OFFICE OF THE EXECUTIVE DIRECTOR:
FINANCE DEPARTMENT

DRAFT
PROPERTY RATES POLICY
FINANCIAL YEAR 2026/2027

Notice is hereby given that the Municipality has undertaken a review of its existing policy and invites members of the public and all interested stakeholders to submit written comments on the proposed amendments.

1. [ ] Words in bold typeface within square brackets indicate omissions from the existing policy.

2. _____ Words in bold that are underlined with a continuous line indicate insertions into the existing policy.

3. This document reflects proposed amendments only. All provisions of the policy not expressly indicated as deletions or insertions remain unchanged and in full force and effect.

Clause 1.3 Section 3 of the Act provides that a rates policy takes effect on the effective date of the first valuation roll prepared by a Municipality in terms of the Act. Such effective date was I July 2008. Subsequent thereto, 3 general valuation rolls have been prepared in terms of Chapter 4 of the Act. The effective date of the current general valuation roll is **I July 2026.**

Clause 1.5 The effective date **of this current Property Rates Policy shall be I July 2026, and it shall remain in force until duly amended or replaced by Council.**

Clause 8.4 The Municipality may, upon application and approval, grant a rebate, expressed as a percentage, to developers in respect of properties that were previously categorised as Agricultural property **and subsequently recategorised to Vacant Land for development purposes.**

Clause 8.5 The rebate contemplated in clause 8.4 shall be granted as a once-off development relief and shall remain valid for a maximum period of thirty-six (36) months **from the date of approval of the rebate by the Municipality.**

Clause 8.6 **An application for the rebate must be submitted to the Chief Financial Officer in the prescribed form and must be accompanied by documentary proof confirming that the proposed development complies with the Spatial Planning and Land Use Management Act (SPLUMA), applicable zoning regulations, and any other relevant land use approvals. Such proof must include a valid land use approval issued by the Municipality's Land Use Management Department, confirming that the development is authorised and that the approval remains valid at the time of application.**

Clause 8.7 **The developer benefiting from the rebate contemplated in clause 8.4 shall not qualify for any other rebate, incentive, or relief provided for in this Policy in respect of the same property for the duration of the rebate period.**

Clause 8.8 **[The Municipality reserves the right to withdraw the rebate should the relevant land use approval lapse, be withdrawn, or cease to be valid, or where the development does not proceed in accordance with the approval granted.]**

Clause 20.1 This is the **18th** review of the original rates policy adopted by the Council in 2008 in compliance with the Act. Practical implementation issues, legislative requirements and where applicable, statistics are used to evaluate and review this Policy This Policy is reviewed annually in terms of the Act.

All comments and representations must be submitted in writing to this email address: Fikile.Manqele@durban.gov.za or hand delivered to:
Ground Floor, Florence Mkhize Building,
251 Anton Lembede Street,
Durban.

Please note that the **closing date for submission of comments is 30 April 2026**. No late submissions will be considered.

Full details of the Council resolution and the Municipality's Property Rates Policy being reviewed are available for inspection on the municipality's offices, website (www.durban.gov.za) and public libraries within the eThekwini Municipality's jurisdiction.

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