



# MUNICIPALITY OF SWAKOPMUND

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SWAKOPMUND

## APPLICATION FOR EXEMPTION FROM THE PAYMENT OF ASSESSMENT RATES

Return to the Corporate Services Department, Municipal Office Building, Room BO-29 A or BO-29B (Archives), Swakopmund Municipality on/before Wednesday, 31 May 2023.

1. I, the undersigned, .....  
in my capacity as ..... of .....  
do hereby make application for the exemption from the payment of assessment rates in respect of Erf No ..... situated in the Township of Swakopmund, for the period from **01 July 2023** until **30 June 2024**, in terms of Section 75 of the Local Authority Act 23 of 1992, as amended.
  
2. 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 from **01 July 2023** until **30 June 2024**
  - (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, no licensed trade will be carried 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 .....2023

Postal Address: ..... Telephone No: .....

.....  
**SIGNATURE OF THE OWNER AND STAMP**

.....  
**SIGNATURE OF OCCUPIER (IF NOT OWNER)**

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**Administration**

**Received.....**

**Municipal Date stamp**

## Definitions

“rateable property” means any immovable property situated within a local authority area, except any-

- (a) land of which the ownership and control vests in the Government of Namibia or a regional council and on which no buildings have been constructed or other improvements have been effected;
- (b) fixed improvement, other than a dwelling, of which the ownership vests in the Government of Namibia or a regional council and which is used or occupied for public purposes, including the land on which any such fixed improvement is actually constructed and any other land actually occupied for purposes of such fixed improvement;
- (c) Immovable property used exclusively as-
  - (i) a place of worship registered with a local authority on conditions prescribed by the Minister;
  - (ii) a school or hostel other than a school or hostel which has been established and is maintained and managed by any person for profit or gain whether directly or indirectly;
  - (iii) a library or museum which has been established and is maintained and managed by the State; or
  - (iv) a hospital, an institution as defined in section 1 of the Mental Health Act, 1973 (Act No. 18 of 1973), an institution for the care of juveniles or similar institution aided by the State or any charitable institution.
- (d) any immovable property of which the ownership vests in a local authority council; or
- (e) any immovable property which has been, exempted from the payment of rates in terms of section 75 or any other law;”;  
and

Definition substituted by Act 3/2018 s1 (e)

## 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 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) substi. 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.
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