**CHAPTER 6**

**MUNICIPAL FINANCIAL MANAGEMENT**

**6.2 STANDARD OPERATING PROCEDURE MANUAL on MPRA**

**6.2.1 PURPOSE**

* To guide municipality on the compliance of Municipal Property Rates Act.
* To guideline on the implementation of MPRA

**6.2.2 LEGISLATURE MANDATE**

* Section 229 of the Constitution of the Republic of South Africa (Act 108 of 1996) provides that a municipality may impose rates on property.

**6.2.3 APPLICATION**

The standard operating procedure manual on the Municipal Property Rates Act is available upon request from the Municipal Finance Chief Directorate in the Local Government Branch at COGTA or is available on www.kzncogta.gov.za