

Afrikaans Transcript

[00:00 - 00:18] Goeiemiddag Mosselbaai. Ek wil Jaap Kelder aan u voorstel. Hy is die voorsitter van die Nasionale Belastingbetalersunie (NBU) wat gaan vertel waarom die Nasionale Belastingbetalersunie gaan en hoe steek die promulgasie-ondersoek wat gedoen is in mekaar, wat behels dit alles? Baie dankie Mnr Kelder.

[00:18 - 00:30] Goed, die Nasionale Belastingbetalersunie is gestig om om te sien na die belange van inwoners. Nie politieke partye en regeringsinstansies nie, maar die belange van die inwoners.

[00:30 - 01:08] Die situasie op die oomblik is dat die Munisipale Eiendomsbelastingwet wat in 2005 in werking getree het, vereis dat die eiendomsbelastingtariewe elke jaar gepromulgeer moet word, met ander woorde in die Provinsiale Staatskoerant gepubliseer moet word. As dit nie gedoen word nie, dan is daai eiendomsbelasting onwettig gehef en kan die inwoners daardie gelde van die munisipaliteit terugeis. Hierdie kwessie is aangespreek in 'n hofspraak wat die Grootbrakrivier Belastingbetalersvereniging teen die Mosselbaai Munisipaliteit gemaak het en in Februarie 2018 het die hof uitspraak gelewer en bevestig dat as eiendomsbelastingtariewe nie gepromulgeer is nie, is eiendomsbelasting nie betaalbaar nie.

[01:08 - 02:00] Dis die eerste punt. Tweede punt wat belangrik is, is dat in die Rademansaak, 'n Konstitusionele Hof-uitspraak, het Regter Zondo bevind dat waar 'n diens nie gelewer is nie, hoef 'n inwoner nie daarvoor te betaal nie (paragraaf 42 van die uitspraak). Paragraaf 43 word dit baie duidelik deur die Konstitusionele Hof uitgestel dat waar inwoners 'n dispuut, 'n wettige dispuut met die munisipaliteit verklaar het, die munisipaliteit nie die persoon of instansie se dienste mag onderbreek nie, maar die dispuut moet deur die normale regsgedinge opgelos word.

[02:00 - 02:30] Om 'n dispuut te verklaar moet jy 'n geldige rede hê. Nie-promulgasie is 'n geldige rede en jy moet 'n bedrag van jou dispuut noem en dit is dan die jare waarvoor jy eiendomsbelasting betaal het wat jy van die munisipaliteit kan terugeis. Dit word volledig omskryf in Artikel 102(2) van die Munisipale Stelselwet.

[02:30 - 02:52] So die ondersoek is gedoen en daar is bevind dat in Mosselbaai sewe jaar nie gepromulgeer is nie en met die gevolg is dat eienaars kan wel 'n dispuut verklaar en 'n eis instel teen die munisipaliteit. Natuurlik is dit een op een, die Nasionale Belastingbetalersunie in samewerking met die Mosselbaai Grondeienaarsvereniging.

English Transcript

[00:00 - 00:18] Good afternoon Mossel Bay. I would like to introduce Jaap Kelder to you. He is the chairman of the National Taxpayers Union (NTU) who will tell us what the National Taxpayers Union is about and how the promulgation investigation that was done works, what it all entails. Thank you very much Mr. Kelder.

[00:18 - 00:30] Well, the National Taxpayers Union was founded to look after the interests of residents. Not political parties and government institutions, but the interests of the residents.

[00:30 - 01:08] The situation at the moment is that the Municipal Property Rates Act, which came into effect in 2005, requires that the property rates tariffs must be promulgated every year, in other words, published in the Provincial Government Gazette. If this is not done, then those property rates are illegally levied and the residents can reclaim those funds from the municipality. This issue was addressed in a court case brought by the Great Brak River Taxpayers Association against the Mossel Bay Municipality, and in February 2018, the court delivered a judgment and confirmed that if property rates tariffs have not been promulgated, property rates are not payable.

[01:08 - 02:00] That's the first point. The second point that is important is that in the Rademan case, a Constitutional Court judgment, Judge Zondo found that where a service has not been delivered, a resident does not have to pay for it (paragraph 42 of the judgment). In paragraph 43, it is very clearly stated by the Constitutional Court that where residents have declared a dispute, a legal dispute with the municipality, the municipality may not interrupt the person's or institution's services, but the dispute must be resolved through the normal legal proceedings.

[02:00 - 02:30] To declare a dispute, you must have a valid reason. Non-promulgation is a valid reason and you must state an amount for your dispute, and that is then the years for which you paid property rates that you can reclaim from the municipality. This is fully described in Section 102(2) of the Municipal Systems Act.

[02:30 - 02:52] So the investigation was done and it was found that in Mossel Bay, rates were not promulgated for seven years, and as a result, owners can indeed declare a dispute and file a claim against the municipality. Of course, it's one-on-one, the National Taxpayers Union in cooperation with the Mossel Bay Landowners Association.