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External financial control by the central government and provincial administrations over local government in South Africa

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NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE

9. AUTHORITY FOR SPECIAL EXPENDITURE, GRANTS AND LOANS (continued).

(e) subscriptions to municipal associations and with the approval of the Administrator to institutions for the promotion of efficiency;

(f) reasonable expenditure in advertising the borough as a health or pleasure resort or otherwise;

(g) reasonable travelling and personal expenses of councillors and officers when absent from the borough on council business or (if specially authorised by the council) when attending municipal associations or like bodies, such payments not to exceed maximum tariffs prescribed by the Administrator by regulation.

(h) medical or funeral expenses of an employee suffering injury or dying as a result of an accident on duty, etc.;

(i) contributing with the Administrator's approval, to any fund or enterprise -

(1) established within the British Commonwealth for the relief of distress;

scouts, girl guides or voortrekkers or for the welfare of or for games and recreation of students or school children or for assisting such children to proceed to the sea coast or other places during school vacations;

(d) any fund established for the purpose of entertaining the poor or of the inmates of any hospital or asylum or charitable institution;

(e) the Transvaal Municipal Association;

(f) any Bisley competition;

(g) the council may with the consent of the Administrator make grants to any other fund, institutions etc. established for the benefit of aged, destitute, sick, infirm or orphaned persons.

16. From time to time grant and render to any of the above institutions any municipal service without charge or at reduced charges from the tariffs in force.

17. Make grants of land to or grants in aid of -

year in terms of sub-section (2) of section 79;

(iii) for the burial of deceased inhabitants of its municipality where relatives, though not being paupers, are not financially able to meet such expenditure;

(iv) for the purchase of wreaths for the funerals of employees or ex-employees of the council or of persons in respect of whom the council considers it desirable or fitting that such token of respect should be paid on behalf of the inhabitants of its municipality; Provided that the amount so expended shall not exceed twenty rand in any one case;

(v) for advertising and giving publicity to the attractions and advantages of its municipality;

(vi) to pay the reasonable travelling and personal expenses of councillors or employees of the council whilst travelling on the business of the council; Provided that no such payment shall be made in connection with an official

228(g). A council may make payments to undenominational public schools for establishing and conducting boarding establishments.

(h) A council may present memorials to public dignitaries in commemoration of a public event.

(j) A council may enter into a scheme for the insurance of its councillors and their spouses against injury or death resulting from an accident when they are engaged on the business of the council.

80. The council may, with the Administrator's approval, pay to retired employees and to wives and families of deceased employees, such pensions or gratuities as it may deem fit. A pension granted shall not be revoked during the period for which it was granted.

81. The council may, on behalf of an employee not entitled to become a member of a pension fund, etc. pay not more than half of the subscription

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9. AUTHORITY FOR SPECIAL EXPENDITURE, GRANTS AND LOANS (continued).

(2) established by a provincial administration or local authority within the Union for the relief of distress;

(j) making loans to owners for the construction of septic or vacuum tanks at a rate not exceeding six and a half per centum per annum or such higher rate of interest as shall have been approved by the Administrator and repayable over 5 years in ten half-yearly instalments;

(jbis. making loans to owners for exterminating wood-boring insects, at not more than six per cent over five years in ten half-yearly instalments;

(k) making loans (or grants subject to the Administrator's approval) to owners of dwellings erected under the Housing Act for the purpose of creating servitudes restricting the occupation of such dwellings to persons of that particular class, at six per cent per annum repayable in ten equal instalments over five years.

(l) making grants or rendering services (with the Administrator's approval) to any urban local authority as defined in

(a) the University of South Africa or any university or constituent college of a university by law established in the province;

(b) any institution or service in the province declared under any law to be included in higher education;

(c) any school, class or institution established, maintained or aided by the province under the Education Act, 1907, or for the purpose of establishing extending or maintaining any boarding establishment or hostel in connection with the above institutions not being a private character, and provide bursaries to assist in educating and maintaining scholars and students at any of the said institutions as well as at any other university by law established within the Union.

79(2)(c) The council may make advances for night-soil installation loans, vacuum tank systems, etc.

79(9)bis. The council may make grants of money or make

journey undertaken outside the Republic, which shall for the purposes of this provision include the territories of South West Africa and Basutoland, except with the prior consent of the Administrator.

(vii) for the payment of allowances to employees or ex-employees of the council;

(viii) in making grants-in-aid or paying membership fees to any national or public object, exhibition, or organisation or institution, with the approval of the Administrator.

(9) Expenses incurred by the Administrator regarding division into wards must be paid by the local authority concerned.

14(5)Expenses incurred by the Administrator regarding the voters roll must be paid by the local authority concerned.

28.The council may remunerate officers for their services at municipal elections, and pay for other necessities connected with the election.

of such employee to a society registered under the Friendly Societies Acts, 1882 and 1892.

233.The council may take such measures as may be necessitated by a state of war and incur expenditure therein subject to the Administrator's approval.

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9. *AUTHORITY FOR SPECIAL EXPENDITURE, GRANTS AND LOANS (continued).*

the Public Health Act;

(m) making loans to employees receiving locomotion allowances, to acquire vehicles on terms approved by the Administrator;

(n) making loans or grants to persons in connection with the installation of fuel-burning appliances, or the provision of electrical or other equipment in the place of such appliances;

(o) making loans to any person in its employ to enable such person to acquire land and a dwelling house;

(p) rewarding any of its officers or servants in terms of a scheme approved by the Administrator, for any suggestions which may lead to a greater efficiency or economy within the council's service; provided the reward for any one suggestion approved as aforesaid shall not without the approval of the Administrator exceed R200.

(2) The council may(with the Administrator's approval) assist any building society within the borough by way of loan, deposit, guarantee, etc.etc. subject to the conditions as laid down.

advances or loans to any sporting club on terms approved by the Administrator.

79(28)(c) The council may make advances of money for housing.

79(31) the council may pay the medical or funeral expenses of persons injured on duty

79(32)The council may grant from revenue pensions or gratuities to officers, widows or dependants, supplementary pensions or gratuities, maintain superannuation funds, widows and orphans funds subject to the conditions set out.

79(32)(bis) The council may establish a pension, provident or benevolent fund for non-European employees, subject to the conditions set out in the ordinance.

42.Election costs must be borne by the municipality concerned.

73(1) A council may establish or contribute to a provident benevolent or sick fund for its employees, and contribute towards a superannuation fund established prior to 1st October, 1938, to provide for gratuities and pensions to employees or their widows and dependants.

(2)A council shall contribute to the O.F.S. Joint Municipal Pension Fund in accordance with the rules of such fund.

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9. AUTHORITY FOR SPECIAL EXPENDITURE, GRANTS AND LOANS (continued).

146. The council may, out of revenue, grant a pension or gratuity to employees, widows or dependants; contribute to pension or provident funds; defray a portion of subscriptions to such funds, subject to conditions set out.

195(32) The council may present addresses to visiting mayors and to persons admitted to the freedom of the borough.

195(33)bis. Hold and administer trust funds whether or not related to any of the functions of the council and incur any expenditure necessary in the administration of such funds as a charge to the revenues of the borough.

86. The treasurer may write off irrecoverable debts with the council's authority.

86.bis. Where any payment in respect of rates, charges etc. is made to the council in mistake in law, the council may with the prior approval of the Administrator refund same.

79(35)bis. The council may provide insurance cover for councillors in respect of bodily injury, disablement or death resulting directly from an accident occurring in the course of the performance of their official duties.

79(34) The council may grant free travelling facilities on municipal vehicles to councillors.

79(38) The council may pay subscriptions to the Transvaal Municipal Association, and reasonable travelling and subsistence expenses to its representatives attending meetings of the Association.

79(42) The council may incur expenditure on receptions and entertainment, provided that excess expenditure in accordance with section 58(2) must have the written consent of the Administrator.

79(44) The council may contribute to bands for musical performances.

79(51) The council may administer a bursary loan fund from which loans may be granted to students.

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	1. SHORT PERIOD LOANS AND BANK OVERDRAFT.		
88. The council may borrow money by overdraft or by short-term loans from other local authorities or from any institution referred to in paragraph (d) of Sub-section (1) of Section 97 (See Part 18) or from any sources on temporary or fixed deposit with the council to defray the ordinary expenditure of the borough, provided the total amount borrowed shall not exceed the total income of the borough fund for the preceding year. 91(1).Where money is temporarily required to defray capital expenditure pending the raising of a loan authorised by special law, the council may by special resolution borrow money (a) on overdraft from its bankers; (b) on temporary or fixed deposit with the council (restricted to boroughs whose annual general rate is R100,000 and more or whose aggregate annual income on the borough fund revenue account exceeds R300,000, and limited to a total not exceeding the amount of the general rate for the two previous years); (c) by drawing and negotiating bills of exchange or promissory notes.	53. The council may obtain advances from any bank by way of overdraft in such amounts and on such conditions as the Administrator may approve. Security for such advances shall be the same as for loans (see section 52 - Part 15). 52(1)(b).A council whose annual rate income exceeds R200,000 may, in addition to bank overdraft, raise short-period loans on terms approved by the Administrator for temporarily financing loan expenditure for which borrowing powers have been obtained and revenue expenditure pending the receipt of revenues. 52(1)(c)A council may by a majority of the councillors present at a meeting specially convened for the purpose (provided the number voting in the majority is equal to a majority of the full council) from time to time raise loans other than short-period loans for the purpose of repaying existing loans, other than short-period loans provided (1) the amount does not exceed the amount of the original loan	99. For its temporary financial accommodation a council may obtain advances by way of bank overdrafts or temporary loans. The aggregate of such advances shall not exceed the estimated revenue of the council from rates for the current financial year. Where the Administrator appoints a personal representative to investigate the financial position of a local authority (see Part 52) the Administrator may determine the amount. 97(4) A loan may be raised on a temporary or permanent basis and may be renewed within the period in which it has been approved provided it does not exceed the approved amount of the loan less any amount which should have been paid in respect of such redemption.	122. For its temporary accommodation and without the formalities laid down for other loans, a council may obtain overdraft or short-term loans (including loans at call), provided that unless the prior approval of the Administrator is obtained, the aggregate of such overdrafts and loans shall not at any time exceed the total income (half in the case of Grahamstown) from all sources (exclusive of loans raised) during the previous year, and provided the council shall not carry forward any indebtedness for short-term loans beyond the end of the calendar month in which the rates for that year may be paid free of interest (31st December in the case of Grahamstown). A council of a newly-established municipality may, with the approval of the Administrator, obtain overdraft or short-period loans under conditions laid down. A council may with the Administrator's prior approval obtain an overdraft on loan account pending the receipt of loan moneys.

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	1. SHORT PERIOD LOANS AND BANK OVERDRAFT (continued).		
(4) From the renewals fund at a rate of interest to be determined by the council. (2) In so borrowing the council shall not be restricted to the rate of interest specified in the special law. (4) Provision for redemption must be made as for sinking funds. (5) Borrowing may be renewed from time to time and shall not exhaust the borrowing powers under the special law, provided the total amount of the loan authorised and repayment period shall not be exceeded. 9)(1)(a) Loans raised under the authority of a special law for any period less than the time limited by such law or extended under any other law, may from time to time be renewed or reborrowed upon repayment; provided that the total amount of the loan shall not exceed the amount authorised and provided further that the total period of the borrowings and reborrowings shall not exceed the period over which provision is being made for the repayment of the loan, or the maximum period authorised whichever is the shorter.	(2) the period is not longer [illegible] than the unexpired portion of the period fixed for the redemption of the original loan.		121.A council may, without the formality for long-term loans, by special resolution raise a loan to liquidate a previous loan, with the prior approval of the Administrator. The prior approval of the Administrator need not be obtained if (a) the loan is raised within the period fixed for the redemption of the previous loan,(b) the rate of interest is not higher than that on the previous loan,(c) the period of redemption does not extend beyond the expiry of the period of redemption fixed for the previous loan, (d) the amount of the loan does not exceed the amount of the previous loan less the amount which should have been repaid or should have been paid into a sinking fund.

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1. SHORT PERIOD LOANS AND BANK OVERDRAFT (continued).

(b) The provisions of paragraph (a) shall extend also to such loans heretobefore raised under any special law, notwithstanding anything contained in the special law. The Administrator may authorise a rate of interest in excess of that fixed in the law.

(2) Such loans may be repaid by equal instalments of principal and interest in lieu of redemption by sinking fund, and moneys accumulated in a sinking fund may be withdrawn and used for this purpose or applied to capital purposes or transferred to a capital development fund subject to conditions approved by the Administrator.

92. Before an ordinance is introduced into the Provincial Council for the purpose of authorising a loan the following requirements shall be complied with:-

(a) A statement of the proposed works and estimated cost shall be approved by council, notified of the press, lie open for inspection, etc.

52(1)(a) A council may by a majority of councillors present at a meeting specially convened for the purpose (provided the number voting in the majority is equal to a majority of the full council) from time to time apply to the Administrator for authority for borrowing powers and the Administrator may, subject to the provisions of this ordinance,

2. LONG-TERM BORROWING.

97(2)(a) and (b) Whenever [illegible] shall give notice if its intention to raise such loan by notice in the Government Gazette and the Press, stating the amount and purpose of the loan, and particulars shall be open for inspection at the municipal offices for 14 days and objections may be lodged.

117. The Council shall not raise any loan unless -

(a) a special resolution has been taken to that effect by the council;

(b) the proper notice have been given in the Provincial Gazette and the Press stating the amount and purpose of the loan;

(c) the Administrator shall have given his approval.

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2. LONG-TERM BORROWING (continued).			
(b) The town treasurer shall drew up a report on the proposal to raise the loan, showing the financial position of the borough and provisions for redemption. Such report shall lie open for inspection together with the statement. (c) The town clerk shall lodge with the clerk of the Provincial Council a certificate that these requirements have been complied with, together with a certified statement and report. 87. The council shall not have power to borrow money except under authority of a special law save as is otherwise provided. 88(1)(a) The council may, with the consent of the Administrator, borrow byway of loan or overdraft money for specified works or undertakings or movable assets or for the purpose of the making of any of the loans authorised in terms of sub-section (1) of section 85 (see Part 9 above) to an amount which together with sums owing on account of	grant such authority in such amounts and subject to such conditions as he may approve. In the case of short-period loans and loans to repay existing loans as covered in section 52(1)(b), application to the Administrator may be made upon a decision taken at an ordinary meeting of the council.	97(3) On receipt of the application the Administrator may (a) approve of the proposed loan; (b) refuse to approve it; (c) require the council to submit the proposition to a meeting of owners of rateable property within the municipality. 97(1) Subject to compliance with the procedure set out above (Part 10) a council may with the approval of the Administrator raise a loan for municipal purposes.	116.A council may in any manner, including the issue of stock, debentures and bills, raise loans for the acquisition and construction of works and property, plant and machinery, eradication of noxious weeds, payment of compensation, relief of distress and the granting of sewerage loans. 118.No steps shall be taken to raise a loan and no loan shall be authorised which will cause the loan indebtedness of the municipality to exceed a sum equal to one-sixth of the value of rateable property within the municipality.)Loan indebtedness means indebtedness on loans, other than overdraft or short-period loans, less the total credit in sinking funds, loans for undertakings which are so reproductive as to defray all charges,a proportionate part of any loan for an undertaking which is so far reproductive as to defray a portion only of the maintenance charges.Any undertaking may be deemed to be reproductive which, though not directly reproductive, is likely in the opinion of

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	2. LONG-TERM BORROWING (continued)		
previous borrowings and overdrafts shall not exceed four times the income of the borough fund revenue account of the previous year. (b) Where funds are required to meet expenditure for which insufficient provision has been made under a special law or in terms of this section, the council may with the consent of the Administrator borrow by way of loan or overdraft on current account moneys required to meet such expenditure, subject to the limitation provided for in paragraph (a) not being exceeded. Borrowing powers must also be obtained for recoverable capital expenditure, but these may be excluded when calculating the limitation on borrowing. (2) Any loan so authorised may be raised by the issue of debentures or stock or in any other manner approved by the Administrator and is subject to other conditions in the ordinance. (3) Every such borrowing shall be repaid within such period as the Administrator may approve.			the Administrator to effect an annual saving when capitalised at four per cent.)

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2. LONG-TERM BORROWING (continued).

90. The council may with the Administrator's consent and on approved terms borrow money for constructing school buildings.

96(1). Provision for redemption shall be made by terminable annuity or by instalments of principal and interest or by sinking fund. The treasurer shall keep a separate account of the sinking fund.

(2) The council shall every year pay into the sinking fund such sum as will with compound interest be sufficient to repay the loan within the period stipulated. Provided, however, that in respect of loans raised on and after the date of coming into effect of this proviso, the council may determine the instalments as will, without accumulations in the way of interest, be sufficient to pay off the loan within the period limited by such law, in which case the interest earned on such instalments in the sinking fund shall be paid into revenue as and when received.

Johannesburg Municipal Borrowing Powers Ordinance, 1903:

5(a) Stock shall be redeemable within a period not exceeding 30 years.

31. There shall be created two funds, called the Interest Fund and the Redemption Fund.

32(1). There shall be paid and transferred to the interest fund each year for the payment of interest on stock a sum equal to the aggregate amount of all interest payable in that year of the outstanding stock.

(2) There shall be paid and transferred to the redemption fund the income of redemption fund investments, unclaimed interest, and sums required to bring the valuation up to statutory requirements.

34. The redemption fund shall be used for the redemption of stock, and may also be used for investment in the council's

3. REDEMPTION OF LOANS.

98. The council shall by means of a sinking fund or otherwise provide for the redemption of a loan raised in terms of section 97, by yearly or half-yearly instalments within such period not exceeding 50 years as may be approved by the administrator.

123(1) Except in the case of overdrafts and short-period loans, all loans shall be repayable direct to the lender by yearly or half-yearly instalments, provided that in special circumstances the Administrator may permit a council to deposit at its bank to the credit of a sinking fund annual contributions which, accumulated at the rate of interest paid on the loan will, according to acturial calculation be sufficient to redeem such loan at the date of maturity.

(2) The sinking fund shall be used only for redemption payments on loans, provided that with the Administrator's approval any surplus certified by the provincial auditor may be used for any purpose authorised by the Administrator (moneys may be invested in terms of the Investment of Funds Ordinance 1935 - see below).

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3. REDEMPTION OF LOANS (continued).

(3) The first instalments shall be paid into the sinking fund on the 31st day of July of the financial year succeeding that in which the money was raised, and on the 31st day of July of succeeding years until the loan is repaid, or until the moneys in the sinking fund are sufficient to redeem the loan at maturity.

(Note: The above provisions do not apply where a council operates a Consolidated Loans Fund in terms of Sections 102A to 102Q of the Ordinance.

(4) Except in the circumstances set out in the proviso to sub-section (2), the instalments shall be computed on the basis of accumulating interest at the rate of 3% per annum or at such other rate of interest as the Administrator may approve from time to time: Provided that should the average rate of interest actually earned by the sinking fund be under or above the said rate, an adjustment shall be made after every five years so as to equate for the remainder of the loan term, the instalments to be annually contributed to the sinking fund.

stock issues according to the procedure laid down in the Ordinance.

35. The council shall not create or purport to create any lien or charge against the redemption fund.

36(1). Proper books of accounts shall be kept showing the position of the redemption fund, and shall be published yearly with the general accounts and a copy shall be furnished to the Colonial Secretary.

(2) Each year a valuation shall be made of the fund, and it shall be ascertained what would be the amount of a sinking fund constituted by equal annual payments in respect of each issue of stock sufficient, if accumulated with compound interest at the rate of 3½% per annum, to redeem the whole outstanding stock of such issue at the expiration of the period fixed by the council and approved by the Administrator, provided that such period shall not exceed thirty years. If it shall then appear that the value of the redemption fund is less than the amount

(3) If any portion of a loan is repaid from sinking fund, the interest which would have been paid to the lender shall be paid to the sinking fund until the date of maturity.

(4) Any deficiency in the sinking fund shall be immediately made good by the council.

(Note: The provisions of section 123 of Ordinance No. 19 of 1951, do not apply to local authorities operating a Consolidated Capital Development Loans Fund in accordance with Ordinance 4 of 1966.

125. Where any asset of a capital nature (other than land) is sold, the proceeds must be used in the first place to repay or reduce any loan outstanding. If the conditions of any loan do not permit this, the proceeds must be paid into the loan account provided in Section 124(1). The proceeds of any trade-in used as part-payment shall not be regarded as the proceeds of the sale

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5. REDEMPTION OF LOANS (continued).

(5) Any surplus in a sinking fund after discharge of the full amount shall be applied to such capital purpose or transferred to a Capital Development Fund as the council may determine, with the consent of the Administrator.

(6) Notwithstanding anything contained in section 97, the council may borrow moneys from its sinking fund in the exercise of the whole or any portion of its authorised borrowing powers; provided -

(a) that in every case where the council proposes so to borrow moneys from its sinking fund, it shall first pass a resolution requesting the Administrator to authorise the council to withdraw moneys from the said fund and specifying the purpose or purposes for which such moneys are to be withdrawn; and

(b) that where the Administrator authorises the borrowing of sinking fund moneys for any of the purposes aforesaid the council shall not be relieved of its duty to ensure that on date of maturity there are sufficient funds to redeem the loan.

of a sinking fund so constituted, the council shall cause a further payment to be made into the redemption fund so that the value shall not be less than the said amount.

(3) All books and accounts of the redemption fund shall be audited by the Auditor-General.

37. Any owner of stock may inspect the books and accounts of the redemption fund at a fee not exceeding 25 cent, and may obtain copies or extracts from the town treasurer at a fee not exceeding 50c.

38. The council may at any time purchase the stock, and this may be done from funds, other than redemption fund, and such stock shall be immediately cancelled.

39. Any stock not cancelled shall at maturity become payable at the nominal amount thereof and such amount shall, together with interest, be paid to the owner of any inscribed stock or the bearer of any certificate of stock to bearer.

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	3. REDEMPTION OF LOANS (continued).		
95. Loan costs, excluding discount shall be repaid from revenue by equal annual instalments within five years.	(Note: Sections 31 to 37 above are not applicable where a Consolidated Loan Fund is established in terms of the Municipal Consolidated Loans Fund Ordinance No. 9 of 1952)		
	4. REMEDIES FOR DEFAULT AND SECURITY OF LOANS.		
94(1). If the payment of interest is in arrear for thirty days, the court may cause a special rate to be levied. (2) If the principal is not repaid at or after the fixed date, the court may cause a sale of borough land to be made, and if this is not sufficient, a special rate may be levied. (3) These remedies apply to all stock as above mentioned and all temporary loans. (4) No lender is prejudiced by any irregularity by the council in borrowing.	52(2) Loans shall be secured and charged on the whole of the land, rents, property and revenue of the council. (3) Where loans are raised by stock the provisions of the Johannesburg Borrowing Powers Ordinance, 1905, shall apply (except section 51 which relates to the issue of bills). (4) If interest remains unpaid for ninety days, application may be made by such person to court for the appointment of a receiver of property and revenues on which the loan is secured. (5) The court may make order for the raising and payment of moneys due. It may order that a rate be levied of such amount as it may fix.	88(1) If a local authority cannot pay its debts, the Administrator may appoint a person to investigate (See Part 52 below)	276. The provisions of the Public Bodies Debts Act, 1867, shall apply in respect of all debts due by the council (a judgment creditor may petition the court for relief and a rule nisi will be granted. If the municipality cannot satisfy the court, the court shall levy a special rate to meet the debt). 117. If a council raises money without the formal authorities (See Part 10 above) all councillors consenting shall be jointly and severally liable to repay.

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	4. REMEDIES FOR DEFAULT AND SECURITY OF LOANS (continued).		
	(6) If default is made in the repayment of a loan, after a period of thirty days, the person concerned may institute similar proceedings as set out above.		
	(7) The court may, in addition to these powers, order the sale of any property on which the loan is secured.		
	(8) The security provided above shall apply to bills notwithstanding the security provided in the 1903 Ordinance		
	(10) All securities for loans created by a local authority shall rank equally without any priority.		
	54(1) Save where loans have been authorised as above no person or institution shall have any remedy against the council. If a council borrows illegally the members authorising such shall be jointly and severally liable to repay.		
	(2) Any loan or overdraft shall be deemed to be authorised on production of a letter addressed to the town clerk and signed by or on behalf of the Director of Local Government in which such loan or overdraft is authorised.		

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	4. REMEDIES FOR DEFAULT AND SECURITY OF LOANS (continued).		
	Johannesburg Municipal Borrowing Powers Ordinance,1903: Section 53 protects a person purchasing stock in good faith, notwithstanding any illegality.		
	5. INVESTMENT OF SINKING FUNDS, RENEWALS FUNDS AND TRUST FUNDS.		
97(1) The council shall invest sinking fund moneys in one or more of the following securities (also renewals funds -see section 103):	Investment of Sinking Funds:	84(1) A council may invest its monies whether held in trust or otherwise in one or more of the following securities:	Local Authorities Investment of Funds Ordinance, 1935:
(a) Treasury bills, debentures or other securities chargeable on Union Government revenue.	Johannesburg Municipality Borrowing Power Ordinance 1903:	(a) treasury bills, debentures or other securities chargeable upon the revenue of the government;	2(1) Where a local authority has moneys not immediately required for the defrayment of expenditure therefrom, it shall invest at interest such moneys in the following ways:
(b) Treasury bills, etc., of the Government of the United Kingdom, British Dominion or Colonial Government which has complied with the conditions of the Colonial Stocks Act.	33. The Redemption Fund so far as not immediately required, shall be invested in one or more of the following:	(b) stock,debentures or other securities of any local authority (including the council) in the Republic;	(a) On deposit on trust with any registered commercial bank, or, with the Administrator's consent, with any other class of banking institution or with any registered building society.
(c) Bills, debentures or other securities of any other local authority in the Union.	(a) The stocks funds and securities styled in the Law of England "Trustee Securities".	(c) on fixed deposit at interest with any banking institution registered under the Banking Act 1942 or any building society registered under the Building Society Act 1934.	(b) On loan to the State or on deposit with the Public Debt Commissioners.
(d) On deposit on trust with any commercial bank registered under the Banking Act, 1942, or with any building	(b) The stocks and securities issued or guaranteed by the Government of the Union or any other Dominion or any Colony or dependency of the British Empire.	(d) first mortgage bonds on farm land in the Republic. The amount of any such loan shall not exceed 60% of the market value of the land as	(c) With the Administrator's consent, on loan to any local authority, or any body created by statute in the Union.
	(c) The stocks, securities or debentures or mortgages, etc.,of any railway, tramway, dock harbour, waterworks or electricity supply corporation created by		

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5. INVESTMENT OF SINKING FUNDS, RENEWALS FUNDS AND TRUST FUNDS (continued).

society registered under the Building Society Act,1934, or with the Administrator's consent with a banking institution entitled under the Banking Act to carry on business (limited to a sum not exceeding five annual instalments paid into sinking fund).

(2) Notwithstanding anything in sub-section (1)the council may invest sinking fund moneys by way of deposits with the National Finance Corporation or in other securities of the Corporation.

special legislation within the British Empire, or of any other corporation within the British Empire established under statute and approved by the Administrator.

(d) The municipal fund or town debt of any town in South Africa constituted by special law.

(e) Johannesburg municipal stock, provided any stock so purchased shall not again be sold.

Investment of Consolidated Loans Fund:

7.Municipal Consolidated Loans Fund Ordinance No.9 of 1952. Same as for sinking funds plus the National Finance Corporation or in institutions approved by the Administrator.

Investment of Renewals Funds

Regulation 12 of Local Authority Depreciation Regulations, Administrator's Notice No. 506 of 1937, framed under section 55 of the Local Government Ordinance. Renewals funds moneys not immediately required may be invested:

determined by a sworn appraiser;

(e) first mortgage bonds on immovable property within its municipality. The amount of such bond shall not exceed 66-2/3% of the value of the property as recorded in the municipal roll unless such amount is intended for the purchase or erection of buildings which is being financed in accordance with regulations which the council has with the approval of the Administrator and in accordance with Chapter XIII made for the purpose.

(f) temporary loans for the carrying out of works which are to be financed by means of a loan authorised in terms of Section 97 until such time as such loan can be raised.

(g) such other investments including temporary loans to meet council's obligations in respect of current expenditure as may be approved by the Administrator.

(d) On loan to the British Government provided the moneys so invested are limited to moneys borrowed overseas and still available in London.

(2) If a document of trust directs how moneys shall be invested, a local authority may so invest, or with the Administrator's consent, in the institutions set out in (1).

(3) Unexpended revenues not specifically set aside may remain uninvested. If they are specifically set aside for some purpose, a local authority may invest such moneys in its own stock or other form of debt pending the receipt of money from some other source, provided the amount shall not exceed income from all sources for the previous year.

(4) Where investment in (3) is made for a specific purpose or fund for not less than two years, interest at five per cent (or other rate approved by the Administrator), shall be paid to the fund.

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE.
5. INVESTMENT OF SINKING FUNDS, RENEWALS FUNDS AND TRUST FUNDS (continued).			
	(1) In any securities as listed for redemption funds, or any other institution approved by the Administrator. (2) In advances to finance temporary capital expenditure for which borrowing powers have been obtained on terms prescribed by the Administrator. (3) In advances for water, gas, electricity, drainage, sewerage and pavement loans to owners on terms approved by the Administrator. (4) In advances, at a rate of interest to be prescribed by the Administrator, for financing the purchase of plant and machinery or erection of capital works, provided the period does not exceed the estimated life of the asset or twenty years whichever is the shorter. Investment of Land Sales Fund See above (section 79(18)(h). Investment of Endowment Funds 76. Town Planning and Townships Ordinance No. 25 of 1965. As for Sinking Funds and Consolidated Loans Funds (see above) or in institutions approved by the Administrator. (Note: In all cases where the Administrator has to approve	(2) Interest from such investments shall be credited to the relative trust or other fund. In the case of Erven Trust Fund only 50% of the interest shall be credited to the fund and the rest to revenue.	(5) Any investment in terms of (3) for more than two years requires the Administrator's approval to the terms. 3. This ordinance does not affect the temporary utilisation of unexpended loan moneys as provided in any law relating to such local authority. 4. The Administrator may give a general authority to invest the revenues set aside in (3) on conditions he may determine. Such authority shall be for two years, renewable for further periods of two years, and shall not cover the investment of such revenues which, together with overdraft or short-period loans exceed the total income (exclusive of loans) for the previous year, and shall not apply to local authorities who total income does not exceed R100,000. (Note: In terms of the Delegation of Powers Ordinance No. 6 of 1951, the Administrator has issued general approvals e.g. under 2(1)e, to permit investment in

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE
5. INVESTMENT OF SINKING FUNDS, RENEWALS FUNDS AND TRUST FUNDS (continued).			
	an institution, this is done by a general approval, setting out by circular a list of approved institutions.		loans to other local authorities in the Cape Province and in the National Finance Corporation and under 2(3) he may grant a general power if applied for. Also, the Administrator has given a general power to invest in Building Societies under 2(1)a and with certain Banking Institutions listed in circular letters)
6. DEPRECIATION AND RENEWALS FUNDS.			
103(1). The council shall out of revenue account set aside annually such sums necessary for renewing existing assets or works (whether the first cost was paid from loan funds or the proceeds of land sales received before 1925) and any such things authorised hereafter as a charge against loan funds; provided no contribution shall be required where the asset has a certified life not less than the loan period, or fifty years in the case of assets provided from land sales as mentioned.	55(1) It shall be the duty of the council to frame regulations providing for the annual setting aside by the council of adequate amounts to meet the depreciation of works and plant purchased from loans raised. If the council shall fail to frame such regulations, such regulations shall be framed by the Administrator (see Local Authority Depreciation Regulations Administrator's Notice No. 506 of 1937, covering compilation of assets registers, estimating lives of assets, calculation of renewals contributions, treatment of surpluses and shortfalls in renewals fund, etc.)	83(2)(a) A council shall set aside annually such sums of money as shall be necessary for meeting the cost of renewing its existing assets which were paid for from loan funds. No sum of money shall be required to be set aside in respect of an asset having in the opinion of the Administrator a life not less than the period of the loan raised in connection therewith. (b) The council shall invest the Renewals Fund in accordance with provisions of Section 84 (See Part 18 below).	84(1) Every council shall annually, not later than 30th June, review its assets and determine what contributions if any should be made to the "repairs fund" to provide for the repair of any such asset. (2) Whenever the provincial auditor reports that contributions are insufficient or that no contributions have been made, the Administrator may direct the council to make contributions as he may determine. (3) The council shall annually on the 1st July, deposit at its bank to the credit of a repairs fund, the contributions determined.

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(1) bis. The powers conferred by sub-section (1) may also be exercised by the council in respect of any asset acquired from other than loan funds or the proceeds of land sales received prior to 1/8/1925.	6. DEPRECIATION AND RENEWALS FUNDS (continued). (2) The council shall set aside annually out of revenue such amounts for depreciation as are required under the Depreciation Regulations.	(c) A register shall be kept of all the council's assets so that the sum payable to the Renewals Fund can at any time be ascertained.	(4) The council shall charge to the fund only such expenditure incurred in connection with major repairs to assets in respect of which contributions are being or have been made, or as the Administrator may authorise.
(1) ter. When any asset, work or undertaking in respect of which contributions have been made to the renewals fund in accordance with the provisions of sub-section (1) is scrapped or sold, the moneys so set aside shall be paid into the relative capital account.	(3) It shall be the duty of the town treasurer to compile records of all the movable assets and plant of the council and to keep such records up to date.		(5) Should a council fail to comply with any direction of the Administrator, any subsidy payable by the Administrator may be withheld.
(2) The council shall invest not less than 50% of the sum so set apart in securities in the manner provided for sinking funds, provided that the interest earned on such investment shall be paid into the revenue account of the fund concerned as and when received if the sum set aside annually has been calculated by dividing the cost of the asset by its estimated life, but shall be paid into the renewals fund if the sum set aside has been calculated on the sinking fund system.			

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE

6. DEPRECIATION AND RENEWALS FUNDS (continued).

(2) bis. The moneys not required to be invested in terms of sub-section (2) and not immediately required for the renewal of any asset, work or undertaking may be borrowed by the council, subject to the payment of interest at a rate approved by the council, for the purposes set out in sub-section (1) of section 91 or for the purpose of financing expenditure of a capital nature: provided that, in the case of the latter, the loan shall be repaid to the renewals fund in equal instalments over the estimated life of the asset, work or undertaking acquired, but in no case later than 10 years from the date of the loan.

(3) The treasurer shall maintain registers of all the assets of the council so that the sum payable to renewals fund can be ascertained.

PART III - FIXED PROPERTY TAXATION.

1. THE MAKING OF VALUATIONS AND THE APPOINTMENT OF VALUERS.

NATAL

109(1)(a). For the purpose of assessing the rates the council shall as often as it may deem necessary, but not less than once in every period of five years, cause a valuation to be made by one or more competent persons as valuators, of all the rateable property within the borough and such valuation may include a valuation of all the land or of all the buildings within the borough and the council shall cause a valuation roll to be prepared. Provided that if at any time during the said period of five years the council deems it necessary to do so it may in like manner cause a valuation to be made of any part of the rateable property or of the land or of the buildings within the borough and if the valuation is restricted to land only or to buildings only, the last preceding valuation of the buildings or the land, as the case may be, shall, subject to any amendment thereof or addition thereto made in terms of section 112 or section 113, remain undisturbed and continue to operate until a new valuation

TRANSVAAL

Local authorities Rating Ordinance, 1933.

5(1) The local authority shall from time to time but not less than once in every three years, cause a valuation of all rateable property within the municipality to be made. Should such valuation not be completed until after the expiry of three years, rates shall be imposed on such valuation and not on a previous valuation. Such valuation shall not be invalidated by reason of not having been completed within three years.

(2) The Administrator may allow local authorities other than Benoni, Boksburg, Brakpan, Germiston, Johannesburg, Krugersdorp, Pretoria, Randfontein, Roodepoort-Maraisburg and Springs to cause a valuation roll to be prepared not less than once in every five years, subject to conditions as set out in the Ordinance.

(4) The Administrator may authorise the ten local authorities mentioned above to impose the rate for the current year on the valuation

ORANGE FREE STATE

101(1) A council of a municipality shall cause a valuation to be made of all immovable property within its municipality at least once during a cycle of five years.

(2) The council of a newly established municipality shall upon the conclusion of the first election and thereafter at least once during every five years as from the 1st day of November next following cause a valuation to be made of all immovable property within its municipality.

(3) The Administrator may by proclamation suspend any provision of sub-sections (1) and (2) in respect of all municipalities as may be specified in the proclamation for such period as he may deem fit.

102(1) The council shall for the purpose of making valuations appoint at such remuneration as it may determine one or more competent persons, not being councillors or employees of the council, as valuers. A council may for such purposes and with

CAPE PROVINCE

Valuation Ordinance, 1944:

3. The Administrator shall appoint a Director of Valuations to administer the ordinance. The Director shall after consultation with the local authority from a list of valuers of good character and with the knowledge of values, and the valuation court shall select valuers from the list and submit names to the Director who may approve or disapprove the persons selected. (Valuers for interim valuations are appointed by the Director). The Administrator may appoint provincial officials to carry out a valuation in whole or in part.

39. A General Valuation shall be made in every local authority whenever the Administrator so directs, but at least once in every 10 year period commencing in January 1966.

40. The Director of Valuations may at any time, and shall at least once in every calender year cause an interim valuation to be

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE

1. THE MAKING OF VALUATIONS AND THE APPOINTING OF VALUERS (continued).

thereof is made in terms of this section.

(b) The preparation of a valuation roll shall be deemed to have been completed as soon as the valuator or valuators shall have signed a certificate to that effect.

1(ter(a) If during any period of five years a valuation of all the rateable property within the borough as provided in the said sub-section (1) has not been made, the Administrator may by written notice call upon the council to cause a valuation of all or any of the rateable property within the borough to be made and completed, and a valuation roll to be brought into operation within a period to be stated in such notice; and if the council fails to comply with such written notice the Administrator may authorise any person or persons to take all necessary steps for the purposes of such valuation and for bringing a valuation roll into operation as if he were the council.

after it has been laid before the local authority and has laid for public inspec-inspection.

6. The local authority shall by resolution appoint one or more competent persons, not being the town clerk or town treasurer or members of their staffs, called the valuer or valuers, to compile any valuation. Such valuers may be appointed to compile a general valuation, an interim valuation, all general and interim valuations during triennial or quinquennial periods, for a term of years or for an indefinite period.

Local Authorities Rating Ordinance, 1933.

11. Every town clerk and every valuer provided with written authority shall have power to enter at all reasonable hours in the daytime into any land and buildings and shall have power to inspect registers or records in the custody of any Government official or any person whether such person is or is not interested in the

the approval of the Administrator establish a municipal valuation department which shall be under the control of a competent person who shall be appointed as valuer and whose salary as well as the expenses of the said department shall be paid out of the funds of the council.

(2) A valuer shall not be removed from office nor shall his salary be reduced except with the approval of the Administrator.

104(1) A valuer may, if he is in possession of written authority signed by the town clerk, at all reasonable times for the purpose of making a valuation
(a) Enter upon and inspect any premises within the municipality;
(b) require the owner, occupier or persons in charge of such premises to furnish him with such information in connection with the premises as may be relevant to the purpose and to sign a written statement embodying such information;

made unless the Administrator grants dispensation such requirements.

45. The following shall be valued: all land and buildings, loading platforms, private railway sidings and siding extensions not used for farming or industry, beneficial improvements, lifts, all other structural improvements.

94. The Administrator may make regulations prescribing the powers and duties of the Director, valuation ocurts, etc. etc.

Valuation Ordinance,1944.

36.A valuer may, on production of a certificate from the director, require to be admitted at all reasonable times to any premises and may inspect the premises. He may question the owner or occupier and obtain a written statement. The valuer may require an owner to produce title deeds or other material documents. Any owner refusing, hindering, etc., shall be liable to a fine

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE

1. THE MAKING OF VALUATIONS AND THE APPOINTING OF VALUERS (continued).

(b) All expenses incurred by the Administrator in connection with such valuation and valuation roll shall be borne by the council.

(c) For the purpose of this sub-section the Administrator shall posses all the rights and powers of the council, subject to the obligations attaching to the exercise thereof, and upon failure by the council to pay the expenses he may recover such expenses in the manner provided by paragraph (d) of sub-section (1) of section 11 of the Public Health Act, 1919, the provisions of which are hereby incorporated with this sub-section mutatis mutandis.

109(6). Every valuator, and any officer of the council authorised to assist the valuator, shall have power to enter any rateable property within the borough at all reasonable hours in the daytime.

(7) A valuator may require the owner or occupier to furnish him with information necessary for the valuation.

property concerned. The owner may be called upon for written particulars in regard to the property. Any owner obstructing or refusing to supply information shall be liable to a fine not exceeding R40, and any owner supplying false information shall be liable to a fine not exceeding R100.

Local Authorities Rating Ordinance 1933:

. Every valuer shall upon his appointment, before commencing duty, make before a justice of the peace, a solemn declaration (as set out in the ordinance).

(2) Any person who resists or hinders any person in the exercise of his powers or refuses to furnish any information which he is able to give or to sign a statement embodying such information or furnishes information which is false shall be guilty of an offence.

103(1). A valuer shall before entering upon the duties entrusted to him make before a Commissioner of Oaths a declaration (as set out in the Ordinance).

(2) A declaration made in terms of sub-section (1) shall be lodged and preserved by the council.

106(2) Whenever land has been sold or leased, or a township established on land in terms of the Townships Ordinance, 1947, subject to a condition that buildings of a specified value shall be erected on such land within a fixed period and if after the expiry of such period such buildings have not been erected, such buildings shall, for the purposes of

not exceeding R50.

82. A valuer shall have access to records of local authorities in whose area he holds office.

Valuation Ordinance 1944:

33. Every valuer shall before entering upon the valuation take and subscribe to an oath before a justice of the peace set out, or make a solemn affirmation as set out. He shall not value a property in which he, his wife, partner or relative within the first degree of consanguinity, or any company of which he is an officer, has any direct or indirect pecuniary interest unless he discloses such interest in his valuation.

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE
1. THE MAKING OF VALUATIONS AND THE APPOINTING OF VALUERS (continued).			
110. Every valuator shall make before a justice of the peace or commissioner of oaths a declarat on (as set out in the ordinance). 111. A further sum known as the building clause value may be added where the council in any contract for the sale or lease of land makes the condition that unless buildings are erected within a prescribed time, an amount equivalent to certain stated values of building will be added for purposes of the gensral and water rate, etc.		rates, be deemed to have been erected with effect from the day immediately following upon the expiry of such period or such later date as may be determined by the council concerned, and such specified value shall, with effect from such day or date as the case may be, be recorded in the valuation roll in respect of the property concerned as if it were the value referred to in 105(d). Whenever buildings are erected on such land the value of such buildings shall, to the extent to which it does not exceed the thus recorded value be merged in such recorded value.	
2. COMPILATION OF THE VALUATION ROLL.			
105(2). The value of buildings shall be stated separately from the value of land, and the roll shall state whether such buildings are used as dwellings or otherwise.	Local Authority Rating Ordinance, 1933: 8. The valuation shall for every municipality show the name and address, description and situation of property and whether agricultural land, nature of interest, site value and improvement value, details of freeholders' license interest. In the case of Reef municipalities and Nigel the valuation must show	105(1). A valuer shall frame a valuation roll in such a manner as to show in respect of each separate property (a) the name of the owner (b) a description of the property valued; (c) the value of the land; (d) the value of the buildings; (e) the name and situation of the property.	Valuation Ordinance, 1944: 51. Valuation rolls shall contain: name of the owner of land, situation, description and area of land value of site, buildings and improvements, nature and value of improvements re irrigation works, value of property less exempted improvements, other particulars prescribed by the Director.

2. COMPILATION OF THE VALUATION ROLL (continued).

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE.
12(1).If in respect of any financial year a valuation roll is not prepared, the council shall cause the roll in operation for the previous year to be amended to include all property which has since become rateable. The amendments shall be deemed to be completed when the valuator signs a certificate to that effect. 13(1).The council may at any time after the valuation or amended roll for that year has been printed or typed, cause: a) any omitted rateable property to be valued and rated; b) any new buildings completed or partially completed to be valued and rated c)the value of demolished buildings to be revised and rerated d) a fresh valuation to be made of subdivided property and rerated e) a fresh valuation to be made of property which has materially increased or decreased in value and rerated f)any error to be corrected and rates levied accordingly.	(a) site value of land held under mining title where such is used for residential purposes or purposes not incidental to mining operations by persons engaged in mining, and the value of improvements thereon (b)site value and improvement value in respect of power undertakings. Local Authorities Rating Ordinance,1933: 16.It shall be lawful for the local authority from time to time and at any time - (a)to remit any rate where a rateable property has been demolished since the making of the roll and in other cases approved by the Administrator; (b)to cause rateable property omitted from the roll or new rateable property to be valued, to cause the current rate to be collected thereon (c)to cause a valuation to be made of subdivided property, and to apportion such valuation and to cause rates to be collected;	(2).For the purpose of this section "land"does not include any improvements, trees, shrubs or plants on the property"buildings" include any improvements which enhance the value of the property but not any trees, shrubs or plants or any terrace or paving for the purpose of a garden on the property. 112(1).A council may at any time and shall at the request of the owner direct that an interim valuation be made of property: (a)if due to an error no value is recorded in the roll; (b)if improvements have been effected or a new building erected or a building is partially erected; (c)if there is a subdivision (d)if there is an error (e)if portions are occupied for different purposes; (f)if the value has considerably depreciated due to demolition,flood,etc.; (g)if value has materially increased or decreased from causes particular to the property.	Valuation Ordinance,1944: 40(1).The director may at any time, and shall, if requested by the local authority or by an owner, direct an interim valuation to be made of - (a)immovable property omitted from the last general valuation; (b)any building which has been erected, reconstructed, altered,etc; (c)immovable property improved or depreciated by reason of a town planning scheme or municipal work; (d)land the value whereof has materially depreciated through flood, fire or other disaster; (e)immovable property materially increased or decreased in value through any other cause particular to such property; (f)immovable property added to a local authority by reason of extension of boundaries.

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE
	2. COMPILATION OF THE VALUATION ROLL (continued).		
(2)If rates have already been paid on the value in the roll, the council may collect additional rates or refund any difference.	(d) to cause a fresh valuation to be made of any rateable property which from any cause particular to such property arising since the last valuation has materially increased or decreased in value; (e) to cause any error in the roll to be corrected by the valuer and to cause rates to be collected; (f) to cause the valuer to apportion the values of a property where part thereof becomes liable to a special rate. Provided that in any such interim valuation the same forms and proceedings shall be observed as for general valuations (except that omissions and subdivisions shall be valued as if the valuation took place at the time of the last preceding valuation). Every such valuation, correction, apportionment, etc., shall be subject to any objection made thereto at the next succeeding sitting of the valuation court. If the valuation is fixed at less, the owner is entitled to a refund of rates.	(2) The council shall give the owner written notice of the value, and the owner may lodge an objection. (4) Objections shall be referred to the Valuation Court. (5) Rates shall be payable from the date the owner was advised of the revised value, except that in the case of omissions they shall be payable from the date they would have been payable but for the omission, and in the case of errors from thedate the erroneous valuation came into force.	(2) Where land has been subdivided the director may in his discretion cause an interim valuation to be made; (3) The director may in his discretion order an interim valuation of land sub-divided and apportioned between two or more owners. 40(1)(i) An interim valuation shall be carried out every year, but the Administrator may grant dispensation therefrom.

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3. THE BASIS OF VALUATION.

109(3).The basis of valuation of land shall be the ordinary price which a buyer would be willing to give and a seller would be willing to accept if the land to be valued were brought at the time of valuation to a voluntary sale

(4).The basis of valuation of buildings shall be the estimated cost of erection at the time of valuation, and the valuer shall deduct the amount of structural depreciation and such depreciation as may be due to the unsuitability, wholly or partially of the buildings for the purpose for which they were originally intended or are being used at the time of valuation.

(5).Where infrequency of sales or erection costs will not serve as sufficient guide, the rental and productivity and investment potential shall be considered.

(8).Where a valuation is made of rateable property in any proclaimed private township

(a) every lot situate in such an approved private township which is held under separate title shall be separately valued and separately shown in the valuation roll

9(1). The amount at which the valuer shall value any rateable property shall be the capital sum which the same might be expected to realise if offered at the time of valuation for sale on such reasonable conditions, as a bona fide seller would require, due regard being had to other similar properties.

"Site value of land" is defined as the capital sum which the land or interest on land might be expected to realise if offered for sale on such reasonable terms as a bona fide seller would require assuming that the improvements had not been made. If there exists on any land improvements the use or erection of which is prohibited by law, the site value shall include any value which would accrue if such use or erection of improvements were not prohibited. Site value shall include any value due to any licence privilege or concession attached to the site.

"Value of improvements" is defined as the added value which the improvements give to the interest in land irrespective of the cost of improvements, provided that

106(1)(a).The value of the land is the estimated amount which such land would realise if placed on an open market for voluntary sale. When a building on mining land is not exclusively used for mining purposes or for purposes incidental to mining operations, such land shall be valued only to the extent to which it is set aside for or in connection with the building and without regard to the presence of minerals below the surface.

(b).the value of the buildings shall be based on the estimated cost of replacement of such buildings at the time of such valuation, due allowance being made for any depreciation either in the buildings themselves or in the marketable or rental value thereto. When a building on mining land is used for, or intended to be used for residential purposes collectively by non-European mine workers (but excluding a building which is used as married quarters for non-European mine workers) the value of such building shall be deemed to be equivalent to 50% of :

Valuation Ordinance,1944:

43.The basis of valuation of land shall be the ordinary price which it is estimated a buyer would be willing to give and a seller would be willing to accept if the land to be valued were brought to voluntary sale at the time of valuation(Note- Sections 43 and 50 lay down a fixed procedure for valuing land, involving the valuation of selected properties, getting these approved by the valuation court and director etc.etc)

49.The valuer shall not include in his valuation the value of minerals or precious stones or machinery, lines, etc. for mining purposes, but shall include the value of the surface of the land together with any buildings thereon.

44(1).The basis of the valuation of buildings shall be the estimated cost of erection at the time of valuation less the amount of structural depreciation and such depreciation as may be due to unsuitability, wholly or partially, of the buildings for the purpose

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE
3. THE BASIS OF VALUATION (continued).			
(b) save as is provided for in paragraph (a) or (c) hereof, all lots situate in such an approved private township which have not been disposed of and transferred by the township owner as defined in section 1 of the Town Planning Ordinance, 1949 (Ordinance No. 27 of 1949), shall be regarded and valued as one rateable property and shown as such in the valuation roll (c) every lot or part of a lot situate in such an approved private township which is separately let or occupied and under the control of the lessee or occupier may be separately valued and separately shown in the valuation roll.	the added value shall not exceed the amount that should reasonably be involved in bringing the site value to its improved value, such improved value being the value of such interest in land together with any improvements if valued as a whole in terms of section 9. (2). In valuing rateable property the valuer shall not take into account any value accruing by reason of precious stones, metals or base metals or minerals. (3). Agricultural land shall be valued as in section 5(1) and no allowance shall be made by reason of its use as agricultural land or that the owner is restricted to such use. Two contiguous pieces of land each less than three morgen may be valued as one unit provided the whole is not less than three morgen. (4). Freeholders' licence interest shall not be valued, but the valuer shall enter and show the said rateable property on the roll.	(i) the cost of erection of such building in the case where satisfactory proof of such cost is submitted, or (ii) the cost of replacement of such building in other cases.	for which they were originally intended or are being used at the time of valuation. (2). Where a general increase in costs of erection is due to exceptional circumstances, the Administrator may fix a percentage whereby estimated costs of erection may be reduced throughout the province or in any portion of the province.

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE.

3. THE BASIS OF VALUATION (continued).

(5) Surface rights shall be valued as laid down in section 9(1) (see above).

(6) Interests in land held by non-legal occupiers of proclaimed land shall be valued as in section 9(1) (see above).

(7) Railway property let as a trading concession on stations or let for coal sites, advertising, etc. shall be valued at sixty times the monthly rental.

(10(1) Rateable property held by power undertakings shall be valued as far as site value is concerned at R150 per 10,000 square feet or such lesser value as the local authority may determine.

4. THE RIGHT TO OBJECT BEFORE VALUATION COURTS.

112(2) The new or amended roll shall be kept at the town office and the council shall cause copies to be printed or typed for sale to the public at a reasonable price.

112(3) Notice shall be published in one or more newspapers that the roll is open

Local Authorities Rating Ordinance, 1933:

12(1) The completed roll shall be laid before the local authority and shall lie open for inspection. The local authority shall serve upon owners who have furnished their addresses, a notice in writing of the

107(1) As soon as a valuation roll has been completed it shall be laid before the council and the council shall cause a copy to be made available for inspection during office hours at the municipal offices, and by notice published in the gazette and the press call upon owners and occupiers to lodge in writing

Valuation Ordinance, 1944:

52. When the roll is completed the valuation court shall cause a notice to be published in the Provincial Gazette and in at least one English and one Afrikaans newspaper circulating in its division that the roll is open for inspection and calling for objections.

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE

4. THE RIGHT TO OBJECT BEFORE VALUATION COURTS (continued).

for inspection free of charge and mentioning the right of appeal and the time allowed for appeal.

113(3). Notice shall be given to every person liable to pay new or increased rates, such notice containing details and mentioning the right of appeal.

114(1). Any person aggrieved by any valuation, or by reason of his appearing as a ratepayer in the roll or of anything done under the preceding section may appeal within one month in the manner prescribed.

(2) No person who does not appeal or appear before the council or board shall be entitled to any relief. This does not apply where the valuator and appellant have reached a compromise.

(3) The council may by law provide that a notice of appeal be accompanied by a prescribed fee not exceeding R1, which shall be refunded to any person prosecuting his appeal or reaching a compromise.

115(1) The council may itself hear appeals or appoint a board of not less than three or more than five persons.

valuation recorded in the roll, and shall be notice in the Provincial Gazette and in one or more newspapers circulating in the municipality call upon persons interested to lodge any objections they may have in respect of valuations, omissions, etc. whether held by one person objecting or by others.

12(2). The local authority may lodge notice of objection, and may not urge any objection before the court unless it has lodged notice.

36. Every owner shall furnish his address to the local authority for the purposes of notices and a register of addresses shall be kept. Notices need not be sent where no address is furnished.

37. Notices shall be served by delivery to last known address or by fixing in a conspicuous part of the rateable property or by post by addressing a prepaid letter to any such address or box number.

Local Authorities Rating Ordinance, 1933:

any objection they may have against the valuation of any such property, accompanied by a fee of 50c in respect of each separate property.

(3)(a). a council may object to any valuation recorded in the valuation roll, provided that notice shall be given by the town clerk to the owner and occupier concerned of the intention of the council to make such objection.

108(1) For the purpose of revising a valuation roll and hearing and adjudicating upon the objections there shall be established for every municipality a valuation court consisting of three members who shall be appointed by the council, and of whom one shall be a magistrate or a retired magistrate or a person who has had at least five years practical experience as a legal practitioner, other than a councillor, who shall be the chairman of the court; one shall be a member of the council concerned; and one shall be a person other than a councillor or an employee of the council.

53. Notices shall be served on persons whose names appear on the roll setting out details of valuations etc.

Notices may be served on persons personally or by delivery to his place of residence or business by prepaid letter to his last known place of business or residence.

Valuation Ordinance, 1944:

5. There shall be constituted for every division a valuation court to deal with the valuation roll framed for its division and to hear and determine objections.

6. The valuation court shall consist of

(a) the magistrate in the division. If there is more than one the Administrator shall decide which magistrate shall be a member. If magistrates cannot serve, the Administrator may appoint another person;

(b) one member appointed by the Administrator

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE
4. THE RIGHT TO OBJECT BEFORE VALUATION COURTS (continued).			
(2) Whenever the board is appointed the council shall designate one member to be chairman and fix the quorum, and the decision shall be by majority of members, the chairman having a casting vote. (3) The council or the board has power to hear witnesses on oath. (3)bis. Any person giving false evidence shall be guilty of an offence. (4) Members of the board who are not in the full time employment of the state may receive remuneration according to rates approved by the Administrator. (5) The Board may continue in office after the end of the financial year for which it was appointed to hear appeals lodged during the year. 116(1) The council of the board will hold a meeting or meetings to hear appeals; meetings may be adjourned. (2) Notice of the first sitting of the board shall be published twice in one or more newspapers and posted on the public notice board,	13(1) The local authority shall appoint a valuation court consisting of not less than three persons who may not be members of the local authority. (1)bis. A member of a valuation court, who is not a member of the local authority, may be paid such remuneration as the local authority may with the Administrator's approval determine. (2) In the municipalities of Pretoria, Johannesburg, Germiston, Boksburg, Benoni, Brakpan, Springs, Roodepoort-Maraisburg, Krugersdorp, Randfontein and any other proclaimed by the Administrator, the Administrator shall after consultation with the local authority appoint a further member of the valuation court who shall be president. He shall be appointed for three years, and shall be an advocate or attorney or chartered accountant practising in the Transvaal of not less than ten years standing, or a retired magistrate. His remuneration shall be determined by the Administrator in consultation	(2) the members of the court shall hold office for such period as may be determined by the council under provisions detailed in the ordinance which also set out the method of filling vacancies on the court. (3) The court shall proceed to consider the valuation roll and the objections lodged, and may make such amendments to the roll as to it may seem just, provided that when the court of its own motion deems it necessary to amend the valuation of any property it shall give notice of its intention to do so to the owner and occupier of such property. (4) the court shall cause minutes of its proceedings and decisions to be kept. (5) for the proper adjudication by the court of any matter in terms of this section, the provisions of sections 3, 4, 5 and 6 of the Commissions Ordinance 1954 shall apply. 6. When the court upholds an objection against the valuation of the property, whether wholly or partially, the objection fee paid in terms of sub-section (2)	(c) one member for each local authority in the division, appointed by the local authority. 8. Alternates may be appointed. 9. If a magistrate serves he shall be chairman. Otherwise the Administrator shall appoint one of the members to be chairman, and alternate chairman. 10. Two members shall form a quorum if one is the chairman or acting chairman. 11. Appointments shall be for five years. 12. No member of a local authority and no person in the employ of a local authority shall be qualified to be appointed to a valuation court unless the Administrator consents, and this consent shall only be given in exceptional circumstances. 13. to 19. Termination of appointment, casual vacancies, secretary, sittings, etc. are detailed in the ordinance. 20. Before taking part in proceedings members of the valuation court must take an oath or subscribe to a solemn affirmation as prescribed.

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4. THE RIGHT TO OBJECT BEFORE VALUATION COURTS (continued).

the first newspaper publication being not less than two weeks before the first sitting. In any appeal concerning only amendment or addition (section 113)seven days' notice only need be given by the town clerk or other authorised official.

(3) The roll shall be amended after all the appeals are heard, and the revised roll shall be certified by the mayor or chairman of the board.

with the local authority prior to appointment. If the president cannot perform his duties through illness, etc. the Administrator shall appoint a person with the necessary qualifications to act and the remuneration shall be adjusted between the two.

(3) In other municipalities the members of the valuation court shall appoint a president from among themselves. If he cannot perform his duties through illness, etc. the members may appoint another president to act and adjust remuneration. A local authority may apply to the Administrator for the procedure as set out in (2) above.

(4) The court shall consider objections and shall be entitled to make alterations by way of reduction, addition or omission, provided the person appearing to be directly affected shall have had at least seven days previous written notice of the date of the meeting of the court. In lieu of giving notice as aforesaid the clerk may publish the said notice in two or more newspapers in the area.

of section 107 shall be refunded to the objector and whenever an objection has been withdrawn or disallowed by the court, the objector shall forfeit the objection fee to the council unless the court orders it to be refunded to the objector.

7. The court may appoint one or more persons, not being members or employees of the council, to assist the court as assessors.

8. The members of the court and the assessors appointed by the court. shall be remunerated by the council. The payment of such remuneration to a councillor shall not constitute the holding of an office of profit within the meaning of paragraph (b) of section 47.

109. When the court has adjudicated upon objections and revised the roll, the chairman shall certify and sign a copy of the roll and submit it to the town clerk who shall advertise in the Gazette and the Press that the revised roll is open for inspection.

21. Members shall not take part in proceedings where they or their wives, partners, relatives, etc. have a pecuniary interest unless such interest is disclosed to the valuation court.

22.to 26. Decisions shall be by majority vote,the proceedings are open to public, and minutes must be kept.

27. Members and the secretary shall be paid fees and allowances determined by the Administrator.

55. The valuation court shall on the date notified consider the objections to the roll. The court may confirm, increase or decrease any valuation, subject to certain rights of objectors but may not increase the whole or part of the valuation of a local authority by a percentage.

56.57.The procedure for interim valuation rolls is set out.

58.A local authority may authorise any person to appear before a valuation court to make representations.

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4. THE RIGHT TO OBJECT BEFORE VALUATION COURTS (continued).

(5) At every sitting three members personally present, one of whom shall be the president or acting president, shall constitute a quorum. All decisions shall be by majority vote, the president having a casting vote.

(6) No person shall sit on the hearing of any matter in which he is directly interested as being primarily liable to pay the rates.

(7) If through vacancies the court cannot act or form a quorum, the local authority may at once fill vacancies, subject to section (2) above.

(8) The town clerk shall by publication in the Provincial Gazette and in one or more newspapers circulating in the municipality give not less than seven days' notice of the first sitting of the court.

(9) Objectors may appear in person or by counsel, solicitor, or by admitted or licensed law agent or by any other person authorised thereto in writing.

(10) The court may call witnesses and examine them on oath and call for the production of papers, etc. and

59. Any valuation varied by 20 per cent or more shall be submitted to the Director of Valuations with reasons. A certified copy of the ro' shall be transmitted to the director.

61. to 63. Subject to the right of appeal (see below) the decision of the valuation court shall be final, the roll shall not be invalidated by any mistake, and the director may rectify errors after the roll is finally adopted.

63(2). If a local authority is satisfied that a building has been totally demolished, it may and shall at the request of the owner, remove the valuation from the roll, and notify the Director and Divisional Council of such removal.

81(bis)(1) Every local authority shall keep a record of all immovable property in its area and a map giving up-to-date information of sales of such property. The Divisional Council shall share the cost of such records

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4. THE RIGHT TO OBJECT BEFORE VALUATION COURTS (continued).

every valuer shall attend and answer on oath all questions which may be put to him by or through the court.

(11) The court shall keep a record of its proceedings and a note of objections and the findings thereon. Depositions shall be taken down in writing and signed by the deponent and shall be authenticated by the signature of the president.

14. When the court has completed consideration of objections, the president of the court shall sign and certify the roll. He shall cause an advertisement to be inserted in two successive issues of the Provincial Gazette and once a week for two consecutive weeks in at least one Afrikaans newspaper and in at least one English newspaper circulating within the municipality, informing all persons interested of the completion thereof and that the same will become binding on all parties who shall not within one month appeal from the decision of the Court.

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5. THE RIGHT OF APPEAL AGAINST DECISIONS OF VALUATION COURTS.			
117. The decision of the council or the board shall be final, subject to any rectification which may be made by a competent court of law, and the roll shall be prima facie evidence of the liability for rates.	Local Authorities Rating Ordinance, 1933: 15(1). Any person aggrieved by the decision of the valuation court may appeal within one month to the court of the magistrate of the district, whose decision shall be final and conclusive. If any question of law shall arise the magistrate may reserve such question of law for the decision of the Supreme Court. (2) A local authority may appeal against the decision of the valuation court to the court of the magistrate under the procedure as set out in ( ). 17. No rate and no valuation shall be rendered void by reason of any mistake, and no valuation roll shall be capable of being challenged or set aside by reason of any informality if made up in terms of the Ordinance. 51. The books and records of the council or extract therefrom shall in any proceedings for recovery of charges for municipal services be prima facie evidence of the amounts due. (See also recovery of rates)	110(1). Any person who is dissatisfied with a decision of the valuation court may within twenty one days after the last publication of the notice referred to in section 109 lodge an appeal in writing with the Administrator against such decision. (2) Whenever an appeal is lodged, the appellant shall deposit an amount, determined by the Administrator, to cover the expense of the Administrator in connection with the appeal, and he shall also undertake to defray any such expenses in excess of the amount so deposited. (3) The Administrator shall refer the appeal as soon as possible to an Appeal Board consisting of one member appointed by the Administrator. (4) For the adjudication of an appeal the appeal board shall have the same powers as a commission appointed in terms of the Commissions Ordinance, 1954, and the provisions of sections 4, 5 and 6 of the said ordinance shall apply. (5)(a). The appeal board shall at least fourteen days before the hearing of an appeal, give	Valuation Ordinance, 1944: 64. to 70. The decision of the valuation court and director shall be subject to appeal to the Supreme Court on points of law. 107(2). In legal proceedings for recovery of rates any document or book purporting to be a valuation roll or rate book, a duly authenticated copy of such, a copy of any newspaper containing a relative notice, as well as any entry therein, shall on its mere production be prima facie evidence of the making, levying and assessment of and the liability for such rate and the amount due without any evidence that the requirement of the ordinance have been complied with.

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5. THE RIGHT OF APPEAL AGAINST DECISIONS OF VALUATION COURTS (continued).

notice of the time and place of such hearing to the appellant, the council concerned and the owner and occupier of the property in respect of which the appeal has been lodged.

(b) After the adjudication of the appeal the appeal board shall give written notice of its decision to such appellant, council, owner and occupier.

(6) The O.F.S. Provincial Division of the Supreme Court of South Africa may review a decision of an appeal board relating to the valuation of a property, provided a person aggrieved by such decision has, within 21 days after the date of notice referred to in paragraph (b) of sub-section 5, instituted an action to bring such decision in review.

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE
6. RATES THAT MAY BE LEVIED AND LIMITATIONS ON RATING.			
105. The council shall have power to assess and levy a general rate upon all immovable property within the borough; where the rate does not exceed five shillings a minimum of five shillings shall be imposed. 106. The council may assess and levy a water rate for defraying the cost of water supply, provided the rate shall not be levied in respect of property more than 220 yards from a water main. 179. In addition to levying a water rate, charges for water may be made subject to an abatement being given for any water rate to avoid double payment. 107(1). Rates may be levied on immovable property as a whole or the land and buildings may be treated as separately rateable in which case the rates may be diversely assessed and levied or the rate may be assessed and levied in respect of land alone. (2) Any part of a building or other immovable property if separately let or occupied may be treated as a separate rateable property.	Local Authorities Rating Ordinance, 1933: 18(1). It shall be lawful for a local authority to impose a rate for each financial year of such amount as it may determine, provided the minimum charge shall be 50 cents. If any property belonging to a local authority is disposed of to any person the rates shall be adjusted as from the date of his taking possession. (See details). (2) No rate shall be levied on improvements until an original rate of ½ cent in the Rand shall have been imposed on site value and such original rate in the aggregate shall not exceed ½ cent in the Rand. (3) An additional rate not exceeding 2½ cents in the Rand may be levied on site value (subject to next subsection). (4) A local authority may, by ordinary resolution, supported by a majority of members, determine that a rate equal to or less than the additional rate shall be levied upon all improvements. The additional rate	114(1) A council may levy a town rate on all rateable property within its municipality and such rate shall, except as otherwise provided by sub-section (3), be levied on the total municipal valuation of such property. (2) The town rate shall not exceed in the aggregate an amount calculated at the rate of two cents per rand unless the council has been authorised to levy a higher rate by the majority of the owners of rateable property within the municipality present and voting at a meeting convened and held in a similar manner as prescribed by Section 75 (See Part 51 below). If a council be authorised to impose a higher rate for general municipal purposes such rate shall remain in force for a period not exceeding five years as determined by the majority of owners unless during such period the council has, with the approval of the majority of the owners repealed or altered such rate. If the higher rate be authorised for any specific purpose such rate shall remain in force until that purpose has	91(1) Every council shall once in every year make and levy a general rate on all rateable property within the municipality. (2) The general rate shall not exceed 1¾ cents in the Rand, provided that after submission to the voters, such rate, not exceeding 2½ cents in the Rand, as the Administrator may determine may be made and levied. In the case of Grahamstown no general rate or rates shall in the aggregate in one year exceed 1½ cents in the Rand unless the procedure as laid down is followed. 92. In addition, a council may make and levy a health rate not exceeding one-half of the general rate for meeting expenditure incurred in exercising functions under the Public Health Act 1919 and a water rate not exceeding ½ cent per Rand for meeting the estimated deficiency between revenue and expenditure on the supply of water. The Administrator may proclaim that only a percentage of these rates shall be payable in certain portions of a municipality (Section 93).

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE.

6. RATES THAT MAY BE LEVIED AND LIMITATIONS ON RATING (continued).

(3) If rates are levied on any basis other than on immovable property as a whole, the council may cause the aggregate amount payable by owners of residential property in respect of the general and water rate to be allocated proportionally between such owners on the basis of the rateable value of each residential property as a whole. For this purpose the council shall approve a residential property allocation factor (cents in the rand) by dividing the total value of residential properties into the total rates levied on such residential properties multiplied by one hundred. Such residential property allocation factor shall be the rate levied as a composite rate in lieu of the general and water rate.

(4) Residential property means immovable property used for residential purposes, and includes other categories such as boarding houses, but excludes hotels with liquor licences.

in such case shall not be greater than is necessary, together with such rate on improvements to produce a sum equal to the sum, which would be produced by a rate of 1½ cents in the Rand on site value of improvements taken together.

(5) The Administrator may, at the request of the local authority, sanction the imposition of an additional rate higher than 2½ cents in the Rand and if he refuses the Provincial Council may authorise it.

(6) Where any local authority is constituted in an area previously under the jurisdiction of the Peri-Urban Areas Board Ordinance and where different rates are in operation, such local authorities may continue to levy such rates until the power is withdrawn by the Administrator.

20. In the Reef municipalities and Nigel the local authority may levy an extra additional rate upon the site values of land or interests in land held by

been attained and the proceeds shall not be used for any other purpose without the consent of the owners.

(3) A council may, with the approval of the majority of the owners levy the town rate:
(a) only upon the municipal valuation of the land forming part of the rateable property (whole site valuation basis); or
(b) partly upon the municipal valuation of the land and partly upon the municipal valuation of the buildings forming part of the rateable property (partial site valuation basis):

Whenever a council has obtained approval to levy the town rate on the whole or partial site valuation basis, it shall not change to rating on the basis referred to in sub-section(1) except with the approval of the owners.

When a change to the rating on a whole site valuation basis has been approved, the council may effect such change by gradually increasing the rate

93. In addition, a council may with the approval of the Administrator make and levy an extraordinary rate in accordance with the procedure set out in die Ordinance.

94. In addition a council may with the approval of the Administrator make and levy a special rate not exceeding 1½ cents in Rand for the purpose of defraying the cost of any work, etc. which is for the special benefit of a portion of the municipality.

95(1). Each rate shall be levied on the valuation of each property.

(2) A council may, by special resolution and with the consent of the voters, and the approval of the Administrator, determine that any rate shall be levied on the site valuation of land only, or partly on the site and partly otherwise, provided the total amount of revenue so returnable shall not exceed the maximum rate revenue under (1).

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE.

6. RATES THAT MAY BE LEVIED AND LIMITATIONS ON RATING (continued).

(5) The aggregate amount of rates payable by boarding houses etc. in terms of subsection (3) shall not exceed the amount which would have been payable in the immediately preceding year on the old basis. If the amount does exceed the preceding year, an allocation between boarding houses etc. and other residential property must be made in accordance with the procedure set out in the ordinance.

(6) The provisions of subsections (3), (4) and (5) shall not apply otherwise than by a two-thirds majority of the total members of the council, and with the consent of the Administrator (except in the case of Durban.)

107 bis(1). Buildings shall mean any building structure etc. of an immovable nature, including any tank, silo, swimming bath, tennis court, but excluding fences, posts, paving, fish ponds, pergolas, garden ornamentation, ramps, platforms, embankments, terraces and similar improvements.(For full list see ordinance).

power undertakings at one and a half times the additional rate with a maximum of 3½ cents in the Rand(See details)

21. In the Reef municipalities and Nigel the local authority may levy the additional rate upon improvements on land and the site value thereof where such is used for residential purposes and purposes not incidental to mining operations by persons or companies engaged in mining operations, at two-thirds of the additional rate.(See details) Note that in terms of section 33 certain land and buildings on mining property must be registered with the local authority, and sales and alienations must be registered.

22. In lieu of rates on the value of freeholders licence interest, the owner shall pay a percentage of the gross annual revenue accruing as shown by the Department of Mines, not exceeding twenty per cent per annum(see details).

23. Where the local authority proposes to incur in respect of any area any expenditure

on land and decreasing the rate on the rest of the rateable property, annually over such period as it may determine, until at the end of the period rating on a whole site valuation basis has been achieved.

(4) When levying a town rate a council may provide that the rate to be paid during a financial year in respect of each rateable property, separately recorded in the municipal valuation roll, shall not be less than an amount fixed by the council. The amount thus fixed shall not exceed two rand unless the majority of the owners have voted in favour thereof.

(5) The town rate on rateable property used for industrial purposes may, with the approval of the Administrator and in the circumstances determined by the Administrator, differ from the town rate on rateable property used for other purposes.

96. All rates made and levied shall be assessed on the valuation in the roll in operation on the date the rates become due and payable. If valuations are taken on appeal and altered, adjustments shall be made (see other details). Where rateable property forms part of immovable property as a while, the value shall be as determined by the Director, or sixteen times annual rental value. Rates shall be assessed on fifty per cent of the valuation of tanks used for oil and alcoholic liquor.

97. Conditions are set out under which rates are levied in the case of a combination of municipalities, incorporation, etc.

98. The Administrator may determine, after reference to the council, that only a percentage of the rate be levied in a portion of the municipality and increased when the various services are provided (differential general rate)

NATAL	TRANSVAAL	ORANGE FREE STATE	CAPE PROVINCE

6. RATES THAT MAY BE LEVIED AND LIMITATIONS ON RATING (continued).

(2) In valuing land, the valuators must have regard to the items mentioned in sub-section (1).

(3) The valuer shall not have regard to any plant or machinery: Provided that no tanks or silos, other than those where manufacturing processes are continually carried on, shall be regarded as plant or machinery.

(4) The council may make such amendments to the valuation roll as may be required by reason of the provisions of this section.

(5) Nothing in this section must be construed as including any property other than immovable property.

6(8). Whenever a proclamation is issued by the Administrator extending the boundaries of a borough, he may, in the same proclamation declare that so much as he thinks proper of the land incorporated shall be exempted from the annual general rate, either wholly or in a stated proportion for so long as he may direct. Such exemption may, in the Administrator's discretion, include any specified classes of buildings upon the land and may make common to other areas of the municipality, it may by resolution passed by a majority of the members determine that such expenditure may be met in whole or in part by a special rate upon the site value of the land, subject to the Administrator's consent (Tramways outside the local authority area and access electricity and water mains within the area are deemed to be abnormal - see sections 145 and 152 of the Local Government Ordinance, 1939).

9. The Administrator may from time to time alter and adjust boundaries and, upon declaring any town or village or other area to be a municipality or upon the constitution of a health committee or upon the alterations of the boundaries of a municipality or health committee, exempt any part from the provisions of the Local Authorities Rating Ordinance, 1933, and thereafter in whole or in part withdraw such exemption; he may withdraw any exemption from rating whether such exemption was effected under this or any other law.

115.1. Whenever the town rate is levied on a whole site valuation basis the council may impose a levy not exceeding two cents in the Rand on rateable property in respect of which a value has been placed under a Building Clause (See Part 25 above).

138(1)(a) Subject to the provisions of paragraph (c), a council may impose a rate, to be known as a sanitary rate, on all immovable property within its municipality.

(b) The sanitary rate shall not in any one year amount to more than fifty-three hundredths of a cent per rand of the municipal valuation, except with the consent of the owners. The rate shall not be less than six rand per year for any separately valued property.

(c) Ecclesiastical property, State owned property (Except railway property and mining property) are exempt.

(d) The sanitary rate is payable by owners.

145(5). To provide for the expenses connected with water supply, a council may levy a water rate on all rateable property on the same basis as the town rate.

100. to 103. Conditions are set out regarding the rates payable on interim valuations.

97 and 98. See Part 30 above

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