

<b>Exemption Period</b>	<b>1 July 2025 until 30 June 2026</b>
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## APPLICATION FOR ASSESSMENT RATES EXEMPTION

DETAILS OF ENTITY	
Name of Organization or Entity	
Erf Number	
Street Name & Number	
Township/Suburb	
Municipal Account Number	
Postal Address	
Name of Applicant or Applicant's Representative	Full Name
	Capacity
	Office Number
	Cell number
	E-mail

**USE OF LAND**  
Provide details of the purpose for which the land or parcel of the land is being used.

**LOCAL AUTHORITY ACT**  
Section 75 of the Local Authority Act 23 of 1992, as amended

**I hereby certify:**

(a) that the said property will be used exclusively and not for any other purpose but that which it has been set aside for, being ..... throughout the period form **01 July 2025 until 30 June 2026**.

(b) The undertaking is not conducted for the private pecuniary profit of any person whether as a shareholder of a company or otherwise;

(c) That if the said property is being used exclusively for amateur sport, not licensed trade will be care on. If a licensed trade is carried on, the area used for that purpose will be assessed separately.

Dated at Swakopmund on this ..... day of ..... 2025

**SIGNATURE OF OWNER & STAMP** **SIGNATURE OF OCCUPIER (If not the Owner)**

**Notes to Applicant**  
Applications for Exemption from assessment rates will only be approved where the eligibility requirements under the Local Authority Act 23 of 1992, as amended have been met and are evidenced.  
In many cases the actual use of the land will determine eligibility for exemption from rating under the Local Authority Act 23 of 1992, as amended.  
Applicants are encouraged to provide any information or evidence that will assist Council in making a decision on the application.  
Council may contact the applicant to request further information when assessing an application for exemption.

**Applications should be sent to:**  
The Property Section of Corporate Services & Human Capital Section, Municipal Office Building, Room BO-21 A, Swakopmund  
Attention: Property Officer, Ms F Namukwambi  
Applications to reach Council's Property Section on or before **31 May 2025 (acceptable until Monday 02 June 2024)**  
For assistance, please contact the Property Section on +264 64 4104215

### **Exemption from rates levied on rateable property**

75. (1) A local authority council may, upon an application made to it in respect of any financial year in such form as may be determined by the Minister, exempt in respect of such financial year from any rates levied under section 73 –

- (a) any land or building or any part of such land or building used exclusively for purposes of the principal activities of –
  - (i) any church, mission, hospital, school or hostel other than a church, mission, hospital, school or hostel which has been established and is maintained and managed by any person for profit or gain, whether directly or indirectly;
  - (ii) any amateur sporting organization;
  - (iii) any State-aided institution or institution aided by any charitable institution; or any portion of such land or building, or any land set aside for any such purposes;
- (b) any land or building –
  - (i) used wholly and exclusively for the residence of any priest or minister employed on a full-time basis by any church or mission referred to in paragraph (a)(i);
  - (ii) used for the boarding and lodging of persons employed on a full-time basis on the medical, nursing and maintenance staff of any hospital referred to in the said paragraph;
  - (iii) used for the boarding and lodging of any pupils of, or persons employed on a full-time basis as teachers or other members of the staff by, any school or hostel referred to in the said paragraph;
- (c) any land or building –
  - (i) of which the ownership vests in, or is occupied by any non-political youth organization -
    - (aa) which has as its aim the education of the youth or any particular group of youth and to develop amongst such youth the qualities of citizenship; and
    - (bb) which has, upon an application made by the local authority council in question, been approved by the Minister for purposes of this paragraph; and
  - (ii) which is used by such organization exclusively for purposes of its aim or let for an amount not exceeding an amount necessary to maintain such immovable property or to raise funds in order to achieve such aims.

(2) The provisions of subsection (1) shall not apply in relation to any land or building used by an amateur sporting organization on which any trade is carried on for gain.

[subsection (2) amended by Act 24 of 2000]

(3) A local authority council shall not grant any exemption under subsection (1), unless the application referred to in that subsection has been lodged to, or actually received by, it on or before 31 May in the year immediately preceding the financial year to which the application relates