CHAPTER 9

Developing Rural Municipalities' Own-Revenue Sources

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9.1 Introduction

Local governments play a pivotal developmental role throughout the world, and local government finance is vital to the improvement of living standards. Local government finance is based on two main pillars: the efficient use of public resources in order to satisfy the needs of citizens, and the potential role of local government in addressing the challenges that affect almost all countries (Martinez-Vázques and Smoke, 2010). In South Africa, local governments, unlike provincial governments, have a number of relatively broad revenue sources, including property rates and user fees on water, electricity and sanitation services (Amusa and Mathane, 2007).

Local municipalities have different expenditures and revenue bases, but all fund their expenditures from transfers, own revenues and borrowing. However, urban and rural municipalities have very different levels of revenue collection, with rural municipalities generating and collecting low levels of revenue. Metros, secondary cities and larger towns get much of their income from own-revenue sources, while intergovernmental transfers are the main source of revenues for rural municipalities (B3s and B4s) – although local governments that depend heavily on grants might not be eager to exploit their own-revenue sources (Schoeman, 2011). Increasing own revenues, which should go hand in hand with improving efficiencies, would enhance local government finances (Comrie, 2013).

Urban municipalities use own revenues to cover on average 75% of their operating expenditures, compared to 25% for rural municipalities. However, these averages mask disparities because some rural municipalities receive over 95% of their income from transfers. The rural tax base is highly constrained, despite rural municipalities being endowed with land and mineral resources. This is because rural municipalities have a limited tax base, high levels of poverty, low levels of employment and limited business activities (Mahabir and Vacu, 2013). Ideally, a significant proportion of own revenues in rural areas should be from property taxes on vast tracts of land and service charges on mining giants and other rural-based conglomerates. Therefore, a key issue is to examine what obstacles are preventing the exploitation of these rural revenue bases.

Anecdotal evidence suggests that the inability of municipalities to generate these much-needed revenues is less about billing systems and more about the low tariffs levied to corporations and business institutions; the dominance of reticulating electricity to mines and communities by Eskom, the state-owned utility, to the exclusion of municipalities; and disparities in tariff adjustments granted by the National Energy Regulator of South Africa (Nersa) between Eskom and municipalities. Another stream of anecdotal evidence suggests that rural municipalities are denied property rates revenues because agricultural and communal lands are rated differently. Against this background of eroded revenue bases, this study investigates the constraints to own-revenue generation in rural municipalities. Unlike previous studies, such as Mahabir and Vacu (2013) that focused on borrowing and the fiscal capacity and effort of rural municipalities, the present study looks at rural municipalities (B3s and B4s) and the bottlenecks relating to rating and levying agricultural and communal land, tariff levels and tariff adjustments.

The Constitution provides for three types of municipalities: category A municipalities (only in metropolitan areas), category C (district) municipalities that contain and share jurisdiction with a number of category B (local) municipalities. This study uses the methodology adopted by the Department of Cooperative Governance as the primary mechanism to define rural municipalities (the unit of analysis). Municipalities are grouped into seven different categories using variables that include the number of poor households, the proportion of households with access to services (water, sanitation and electricity), and capital and operating budgets. Accordingly, rural municipalities are those classified as B3 (small towns) and B4 (mostly rural) in the typology outlined in Table 55.

Table 55. Classification of municipalities in 2015

Class	Characteristics	Number
Metros	Category A municipalities	8
Secondary cities (B1)	All local municipalities referred to as secondary cities	19
Large towns (B2)	All local municipalities with an urban core. These municipalities have large urban dwelling populations, but the size of their populations vary hugely.	26
Small towns (B3)	Municipalities without a large town as a core urban settlement. Typically they have relatively small populations, of which a significant proportion is urban and based in one or small towns. Rural areas in this category are characterised by the presence of commercial farms because these local economies are largely agriculture-based. The existence of such important rural areas and agriculture sector explains why they are included the analysis of rural municipalities.	113
Mostly rural (B4)	Municipalities that contain no more than one or two small towns and are characterised by communal land tenure and villages or scattered groups of dwellings, and are typically located in former homelands.	68
Districts (C1 and non-rural)	District municipalities.	9
Districts (rural)	District municipalities that are rural.	35

Source: National Treasury (2012)

9.2 Objectives of the Study

This study has three objectives: to ascertain whether potential additional own-revenue sources exist that could benefit rural municipalities; to explore the constraints to the property revenue base; and to investigate the reticulation of electricity mainly between Eskom, mines and local communities. The research seeks to:

- Examine the constraints to rating and levying agricultural land.
- Investigate the inequitable electricity tariff structures, and why businesses and households have different tariff structures.
- Explore different and innovative ways of tapping into economic activity in rural areas, such as benefiting from mining activities and taxing communal land.
- Make recommendations on how obstacles identified can be overcome.

9.3 Background

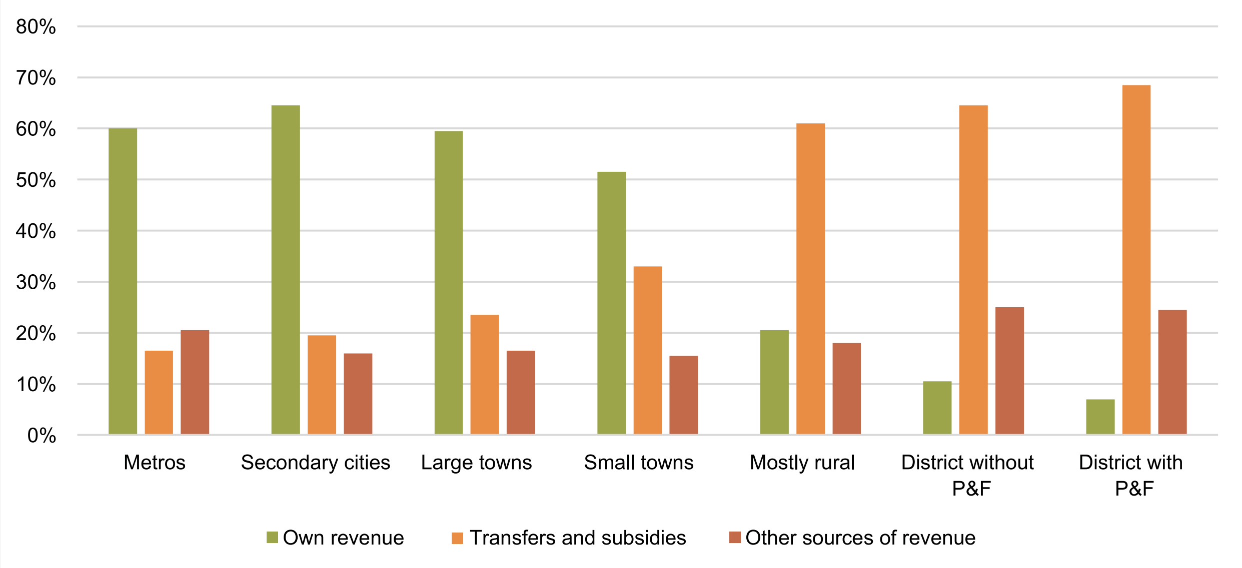
Local government in South Africa has been plagued by challenges that signify the sector's inability to perform its constitutionally mandated functions efficiently (Benz and Fetzer, 2006). The myriad of challenges have put in the spotlight various aspects of the intergovernmental fiscal relations (IGFR) system, including the fiscal unsustainability of municipalities. A number of municipalities have been subjected to Section 139 interventions, which are often a sign of poor fiscal performance. Although audit outcomes have improved slightly, with unqualified (without findings) audits increasing over time, qualified audits (which demonstrate poor financial health) have also increased

The contribution of own revenues to total municipal revenue varies considerably among municipalities. As Figure 77 shows, between 2003/04 and 2012/13, own revenue represented a greater share of revenue for metros, secondary cities, and large and small towns, whereas intergovernmental transfers were the dominant source of revenue in the smaller towns and mostly rural municipalities.

Poverty and the poor delivery of basic services are much more accentuated in rural areas (Jacobs, 2012) because of the inherent characteristics of the sector. These include spatially dispersed populations, the legacy of the former homeland system, limited opportunities for resource mobilisation, a limited tax base and political marginalisation. B3 and B4 municipalities are concentrated in KwaZulu-Natal, Eastern Cape, Northern Cape and Limpopo, Free State, North West and Mpumalanga, with some (mostly B3) in the Western Cape.

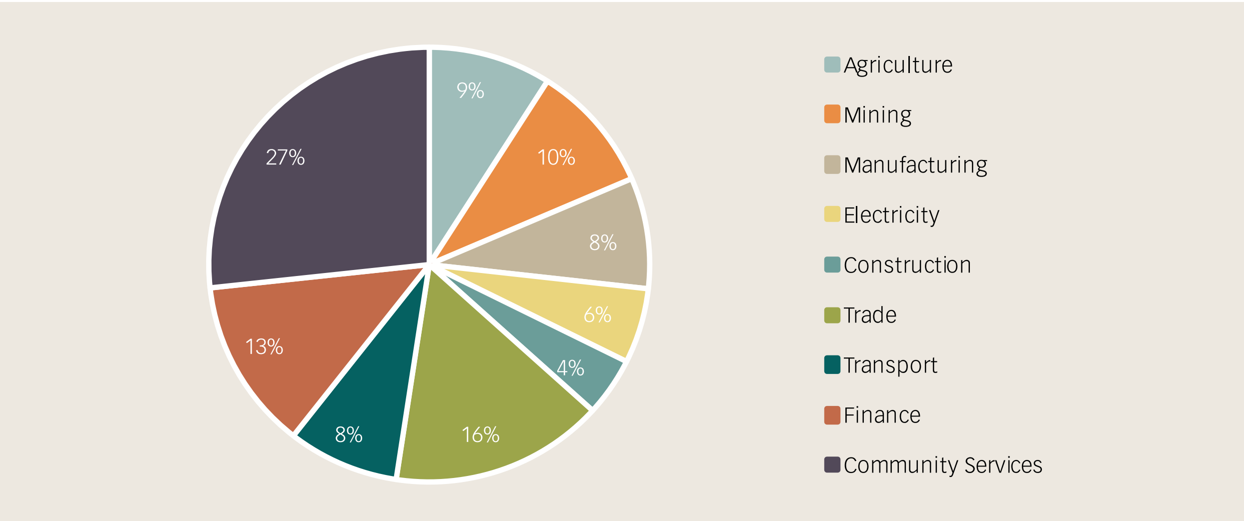
The dominant economic activities in rural municipalities are trade, finance and community services. In contrast, A and B1 municipalities have robust financial and manufacturing industries, and this economic activity translates into increased use of municipal services, which in turn results in increased municipal revenues. Figure 78 depicts the contribution of each sector to the general economy of rural areas.

Figure 77. Average revenue split per source by municipal category (2003/04–3012/13)



Source: Author's calculations using data from National Treasury (2012)

Figure 78. Economic activities in B3 and B4 municipalities (2014)



Source: Author's calculations using data from National Treasury (2012)

Like most developing countries, South Africa is becoming urbanised. Between 2001 and 2011, the country's rural population declined, from 42.5% to 37%, while the urban population increased from 57% to 60% (Stats SA, 2002; 2013), making South Africa slightly more urbanised than the international average. The urban population is projected to grow to 70% by 2030 (NPC, 2011). Table 56 provides an overview of South African population distribution. The large proportion of people still living in traditional rural areas creates great developmental challenges in a rapidly modernising economy. Of the estimated 15.9 million people living in poverty, 69% reside in rural areas (National Treasury, 2014).

Table 56. The geographical distribution of the South African population (2011)

Class	Geography type			
	Urban area (%)	Tribal or traditional area (%)	Farm (%)	Total
Formal residential	87	03	01	56
Informal residential	09	0.1	1.7	06
Traditional residential	-	96	13	31
Farms	-	-	76	4
Parks and recreation	0.03	0.005	0.9	0.07
Collective living quarters	1.7	0.2	1.2	1.1
Industrial	0.4	0.02	0.6	0.3
Smallholdings	0.9	0.06	5.8	0.9
Vacant	0.08	0.2	-	0.1
Commercial	0.9	0.01	0.05	0.55
Total	100	100	100	100

Source: Stats SA (2013)

Rural development is not simply about alleviating poverty but is a multi-faceted phenomenon. Its key focus is on empowering disenfranchised people to earn more, advance themselves and their communities, and contribute to the upkeep of crucial infrastructure. The rural economy is not sustainable enough to provide the rural poor with meaningful self-employment opportunities, which constrains their earning capabilities. The rural poor also experience high living costs because they spend comparatively more on basic social services. Social grants, subsistence agriculture and remittances serve as sustenance for poor households in rural areas, and yet rural municipalities could be a conduit for alleviating poverty through sustainable rural development. By providing basic services effectively and ensuring municipal fiscal sustainability, rural municipalities can play a pivotal role in the fight against poverty. Currently, the rural sector depends heavily on grants from provincial and national government, so much so that if the grants were withdrawn, most municipalities would stumble and ultimately crumble (Kanyane, 2011).

9.4 Brief Overview of the Municipal Revenue System in South Africa

Municipalities get their own revenue from taxes charged on immovable property, such as land and buildings, and the tariffs charged for services such as refuse removal, water and electricity, as well as other taxes. In addition, South African legislation provides for municipalities to receive resources proportionate to their responsibilities through transfers, in the form of either the "equitable share allocation" or grants. One of the most important conditional grants from national government is the Municipal Infrastructure Grant (MIG), which is intended for the extension and/or maintenance of infrastructure necessary to provide basic services such as water, electricity and sanitation. Table 57 sets out the main sources of local government funding.

Table 57. Sources of local government funding

Source of Local Government Funding	Characteristics	Number
Municipal own-revenue sources		
Rates on property	Section 229 and 227(2)	Municipal Property Rates Act
Surcharges on fees for services provided by, or on behalf of, the municipality	Section 229 and 227(2)	Municipal Fiscal Powers and Functions Act
Service charges/fees	Section 229 and 227(2)	Municipal Systems Act Municipal Finance Management Act Electricity Act and Electricity Regulation Act National Water Act Provincial Land Use Planning Ordinances
Other taxes, levies or duties	Section 229 and 227(2)	Municipal Fiscal Powers and Functions Act
Administrative fees		Municipal Systems Act
Fines		National Road Traffic Act
Borrowing	Section 230A	Municipal Finance Management Act
Credit control and debt control		Municipal Systems Act
Transfers from national and provincial government		
Local government equitable share of nationally collected revenues	Section 214 and 227	Intergovernmental Fiscal Relations Act The Annual Division of Revenue Act
Fuel levy sharing with metropolitan municipalities	Section 229(1)(b)	The Annual Taxation Laws Amendment Act
Conditional grants from national government	Section 214(c), 226(3) and 227(1)(c)	Intergovernmental Fiscal Relations Act The Annual Division of Revenue Act The Annual National Appropriation Act
Conditional grants from provincial government	Section 226	The Annual Division of Revenue Act The Annual National Appropriation Act of the relevant province

Source: Author's calculations using data from National Treasury (2012)

In 2014/15, the 70 most rural local municipalities had a combined total projected budget of R17.1-billion, of which 73% was funded by national transfers. In contrast, eight metropolitan municipalities had projected budgets totalling R196.9-billion, of which 17% was funded through nationally raised revenue (National Treasury, 2014). One of the constraints that undermines the finances of rural municipalities is the fact that property rates and service charges are not levied on non-poor households and businesses in rural municipalities, even though these households and businesses can afford to pay for services (National Treasury, 2011). Improving own revenues is crucial in re-establishing the link between user charges for services and the value of the service delivered.

9.5 Literature Review

9.5.1 Fiscal federalism and autonomy in sub-national resource mobilisation

Most governments in developing countries strive to use internal resources for economic and social development. An effective tax policy is one of the most important instruments for organising resources (Karagöz, 2013). "Good" local taxes have the following characteristics: (a) they are easy to administer locally, (b) they are obligatory for local residents, and (c) they do not raise competition among the various tiers of government (Bird and Slack, 2013).

Participation and accountability at the local level are greater when decision-making is distributed and not localised (Shah, 1994). Subnational governments also tend to be more responsive to residents when they depend on own revenues (Pöschl and Weingast, 2013) to provide market-enhancing public goods and are less corrupt (Singh and Srinivasan, 2006). In contrast, reliance on grants can make local governments less accountable for their fiscal decisions.

According to Dirie (2005: 260), "[t]here are two basic principles for assigning revenues to local government":

- Own-source revenues, which should be adequate enough to finance services that benefit local residents.
- Local government revenues that should be collected only from local residents, businesses and service users.

Local autonomy or accountability is meaningless if local government does not have the freedom to set the level and composition of its revenues. The lack of taxing powers at local level reduces accountability and does not provide sufficient revenue for the supply of adequate services (Brosio, 2000; Fjeldstad and Heggstad, 2000) At the same time, there must be a link between the taxes collected and services delivered by the municipality (Bahiigwa et al., 2004), as dissatisfaction with service delivery can lead to non-payment of taxes (Fjeldstad and Semboja, 2001). However, the reality is that most local governments in Africa do not have sufficient local revenues and so will continue to depend on national transfers.

9.5.3 Local government "own-revenue" instruments

Property taxes

Very few taxes are as important to the local government as property tax, which meets the characteristic of a "good" local tax (Bird and Slack, 2013). A property tax is in principle difficult to avoid because "real property is visible, immobile, and a clear indicator of one form of wealth" and, if well administered, it can be "a non-distortional and highly efficient fiscal tool" (Fjeldstad and Heggstad, 2012: 10). Yet in Africa, property tax is not an important revenue source for various reasons (ibid: 12):

> (a) with the exceptions of Botswana, Namibia and South Africa, property markets are not well developed; (b) property registers and valuation rolls are often outdated or not in place; (c) administrative capacity and equipment are often limited; (d) the tax base is generally narrowed by extensive legal exemptions; and (e) lack of political support to enforce the property tax and political interference in revenue collection.

To address the problem of outdated valuation rolls, some countries (e.g. South Africa and Uganda) have "introduced 'mass valuation' as an alternative to discrete valuations of individual properties or are considering this (e.g. Kenya)" (ibid: 13). However, this is constrained by the lack of external quality control of valuation rolls; only South Africa has legislation that "provides for ministerial oversight regarding the effectiveness, consistency, uniformity, and application of municipal valuations" (ibid).

User charges for "trading services"

For urban municipalities in South Africa, an important source of own revenue is user charges for basic services, especially surcharges on water and electricity (Fjeldstad and Heggstad, 2012). A large share of surpluses from these charges is used to fund other local government services (including wages) rather than being reinvested in the electricity sector (Peters, 2014). What this means is that "the tax component of the user fee is hidden for ratepayers", i.e. the "true level of local government taxation is not transparent". As a result, the accountability of the local revenue system is undermined because the price the consumer pays for the service includes this implicit tax (Fjeldstad and Heggstad, 2012).

9.6 Methodology

To ascertain the potential for additional own-revenue taxes in rural areas, case study information from six rural municipalities was used, supplemented by focus group interviews with chief financial officers (CFOs) and senior managers responsible for planning and electricity reticulation in the selected municipalities. Six rural municipalities with agricultural and mining activities were identified through purposive sampling. These municipalities were: Abaqulusi (KwaZulu-Natal), Dihlabeng (Free State), Emakhazeni (Mpumalanga), Endumeni (KwaZulu-Natal), Maluti-a-Phofung (Free State) and Ikwezi (Eastern Cape). A total of 21 officials were interviewed in these six municipalities, using a semi-structured questionnaire. Secondary data from municipal records was also used to supplement information collected from personal interviews and focus group discussions.

The questionnaire was constructed around the following themes:

(i) Revenue sources from communal/agricultural land and property on this land: to establish how communal or agricultural land is rated and levied, how land taxation is administered and how often valuations are undertaken. This theme also seeks to determine revenue collected from property e.g. buildings and other immovable assets on communal land.

(ii) Revenue sources from mining activities: taxes (e.g. business tax and real property tax), royalties or other fees (e.g. registration and occupation fees) levied by the municipality on mining companies in its jurisdiction. Is taxation and/or the payment of other fees dependant on the type of mineral mined, the mine's life cycle or the economic scope of the mine (large-scale vs small-scale)?

(iii) Revenue sources from electricity reticulation: the possible existence of disparities in electricity tariffs levied to business institutions compared to households, and the municipality's revenue management capabilities in this regard.

(iv) Other revenue sources: the respondents were asked to suggest any other alternative sources that municipalities can pursue.

9.7 Findings

9.7.1 Property taxes from communal/ agricultural land

In rural municipalities, collecting property taxes faces the triple challenge of unemployment, property valuation difficulties and tax administration challenges. Further compounding the challenges of assessing, billing and collecting property taxes are the unclear division of powers, and sometimes the acrimonious relationship, between the municipality and traditional leaders (in the form of chiefs). Households also prefer to pay flat levies rather than taxes based on the value of the property because municipalities have not adequately communicated the role of value-based property taxes to residents. Most municipalities interviewed do not know what the role of chiefs is in the rating of communal land and property in their areas, and agree that more could be done to exploit property tax as an own-revenue source.

Even though property taxation is being extended to rural properties in South Africa under the terms of the Local Government: Municipal Property Rates Act 6 of 2004 (Franzsen, 2007: 12), the study indicated that among other things, property registers and valuation rolls are often outdated or not in place; administrative capacity to manage such a tax is often limited; and there is both a lack of political support to enforce the property tax and political interference in revenue collection.

9.7.2 Electricity provision as source of revenue

Electricity user charges are an important source of revenue, accounting for more than half of municipal own revenues in certain jurisdictions. However, in some municipalities, one area gets electricity from the municipality, while another area gets it directly from Eskom. For instance, in Dihlabeng Local Municipality, the commercial and some residential areas of Bethlehem buy electricity from the municipality, while Bohlokong Township receives electricity directly from Eskom. Eskom has a service level agreement with the municipality to provide electricity to Bohlokong. Electricity prices are regulated by the National Energy Regulator of South Africa (Nersa), which limits the extent to which municipalities can increase own revenue by passing increased costs onto end users. Given the developmental role that local government must play, this limitation has consequences that are more far-reaching than simply foregone revenue. Some municipalities charge different end-user tariffs (e.g. Abaqulusi, Ikwezi and Endumeni) in order to increase the municipal revenue base. Other factors that contribute to diminished revenue from electricity include the theft and loss of electricity through illegal connections and tampering with conventional meters.

9.7.3 Mining levies/fees as a source of revenue

Mining levies/fees were found not to be a viable sources of revenue for municipalities. Two local municipalities (Endumeni and Maluti-a-Phofung) have little knowledge of the exact mining activities taking place within their respective jurisdictions, other than knowing that a mine exists. The officials interviewed felt that municipalities do not have any constitutional or legal mandate to levy fees related to mining. Furthermore, they do not know whether the mines are paying taxes to the province or to central government, and in what form the taxes are paid.

9.7.4 Other sources of own revenue

Other possible own-revenue sources, outside of property taxes, mining levies and electricity service charges, include charging "user fees" for social amenities (such as parks and community halls) and "restaurant/hotel fees" in areas with viable and vibrant tourism industries. Most of the municipalities interviewed conceded that their biggest constraint is the inadequate capacity to administer such fees, and the unwillingness of communities to pay for facilities that they feel entitled to freely use and enjoy. Blouberg and Endumeni municipalities suggested a surcharge[44] as an added source of revenue but conceded that, if residents feel no value has been added to a particular service, they are unlikely to pay an "extra fee". If properly captured, these additional revenue sources could enable rural development to become a reality. However, in exploring additional revenue sources, the buy-in of traditional leadership must be prioritised.

9.8 Conclusion

Government seeks to make rural municipalities self-sufficient and less dependent on transfers, and so municipalities need to generate their own-revenues and not rely completely on transfers. It has emerged from the study that the collection of property taxes from rural municipalities faces a number of challenges, including outdated property valuation rolls, political interference and the unwillingness of residents to pay rates commensurate to the value of the property. The regulation of electricity prices by Nersa also limits own revenue collection, resulting in revenue losses for these municipalities. Given these limitations, it is therefore necessary for municipalities to seek diverse and "non-traditional" revenue sources to address their growing responsibilities and pay for their operations, infrastructure and maintenance. Despite property taxes being generally deemed a reliable source for local governments, this is not the case in rural municipalities due to deficient property tax administration.

9.9 Recommendations

With respect to financing rural local municipalities for rural development, the Commission recommends that:

1. With assistance from the national and provincial Departments of Cooperative Governance and Traditional Affairs, rural municipalities ensure that:

    - Property registers and valuation rolls in rural areas are in place and up-to-date.
    - Rural municipalities are adequately capacitated to collect and administer such a tax.

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[44] A surcharge is a fee or other charge that is added to the cost of a good or service. It is typically added to an existing tax, and may be temporary (e.g. fuel surcharge) or permanent in nature.

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