

Application for Public Benefit Organisation

Period: 1 July 2026 to 30 June 2027

Conditions

A "Public Benefit Organisation" (PBO) means a public benefit organisation as defined in Section 30(1) of the Income Tax Act, No 58 of 1962 as amended, with reference to the following categories: item 1 (welfare and humanitarian), item 2 (health care) and item 3 (education and development).

A PBO Property is recognised for the purpose of property rates if:

- Proof is submitted to the satisfaction of the City:
 - a. actual use of the property;
 - b. any lease or use of the property by any person or entity other than the organization;
 - c. any short term or long-term rental of the property, including the duration of use, costs recovered or recoverable for such use;
 - d. any information that the City may consider relevant to the determination of the use of such property including an exemption letter from SARS confirming registration as a PBO, a valid tax clearance certificate or confirmation of tax compliance status, a copy of the organisation's memorandum of incorporation or other founding documents, and financial statements or management accounts.
- The City is satisfied that the PBO conducts a "specified public benefit activity" listed in item 1 (welfare and humanitarian), item 2 (health care) and item 3 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act; and
- The City is satisfied that the property is owned and in fact used by such organisation for those specified public benefit activity.

Recognition of as a PBO property may be granted in respect of the whole or a portion of a property owned by a PBO.

Recognition of as a PBO property lapses at the end of the current gv roll of the City in which such recognition was granted.

Property in this category will be rated at a quarter of the residential tariff as per the prevailing nationally promulgated rates ratio based on usage.

Reference number: _____ **Date of submission:** _____

Application for Public Benefit Organisation

Property and Applicant details:

Property details

Erf/stand number: _____

Township: _____

Street address: _____

Account number: _____

Details of the applicant

Name of the organisation: _____

Registration: _____

Name, surname and designation (of the person completing the application): _____

Contact telephone number(s): _____

Is the organisation registered with SARS in terms of Section 30 of the income: _____

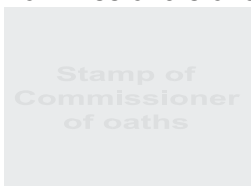
Declaration

Thus, signed and sworn to, before me at _____ this ____ day of _____

Name of the applicant: _____

Signature of Applicant _____

Commissioners of oaths stamp



This form must be submitted to: Deputy Director (Policy & Revenue Enhancement), Property Branch, City of Joburg, 66 Jorissen Place, Jorissen Street, Braamfontein.
NO E-MAIL APPLICATIONS WILL BE ACCEPTED.

For office use:

☐ Approved

☐ Not Approved

If not, provide a reason:

Officials signature: _____ Designation: _____

Date: _____