



MUNICIPAL PROPERTY

RATES ACT



No. 6 of 2004 as amended

RATES WATCH

Effective date 1 July 2015

MONITORING AND WATCHING YOUR VALUATIONS & PROPERTY TAXES



RATES WATCH

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No. 610	17 May 2004
No. 1098	13 October 2008
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No. 77	28 November 2014

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:–

- No. 6 of 2004:** Local Government: Municipal Property Rates Act, 2004.
- No. 19 of 2008:** Local Government Laws Amendment Act, 2008.
- No. 19 of 2009:** Local Government: Municipal Property Rates Amendment Act, 2009.
- No. 29 of 2014:** Local Government: Municipal Property Rates Amendment Act, 2014.
- No. 77 of 2014:** Local Government: Municipal Property Rates Amendment Act, 2014



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ACT

To regulate the power of a municipality to impose rates on property; to exclude certain properties from rating in the national interest; to make provision for municipalities to implement a transparent and fair system of exemptions, reductions and rebates through their rating policies make provision for fair and equitable valuation methods of properties; to make provision for an objections and , appeals process; to amend the Local Government: Municipal Systems Act, 2000, so as to make further provision for the serving of documents by municipalities; to amend or repeal certain legislation; and to provide for matters connected therewith.

PREAMBLE

WHEREAS the Constitution entitles municipalities to impose rates on property in their areas, subject to regulation in terms of national legislation;

AND WHEREAS the Constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;

AND WHEREAS there is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfill its developmental responsibilities;

AND WHEREAS income derived from property rates is a critical source of revenue for municipalities to achieve their constitutional objectives, especially in areas that have been neglected in the past due to racially discriminatory laws;

AND WHEREAS it is essential that municipalities exercise their power to impose rates within a statutory framework that not only enhances certainty, uniformity and simplicity across the nation, but also takes into account historical imbalances and the rates burden on the poor;

AND WHEREAS the Constitution confers on Parliament the power to regulate the exercise by municipalities of their fiscal powers;

BE IT THEREFORE ENACTED by the Parliament of the Republic of South Africa, as follows:-

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CHAPTER 1 INTERPRETATION

1. Definitions

(1) In this Act, unless the context indicates otherwise-

- “agent”**, in relation to the owner of a property, means a person appointed by the owner of the property-
- (a) to receive rental or other payments in respect of the property on behalf of the
 - (b) to make payments in respect of the property on behalf of the owner;

“agricultural [purpose] property” ~~[in relation to the use of property,]~~ means a property that is used primarily for agricultural purposes but, without derogating from section 9, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of **[a] the** property for the purpose of ecotourism or for the trading in or hunting of game *(Amended by s1 of Act 29 of 2014)*;

“annually” means once every financial year;

“appeal board” means a valuation appeal board established in terms of section 56;

“assistant municipal valuer” means a person designated as an assistant municipal valuer in terms of section 35(1) or (2);

“category” -

- (a) in relation to property, means a category of properties determined in terms of section 8: and
- (b) in relation to owners of properties, means a category of owners determined in section 15(2)

“data-collector” means a person designated as a data-collector in terms of section 36;

“date of valuation” means the date determined by a municipality in terms of section 31 (1);

“day” means when any number of days are prescribed for the performance of any act, those days must be reckoned by excluding the first and including the last day, unless the last day falls on a Saturday, Sunday or any public holiday, in which case the number of days must be reckoned by excluding the first day and also any such Saturday, Sunday or public holiday; *(Amended by s1 of Act 29 of 2014)*

~~**“district management area”** means a part of a district municipality which in terms of section 6 of the Municipal Structures Act has no local municipality and is governed by that municipality alone;~~ *(Deleted by s1 of Act 29 of 2014)*

“district municipality” means a municipality that has municipal executive, and legislative authority in an area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category C municipality;

“effective date”-

- (a) in relation to a valuation roll, means the date on which the valuation roll takes effect in terms of section 32(1); or
- (b) in relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of section 78(2)(b);

“exclusion”, in relation to a municipality’s rating power, means a restriction of that power as provided for in section 17;

“exemption”, in relation to the payment of a rate, means an exemption granted by a municipality in terms of section 15;

“financial year” means the period starting from 1 July in a year to 30 June the next year;

“Income Tax Act” means the Income Tax Act, 1962 (Act No. 58 of 1962);

“land reform beneficiary”, in relation to a property, means a person who-

- (a) acquired the property through-
 - (i) the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993);
 - (ii) the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994); or
- (b) holds the property subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996);
- (c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25(6) and (7) of the Constitution be enacted after this Act has taken effect;

“land tenure right” means ~~[an old order right or a new order right]~~ a land tenure right *(Amended by s1 of Act 29 of 2014)* as defined in section 1 of the ~~[Communal Land Rights Act, 2004 (Act No.11 of 2004)]~~ Upgrading of Land Tenure Rights Act 1991 (Act 112 of 1991) ; *(Added by s24 of Act 19 of 2008)*

“local community”, in relation to a municipality-

- (a) means that body of persons comprising-
 - (i) the residents of the municipality;
 - (ii) the ratepayers of the municipality;
 - (iii) any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the municipality; and
 - (iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality; and
- (b) includes, more specifically, the poor and other disadvantaged sections of such body of persons

“local municipality” means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a category B municipality;

“market value”, in relation to a property, means the value of the property determined in accordance with section 46;

“MEC for local government” means the member of the Executive Council of a province who is responsible for local government in that province;

“metropolitan municipality” means a municipality that has exclusive executive and legislative authority in its area, and which is described in section 155 (1) of the Constitution as a category A municipality;

“mining property” means a property used for mining operations as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002); (Amended by s1 of Act 29 of 2014)

“Minister” means the Cabinet member responsible for local government;

“multiple purposes”, in relation to a property, means the use of a property for more than one purpose, subject to section 9; (Amended by s1 of Act 29 of 2014)

“municipal council” or **“council”** means a municipal council referred to in section 18 of the Municipal Structures Act;

“Municipal Finance Management Act” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

~~**“municipality”** means~~
~~(a) as a corporate entity, means a municipality described in section 2 of the Municipal Systems Act; and~~
~~(b) as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998)~~; (Deleted by s1 of Act 29 of 2014)

“municipal manager” means a person appointed in terms of section 82 of the Municipal Structures Act;

“Municipal Structures Act” means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

“Municipal Systems Act” means the Local Government: Municipal System Act, 2000 (Act No. 32 of 2000);

“municipal valuer” or **“valuer of a municipality”** means a person designated as a municipal valuer in terms of section 33(1);

“newly rateable property” means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding-

- (a) a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and
- (b) a property identified by the Minister by notice in the Gazette where phasing-in of a rate is not justified;

“occupier”, in relation to a property, means a person in actual occupation of a property, whether or not that person has a right to occupy the property;

“office bearer”, in relation to places of public worship, means the primary person who officiates at services at that place of worship; *(Added by s1 of Act 29 of 2014)*

“official residence”, in relation to places of public worship, means-

- (a) a portion of the property used for residential purposes: or
 - (b) one residential property, if the residential property is not located on the same property as the place of public worship,
- registered in the name of a religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for an office bearer;” *(Added by s1 of Act 29 of 2014)*

“organ of state” means an organ of state as defined in section 239 of the Constitution;

“owner”-

- (a) in relation to a property referred to in paragraph (a) of the definition of “property”, means a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered;
- (bA) in relation to a time sharing interest contemplated in the Property Time-sharing Control Act, 1983 (Act No. 75 of 1983), means the management association contemplated in the regulations made in terms of section 12 of the Property Time-sharing Control Act, 1983, and published in Government Notice R327 of 24 February 1984; (Added by s1 of Act 29 of 2014)
- (bB) in relation to a share block company, the share block company as defined in the Share Block Control Act, 1980 (Act No. 59 of 1980); (Added by s1 of Act 29 of 2014)
- (bC) in relation to buildings, other immovable structures and infrastructure referred to in section 17(1)(f), means the holder of the mining right or the mining permit; and (Added by s1 of Act 29 of 2014)
- (c) in relation to a land tenure right referred to in paragraph (c) of the definition of “property”, means a person in whose name the right is registered or to whom it was granted in terms of legislation; or
- (d) in relation to public service infrastructure referred to in paragraph (d) of the definition of “property”, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”,

provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:

- (i) A trustee, in the case of a property in a trust excluding state trust land;
- (ii) an executor or administrator, in the case of a property in a deceased estate;
- (iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;
- (iv) a judicial manager, in the case of a property in the estate of a person under judicial management;
- (v) a curator, in the case of a property in the estate of a person under curatorship;
- (vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
- (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or

(viiA) a lessee, in the case of property to which a land tenure right applies and which is leased by the holder of such right; or (Added by s1 of Act 29 of 2014)

(viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;
“permitted use”, in relation to a property, means the limited purposes for which the property may be used in terms of -

- (a) any restrictions imposed by -
 - (i) a condition of title;
 - (ii) a provision of a town planning or land use scheme; or
 - (iii) any legislation applicable to any specific property or properties;
- (c) any alleviation of any such restrictions;

“person” includes an organ of state;

“place of public worship” means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium: Provided that the property is-

- (a) registered in the name of the religious community;
- (b) registered in the name of a trust established for the sole benefit of a religious community;
- or
- (c) subject to a land tenure right; *(Added by s1 of Act 29 of 2014)*

“prescribe” means prescribe by regulation in terms of section 83;

“property” means-

- (a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or
- (d) public service infrastructure;

“property register” means a register of properties referred to in section 23;

“protected area” means an area that is or has to be listed in the register referred to in section 10 of the Protected Areas Act;

“Protected Areas Act” means the National Environmental Management: Protected Areas Act, 2003;

“publicly controlled” means owned by or otherwise under the control of an organ of state, including -

- (a) a public entity listed in the Public Finance Management Act, 1999 (Act No. 1 of 1999);
- (b) a municipality; or
- (c) a municipal entity as defined in the Municipal Systems Act;

“public service infrastructure” means publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;
- (c) power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;

- (g) runways ~~or~~ aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for the air navigation purposes; (Amended by s1 of Act 29 of 2014)
- (h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels; communications system serving the public;
- (i) any other publicly controlled infrastructure as may be prescribed; or
- (j) ~~[rights of way, easements or servitudes]~~ a right registered against immovable property (Added and deleted by s24 of Act 19 of 2008) in connection with infrastructure mentioned in paragraphs (a) to (i);

“public service purposes”, in relation to the use of a property, means property owned and used by an organ of state as-

- (a) Hospitals and clinics;
- (b) schools, pre-schools, early childhood development centres or further education and training colleges;
- (c) national and provincial libraries and archives;
- (d) police stations;
- (e) correctional facilities; or
- (f) courts of law,

but excludes property contemplated in the definition of "public service infrastructure"; (Added by s1 of Act 29 of 2014)

“rate” means a municipal rate on property envisaged in section 229(1) (a) of the Constitution;

“rateable property” means property on which a municipality may in terms of section 2 levy a rate, excluding property fully excluded from the levying of rates in terms of section 17;

“ratio”, in relation to section 19, means the relationship between the cent amount in the Rand applicable to residential properties and different categories of non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of a general application to all properties within a property category; (Added by s1 of Act 29 of 2014)

“rebate”, in relation to a rate payable on a property, means a discount granted in terms of section 15 on the amount of the rate payable on the property;

“reduction”, in relation to a rate payable on a property, means the lowering in terms of section 15 of the amount for which the property was valued and the rating of the property at that lower amount;

“register”-

- (a) means to record in a register in terms of-
 - (i) the Deeds Registries Act, 1937 (Act No. 47 of 1937); or
 - (ii) the Mining Titles Registration Act, 1967 (Act No. 16 of 1967); and
- (b) includes any other formal act in terms of any other legislation to record-
 - (i) a right to use land for or in connection with mining purposes; or
 - (ii) a land tenure right;

“residential property” means a property included in a valuation roll in terms of section 48(2)(b) **[as residential]** in respect of which the primary use or permitted use is for residential purposes without derogating from section 9; (Amended by s1 of Act 29 of 2014)

“Sectional Titles Act” means the Sectional Titles Act, 1986 (Act No. 95 of 1986);

“sectional title scheme” means a scheme defined in section 1 of the Sectional Titles Act;

“sectional title unit” means a unit defined in section 1 of the Sectional Titles Act;

“**specified public benefit activity**” means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act;

“**state trust land**” means land owned by the state-

- (a) in trust for persons communally inhabiting the land in terms of a traditional
- (b) over which land tenure rights were registered or granted; or
- (c) which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act 22 of 1994);

“**this Act**” includes regulations made in terms of section 83.

(2) In this Act, a word or expression derived from a word or expression defined in subsection (1) has a corresponding meaning unless the context indicates that another meaning is intended.

CHAPTER 2 RATING (ss 2-23)

2. Power to levy rates

- (1) A metropolitan or local municipality may levy a rate on property in its area.
- ~~(2) (a) A district municipality may not levy a rate on property except on property in except on property in a district municipality area within the municipality;~~
- ~~(b) Any reference in this Act to the area of a municipality must, in the case of a district municipality, be read as a reference to a district management area within the district municipality. (Deleted by s2 of Act 29 of 2014)~~
- (3) A municipality must exercise its power to levy a rate on property subject to-
 - (a) section 229 and any other applicable provisions of the Constitution;
 - (b) the provisions of this Act; and
 - (c) the rates policy it must adopt in terms of section 3.

Part 1: Rates policy (ss 3-6)

3. Adoption and contents of rates policy

- (1) The council of a municipality must adopt a policy consistent with this Act on the levying of rates on rateable property in the municipality;
- (2) A rates policy adopted in terms of subsection (1) takes effect on the effective date of the first valuation roll prepared by the municipality in terms of this Act, and must accompany the municipality’s budget for the financial year concerned when the budget is tabled in the municipal council in terms of section 16(2) of the Municipal Finance Management Act.
- (3) A rates policy must-
 - (a) treat persons liable for rates equitably;
 - (b) determine the criteria to be applied by the municipality if it-
 - (i) levies different rates for different categories of properties determined in terms of section 8; (Added by s3 of Act 29 of 2014)
 - (ii) exempts a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate on their properties;
 - (iii) grants to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate on or a reduction in the rate payable in respect of their properties; or
 - (iv) increases or decreases rates; (Added by s3 of Act 29 of 2014)
 - (c) determine, or provide criteria for the determination of -

- (i) categories of properties for the purpose of levying different rates as contemplated in paragraph (b)(i); and
 - (ii) categories of owners of properties, or categories of properties, for the purpose of granting exemptions, rebates and reductions as contemplated in paragraph (b)(ii) or (iii);
 - (d) determine how the municipality's powers in terms of section 9(1) must be exercised in relation to properties used for multiple purposes;
 - (e) identify ~~[and quantify in term of cost to the municipality]~~ and ~~[any benefit to the local community]~~ provide reasons for- *(Added and deleted by s25 of Act 19 of 2008)*
 - (i) exemptions ~~[- rebates and reductions];~~ *(Deleted by s25 of Act 19 of 2008)*
 - (ii) ~~[exclusions referred to in section 17(1) (a), (e), (g), (h) and (i)]~~ rebates; *(Added and deleted by s25 of Act 19 of 2008)* and
 - (iii) ~~[rates on properties that must be phased in in terms of section 21]~~ reductions; *(Added and deleted by s25 of Act 19 of 2008)*
 - (f) take into account the effect of rates on the poor and include appropriate measures to alleviate the rates burden on them;
 - (g) take into account the effect of rates on organisations conducting specified public benefit activities and registered in terms of the Income Tax Act for tax ~~[reductions]~~ exemptions because of those activities, in the case of property owned and used by such organisations for those activities; *(Added and deleted by s25 of Act 19 of 2008)*
 - (h) take into account the effect of rates on public service infrastructure;
 - (i) allow the municipality to promote local, social and economic development; and
 - (j) identify, on a basis as may be prescribed, all rateable properties in the municipality that are not rated in terms of section 7(2)(a).
 - (k) in respect of agricultural property, give effect to the regulations promulgated in terms of section 19(1)(b). *(Added by s3 of Act 29 of 2014)*
- ~~(4) When considering the criteria to be applied in respect of any exemptions, rebates and reductions on properties used for agricultural purposes, a municipality must take into account-~~
- ~~(a) the extent of services provided by the municipality in respect of such properties;~~
 - ~~(b) the contribution of agriculture to the local economy;~~
 - ~~(c) the extent to which agriculture assists in meeting the service delivery and development obligations of the municipality; and~~
 - ~~(d) the contribution of agriculture to the social and economic welfare of farm workers.~~ *(Deleted by s3 of Act 29 of 2014)*
- (5) Any exemptions, rebates or reductions referred to in subsection (3) and provided for in a rates policy adopted by a municipality must comply and be implemented in accordance with a national framework that may be prescribed after consultation with organised local government.
 - (6) No municipality may grant relief in respect of the payment of a rate-
 - (a) to a category of owners of properties, or to the owners of a category of properties, other than by way of an exemption, a rebate or a reduction provided for in its rates policy and granted in terms of section 15; or
 - (b) to the owners of properties on an individual basis.

4. Community participation

- (1) Before a municipality adopts its rates policy, the municipality must-

- (a) follow a process of community participation in accordance with Chapter 4 of the Municipal Systems Act: and
 - (b) comply with subsection (2).
- (2) The municipal manager of the municipality must-
- (a) conspicuously display the draft rates policy 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-
 - (i) stating-
 - (aa) that a draft rates policy has been prepared for submission to the council; and
 - (bb) that the draft rates policy 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 draft rates policy is also available on that website; and
 - (ii) inviting the local community to submit comments and representations the municipality concerned within a period specified in the notice which may not be less than 30 days.
- (3) A municipal council must take all comments and representations made to it or received by it into account when it considers the draft rates policy.

5. Annual review of rates policy

- (1) A municipal council must annually review, and if necessary, amend its rates policy. Any amendments to a rates policy must accompany the municipality's annual budget when it is tabled in the council in terms of section 16 (2) of the Municipal Finance Management Act.
- (2) Section 3(3) to (6), read with the necessary changes as the context may require, apply to any amendment of a rates policy. Community participation in amendments to a rates policy must be effected through the municipality's annual budget process in terms of sections 22 and 23 of the Municipal Finance Management Act.

6. By-laws to give effect to rates policy

- (1) A municipality must adopt and publish by-laws, in terms of section 12 and 13 of the Municipal Systems Act, to give effect to the implementation of its rates policy. *(Amended by s4 of Act 29 of 2014)*
- (2) By-laws in terms of subsection (1) may differentiate between-
 - (a) different categories of properties; and
 - (b) different categories of owners of properties liable for the payment of rates.

Part 2: Levying of rates

7. Rates to be levied on all rateable property

- (1) When levying rates, a municipality must, subject to subsection (2), levy rates on all rateable property in its area ~~for, in the case of a district municipality, on all rateable property in the district management area.~~ *(Amended by s5 of Act 29 of 2014)*
- (2) Subsection (1) does not-
- (a) oblige a municipality to levy rates on-
 - (i) properties of which that municipality is the owner;
 - (ii) public service infrastructure ~~owned by a municipal entity~~; *(Deleted by s26 of Act 26 of 2008)*
 - (iii) properties referred to in paragraph (b) of the definition of “property” in section 1; or
 - (iv) properties in respect of which it is impossible or unreasonably difficult to establish a market value because of legally insecure tenure resulting from past racially discriminatory laws or practices; or
 - (b) prevent a municipality from granting in terms of section 15 exemptions from, rebates on or reductions in rates levied in terms of subsection (1).

8. Differential rates

- (1) Subject to section 19, a municipality may, in terms of the criteria set out in its rates policy, levy different rates for different categories of rateable property, determined in subsection (2) and (3), which must be ~~[may include categories]~~ determined according to the- *(Amended by s6 of Act 29 of 2014)*
- (a) use of the property;
 - (b) permitted use of the property; or
 - (c) [geographical area in which the property is situated.] a combination of (a) and (b). *(Amended by s6 of Act 29 of 2014)*
- (2) ~~Categories of rateable property that may be determined in terms of subsection (1) include the following:~~
- (a) ~~Residential properties;~~
 - (b) ~~industrial properties;~~
 - (c) ~~business and commercial properties;~~
 - (d) ~~farm properties used for-~~
 - (i) ~~agricultural purposes;~~
 - (ii) ~~other business and commercial purposes;~~
 - (iii) ~~residential purposes; or~~
 - (iv) ~~purposes other than those specified in subparagraphs (i) to (iii);~~
 - (e) ~~farm properties not used for any purpose;~~
 - (f) ~~smallholdings used for-~~
 - (i) ~~agricultural purposes;~~
 - (ii) ~~residential purposes;~~
 - (iii) ~~industrial purposes;~~
 - (iv) ~~business and commercial purposes; or~~
 - (v) ~~purposes other than those specified in subparagraphs (i) to (iv);~~
 - (g) ~~state owned properties;~~
 - (h) ~~municipal properties;~~

- ~~(i) public service infrastructure;~~
- ~~(j) privately owned towns serviced by the owner;~~
- ~~(k) formal and informal settlements;~~
- ~~(l) communal land as defined in section 1 of the Communal Land Rights Act, 2004;~~
- ~~(m) state trust land;~~
- ~~(n) properties-~~
 - ~~(i) —acquired through the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993), or the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994); or~~
 - ~~(ii) —which is subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996);~~
- ~~(o) —protected areas;~~
- ~~(p) —properties on which national monuments are proclaimed;~~
- ~~(q) —properties owned by public benefit organisations and used for any specific public benefit activities listed in Part 1 of the Ninth Schedule to the Income Tax Act; or~~
- ~~(r) —properties used for multiple purposes, subject to section 9.~~

A municipality must determine the following categories of rateable property in terms of subsection (1): Provided such property category exists within the municipal jurisdiction:

- (a) Residential properties;
- (b) industrial properties;
- (c) business and commercial properties;
- (d) agricultural properties;
- (e) mining properties;
- (f) properties owned by an organ of state and used for public service purposes;
- (g) public service infrastructure properties;
- (h) properties owned by public benefit organisations and used for specified public benefit activities;
- (i) properties used for multiple purposes, subject to section 9: or
- (j) any other category of property as may be determined by the Minister, with the concurrence of the Minister of Finance, by Notice in the *Gazette*. (Amended by s6 of Act 29 of 2014)

(3) In addition to the categories of property determined in terms of subsection (2), a municipality may determine additional categories of rateable property, including vacant land: Provided that, with the exception of vacant land, the determination of such property categories does not circumvent the categories of rateable property that must be determined in terms of subsection (2). (Amended by s6 of Act 29 of 2014)

(4)(a) Where a municipality can, on good cause, show that there is a need to sub-categorise the property categories listed in subsection (2), a municipality must apply to the Minister in writing for authorisation to create one or more such sub-categories.

- (b) Such application must-
 - (i) be accompanied by a motivation for such sub-categorisation;
 - (ii) demonstrate that such sub-categorisation is not in contravention of section 19; and
 - (iii) reach the Minister at least 15 months before the start of the municipal financial year in which the municipality envisages levying a rate on such sub-categorised property. (Amended by s6 of Act 29 of 2014)

9. Properties used for multiple purposes

- (1) A property used for multiple purposes must, for rates purposes, be assigned to a category determined by the municipality for properties used for-
 - (a) a purpose corresponding with the permitted use of the property [~~if the permitted use of the property is regulated~~]; *(Amended by s27 of Act129 of 2008)*
 - (b) a purpose corresponding with the dominant use of the property; or
 - (c) multiple purposes in terms of section 8 (2) ~~(+)~~ (i). *(Amended by s7 of Act 29 of 2014)*
- (2) A rate levied on a property assigned in terms of subsection (1) (c) to a category of properties used for multiple purposes must be determined by-
 - (a) apportioning the market value of the property, in a manner as may be prescribed, to the different purposes for which the property is used; and
 - (b) applying the rates applicable to the categories determined by the municipality for properties used for those purposes to the different market value apportionments.

10. Levying of rates on property in sectional title schemes

- (1) A rate on property which is subject to a sectional title scheme must be levied on the individual sectional title units in the scheme and not on the property as a whole.
- (2) Subsection (1) must be read subject to section 92.

11. Amount due for rates

- (1) A rate levied by a municipality on property must be an amount in the Rand-
 - (a) on the market value of the property;
 - (b) in the case of public service infrastructure, on the market value of the public service infrastructure less 30% of that value as contemplated in section 17(1)(a), or on such lower percentage as the Minister may determine in terms of section 17 (4); or
 - (c) in the case of property to which section 17(1)(h) applies, on the market value of the property less the amount stated in that section, or on such other amount as the Minister may determine in terms of section 17(3).
- (2) A rate levied by a municipality on residential *(Added by s8 of Act 29 of 2014)* properties with a market value below a prescribed valuation level may, instead of a rate determined in terms of subsection (1), be a uniform fixed amount per property.

~~[(3) If a municipality opts in terms of subsection (2) to determine a uniform fixed amount per property falling within a specific category, such fixed amount may not exceed a prescribed percentage of the amount due for rates payable on a property in that category with a market value equal to the prescribed valuation level.] *(Deleted by s8 of Act 29 of 2014)*~~

12. Period for which rates may be levied

- (1) When levying rates, a municipality must levy the rate for a financial year. A rate lapses at the end of the financial year for which it was levied.
- (2) The levying of rates must form part of a municipality's annual budget process, as set out in Chapter 4 of the Municipal Finance Management Act. A municipality must annually at the time of its budget process review the amount in the Rand of its current rates in line with its annual budget for the next financial year.
- (3) A rate levied for a financial year may not be increased during a financial year [**only**] as provided for in section 28 (6) of the Municipal Finance Management Act. *(Amended by s8 of Act 29 of 2014)*

13. Commencement of rates

- (1) A rate becomes payable-
 - (a) as from the start of a financial year; or
 - (b) if the municipality's annual budget is not approved by the start of the financial year, as from such later date when the municipality's annual budget, including a resolution levying rates, is approved by the provincial executive in terms of section 26 of the Municipal Finance Management Act.
- (2) Subsection (1) does not affect the application of sections 17 (2) (b) and (c) and (5) (b) and (e), 55 and 78 (4).

14. Promulgation of resolutions levying rates

- (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) (a) A resolution levying rates in a municipality must be annually promulgated within 60 days from the date of the resolution, by publishing the resolution in the Provincial Gazette.
 - (b) The resolution must-
 - (i) contain the date on which the resolution levying rates was passed;
 - (ii) differentiate between categories of properties; and
 - (iii) reflect the cent amount in the Rand rate for each category of property.

(Amended by s10 of Act 29 of 2014)

- (3) Whenever a municipality passes a resolution in terms of subsection (1), the municipal manager 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.

15. Exemptions, reductions and rebates

- (1) A municipality may in terms of criteria set out in its rates policy-
 - (a) exempt a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate levied on their property; or
 - (b) grant to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate on or a reduction in the rates payable in respect of their properties.
- (2) When granting in terms of subsection (1) exemptions, rebates or reductions in respect of owners of categories of properties, a municipality may determine such categories in accordance with section 8(2) and subsection (2A), *(Added by s11 of Act 29 of 2014)* and when granting

exemptions, rebates or reductions in respect of categories of owners of properties, such categories may include-

- (a) indigent owners;
- (b) owners dependent on pensions or social grants for their livelihood;
- (c) owners temporarily without income;
- (d) owners of property situated within an area affected by -
 - (i) a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
 - (ii) any other serious adverse social or economic conditions:
- (e) owners of residential properties with a market value lower than an amount determined by the municipality; or
- (f) owners of agricultural properties who are bona fide farmers.

(2A) In addition to the categories of rateable property determined in terms of section 8(2), a municipality may, subject to any ratio determined in terms of section 19, for the purposes of granting exemptions, rebates and reductions, determine such categories based on-

- (a) properties used for public service purposes; and
- (b) properties to which the provisions of the National Heritage Resources Act, 1999 (Act No. 25 of 1999), apply, or an institution that has been declared to be subject to the Cultural Institutions Act, 1998 (Act No. 119 of 1998). (Added by s11 of Act 29 of 2014)

- (3) The municipal manager must annually table in the council of the municipality a--
 - (a) list of all exemptions, rebates and reductions granted by the municipality in
 - (b) statement reflecting the income for the municipality foregone during the terms of subsection (1) during the previous financial year; and previous financial year by way of-
 - (i) such exemptions, rebates and reductions;
 - ~~(ii) exclusions referred to in section 17(1) (a), (e), (g), (h) and (i); and~~
 - ~~(iii) the phasing-in discount granted in terms of section 21.~~ (Deleted by s11 of Act 29 of 2014)
- (4) ~~[All exemptions, rebates and reductions projected for a financial year]~~ Projections regarding revenue to be forgone for a financial year in relation to subsection (3)(b) (Amended by s28 of Act 19 of 2008) must be reflected in the municipality's annual budget for that year as-
 - (a) income on the revenue side; and
 - (b) expenditure on the expenditure side.

Part 3: Limitations on levying of rates

16. Constitutionally impermissible rates

- (1) In terms of section 229(2) (a) of the Constitution, a municipality may not exercise its power to levy rates on property in a way that would materially and unreasonably prejudice-
 - (a) national economic policies;
 - (b) economic activities across its boundaries; or
 - (c) the national mobility of goods, services, capital or labour.
- (2) (a) If a rate on a specific category of properties, or a rate on a specific category of properties above a specific amount in the Rand, is materially and unreasonably prejudicing any of the matters listed in subsection (1), the Minister, ~~[after notifying]~~ with the concurrence of (Amended by s12 of Act 29 of 2014) the Minister of Finance, must, by notice in the Gazette, give notice to the relevant municipality or

- municipalities that the rate must be limited to an amount in the Rand specified in the notice.
- (b) A municipality affected by a notice referred to in paragraph (a) must give effect to the notice ~~[and, if necessary, adjust its budget for the next financial year accordingly]~~, the effective date of which must be from the date determined by the Minister in the notice. *(Amended by s12 of Act 29 of 2014)*
- (3) (a) Any sector of the economy, after consulting the relevant municipality or municipalities, and organised local government, may, through its organised structures, request the Minister to evaluate evidence to the effect that a rate on any specific category of properties, or a rate on any specific category of properties above a specific amount in the Rand, is materially and unreasonably prejudicing any of the matters listed in subsection (1).
- (b) If the Minister is convinced by the evidence referred to in paragraph (a) that a rate on any specific category of properties, or a rate on any specific category of properties above a specific amount in the Rand, is materially and unreasonably prejudicing any of the matters listed in subsection (1), the Minister must act in terms of subsection (2).
- (4) A notice issued in terms of subsection (2) must give the reasons why a rate on the relevant category of properties, or a rate on the relevant category of properties above the amount specified in the notice, is materially and unreasonably prejudicing a matter listed in subsection (1).
- (5) The Minister, after consultation with the Minister of Finance, may by notice in the Gazette issue guidelines to assist municipalities in the exercise of their power to levy rates consistent with subsection (1).

17. Other impermissible rates

- (1) A municipality may not levy a rate-
- (a) subject to paragraph (aA) on the first 30% of the market value of public service infrastructure; *(Amended by s13 of Act 29 of 2014)*
- (aA) on any property referred to in paragraphs (a), (b), (e), (g) and (h) of the definition of "public service infrastructure" *(Amended by s13 of Act 29 of 2014)*
- (b) on any part of the seashore as defined in the ~~Seashore Act, 1935 (Act 21 of 1935)~~ National Environmental Management: Integrated Coastal Management Act, 2007 (Act No. 24 of 2008) ; *(Amended by s13 of Act 29 of 2014)*
- (c) on any part of the territorial waters of the Republic as determined in terms of the Maritime Zones Act, 1994 (Act No. 15 of 1994);
- (d) on any islands of which the state is the owner, including the Prince Edward Islands referred to in the Prince Edward Islands Act, 1948 (Act No. 43 of 1948);
- (e) on those parts of a special nature reserve, national park or nature reserve within the meaning of the ~~Protected Areas Act~~ National Environmental Management: Protected Areas Act, 2003 (Act No. 57 of 2003), *(Added and deleted by s29 Act 19 of 2008)* Or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, 2004 (Act No. 10 of 2004), *(Added by s29 Act 19 of 2008)* which are not developed or used for commercial, business, agricultural or residential purposes;
- (f) on ~~[mineral] mining rights or a mining permit~~ within the meaning of ~~[paragraph (b) of the definition of "property" in subsection 1]~~ the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), excluding any building,

other immovable structures and infrastructure above the surface of the mining property required for purposes of mining; (Amended by s13 of Act 29 of 2014)

- (g) on a property belonging to a land reform beneficiary or his or her heirs, dependants or spouse provided that this exclusion lapses-
- (i) 10 years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds; or
- (ii) upon alienation of the property by the land reform beneficiary or his or her heirs, dependants or spouse;(Amended by s13 of Act 29 of 2014)
- (h) on the first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality-
- (i) for residential properties; or
- (ii) for properties used for multiple purposes, provided one or more components of the property are used for residential purposes; or
- (i) on a property registered in the name of and used primarily as a place of public worship by a religious community, including ~~an~~the official residence registered in the name of that community which is occupied by ~~an~~the office-bearer of that community who officiates at services at that place of worship. (Amended by s13 of Act 29 of 2014)

(1A) The exclusion from rates of a property referred to in subsection (1) (b) lapses-

- (a) if the property is alienated or let; or
- (b) if the exclusion from rates of a property lapses in terms of paragraph (a), if the new owner or lessee becomes liable to the municipality concerned for the rates that, had it not been for subsection (1)(b), would have been payable on the property, notwithstanding section 78, with effect from the date of alienation or lease."(Added by s13 of Act 29 of 2014)

- (2) (a) The exclusion from rates of a property referred to in subsection (1)(e) lapses if the declaration of that property as a special nature reserve, national park, nature reserve or national botanical garden, or as part of such a reserve, park or botanical garden, is withdrawn in terms of the applicable Act mentioned in that subsection.
- (b) (i) If the property in respect of which the declaration is withdrawn is privately owned, the owner, upon withdrawal of the declaration, becomes liable to the municipality concerned for any rates that, had it not been for subsection (1)(e), would have been payable on the property, notwithstanding section 78, during the period commencing from the effective date of the current valuation roll of the municipality. (Amended by s13 of Act 29 of 2014)
- (ii) _____ If the property was declared as a protected area after the effective date of the current valuation roll, rates are payable only from the date of declaration of the property. (Amended by s13 of Act 29 of 2014)
- (c) The amount for which an owner becomes liable in terms of paragraph (b) must be regarded as rates in arrears, and the applicable interest on that amount is payable to the municipality.
- (d) Paragraphs (b) and (c) apply only if the declaration of the property was withdrawn because of-
- (i) a decision by the private owner for any reason to withdraw from the agreement concluded between the private owner and the state in terms

- of the Protected Areas Act, and in terms of which the private owner initially consented to the property being declared as a protected area; or
- (ii) a decision by the state to withdraw from such agreement because of a breach of the agreement by the private owner.
- (3) The Minister, acting with the concurrence of the Minister of Finance, may from time to time by notice in the Gazette, increase the monetary threshold referred to in subsection (1)(h) to reflect inflation.
- (4) The Minister may, by notice in the Gazette, lower the percentage referred to in subsection (1) (a), but only after consultation with-
- (a) relevant Cabinet members responsible for the various aspects of public service infrastructure;
- (b) organised local government; and
- (c) relevant public service infrastructure entities.
- (5) (a) The exclusion from rates of a property referred to in subsection (1) (i) lapses if the property-
- (i) is disposed of by the religious community owning it; or
- (ii) is no longer used primarily as a place of public worship by a religious community or, in the case of an official residence contemplated in that subsection, is no longer used as such an official residence.
- (b) If the exclusion from rates of a property used as such an official residence lapses, the religious community owning the property becomes liable to the municipality concerned for any rates that, had it not been for subsection (1)(i), would have been payable on the property, **notwithstanding section 78**, during the period of one year preceding the date on which the exclusion lapsed. *(Amended by s13 of Act 29 of 2014)*
- (c) The amount for which the religious community becomes liable in terms of paragraph (b) must be regarded as rates in arrears, and the applicable interest on that amount is payable to the municipality.

18. Exemption of municipalities from provisions of section 17

- (1) A municipality may apply, in writing, to the Minister to be exempted from paragraph (a), (e), (g) or (h) of section 17(1) if it can demonstrate that an exclusion in terms of the relevant paragraph is compromising or impeding its ability or right to exercise its powers or to perform its functions within the meaning of section 151(4) of the Constitution.
- (2) Any exemption granted by the Minister in terms of subsection (1)-
- (a) must be in writing; and
- (b) is subject to such limitations and conditions as the Minister may determine.

19. Impermissible differentiation

- (1) A municipality may not levy-
- (a) different rates on residential properties, except as provided for in sections ~~[11(1) (b)]~~ **11(2)**, 21 ~~[and 89]~~ **and 89A**: **Provided that this paragraph does not apply to residential property which is vacant;** *(Amended by s30 of Act 19 of 2008 and s14 of Act 29 of 2014)*
- (b) a rate on a category of non-residential properties that exceeds a prescribed ratio to the rate on residential properties determined in terms of section 11(1) (a): **Provided that different ratios may be set in respect of different categories of non-residential properties;** *(Amended by s30 of Act 19 of 2008)*

- (c) rates which unreasonably discriminate between categories of non-residential properties; or
 - (d) additional rates except as provided for in section 22.
- (2) The ratio referred to in subsection (1) (b) may ~~[only]~~ be subject to prescribed norms and standards, and may only be prescribed with the concurrence of the Minister of Finance.
(Amended by s14 of Act 29 of 2014)

20. Limits on annual increases of rates

- (1) The Minister may, with the concurrence of the Minister of Finance and by notice in the Gazette, set an upper limit on the percentage by which- ~~[rates on properties or a rate on specific category of properties may be increased.]~~
- (a) rates on property categories or a rate on a specific category of properties may be increased; or
 - (b) the total revenue derived from rates on all property categories or a rate on a specific category of properties may be increased. *(Amended by s31 of Act 19 of 2008)*
- (2) Different limits may be set in terms of subsection (1) for-
- (a) different kinds of municipalities which may, for the purposes of this section, be defined in the notice either in relation to categories, ~~[of municipalities within the meaning of the Municipal Structures Act]~~ types, or budgetary size of municipalities or in any other way; or *(Amended by s15 of Act29 of 2014)*
 - (b) different categories of properties, subject to section 19.
- (2A) The Minister may, with the concurrence of the Minister of Finance, and by the notice referred to in subsection (1), delay the implementation of a limit, for a period determined in that notice and in respect of the different kinds of municipalities defined in terms of subsection (2)(a). *(Added by s15 of Act29 of 2014)*
- (3) The Minister may, on written application by a municipality, and on good cause, exempt a municipality from a limit set in terms of subsection (1).
- (4) This section must be read with section 43 of the Municipal Finance Management Act.

21. Compulsory phasing-in of certain rates

- (1)
- (a) A rate levied on newly rateable property must be phased in over a period of three financial years, subject to subsection (5).
 - (b) A rate levied on property referred to in section 17(1) (g) must, after the exclusion period referred to in that section has lapsed, be phased in over a period of three financial years, subject to subsection (5) of this section.
 - (c) A rate levied on newly rateable property owned and used by organisations conducting specified public benefit activities and registered in terms of the Income Tax Act for those activities must be phased in over a period of four financial years, subject to subsection (5).
- (2) The phasing-in discount on a property referred to in subsection (1) (a) or (b) must-
- (a) in the first year, be at least 75 per cent of the rate for that year otherwise applicable to the property;
 - (b) in the second year, be at least 50 per cent of the rate for that year otherwise applicable to the property; and
 - (c) in the third year, be at least 25 per cent of the rate for that year otherwise applicable to the property.

- (3) No rate may be levied during the first year on property referred to in subsection (1) (c). Thereafter, the phasing-in discount on such property-
 - (a) in the second year, must be at least 75 per cent of the rate for that year otherwise applicable to the property;
 - (b) in the third year, must be at least 50 per cent of the rate for that year otherwise applicable to the property; and
 - (c) in the fourth year, must be at least 25 per cent of the rate for that year otherwise applicable to the property.
- (4) A rate levied on property referred to in subsection (1) may not be higher than the rate levied on similar property or category of properties in the municipality.
- (5) The MEC for local government may, on written request by a municipality, extend for that municipality the phasing-in period referred to in subsection (1)(a), (b) or (c) to a period which together with the initial period does not exceed six financial years.
- (6) When extending a phasing-in period, the MEC for local government must determine the minimum phasing-in discount on the rate payable during each financial year in the extended period.

Part 4: Additional rates

22. Special rating areas

- (1) A municipality may by resolution of its council-
 - (a) determine an area within that municipality as a special rating area;
 - (b) levy an additional rate on property in that area for the purpose of raising funds for improving or upgrading that area; and
 - (c) differentiate between categories of properties when levying an additional rate referred to in paragraph (b).
- (2) Before determining a special rating area, a municipality must-
 - (a) consult the local community, including on the following matters:
 - (i) the proposed boundaries of the area; and
 - (ii) the proposed improvement or upgrading of the area; and
 - (b) obtain the consent of the majority of the members of the local community in the proposed special rating area who will be liable for paying the additional rate.
- (3) When a municipality determines a special rating area, the municipality –
 - (a) must determine the boundaries of the area;
 - (b) must indicate how the area is to be improved or upgraded by funds derived from the additional rate;
 - (c) must establish separate accounting and other record-keeping systems regarding-
 - (i) the revenue generated by the additional rate; and
 - (ii) the improvement and upgrading of the area; and
 - (d) may establish a committee composed of persons representing the community in the area to act as a consultative and advisory forum for the municipality on the improvement and upgrading of the area, provided representivity, including gender representivity, is taken into account when such a committee is established. Such a committee must be a subcommittee of the ward committee or committees in the area, if the municipality has a ward committee or committees in the area.

- (4) This section may not be used to reinforce existing inequities in the development of the municipality, and any determination of a special rating area must be consistent with the objectives of the municipality's integrated development plan.
- (5) This section must be read with section 85 of the Municipal Systems Act if this section is applied to provide funding for an internal municipal service district established in terms of that section of the Municipal Systems Act.

Part 5: Municipal register of properties

23. Register of properties

- (1) A municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and a Part B.
- (2) Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls of the municipality prepared in terms of section 78.
- (3) Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to-
 - (a) an exemption from the rate in terms of section 15;
 - (b) a rebate on or a reduction in the rate in terms of section 15;
 - (c) a phasing-in of the rate in terms of section 21; or
 - (d) an exclusion referred to in section 17(1) (a), (e), (g), (h) and (i).
- (4) The register must be open for inspection by the public during office hours. If the municipality has an official website or another website available to it, the register must be displayed on that website.
- (5) A municipality must at regular intervals, but at least annually, update Part B of the register. Part A of the register must be updated in accordance with the provisions of this Act relating to the updating and supplementing of valuation rolls.

RATES WATCH

CHAPTER 3
MONITORING AND WATCHING LIABILITY FOR RATES, RATIONALS & PROPERTY TAXES

24. Property rates payable by owners

- (1) A rate levied by a municipality on a property must be paid by the owner of the property, subject to Chapter 9 of the Municipal Systems Act.
- (2)
 - (a) Joint owners of a property are, subject to paragraph (b), jointly and severally liable for the amount due for rates on that property.
 - (b) A municipality must, in respect of agricultural property that is owned by more than one owner in undivided shares where the holding of such undivided shares was allowed before the commencement of the Subdivision of Agricultural Land Act, 1970 (Act No. 70 of 1970), consider whether in the particular circumstances it would be more appropriate for the municipality to-
 - (i) hold any one of the joint owners in terms of paragraph (a) liable for all rates levied in respect of the agricultural property concerned; or
 - (ii) hold any joint owner only liable for that portion of the rates levied on the property that represents that joint owner's undivided share in the agricultural property.

25. Payment of rates on property in sectional title schemes

- (1) A rate levied by a municipality on a sectional title unit is payable by the owner of the unit or the holder of a right contemplated in section 25 or 27 of the Sectional Titles Act. *(Amended by s16 of Act29 of 2014)*
- (2) A municipality may not recover the rate on a sectional title unit, or on a right contemplated in section 25 or 27 of the Sectional Titles Act registered against the sectional title unit, or any part of such rate, from the body corporate controlling a sectional title scheme, except when the body corporate is the owner of any specific sectional title unit, or the holder of such right. *(Amended by s16 of Act29 of 2014)*
- (3) A body corporate controlling a sectional title scheme may not apportion and collect rates from the owners of the sectional title units in the scheme.
- (4) This section must be read subject to section 92.

26. Method and time of payment

- (1) A municipality may recover a rate-
 - (a) on a monthly basis or less often as may be prescribed in terms of the Municipal Finance Management Act; or
 - (b) annually, as may be agreed to with the owner of the property.
- (2)
 - (a) If a rate is payable in a single amount annually it must be paid on or before a date determined by the municipality.
 - (b) If a rate is payable in instalments it must be paid on or before a date in each period determined by the municipality.
- (3) Payment of a rate may be deferred but only in special circumstances.

27. Accounts to be furnished

- (1) A municipality must furnish each person liable for the payment of a rate with a written account specifying-
 - (a) the amount due for rates payable;
 - (b) the date on or before which the amount is payable;
 - (c) how the amount was calculated;
 - (d) The market value of the property;
 - (e) if the property is subject to any compulsory phasing-in discount in terms of section 21, the amount of the discount; and
 - (f) if the property is subject to any additional rate in terms of section 22, the amount due for additional rates.

(1A) A person liable for a rate must furnish the municipality with an address where correspondence can be directed to. *(Added by s17 of Act29 of 2014)*

- (2) A person is liable for payment of a rate whether or not that person has received a written account in terms of subsection (1). If a person has not received a written account, that person must make the necessary inquiries from the municipality.
- (3) The furnishing of accounts for rates in terms of this section is subject to section 102 of the Municipal Systems Act.

28. Recovery of rates in arrears from tenants and occupiers

- (1) If an amount due for rates levied in respect of a property is unpaid by the owner of the property after the date determined in terms of section 2 6(2), the municipality may recover the amount in whole or in part from a tenant or occupier of the property, despite any contractual obligation to the contrary on the tenant or occupier. The municipality

- may recover an amount only after the municipality has served a written notice on the tenant or occupier.
- (2) The amount a municipality may recover from the tenant or occupier of a property in terms of subsection (1) is limited to the amount of the rent or other money due and payable, but not yet paid, by the tenant or occupier to the owner of the property.
 - (3) Any amount a municipality recovers from the tenant or occupier of the property must be set off by the tenant or occupier against any money owed by the tenant or occupier to the owner.
 - (4) The tenant or occupier of a property must, on request by a municipality, furnish the municipality with a written statement specifying all payments to be made by the tenant or occupier to the owner of the property for rent or other money payable on the property during a period determined by the municipality.

29. Recovery of rates from agents

- (1) A municipality may, despite the Estate Agents Affairs Act 1976, 76 (Act No. 112 of 1976), recover the amount due for rates on a property in whole or in part from the agent of the owner, if this is more convenient for the municipality.
- (2) A municipality may recover the amount due for rates from the agent of the owner only after it has served a written notice on the agent.
- (3) The amount a municipality may recover from the agent is limited to the amount of any rent or other money received by the agent on behalf of the owner, less any due agent commission to the agent.
- (4) The agent must, on request by a municipality, furnish the municipality with a written statement specifying all payments for rent on the property and any other money received by the agent on behalf of the owner during a period determined by the municipality.

RATESWATCH

CHAPTER 4 GENERAL VALUATION OF RATEABLE PROPERTY Part 1: General

MONITORING AND WATCHING YOUR VALUATIONS & PROPERTY TAXES

30. General valuation and preparation of valuation rolls

- (1) A municipality intending to levy a rate on property must in accordance with this Act cause-
 - (a) a general valuation to be made of all properties in the municipality determined in terms of subsection (2); and
 - (b) a valuation roll to be prepared of all properties determined in terms of subsection (3).
- (2) All rateable properties in the municipality must be valued during a general valuation, including ~~all~~ those properties ~~fully or~~ partially excluded from rates in terms of section 17(1) (a) ~~[(e), (g), and (h)]~~ ~~and (i)]~~: Provided that- *(Amended by s18 of Act29 of 2014)*
 - (a) properties referred to in section 7 (2) (a) must be valued only to the extent that the municipality intends to levy a rate on those properties. [; and
 - (b) the Minister may fully or partially exempt a municipality from the obligation to value properties excluded from rates in terms of section 17 (1) (e), (g) and (i) if the municipality can demonstrate that the valuation of those properties: is too onerous for it, given its financial and administrative capacity.]
- (3) All properties valued in terms of subsection (2) must be included in the valuation roll: Provided that properties referred to in ~~subsection (2) (b) and in~~ section 7 (2) (a) (i) and

(ii) and section 17(1) (e), (g) and (i) must be included in the valuation roll whether [~~or not~~] they [~~were~~] have been valued or not. (Amended by s18 of Act29 of 2014)

31. Date of valuation

- (1) For the purposes of a general valuation, a municipality must determine a date that may not be more than 12 months before the start of the financial year in which the valuation roll is to be first implemented.
- (2) The general valuation must reflect the market value of properties determined in accordance with-
 - (a) market conditions which applied as at the date of valuation; and
 - (b) any other applicable provisions of this Act.

32. Commencement and period of validity of valuation rolls

- (1) A valuation roll-
 - (a) takes effect from the start of the financial year following completion of the public inspection period required by section 49; and
 - (b) remains valid for that financial year or for one or more subsequent financial years as the municipality may decide, but in total not for more than-
 - (i) four financial years in respect of a metropolitan municipality; and
 - (ii) five financial years in respect of a local municipality. (Amended by s19 of Act29 of 2014)
- (2) The MEC for local government in a province may extend the period for which a valuation roll remains valid [~~to five financial years, but only~~]-
 - (a) in the case of-
 - (i) a metropolitan municipality, to six financial years; and
 - (ii) a local municipality, to seven financial years. (Amended by s19 of Act29 of 2014)

if the provincial executive has intervened in the municipality in terms of section 139 of the Constitution; or
 - (b) in the case of-
 - (i) a metropolitan municipality, to five financial years; and
 - (ii) a local municipality, to seven financial years. (Amended by s19 of Act29 of 2014)

on request by the municipality, in other exceptional circumstances which warrant such extension.
- (3) The valuation roll of a municipality remains valid for one year after the date on which the roll has lapsed if the provincial executive intervenes in a municipality in terms of section 139 of the Constitution either before or after that date, provided that the intervention was caused by the municipality's failure-
 - (a) to determine a date of valuation for its general valuation in terms of section 31; or
 - (b) to designate a person as its municipal valuer in terms of section 33.

Part 2: Municipal valuers

33. Designation of municipal valuers

- (1) A municipality must, before the date of valuation, designate a person as municipal valuer. A municipality may designate either one of its officials or a person in private practice as its municipal valuer.

- (2) If a municipality decides to secure the services of a person in private practice as its municipal valuer, it must-
 - (a) follow an open, competitive and transparent process in accordance with Chapter 11 of the Municipal Finance Management Act; and
 - (b) designate the successful bidder as its municipal valuer by way of a written contract setting out the terms and conditions of the designation.
- (3) A municipality must issue to the person designated as its municipal valuer an identity card in the prescribed format containing a photograph of that person.
- (4) A municipality may withdraw the designation of a person as its municipal valuer but only on the grounds of-
 - (a) misconduct, incapacity or incompetence;
 - (b) non-compliance with a provision of this Act;
 - (c) under-performance; or
 - (d) breach of contract, in the case of a person referred to in subsection (2).

34. Functions of municipal valuers

The valuer of a municipality must in accordance with this Act-

- (a) value all properties-in the municipality determined in terms of section 30(2);
(aA) subject to section 81(1B), as part of the process towards submitting a valuation roll contemplated in paragraph (b), after appointment and until submission of the certified valuation roll, submit a monthly progress report to the municipal manager on the valuation of properties, regardless of whether properties are valued in terms of section 45(2) (a) or in terms of a combination of section 45(2) (a) and (b);(Added by s20 of Act29 of 2014)
- (b) prepare a valuation roll of all properties in the municipality determined in terms of section 30 (3);
- (c) sign and certify the valuation roll;
- (d) submit the valuation roll to the municipal manager within a prescribed period;
- (e) consider and decide on objections to the valuation roll;
- (f) attend every meeting of an appeal board when that appeal board-
 - (i) hears an appeal against a decision of that valuer; or
 - (ii) a reviews a decision of that valuer;
- (g) prepare a supplementary valuation roll whenever this becomes necessary;
- (h) assist the municipality in the collection of postal addresses of owners where such addresses are reasonably determinable by the valuer when valuing properties; and
- (i) generally, provide the municipality with appropriate administrative support incidental to the valuation roll.

35. Assistant municipal valuers

- (1) The municipal manager may designate officials of the municipality or persons in private practice as assistant municipal valuers to assist the valuer of the municipality with the performance of any of the functions set out in section 34.
- (2) If the municipal valuer is not an official of the municipality, the municipal valuer may, with the concurrence of the municipal manager, designate persons in private practice as assistant municipal valuers to assist the municipal valuer with the performance of any of the functions set out in section 34.
- (3) When designating persons in private practice as assistant municipal valuers in terms of subsection (2), a municipal valuer may recover from the municipality the cost of securing

the services of those persons but only in terms of the contract concluded between the municipal valuer and the municipality in terms of section 33(2)(b).

- (4) A municipality must issue to the person designated as an assistant municipal valuer an identity card in the prescribed format containing a photograph of that person.
- (5) A municipality may withdraw the designation of a person referred to in subsection (1) as an assistant municipal valuer, and a municipal valuer may, and must if requested by the municipality, withdraw the designation of a person referred to in subsection (2) as an assistant municipal valuer. The designation of a person may be withdrawn only on the grounds of -
 - (a) misconduct, incapacity or incompetence;
 - (b) non-compliance with a provision of this Act;
 - (c) under-performance; or
 - (d) breach of any of the terms or conditions of the designation, in the case of a person designated as an assistant municipal valuer in terms of subsection (2).

36. Data-collectors

- (1) The municipal manager may designate officials of the municipality or persons who are not officials of the municipality as data-collectors to assist the valuer of the municipality with the collection of data and other related work.
- (2) If the municipal valuer is not an official of the municipality, the municipal valuer may, with the concurrence of the municipal manager, designate persons, other than officials of the municipality, as data-collectors to assist the municipal valuer with the collection of data and other related work.
- (3) When designating persons as data-collectors in terms of subsection (2), a municipal valuer may recover from the municipality the cost of securing the services of those persons, but only in terms of the contract concluded between the municipal valuer and the municipality in terms of section 33(2)(b).
- (4) A municipality must issue to the person designated as a data-collector an identity card in the prescribed format containing a photograph of that person.
- (5) A municipality may withdraw the designation of a person referred to in subsection (1) as a data-collector, and a municipal valuer may, and must if requested by the municipality, withdraw the designation of a person referred to in subsection (2) as data-collector.

37. Delegations by municipal valuers

- (1) The valuer of a municipality-
 - (a) may delegate -
 - (i) to an assistant municipal valuer any powers or duties reasonably necessary to assist the municipal valuer to exercise a power or to comply with a duty assigned to a municipal valuer in terms of this Act; or
 - (ii) to a data-collector any powers or duties reasonably necessary to assist the municipal valuer in the collection and processing of data; and
 - (b) must regularly review delegations issued in terms of paragraph (a) and, if necessary, amend or withdraw any of those delegations.
- (2) A delegation in terms of subsection (1)-
 - (a) must be in writing;
 - (b) is subject to such limitations and conditions as the municipal valuer may impose in a specific case; and

- (c) does not divest the municipal valuer of the responsibility concerning the exercise of the delegated power or the performance of the delegated duty.
- (3) The municipal valuer may confirm, vary or revoke any decision taken in consequence of a delegation in terms of this section, but no such variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision.

38. Municipal partnerships

- (1) A municipality may enter into an agreement with another municipality or municipalities to designate a single municipal valuer and to share the costs of preparing valuation rolls.
- (2) Section 33(2) does not apply if the municipalities concerned agree to appoint an official of one of them as their municipal valuer.

39. Qualifications of municipal valuers

- (1) A municipal valuer-
 - (a) must be a person registered as a professional valuer or professional associated valuer in terms of the Property Valuers Profession Act, 2000 (Act No. 47 of 2000); and
 - (b) may not be a councillor-
 - (i) of the designating municipality, if that municipality is a metropolitan or district municipality; or
 - (ii) of either the designating municipality or the district municipality in which that municipality falls, if the designating municipality is a local municipality.
- (2) An assistant municipal valuer-
 - (a) must be a person registered as a professional valuer, a professional associated valuer or a candidate valuer in terms of the Property Valuers Profession Act, 2000; and
 - (b) may not be a councillor-
 - (i) of the designating municipality, if that municipality is a metropolitan or district municipality; or
 - (ii) of either the designating municipality or the district municipality in which that municipality falls, if the designating municipality is a local municipality.

40. Prescribed declaration

Before assuming office, the valuer of a municipality or an assistant municipal valuer must-

- (a) make the prescribed declaration before a commissioner of oaths regarding the performance of office: and
- (b) lodge a certified copy of such declaration with the municipal manager.

41. Inspection of property

- (1) Subject to any legislation that restricts or prohibits entry to any specific property, the valuer of a municipality, assistant municipal valuer, data-collector or other person authorised by the municipal valuer in writing, may-
 - (a) between 07:30 and 19:00 on any day except a Sunday or public holiday, enter any property in the municipality that must be valued in terms of this Act; and

- (b) inspect that property for the purpose of the valuation.
- (2) If a person authorised by a municipal valuer in terms of subsection (1) is not in possession of an identity card in the prescribed format containing a photograph of that person, the municipality must issue to that person such a card.
- (3) When entering any property in terms of subsection (l), a municipal valuer, assistant municipal valuer, data-collector or other person authorised in terms of that subsection-
 - (a) must, on demand by a person on that property, produce his or her identity card;
 - (b) may be accompanied by an interpreter or any other person whose assistance and may reasonably be required in the circumstances.

42. Access to information

- (1) A municipal valuer or assistant municipal valuer may-
 - (a) require the owner, tenant or occupier of a property which the valuer must value in terms of this Act, or the agent of the owner, or the body corporate controlling a sectional title scheme or the share block company in respect of a share block scheme or the management association in respect of a property time-sharing scheme, to give the valuer access to any document or information in possession of the owner, tenant, occupier, ~~or~~ agent, body corporate, share block company or management association which the valuer reasonably requires for purpose of valuing the property; *(Amended by s21 of Act29 of 2014)*
 - (b) make extracts from any such document or information; and
 - (c) in writing require the owner, tenant or occupier of the property, or the agent of the owner, or the body corporate controlling a sectional title scheme or the share block company in respect of a share block scheme or the managing association in respect of a property time sharing scheme to provide the valuer, either in writing or orally, with particulars regarding the property which the valuer reasonably requires for purpose of valuing the property. *(Amended by s21 of Act29 of 2014)*
- (2) Where any document, information or particulars were not provided when required in terms of subsection (1) and the owner concerned relies on such document, information or particulars in an appeal to an appeal board, the appeal board may make an order as to costs in terms of section 70 if the appeal board is of the view that the failure to so have provided any such document, information or particulars has placed an unnecessary burden on the functions of the municipal valuer or the appeal board.

43. Conduct of valuers

- (1) A municipal valuer or assistant municipal valuer-
 - (a) must disclose to a municipality any personal or any private business interest that the valuer, or any spouse, parent, child, partner or business associate of the valuer, may have in any property in the municipality;
 - (b) may not use the position as a municipal valuer or assistant municipal valuer for private gain or to improperly benefit another person; and
 - (c) must comply with the Code of Conduct set out in Schedule 2 to the Municipal Systems Act.
- (2) A municipal valuer or assistant municipal valuer who is not an official of a municipality must comply with the Code of Conduct as if that person is such an official.

- (3) A municipal valuer or assistant municipal valuer who contravenes or fails to comply with subsection (1) is guilty of misconduct and subject to dismissal as municipal valuer or assistant municipal valuer.
- (4) A decision in terms of subsection (3) to dismiss a municipal valuer or assistant municipal valuer who is a municipal official must be based on a finding by an enquiry conducted in accordance with the terms and conditions of employment applicable to that person.
- (5) A municipal valuer or assistant municipal valuer may not perform the valuation of a property in which that valuer, or any spouse, parent, child, partner or business associate of the valuer, has a personal or private business interest, and the municipal manager must designate a special valuer to perform that valuation. A special valuer must be qualified for designation as a municipal valuer or assistant municipal valuer in terms of section 39.

44. Protection of information

- (1) A municipal valuer, assistant municipal valuer, data-collector or other person may not disclose to any person any information obtained whilst exercising a power referred to in section 41 or 42, except-
 - (a) within the scope of that person's powers and duties in terms of this Act;
 - (b) for the purpose of carrying out the provisions of this Act;
 - (c) for the purpose of legal proceedings; or
 - (d) in terms of a court order.
- (2) Subsection (1) also applies to a person accompanying a municipal valuer, assistant municipal valuer, data-collector or other person authorised in terms of section 41 (1) when entering any property in terms of that section.

CHAPTER 5 VALUATION CRITERIA

45. Valuation

- (1) Property must be valued in accordance with generally recognised valuation practices, methods and standards, and the provisions of this Act.
- (2) For the purposes of subsection (1)-
 - (a) physical inspection of the property to be valued is optional; and
 - (b) comparative, analytical and other systems or techniques may be used, including aerial photography and computer-assisted mass appraisal systems or techniques, taking into account changes in technology and valuation systems and techniques.
- (3)
 - (a) If the available market-related data of any category of rateable property is not sufficient for the proper application of subsections (1) and (2), such property may be valued in accordance with any mass valuation system or technique approved by the municipality concerned, after having considered any recommendations of its municipal valuer and as may be appropriate in the circumstances.
 - (b) A mass valuation system or technique that may be approved by a municipality in terms of paragraph (a) includes a valuation system or technique based on predetermined bands of property values and the designation of properties to one of those bands on the basis of minimal market-related data.

46. General basis of valuation

- (1) Subject to any other applicable provisions of this Act, the market value of a property is the amount the property would have realised if sold on the date of valuation in the open market by a willing seller to a willing buyer.
- (2) In determining the market value of a property, the following must be considered for purposes of valuing the property:
- (a) The value of any licence, permission or other privilege granted in terms of legislation in relation to the property;
 - (b) the value of any immovable improvement on the property that was erected or is being used for a purpose which is inconsistent with or in contravention of the permitted use of the property, as if the improvement was erected or is being used for a lawful purpose; and
 - (c) the value of the use of the property for a purpose which is inconsistent with or in contravention of the permitted use of the property, as if the property is being used for a lawful purpose.
- (3) In determining the market value of a property the following must be disregarded for purposes of valuing the property:
- (a) ~~[The value of any]~~ Any *(Added and deleted by s32 of Act 19 of 2008)* building or other immovable structure under the surface of the property which is the subject matter of any mining authorisation or mining right defined in the ~~[Minerals Act, 1991 (Act No. 50 of 1991)]~~ Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002); *(Added and deleted by s32 of Act 19 of 2008)*
 - (b) ~~[the value of]~~ *(Added and deleted by s32 of Act 19 of 2008)* any equipment or machinery which, in relation to the property concerned, is immovable property, excluding-
 - (i) a lift;
 - (ii) an escalator;
 - (iii) an air-conditioning plant;
 - (iv) fire extinguishing apparatus;
 - (v) a water pump installation for a swimming pool or for irrigation or domestic purposes; and
 - (vi) any other equipment or machinery that may be prescribed; and
 - (c) any unregistered lease in respect of the property.
- (4) In determining the market value of a property used for agricultural purposes, the value of any annual crops or growing timber on the property that have not yet been harvested as at the date of valuation must be disregarded for purposes of valuing the property.
- ~~[(5) Where the available market related data is not sufficient to determine the market value of public service infrastructure, such public service infrastructure may be valued in accordance with any other method of valuation as may be prescribed.] *(Deleted by s32 of Act 19 of 2008)*~~

47. Valuation of property in sectional title schemes

When valuing a property which is subject to a sectional title scheme, the valuer must determine the market value of each sectional title unit in the scheme in accordance with section 46.

CHAPTER 6**VALUATION ROLLS****48. Contents of valuation**

- (1) A valuation roll must list all properties in the municipality determined in terms of section 30 (3).
- (2) The valuation roll must reflect the following particulars in respect of each property as at the date of valuation to the extent that such information is reasonably determinable:
 - (a) The registered or other description of the property;
 - (b) the category determined in terms of section 8 in which the property falls;
 - (c) the physical address of the property;
 - (d) the extent of the property;
 - (e) the market value of the property, if the property was valued;
 - (f) the name of the owner; and
 - (g) any other prescribed particulars.

49. Public notice of valuation rolls

- (1) The valuer of a municipality must submit the certified valuation roll to the municipal manager, and the municipal manager must within 21 days of receipt of the roll-
 - (a) publish in the prescribed form in the provincial Gazette, and once a week for two consecutive weeks advertise in the media, a notice-
 - (i) stating that the roll is open for public inspection for a period stated in the notice, which may not be less than 30 days from the date of publication of the last notice; and
 - (ii) inviting every person who wishes to lodge an objection in respect of any matter in, or omitted from, the roll to do so in the prescribed manner within the stated period;
 - (b) disseminate the substance of the notice referred to in paragraph (a) to the local community in terms of Chapter 4 of the Municipal Systems Act; and
 - (c) serve, by ordinary mail or, if appropriate, in accordance with section 115 of the Municipal Systems Act, on every owner of property listed in the valuation roll a copy of the notice referred to in paragraph (a) together with an extract of the valuation roll pertaining to that owner's property.
- (2) If the municipality has an official website or another website available to it, the notice and the valuation roll must also be published on that website.

50. Inspection of, and objections to, valuation rolls

- (1) Any person may, within the period stated in the notice referred to in section 49 (1) (a)--
 - (a) inspect the roll during office hours;
 - (b) on payment of a reasonable fee, request the municipality during office hours to make extracts from the roll; and
 - (c) lodge an objection with the municipal manager against any matter reflected in, or omitted from, the roll.
- (2) An objection in terms of subsection (1) (c) must be in relation to a specific individual property and not against the valuation roll as such.
- (3) A municipal manager must assist an objector to lodge an objection if that objector is unable to read or write.

- (4) A municipal council may also lodge an objection with the municipal manager concerned against any matter reflected in, or omitted from, the roll. The municipal manager must inform the council if any matter reflected in, or omitted from, the roll that affects the interests of the municipality.
- (5) A municipal manager must, within 14 days after the end of the period stated in the notice referred to in section 49 (1) (a), submit all objections to the municipal valuer, who must promptly decide and dispose of the objections in terms of section 51.
- (6) The lodging of an objection does not defer liability for payment of rates beyond the date determined for payment.

51. Processing of objections

A municipal valuer must promptly-

- (a) consider objections in accordance with a procedure that may be prescribed;
- (b) decide objections on facts, including the submissions of an objector, and, if the objector is not the owner, of the owner; and
- (c) adjust or add to the valuation roll in accordance with any decisions taken.

52. Compulsory review of decisions of municipal valuer

- (1) If a municipal valuer adjusts the valuation of a property in terms of section 51(c) by more than 10 per cent upwards or downwards-
 - (a) the municipal valuer must give written reasons to the municipal manager; and
 - (b) the municipal manager must promptly submit to the relevant valuation appeal board the municipal valuer's decision, the reasons for the decision and all relevant documentation, for review.
- (2) An appeal board must -
 - (a) review any such decision; and
 - (b) either confirm, amend or revoke the decision.
- (3) If the appeal board amends or revokes the decision, the chairperson of the appeal board and the valuer of the municipality must ensure that the valuation roll is adjusted in accordance with the decisions taken by the appeal board.

53. Notification of outcome of objections and furnishing of reasons

- (1) A municipal valuer must, in writing, notify every person who has lodged an objection, and also the owner of the property concerned if the objector is not the owner, of-
 - (a) the valuer's decision in terms of section 51 regarding that objection;
 - (b) any adjustments made to the valuation roll in respect of the property concerned; and
 - (c) whether section 52 applies to the decision.
- (2) Within 30 days after such notification, such objector or owner may, in writing, apply to the municipal manager for the reasons for the decision. A prescribed fee must accompany the application.
- (3) The municipal valuer must, within 30 days after receipt of such application by the municipal manager, provide the reasons for the decision to the applicant, in writing.

54. Right of appeal

- (1) An appeal to an appeal board against a decision of a municipal valuer in terms of section 51 may be lodged in the prescribed manner with the municipal manager concerned by-

- (a) a person who has lodged an objection in terms of section 50 (1) (c) and who is not satisfied with the decision of the municipal valuer;
 - (b) an owner of a property who is affected by such a decision, if the objector was not the owner; or
 - (c) the council of the municipality concerned, if the municipality's interests are affected.
- (2) An appeal by-
- (a) an objector must be lodged within 30 days after the date on which the written notice referred to in section 53(1) was sent to the objector or, if the objector has requested reasons in terms of section 53(2), within 21 days after the day on which the reasons were sent to the objector;
 - (b) an owner of such property must be lodged within 30 days after the date on which the written notice referred to in section 53(1) was sent to the owner, if the owner has requested reasons in terms of section 53(2), within 21 days after the day on which the reasons were sent to the owner; or
 - (c) a municipal council must be lodged within 30 days after the date on which the decision was taken.
- (3) (a) A municipal manager must forward any appeal lodged in terms of subsection (1) to the chairperson of the appeal board in question within 14 days after the end of the applicable period referred to in subsection (2).
- (b) The chairperson of an appeal board must, for purposes of considering any appeals, convene a meeting of the appeal board within 60 days after an appeal has been forwarded to the chairperson in terms of paragraph (a).
- (c) When an appeal is forwarded to the chairperson of an appeal board in terms of paragraph (a), a copy of the appeal must also be submitted to the municipal valuer concerned.
- (4) An appeal lodged in terms of this section does not defer a person's liability for payment of rates beyond the date determined for payment.

55. Adjustments or additions to valuation rolls

- (1) Any adjustments or additions made to a valuation roll in terms of section 51(c), 52 (3) or 69 take effect on the effective date of the valuation roll.
- (2) If an adjustment in the valuation of a property affects the amount due for rates payable on that property, the municipal manager must-
- (a) calculate-
 - (i) the amount actually paid on the property since the effective date; and
 - (ii) the amount payable in terms of the adjustment on the property since the effective date; and
 - (b) either-
 - (i) recover from ~~[-or repay to]~~, the person liable for the payment of the rate the difference determined in terms of paragraph (a) ~~[plus interest at a prescribed rate.]~~ without adding interest on the amount due for rates; or
 - (ii) repay to the person who made the payment the difference determined in terms of paragraph (a) plus interest at the prescribed rate; *(Amended by s22 of Act 29 of 2014)*
- ~~[(3) Where an addition has been made to a valuation roll as envisaged in subsection (1), the municipal manager must recover from the person liable for the payment of the rate the amount due for rates payable plus interest at a prescribed rate.]~~ *(Deleted by s22 of Act 29 of 2014)*

CHAPTER 7 VALUATION APPEAL BOARDS

56. Establishment of valuation appeal boards

- (1) The MEC for local government must, by notice in the [~~provincial~~] Provincial Gazette, establish as many valuation appeal boards in the province as may be necessary, but not [~~lower~~] fewer than one in each [~~district municipality and each~~] metropolitan municipality.
(Amended by s23 of Act 29 of 2014)
- ~~[(2) If more than one appeal board is established within the area of a district municipality, such board must be established for one or more specific local municipalities or district management areas.]~~ *(Deleted by s23 of Act 29 of 2014)*

57. Functions

The functions of an appeal board are-

- (a) to hear and decide appeals against the decisions of a municipal valuer concerning objections to matters reflected in, or omitted from, the valuation roll of a municipality in the area for which it was established in terms of section 56; and
- (b) to review decisions of a municipal valuer submitted to it in terms of section 52.

58. Composition

- (1) An appeal board consists of-
- (a) a chairperson, who must be a person with legal qualifications and sufficient experience in the administration of justice; and
 - (b) not fewer than two and not more than four other members with sufficient knowledge of or experience in the valuation of property, of which at least one-
 - (i) must be a professional valuer registered in terms of the Property Valuers Profession Act, 2000 (Act No. 47 of 2000); or
 - (ii) may be a professional associated valuer, without restrictions and with at least ten years experience, registered in terms of the Property Valuers Profession Act, 2000 (Act No. 47 of 2000), if a professional valuer cannot be appointed. *(Amended by s24 of Act 29 of 2014)*
- (2) The chairperson and other members of an appeal board must be appointed by the MEC for local government in the province, taking into account the need for representivity, including gender representivity.
- (3) The MEC for local government must follow a transparent process complying with any prescribed norms and standards when making appointments to an appeal board.

59. Disqualifications

- (1) The following persons are disqualified from being a member of an appeal board:
- (a) An unrehabilitated insolvent;
 - (b) a person under curatorship;
 - (c) a person declared to be of unsound mind by a court of the Republic;
 - (d) a person who, after 24 April 1994, was convicted of an offence and sentenced to imprisonment without an option of a fine for a period of not less than 12 months;
 - (e) a person who has been disqualified in terms of applicable legislation from practicing as a valuer or lawyer; or
 - (f) a person who is in arrears to a municipality for rates or service charges for a period longer than three months.

- (2) A disqualification in terms of subsection (1) (d) ends five years after the imprisonment been completed.
- (3) A member of an appeal board who is a councillor, an employee or valuer of a municipality must withdraw from the proceedings of the board if a matter concerning that municipality's valuation roll is considered by the board.

60. Term of office

The term of office of members of an appeal board is four years, but members are eligible to be re-appointed.

61. Conditions of appointment

- (1) The Minister must, after consultation with the MECs for local government, determine the conditions of appointment of members of an appeal board.
- (2) Conditions of appointment may differ in respect of the chairperson and other members of an appeal board.
- (3) The municipality or municipalities for which an appeal board was established in terms of section 56 must remunerate the members of the appeal board in accordance with their conditions of appointment and the directions of the MEC for local government.

62. Conduct of members

- (1) A member of an appeal board-
 - (a) must perform the duties of office in good faith and without fear, favour or prejudice;
 - (b) must disclose any personal or any private business interest that that member or any spouse, parent, child, partner or business associate of that member may have in any matter before the appeal board and must withdraw from the proceedings of the appeal board, unless the board decides that the member's interest in the matter is trivial or not relevant, and announces its decision in public at the first available sitting of the board;
 - (c) may not use the position or privileges of a member for private gain or to improperly benefit another person; or
 - (d) may not act in any other way that compromises the credibility, impartiality, independence or integrity of the appeal board.
- (2) A member of an appeal board who contravenes or fails to comply with subsection (1) is guilty of misconduct.

63. Termination of membership

- (1) A person ceases to be a member of an appeal board when that person-
 - (a) resigns;
 - (b) is no longer eligible to be a member; or
 - (c) is removed from office in terms of subsection (2).
- (2) The MEC for local government may remove from office a member of an appeal board but only on the grounds of misconduct, incapacity or incompetence.
- (3) A decision to remove a member of an appeal board on the grounds of misconduct or incompetence must be based on a finding to that effect by an investigating tribunal MEC.
- (4) The MEC may suspend a member of an appeal board who is under investigation in terms of subsection (3).

64. Alternates

- (1) The MEC for local government may appoint alternate members of an appeal board.
- (2) The person appointed as the alternate for the chairperson of an appeal board must be a person with legal qualifications and sufficient experience in the administration of justice.
- (3) An alternate acts as a member when-
 - (a) a member is absent, has recused himself or herself or is suspended; or
 - (b) the filling of a vacancy on the board is pending.

65. Meetings

- (1) The chairperson of an appeal board decides when and where the board meets, but must promptly convene a meeting if a majority of the members of the board request him or her, in writing, to convene a board meeting at such time and such place set out in the request.
- (2) When hearing an appeal, an appeal board must sit in a municipality whose valuation roll is the subject of the appeal or review.
- (3) If the chairperson is absent or not available, or if there is a vacancy in the office of chairperson, the other members of the appeal board must elect a member with experience in the administration of justice or the alternate for the chairperson to preside at the meeting or to act as chairperson.
- (4) Meetings of an appeal board are open to the public, but a board may adjourn in closed session when deliberating an issue before the board.

66. Administrative assistance

- (1) An appeal board may request a municipality whose valuation roll is under consideration by the board to provide it with the necessary office accommodation and other administrative assistance, including staff for the board.
- (2) A municipality whose valuation roll is under consideration -
 - (a) must comply with all reasonable requests in terms of subsection (1); and
 - (b) is liable for the costs of an appeal board, provided that the members of an appeal board must be remunerated in accordance with section 61(3).

67. Procedures

An appeal board may determine its internal procedures to dispose of appeals and reviews subject to any procedures that may be prescribed.

68. Quorums and decisions

- (1) (a) A majority of the members of an appeal board serving at any [relevant] time, constitutes a quorum for a meeting of the board. *(Amended by s25 of Act 29 of 2014)*
(b) In addition to a quorum being present, a meeting may not continue unless the valuer member of the appeal board is present. *(Added by s25 of Act 29 of 2014)*
- (2) A matter before an appeal board is decided by a supporting vote of a majority of the members of the board.
- (3) If on any matter before an appeal board there is an equality of votes, the member presiding at the meeting must exercise a casting vote in addition to that person's vote as a member.

69. Decisions affecting valuation rolls

- (1) The chairperson of an appeal board and the valuer of the municipality must ensure that the valuation roll is adjusted or added to in accordance with the decisions taken by the appeal board.
- (2) If an adjustment in the valuation of a property affects the amount due for rates payable on that property, section 55(2) must be applied.
- (3) Where an addition has been made to the valuation roll as envisaged in subsection (1), section 55 (3) must be applied.

70. Orders costs

- (1) When an appeal board gives its decision, it may issue an order with regard to costs it regards as just and equitable.
- (2) When making an order in terms of subsection (1), an appeal board may order any person whose appeal or opposition to an appeal is in bad faith or frivolous to compensate the municipality concerned in full or in part for costs incurred by the municipality in connection with the appeal.

71. Committees of appeal boards

- (1) The MEC for local government may, on request by an appeal board, authorise the board to establish one or more committees to assist it in the performance of its duties.
- (2) When appointing members to a committee, an appeal board is not restricted to members of the appeal board.
- (3) An appeal board-
 - (a) must determine the duties of a committee;
 - (b) must appoint a chairperson and other members of a committee;
 - (c) may authorise a committee to co-opt advisory members within limits determined by the board;
 - (d) may remove a member of a committee from office at any time; and
 - (e) may determine a committee's procedure.
- (4) An appeal board which has established a committee may dissolve that committee at any time.
- (5) Sections 61 and 66 (2) (b), read with the necessary changes as the context may require, apply to the conditions of appointment of committee members who are not members of an appeal board.

72. Inspection of property

- (1) Subject to any legislation that restricts or prohibits entry to any specific property, a member of, or any other person authorised by, an appeal board may -
 - (a) between 07:30 and 19:00 on any day except a Sunday or public holiday, enter any property that is the subject of an appeal or review; and
 - (b) inspect that property for the purpose of the appeal or review.
- (2) When entering any property in terms of subsection (1), a member of, or any other person authorised by, an appeal board -
 - (a) must, on demand by a person on that property, produce proof of identity; and
 - (b) may be accompanied by an interpreter or any other person whose assistance may reasonably be required in the circumstances.

- (3) The MEC for local government who established an appeal board must issue to a member of, or any person authorised by, that appeal board an identity card in the prescribed format containing a photograph of that person.

73. Access to information

A member of, or any other person authorised by, an appeal board may-

- (a) require the owner, tenant or occupier of a property which is the subject of an appeal or review, or the agent of the owner, to give the member or authorised person access to any document or information in possession of the owner, tenant, occupier or agent which the member or authorised person reasonably requires for purpose of the appeal or review;
- (b) make extracts from any such document or information; and
- (c) in writing require the owner, tenant or occupier of the property, or the agent of the owner, to provide the member or authorised person either in writing or orally with particulars regarding the property which the member or authorised person reasonably requires for purpose of the appeal or review.

74. Protection of information

- (1) A member of, or any other person authorised by, an appeal board to inspect property may not disclose to any person any information obtained whilst exercising a power referred to in section 72 or 73, except-
 - (a) within the scope of that person's powers and duties in terms of this Act;
 - (b) for the purpose of carrying out the provisions of this Act;
 - (c) for the purpose of legal proceedings; or
 - (d) in terms of a court order.
- (2) Subsection (1) also applies to a person accompanying a member of an appeal board or a person authorised by an appeal board in terms of section 72 (1), when entering any property in terms of that section.

75. Powers of appeal boards

- (1) An appeal board may-
 - (a) by notice, summon a person to appear before it-
 - (i) to give evidence; or
 - (ii) to produce a document available to that person and specified in the summons;
 - (b) call a person present at a meeting of an appeal board, whether summoned or not-
 - (i) to give evidence; or
 - (ii) to produce a document in that person's custody;
 - (c) administer an oath or solemn affirmation to that person;
 - (d) question that person, or have that person questioned; or
 - (e) retain a document produced in terms of paragraph (a) (ii) or (b) (ii) for a reasonable period.
- (2) A person appearing before an appeal board, whether summoned or not, may at his or her own expense be assisted by a legal representative.
- (3)
 - (a) A person summoned to appear before an appeal board is entitled to witness fees paid to state witnesses in criminal proceedings in a court.
 - (b) Fees referred to in paragraph (a) must be paid by the relevant municipality.

- (4) The law regarding privilege applicable to a witness summoned to give evidence in a criminal case in a court applies to the questioning of a person in terms of subsection (1).

76. Proceedings by, or against, appeal boards

- (1) Legal proceedings by, or against, an appeal board may be instituted in the name of the board.
- (2) Any costs awarded in any legal proceedings against an appeal board must be borne by the municipality concerned.

CHAPTER 8

UPDATING OF VALUATION ROLLS

77. General

A municipality must regularly, but at least once a year, update its valuation roll by causing-

- (a) a supplementary valuation roll to be prepared, if section 78 applies; or
- (b) the valuation roll to be amended, if section 79 applies.

78. Supplementary valuations

- (1) A municipality must, whenever necessary, cause a supplementary valuation to be made in respect of any rateable property-
- (a) incorrectly omitted from the valuation roll;
- (b) included in a municipality after the last general valuation;
- (c) subdivided or consolidated after the last general valuation;
- (d) of which the market value has substantially increased or decreased for any reason after the last general valuation;
- (e) substantially incorrectly valued during the last general valuation; ~~[or]~~ *(Deleted by s33 of Act 19 of 2008)*
- (f) that must be revalued for any other exceptional reason; ~~[or]~~ *(Amended by s22 of Act 29 of 2014)*
- ~~(g) of which the category has changed [-]; or~~ *(Amended by s26 of Act 29 of 2014)*
- (h) the value of which was incorrectly recorded in the valuation roll as a result of a clerical or typing error. *(Added by s26 of Act 29 of 2014)*
- (2) For the purposes of subsection (1), the provisions of Part 2 of Chapter 4 and, Chapters 5, 6, 7, read with the necessary changes as the context may require, are applicable, except that-
- (a) a municipal valuer who prepared the valuation roll may be designated for the preparation and completion of the supplementary valuation roll; and
- (b) the supplementary valuation ~~[roll takes effect on the first day of the month following the completion of the public inspection period required for the supplementary valuation roll in terms of section 49 (as read with this section); and]~~ remains valid for the duration of the municipality's current valuation roll. *(Deleted by s26 of Act 29 of 2014)*
- (3) Supplementary valuations must reflect the market value of properties determined in accordance with-
- (a) market conditions that applied as at the date of valuation determined for purposes of the municipality's last general valuation; and
- (b) any other applicable provisions of this Act.

- (4) Rates on a property based on the valuation of that property in a supplementary valuation ~~[roll]~~ become payable with effect from - *(Amended by s26 of Act 29 of 2014)*
- (a) the first day of the month following the posting of the notice contemplated in subsection (5) [the effective date of the supplementary roll,] in the case of a property referred to in subsection (1)(a) ~~[(e)]~~ or (f) ; *(Amended by s26 of Act 29 of 2014)*
- (aA) the first day of the month following the posting of the notice contemplated in subsection (5) in the case of property referred to in subsection 1 (a), (e), (f) or (h): Provided that in the case of a decrease in value in respect of a property referred to in subsection 1(e), the rates become payable on the date the property was incorrectly valued or the clerical or typing error was made; *(Added by s26 of Act 29 of 2014)*
- (b) the date on which the property was included in the municipality, in the case of a property referred to in subsection (1) (b);
- (c) the date on which the subdivision or consolidation of the property was registered in the Deeds Office, in the case of a property referred to in subsection (1) (c); ~~[(e)]~~ *(Amended by s33 of Act 19 of 2008)*
- (d) the date on which the event referred to in subsection (1) (d) has occurred;
- (e) the date on which the change of category referred to in subsection (1) (g) occurred. *(Amended by s33 of Act 19 of 2008)*
- (5) (a) A municipal valuer must on completion of the supplementary valuation contemplated in subsection (1) (a) to (g), and following a correction contemplated in subsection 1(h), serve the results of the supplementary valuations or corrections contemplated in subsections (1)(g) and (h), by ordinary mail, or if appropriate, in accordance with section 115 of the Municipal Systems Act, on every owner of property who has been affected by a supplementary valuation contemplated in subsection (1)(a) to (g) and a correction contemplated in subsection (1)(h), a notice reflecting the supplementary valuation or correction of the property, as well as the particulars listed in section 48(2); *(Added by s26 of Act 29 of 2014)*
- (b) The notice referred to in paragraph (a) must inform the property owner that he or she may lodge a request for review with the municipal manager in writing, within 30 days after the posting of the notice in respect of any matter reflected in the supplementary valuation; *(Added by s26 of Act 29 of 2014)*
- (c) The municipal valuer may adjust the valuation on consideration of the request for review contemplated in paragraph (b). *(Added by s26 of Act 29 of 2014)*
- (6) The municipality must, at least once a year, compile and publish a supplementary valuation roll of all properties on which a supplementary valuation, as contemplated in subsection (1) was made, including review decisions referred to in subsection (5)(b), and make it public and available for inspection in the manner provided for in section 49. *(Added by s26 of Act 29 of 2014)*

79. Amendment of valuation rolls

A municipality must regularly cause its valuation roll to be amended to reflect any changes to the particulars on the roll, except that changes to the roll in circumstances where section 78 applies may only be effected through a supplementary roll in accordance with that section.

**CHAPTER 9
MISCELLANEOUS MATTERS**

80. Condonation of non-compliance with time periods

- (1) The MEC for local government in a province may, on good cause shown, and on such conditions as the MEC may impose, condone any non-compliance by a municipality with a provision of this Act requiring any act to be done within a specified period or permitting any act to be done only within a specified period. *(Added by s27 of Act 29 of 2014)*
- (2) Non-compliance with section 21, 31 or 32 may not be condoned in terms of subsection (1).
- (3) The powers conferred in terms of this section on an MEC for local government may only be exercised within a framework as may be prescribed.

81. Provincial monitoring and reporting *(Amended by s28 of Act 29 of 2014)*

- (1) The MEC for local government in a province must monitor whether municipalities in the province comply with the provisions of this Act.

(1A) The critical milestones that must guide monitoring by the MEC for local government as contemplated in subsection (1) include, but are not limited to, whether- *(Added by s28 of Act 29 of 2014)*

- (a) a municipality has determined a date of valuation for its general valuation in terms of section 31; *(Added by s28 of Act 29 of 2014)*
- (b) a municipality without in-house valuation capacity, has advertised for the appointment of a valuer by a date determined by the Minister by notice in the Gazette; *(Added by s28 of Act 29 of 2014)*
- (c) a municipality has designated a municipal valuer by a date determined by the Minister by notice in the Gazette; *(Added by s28 of Act 29 of 2014)*
- (d) the municipal manager has submitted a project plan in terms of subsection (1B); and *(Added by s28 of Act 29 of 2014)*
- (e) the municipal valuer has submitted a certified valuation roll to the municipal manager by the prescribed date. *(Added by s28 of Act 29 of 2014)*

(1B) A municipality must-

- (a) by a date determined by the Minister by notice in the Gazette, submit a project plan to the MEC for local government outlining detailed actions for the valuation of all properties in the municipal area, indicating when valuations will commence and when valuations will be finalised, including the following milestones: *(Added by s28 of Act 29 of 2014)*
 - (i) The date of valuation for the next general valuation and the date by which it will be determined in terms of section 31; *(Added by s28 of Act 29 of 2014)*
 - (ii) the date by which the municipality will advertise for the appointment of a municipal valuer, if the municipality has no in-house valuation capacity; *(Added by s28 of Act 29 of 2014)*
 - (iii) the date by which the municipality will designate a municipal valuer; *(Added by s28 of Act 29 of 2014)*
 - (iv) the date by which the municipal manager is to submit quarterly progress reports to the MEC for local government that are based on the municipal valuer's monthly progress reports contemplated in section 34 (aA); *(Added by s28 of Act 29 of 2014)*

- (v) the intended date by which the municipal valuer is to submit a certified valuation roll to the municipal manager taking into account the provisions of section 34(d); and *(Added by s28 of Act 29 of 2014)*
- (b) by no later than 10 days after the date on which each milestone referred to in paragraph (a)(i) to (v) should have taken place, submit a report to the MEC for local government regarding the status of that milestone and, if the milestone has not been achieved, the remedial actions to rectify the failure to deliver on the milestones in the action plan, and any deviation in the action plan that will impact on the submission date referred to in subsection (1B). *(Added by s28 of Act 29 of 2014)*
- (1C) A municipality must submit to the MEC for local government such information, reports, documents, explanations and motivations as may be required by the MEC. *(Added by s28 of Act 29 of 2014)*
- (1D) (a) The Minister may, by notice in the Gazette, determine to which municipalities the provisions of this section apply. *(Added by s28 of Act 29 of 2014)*
- (b) A determination referred to in paragraph (a) may differentiate between municipalities in terms of categories, types or budgetary size or in any other manner. *(Added by s28 of Act 29 of 2014)*
- (2) If a municipality fails to comply with a provision of this Act, the MEC may take any appropriate steps to ensure compliance, including proposing an intervention by the provincial executive in terms of section 139 of the Constitution.

82. National monitoring and reporting

- (1) The Minister may monitor, and from time to time investigate and issue a public report on, the effectiveness, consistency, uniformity and application of municipal valuations for rates purposes.
- (2) The investigation may include-
 - (a) studies of the ratio of valuations to sale prices; and
 - (b) other appropriate statistical measures to establish the accuracy of the valuations, including the relative treatment of higher value and lower value property.
- (3) Investigations in terms of subsection (1) may be undertaken in respect of one or more or all municipalities.

82A Reporting to Minister by municipalities

A municipality must submit reports, in such form and at such intervals as may be prescribed by the Minister on the implementation of provisions of the Act relating to the following matters:

- (a) Categories of property determined, the cent in the Rand rates determined for each category of property, and any rebates, exclusions and exemptions determined for categories of owners;
- (b) the ratios between residential and all other categories of property;
- (c) total property rates revenue;
- (d) total property rates revenue from each category of property;
- (e) total revenue foregone in respect of any properties subject to partial exclusions, exemptions, rebates and reductions; and
- (f) any other matter that is prescribed or provided for in the Act. *(Added by s28 of Act 29 of 2014)*

82B Reporting to Minister by MECs *(Added by s29 of Act 29 of 2014)*

The MEC for local government must submit reports in such form and at such intervals as may be prescribed to the Minister on the following matters:

- (a) The granting by the MEC of condonation to municipalities for non-compliance with timeframes as provided for in section 80;
- (b) The granting by the MEC of extension of the period of validity of a municipality's valuation roll in terms of section 32;
- (c) Reports outlining the progress with the implementation of the next valuation roll following the extension of the period of validity of the valuation roll;
- (d) The establishment and terms of office of each valuation appeal board in the province; and
- (e) Any other matter that is prescribed or provided for in the Act or as required by the Minister. *(Added by s29 of Act 29 of 2014)*

83. Regulations

- (1) The Minister may make regulations not inconsistent with this Act concerning-
 - (a) any matter that may be prescribed in terms of this Act;
 - (b) the preparation, contents, adoption, and enforcement of a municipal rates policy;
 - (c) the manner in which rates referred to in section 21 must be phased in and the criteria that municipalities must take into account;
 - (d) the property register;
 - (e) the form and contents of any document referred to in this Act, including any-
 - (i) declaration;
 - (ii) authorisation;
 - (iii) valuation roll;
 - (iv) objection to a valuation;
 - (v) appeal against a decision of a municipal valuer; ~~and~~ *(Deleted by s30 of Act 29 of 2014)*
 - (vi) notice; ~~and~~ *(Added by s30 of Act 29 of 2014)*
 - (vii) request for review of a supplementary valuation. *(Added by s30 of Act 29 of 2014)*
 - (f) the valuation and rating of public service infrastructure;
 - (g) the procedure that must be followed in connection with-
 - (i) appeals to an appeal board against decisions of municipal valuers, including the procedure to lodge, oppose, adjudicate and dispose of such appeals; and
 - (ii) reviews by an appeal board of decisions of municipal valuers;
 - (h) the matters for which, or circumstances in which, an appeal board may condone non-compliance with a procedural requirement of this Act;
 - (i) the giving of reasons by an appeal board for its decisions;
 - (j) the funding of appeal boards by municipalities;
 - (k) inquiries by investigating tribunals to establish alleged misconduct by, or alleged incompetence of, members of appeal boards; and
 - (l) inquiries by municipalities to establish alleged misconduct by, or alleged incompetence of, municipal valuers or assistant municipal valuers;
 - (m) fees payable for information or the issue of documents in terms of this Act; and
 - (n) any matter which in the opinion of the Minister is necessary for the effective carrying out or furtherance of the objects of this Act.

- (2) The Minister may by regulation in terms of subsection (1) declare a contravention of, or failure to comply with, any specific regulation an offence.
- (3) Regulations in terms of subsection (1) may ~~may~~ (Amended by s30 of Act 29 of 2014)
- (a) ~~___~~ treat different categories of properties, or different categories of owners of properties, differently; ~~or~~ (Amended by s30 of Act 29 of 2014)
- (b) ~~___~~ differentiate between different kinds of municipalities, which may, for purposes of this section, be defined either in relation to categories, types or budgetary size, or in any other manner. (Added by s30 of Act 29 of 2014)
- (4) (a) ~~___~~ The Minister may, by notice in the Gazette, delay the implementation of a provision of a regulation made in terms of subsection (1) for a period determined in the notice and on such conditions as may be determined in the notice; (Added by s30 of Act 29 of 2014)
- (b) ~~___~~ The delay in terms of paragraph (a) may-
- (i) ~~___~~ apply to municipalities generally; or
- (ii) ~~___~~ be limited in its application to a particular kind of municipality, which may, for purposes of this section, be defined either in relation to a category, type or budgetary size of municipality or in any other manner. (Added by s30 of Act 29 of 2014)

84. Consultative processes before promulgation of regulations

Before regulations in terms of section 83 are promulgated, the Minister must-

- (a) consult organised local government on the substance of those regulations; and
- (b) publish the draft regulations in the Government Gazette for public comment.

85. Copyright of valuation rolls and other data

Copyright of valuation rolls and other documents produced by municipal valuers, assistant municipal valuers or data-collectors in the performance of their functions, and data collected by municipal valuers, assistant municipal valuers or data-collectors for the purpose of preparing valuation rolls, vests in the municipality concerned.

86. Offences

- (1) A person is guilty of an offence if that person-
- (a) contravenes section 43(1) (a) or (b), 44, 62(1) (b) or (c), or 74;
- (b) wilfully obstructs, hinders or threatens a valuer or a member of or person authorised by an appeal board when the valuer, member or person performs a duty or exercises a power in terms of this Act;
- (c) wilfully gives information in an objection in terms of section 50 (1) (c) or in an appeal in terms of section ~~[48]~~ 54 (Added and deleted by s34 of Act 19 of 2008) which is false in any material respect;
- (d) after having been summoned in terms of section 75 fails-
- (i) to be present at a meeting of an appeal board at the time and place specified in the summons;
- (ii) to remain present until excused; or
- (ii) to produce a document specified in the summons;
- (e) after having been called in terms of section 75 refuses-
- (i) to appear;
- (ii) to answer any question, except where the answer might incriminate him or her; or

- (iii) to produce a document in that person's custody; or
 - (f) fails to comply with a request in terms of section 29 (4), 42 (1) (a) or (c) or 73 (a) or (c), or in response to such request wilfully supplies false or incorrect information in any material respect.
- (2) A valuer is guilty of an offence if that valuer is grossly negligent in the exercise of the functions of office set out in section 34.
 - (3) A person convicted of an offence in terms of subsection (1) or (2) is liable to imprisonment not exceeding two years or to a fine as may be prescribed in applicable national legislation.
 - (4) A person convicted of an offence in terms of section 83(2) is liable to a fine or imprisonment not exceeding six months.

87. Application of Act when in conflict with other laws

This Act prevails in the event of any inconsistency between this Act and any other legislation regulating the levying of municipal rates.

~~88. Transitional arrangement: Valuation and rating under prior legislation~~ *(Repealed by s31 of Act 29 of 2014)*

- ~~(1) Municipal valuations and property rating conducted before the commencement of this Act by a municipality in an area in terms of legislation repealed by this Act, may, despite such repeal, continue to be conducted in terms of that legislation until the date on which the valuation roll covering that area prepared in terms of this Act takes effect in terms of section 32 (1).~~ *(Repealed by s31 of Act 29 of 2014)*
- ~~(2) For purposes of subsection (1), any reference in such repealed legislation to a "local authority", "local council", "metropolitan local council", "rural council" or "other unit" of local government must—~~ *(Repealed by s31 of Act 29 of 2014)*
 - ~~(a) in relation to an area situated within a metropolitan municipality, be regarded as referring to that metropolitan municipality;~~ *(Repealed by s31 of Act 29 of 2014)*
 - ~~(b) in relation to an area situated within a local municipality, be regarded as referring to that local municipality; and~~ *(Repealed by s31 of Act 29 of 2014)*
 - ~~(c) in relation to an area situated within a district management area, be regarded as referring to the district municipality in which that district management area falls.]~~ *(Repealed by s31 of Act 29 of 2014)*

~~89. Transitional arrangement: Use of existing valuation rolls and supplementary valuation rolls~~

- ~~(1) Until it prepares a valuation roll in terms of this Act, a municipality may—~~ *(Repealed by s31 of Act 29 of 2014)*
 - ~~(a) continue to use a valuation roll and supplementary valuation roll that was in force in its area before the commencement of this Act; and~~ *(Repealed by s31 of Act 29 of 2014)*
 - ~~(b) levy rates against property values as shown on that roll or supplementary roll.~~ *(Repealed by s31 of Act 29 of 2014)*
- ~~(2) If a municipality uses valuation rolls and supplementary valuation rolls in terms of subsection (1) that were prepared by different predecessor municipalities, the municipality may impose different rates based on the different rolls, so that the amount payable on similarly situated properties is more or less similar.~~ *(Repealed by s31 of Act 29 of 2014)*
- ~~(3) [This] The operation of this section lapses [four] six years from the date of commencement of this Act, and from that date any valuation roll or supplementary valuation roll that was in force before the commencement of this Act may not be used.~~ *(Amended by Act 19 of 2009 and repealed by s31 of Act 29 of 2014)*

89A Transitional arrangements relating to redetermination of municipal boundaries: Use of valuation rolls and supplementary valuation rolls *(Added by s32 of Act 29 of 2014)*

- (1) If, as a result of the redetermination of a municipal boundary in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998), an area is included into the existing area of jurisdiction of a municipality, that municipality may *(Added by s32 of Act 29 of 2014)*
- (a) continue to use a valuation roll and supplementary valuation roll that was in force in the area that has been included in its area of jurisdiction; and *(Added by s32 of Act 29 of 2014)*
- (b) levy rates against property values as shown on that valuation roll or supplementary valuation roll, until it prepares a valuation roll or supplementary valuation roll that includes such area. *(Added by s32 of Act 29 of 2014)*
- (2) If a municipality uses valuation rolls and supplementary valuation rolls in terms of subsection (1), that municipality may, notwithstanding section 19(1) (a), impose different rates based on the different valuation rolls or supplementary valuation rolls, so that the amount in the Rand on the market value of the property payable on similarly situated property is more or less the same. *(Added by s32 of Act 29 of 2014)*

90. Transitional arrangements relating to redetermination of municipal boundaries: Existing rates policies *(Amended by s33 of Act 29 of 2014)*

- ~~[(1) A rates policy adopted by a municipality before the commencement of this Act: including any revisions of such rates policy, continues to be of force after such commencement until the date on which the first valuation roll prepared by the municipality in terms of this Act takes effect in terms of section 32 (1).] *(Deleted by s33 of Act 29 of 2014)*~~
- ~~(2) Any review of such rates policy after the commencement of this Act must take into account the aims of section 3 (3).] *(Deleted by s33 of Act 29 of 2014)*~~

If, as a result of the redetermination of a municipal boundary in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998), an area is included into the existing area of jurisdiction of a municipality during the course of a financial year, that municipality may during the financial year in which the inclusion becomes effective and subsequent financial years, until it prepares a valuation roll or a supplementary valuation roll that includes such area *(Added by s33 of Act 29 of 2014)*

- (a) continue to use a rating policy and by-laws that were in force in the area that has been included in its area of jurisdiction; and *(Added by s33 of Act 29 of 2014)*
- (b) levy rates consistent with that rating policy and by-laws. *(Added by s33 of Act 29 of 2014)*

~~91. Transitional arrangement: Application of section 21~~

~~Section 21, read with section 8, also applies to rates levied on property referred to in section 21 in terms of legislation repealed by this Act, after the commencement of this Act. *(Repealed by s34 of Act 29 of 2014)*~~

~~92. Transitional arrangement: Liability of bodies corporate of sectional title schemes~~ *(Repealed by s34 of Act 29 of 2014)*

- ~~(1) Section 10 does not apply in respect of rates levied against a valuation roll or supplementary valuation roll prepared before the effective date of the first valuation roll prepared in terms of this Act. *(Repealed by s34 of Act 29 of 2014)*~~

- ~~(2) — Section 25 does not affect the liability of a body corporate of a sectional title scheme to a municipality, nor of the owner of a sectional title unit to the body corporate, for property rates levied against a valuation roll or supplementary valuation roll prepared before the effective date of the first valuation roll prepared in terms of this Act.~~ *(Repealed by s34 of Act 29 of 2014)*

93. Transitional arrangement: Special rating areas

- (1) A special rating area established by a municipality in terms of legislation repealed by this Act, continues after the commencement of this Act for the period for which it was established or until the municipality has recovered any capital expenditure it has incurred for the purpose of such special rating area, whichever period expires first.
- (2) Section 22 (3) (c) must, in relation to a special rating area referred to in subsection (1) be complied with as from one year after the commencement of this Act.

93A. Transitional arrangement: Public service infrastructure *(Added by s35 of Act 29 of 2014)*

- (1) The prohibition on the levying of rates on public service infrastructure referred in section 17(1)(aA) must be phased in over a period of five municipal financial years, with effect from the date of commencement of this Act. *(Added by s35 of Act 29 of 2014)*
- (2) The rates levied on property referred to in subsection (1) must- *(Added by s35 of Act 29 of 2014)*
 - (a) in the first year, be no more than 80 per cent of the rate for that year otherwise applicable to that property; *(Added by s35 of Act 29 of 2014)*
 - (b) in the second year, be no more than 60 per cent of the rate for that year otherwise applicable to that property; *(Added by s35 of Act 29 of 2014)*
 - (c) in the third year, be no more than 40 per cent of the rate for that year otherwise applicable to that property; *(Added by s35 of Act 29 of 2014)*
 - (d) in the fourth year, be no more than 20 per cent of the rate for that year otherwise applicable to that property; and *(Added by s35 of Act 29 of 2014)*
 - (e) in the fifth year, be no more than 10 per cent of the rate for that year otherwise applicable to that property. *(Added by s35 of Act 29 of 2014)*

93B. Transitional arrangement: Differential rates *(Added by s35 of Act 29 of 2014)*

The provisions of section 8 must be applied by a municipality within seven years of the date of commencement of this Act. *(Added by s35 of Act 29 of 2014)*

Transitional arrangement

Any action taken or performed and finalised in terms of section 89 of the Local Government: Municipal Property Rates Act (Act No. 6 of 2004), on or after 1 July 2009, shall be deemed to have been taken or performed and finalised in terms of this Act and is hereby validated and declared lawful. *(Wording from Act 19 Of 2009)*

94. Amendment of section 115 of Act 32 of 2000

Section 115 of the Municipal Systems Act is amended by the substitution in subsection (1) for the words preceding paragraph (a) of the following words:

- (1) Any notice or other document that is served on a person in terms of this Act or by a municipality in terms of any other legislation is regarded as having been served-”.

95. Amendment and repeal of legislation

The legislation specified in the Schedule is-

- (a) amended to the extent indicated in the third column of the Schedule; and
- (b) repealed to the extent indicated in the third column of the Schedule.

96. Short title and commencement

This Act is called the Local Government: Municipal Property Rates Act, 2004, and comes into operation on a date to be determined by the President by proclamation in the Gazette.

1. This Act is called the Local Government: Municipal Property Rates Amendment Act, 2014 and comes into operation on a date to be determined by the President by proclamation in the Gazette. *(Added by s36 of Act 29 of 2014)*
2. In terms of section 36 of the Local Government: Municipal Property Rates Act, 2014. (Act No. 29 of 2014), I hereby determined 1 July 2015 as the date on which the said Act shall come into operation *(Added by proclamation notice no. 77 in terms of s36 of Act 29 of 2014)*



RATES WATCH
MONITORING AND WATCHING YOUR VALUATIONS & PROPERTY TAXES



Government Gazette

Regulations gazettes

RATES WATCH
MONITORING AND TRACKING OF MUNICIPAL PROPERTY TAXES

Vol. 496 Pretoria 18 October 2006 **No. 29304**

Municipal Property Rates Regulations.

Vol. 500 Pretoria 8 February 2007 **No. 29595**

Valuation Appeal Board appointment.

Vol. 526 Pretoria 30 April 2009 **No. 32187**

Condonation framework.

Vol.537 Pretoria 12 March 2010 **No. 33016**

Ratio regulations.



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REPUBLIEK VAN SUID-AFRIKA

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GOVERNMENT NOTICE

DEPARTMENT OF PROVINCIAL AND LOCAL GOVERNMENT

No. R. 1036

18 October 2006

LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, 2004 (ACT NO. 6 OF 2004): THE MUNICIPAL PROPERTY RATES REGULATIONS, 2006

Under section 83 of the Local Government: Municipal Property Rates Act, 2004 (Act No.6 of 2004), I, Fholisani Sydney Mufamadi, hereby make the regulations in the Schedule.

F.S. MUFAMADI
MINISTER FOR PROVINCIAL AND LOCAL GOVERNMENT

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CHAPTER 1

INTERPRETATION

Definitions

1. In these regulations, a word or expression to which a meaning has been assigned in the Act, has that meaning, and unless the context indicates otherwise, -
 - "Act"** means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);
 - "appellant"** means any person who has lodged an objection in terms of section 54 (1) of the Act;
 - "concerned parties"** means the municipal valuer, the relevant municipality, the owner of the property if he or she is not the appellant, and any objector to a valuation roll regarding the property in question;
 - "mayor"**
 - (a) in relation to a municipality with an executive mayor means a councillor elected as an executive mayor in terms of section 55 of the Local Government: Municipal Structures Act, 1998 (Act No.117 of 1998);
 - (b) in relation to a municipality with an executive committee means a councillor elected as a mayor of a municipality in terms of section 48 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);
 - "record"** means the written decision of the valuation appeal board; and
 - "special valuer"** means a person designated as a special valuer in terms of section 43(5) of the Act.

CHAPTER 2

THE FORMAT OF A VALUATION ROLL AND SUPPLEMENTARY VALUATION ROLL

Format of the valuation roll and supplementary valuation roll

2 (1) A municipal valuer must use the format contained in Annexure 1 in compiling the valuation roll or supplementary valuation roll.

(2) A sectional title scheme must appear at the end of a valuation roll or supplementary valuation roll in alphabetical order according to scheme name.

(3) The minimum information that must be at the last page of the valuation roll or supplementary valuation roll must be in the format as contained in Annexure 2.

CHAPTER 3

SUBMISSION OF A VALUATION ROLL AND SUPPLEMENTARY VALUATION ROLL TO THE MUNICIPAL MANAGER.

Period of submission of valuation roll or supplementary valuation roll

3.(1) The period for the submission of the valuation roll as contemplated in section 34(d) of the Act is five months before the effective date of such a valuation roll.

(2) The period for the submission of the supplementary valuation roll as contemplated in section 78(2) is three months before the effective date of such supplementary valuation roll.

CHAPTER 4

THE CONTENT AND FORMAT OF A PUBLIC NOTICE CALLING FOR INSPECTION OF A VALUATION ROLL AND SUPPLEMENTARY VALUATION ROLL AND LODGING OF OBJECTIONS

A public notice calling for inspection of the valuation roll or supplementary valuation roll and lodging of objections

4.(1) A notice contemplated in section 49 read together with section 78(2) of the Act must include at least the following minimum information:

- (a) name of a municipality;
- (b) location where the valuation roll or supplementary valuation roll may be inspected;
- (c) duration for inspection of the valuation roll or supplementary valuation roll and lodging of objections;
- (d) location where objection forms can be obtained from and submitted to after completion;
- (e) full names of the municipal manager; and
- (f) contact details for making enquiries.

(2) A notice contemplated in sub regulation (1) must be in the format as contained in Annexure 3.

CHAPTER 5

THE CONTENT AND FORMAT OF THE FORM FOR LODGING AN OBJECTION(S) REGARDING MATTERS PERTAINING TO A SPECIFIC PROPERTY IN RESPECT OF A VALUATION ROLL OR SUPPLEMENTARY VALUATION ROLL

The manner of lodging an objection

5.(1) The manner of lodging an objection must be in the format as contained in Annexure 4.

CHAPTER 6

THE CONTENT AND FORMAT OF THE FORM FOR LODGING AN APPEAL TO THE VALUATION APPEAL BOARD AGAINST THE DECISION OF A MUNICIPAL VALUER REGARDING MATTERS PERTAINING TO A SPECIFIC PROPERTY IN RESPECT OF A VALUATION ROLL OR SUPPLEMENTARY VALUATION ROLL

The manner of lodging an appeal

6.(1) The manner of lodging an appeal to the valuation appeal board against the decision of a municipal valuer regarding matters pertaining to a specific property in the valuation roll or supplementary valuation roll of a municipality must be in accordance with the format as contained in Annexure 5.

(2) A municipal manager must assist the Appellant with the lodging of the appeal if the Appellant is unable to read or write.

CHAPTER 7

NORMS AND STANDARDS FOR THE APPOINTMENT OF MEMBERS OF VALUATION APPEAL BOARDS AND COMMITTEE MEMBERS OF VALUATION APPEAL BOARDS

Norms and standards for the appointment of members of valuation appeal boards and their committees

7. (1) An MEC for local government in a province must, before he or she appoints members of a valuation appeal board consult with the relevant mayors of those municipalities for the area or areas of jurisdiction in which the valuation board is to be established, on the proposed appointment of members of a valuation appeal board.

(2) The valuation appeal board, after obtaining authorisation from the MEC for local government in a province to establish a valuation appeal board committee, must consult with the relevant mayors of those municipalities in which the appeal boards have been established, on the proposed appointment of the members of the committee.

(3) (a) Members of valuation appeal boards should as far as possible be appointed from within the jurisdiction of the municipalities which the valuation appeal board will serve and if this is not possible, from within the jurisdiction of neighbouring municipalities even if one municipality falls within the jurisdiction of another province.

(b) In appointing members of the valuation appeal board who do not reside within the jurisdiction of the municipality where the appeal board is established, due care should be given to distances members will travel to and from their homes to hear appeal cases.

(c) Prior appointing a member who does not reside within the jurisdiction of a municipality where the appeal board is established, an MEC must provide the mayor of the affected municipality or municipalities with a full written motivation. Each such mayor shall have 30 days within which to make any

comment and the MEC shall take all such comments into account in making final appointments.

(4) Sub regulations (3)(a), (b) and (c) similarly apply to the appointment of members of a committee of valuation appeal boards by valuation appeal boards as envisaged in section 71 of the Act. In this context the word 'MEC' must be replaced with the word 'chairperson of a valuation appeal board'.

CHAPTER 8

INTERNAL PROCEDURES OF THE VALUATION APPEAL BOARD TO DISPOSE OF APPEALS AND REVIEWS

The internal procedures a valuation appeal board must follow to dispose of appeals and reviews are as follows:

8. (1) The chairperson of the valuation appeal board must convene a hearing within 60 days of receipt of an appeal.

(2) The chairperson of a valuation appeal board must at least 21 days prior the hearing of the matter inform all concerned parties, members of the appeal board including the Appellant in writing of the date and venue of such hearing of the appeal.

(3) The proceedings of the valuation appeal board meetings must be recorded and the records must be kept safe in terms of the applicable archive prescripts in the offices of the municipality whose valuation roll or supplementary valuation roll is under consideration by the valuation appeal board.

(4) The municipal manager is responsible for the safe keeping of the records referred to in subregulation (3).

(5) Each appellant and all concerned parties shall within 30 days from the last day of hearing of the appeal, be advised in writing of the valuation appeal board's decision on the appeal, by the valuation appeal board.

(6) The chairperson of the valuation appeal board must give reasons for

the decision taken by the valuation appeal board within 30 days of such request at no cost to the Appellant or any concerned party.

CHAPTER 9

INTEREST TO BE CHARGED ON THE AMOUNT DUE FOR RATES PAYABLE BY OR TO BE REFUNDED TO THE RATEPAYER AS A RESULT OF ADJUSTMENTS OR ADDITIONS TO THE VALUATION ROLL OR SUPPLEMENTARY VALUATION ROLL

Interest rate to be applied

9. (1) The interest rate referred to in section 55(2)(b) of the Act is prime rate levied by the bank at which the primary account of the municipality in question is kept, plus 1%, as at the date of calculation by the municipal manager in terms of the Act

(2) The municipal manager must use simple interest and must determine the monthly interest rate by dividing the prime rate plus 1% by 12 to get the monthly interest rate to be applied to the amount due for rates payable by or to be refunded to the ratepayer.

CHAPTER 10

THE DECLARATION BY MUNICIPAL VALUER OR ASSISTANT MUNICIPAL VALUER OR SPECIAL VALUER OR A MEMBER OF A VALUATION APPEAL BOARD OR ITS COMMITTEE BEFORE THE COMMISSIONER OF OATHS REGARDING PERFORMANCE OF OFFICE

Timeframe for submission of the declaration and format of the declaration

10 (1) The declaration as envisaged in section 40 read together with section 43(5) of the Act by a municipal valuer or an assistant municipal valuer or special valuer must be in the format set out in Annexure 6.

(2) The declaration referred to in subregulation (1) must be lodged with the municipal manager within 30 days of designation, but before assumption of duty.

(3) The declaration by a member of a valuation appeal board must be lodged with the office of the MEC for local government within 30 days of appointment, but before assumption of duty.

(4) The declaration by a member of committee of a valuation appeal board must be lodged with the chairperson of the valuation appeal board within 30 days of appointment, but before assumption of duty.

(5) The declarations referred to in subregulation (3) and (4) must be in the format set out in Annexure 7.

(6) The declarations referred to in sub regulations (1) and (5) must contain at least the following minimum information: -

- (a) full names of a municipal valuer or member of valuation appeal board or its Committee whichever is applicable;
- (b) identity number of a municipal valuer or member of valuation appeal board or its Committee whichever is applicable;
- (c) name of municipality or valuation appeal board whichever is applicable;
- (d) period of validity of authorisation;
- (e) signature of municipal valuer or member of valuation appeal board or its Committee whichever is applicable and date;
- (f) Commissioner of Oaths (full names); and
- (g) signature of Commissioner of Oaths and date.

CHAPTER 11

CONTENT AND FORMAT OF THE IDENTITY CARD FOR ENTERING INTO PROPERTIES AND INSPECTION THEREOF

Identity card

11. (1) An identity card contemplated in section 41 (2) of the Act must be in the format contained in Annexure 8.

(2) An identity card contemplated in section 72(3) of the Act must be in the format contained in Annexure 9.

Short title

12. These regulations are called the Municipal Property Rates Regulations, 2006.

ANNEXURE 1

Format of the valuation roll and supplementary valuation roll

NAME OF MUNICIPALITY

Page number

Valuation roll/Supplementary valuation roll for the period _____
to _____ for the _____ Municipality.

Delete whichever is not applicable.

Name of Geographical Area:

Particulars in respect of each property must be in the following order						
a	b	c	d	e	f	g
Registered or other description of the property	Full names of owner	Category determined in terms of section 8 of the Act in which the property falls	Physical address of the property	Extent of the property	Market value of the property if the property was valued	Any other prescribed particulars

Name of Sectional Title Scheme: _____ Scheme No _____

Particulars in respect of each property must be in the following order						
a	b	c	d	e	f	q
Registered or other description of the unit	Full names of owner	Category determined in terms of section 8 of the Act in which the property falls	Flat or door number	Extent of the unit	Market value of the property if the property was valued	Any other prescribed particulars

ANNEXURE 2

The following minimum information must be on the last page of the valuation roll and supplementary valuation roll:

**CERTIFICATION BY MUNICIPAL VALUER AS CONTEMPLATED
IN SECTION 34(c) OF THE ACT**

I, _____ Identity Number _____ do certify that I have, in accordance with the provisions of the Local Government: Municipal Property Rates Act, 2004 (Act No.6 of 2004), hereinafter referred to as the "Act", to the best of my skills and knowledge and without fear, favour or prejudice, prepared the valuation roll/supplementary valuation roll for _____ Municipality in terms of the provisions of the Act. In the discharge of my duties as municipal valuer I have complied with sections 43 and 44 of the Act.

Delete whichever is not applicable.

Certified at _____ this ___ day of _____ 20___ (year)

Professional Registration Number with the South African Council
for the Property Valuers Profession: _____
Category of Professional Registration.

Signature of Municipal Valuer

ANNEXURE 3

The format of the public notice calling for inspection of the valuation roll or supplementary valuation roll must be as follows:

NAME OF MUNICIPALITY**PUBLIC NOTICE CALLING FOR INSPECTION OF VALUATION ROLL/ SUPPLEMENTARY VALUATION ROLL AND LODGING OF OBJECTIONS**

Notice is hereby given in terms of Section 49 (1)(a)(i) read together with section 78(2) of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), hereinafter referred to as the "Act", that the valuation roll/supplementary valuation roll for the financial years/year* is open for public inspection at _____ from _____ to _____. In addition the valuation roll/supplementary valuation roll is available at website www.

An invitation is hereby made in terms of section 49(1)(a)(ii) read together with section 78(2) of the Act that any owner of property or other person who so desires should lodge an objection with the municipal manager in respect of any matter reflected in, or omitted from, the valuation/supplementary valuation roll within the above-mentioned period.

Attention is specifically drawn to the fact that in terms of section 50(2) of the Act an objection must be in relation to a specific individual property and not against the valuation roll/supplementary valuation roll as such.

The form for the lodging of an objection is obtainable at the following address _____ or website _____

The completed forms must be returned to the following address _____

For enquiries please telephone _____ or email _____

Municipal Manager

Signature

Date

**Delete whichever is not applicable*

ANNEXURE 4

The format below contains minimum information to be captured for lodging an objection{s) regarding matters pertaining to a specific property in the valuation roll or supplementary valuation roll of a municipality

FORM A: RESIDENTIAL (FULL TITLE AND SECTIONAL TITLE USED FOR RESIDENTIAL PURPOSES)

OBJECTION NO.

THE MUNICIPAL MANAGER
 Municipality

LOGGING OF AN OBJECTION AGAINST A MATTER REFLECTED IN OR OMITTED FROM THE VALUATION ROLL/SUPPLEMENTARY VALUATION ROLL FOR THE PERIOD 1 JULY TO 30 JUNE

Delete whichever is not applicable

(COMPLETE A SEPARATE FORM FOR EACH ENTRY OBJECTED TO)

ERF/UNIT NO.	SUBURB/	SCHEME NAME
SECTION 1: OBJECTOR INFORMATION		
1.1 OBJECTOR IS THE OWNER		
REGISTERED OWNER OF PROPERTY		
IDENTITY NO.		COMPANY OR C.C.J REGISTRATION NO.:
PHYSICAL ADDRESS OF OWNER		cos-1
POSTAL ADDRESS OF OWNER		cos-1
TELEPHONE NO.: el		wosl
CELL		eoosel
E-MAIL ADDRESS _____		
1.2 OBJECTOR IS NOT THE OWNER OR MUNICIPALITY IS THE OBJECTOR		
NAME OF OBJECTOR:		
IDENTITY NO.		COMPANY OR C.C. REGISTRATION NO.
POSTAL ADDRESS OF OBJECTOR		cos-1
TELEPHONE NO.: cl		woe«d
CELL		oo»ell
E-MAIL ADDRESS _____		
STATUS OF OBJECTOR(eg Tenant Pending Purchaser, Municipality etc) 		
1.3 AUTHORISED REPRESENTATIVE OF THE OBJECTOR		
NAME OF REPRESENTATIVE:		
POSTAL ADDRESS		cool
TELEPHONE NO.: el		woe«d
CELL		s»oil
E-MAIL ADDRESS _____		

IF A REPRESENTATIVE IS APPOINTED, PROOF OF AUTHORISATION MUST BE ATTACHED

Complete: Erf/Unit No..... Area/Scheme Name ..

PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM A: RESIDENTIAL (FULL TITLE AND SECTIONAL TITLE USED FOR RESIDENTIAL PURPOSES)

SECTION 2: PROPERTY DETAILS (FOR SECTIONAL TITLES SEE SECTION 4)

PHYSICAL ADDRESS

CODE

EXTENT OF PROPERTY

m²

MUNICIPAL ACCOUNT NO.

NAME OF BOND HOLDER

REGISTERED AMOUNT OF BOND

(If applicable)

PROVIDE FULL DETAILS OF ALL SERVITUDES, ROAD PROCLAMATIONS OR OTHER ENDORSEMENTS AGAINST THE PROPERTY (If applicable)

SERVITUDE NO.

AFFECTED AREA

m²

IN FAVOUR OF

FOR WHAT PURPOSE

WAS COMPENSATION PAID IF YES:-

DATE OF PAYMENT

YES NO

AMOUNT

R

SECTION 3: DESCRIPTION OF RESIDENTIAL DWELLING (FOR SECTIONAL TITLES SEE SECTION 4) (INDICATE NUMBER OR STATE YES/NO IN APPROPRIATE BOX)

MAIN DWELLING

NO. OF BEDROOMS	NO. OF BATHROOMS	KITCHEN	LOUNGE
DINING ROOM	LOUNGE WITH DINING ROOM	STUDY	PLAYROOM
TELEVISION ROOM	LAUNDRY	SEPARATE TOILET	
OTHER		OTHER	
OTHER		OTHER	

OUTBUILDINGS

NO. OF GARAGES	SIZE OF MAIN DWELLING	m
GRANNY FLAT/ROOMS	SIZE OF OUTBUILDING	m ²
OTHER	SIZE OF OTHER BUILDINGS	m
OTHER BUILDINGS (ATTACH ANNEXURE)	TOTAL BUILDING SIZE	m ²
OTHER:	GOOD AVERAGE POOR	
SWIMMING POOL	TENNIS COURT	
BOREHOLE	GARDEN	
OTHER	OTHER	

FENCING:

FRONT

BACK

SIDE 1

SIDE 2

TYPE

HEIGHT

DRIVE WAY:(e.g. Bricks, pavers)

IS YOUR PROPERTY SITUATED IN A BOOMED AREA OR SECURITY

Tick

OTHER FEATURES:

GENERAL CONDITION OF PROPERTY:

Tick

GOOD

AVERAGE

POOR

Complete: Erf/Unit No..... Area/Scheme Name

PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM A: RESIDENTIAL (FULL TITLE AND SECTIONAL TITLE USED FOR RESIDENTIAL PURPOSES)

SECTION 4: SECTIONAL TITLE UNITS

SCSA No. [] NAME OF SCHEME [] DOORNO. [] UNIT SIZE [] } ZO [] ; []

NAME OF MANAGING AGENT

TEL NO. []

INDICATE NUMBER OR STATE YES/NO IN APPROPRIATE BOX

NO. OF BEDROOMS	NO. OF BATHROOMS LOUNGE WITH DINING ROOM	KITCHEN	LOUNGE
DINING ROOM	LAUNDRY	STUDY SEPARATE TOILET	PLAYROOM
TELEVISION ROOM		OTHER	
OTHER		OTHER	
OTHER		OTHER	

MONTHLY LEVY R

DETAILS OF EXCLUSIVE USE AREAS

COMMON PROPERTY CONSISTS OF:

SWIMMING POOL
TENNIS COURT
OTHER
OTHER
OTHER

GARAGE	m?
CARPORT	m
OPEN PARKING STORE ROOM	m
GARDEN	m
OTHER	m

SECTION 5: MARKET INFORMATION

IF YOUR PROPERTY IS CURRENTLY ON THE MARKET WHAT IS THE ASKING PRICE?

R []
OFFER RECEIVED []

IF YOUR PROPERTY HAS BEEN ON THE MARKET IN THE LAST 3 YEARS WHAT WAS THE ASKING PRICE?

R []
OFFER RECEIVED []

NAME OF AGENT: []

SALE TRANSACTIONS (OF OTHER PROPERTIES IN THE VICINITY) USED BY THE OBJECTOR IN DETERMINING THE MARKET VALUE OF PROPERTY OBJECTED TO

ERF/UNIT NO.	SUBURB/SCHEME NAME	DATE OF SALE	SELLING PRICE

SECTION 6: OBJECTION DETAILS

DESCRIPTION OF THE PROPERTY/UNIT NO. CATEGORY PHYSICAL ADDRESS/DOOR NO./FLAT NO. EXTENT MARKET VALUE NAME OF OWNER	PARTICULARS AS REFLECTED IN THE VALUATION ROLL	CHANGES REQUESTED BY OBJECTOR

ADVERSE FEATURES AND/OR FURTHER REASONS IN SUPPORT OF THIS OBJECTION (ANNEXURES CAN BE PROVIDED)

Complete: Erf/Unit No..

Area/Scheme Name

PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM B: PROPERTIES OTHER THAN RESIDENTIAL OR AGRICULTURAL (e.g businesses, factories, offices, schools)
os.JEc1ION No.[]

THE MUNICIPAL MANAGER
..... Municipality

LODGING OF AN OBJECTION AGAINST A MATTER REFLECTED IN OR OMITTED FROM THE VALUATION
ROLUSUPPLEMENTARY VALUATION ROLL* FOR THE PERIOD 1 JULY TO 30 JUNE

DESCRIPTION OF PROPERTY IN RESPECT OF WHICH THE OBJECTION IS MADE
(COMPLETE A SEPARATE FORM FOR EACH ENTRY OBJECTED TO)
ERF/PORCION/UNIT NO. ARMS/SUBURB SCHEM

SECTION 1: OBJECTOR INFORMATION

FARM NO. REG. Ofv...

1.1 OBJECTOR IS THE OWNER

REGISTERED OWNER OF PROPERTY

IDENTITY NO.

COMPANY OR C.C.1
REGISTRATION NO.:

PHYSICAL ADDRESS
OF OWNER

co»sl

POSTAL ADDRESS OF
OWNER

co»sl

TELEPHONE NO.:

1

woad

CELL

ool

E-MAIL ADDRESS

1.2 OBJECTOR IS NOT THE OWNER OR MUNICIPALITY IS THE OBJECTOR

NAME OF OBJECTOR:

IDENTITY NO.

COMPANY OR C.C.1
REGISTRATION NO.:

POSTAL ADDRESS OF
OBJECTOR

co»sl

TELEPHONE NO.:

1

word

CELL

on1

E-MAIL ADDRESS

STATUS OE OBJECTOR(egg Tenant, Pending Purchaser, Municipality etc)

1.3 AUTHORISED REPRESENTATIVE OF THE OBJECTOR

NAME OF REPRESENTATIVE:

POSTAL ADDRESS

cs=sl

TELEPHONE NO.:

»1

woad

CELL

sol

E-MAIL ADDRESS

IF A REPRESENTATIVE IS APPOINTED, PROOF OF AUTHORISATION MUST BE ATTACHED
Complete: Erf/Unit No..... Area/Scheme Name

PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM B: PROPERTIES OTHER THAN RESIDENTIAL OR AGRICULTURAL (e.g businesses, factories, offices, schools)

SECTION 2: PROPERTY

ADDRESS OF ACCOUNT CODE

II/a\allaDl@]

SECTION 2: PROPERTY (aportcab le)

PROVIDE FULL DETAILS OF ALL SERVITUDES, ROAD PROCLAMATIONS OR OTHER ENDORSEMENTS AGAINST THE PROPERTY AGAINST THE PROPERTY (If applicable)

SERVITUDE NO.	AFFECTED AREA	m
IN FAVOUR OF		
FOR WHAT PURPOSE		

WAS COMPENSATION PAID IF YES:-

DATE OF PAYMENT	YES	NO	AMOUNT
-----------------	-----	----	--------

SECTION 3: DESCRIPTION OF BUILDINGS (FOR SECTIONAL TITLE COMPLETE SECTION 3.1 TO 3.4 TO BE SUPPLIED BY MEANS OF ANNEXURES AS FOLLOWS)

- 3.1 **TENANT AND RENT INFORMATION - ANNEXURE A**
NAME OF TENANT SIZE RENTAL (EXCL VAT) [ESCALATION] [OTHER OF RENTAL CONTRIBUTION] TERM OF LEASE [START DATE]
- 3.2 **SCHEDULE OF EXPENSES INCLUDING: MUNICIPAL, ADMINISTRATION, INSURANCES, SECURITY etc. - ANNEXURE B**
- 3.3 **STATEMENT OF INCOME & EXPENDITURE FOR PREVIOUS FINANCIAL YEAR - ANNEXURE C**
- 3.4 **BUILDING SIZES - ANNEXURE D**

BUILDING NO. SIZE m DESCRIPTION e.g used as a shop, office etc. CONDITION

3.5 IF THE PROPERTY HAS NOT BEEN DEVELOPED TO ITS HIGHEST AND BEST USE, INDICATE THE EXTENT OF LAND THAT IS AVAILABLE FOR FURTHER DEVELOPMENT

OTHER FEATURES OF BUILDINGS: (PROVIDE ANNEXURE E IF NECESSARY)

Complete: Erf/Unit No.. Area/Scheme Name.. PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM B: PROPERTIES OTHER THAN RESIDENTIAL OR AGRICULTURAL (e.g businesses, factories, offices, schools)
SECTION 4: SECTIONAL TITLE UNITS

SCHEME NO. NAME OF SCHEME UNIT SIZE

NAME OF MANAGING AGENT TEL No.

SHOPS	m ²	OTHER	<input type="text"/>	m ²
OFFICES	m ²	OTHER	<input type="text"/>	m ²
FACTORIES	m ²	OTHER	<input type="text"/>	m ²

TENANT AND RENT INFORMATION - ANNEXURE A

NAME OF TENANT	SIZE	RENTAL (EXCL VAT)	ESCALATION	OTHER CONTRIBUTION	TERM OF LEASE	START DATE	DETAILS OF EXCLUSIVE USE AREAS
MONTHLY LEVY	R						
COMMON PROPERTY CONSISTS OF:							
SWIMMING POOL							
TENNIS COURT							
OTHER							
OTHER							
OTHER							
GARAGE							m ²
CARPORT							m ²
OPEN PARKING							m
STORE ROOM							m ²
GARDEN							m
OTHER							m ²

SECTION 5: MARKET INFORMATION

IF YOUR PROPERTY IS CURRENTLY ON THE MARKET WHAT IS THE ASKING PRICE	IF YOUR PROPERTY HAS BEEN ON THE MARKET IN THE LAST 3 YEARS WHAT WAS THE ASKING PRICE?
<input type="text"/>	<input type="text"/>
RECEIVED <input type="text"/>	RECEIVED <input type="text"/>

NAME OF AGENT: TEL NO.

SALES TRANSACTIONS USED BY THE OBJECTOR IN DETERMINING THE MARKET VALUE (IF INSUFFICIENT SPACE PROVIDE ANNEXURE F)

ERF/PTN/UNIT NO.	SUBURB/FARM/SCHEME NAME	DATE OF SALE	SELLING PRICE
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

SECTION 6: OBJECTION DETAILS

DESCRIPTION OF PROPERTY/ UNIT NO.	PARTICULARS AS REFLECTED IN VALUATION ROLL	CHANGES REQUESTED BY OBJECTOR
CATEGORY		
PHYSICAL ADDRESS/DOOR NO./FLAT NO.		
EXTENT		
MARKET VALUE		
NAME OF OWNER		

ADVERSE FEATURES AND/OR FURTHER REASONS IN SUPPORT OF THIS OBJECTION (ANNEXURE G CAN BE PROVIDED)

Complete: Erf/Unit No. Area/Scheme Name...
PLEASE COMPLETE THE BOTTOM OF EACH PAGE

FORM B: PROPERTIES OTHER THAN RESIDENTIAL OR AGRICULTURAL (e.g businesses, factories, offices, schools)

SECTION 7: DECLARATION

ATTENTION IS HEREBY DRAWN TO SECTION 42(2) OF THE ACT WHICH STATES THAT WHERE ANY DOCUMENT, INFORMATION OR PARTICULARS WERE NOT PROVIDED WHEN REQUIRED IN TERMS OF SUBSECTION 42(1) OF THE ACT AND THE OWNER CONCERNED RELIES ON SUCH DOCUMENT, INFORMATION OR PARTICULARS IN AN APPEAL TO AN APPEAL BOARD, THE APPEAL BOARD MAY MAKE AN ORDER AS TO COSTS IN TERMS OF SECTION 70 OF THE ACT IF THE APPEAL BOARD IS OF THE VIEW THAT THE FAILURE TO SO HAVE PROVIDED ANY SUCH DOCUMENT, INFORMATION OR PARTICULARS HAS PLACED AN UNNECESSARY BURDEN ON THE FUNCTIONS OF THE MUNICIPAL VALUER OR APPEAL BOARD.

I/ WE
SUPPLIED ARE TRUE AND CORRECT.

HEREBY DECLARE THAT THE INFORMATION AND PARTICULARS

MONTH DAY
DATE:

SIGNATURE

OFFICIAL USE

SECTION 8: DECISION OF MUNICIPAL VALUER

DESCRIPTION OF THE PROPERTY/UNIT NO.
CATEGORY
PHYSICAL ADDRESS/DOOR NO./FLAT NO.
EXTENT
MARKET VALUE
NAME OF OWNER

8.1 REASONS OF THE MUNICIPAL VALUER

NAME OF MUNICIPAL VALUER/ ASSISTANT
AUN[C[PAL_VA]_LE
Delete whichever is not applicable
S[C4AT]JR f



YEAR MONTH DAY
[A[L i h h t

SECTION 9: NOTIFICATION OF OUTCOME

VALUATION ROLL ADJUSTED
OBJECTOR NOTIFIED
OWNER NOTIFIED
SECTION 52(1)(a)
WHERE APPLICABLE

SIGNATURE	DATE
-----------	------

Complete: Erf/Unit No..

Area/Scheme Name..

PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM C: AGRICULTURAL HOLDINGS OR FARMS

OBJECTION NO. _____

THE MUNICIPAL MANAGER
..... Municipality

LODGING OF AN OBJECTION AGAINST A MATTER REFLECTED IN OR OMITTED FROM THE VALUATION
ROLUSUPPLEMENTARY VALUATION ROLL FOR THE PERIOD 1 JULY TO 30 JUNE

Delete whichever is not applicable

DESCRIPTION OF PROPERTY IN RESPECT OF WHICH THE OBJECTION IS MADE

(COMPLETE A SEPARATE FORM FOR EACH ENTRY OBJECTED TO)

HOLDING/PORTRION NO.] AGRICULTURAL HOLDING/FARM

SECTION 1: OBJECTOR INFORMATION

FARM No. | Re. orl

1.1 OBJECTOR IS THE OWNER

REGISTERED OWNER OF PROPERTY

IDENTITY NO.

766a714
REGISTRATION NO. 4

PHYSICAL ADDRESS OF OWNER

coDEI. _____

POSTAL ADDRESS OF OWNER

CODE. _____

TELEPHONE NO.: HOME, ...

WORK, ...

CELL

FAX No. (...)

E-MAIL ADDRESS

1.2 OBJECTOR IS NOT THE OWNER OR MUNICIPALITY IS THE OBJECTOR

NAME OF OBJECTOR:

IDENTITY NO.

COMPANY OR c.c.1
REGISTRATION NO. 4

POSTAL ADDRESS OF OBJECTOR

CODE _____

TELEPHONE NO.: HOME, ...

WORK, ...

CELL

FAX No. (...)

E-MAIL ADDRESS

STATUS OF OBJECTOR e.. Tenant, Pending Purchaser, Municipal etc

1.3 AUTHORISED REPRESENTATIVE OF THE OBJECTOR
NAME OF REPRESENTATIVE:

POSTAL ADDRESS

COOS]

TELEPHONE NO.: HOME, ...

WORK, ...

CELL

FAX NO. (...)

b-AA[L ADDRESS

IF A REPRESENTATIVE IS APPOINTED, PROOF OF AUTHORISATION MUST BE ATTACHED

Complete: Portion/Holding No Farm/Holding

PLEASE COMPLETE THE BOTTOM OF EACH PAGE

FORM C: AGRICULTURAL HOLDINGS OR FARMS
SECTION 2: PROPERTY DETAILS (FOR SECTIONAL TITLES SEE SECTION 4)

PHYSICAL ADDRESS [REDACTED] CODEL [REDACTED]
 EXTENT OF PROPERTY [REDACTED]
 MUNICIPAL ACCOUNT NO. [REDACTED] (a/la/la/le)
 [REDACTED] (a/la/la/le)

PROVIDE FULL DETAILS OF ALL SERVITUDES, ROAD PROCLAMATIONS OR OTHER ENDORSEMENTS AGAINST THE PROPERTY (If applicable)

SERVITUDE NO.	AFFECTED AREA1	m
IN FAVOUR OF		
FOR WHAT PURPOSE		
WAS COMPENSATION PAID IF YES:-	YES No	
DATE OF PAYMENT	AMOUNT	R

SECTION 3: DESCRIPTION OF BUILDINGS

30.1 **MAIN DWELLING ON FARM/HOLDING (INDICATE NUMBER OR STATE YES/NO IN APPROPRIATE BOX)**

NO. OF BEDROOMS	NO. OF BATHROOMS	KITCHEN	LOUNGE
DINING ROOM	LOUNGE WITH DINING ROOM	STUDY	PLAYROOM
TELEVISION ROOM	LAUNDRY	SEPARATE TOILET	
OTHER		SIZE OF MAIN DWELLING	m ²

30.2 **OTHER BUILDINGS- ATTACH AS ANNEXURE A**
 [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]

30.3 IS ANY PORTION OF THE PROPERTY USED FOR ANY PURPOSE OTHER THAN AGRICULTURAL? (e.g. Business, mining, eco- tourism, trading in or hunting of game)
 Tick E
 IF YES:- DESCRIBE THE USE(S)

IF NECESSARY PROVIDE ANNEXURE B

30.4 **LAND USE ANALYSIS:**

NON AGRICULTURAL (REFER TO 3.3)	ha	CONDITION OF FENCES [] GOOD [] AVERAGE [] POOR
GRAZING	ha	AREA GAME FENCED []
UNDER IRRIGATION	ha	NUMBER OF BOREHOLES []
DRY LAND	ha	OUTPUT LITRES/HOUR
PERMANENT CROPS	ha	DAMS
OTHER:	ha	CAPACITY
OTHER:	ha	
OTHER:	ha	
TOTAL	ha	IS THE PROPERTY EXPOSED TO A RIVER? [YES] [] [] []

Complete: Portion/Holding **No** Farm/Holding
 PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM C: AGRICULTURAL HOLDINGS OR FARMS

30.5

OTHER:

IS YOUR PROPERTY AFFECTED BY A LAND CLAIM? YES NO

IF YES:-

DATE OF CLAIM

GAZETTE NO.

DO YOU HAVE WATER RIGHTS? YES NO

IF YES:- DETAILS:

HAVE YOU APPLIED FOR A REZONING OR CONSENT USE? YES NO

CONSENT USE e.g as guest houses, business etc.

IF YES:- DETAILS:

HAS YOUR AGRICULTURAL HOLDINGS PROPERTY BEEN EXCISED? YES NO

PROPERTY BEEN EXCISED

IF YES:- NEW FARM DESCRIPTION

HAS THE TOWNSHIP BEEN APPLIED FOR OR PROCLAIMED?

IF YES:- FULL DETAILS YES NO

TENANT AND RENT INFORMATION - ANNEXURE C

[gig@frEuyf [sizg [mgyrgyxcuvAr [escAuAriov[@riiERcoyr@isurioys [icaworuess[sr i rpAr[usg

SECTION 4: MARKET INFORMATION

IF YOUR PROPERTY IS CURRENTLY ON THE MARKET
WHAT IS THE ASKING PRICE?

R
OFFER RECEIVED <input type="checkbox"/>

NAME OF AGENT:

IF YOUR PROPERTY HAS BEEN ON THE MARKET IN
THE LAST 3 YEARS WHAT WAS THE ASKING PRICE?

R
OFFER RECEIVED <input type="checkbox"/>

TEL NO.

SALE TRANSACTIONS USED BY THE OBJECTOR IN DETERMINING THE MARKET VALUE OF THE PROPERTY OBJECTED TO
IF INSUFFICIENT SPACE PROVIDE ANNEXURE D)

HOLDING/PORTION NO	AGRICULTURAL HOLDING /FARM	DATE OF SALE	SELLING PRICE

SECTION 5: OBJECTION DETAILS

DESCRIPTION OF THE PROPERTY	PARTICULARS AS REFLECTED IN VALUATION ROLL	CHANGES REQUESTED BY OBJECTOR
CATEGORY		
PHYSICAL ADDRESS		
EXTENT		
MARKET VALUE		
NAME OF OWNER		

ADVERSE FEATURES AND/OR FURTHER REASONS IN SUPPORT OF THIS OBJECTION (ANNEXURE E CAN BE PROVIDED)

Complete:Portion/Holding No.....

.. Farm/Holding

PLEASE COMPLETE THE BOTOM OF EACH PAGE

**FORM C: AGRICULTURAL HOLDINGS OR FARMS
SECTION 6: DECLARATION**

ATTENTION IS HEREBY DRAWN TO SECTION 42(2) OF THE ACT WHICH STATES THAT WHERE ANY DOCUMENT, INFORMATION OR PARTICULARS WERE NOT PROVIDED WHEN REQUIRED IN TERMS OF SUBSECTION 42(1) OF THE ACT AND THE OWNER CONCERNED RELIES ON SUCH DOCUMENT, INFORMATION OR PARTICULARS IN AN APPEAL TO AN APPEAL BOARD, THE APPEAL BOARD MAY MAKE AN ORDER AS TO COSTS IN TERMS OF SECTION 70 OF THE ACT IF THE APPEAL BOARD IS OF THE VIEW THAT THE FAILURE TO SO HAVE PROVIDED ANY SUCH DOCUMENTS INFORMATION OR PARTICULARS HAS PLACED AN UNNECESSARY BURDEN ON THE FUNCTION OF THE MUNICIPAL VALUER OR THE APPEAL BOARD.

I/WE _____ HEREBY DECLARE THAT THE INFORMATION AND PARTICULARS SUPPLIED ARE TRUE AND CORRECT.

pp

DATE:

SIGNATURE

OFFICIAL USE

SECTION 7: DECISION OF MUNICIPAL VALUER

DESCRIPTION OF THE PROPERTY
CATEGORY
PHYSICAL ADDRESS
EXTENT
MARKET VALUE
NAME OF OWNER

REASONS OF THE MUNICIPAL VALUER

NAME OF MUNICIPAL VALUER/
ASSISTANT MUNICIPAL VALUER
Delete whichever is not applicable
SIGNATURE:

DATE | | | |
 YEAR MONTH DAY

SECTION 8: NOTIFICATION OF OUTCOME

VALUATION ROLL ADJUSTED
OBJECTOR NOTIFIED
OWNER NOTIFIED
SECTION 52(1)a)
WHERE APPLICABLE

SIGNATURE	DATE
-----------	------

Complete: Portion/Holding No

Farm/Holding

PLEASE COMPLETE THE BOTTOM OF EACH PAGE

ANNEXURE 5

The format below contains minimum information to be captured for lodging an appeal to the valuation appeal board against the decision of a municipal valuer regarding matters pertaining to a specific property in the valuation roll or supplementary valuation roll of a municipality

FORM A: RESIDENTIAL (FULL TITLE AND SECTIONAL TITLE USED FOR RESIDENTIAL QSES)

APPEAL NO. _____

THE CHAIRPERSON: VALUATION APPEAL BOARD
..... Municipality

LODGING OF AN APPEAL AGAINST THE DECISION OF THE MUNICIPAL VALUER REGARDING MATTERS PERTAINING TO
SPECIFIC PROPERTY AS REFLECTED IN OR OMITTED FROM THE VALUATION ROLUSUPPLEMENTARY VALUATION
ROLL FOR THE PERIOD 1 JULY TO 30 JUNE

Delete whichever is not applicable

DESCRIPTION OF PROPERTY IN RESPECT OF WHICH THE APPEAL IS MADE

(COMPLETE A SEPARATE FORM FOR EACH ENTRY APPEALED TO)

SUBURB/ SCHEM

Plot No. N4 Lib

SECTION 1: APPELLANT INFORMATION

1.1 APPELLANT IS THE OWNER

REGISTERED OWNER F_P111b COMPANY OR C.C. REGISTRATION NO. _____

IDENTITY NO. _____

PHYSICAL ADDRESS OF OWNER _____

POSTAL ADDRESS OF OWNER _____

TELEPHONE NO.: HOME () _____ WORK () _____

CELL _____ FAX No.!! _____

E-MAIL ADDRESS _____

4

1.2 APPELLANT IS NOT THE OWNER OR MUNICIPALITY IS THE APPELLANT

NAME OF APPELLANT: _____

IDENTITY NO. _____ COMPANY OR C.C. REGISTRATION NO. _____

POSTAL ADDRESS OF APPELLANT _____

TELEPHONE NO.: HOME () _____ WORK () _____

CELL _____ FAX No.!! _____

E-MAIL ADDRESS _____

STATUS OF APPELLANT e.g. Tenant, Pender, Purchaser, Municipality etc

4

1.3 AUTHORISED REPRESENTATIVE OF THE APPELLANT

NAME OF REPRESENTATIVE: _____

POSTAL ADDRESS _____

TELEPHONE NO.: HOME () _____ WORK () _____

CELL _____ FAX NO. () _____

E-MAIL ADDRESS _____

4

IF A REPRESENTATIVE IS APPOINTED, PROOF OF AUTHORISATION MUST BE ATTACHED

Complete: Erf/Unit No..... Area/Scheme Name.....

PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM A: RESIDENTIAL (FULL TITLE AND SECTIONAL TITLE USED FOR RESIDENTIAL PURPOSES)
SECTION 2: PROPERTY DETAILS (FOR SECTIONAL TITLES SEE SECTION 4)

PHYSICAL ADDRESS

EXTENT OF PROPERTY m²

MUNICIPAL ACCOUNT NO.

NAME OF BOND HOLDER REGISTERED AMOUNT OF BOND (If applicable)

PROVIDE FULL DETAILS OF ALL SERVITUDES, ROAD PROCLAMATIONS OR OTHER ENDORSEMENTS AGAINST THE PROPERTY (If applicable)

SERVITUDE NO. | AFFECTED AREA | m²
 IN FAVOUR OF
 FOR WHAT PURPOSE

WAS COMPENSATION PAID IF YES: YES NO DATE OF PAYMENT AMOUNT R

SECTION 3: DESCRIPTION OF RESIDENTIAL DWELLING (FOR SECTIONAL TITLES SEE SECTION 4)
 (INDICATE NUMBER OR STATE YES/NO IN APPROPRIATE BOX)

MAIN DWELLING			
NO. OF BEDROOMS	NO. OF BATHROOMS	KITCHEN	LOUNGE
DINING ROOM	LOUNGE WITH DINING ROOM	STUDY SEPARATE TOILET	TV ROOM
TELEVISION ROOM	LAUNDRY	OTHER	
OTHER		OTHER	
OTHER		OTHER	

OUTBUILDINGS		TOTAL BUILDING SIZE	
NO. OF GARAGES		SIZE OF MAIN DWELLING	m ²
GRANNY FLAT/ROOMS		SIZE OF OUTBUILDING	m ²
OTHER		SIZE OF OTHER BUILDINGS	m ²
OTHER BUILDINGS (ATTACH ANNEXURE)			

OTHER:		TENNIS COURT		GOOD		AVERAGE		POOR	
SWIMMING POOL									
BORE HOLE		GARDEN							
OTHER		OTHER							

FENCING: FRONT BACK SIDE 1 SIDE2
 TYPE HEIGHT

DRIVE WAY (eg.Bricks, pavers) Tick E
 IS YOUR PROPERTY SITUATED IN A BOOMED AREA OR SECURITY

OTHER FEATURES:

GENERAL CONDITION OF PROPERTY Tick E
 GOOD AVERAGE POOR

Complete: Erf/Unit No Area/Scheme Name
PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM A: RESIDENTIAL (FULL TITLE AND SECTIONAL TITLE USED FOR RESIDENTIAL PURPOSES)
SECTION 4: SECTIONAL TITLE UNITS

NO. [] NAME OF SCHEME [] DOOR NO. [] UNIT SIZE []

NAME OF MANAGING AGENT [] TEL No. []

INDICATE NUMBER OR STATE YES/NO IN APPROPRIATE BOX

NO. OF BEDROOMS	NO. OF BATHROOMS	KITCHEN	[]
DINING ROOM	LOUNGE WITH DINING ROOM	STUDY	[]
TELEVISION ROOM	LAUNDRY	SEPARATE TOILET	[]
OTHER		OTHER	[]
OTHER		OTHER	[]

MONTHLY LEVY R []

COMMON PROPERTY CONSISTS OF

SWIMMING POOL
TENNIS COURT
OTHER
OTHER
OTHER

DETAILS OF EXCLUSIVE USE AREAS

GARAGE	[] m'
CARPORT	[] m
OPEN PARKING	[] m
STORE ROOM	[] m
GARDEN	[] m
OTHER	[] m'

SECTION 5: MARKET INFORMATION

IF YOUR PROPERTY IS CURRENTLY ON THE MARKET WHAT IS THE ASKING PRICE?

OFFER RECEIVED [] R

IF YOUR PROPERTY HAS BEEN ON THE MARKET IN THE LAST 3 YEARS WHAT WAS THE ASKING PRICE?

OFFER RECEIVED [] R

NAME OF AGENT: []

SALE TRANSACTIONS (OF OTHER PROPERTIES IN THE VICINITY) USED BY THE APPELLANT IN DETERMINING THE MARKET VALUE OF PROPERTY APPEALED TO

ERF/UNIT NO.	SUBURB/SCHEME NAME	DATE OF SALE	SELLING PRICE

SECTION 6: APPEAL DETAILS

DESCRIPTION OF THE PROPERTY/UNIT NO.	PARTICULARS AS REFLECTED IN THE VALUATION ROLL	CHANGES REQUESTED BY APPELLANT
CATEGORY		
PHYSICAL ADDRESS/DOOR NO./FLAT NO.		
EXTENT		
MARKET VALUE		
NAME OF OWNER		

ADVERSE FEATURES AND/OR FURTHER REASONS IN SUPPORT OF THIS APPEAL (ANNEXURES CAN BE PROVIDED)

Complete: Erf/Unit No

Area/Scheme Name

PLEASE COMPLETE THE BOTTOM OF EACH PAGE

FORM B: PROPERTIES OTHER THAN RESIDENTIAL OR AGRICULTURAL (e.g businesses, factories, offices, schools)

PEAL No[]

THE CHAIRPERSON: VALUATION APPEAL BOARD

..... Municipality

LODGING OF AN APPEAL AGAINST THE DECISION OF THE MUNICIPAL VALUER REGARDING MATTERS PERTAINING TO SPECIFIC PROPERTY AS REFLECTED IN OR OMITTED FROM THE VALUATION ROLL/SUPPLEMENTARY VALUATION ROLL FOR THE PERIOD 1 JULY TO 30 JUNE

Delete whichever is not applicable

DESCRIPTION OF PROPERTY IN RESPECT OF WHICH THE APPEAL IS MADE (COMPLETE A SEPARATE FORM FOR EACH ENTRY OBJECTED TO)

ERF/PORTION/JUNIT NO, SUBURB Aft/CH[]

SECTION 1: APPELLANT INFORMATION

FARM NO. REG. D1v

1.1 APPELLANT IS THE OWNER

REGISTERED OWNER OF PROPERTY

IDENTITY NO. REGISTRAR NO

PHYSICAL ADDRESS OF OWNER

POSTAL ADDRESS OF OWNER

TELEPHONE NO: HOME WORK

CELL FAX NO

E-MAIL ADDRESS

1.2 APPELLANT IS NOT THE OWNER OR MUNICIPALITY IS THE APPELLANT

NAME OF APPELLANT:

IDENTITY NO. COMPANY OR C.C REGISTRAR NO

POSTAL ADDRESS OF APPELLANT

TELEPHONE NO: HOME WORK

CELL FAX No

E-MAIL ADDRESS

STATUS OF APPELLANT (e.g. Tenant, Pending Purchaser Municipality etc)

1.3 AUTHORISED REPRESENTATIVE OF THE APPELLANT

NAME OF REPRESENTATIVE:

POSTAL ADDRESS CODE

TELEPHONE NO: HOME WORK

CELL FAX NO

E-MAIL ADDRESS

IF A REPRESENTATIVE IS APPOINTED, PROOF OF AUTHORISATION MUST BE ATTACHED

Complete: Erf/Unit No..... Area/Scheme Name

PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM B: PROPERTIES OTHER THAN RESIDENTIAL OR AGRICULTURAL (e.g businesses, factories, offices, schools)
SECTION 2: PROPERTY DETAILS (FOR SECTIONAL TITLES SEE SECTION 4)

PHYSICAL ADDRESS



EXTENT OF PROPERTY

[Redacted] m²

MUNICIPAL ACCOUNT NO

[Redacted] If applicable]

[Redacted] r aoscabe)

PROVIDE FULL DETAILS OF ALL SERVITUDES, ROAD PROCLAMATIONS OR OTHER ENDORSEMENTS AGAINST THE PROPERTY (If applicable)

SERVITUDE NO.	AFFECTED AREA	m²
IN FAVOUR OF		
FOR WHAT PURPOSE		

WAS COMPENSATION PAID IF YES:-

YES NO

DATE OF PAYMENT

----- AMOUNT R

SECTION 3: DESCRIPTION OF BUILDINGS (FOR SECTIONAL TITLE COMPLETE SECTION 4)
(INFORMATION UNDER 3.1 TO 3.4 TO BE SUPPLIED BY MEANS OF ANNEXURES AS FOLLOWS)

3.1 TENANT AND RENT INFORMATION - ANNEXURE A

NAME OF TENANT	SIZE	RENTAL (EXCL VAT)	ESCALATION	OTHER CONTRIBUTIONS	TERM OF LEASE	START DATE

3.2 SCHEDULE OF EXPENSES INCLUDING: MUNICIPAL, ADMINISTRATION, INSURANCES, SECURITY etc. - ANNEXURE B

3.3 STATEMENT OF INCOME & EXPENDITURE FOR PREVIOUS FINANCIAL YEAR - ANNEXURE C

3.4 BUILDING SIZES - ANNEXURE D

BUILDING NO.	SIZE m²	DESCRIPTION e.g used as a shop, office etc.	CONDITION

3.5 IF THE PROPERTY HAS NOT BEEN DEVELOPED TO IT'S HIGHEST AND BEST USE, INDICATE THE EXTENT OF LAND THAT IS AVAILABLE FOR FURTHER DEVELOPMENT

[Redacted] 1

OTHER FEATURES OF BUILDINGS: (PROVIDE ANNEXURE E IF NECESSARY)

Complete: Er/Unit No ..

Area/Scheme Name..

PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM B: PROPERTIES OTHER THAN RESIDENTIAL OR AGRICULTURAL (e.g businesses, factories, offices, schools)
SECTION 4: SECTIONAL TITLE UNITS

SCS [] f No. WAME or scheme No. [] of [] []
 NAME OF MANAGING AGENT [] TEL NO. []
 SHOPS [] m
 OFFICES [] m
 FACTORIES [] m

TENANT AND RENT INFORMATION - ANNEXURE A
 [AssorrEAYr | size | RgrAu(ExcuvAr) | lescAupN|origRcoNrRgTpN | re@yoruess|srampArs]

MONTHLY LEVY R []
 COMMON PROPERTY CONSISTS OF-
 SWIMMING POOL []
 TENNIS COURT []
 OTHER []
 OTHER []
 OTHER []
 DETAILS OF EXCLUSIVE USE AREAS
 GARAGE [] m?
 CARPORT [] m?
 OPEN PARKING [] m?
 STORE ROOM [] m?
 GARDEN [] m
 OTHER [] m

SECTION 5: MARKET INFORMATION

IF YOUR PROPERTY IS CURRENTLY ON THE MARKET WHAT IS THE ASKING PRICE [] R []
 OFFER RECEIVED []
 IF YOUR PROPERTY HAS BEEN ON THE MARKET IN THE LAST 3 YEARS WHAT WAS THE ASKING PRICE? [] R []
 OFFER RECEIVED []

NAME OF AGENT: [] TEL NO. []
 SALES TRANSACTIONS USED BY THE APPELLANT IN DETERMINING THE MARKET VALUE OF THE PROPERTY APPEALED TO []
 IIF INSUFFICIENT SPACE PROVIDE ANNEXURE F)

ERFIPTNIUNIT NO.	SUBURB/FARM/SCHEME NAME	DATE OF SALE	SELLING PRICE

SECTION 6: APPEAL DETAILS

DESCRIPTION OF THE PROPERTY/UNIT NO. CATEGORY PHYSICAL ADDRESS/DOOR NO./FLAT NO. EXTENT MARKET VALUE NAME OF OWNER	PARTICULARS AS REFLECTED IN VALUATION ROLL	CHANGES REQUESTED BY APPELLANT

ADVERSE FEATURES AND/OR FURTHER REASONS IN SUPPORT OF THIS APPEAL (ANNEXURE G CAN BE PROVIDED)

Complete: Erf/Unit No... Area/Scheme Name
 PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM C: AGRICULTURAL HOLDINGS OR FARMS

APPEAL NO.

THE CHAIRPERSON: VALUATION APPEAL BOARD
..... Municipality

LOGGING OF AN APPEAL AGAINST THE DECISION OF THE MUNICIPAL VALUER REGARDING MATTERS PERTAINING TO SPECIFIC PROPERTY AS REFLECTED IN OR OMITTED FROM THE VALUATION ROLUSUPPLEMENTARY VALUATION ROLL' FOR THE PERIOD 1 JULY TO 30 JUNE
Delete whichever is not applicable

DESCRIPTION OF PROPERTY IN RESPECT OF WHICH THE APPEAL IS MADE
(COMPLETE A SEPARATE FORM FOR EACH ENTRY APPEALED)
HOLDING/PORTRION NO. AGRICULTURAL HOLDING/FARM NO.

SECTION 1: APPELLANT INFORMATION

FARM No. _

REG. Div. _

1.1 APPELLANT IS THE OWNER

REGISTERED OWNER OF PROPERTY

IDENTITY NO.

coPANY OR c.c] REGISTRATION NO.:

PHYSICAL ADDRESS OF OWNER

cool

POSTAL ADDRESS OF OWNER

cossl

TELEPHONE NO.:

oel

>>oil

CELL

s.s.o 1

E-MAIL ADDRESS

1.2 APPELLANT IS NOT THE OWNER OR MUNICIPALITY IS THE APPELLANT

NAME OF APPELLANT:

IDENTITY NO.

COMPANY OR C.C REGISTRATION NO.

POSTAL ADDRESS OF APPELLANT

cool

TELEPHONE NO.:

oel

wood

CELL

+SOS 1

E-MAIL ADDRESS

STATUS OF APPELLANT(Tenant. Pending_Purchaser.Municipality etc)

1.3 AUTHORISED REPRESENTATIVE OF THE APPELLANT

NAME OF REPRESENTATIVE

POSTAL ADDRESS

cossl

TELEPHONE NO.:

oel

we ■

CELL

+SOC 1

E-MAIL ADDRESS

IF A REPRESENTATIVE IS APPOINTED, PROOF OF AUTHORISATION MUST BE ATTACHED

Complete:Portion/Holding No Farm/Holding

PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM C: AGRICULTURAL HOLDINGS OR FARMS
SECTION 2: PROPERTY DETAILS

PHYSICAL ADDRESS
 (IF AVAILABLE)

CODE

EXTENT OF PROPERTY m²

MUNICIPAL ACCOUNT NO. (/available)

(tao#cawe)

PROVIDE FULL DETAILS OF ALL SERVITUDES, ROAD PROCLAMATIONS OR OTHER ENDORSEMENTS AGAINST THE PROPERTY (if applicable)

SERVITUDE NO.	AFFECTED AREA	m ²
IN FAVOUR OF		
FOR WHAT PURPOSE		

WAS COMPENSATION PAID IF YES:- YES NO
 DATE OF PAYMENT _____ AMOUNT R

SECTION 3: DESCRIPTION OF BUILDINGS

3.1 MAIN DWELLING ON FARM/HOLDING
 (INDICATE NUMBER OR STATE YES/NO IN APPROPRIATE BOX)

NO. OF BEDROOMS	NO. OF BATHROOMS	KITCHEN	LOUNGE
DINING ROOM	LOUNGE WITH DINING ROOM	STUDY	lesnoow
TELEVISION ROOM	LAUNDRY	SEPARATE TOILET	
OTHER		SIZE OF MAIN DWELLING	m

3.2 OTHER BUILDINGS - ATTACH AS ANNEXURE A
 [@uiyplvgvo_ [pgsC ftoy [size m [coypripy [is rH suiupiyGruycroyAL

3.3 IS ANY PORTION OF THE PROPERTY USED FOR ANY PURPOSE OTHER THAN AGRICULTURAL?
 (e.g. Business, mining, eco- tourism, trading in or hunting of game)

Tick YES/NO IF YES - DESCRIBE THE USE(S)

IF NECESSARY PROVIDE ANNEXURE B

3.4 LAND USE ANALYSIS:

NON AGRICULTURAL (REFER TO 3.3)	ha	CONDITION OF FENCES	GOOD AVERAGE POOR
GRAZING	ha	AREA GAME FENCED	ha]
UNDER IRRIGATION	ha	NUMBER OF BOREHOLE	
DRY LAND	ha	OUTPUT LITRES/HOUR	
PERMANENT CROPS	ha	DAMS	
OTHER:	ha	CAPACITY	
OTHER:	ha	IS THE PROPERTY EXPOSED TO A RIVER?	[YES]
OTHER:	ha		
TOTAL	ha		

Complete: Portion/Holding No Farm/Holding

PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM C: AGRICULTURAL HOLDINGS OR FARMS

3.5 OTHER:
 IS YOUR PROPERTY AFFECTED BY A LAND CLAIM? YES NO

IF YES:-
 DATE OF CLAIM
 GAZETTE NO.

DO YOU HAVE WATER RIGHTS? YES NO
 IF YES:- DETAILS:

HAVE YOU APPLIED FOR A REZONING OR CONSENT USE? YES NO
 CONSENT USE e.g as guest house, business etc.
 IF YES:- DETAILS:

HAS YOUR AGRICULTURAL HOLDINGS PROPERTY BEEN EXCISED? YES NO
 IF YES:- NEW FARM DESCRIPTION

HAS THE TOWNSHIP BEEN APPLIED FOR OR PROCLAIMED? YES NO
 IF YES:- FULL DETAILS

TENANT AND RENT INFORMATION • ANNEXURE C
 [sis@sziyf [size_ [meyfiu@xci ij [gsciu niv fo hsc rriys [icawos_es-[sfi@ff]sg

SECTION 4: MARKET INFORMATION

IF YOUR PROPERTY IS CURRENTLY ON THE MARKET
 WHAT IS THE ASKING PRICE?

R
 OFFER
 RECEIVED

IF YOUR PROPERTY HAS BEEN ON THE MARKET IN
 THE LAST 3 YEARS WHAT WAS THE ASKING PRICE?

R
 OFFER
 RECEIVED

NAME OF AGENT: TEL NO.

SALE TRANSACTIONS USED BY THE APPELLANT IN DETERMINING THE MARKET VALUE OF THE PROPERTY APPEALED TO
 IF INSUFFICIENT SPACE PROVIDE ANNEXURE D1

HOLDING/PORTION NO	AGRICULTURAL HOLDING /FARM	DATE OF SALE	SELLING PRICE

SECTION 5: APPEAL DETAILS

DESCRIPTION OF THE PROPERTY	PARTICULARS AS REFLECTED IN VALUATION ROLL	CHANGES REQUESTED BY APPELLANT
CATEGORY		
PHYSICAL ADDRESS		
EXTENT		
MARKET VALUE		
NAME OF OWNER		

ADVERSE FEATURES AND/OR FURTHER REASONS IN SUPPORT OF THIS APPEAL (ANNEXURE E CAN BE PROVIDED)

Complete:Portion/Holding No Farm/Holding
 PLEASE COMPLETE THE BOTOM OF EACH PAGE

FORM C: AGRICULTURAL HOLDINGS OR FARMS
SECTION 6: DECLARATION

ATTENTION IS HEREBY DRAWN TO SECTION 42(2) OF THE ACT WHICH STATES THAT WHERE ANY DOCUMENT, INFORMATION OR PARTICULARS WERE NOT PROVIDED WHEN REQUIRED IN TERMS OF SUBSECTION 42(1) OF THE ACT AND THE OWNER CONCERNED RELIES ON SUCH DOCUMENT, INFORMATION OR PARTICULARS IN AN APPEAL TO AN APPEAL BOARD, THE APPEAL BOARD MAY MAKE AN ORDER AS TO COSTS IN TERMS OF SECTION 70 OF THE ACT IF THE APPEAL BOARD IS OF THE VIEW THAT THE FAILURE TO SO HAVE PROVIDED ANY SUCH DOCUMENT, INFORMATION OR PARTICULARS HAS PLACED AN UNNECESSARY BURDEN ON THE FUNCTIONS OF THE MUNICIPAL VALUER OR THE APPEAL BOARD

WE _____ HEREBY DECLARE THAT THE INFORMATION AND PARTICULARS SUPPLIED ARE TRUE AND CORRECT.

DATE:

MONTH	DAY

SIGNATURE

OFFICIAL USE

SECTION 7: DECISION OF THE VALUATION APPEAL BOARD

DESCRIPTION OF THE PROPERTY
CATEGORY
PHYSICAL ADDRESS
EXTENT
MARKET VALUE
NAME OF OWNER

7.1 REASONS OF THE VALUATION APPEAL BOARD

NAME OF THE CHAIRPERSON OF VALUATION APPEAL BOARD

SIGNATURE:

| YEAR MONTH DAY
DA[t]bbi

SECTION 8: NOTIFICATION OF OUTCOME

VALUATION ROLL ADJUSTED
APPELLANT NOTIFIED
OWNER NOTIFIED

SIGNATURE	DATE

Complete: Portion/Holding No

Farm/Holding
PLEASE COMPLETE THE BOTOM OF EACH PAGE

ANNEXURE 6

Format of declaration to be completed by the valuer of a municipality or assistant municipal valuer or a special valuer

DECLARATION BY MUNICIPAL VALUER OR ASSISTANT VALUER OR A SPECIAL VALUER FOR THE PERIOD

TO _____

I, _____ Identity Number _____

_____ do declare that I will, in accordance with the provisions of the Local Government: Municipal Property Rates Act, 2004 (Act No.6 of 2004), hereinafter referred to as the "Act", to the best of my skills and knowledge and without fear, favour or prejudice truly and impartially value properties and diligently perform all valuation-related functions, including the processing of objections and appeals regarding all properties within _____municipal area of jurisdiction in terms of the provisions of the Act. In the discharge of my duties as a municipal valuer/assistant municipal valuer/special valuer*, I will comply with sections 43 and 44 of the Act.

Declared at _____ this _____ day of _____ (year)

Professional Registration Number with the South African Council for the Property Valuers Profession** _____

Category of Professional Registration _____

**In the case of a professional valuer

Signature of Municipal Valuer/Assistant Municipal Valuer/Special Valuer

**Delete whichever is not applicable*

Commissioner of Oaths (Full Names) _____ Signature _____

ANNEXURE 8

**IDENTITY CARD FOR MUNICIPAL VALUER/ ASSISTANT
MUNICIPAL VALUER/ DATA-COLLECTOR AND OTHER
AUTHORISED PERSON BY MUNICIPALITIES TO ENTER
PROPERTIES FOR VALUATION-RELATED PURPOSES AS
CONTEMPLATED IN SECTION 41 OF THE ACT**

Logo of
municipality

Photograph of
a person

(Name of authorising municipality)

Full names of person

Identity No _____

Designation _____

Professional Registration No (if applicable)

Period of validity of authorisation _____

Signature of the authorised person _____

Signature of issuing authority within the municipality _____

Date _____

Telephone No _____ of the municipality

ANNEXURE 9**IDENTITY CARD FOR A MEMBER OF AN APPEAL BOARD
AND OTHER PERSON AUTHORISED BY AN APPEAL BOARD
TO ENTER PROPERTIES FOR VALUATION-RELATED
PURPOSES AS CONTEMPLATED IN SECTION 72(3) OF THE
ACT**Logo of
MEC's officePhotograph of
a person

(Name of authorising Province)

Full names of person

Identity No _____

Designation _____

Professional Registration No (if applicable) _____

Period of validity of authorisation _____

Signature of the authorised person _____

Signature of the issuing authority within the office of the MEC
for local government _____

Date

Tel ephone No
MEC

_____ of the office of the



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
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GOVERNMENT NOTICE

DEPARTMENT OF PROVINCIAL AND LOCAL GOVERNMENT

No. 99

8 February 2007

LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, 2004 (ACT NO. 6 OF 2004): DETERMINATION OF CONDITIONS OF APPOINTMENT OF MEMBERS OF APPEAL BOARDS AND MEMBERS OF COMMITTEES ESTABLISHED BY APPEAL BOARDS

Under section 61(1), read together with section 71(5), of the **Local Government: Municipal Property Rates Act, 2004** (Act No. 6 of 2004), I, Fholisani Sydney Mufamadi, Minister for Provincial and **Local** Government, hereby, after consultation with the MECs for local government, with effect from 08 February 2007, determine the conditions of appointment of members of appeal boards and members of committees established by appeal boards as set out in the Schedule.

F S MUFAMADI

MINISTER FOR PROVINCIAL AND LOCAL GOVERNMENT

SCHEDULE

Definitions

1. In this Schedule, a word or expression to which a meaning has been assigned in the Act, has that meaning unless the context indicates otherwise-
‘<committe of an appeal board’ means a committee contemplated in section 71 of the Act;
“member” means -
 - (a) a member of an appeal board;
 - (b) an alternate member contemplated in section 64 of the Act; and
 - (c) a member of a committee of an appeal board who is not **also** a member of an appeal board;“resident” means a person who is ordinarily resident-
 - (a) in a local municipality;
 - (b) district management area; or
 - (c) metropolitan municipality;“ **the Act**”, means the Local Government: Municipal Property Rates Act, 2004 (Act No.6 of 2004).

Conditions of appointment of members of appeal boards and members of committees established by appeal boards

2. (1) The chairperson of an appeal board and of a committee of an appeal board is remunerated at the same tariff prescribed from time to time for a chairperson of a Commission by the National Treasury circular issued in terms of Treasury Regulation 20.2.2.
- (2) A member of an appeal board and of a committee of an appeal board is remunerated at the same tariff prescribed from time to time

for a member of a Commission by the National Treasury circular issued in terms of Treasury Regulation 20.2.2.

- (3) The remuneration referred to in subregulations (1) and (2) is for an eight hour working day, and where more or less hours of service are rendered, a chairperson of an appeal board and of a committee of an appeal board or other member, as the case may be, must be remunerated for such hours of service in proportion to an eight hour working day.
- (4) Where a chairperson of an appeal board and of a committee of an appeal board or other member, as the case may be, makes use of his or her own vehicle to attend meetings of an appeal board or a committee of an appeal board, an allowance is payable in accordance with the tariffs prescribed from time to time by the national Department of Transport for use of privately owned vehicles.
- (5) Where a chairperson of an appeal board and of a committee of an appeal board or other member, **as** the case may be, is not resident in a local municipality, district management area or metropolitan municipality, for which the appeal board has been established, allowances are payable subject to the following limitations:
 - (a) Air fares: Economy class
 - (b) Motor rental: Category A or **B** vehicles
 - (c) Private vehicle: **As** provided for in subregulation (4)
 - (d) Hotel accommodation (bed and breakfast): Three or Four star or equivalent

Processing of claims

3. (1) A Municipality for which an appeal board was established in terms of section 56 of the Act must remunerate and compensate a chairperson of an appeal board and of a committee of an appeal board or member, as the case may be, within 30 days of the submission of a claim to the municipality;
- (2) A claim for payment contemplated in sub-regulation (1) must be accompanied by a copy of a register of attendance signed by a chairperson of an appeal board and of a committee of an appeal board or member, as the case may be, together with a completed traveling and accommodation claim form required by the municipality concerned, where applicable;
- (3) The chairperson of the appeal board and of a committee of an appeal board is responsible for ensuring the due completion of the claim forms and the attendance registers, which must in the case of the attendance register include
- (i) details of the Municipality against whose valuation roll or supplementary valuation roll appeal(s) have been lodged;
 - and
 - (ii) the duration of such appeal(s); and
- (4) The Municipality, against whose valuation roll or supplementary valuation roll appeal(s) have been lodged, must retain the claim forms and attendance registers for safekeeping.



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GOVERNMENT NOTICE

DEPARTMENT OF PROVINCIAL AND LOCAL GOVERNMENT

No. R. 468

30 April 2009

LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, 2004 (ACT NO.6 OF 2004): AMENDMENT OF THE MUNICIPAL PROPERTY RATES REGULATIONS, 2006

Under sections 80 and 83 of the Local Government Property Rates Act, 2004 (Act No. 6 of 2004), I, Sicelo Shiceka, hereby amend the Municipal Property Rates Regulations as published in Government Notice No. R. 1036 of 18 October 2006, as set out in the Schedule.

SCHEDULE

Amendment of the Municipal Property Rates Regulations as published in Government Notice No. R. 1036 of 18 October 2006 (hereinafter referred to as the "Regulations")

1. The Arrangement of Regulations is hereby amended by the addition of the following Chapter after Regulation 11 of Chapter 11:

"CHAPTER 12

FRAMEWORK FOR CONDONATION OF NON-COMPLIANCE WITH PROVISIONS OF THE ACT

12. Framework contemplated in section 80 of the Act.
 13. Short title"
2. The Regulations are hereby amended by the insertion of the following new Chapter 12 after regulation 11 :

CHAPTER 12

FRAMEWORK FOR CONDONATION OF NON-COMPLIANCE WITH PROVISIONS OF THE ACT

Framework contemplated in section 80

12(1)An MEC for local government may, within the framework set out hereunder, condone the non-compliance with a provision of the Act requiring any act to be done within a specified period or permitting any act to be done only within a specified period, having regard to -

- (a) the fair and effective administration of the Act;
- (b) the merits of each case
- (c) the institutional, financial and other matters having a bearing on the capacity of the municipality to discharge its duties in relation to the implementation of the Act,
- (d) whether the municipality is progressively making improvements on matters of compliance related to the meeting of timeframes in terms of the Act, including where applicable, the fulfilment of previously imposed conditions by the MEC;
- (e) any other matter that is considered relevant and is not inconsistent with the provisions of the Act.

(2) An application for the condonation for the submission of a valuation roll after the period referred to in regulation 3(1), must be made where possible, as soon as the municipality becomes aware that it will fail to comply with the provisions of the period for the submission of a valuation roll. Such application must reach the MEC not later than 90 days before the date of implementation of the valuation roll, except applications for condonation for the submission of a valuation roll that is to be implemented on 1 July 2009.

(3) The condonation by an MEC for the late submission of a valuation roll to the Municipal Manager must not result in the provisions of section 32(1)(a) of the Act not being complied with.

(4) Any condonation by an MEC in terms of section 80 of the Act read with this regulation may not be construed as condonation or justification of any expenditure that may be considered as fruitless and wasteful expenditure incurred by a municipality in the course of performing its powers and functions in terms of this Act or any other legislation.



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GOVERNMENT NOTICE

DEPARTMENT OF COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS

No. R. 195

12 March 2010

MINISTRY FOR COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS

LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, 2004 (ACT NO.6 OF 2004): AMENDMENT OF THE MUNICIPAL PROPERTY RATES REGULATIONS, 2009

Under sections 19 and 83 of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), I, Sicelo Shiceka, in concurrence with the Minister of Finance, hereby amend the Municipal Property Rates Regulations as published in Government Notice Number R. 363 of 27 March 2009, as set out in the schedule.

S. SHICEKA

**MINISTER FOR COOPERATIVE GOVERNANCE AND TRADITIONAL
AFFAIRS**

SCHEDULE

Amendment of the Municipal Property Rates Regulations as published in Government Notice Number R. 363 of 27 March 2009 (hereinafter referred to as the "Regulations")

1. The Arrangement of Regulations is hereby amended by replacing the Municipal Property Rates Regulations as published in Government Notice Number R. 363 of 27 March 2009, with the following Schedule:

INTERPRETATION

Definitions

1. In these regulations, a word or expression to which a meaning has been assigned in the Act, has that meaning, and unless the context indicates otherwise, -

"agricultural property" means property envisaged in section 8(2)(d)(i),(e) and (f)(i) of the Act;

"public benefit organisation property" means property owned by public benefit organisations and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act.

REGULATIONS ON THE RATE RATIO BETWEEN THE RESIDENTIAL AND NON-RESIDENTIAL CATEGORIES OF PROPERTY

Rates ratios to be applied

2. The rate on the categories of non residential property listed in the first column of the table below may not exceed the ratio to the rate on residential properties listed in the second column of the table below, where,

- (a) the first number in the second column of the table represents the ratio to the rate on residential properties;
- (b) the second number in the second column of the table represents the maximum ratio to the rate on residential property that may be imposed on the non-residential properties listed in the first column of the table:

Categories	Ratio in relation to residential property
Residential property	1:1
Agricultural property	1:0.25
Public service infrastructure property	1:0.25
Public benefit organisation property	1:0.25

Commencement

3. The provisions of regulation 2, as far as they apply to --
- (a) Agricultural and public service infrastructure property are deemed to have taken effect from 1 July 2009.
 - (b) Public benefit organisation property takes effect on 1 July 2010.

Short title

4. These regulations shall be called the Amended Municipal Property Rates Regulations on the Rate Ratios between Residential and Non-Residential Properties.

SCHEDULE

PART 1:

LAWS OF THE FORMER PROVINCE OF THE CAPE OF GOOD HOPE

No.	Title, No. and year of law	Extent of amendment or repeal
1	City of Kimberley Municipal Ordinance, 1913 (Ordinance 42 No. 4 of 1913)	Section 6
<u>1A</u>	<u>Valuation Ordinance, 1944 (Ordinance No. 26 of 1944)</u> <i>(Added by s35 of Act 19 of 2008)</i>	<u>The whole</u> <i>(Added by s35 of Act 19 of 2008)</i>
2	Municipal Ordinance, 1974 (Ordinance No. 20 of 1974)	Part 2 of Chapter VIII
3	Municipal Amendment Ordinance, 1976 (Ordinance No. 15 of 1976)	Section 5
4	Divisional Councils Ordinance, 1976 (Ordinance No. 18 of 1976)	Part 2 of Chapter VIII
5	Municipal Second Amendment Ordinance, 1978 (Ordinance No. 12 of 1978)	Section 10 and 11
6	Divisional Councils Amendment Ordinance, 1978 (Ordinance No. 18 of 1978)	Section 9 and 10
7	Municipal Amendment Ordinance, 1979 (Ordinance No. 7 of 1979)	Section 16 and 17
8	Divisional Councils Second Amendment Ordinance, 1979 (Ordinance No. 14 of 1979)	Section 19, 20 and 21
9	Municipal Amendment Ordinance, 1980 (Ordinance No. 17 of 1980)	Section 7 to 11
10	Divisional Councils Second Amendment Ordinance, 1980 (Ordinance No. 19 of 1980)	Section 8 to 15
11	Municipal Second Amendment Ordinance, 1980 (Ordinance No. 23 of 1980)	Section 1
12	Divisional Councils Third Amendment Ordinance, 1980 (Ordinance No. 26 of 1980)	Section 1
13	Divisional Councils Amendment Ordinance, 1981 (Ordinance No. 3 of 1981)	Sections 3 and 4
14	Municipal Amendment Ordinance, 1981 (Ordinance No. 10 of 1981)	Section 2
15	Municipal Amendment Ordinance, 1982 (Ordinance No. 6 of 1982)	Section 1
16	Divisional Councils Amendment Ordinance, 1982 (Ordinance No. 11 of 1982)	Section 3

No.	Title, No. and year of law	Extent of amendment or repeal
17	Municipal Second Amendment Ordinance, 1982 (Ordinance No. 16 of 1982)	Section 4
18	Changing of the Financial Year of Local Authorities Ordinance, 1983	Section 4
19	Municipal Second Amendment Ordinance, 1983 (Ordinance No. 16 of 1983)	Section 7
20	Divisional Councils Second Amendment Ordinance, 1983 (Ordinance No. 21 of 1983)	Section 6
21	Municipal Amendment Ordinance, 1986 (Ordinance No. 3 of 1986)	Section 1, 2 and 3
22	Divisional Councils Amendment Ordinance, 1986 (Ordinance No. 4 of 1986)	Section 1, 2 and 3
23	Valuation Act, 1978 (Act No. 30 of 1978), Transkei	The whole
24	Municipalities Act, 1979 (Act No. 25 of 1979)	Part 2 of Chapter 8
25	Municipal Act, 1987 (Act No. 17 of 1987), Ciskei	Part 2 of Chapter 10
26	Valuation Ordinance, 1994 (Ordinance No. 26 of 1994) <i>(Deleted by s35 of Act 19 of 2008)</i>	The whole <i>(Deleted by s35 of Act 19 of 2008)</i>
27	Proclamation No. 147 of 1993	The whole
28	Proclamation No. 148 of 1993	The whole

PART 2:

LAWS OF THE FORMER PROVINCE OF NATAL

No.	Title, No. and year of law	Extent of amendment or repeal
1	Glencoe Rate Exemption Ordinance, 1941 (Ordinance No. 19 of 1941)	The whole
2	Development and Service Board Ordinance, 1941 (Ordinance No. 20 of 1941)	Section 8 and 17(1)(d), (d)bis, (d)ter
3	Development and Services Board Amendment Ordinance, 1942 (Ordinance No. 12 of 1942)	Section 6
4	Pietermaritzburg Extended Powers Ordinance, 1942 (Ordinance No. 20 of 1942)	Section 3 and 11
5	Local Health Commission (Public Health Areas Control): Amendment Ordinance, 1954 (Ordinance No. 14 of 1954)	Section 2(1) and 4(1)(a) and (2)
6	Weenen Town Board Water Rates Ordinance, 1957 (Ordinance No. 22 of 1957)	The whole

No.	Title, No. and year of law	Extent of amendment or repeal
7	Incorporated Area Rates Adjustment Ordinance, 1958 (Ordinance No. 5 of 1958)	The whole
8	Local Health Commission (Public Health Areas Control): Amendment Ordinance, 1967 (Ordinance No. 5 of 1967)	Section 9(a) and (b)
9	Local Health Commission (Public Health Areas Control): Amendment Ordinance, 1971 (Ordinance No. 51 of 1971)	Section 2
10	Local Authorities Ordinance, 1974 (Ordinance No. 25 of 1974)	Part 6 of Chapter X
11	Local Authorities Amendment Ordinance, 1975 (Ordinance No. 22 of 1975)	Section 2
12	Local Authorities Amendment Ordinance, 1976 (Ordinance No. 7 of 1976)	Sections 3 and 4
13	Durban Extended Powers Consolidated Ordinance, 1976 (Ordinance No. 18 of 1976)	Chapters X and XI
14	Local Authorities Amendment Ordinance, 1977 (Ordinance No. 10 of 1977)	Sections 5 and 6
15	Durban Extended Powers: Amendment Ordinance, 1977 (Ordinance No. 13 of 1977)	Sections 3, 4 and 5
16	Local Authorities Amendment Ordinance, 1978 (Ordinance No. 15 of 1978)	Sections 6, 7 and 8
17	Development and Service Board Second Amendment Ordinance, 1978 (Ordinance No. 21 of 1978)	Sections 1 and 2
18	Local Authorities Second Amendment Ordinance, 1978 (Ordinance No. 29 of 1978)	Sections 3 and 4
19	Local Authorities Third Amendment Ordinance, 1978 (Ordinance No. 39 of 1978)	Section 2
20	Local Authorities Second Amendment Ordinance, 1979 (Ordinance No. 14 of 1979)	Section 2 and 3
21	Durban Extended Powers: Amendment Ordinance, 1979 (Ordinance No. 15 of 1979)	Section 14, 15 and 16
22	Pinetown Extended Powers Ordinance, 1979 (Ordinance No. 17 of 1979)	Section 3
23	Local Authorities Fourth Amendment Ordinance, 1979 (Ordinance No. 24 of 1979)	Section 8
24	Local Authorities Amendment Ordinance, 1980 (Ordinance No. 8 of 1980)	Sections 2(1), 3 and 4
25	Durban Extended Powers: Amendment Ordinance, 1980 (Ordinance No. 18 of 1980)	Sections 6 and 7

No.	Title, No. and year of law	Extent of amendment or repeal
26	Local Authorities Second Amendment Ordinance, 1980 (Ordinance No. 27 of 1980)	Sections 7 and 8
27	Durban Extended Powers: Amendment Ordinance, 1981 (Ordinance No. 15 of 1981)	Section 6
28	Local Authorities Second Amendment Ordinance, 1981 (Ordinance No. 20 of 1981)	Section 2
29	Local Authorities Amendment Ordinance, 1982 (Ordinance No. 3 of 1982)	Section 1
30	Local Authorities Second Amendment Ordinance, 1982 (Ordinance No. 5 of 1982)	Sections 7 to 11
31	Durban Extended Powers: Amendment Ordinance, 1982 (Ordinance No. 12 of 1982)	Section 4
32	Local Authorities Third Amendment Ordinance, 1982 (Ordinance No. 16 of 1982)	Section 4
33	Local Authorities Amendment Ordinance, 1983 (Ordinance No. 5 of 1983)	Section 4 to 9
34	Pietermaritzburg Loan and Extended Powers Ordinance, 1983	Section 12
35	Local Authorities Amendment Ordinance, 1984 (Ordinance No. 4 of 1984)	Section 1
36	Local Authorities Fourth Amendment Ordinance, 1984 (Ordinance No. 9 of 1984)	Section 1
37	Durban Extended Powers: Amendment Ordinance, 1984 (Ordinance No. 14 of 1984)	Section 5, 6(a) and (b) and 7
38	Local Authorities Amendment Ordinance, 1985 (Ordinance No. 9 of 1985)	Sections 35 to 38
39	Penalties Amendment Ordinance, 1986 (Ordinance No. 8 of 1986)	Paragraph X(ix) of the Schedule
40	Local Authorities Amendment Ordinance, 1986 (Ordinance No. 11 of 1986)	Sections 2, 3 and 4
41	Proclamation No. 4 of 1988	Paragraphs 29, 30 and 31
42	Proclamation No. 16 of 1989	Paragraphs 5 to 8
43	Proclamation No. 12 of 1990	Paragraphs 2, 3 and 4
44	Proclamation No. 27 of 1990	Section 1
45	Proclamation No. 54 of 1990	The whole
46	Proclamation No. 55 of 1990	Paragraph 8
47	Proclamation No. 55 of 1991	Paragraphs 8(1) and 9 to 12
48	Proclamation No. 56 of 1992	Paragraphs 2 and 3
49	Proclamation No. 4 of 1994	Paragraphs 5(1), 7 and 8(2)

No.	Title, No. and year of law	Extent of amendment or repeal
50	Proclamation No. 6 of 1994	Paragraph 6

PART 3:

LAWS OF THE FORMER PROVINCE OF THE ORANGE FREE STATE

No.	Title, No. and year of law	Extent of amendment or repeal
1	Local Government Ordinance, 1962 (Ordinance No. 8 of 1962)	Parts IV and V of Chapter XI
2	Local Government Amendment Ordinance, 1963 (Ordinance No. 13 of 1963)	Section 2
3	Local Government Amendment Ordinance, 1966 (Ordinance No. 15 of 1966)	Section 7 to 10
4	Local Government Amendment Ordinance, 1967 (Ordinance No. 6 of 1967)	Section 2
5	Local Government Amendment Ordinance, 1968 (Ordinance No. 7 of 1968)	Section 5
6	Local Government Further Amendment Ordinance, 1968 (Ordinance No. 14 of 1968)	Section 1
7	Local Government Amendment Ordinance, 1971 (Ordinance No. 11 of 1971)	Section 10
8	Local Government Amendment Ordinance, 1972 (Ordinance No. 6 of 1972)	Section 14
9	Local Government Further Amendment Ordinance, 1974 (Ordinance No. 13 of 1974)	Section 3
10	Local Government Amendment Ordinance, 1975 (Ordinance No. 3 of 1975)	Section 4
11	Local Government Further Amendment Ordinance, 1977 (Ordinance No. 9 of 1977)	Section 5 and 6
12	Local Government Third Amendment Ordinance, 1977 (Ordinance No. 14 of 1977)	Section 5
13	Local Government Amendment Ordinance, 1979 (Ordinance No. 2 of 1979)	Section 7
14	Local Government Amendment Ordinance, 1982 (Ordinance No. 7 of 1982)	Section 1
15	Local Government Further Amendment Ordinance, 1982 (Ordinance No. 14 of 1982)	Section 5
16	Local Government Amendment Ordinance, 1985 (Ordinance No. 6 of 1985)	Section 1

No.	Title, No. and year of law	Extent of amendment or repeal
17	Local Government Amendment Ordinance, 1986 (Ordinance No. 19 of 1986)	Section 7 and 8
18	Proclamation No. 18 of 1988	Paragraphs 40(b) and 43
19	Proclamation No. 5 of 1991	Paragraphs 3 and 4
20	Proclamation No. 86 of 1991	Paragraphs 6 and 7
21	Proclamation No. 90 of 1993	Paragraphs 12
22	Proclamation No. 136 of 1993	Paragraphs 7 to 25
23	Proclamation No. 15 of 1996	Paragraphs 1

PART 4:

LAWS OF THE FORMER PROVINCE OF THE TRANSVAAL

No.	Title, No. and year of law	Extent of amendment or repeal
1	Local Government Ordinance, 1939 (Ordinance No. 17 of 1939)	Section 50
2	Transvaal Board for the Development of Peri-Urban Areas Ordinance, 1943 (Ordinance No. 20 of 1943)	Section 26bis and 29
3	Local Government Amendment Ordinance, 1944 (Ordinance No. 19 of 1944)	Section 3
4	Peri-Urban Areas Health Board Amendment Ordinance, 1945 (Ordinance No. 21 of 1945)	Section 2
5	Peri-Urban Areas Health Board Amendment Ordinance, 1948 (Ordinance No. 24 of 1948)	Section 10
6	Local Government Amendment Ordinance, 1965 (Ordinance No. 24 of 1965)	Section 3
7	Local Government Amendment Ordinance, 1966 (Ordinance No. 24 of 1966)	Section 5
8	Local Government Amendment Ordinance, 1968 (Ordinance No. 15 of 1968)	Section 4
9	Transvaal Board for the Development of Peri-Urban Areas Health Board Amendment Ordinance, 1970 (Ordinance No. 9 of 1970)	Section 4
10	Transvaal Board for the Development of Peri-Urban Areas Health Board Amendment Ordinance, 1976 (Ordinance No. 12 of 1976)	Section 2
11	Local Authorities Rating Ordinance, 1977 (Ordinance No. 11 of 1977)	The whole, except section 48

No.	Title, No. and year of law	Extent of amendment or repeal
12	Local Authorities Rating Amendment Ordinance, 1978 (Ordinance No. 10 of 1978)	The whole
13	Local Government Amendment Ordinance, 1978 (Ordinance No. 16 of 1978)	Sections 4 and 12
14	Local Government Amendment Ordinance, 1980 (Ordinance No. 13 of 1980)	Section 2
15	Local Authorities Rating Amendment Ordinance, 1980 (Ordinance No. 15 of 1980)	The whole
16	Local Authorities Rating Amendment Ordinance, 1981 (Ordinance No. 7 of 1981)	The whole
17	Local Authorities Rating Amendment Ordinance, 1982 (Ordinance No. 7 of 1982)	The whole
18	Local Authorities Rating Amendment Ordinance, 1983 (Ordinance No. 10 of 1983)	The whole
19	Local Authorities Rating Amendment Ordinance, 1984 (Ordinance No. 12 of 1984)	The whole
20	Local Authorities Rating Amendment Ordinance, 1985 (Ordinance No. 17 of 1985)	The whole
21	Proclamation No. 46 of 1990	The whole
22	Proclamation No. 3 of 1992	Paragraph 5
23	Proclamation No. 17 of 1994	The whole

PART 5:

OTHER LAWS

No.	Title, No. and year of law	Extent of amendment or repeal
1	Rating of State Property Act, 1984 (Act No. 79 of 1984)	The whole
2	Local Authorities Affairs Amendment Act, 1991 (Act No.127 of 1991)	Section 6 and 7
3	Western Cape Law on the Amendment of the Municipal Ordinance of 1974, 1994 (Law No. 1 of 1994)	Section 2
4	Western Cape Law on the Amendment of the Divisional Councils Ordinance of 1976, 1994 (Law No. 2 of 1994)	Section 2
5	Local Government Amendment Act, 1996 (Act No. 8 of 1996), Gauteng	The whole

No.	Title, No. and year of law	Extent of amendment or repeal
6	Local Government Ordinance Amendment Act, 1997 (Act Section 1 No. 3 of 1997), Free State	Section 1
7	Local Authorities Rating Amendment Act, 1997 (Act No. 5 of 1997), Gauteng	The whole

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This document was compiled by Rates Watch and should be used as an information document only. This document allows the reader to see the amendments to the original Act in the correct place in the appropriate context.

Rates Watch (Pty) Ltd

Unit 1; Bartlett Lake Office Park

Corner Dr Vosloo & Trichardt Road Boksburg

GPS: S26.17098 E28.25398

Tel: (+27) 11 918 0544

E-mail: admin@rateswatch.co.za

P.O. Box 15550; Impala Park; 1472

Web: www.rateswatch.co.za