

DESCRIPTION	Category	ASSESMENT RATES			2022/2023 % Change
		2020/2021	2021/2022	2022/2023	
Residential	RES	0,009803	0,0103912	0,0110147	6%
Residential: vacant land including government owned	RVA/GRV	0,019606	0,0207824	0,0220293	6%
Business and commercial	BUS	0,009803	0,0103912	0,0110147	6%
Business and commercial land owned by government	PSP	0,039212	0,0415647	0,0440586	6%
Schools, Clinics including government owned properties /office and buildings	PSP	0,039212	0,0415647	0,0440586	6%
Industrial	IND	0,039212	0,0415647	0,0440586	6%
Farms including agricultural small holdings not used for business commercial / industrial purposes	AGR	0,002101	0,0022271	0,0023607	6%
Farms including agricultural small holdings used for eco-tourisms / trading in or hunting of game	AGE	0,004803	0,0050912	0,0053967	6%
Farms including agricultural small holding used for business/ commercial /industrial and other purposes	AGB	0,004901	0,0051951	0,0055068	6%
Farms: government owned used for agricultural purposes		0,004531	0,0048029	0,005091	6%
Mining	MIN	0,039212	0,0415647	0,0440586	6%
Public benefits organisations	PUB	0,00098	0,0010388	0,0011011	6%
Public service industry	PSI	0,00098	0,0010388	0,0011011	6%
<b>Multiple used premises according to major uses but not limited to</b>					6%
Residential	RES	0,009803	0,0103912	0,0110147	6%
Business	BUS	0,009803	0,0103912	0,0110147	6%
Industrial	IND	0,039212	0,0415647	0,0440586	6%
Mining	MIN	0,039212	0,0415647	0,0440586	6%
<b>PROPERTY RATE REBATES</b>					
<b>PENSIONERS AND DISABILITY PENSIONERS</b>					
· Up to R20,400.00 income per annum	75%	75%	75%		
· From R20,400.01 to R21,400.00 income per annum	55%	55%	55%		
· From R21,400.01 to R22,400.00 income per annum	45%	45%	45%		
· UP TO R49,290.00 COMBINED INCOME PER ANNUM	35%	35%	35%		
RESIDENTIAL PROPERTY WITH MARKET VALUE LESS THAN R 110,000.00 THAT ARE OF AN R.D.P. STANDARDS AS PER THE APPLICABLE MARKET TRENDS AND	0	0	0		
· Registered in the name of a natural person	95%	95%	95%		
· Non-profit organisation (NPO)	100%	100%	100%		

· Government Properties a	0	0	0		
<b>AGRICULTURE</b>					
· Farm land used primarily for agricultural purposes	20%	20%	20%		
<b>PUBLIC SERVICE INDUSTRY</b>					
· In the case of public service infrastructure, (SASOL AND ESKOM) on the market value of the public service infrastructure rebate of that value as contemplated in section 17(1)(a), or on such lower percentage as the Minister may determine	30%	30%	30%		
<b>NEWLY PRIVATE INFRASTRUCTURE DEVELOPMENT</b>					
· The first 85% of the ratable valuation of property of new private infrastructure developments where a single property becomes divided through either subdivision or township establishment into 10 or more full title units and all services inclusive of water, sewerage and electricity and roads are installed by the developer at his own cost for a period of two (2) years from the date of registration of the subdivision or the proclamation of the township or for a shorter period until the newly created units are sold off or improved before expiry of two (2) year period.	85%	85%	85%		
<b>RESIDENTIAL PROPERTY USED FOR RESIDENTIAL PURPOSES</b>					
· On the first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality—	100 % of R 15 000.00	100 % of R 15 000.00	100 % of R 15 000.00		
· for residential properties; or					
· for properties used for multiple purposes, provided one or more components of the property are used for residential purposes;	100% of R 15 000.01	100% of R 15 000.02	100% of R 15 000.02		
In addition to the first R15.000,00 of exemption above a further 50% remaining value for old age or disabled pensioners solely dependent from their pension, subjected to the following conditions:	50% of the remaining value	50% of the remaining value	50% of the remaining value		
<b>NEWLY RATEABLE PROPERTY</b>					
As stipulated by section 21 of the MPRA newly ratable property must be phased in as follows:					
· in the 2016/17 financial year	75%	75%	75%		
· in the 2017/18 financial year a rebate of 50% of the rate;	50%	50%	50%		
· in the 2018/19 financial year 25% of the ratable will be granted; and	25%	25%	25%		
· in the 2019/20 financial year the rate will be payable without any rebate.	0%	0%	0%		

<b>OTHER REBATES</b>					
· Assessment rates billed annually and full and finally settled before November of the current financial year	15%	15%	15%		
<b>PROPERTY RATES REDUCTIONS</b>					
The rate applicable to developed non-urban land or vacant non-urban land will be applied to:					
· 100% of the pro-rata value of the property on the first 5 hectares thereof;	100%	100%	100%		
· 75% of the pro-rata value on the property on the next 5 hectares thereof;	75%	75%	75%		
· 50% of the pro-rata value of the property on the next 5 hectares thereof;	50%	50%	50%		
· 25% of the pro-rata value of the property on the next 25 hectares thereof;	25%	25%	25%		
· 1% of the pro-rata value of the remainder thereof in excess of 40 hectares.	1%	1%	1%		
<b>Service charges (flat rate)/Additional billing</b>					
(where the property is not on the municipal valuation roll)					
Residential: including churches	110,78	117,42	124,47	6,00%	
Business, industrial and Government	664,65	704,53	746,80	6,00%	