



Government Gazette

REPUBLIC OF SOUTH AFRICA

Vol. 484 Pretoria 13 October 2005 **No. 28113**



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GENERAL NOTICE

NOTICE 1856 OF 2005**MINISTRY FOR PROVINCIAL AND LOCAL GOVERNMENT****LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, 2004****GAZETTE FOR PUBLIC COMMENT**

1. I, Fholisani Sydney Mufamadi, Minister for Provincial and Local Government, acting in terms of section 84(b) of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), hereby publish for public comment the draft regulations contained in schedules 1 to 11 to this notice.

2. Comments must be submitted in writing to –

The Director- General
Attention: Mr Mizilikazi Manyike
Department of Provincial and Local Government
Private Bag X804
PRETORIA
0001

3. Comments may be faxed to (012) 334 4878 at the above address, or e-mailed to mpra@dpla.gov.za.

4. **No** comments, which are received after 14 November 2005, will be considered.

SCHEDULE I

REGULATIONS ON THE INTEREST TO BE CHARGED ON THE AMOUNT DUE FOR RATES PAYABLE BY OR TO BE REFUNDED TO THE RATEPAYER

Definitions

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

“Act” means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

Application of regulations

2. These regulations apply to all municipalities regardless of whether their rating and valuation is in terms of the Provincial Ordinance or the Act.

Interest rate to be applied

3. (1) The interest rate referred to in section 55(2)(b) of the Act is the prime rate plus 1%. The prime rate of the bank where the primary account of the municipality is kept will apply.
- (2) The municipal manager 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.

Commencement

4. These regulations take effect on 1 July 2006.

Short title

5. These regulations are called the Municipal Property Rates Act Regulations on the Interest to be Charged by Municipalities.

SCHEDULE 2

REGULATIONS REGARDING THE CONDITIONS OF APPOINTMENT OF MEMBERS OF VALUATION APPEAL BOARDS AND COMMITTEE MEMBERS OF VALUATION APPEAL BOARDS

Definitions

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

"Act" means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

Application of regulations

2. These regulations apply to all municipalities whose rating and valuation is in terms of the Act.

The following are the conditions of appointment of members of valuation appeal board and committee members of valuation appeal boards:

3. (1) Qualification and experience
 - a) The chairperson of the valuation appeal board must be a person with a legal qualification and sufficient experience in the administration of justice, at least ten years practical experience in the administration of justice and has recognised legal qualifications in terms of the South African Qualifications Authority (SAQA).

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- b) At least one of the members of the valuation appeal board must be a professional valuer registered in terms of the Property Valuers Profession Act, 2000 (Act No. 47 of 2000) with at least five years working experience in the valuation of property.
 - c) The other members must have at least three years sufficient knowledge of/or experience in the valuation of property.
- (2) A person who is not a South African citizen is not eligible for appointment as a member of a valuation appeal board.
- (3) Remuneration of appointed members of Valuation Appeal Board and Committee Members of Valuation Appeal Board:
- a) The payments determinations should not exceed the upper limits on 'Remuneration of chairperson and members of a Committee of Enquiry' set out by the Minister of Finance annually in the "National Treasury Regulations: Commissions and Committees of Enquiry: Remuneration Tariffs of **Non-Official Members**".
 - b) Payments will be per day and the chairperson must be remunerated higher than the other members. The other members must be remunerated uniformly. A day means eight working hours. Payments determinations must be revised annually.
 - c) Travel allowance should be based on national tariffs (of the Department of Transport).

- d) Accommodation should be provided for members of a valuation appeal board executing **functions/duties** far from their homes such that they cannot be reasonably expected to travel to and fro daily if the appeal board seats for more than one day consecutively.
 - e) Payments to be made by a municipality concerned within **30 days** of submission of a claim by a valuation appeal board member.
- 9** Payments claim to the municipality must be accompanied by a copy of a signed register of attendance by members and a completed traveling claim form. The chairperson of the valuation appeal board must ensure that the attendance register and traveling form are filled and signed by all members present at each meeting and are kept safe in the office of the municipality whose property valuation roll is under consideration by the valuation appeal board. The register must include the name of the relevant municipality against whose valuation roll **appeal(s)** is being made, and the duration taken **to** consider such **appeal(s)**.

Consultation process regarding appointment of members of valuation appeal boards and their committees

- 4.** (1) The MEC responsible for local government in a province must consult with the relevant municipal mayors before final appointment of members of a valuation appeal boards.
- (2) The chairperson of the valuation appeal board after obtaining authorisation from the MEC responsible for local government in a

province to establish valuation appeal board committee(s) must consult with the relevant municipal mayors before final appointment of committee members.

5. In appointing members of the valuation appeal board and/or its committee(s), due care should be given to distances members will travel to and from their homes to hear appeal cases.

- (1) The general norm must be that members of valuation appeal board should be from within the jurisdiction of the metropolitan or district municipality to which the valuation appeal board will serve.

- (2) Second preference should go to applicants from neighbouring metropolitan and/or district municipalities (provincial boundaries are not a determinant).

- (3) Where a deviation to subregulations 5(1) and (2) is seen as a 'must', the MEC should provide the relevant municipal Mayor(s) with a full written motivation prior to such appointments. The relevant Mayor(s) should respond to the MEC's motivation within 30 days of receipt thereof, and the MEC must take all comments made into account in making the final decision.

- (4) Subregulations 5(1), (2) and (3) similarly apply to the appointment of members of committee(s) of valuation appeal boards by valuation appeal boards. In this context the word 'MEC must be replaced with the word 'chairperson of valuation appeal board'.

Commencement

6. These regulations take effect on 1 December 2005.

Short title

7. These regulations are called the **Municipal Property Rates Act Regulations on Conditions for Appointing Members of Valuation Appeal Boards and their Committees.**

SCHEDULE 3

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

Definitions

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

“Act” means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

Application of regulations

2. These regulations apply to all valuation appeal boards established in terms of the Act.

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

3. (1) Among the support staff that each municipality is mandated to provide in terms of section 66 of the Act to the valuation appeal board, one of these support staff with requisite skills must be designated to perform the secretariat functions of the valuation appeal board.

(2) The chairperson of the valuation appeal board shall inform members of the valuation appeal board of any issue that shall serve before the valuation appeal board and the date thereof.

- (3) The chairperson of the valuation appeal board must inform the appellant of the date of a hearing for the valuation appeal board, at least 21 days prior the sitting of the board.
- (4) The proceedings of the valuation appeal board meetings must be recorded and kept safe in the office of the municipality whose property valuation roll is under consideration by the valuation appeal board.
- (5) The outcome of the valuation appeal board considering an **appeal/review** must be conveyed, within 30 days of finalisation of the appeal, by the chairperson of the valuation appeal board to the complainant through the municipal manager.
- (6) If the complainant seeks reasons for the decision, reasons must be furnished at no cost to the complainant.
- (7) Any documents pertaining to the appeal lodged before the valuation appeal board including the decision thereof may be archived or be disposed off by the municipality.
- (8) In a case where a municipality chooses to dispose off the documents, this must be done in terms of the National Archivists' Standing Disposal Authority No. **C3-S1NA**, such disposal may only be done at least after 4 years from the date of finalisation of the appeal by the relevant municipality.
- (9) When a municipality intends to destroy documents pertaining to the appeal, a municipality must complete the Destruction Certificate prescribed below. The disposal authority number: **C3-S1NA** must be cited in the cover letter when posting the Destruction Certificate to the address listed in the Certificate.

Destruction Certificate

4. The Destruction Certificate mentioned in regulation 3(9) of these regulations is prescribed as follows:

Destruction Certificate

This certificate must be completed by the municipal manager in an event that the municipality is intending to destroy any material that was used by the Valuation Appeal Board after four years from the date of finalisation of the case by the Valuation Appeal Board.

The completed Certificate must be posted to the: National Archives and Record Service of South Africa, Private Bag X236, Pretoria, 0001. Telephone number: (012) 323 5300, fax number: (012) 323 5287.

I hereby certify that the records listed below which occupied _____ linear metres of shelving/storage space were destroyed today in terms of disposal authority number: **C3-S1NA**

Name of the municipality: _____

Telephone number: _____

Fax number: _____

e-mail address: _____

Province: _____

CASE NUMBER	DESCRIPTION	PERIOD
	Appeals and Reviews of the Valuation Appeal Board: the case of _____ vs _____ municipality	Date of finalisation to date of destruction of case records

Name of the Municipal Manager: _____

Signature of the Municipal Manager

Date

Stamp of the Municipality:

Commencement

5. These regulations take effect on the date in which a valuation appeal board established in terms of this Act starts operating.

Short title

6. These regulations are called the **Municipal Property Rates Act Regulations on the internal Procedures of the Valuation Appeal Board.**

SCHEDULE 4

REGULATIONS ON 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

Definitions

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

“**Act**” means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of **2004**);

“**Special Valuer**” means a person designated as a special valuer in terms of section 43(5) of the Act.

Application of regulations

2. These regulations apply to all municipal valuers, assistant municipal valuers, special valuers and members of a valuation appeal board or its committees who perform their duties in terms of the Act.

Timeframe for submission of the declaration

3. (1) The declaration by a municipal valuer or an assistant municipal valuer or special valuer must be submitted to the municipal manager within 30 days of appointment, but before assumption of duty.

- (2) The declaration by a member of a valuation appeal board or its committee must be submitted within 30 days of appointment, but before assumption of duty.

The minimum information to be captured in the declaration form is as follows:

4. (1) Name of valuer of a municipality/member of valuation appeal board
or its Committee
- (2) Identity number of valuer of a municipality/member of valuation appeal board or its Committee
- (3) Designation
- (4) Name of municipality/valuation appeal board
- (5) Period of validity of authorisation
- (6) Signature of valuer of municipality/member of valuation appeal board or its Committee and date
- (7) Commissioner of Oaths (full names)
- (8) Signature of Commissioner of Oaths and date

The format of declaration to be completed by the valuer of a municipality or an assistant municipal valuer or a member of valuation appeal board or its committee before the commissioner of oaths must be in the following format:

5. (1) DECLARATION BY MUNICIPAL VALUER OR ASSISTANT MUNICIPAL VALUER OR A SPECIAL VALUER

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 I shall have valued 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 _____ 2 _____ (year)

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

Category of Professional Registration _____

Designation _____

Signature of Municipal Valuer/ Assistant Municipal Valuer/Special Valuer*
* **Delete whichever is not applicable**

Commissioner of Oaths (Full Names)

Signature

(2) DECLARATION BY A MEMBER OF THE VALAUTION APPEAL BOARD OR ITS COMMITTEE

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 discharge the duties of the valuation appeal board established for the _____ area.

Declared at _____ this _____ day of _____ 2____ (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

Designation _____

Signature of a member of the valuation appeal board

Commissioner of Oaths (Full Names)

Signature

Commencement

6. These regulations take effect on 1 December 2005.

Short title

7. These regulations are called the **Municipal Property Rates Act Regulations on the Declaration by Valuers of a Municipality and Members of a Valuation Appeal Board and its Committee.**
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SCHEDULE 5

REGULATIONS ON THE CONTENTS AND FORMAT OF THE IDENTITY CARD FOR ENTERING INTO PROPERTIES AND INSPECTION THEREOF REGARDING VALUATION-RELATED ISSUES

Definitions

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

"Act" means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

Application of regulations

2. These regulations apply to all municipalities and valuation appeal boards and their committees that perform their valuation-related activities in terms of the Act.

Identity card

3. (1) Identity card must contain the minimum information detailed in subregulation (2) and be displayed when persons' properties are visited for purposes of valuation-related issues.

(2) The minimum information to be captured in the Identity Card is as follows:

- a) Name of person authorised
- b) Identity number of the person authorized
- c) Designation
- d) Period of validity of authorisation
- e) Photograph of person authorized
- f) Signature of authorised person
- g) Signature of issuing authority within the municipality /MEC of Local of Government
- h) Contact details of the issuing municipality/MEC's Office of Local Government

The identity card must be in the following format:

- (3) a) IDENTITY CARD FOR MUNICIPAL VALUER/ ASSISTANT MUNICIPAL VALUER/ DATA-COLLECTORS AND OTHER AUTHORISED PERSONS BY MUNICIPALITIES (AUTHORISATION TO ENTER PROPERTIES FOR VALUATION-RELATED PURPOSES)

Logo of municipality

Photograph of a person

(Name of authorising municipality)

Name of person _____
 Identity No _____
 Designation _____
 Professional Registration No _____
 Period of validity of authorisation _____
 Signature of authorised person _____
 Signature of Municipal Manager _____
 Date _____
 Telephone No _____ of the municipality

- b) IDENTITY CARD FOR A MEMBER OF VALUATION APPEAL BOARD/ ITS COMMITTEE AND OTHERS AUTHORISED BY A VALUATION APPEAL BOARD (AUTHORISATION TO ENTER PROPERTIES FOR VALUATION-RELATED PURPOSES)

Logo of MEC's office

Photograph of a person

(Name of authorising Province)

Name of person _____
 Identity No _____
 Designation _____
 Professional Registration No _____
 Period of validity of authorisation _____
 Signature of authorised person _____
 Signature of MEC _____
 Date _____
 Telephone No _____ of the MEC's office

Commencement

- 4. These regulations take effect on 1 December 2005.**

Short title

- 5. These regulations are called the Municipal Property Rates Act Regulations on the Format of the Identity Card.**

SCHEDULE 6

REGULATIONS REGARDING THE PERIOD BY WHICH THE VALUER OF A MUNICIPALITY MUST SUBMIT THE VALUATION ROLL AND SUPPLEMENTARY VALUATION ROLL TO THE MUNICIPAL MANAGER.

Definitions

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

“Act” means the **Local Government: Municipal Property Rates Act, 2004** (Act No. 6 of 2004);

Application of regulations

2. These regulations apply to all municipalities whose rating and valuation is in terms of the Act.

Period of submission of the valuation roll or supplementary valuation roll

3. (1) The period referred to in section 34(d) of the Act is at least five months before the effective date of such a valuation roll. This means that the valuer of a municipality must submit a certified valuation roll to the municipal manager at least five months before the start of the municipal financial year in which the valuation roll will be implemented.

(2) A supplementary valuation roll must be submitted at least ~~two~~ months before the effective date of such a supplementary valuation roll. This means that the valuer of a municipality must submit a certified

supplementary valuation roll to the municipal manager at least two months before the effective date of such a supplementary valuation roll.

Commencement

- 4. These regulations take effect on 1 December 2005.**

Short title

- 5. These regulations are called the Municipal Property Rates Act Regulations on the Period for Submission of the Valuation Roll and Supplementary Valuation Roll.**

SCHEDULE 7

REGULATIONS ON THE FORMAT OF A VALUATION ROLL AND SUPPLEMENTARY VALUATION ROLL

Definitions

1. In these regulations, unless the context indicate otherwise, a word or expression to which a meaning has been assigned in the Act, has the same meaning, and "

"Act" means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

Application of regulations

2. These regulations apply to **all** municipalities whose rating and valuation is in terms of the Act.

The minimum information to be captured in the valuation roll and supplementary valuation roll is as follows:

3.
 - (1) Registered or other description of the property
 - (2) Category determined in terms of section 8 of the Act in which the property
 - (3) Physical address of the property
 - (4) Extent of the property
 - (5) Market value of the property if the property was valued
 - (6) Name of owner

Format of the a valuation roll and supplementary valuation roll

4. (1) The format outlined in subregulations (2) and (3) must be used by the valuer of a municipality in compiling the valuation roll/supplementary valuation roll.

(2) 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	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	Name of owner	Any other prescribed particular

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

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

I, _____, Identity Number _____ do
certify that I had, 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 _____ 2 _____ (year)

Professional Registration number with the South African Council for
the Property Valuers Profession: _____

Category of Professional Registration: _____

Signature of Valuer of Municipality

Date

Commencement

5. These regulations take effect on 1 December 2005.

Short title

6. These regulations are called the **Municipal Property Rates Act Regulations on the Format of the Valuation Roll and Supplementary Valuation Roll.**

SCHEDULE 8

REGULATIONS ON THE CONTENT AND FORMAT OF A PUBLIC NOTICE CALLING FOR INSPECTION OF A VALUATION ROLL AND SUPPLEMENTARY VALUATION ROLL

Definitions

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

“Act” means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

Application of regulations

2. These regulations apply to all municipalities whose rating and valuation is in terms of the Act.

The minimum information to be included in the public notice calling for inspection of the valuation roll or supplementary valuation roll must include the following information:

3.
 - (1) Name of a municipality
 - (2) Location where the valuation roll/supplementary valuations roll may be inspected
 - (3) Duration for inspection of the valuation roll/supplementary valuation roll and raising of objections thereof if necessary
 - (4) Location where objection forms can be obtained from and submitted to after completion
 - (5) Name of the Municipal Manager

(6) Contact details for making enquiries.

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

4. NAME OF MUNICIPALITY

**PUBLIC NOTICE CALLING FOR INSPECTION OF VALUATION ROLL
AND/OR SUPPLEMENTARY VALUATION ROLL***

Notice is hereby given in terms of Section 49 (1) (a) (i)/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 the _____ municipal offices **or** at website **www** _____ from _____ to _____

An invitation is hereby made in terms of section 49(1)(a)(ii)/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 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*

Commencement

5. These regulations take effect on 1 December 2005.

Short title

6. These regulations are called the Municipal Property Rates Act Regulations on the Public Notice for Inspection of Valuation Roll and Supplementary Valuation Roll.

SCHEDULE 9

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

Definitions

1. In these regulations, unless the context indicate otherwise, a word or expression to which a meaning has been assigned in the Act, has the same meaning, and •

"Act" means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of **2004**);

Application of regulations

2. These regulations apply to all municipalities whose rating and valuation is in terms of the Act.

The minimum information to be captured in the form to be used for lodging an objection(s) regarding matters pertaining to a specific property in a valuation roll or supplementary valuation roll is as follows:

3. (1) (a) Name of a municipality
(b) Name of the objector
(c) Identity Number of the objector
(d) Physical, postal and email address of the objector
(e) Contact details of the objector (telephone number and fax number)
(f) Status of the objector:
i. The owner
ii. The authorized representative of the owner (proof of authorization must be attached)
iii. Not the owner and not authorised by the owner
iv. The Mayor on behalf of the municipal council
(g) Information on which the person object with regarding to the entry as recorded in or omitted from the valuation roll/supplementary valuation roll as well as the correct information to replace incorrectly recoded or omitted information.
(h) Reasons for objections
(i) Signature of an objector and date
- (2) For office use only
(a) Objection reference number to be supplied by municipality
(b) Decision of the valuer of municipality
(c) Name of the valuer of municipality
(d) Signature of the valuer of municipality and date

Notification of the owner of property regarding objections lodged against matters pertaining to the property

4. The municipal manager must in writing inform the owner of property in a case where any other person has lodged objections against any matter pertaining to that owner's property.

The following format must be used when a person other than the council of a municipality concerned lodges an **objection(s)** regarding matters pertaining to a specific property in the valuation roll or supplementary valuation roll of a municipality

5 (1) Name of municipality

The Municipal Manager

**LODGING OF AN OBJECTION(S) AGAINST A MATTER(S)
REFLECTED IN, OR OMITTED FROM THE VALUATION
ROLL SUPPLEMENTARY VALUATION ROLL* REGARDING A
SPECIFIC PROPERTY BY THE MUNICIPALITY**

** Delete whichever is not applicable*

Name of objector: _____

Identity number of objector: _____

Physical Address: _____

Postal Address: _____

Telephone number: _____ (w) _____ (h) _____
(cell) _____ E-mail _____ (fax no) _____

Status of objector:

The Owner

Not the owner and not authorised by the owner

The authorised representative of the owner**

**Proof of authorization must be attached

I object to the following entry as reflected in or omitted from the valuation roll/supplementary valuation roll" in terms of section 50(1)(c)/78(2)* of the Act:

- a) The registered or other description of the property (for example, erf or stand number) _____
- b) The category in which the property falls (for example, residential property) _____
- c) The physical address of the property _____
- d) The extent of the property (size in square metres) _____
- e) The market value of the property (for example, R50 000) _____
- 9 Name of the owner of the property _____

I request that information pertaining to the above-mentioned entry or omission from the valuation roll/supplementary valuation roll* be substituted or reflected as follows:

- a) The registered or other description of the property (for example, erf or stand number) _____
- b) The category in which the property falls (for example, residential property) _____
- c) The physical address of the property _____
- d) The extent of the property (size in square metres) _____
- e) The market value of the property (for example, R50 000) _____
- 9 Name of the owner of the property _____

My objection is based on the following grounds (detailed reasons must be given in support of the objection(s) and an annexure(s) may be used): _____

Signature of Objector

Date

(To be filled by the _____ Valuer)

Objection reference No: _____

Decision of the Municipal Valuer _____

Name of a Municipal Valuer

Signature

Date

The following format must be used by the council of a municipality concerned when lodging an objection(s) regarding matters pertaining to a specific property in the valuation roll or supplementary valuation of a municipality:

(2) Name of municipality: _____

The Municipal Manager

LODGING OF AN OBJECTION(S) AGAINST A MATTER(S) REFLECTED IN , OR OMITTED FROM THE VALUATION ROLL/SUPPLEMENTARY VALUATION ROLL* REGARDING A SPECIFIC PROPERTY BY THE MUNICIPALITY

** Delete whichever is not applicable*

I _____ in my official capacity as mayor of _____ municipality object to the following entry as reflected in or omitted from the valuation roll/ supplementary valuation roll in terms of section 50(4)/78(2)* of the Municipal Property Rates Act, 2004 (Act No. 6 of **2004**).

- a) The registered or other description of the property (for example, erf or stand number) _____
- b) The category in which the property falls (for example, residential property) _____
- c) The physical address of the property _____
- d) The extent of the property (size in square metres) _____
- e) The market value of the property (for example, R50 000) _____
- 9** Name of the owner of the property _____

I request that information pertaining to the above-mentioned entry or omission from the valuation roll/supplementary valuation roll* be substituted or reflected as follows:

- a) The registered or other description of the property (for example, erf or stand number) _____
- b) The category in which the property falls (for example, residential property) _____
- c) The physical address of the property _____
- d) The extent of the property (size in square metres) _____
- e) The market value of the property (for example, R50 000) _____
- f) Name of the owner of the property _____

My objection is based on the following grounds (detailed reasons must be given in support of the objection(s) and an annexure(s) may be used):

Signature of Objector

Date

(To be filled by the Municipal Valuer)

Objection Reference No .: _____

Decision of the Municipal Valuer _____

Name of a Municipal Valuer

Signature

Date

Commencement

6. These regulations take effect on 1 December 2005.

Short title

7. These regulations are called the **Municipal Property Rates Act Regulations for Lodging an Objection(s) in a Prescribed Manner.**

SCHEDULE 10

REGULATIONS ON 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 A VALUATION ROLL OR SUPPLEMENTARY VALUATION ROLL

Definitions

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

"Act" means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

Application of regulations

2. These regulations apply to all municipalities whose rating and valuation is in terms of the Act.

The minimum information to be captured in the form to be used 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 ~~is~~ as follows:

3. (1) (a) Name of the municipality
 - (b) Name of appellant (in the case of the council of a municipality, the official designation of that person should also be provided).
 - (c) Identity Number of the appellant
 - (d) Physical, postal and email address of the appellant
 - (e) Contact details of the appellant (telephone number and fax number)
 - (f) Status of the appellant:
 - i. The owner
 - ii. The authorised representative of the owner (proof of authorization must be attached)
 - ~~iii.~~ Not the owner and not authorized by the owner
 - iv. The Mayor on behalf of the municipal council
 - (g) Information on which the person appeals against with regard to the entry as recorded in or omitted from the property valuation roll/supplementary valuation roll as well as the correct information to replace incorrectly recoded or omitted information.
 - (h) Reasons for making an appeal against the decision of the municipal valuer.
 - (i) Signature of appellant and date
- (2) For office use only
- (a) Appeal reference number to be supplied by Valuation Appeal Board
 - (b) Decision of the Valuation Appeal Board
 - (c) **Name of the chairperson** of the Valuation Appeal Board
 - (d) Signature of the chairperson of the Valuation Appeal Board and date

Notification of the owner of property regarding appeals lodged against matters pertaining to the property

4. The chairperson of the valuation appeal board must in writing inform the ~~owner of property in a case where any other person has lodged an~~ appeal against any matter pertaining to that owner's property.

The following format must be used when a person other than the council of a municipality concerned lodges an appeal to the valuation appeal board against the decision of the municipal valuer pertaining to a specific property in the valuation roll or supplementary valuation roll:

5. (1) The Chairperson
Valuation Appeal Board

Name of a municipality _____

LODGING ~~OF~~ AN APPEAL AGAINST A DECISION OF THE
MUNICIPAL VALUER REGARDING MATTERS PERTAINING TO
A SPECIFIC PROPERTY IN A VALUATION
ROLUSUPPLEMENTARYVALUATION*

* Delete whichever is not applicable

Name of the appellant _____

Identity Number of appellant _____

Physical Address _____

Postal Address _____

Telephone _____ (w) _____ (h) _____ (cell) _____

E-mail: _____ Fax No _____

Status of objector:

The Owner

Not the owner and not authorised by the owner

The authorised representative of the owner**

**Proof of authorization must be attached

I, being an objector who is not satisfied with the decision of the municipal valuer/owner of a property who is affected by such a decision", hereby lodge an appeal to the valuation appeal board in terms of section 54(1)(a) or (b) of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) against the decision of a municipal valuer in respect of the following matter reflected in or omitted from the valuation roll/supplementary valuation roll*:

- a) The registered or other description of the property (for example, erf or stand number) _____
 - b) The category in which the property falls (for example, residential property) _____
 - c) The physical address of the property _____
 - d) The extent of the property (size in square metres) _____
 - e) The market value of the property (for example, R50 000) _____
- 9** Name of the owner of the property _____

I request that for the above-mentioned entry the following be substituted

- a) The registered or other description of the property (for example, erf or stand number) _____
- b) The category in which the property falls (for example, residential property) _____

- c) The physical address of the property _____
d) The extent of the property (size in square metres) _____
e) The market value of the property (for example, R50 000) _____
f) Name of the owner of the property _____

My appeal is based on the following grounds (detailed reasons must be given in support of an appeal(s) and an annexure(s) may be used if necessary) _____

Signature of Appellant

Date

(To be filled by the Valuation Appeal Board)

Appeal Reference No.: _____

Decision of the Valuation Appeal Board _____

Name of the chairperson of the Valuation Appeal Board

Signature of the chairperson of Valuation Appeal Board

Date: _____

The following format must be used when a council of a municipality concerned lodges an appeal to the valuation appeal board against the decision of the municipal valuer pertaining to a specific property in a valuation roll or supplementary valuation board:

(2) The Chairperson

Valuation Appeal Board

Name of a municipality _____

LODGING OF AN APPEAL AGAINST A DECISION OF THE MUNICIPAL VALUER REGARDING MATTERS PERTAINING TO A SPECIFIC PROPERTY IN THE VALUATION ROLL SUPPLEMENTARY VALUATION*

* Delete whichever is not applicable

I _____ in my official capacity as mayor of _____ municipality, which lodged an objection with the municipal manager and which is not satisfied with the decision(s) of the municipal valuer/whose interests are affected by the municipal valuer's decision regarding the objection lodged by others*, hereby lodge an appeal to the Valuation Appeal Board in terms of section **54(1)** of the Local Government: Municipal Property Rates Act, **2004** (Act No.6 of **2004**) against the decision of the municipal valuer in respect of the following matter reflected in or omitted from the valuation roll/supplementary valuation roll*:

- a) The registered or other description of the property (for example, erf or stand number) _____
- b) The category in which the property falls (for example, residential property) _____

- c) The physical address of the property _____
- d) The extent of the property (size in square metres) _____
- e) The market value of the property (for example, R50 000) _____
- f) Name of the owner of the property _____

~~I request that for the above-mentioned entry the following~~ be substituted

- a) The registered or other description of the property (for example, erf or stand number) _____
- b) The category in which the property falls (for example, residential property) _____
- c) The physical address of the property _____
- d) The extent of the property (size in square metres) _____
- e) The market value of the property (for example, R50 000) _____
- 9 Name of the owner of the property _____

My appeal is based on the following grounds (detailed reasons must be given in support of an appeal(s) and an annexure(s) may be used if necessary) _____

Signature of Appellant

Date

(To be filled by the Valuation Appeal Board)

Appeal Reference No: _____

Decision of the Valuation Appeal Board

Name of the chairperson of the Valuation Appeal Board

Signature of the chairperson of Valuation Appeal Board

Date: _____

Commencement

6. These regulations take effect on 1 December 2005.

Short title

7. These regulations are called the Municipal Property Rates Act Regulations on Lodging an Appeal in a Prescribed Manner.

SCHEDULE 11

REGULATIONS ON TRANSITIONAL ARRANGEMENTS PERTAINING TO THE IMPLEMENTATION OF THE ACT

Definitions

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

"Act" means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

Application of regulations

2. (1) Subject to sections 88, 89, 90, 91, 92 and 93 of the Act, these regulations, to an extent that there is no inconsistency between its provisions and those of the repealed Provincial Ordinances, apply to all municipalities whose rating and valuation is in terms of the repealed Provincial Ordinances.

(2) In a case of inconsistency between any provision of these regulations and those of the repealed Provincial Ordinances, the particular provisions of the repealed Provincial Ordinance take precedence.

- 3. Provisions of the Act that must be implemented immediately on the commencement date of the Act by municipalities, which are still rating, based on the repealed Provincial Ordinances are as follows:**
- (a) Section 3(3) and 90:** Any review of the existing rates policy following the commencement date of the Act must take into account the aims of section 3(3) of the Act.
 - (b) Section 4:** Community participation process to be followed before a municipality adopts its rates policy.
 - (c) Section 14:** Promulgation of resolutions for levying rates. A resolution on the levying of rates in a municipality must be promulgated by publishing the resolution in the Provincial Gazette.
 - (d) Section 15:** Granting of exemptions, reductions and rebates by a municipality and what the municipality has to take into account when giving such relief measures.
 - (e) Section 16:** Constitutionally impermissible rates. A municipality may not exercise its power to levy rates on property in a way that would materially and unreasonably prejudice national economic policies; economic activities across its boundaries; or the national mobility of goods, services, capital or labour.
 - (f) Section 17:** Other impermissible rates. Section 17 prohibits rating of certain kinds of properties.

- (i) Sections 17(1)(a) and (h) apply to those municipalities whose property valuation rolls are based on market value of land and buildings.

Section 17(1)(a) deals with the 30% exclusion from rating of public service infrastructure while section 17(1)(h) deals with the R15 000 residential property exclusion from rating.

- (ii) Sections 17(1)(b) and (c)

Section 17(1)(b) deals with exclusion from rating on any part of the seashore while section 17(1)(c) deals with exclusion from rating on any part of the territorial waters of the Republic of South Africa.

- (iii) Sections 17(1)(d), (e), (f), (g) and (i)

Section 17(1)(d) refers to non-rating of islands of which the state is the owner. Section 17(1)(e) refers to non-rating of protected areas. Section 17(1)(f) refers to non-rating of mineral rights. Section 17(1)(g) refers to the exclusion from rating of the land reform beneficiary or his/her heirs. Section 17(1)(i) refers to exclusion from rating of property used primarily for religious worshipping purposes, including an official residence of the officiating office bearer.

- (g) Section 19: Impermissible differentiation of rating of properties within the residential property category, and residential vis-à-vis non-residential properties as well as the ratio between non-residential property and residential property.

- (h) **Section 21 and 91:** Compulsory phasing-in of newly rateable property. Newly rateable property means those property categories in any area in which property rates were not levied by 30 June 2005.
- (i) **Section 22 and 93:** Special rating areas: municipalities which did not have special rating areas prior the commencement date of the Act, should fully comply with section 22 of the Act in establishing special rating areas. Special rating areas that were in existence prior the commencement date of the Act are catered for in section 93 of the Act.
- (j) **Section 26:** Method and time of payment of rates. This section specifies the time duration in which a municipality may recover a rate due by the owner of the property. Payment of rates may be deferred but only in special circumstances.
- (k) **Section 28:** Recovery of rates in arrears from tenants and occupiers. The municipality may recover the rates in arrears from the tenants and occupiers if the owner is not paying rates for his/her property.
- (l) **Section 29:** Recovery of rates from agents of property owners. The municipality may recover the rates in arrears from the agents if the owner is not paying rates for his or her property.
- (m) **Section 41 and 72:** Times and days for entering properties for valuation or appeal or review related inspections.
- (n) **Section 42 and 73:** Access to information from owners, tenants, occupiers and agents of property by valuers of municipalities and

members of valuation appeal board or any other person authorised by them.

- (o) Section **55(2)(b)**: Interest rate to be used to recover from, or repay to, the person liable for payments of rates.-----
- (p) Section **81**: provincial monitoring of the provisions of the Act by MECs responsible for local government.
- (q) Section **88**: Valuation and rating under the repealed Provincial Ordinances

A municipality may continue conducting municipal valuations and property rating in terms of a repealed law (provincial Ordinance), but only in respect of those areas of the municipal jurisdiction where it was previously done.

This section does not allow a municipality to use a repealed law in areas of the municipal jurisdiction where it did not conduct municipal valuations and rating before 2 July 2005. It cannot therefore use this section to bring new areas into the rates net in terms of a repealed law after 2 July 2005.

The only way properties in areas that were not rated before 2 July 2005 can be rated after 2 July 2005 is only through the development and compilation of a comprehensive general valuation roll covering the entire municipal jurisdiction in terms of the Act.

- (r) Section **89**: Use of existing valuation rolls and supplementary valuation rolls

This section of the Act only allows a municipality to continue using a valuation roll and supplementary valuation roll that was actually in force in its area before 2 July 2005.

This section does not provide for the preparation of a new valuation roll or supplementary valuation roll in terms of a repealed law in areas of the municipality that were not covered by a valuation roll and a supplementary valuation roll before 2 July 2005.

Valuation boards and appeal boards established in terms of the repealed Provincial Ordinances remain active for a period of four years from 2 July 2005. After this four year period any outstanding matter with regard to appeals must be referred to the Valuation Appeal Boards established in terms of the Act.

Valuation Appeal Board established in terms of the Act will co-exist with the existing Valuation Boards and Appeal Boards established in terms of the repealed Provincial Ordinances for a four year period from 2 July 2005. .

(s) **Section 92:** Liabilities of body corporates of sectional title schemes

Body corporates of a sectional title scheme are liable for rates to a municipality until a municipality prepares a comprehensive general valuation roll in terms of the Act.

Commencement

4. These regulations take effect on 1 December 2005.

Short title

5. These regulations are called the *Municipal Property Rates Ad Regulations on Transitional Arrangements, 2005.*
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