

**NGQUSHWA LOCAL
MUNICIPALITY**

**FINAL TARIFF POLICY
2024/2025**

Summary

Publication Date	01 July 2020
Review Date	15 March 2024
Related Legislation/Applicable Section of Legislation	Municipal Finance Management Act 56 of 2003
Related Policies, Procedures, Guidelines, Standards, Frameworks	
Replaces/ Repeals (whichever is relevant, if any)	
Policy Officer (Position)	
Policy Officer (Phone)	
Policy Sponsor (Position)	
Department Responsible	Budget and Treasury Office
Unit responsible	Budget and Reporting
Applies to	All Ngqushwa Local Municipality Employees and Councillors
Key Words	Tariffs
Status	Approved
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(Note: Appendix a not attached. Please attach)

1. BACKGROUND

1.1 Provision of Services

- 1.1.1 The Municipal Council must give priority to the basic needs of the community, promote the social and economical development of the community and ensure that all residents and communities in the municipality have access to at least the minimum level of basic municipal services in terms of sections 152(1) (b) and 153(b) of the Constitution of the RSA, 1996

The municipal services provided to residents and communities in the Municipality must:

- be within the municipality's financial and administrative capacity;
 - be provided in a manner that –
 - is fair and equitable to all its residents and communities;
 - ensures the highest quality service at the lowest cost, the most effective and economical use as well as sufficient allocation of available resources; and
 - is financially and environmentally sustainable;
 - be reviewed regularly with a view to development, upgrading, extension and improvement.
- 1.1.2 According to the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003), referred to as the MFMA henceforth, the definition of "*basic municipal service*" is a municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment.
- 1.1.3 The Local Government: Municipal Systems Act, 2000 (No. 32 of 2000) as amended, referred to as the MSA henceforth, takes the definition of a "*municipal service*" even further by stating it is a service that a municipality, in terms of its powers and functions, provides or may provide to or for the benefit of the local community irrespective of whether –
- (a) such a service is provided, or to be provided, by the Municipality through an internal mechanism contemplated in s.76(MSA), or by engaging an external mechanism contemplated in s.76; and
 - (b) fees, charges or tariffs are levied in respect of such a service or not.

1.1.4 S.76 MSA reads as follows:

A municipality may provide a municipal service in its area or a part of its area through-

- (a) an internal mechanism, which may be-
 - (i) a department or other administrative unit within its administration;
 - (ii) any business unit devised by the municipality, provided it operates within the municipality's administration and under the control of the council in accordance with operational and performance criteria determined by the council; or
 - (iii) any other component of its administration; or
- (b) an external mechanism by entering into a service delivery agreement with-
 - (i) a municipal entity;
 - (ii) another municipality;
 - (iii) an organ of state, including
 - (aa) a water committee established in terms of the Water Services Act, 1997 (Act No. 108 of 1997);
 - (bb) a licensed service provider registered or recognised in terms of national legislation; and
 - (cc) a traditional authority;
 - (iv) a community based organisation or other non-governmental organisation legally competent to enter into such an agreement, or
 - (v) any other institution, entity or person legally competent to operate a business activity.

1.1.5 In terms of s.74 (1) MSA a Municipal Council must adopt and implement a tariff policy on the levying of fees for municipal services provided by itself or by way of service delivery agreements which must comply with the Act (MSA), the MFMA or any other applicable legislation.

2. NAME OF POLICY

This policy shall be called the Tariff Policy of the Municipality.

3. PURPOSE AND APPLICATION OF POLICY

The purpose of this policy is to give effect to the requirements of s.74(1) MSA regarding the levying of fees, charges, rates and taxes for the Local Municipality of Ngqushwa and shall apply to all tariff structures enumerated in APPENDIX "A" hereof in order to render the municipal services needed by its community.

4. EMPOWERMENT TO LEVY AND RECOVER FEES, CHARGES AND TARIFFS

4.1 The Municipality is empowered in terms of s.75 (A) (MSA) to –

- (a) levy and recover fees, charges and tariffs in respect of any function or service it may render; and
- (b) recover collection charges and interest on any outstanding amounts.

5. CORE ELEMENTS OR PRINCIPLES OF POLICY

5.1 In terms of s.74 (2) MSA a tariff policy must reflect at least the following principles:

- (a) users of municipal services should be treated equitably in the application of tariffs
- (b) the amount individual users pay for services should generally be in proportion to their use of that service;
- (c) poor households must have access to at least basic services through
 - (i) tariffs that cover only operating and maintenance costs,
 - (ii) special tariffs or life line tariffs for low levels of use or consumption of services or for basic levels of service; or
 - (iii) any other direct or indirect method of subsidization of tariffs for poor households;

- (d) tariffs must reflect the costs reasonably associated with rendering the service, including capital, operating, maintenance, administration and replacement costs, and interest charges;
- (e) tariffs must be set at levels that facilitate the financial sustainability of the service, taking into account subsidization from sources other than the service concerned;
- (f) provision may be made in appropriate circumstances for a surcharge on the tariff for a service;
- (g) provision may be made for the promotion of local economic development through special tariffs for categories of commercial and industrial users
- (h) the economical, efficient and effective use of resources, the recycling of waste and other appropriate environmental objectives must be encouraged;
- (i) the extent of subsidisation of tariffs for poor households and other categories of users should be fully disclosed.

5.2 In terms of s.74 (3) MSA, a tariff policy may differentiate between different categories of users, debtors, service providers, services, service standards, geographical areas and other matters as long as the differentiation does not amount to unfair discrimination.

5.3 Once the Municipality has approved a tariff policy, it must adopt a By-law to give effect to the implementation and enforcement of its tariff policy.

6. ACCESS TO SERVICES AND REQUIREMENTS TO BE TAKEN INTO ACCOUNT IN DETERMINING TARIFFS

6.1 Basic Municipal Services

6.1.1 The municipality must heed its first and foremost duty to ensure that all residents and communities within its boundaries have basic municipal services as required by the Constitution of the RSA.

6.1.2 In order to acquaint itself of the task set in 5.1.1, the municipality should utilize its resources as effectively, efficiently and economically as possible to create a financially sustainable capacity within which to operate and therefore regular reviews and analysis of this aspect must be done by all the municipal departments and the necessary adjustments or revisions done timeously to prevent financial risk or incapacity.

6.2 Municipal Services to be financially sustainable

6.2.1 The MSA requires that a municipality must render its services in a *financially sustainable* manner. In order to do this, municipal services are to be provided in a manner that:

- Is likely to ensure that revenue from that service is sufficient to cover the cost of –
 - o the initial capital expenditure required for the service;
 - o operating the service; and
 - o maintaining, repairing and replacing the physical assets used in the performance of the service;
- Is likely to ensure –
 - o a reasonable surplus in the case of a service performed by the Municipality itself; or
 - o a reasonable profit, in the case of a service performed by a service provider, other than the Municipality itself;
- is likely to enable the Municipality or other service provider to obtain sufficient capital requirements for the performance of the service; and
- takes account of the current and anticipated future –
 - o level and quality of that service;
 - o demand for the service; and
 - o ability and willingness of residents to pay for the service.

6.2.2 However, regard must be had in respect of the municipality's indigent households that should have access to at least the basic services through –

- o tariffs that cover only operating and maintenance costs;
- o special tariffs or life line tariffs for low level use or consumption of services or for basic levels of service; or
- o any other direct or indirect method of subsidization of tariffs for poor households; and
- o adherence to the municipality's indigent support scheme.

6.2.3 When determining tariffs the municipality must ensure that users of municipal services are treated equitably in the application of tariffs and that the amount payable by them are generally in proportion to their use of that service.

6.2.4 Notwithstanding severe financial constraints, a municipality should, as far as possible, take the affordability of the service to its various categories of users into account.

6.2.5 Before introducing a tariff for any municipal service, or when the tariffs are reviewed annually, the tariffs of surrounding municipalities (especially those of similar size) should be obtained and analysed to retain a degree of competitiveness and affordability amongst municipalities.

6.2.6 Where a municipal service is provided by an external service provider, the municipality must ensure that any agreement for the provision of such a service shall contain a clause entitling it to control the setting and adjustment of tariffs to be charged by such a service provider for the rendering of that particular service so that the municipality does not suffer a loss in the service provided.

7. EXCEPTIONAL ARRANGEMENTS IN DETERMINING TARIFFS

7.1 Discount for timeous payment of municipal accounts

Should the municipality decide to give discount to users of municipal services for timeous payment of their accounts, provision for this circumstance must be made in the annual revenue budget.

7.2 Exemption from payment of interest on arrear accounts

Similarly, if the municipality should decide to exempt a user who is in arrears with his/her account and who successfully negotiates an agreement to repay such arrears in accordance with the municipality's Credit Control and Debt Collection Policy, from payment of any further interest, allowance for such instances must be made in the annual revenue budget.

7.3 Commercial, Industrial and Business Users

7.3.1 While the general principle in determining tariffs is usually that users in the commercial, industrial and business sectors pay a higher rate in tariffs, the municipality may decide, in the interest of obtaining further economic development within its boundaries, to determine special tariffs and rates in respect of certain services for certain categories of commercial, industrial or business users.

7.3.2 Rental payment should escalate at a rate that determine by the Council.

7.4 Municipal Services in Special Circumstances

In circumstances where the installation of monitoring of municipal services are exorbitant due to geographical, geological or soil conditions existing within certain areas, the municipality may decide to render such services at a higher tariff to cover the costs connected therewith.

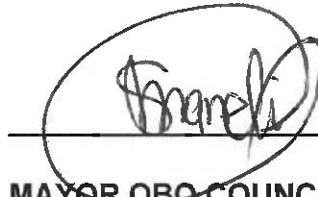
8. REVIEW OF POLICY

The municipality shall review the tariffs relating to this policy annually during the draft budget period of the financial year and it must be approved by Council together with final budget of the financial year and be effective at the beginning of the financial year i.e. July of the new financial year.

APPROVED BY THE COUNCIL ON 31 MAY 2024



MUNICIPAL MANAGER



MAYOR OF COUNCIL

APPENDIX "A" -

Tariff Structures that this Policy applies to.

(Please attach)

APPENDIX A



TARIFF STRUCTURE 2024/2025

PROMULGATION OF RESOLUTION LEVYING RATES FOR EACH TARIFF CATEGORY APPLICABLE TO NGQUSHWA LOCAL MUNICIPALITY

The Council of Ngqushwa Local Municipality has in accordance to the Municipal Property Rate Act no 6 of 2004 , section 14 (1) and subsection (2) passed a resolution on levying the following rates tariffs in terms of the following categories for the financial year 2022/2023

2024/2025				
INCREASE	TARIFFS VAT EXCL	VAT	TARIFFS VAT INCL	INCREASE
4.9%				4.9%
1 RATES				
<u>Annual rates of cent in the rand will be levied on all valued properties as follows</u>				
Commercial, Industrial, Wind/Solar Farms, Mining				
1.1 and Special Properties	R0.0238	R0.0000	R0.0238	
1.2 Residential / Vacant land	R0.0119	R0.0000	R0.0119	
1.3 Municipal (NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates)	R0.0000	R0.0000	R0.0000	
<u>Farming</u>				
1.4 Agricultural land	R0.0030	R0.0000	R0.0030	
1.5 PIS (Public Infrastructure Services)	R0.0030	R0.0000	R0.0030	
1.6 Farms (Small Holdings)	R0.0119	R0.0000	R0.0119	
1.7 Properties Owned By An Organ Of State And Used For Public Service	R0.0338	R0.0000	R0.0338	
2 REFUSE REMOVAL SERVICE				
4.9%				4.9%
2.1 Refuse removal: Households/month	R149.43	R22.41	R171.85	
<u>Business</u>				
4.9%				4.9%
2.2 Commercial Business (Supermarkets, wholesale etc)	R1,270.59	R190.59	R1,461.18	
2.3 General Medium Business (Hardware, Retail Shops etc.)	R921.18	R138.18	R1,059.36	
2.4 General Small Business (Shops)	R420.88	R63.13	R484.02	
2.5 Refuse removal: Businesses/month	R183.45	R27.52	R210.97	
<u>Flats/Property to rent</u>				
2.6 Refuse Removal:per room	R0.00	R0.00	R0.00	
<u>Institutions</u>				
2.7 Category 1: Nompumelelo Hospital	R12,939.09	R1,940.86	R14,879.95	
2.8 Category 2: Schools, Clinics, Police Station and other Government entities	R555.89	R83.38	R639.27	
<u>Holiday/Short-term accomodation</u>				
2.9 Mpekweni Beach Resort	R13,500.06	R2,025.01	R15,525.07	
2.10 Fish River Sun	R13,852.70	R2,077.90	R15,930.60	
2.11 B & B and Flats	R468.53	R70.28	R538.81	
<u>Disposal at Santa refuse site</u>				
2.12 Garden refuse per month	R246.18	R36.93	R283.10	
2.13 Building rubble per month	R667.06	R100.06	R767.12	
2.14 Private residents/ Business 0-1 ton per load	R150.88	R22.63	R173.52	
3 CEMETERY FEES				
4.9%				4.9%
Person resident in the town at the time of death				
3.1 Adult per site	R482	R72	R554	

3.2 Child per site	R157	R23	R180
3.3 Digging of grave by the municipality For purposes of this publication "adult" means a person who at the time of death has reach the age of 12 years	R836	R125	R961
4 HALL HIRE	4.9%		4.9%
4.1 Hamburg Hall Hire p/day	R1,473.25	R220.99	R1,694.24
4.2 Hamburg Hall Hire - Refundable deposit	R499.82	R74.97	R574.79
4.3 Ncumisa Kondlo Indoor Sport Centre p/day	R4,442.22	R666.33	R5,108.56
4.4 Ncumisa Kondlo Indoor Sport Centre - Refundable deposit	R1,583.45	R237.52	R1,820.96
5 POUND FEES	4.9%		4.9%
<u>Transport fee for all animals</u>			
Delivery to the pound one or more to the pound, per			
5.1 km	17.01	2.55	19.56
5.2 Herding by private person, per km	11.34	1.70	13.04
<u>Subsistence Fee (per Head, per Day)</u>			
5.3 Horses , Donkey,Cow, Pigs, Sheep and Goats	30.24	4.54	34.78
<u>Pound Fees (Per Herd)</u>			
5.4 Horses , Donkey,Cow, Pigs, Sheep and Goats	66.15	9.92	76.07
5.5 Sheep and Goats	35.91	5.39	41.30
6 BUILDING PLAN APPLICATION FEES	4.9%		4.9%
6.1 Dwelling	R7,264.95	R1,089.74	R8,354.70
6.2 Outbuilding	R6,286.58	R942.99	R7,229.57
6.3 Flat,Townhouse and Hotels	R7,956.44	R1,193.47	R9,149.90
6.4 Shops	R7,954.96	R1,193.24	R9,148.21
6.5 Offices	R7,954.96	R1,193.24	R9,148.21
6.6 Carports	R3,163.15	R474.47	R3,637.63
6.7 Pools	R470.79	R70.62	R541.41
6.8 Patios,Pergolas and Sun Decks	R3,163.15	R474.47	R3,637.63
6.9 Basement Parking	R6,391.04	R958.66	R7,349.70
<u>Factories and warehouses:</u>			
6.10 First 5000m2	R5,789.31	R868.40	R6,657.70
6.11 Over 5000m2	R5,111.07	R766.66	R5,877.73
6.12 Drainage only plans	R1,735.01	R260.25	R1,995.26
6.13 Street Deposit	R319.41	R47.91	R367.32
6.14 Minimum Building Plan Fee	R1,880.54	R282.08	R2,162.62
6.15 Minor Works	R400.18	R60.03	R460.20
<u>Energy and Telecommunications Development</u>			
6.16 Wind and Solar Farm Facilities	R19,861.66	R2,979.25	R22,840.91
6.17 Application for Telecommunication Towers	R18,033.12	R2,704.97	R20,738.09
7 TOWN PLANNING FEES			
<u>Category 1</u>			
<u>Land Use Application Type</u>			
<u>Rezoning Application</u>			
7.1 Erven 0 – 2500 m2	R5,190.58	R778.59	R5,969.16
7.2 Erven 2501 – 5000 m2	R8,327.05	R1,249.06	R9,576.11
7.3 Erven 5001 – 10 000 m2	R15,053.79	R2,258.07	R17,311.86
7.4 Erven 1 ha – 5 ha	R19,534.01	R2,930.10	R22,464.11
7.5 Erven over 5 ha	R27,107.41	R4,066.11	R31,173.52
<u>Subdivision application</u>			
7.6 Basic Fees	R4,042.46	R606.37	R4,648.83
7.7 Charge per subdivision (remainder considered a subdivision)	R222.89	R33.43	R256.32
7.8 Subdivisions into more than 80 erven (Township Establishment)	R20,282.85	R3,042.43	R23,325.28
7.9 Extension of time	R667.06	R100.06	R767.12
<u>Amendment of an application</u>			
7.10 If already approved by the municipality			
7.11 If not yet approved by the municipality			
<u>Phasing/cancellation of approved layout</u>			
7.12 Basic fee	R2,554.40	R383.16	R2,937.56

<u>Removal, amendment, suspension of a restrictive or obsolete condition, servitude or reservation against the title of land</u>				
7.13	Basic fee	R3,587.06	R538.06	R4,125.12
<u>Amendment or cancellation of a general plan of a township</u>				
7.14	Basic fee	R2,814.17	R422.13	R3,236.29
<u>Permanent closure of public place or public road/street</u>				
7.15	Charge per closure	R851.47	R127.72	R979.19
<u>Development on communal land</u>				
7.16	Basic fee	R8,165.10	R1,224.76	R9,389.86
<u>Category 2</u>				
Land Use Application Type				
Rezoning Application				
7.17	Erven 0 – 2500 m2	R3,587.06	R538.06	R4,125.12
7.18	Erven 2501 – 5000 m2	R6,723.54	R1,008.53	R7,732.07
7.19	Erven 5001 – 10 000 m2	R13,450.28	R2,017.54	R15,467.82
7.20	Erven 1 ha – 5 ha	R18,581.53	R2,787.23	R21,368.75
7.21	Erven over 5 ha	R27,107.41	R4,066.11	R31,173.52
<u>Subdivision application</u>				
7.22	Basic Fees	R30,785.87	R4,617.88	R35,403.75
7.23	Charge per subdivision (remainder considered a subdivision)	R222.89	R33.43	R256.32
7.24	Subdivisions into more than 80 erven (Township Establishment)	R20,282.85	R3,042.43	R23,325.28
7.25	Extension of time	R667.06	R100.06	R767.12
<u>Amendment of an application</u>				
7.26	If already approved by the municipality			
7.27	If not yet approved by the municipality			
<u>Phasing/cancellation of approved layout</u>				
7.28	Basic fee	R2,554.40	R383.16	R2,937.56
<u>Removal, amendment, suspension of a restrictive or obsolete condition, servitude or reservation against the title of land</u>				
7.29	Basic fee	R3,587.06	R538.06	R4,125.12
<u>Amendment or cancellation of a general plan of a township</u>				
7.30	Basic fee	R2,814.17	R422.13	R3,236.29
<u>Permanent closure of public place or public road/street</u>				
7.31	Charge per closure	R851.47	R127.72	R979.19
<u>Special Consent Use</u>				
7.32	Basic fee	R3,587.06	R538.06	R4,125.12
<u>Application for departure from building lines and Spaza Shop application fees:</u>				
7.33	Erven smaller than 500 m2	R445.78	R66.87	R512.64
7.34	Erven 500 – 750m2	R864.29	R129.64	R993.94
7.35	Erven larger than 750 m2	R1,728.59	R259.29	R1,987.88
<u>Departures other than building lines and spaza shops</u>				
7.36	Erven smaller than 500 m2	R864.29	R129.64	R993.94
7.37	Erven 500 – 750m2	R1,728.59	R259.29	R1,987.88
7.38	Erven larger than 750 m2	R3,078.75	R461.81	R3,540.56
<u>Consolidation of erven not (non-exempted)</u>				
7.39	Basic Fee	R3,367.38	R505.11	R3,872.49
<u>Miscellaneous Fees</u>				
7.40	Public hearing and inspection	R5,581.83	R837.28	R6,419.11
7.41	Reason for decision of municipal planning tribunal, land development c	R2,836.62	R425.49	R3,262.11
7.42	Re-issuing of any notice of approval of any application	R412.10	R61.82	R473.92
7.43	Deed search and copy of the title deed	R261.37	R39.21	R300.58
7.44	Way leave application (application to determine where the Council's st	R4,023.22	R603.48	R4,626.70
7.45	Any other application not provided for elsewhere in this schedule of fe	R5,581.83	R837.28	R6,419.11
7.46	Zoning Certificate	R120.26	R18.04	R138.30
7.47	Spatial Development Framework Documents	R211.66	R31.75	R243.41
7.48	Town Planning Scheme – Document	R2,123.05	R318.46	R2,441.51
7.49	Advertising on boards (rate per square meter)	R119.17	R17.88	R137.05
8 Business Licencing Tariffs		4.9%		4.9%
8.1	Sales or supply of meals or perishable foodstuff (emerging township bu	R250.92	R37.64	R288.55
8.2	Cellphone Shops	R495.56	R74.33	R569.89

8.3 Clothing Shops	R721.07	R108.16	R829.23
8.4 Funeral Palour	R721.07	R108.16	R829.23
8.5 Abattoir/ Butchery	R3,176.88	R476.53	R3,653.41
8.6 Cosmetics Shops	R722.88	R108.43	R831.32
8.7 Pharmacy	R722.88	R108.43	R831.32
8.8 Fabrics	R722.88	R108.43	R831.32
8.9 Gymnasium	R495.37	R74.31	R569.67
8.1 Provision of entertainment/ Night clubs and taverns	R5,652.44	R847.87	R6,500.30
8.11 Accommodation Establishments	R719.58	R107.94	R827.52
8.12 Supermarkets	R5,652.44	R847.87	R6,500.30
8.13 Saloons	R722.88	R108.43	R831.32
8.14 Liquor Stores	R1,320.30	R198.05	R1,518.35
8.15 Furniture Stores	R1,320.30	R198.05	R1,518.35
8.16 Filling Station	R5,652.44	R847.87	R6,500.30
8.17 Hardware Store	R5,652.44	R847.87	R6,500.30
8.18 Car and Tractor dealership	R5,652.44	R847.87	R6,500.30
8.19 Internet Café	R722.88	R108.43	R831.32
8.2 TV Repairs	R495.37	R74.31	R569.67
8.21 Fruit and Vegetables Shop	R495.37	R74.31	R569.67
8.22 Panel Beaters and Motor Spares	R831.32	R124.70	R956.02
8.23 Driving Schools	R358.38	R53.76	R412.13
8.24 Banks	R1,320.30	R198.05	R1,518.35
8.25 Herbal Shops	R495.37	R74.31	R569.67
8.26 Agricultural Supplies	R676.44	R101.47	R777.91
8.27 Hawker Stand	R68.10	R10.21	R78.31
8.28 Issuing of a Duplicate Licence	R220.34	R33.05	R253.40
8.29 Warehouse	R7,393.67	R1,109.05	R8,502.72
8.3 Brick making/industrial:	R6,107.18	R916.08	R7,023.25
8.31 Special permit	R115.99	R17.40	R133.38
8.32 Business Services Offices	R210.53	R31.58	R242.11
8.33 Tshisanyama	R962.43	R144.36	R1,106.80
8.34 Laundry and Dry Cleaners	R546.07	R81.91	R627.98
8.35 Penalty for formal business trading without a license	R3,136.51	R470.48	R3,606.98
8.36 Penalty for Informal business trading without a permit	R188.18	R28.23	R216.41
8.37 Business found selling expired goods first offender	R7,527.62	R1,129.14	R8,656.77
Business Licence holder found trading expired goods:			
8.38 Second offender	R12,546.04	R1,881.91	R14,427.94
Business Licence holder found trading expired goods:			
8.39 Third offender	R15,055.24	R2,258.29	R17,313.53
8.4 Clothing stand	R565.26	R84.79	R650.05
9 GENERAL TARIFFS	4.9%		4.9%
9.1 Clearance certificate	R159.12	R23.87	R182.99
9.2 Valuation certificate	R159.12	R23.87	R182.99
Tender document fees from R 30 000-R 200 000(printed			
9.3 hard copy)	R317.65	R47.65	R365.30
Tender document fees from R 201 000 - R 2 000			
9.4 000(printed hard copy)	R555.89	R83.38	R639.27
Tender document fees from R 2 000 000 - 5 000			
9.5 000(printed hard copy)	R794.12	R119.12	R913.24
9.6 Above R 5 000 000 - (printed hard copy)	R1,588.24	R238.24	R1,826.48