



**DOCUMENTS TO ACCOMPANY THIS APPLICATION**

1. Certified copy of Identity document of applicant
2. One copy each of all municipal accounts i.e. water, electricity, rates (not older than 3 months)
3. Current income tax exemption certificate as issued by SARS
4. Confirmation of Organizations PBO status

**QUALIFYING CRITERIA**

In order to qualify owners shall be registered as a Public Benefit Activities as listed in Part 1 of the 9th Schedule to the Income Tax Act and must -	
(a)	Make application in writing annually in the prescribed format;
(b)	Provide proof of ownership of the property and registration as a Public Benefit Organization in terms of the Income Tax Act conducting one or more of the following specified public benefit activities listed in Part 1 of the 9th Schedule: <ul style="list-style-type: none"><li>• welfare and humanitarian; or</li><li>• health care; or</li><li>• Education.</li></ul>
(c)	Owners of property meeting the criteria shall pay the PBO category of property tariff as published annually.

**NOTES:**

- a. The applicant must make an annual application;
- b. Applications must be in writing in the prescribed form and must reach the Municipality before 30 April;
- c. The applicant must produce a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (Act 58 of 1962);
- d. The Municipal Manager or his/her nominee must approve all applications;
- e. The municipality retains the right to refuse an application if the details supplied in the application form are incomplete, incorrect or false;
- f. The use of any land or buildings, or any part thereof, shall not be for the private pecuniary benefit of any individual, whether as a shareholder in a company or otherwise;
- g. If during the currency of any financial year, any such land or building is used for any purpose other than the purpose for which it was so granted a rebate, the Municipality shall impose rates thereon or on such portion so used, at a rate proportionate to the period of such use.
- h. The Applicant shall not be state owned;
- i. Once the application is granted, the Applicant is required to submit annually, an Affidavit confirming the use of the property.

**FOR OFFICE USE ONLY**

Date Received by Council: \_\_\_\_\_ Name of Receiving Official: \_\_\_\_\_

Signature of Receiving Official: \_\_\_\_\_