

General Valuation:

Information with regard to the objections lodged against the market values in the general valuation roll

In terms of Local Government: Municipal Property Rates Act (ACT 6 OF 2004) the municipal valuer must promptly:

- consider objections in accordance with a procedure that may be prescribed;
- decide objections on facts, including the submissions of an objector, and if the objector is not the owner, he must also notify the owner of the property concerned;
- adjust or add to the valuation roll in accordance with any decisions taken.

In executing the above mentioned responsibility, the municipal valuer has committed to finalising his written responses to all the rate payers who have lodged objections against the market values disclosed in the general valuation roll (2013) by the 30th August 2013.

In the instances where the municipal valuer adjusts the valuation of a property in terms of the Act by more than 10 per cent upwards or downwards -

- the municipal valuer must give written reasons to the municipal manager; and
- 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.

Process after the objector receives written response from the municipal valuer:

- 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 of R347.30 must accompany the application.
 - 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.
 - A person who has lodged an objection and who is not satisfied with the decision of the municipal valuer has a right to appeal to the Valuation Appeal Board
 - an appeal must be lodged within 30 days after the date on which the written notice was sent to the objector or,
 - if the objector has requested reasons from the municipal valuer, within 21 days after the day on which the reasons were sent to the objector;

Valuation Appeal Board

The MEC for local government by way of a notice in the *Provincial Gazette* is responsible for the establishment of the Valuation Appeal Board. The process to establish the Valuation Appeal Board for Mangaung Metropolitan Municipality is underway. • 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.



Functions of the Valuation Appeal Board

- 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 and
 - must review decisions of a municipal valuer submitted to it in terms of the Act
 - 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.

Responsibility of the rate payer

In terms of the Municipal Property Rates Act, the lodging of an objection does not defer liability for payment of rates beyond the date determined for payment. Municipal services must be paid on or before the 7th day of every month.

Calculations: Levying of rates (per month)

- **Residential:** Market value less rebate amount of R70, 000 multiply by tariff (0.005457) divide by 12 months;
- **Commercial /Business/Government:** Market value multiply by tariff (0.024836) divide by 12 months;

Temporary arrangements available to rate payers who have objected against the market values in the general valuation:

Payment options

1. The monthly statements are based on the market values as contained in the general valuation(2013), therefore all rate payers are expected to pay as such; or

2. the objector may elect to pay old municipal rates plus additional 10% but he/she remain liable for full rates plus interest depending on the decision of the municipal valuer and Valuation Appeal Board or

3. the objector may elect to pay in terms of his/her proposed market value but he/she remain liable for full rates plus interest depending on the decision of the municipal valuer and Valuation appeal Board or

If the rate payers pay their municipal services in terms of the three (3) payment options mentioned above and there are no other outstanding balances, municipal services shall not be discontinued.

Please note:

Any adjustments or additions made to a valuation roll take effect on the effective date of the valuation roll i.e. from 1st of July 2013.

- If an adjustment in the valuation of a property affects the amount due for rates payable on that property, the municipal manager must-
 - calculate the amount actually paid on the property since the effective date; and the amount payable in terms of the adjustment on the property since the effective date; and recover from, or repay to, the person liable for the payment of the rate the difference determined plus interest at a prescribed rate.

- Where an addition has been made to a valuation roll as envisaged, 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.

