

FINANCE - VALUATIONS - PROPERTY RATES							
CAT		SERVICES RENDERED	UNIT	REMARKS	2025/26	VAT	2026/27
					R	Yes/No	R
N/A	1.	Property Rates are set in terms of Section 3 of Chapter 2 of the Municipal Property Rates Act, No 6 of 2004.					
N/A	1.1	Property Rates to be levied in accordance with the 2025 General Valuation Roll and the 2026/27 Rates Policy.					
N/A	1.2	For all residential properties as described in the Rates Policy, it is not permissible to levy a rate on the first R15 000 and the rateable value of residential property used as a primary place of residence with a market value of below R8 000 001,00 (eight million and one rand) will be reduced by a further amount of R605 000.					
N/A	1.3	A rebate will be granted to qualifying residential property category owners on application in terms of, and in accordance with, the Rates Policy with regards to owners who are indigent, or dependent on Pension or Social Grants for their livelihood as adopted by the Council.					
N/A	1.4	Properties owned by an organisation – not for profit and used as accommodation for the vulnerable	Rate-in-the-Rand	N/A from 2026/27	0.001790	n	DELETE
N/A	1.5	Agricultural Properties	Rate-in-the-Rand		0.001432	n	0.001402
N/A	1.6	Properties owned by an organisation – not for profit and used exclusively for amateur sport	Rate-in-the-Rand	N/A from 2026/27	0.001790	n	DELETE
N/A	1.7	Properties owned by an organisation – not for profit and used for animal shelters	Rate-in-the-Rand		0.000000	n	0.000000

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N/A	1.8	Business and Commercial Properties	Rate-in-the-Rand		0.016824	n	0.016910
N/A	1.9	Cemetaries & Cremetoria	Rate-in-the-Rand		0.000000	n	0.000000
N/A	1.10	Properties owned by an organisation – not for profit and used as an early childhood development facility	Rate-in-the-Rand	N/ A from 2026/27	0.001790	n	DELETE
N/A	1.11	Industrial Properties	Rate-in-the-Rand		0.016824	n	0.016910
N/A	1.12	Properties owned by an organisation – not for profit and used as a local community museum	Rate-in-the-Rand		0.000000	n	0.000000
N/A	1.13	Mining Properties	Rate-in-the-Rand		0.016824	n	0.016910
N/A	1.14	Multiple Purpose Properties	Rate-in-the-Rand	These are properties with more than one use. The rate will be determined per use allocation.	As per use allocation	n	As per use allocation
N/A	1.15	Nature conservation land	Rate-in-the-Rand		0.000000	n	0.000000
N/A	1.16	Properties owned by an organisation – not for profit and used for an old age home	Rate-in-the-Rand	N/ A from 2026/27	0.001790	n	DELETE
N/A	1.17	Properties owned by an Organ of State and used for public service purposes	Rate-in-the-Rand		0.016824	n	0.016910
N/A	1.18	Properties owned by Public Benefit Organisation (PBO) and used for specified public benefit activities	Rate-in-the-Rand		0.001790	n	0.001753
N/A	1.19	Public Service Infrastructure (PSI) Properties	Rate-in-the-Rand	Applicable on 70% of valuation	0.001790	n	0.001753
N/A	1.20	Residential Properties	Rate-in-the-Rand		0.007159	n	0.007010

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N/A	1.21	Properties owned by a Social Housing Regulatory Authority accredited Social Housing Institution and used for social housing	Rate-in-the-Rand		0.001790	n	0.001753
N/A	1.22	Vacant land	Rate-in-the-Rand		0.014318	n	0.014020
N/A	1.23	Properties owned by war veterans' associations and used for the welfare of war veterans	Rate-in-the-Rand	N/A from 2026/27	0.001790	n	DELETE
N/A	1.24	Properties owned by an organisation – not for profit and used for youth development	Rate-in-the-Rand	N/A from 2026/27	0.001790	n	DELETE
N/A	1.25	Miscellaneous	Rate-in-the-Rand		0.016824	n	0.016910
N/A	1.26	Properties owned by Religious Organisations and used for specified religious purposes	Rate-in-the-Rand		0.001790	n	0.001753
N/A	1.27	Properties owned by an organisation - not for profit and used for specific activities	Rate-in-the-Rand	applicable from 2026/27		n	0.001753