

Promulgation of resolutions levying rates

14. (1) A rate is levied by a municipality by resolution passed by the municipal council with a supporting vote of a majority of its members.

(2) Any resolution levying rates in a municipality must be promulgated by publishing the resolution in the *Provincial Gazette*.

(3) Whenever a municipality passes a resolution in terms of subsection (1), the municipal manager must, without delay—

(a) conspicuously display the resolution for a period of at least 30 days—

(i) at the municipality's head and satellite offices and libraries; and

(ii) if the municipality has an official website or a website available to it as envisaged in section 21B of the Municipal Systems Act, on that website;

and

(b) advertise in the media a notice stating that—

(i) a resolution levying a rate on property has been passed by the council;

and

(ii) the resolution is available at the municipality's head and satellite offices and libraries for public inspection during office hours and, if the municipality has an official website or a website available to it, that the resolution is also available on that website.