

CHAPTER 1

MUNICIPAL SERVICES

The private client, in most essential and critical circumstances appears to be unfamiliar with their own property related rights and the powerful tool for negotiations and disputes that is offered by means of a fully motivated property valuation analyses.

Our Marketing strategy lies with asset information and valuation services in line with other reputable service providers in the market, enabling us to offer a mass multi-purpose valuation service.

Municipalities

Compilation of Municipal Valuation Rolls for Rates & Taxes purposes as well as the Auditor General Investment Property Portfolio for Municipal Accounting and Auditing Purposes:

- o Municipal Property Rates Act (MPRA)
- o Rates Policy & Category Assistance
- o Objections & Appeals
- o Identifying Property & Deeds Information
- o Municipal Budgeting
- o Municipal Financial Accounting
- o Labelling Property Type & Conditions
- o Asset Registers
- o GRAP 16, 17 & 19
- o Large Database & Resources
- o Skills Transfers & Job Creations
- o Good Standing with the South African Revenue Services (SARS)

RATES GENIE

Our expert consultants and professional valuers can secure better outcomes to our client's property rates and tax Objection & Appeal enquiries...

Our Marketing strategy lies with asset information and valuation services in line with other reputable service providers in the market, enabling us to offer a mass multi-purpose valuation service.

General Consumers

We offer services with reference to:

- o Municipal Valuation Rates & Tax Reviews
- o Objections & Appeals on behalf of Consumers
- o Comprehensive & Motivational Report
- o Portfolio Rates & Tax Management
- o Guaranteed Success
- o National Footprint

Query your Municipal Valuation?

- o Step 1: Is my valuation too high? YES or NO?
- o Step 2: Send our Rates Genie an enquiry for support.
- o Step 3: At a fee of R285 your Rates Genie will review your valuation.
- o Step 4: If review states OVER VALUED, your wish is you Rates Genie's command.
- o Step 5: Command your Rates Genie to OBJECT on your behalf.
- o Step 6: Your Rates Genie will get in contact with you to explain the way forward.

CAMA SYSTEM

UniqueCo Property Valuers have developed their own live online web based CAMA software for Municipal Valuations identifying and reducing rates & tax risks in association with InnovatusIT and TGIS. A web based application to simplify property valuation for our valuable potential clients.

The Computer-assisted Mass Appraisal system (CAMA) is a computer aided analytical procedure used by trained professional valuers to value large number of properties on a mass scale, being a more affordable, faster and fair but acceptable approach.

- o Computer Assisted Mass Appraisal System (CAMAS)
- o Online Web-based Software (Hosted with AFRIHOST)
- o Advanced Valuation Methodologies for Mass Appraisal
- o Deeds Information
- o Geo Information System Information (GIS)
- o 360° Street View Camera Surveillance & Photo Imagery
- o Aerial Photography
- o Market Surveys & Comprehensive Valuation Reports
- o Project Management
- o Online Objections & Appeals
- o Online Supplementary Valuations
- o Trained Staff
- o Qualified Valuers
- o Accredited Financial Service Provider (CPA)
- o Sufficient Indemnity & PI Cover
- o Job Creation
- o Skills Transfers & Workshops

CHAPTER 2

MUNICIPAL PROPERTY RATES ACT GUIDELINE

The Municipal Property Rates Act is a national law that regulates the power of a municipality to value and rate immovable properties located within the boundaries of municipalities. Municipalities derive their power to levy rates from section 229(1) of the Constitution of the Republic of South Africa.

The purpose of the MPRA guideline is:

- o To provide a summary of the key requirements of the MPRA;
- o To provide a summary of the responsibilities of the various role players involved in the MPRA;
- o To provide practical information and guidelines with all the compliance requirements municipalities must adhere to regarding-
 - the levying of rates;
 - the compilation of valuation rolls;
 - the objection and appeals processes; and
 - Provincial and national monitoring actions.

CHAPTER 3

KEY REQUIREMENTS

The private client, in most essential and critical circumstances appears to be unfamiliar with their own property related rights and the powerful tool for negotiations and disputes that is offered by means of a fully motivated property valuation analyses.

The Objectives

The MPRA sets out the following objectives:

- o Regulating the discretionary power of municipalities to impose rates on property;
- o Support development of sustainable local government; and
- o Providing uniform national rules regarding –
 - Rates base;
 - Rating policy;
 - Valuation methods; and
 - Objections and appeals processes.

Levying of Rates

The MPRA mandates the following:

- o A uniform rates base for each category of rateable property.
- o A rate levied on property must be based on the market value of property (willing seller/buyer).
- o Each municipal council must adopt and annually review a rates policy and adopt bylaws to give effect to its implementation and enforcement.

- o Before adopting its rates policy, each municipality must follow a process of community participation in accordance with Chapter 4 of the MSA.
- o A resolution levying rates passed by a municipal council must be published in the Provincial Gazette on an annual basis.

Municipal Rates Policy

The rates policy of a municipality must:

- o Treat persons liable for rates equitably;
- o Determine the criteria to be applied by a municipality if it-
 - Levies different rates for different categories of properties;
 - Exempts or grants rebates or reductions;
 - And increases rates.
- o Provide for appropriate measures to alleviate rates burden on the poor;
- o Take into account effect of rates on public service infrastructure;
- o Take into account effect of rates on registered public benefit organisations; and
- o Allow a municipality to promote local, social and economic development.

Checks & Balances

The MPRA contains the following checks and balances to protect property owners:

- o The Minister with the concurrence of the National Minister of Finance may-
 - Prescribe a ratio between rates levied on residential and non-residential property; and
 - Set an upper limit on the percentage by which rates on property may be increased.

- o The Minister may limit the cent amount in the rand that municipalities impose if the rate on a specific category of property is materially and unreasonably prejudicing any of the matters listed in section 229(2)(a) of the Constitution i.e. national economic policies; economic activities across its boundaries; or the national mobility of goods, services, capital or labour.
- o Any sector of the economy, after consultation with the municipality and organised local government, may request the Minister to evaluate evidence to the effect that a particular cent amount in the rand on any specific category of property materially and unreasonably prejudices any of the matters as listed in section 229(2)(a) of the Constitution.

CHAPTER 4

VALUATION CRITERIA

The basis of valuation is the market value of property. The market value of 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.

Property must be valued in accordance with generally recognised valuation practices, methods and standards, and the provisions of the MPRA.

When valuing property-

- o Physical inspection of the property to be valued is optional;
- o Other valuation techniques may be used such as-
 - Aerial Photography & Street View Imagery
 - Computer assisted mass appraisal systems or techniques;

Valuation Roll

A valuation roll of a municipality –

- o Must list all rateable properties in the municipality; and
- o Is valid for four financial years (but may be extended by one financial year by the MEC in certain specific situations listed in section 32(2) of the MPRA).

Valuation Objections & Appeal Process

In terms of the valuation objection and appeal processes the MPRA stipulates that-

- o Objections must be lodged with the MM of the specific municipality.
- o Objections must be in relation to a specific individual property and not against the valuation roll in general.

- o MM must submit objections to the municipal valuer for consideration and decision.
- o The municipal valuer must in writing notify the objector of the decision and any adjustment made to the valuation roll.
- o An objector who is not satisfied with the decision of the municipal valuer has the right to appeal against any such decision to a valuation appeal board.
- o Valuation appeal boards are established by the MEC for local government.
- o Lodging of an objection does not defer an objector's liability for payment of rates.

Liability for Rates

The MPRA contains the following provisions with regard to the liability for rates:

- (a) Method and time of payment of rates,
 - o A municipality may recover a rate-
 - On a monthly basis or less often;
 - In a single amount annually as may be agreed with the owner of the property; and
 - o Payment of rates may be deferred in special circumstances, for example, where properties have been affected by drought, floods, wild fires and other natural disasters.

- (b) Accounts to be issued
 - o It is the obligation of-
 - A municipality to send out written accounts; and
 - A ratepayer to request an account when a municipality does not provide a written account.

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PROPERTY VALUERS

- (c) Recovery of rates in arrears from tenants, occupiers and/or agents
 - o If a property owner fails to pay rates-
 - A municipality may recover the amount from a tenant, occupier or agent; and
 - The amount to be recovered is limited to the amount of rent due by the tenant or occupier to the owner or the amount received by the agent on behalf of the absent owner less any commission due to the agent.

CHAPTER 5 LEGAL FRAMEWORK

The key pieces of legislation governing property valuations and rates include:

The Constitution of the Republic of South Africa (Act 108 of 1996)

The Constitution sets out the following provisions:

- o Section 155 (6) (a) and (b) obliges provincial government to support municipalities; and promote the development of local government capacity to enable municipalities to perform their functions and manage their own affairs;
- o Section 229 (1) empowers municipalities to impose rates on property; and
- o Section 229 (2) (b) provides for national regulation of municipal power to levy rates.

Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) as amended by Local Government: Laws Amendment Act, No 19 of 2008 and Local Government: Municipal Property Rates Amendment Act, No 19 of 2009, read together with Municipal Property Rates Regulations, 2006 dated 18 October 2006 and Municipal Property Rates Regulations, 2009 dated 27 March 2009

The MPRA regulates the power of a municipality to impose rates on property and sets out the following provisions:

- o Section 2 (1) provides that a municipality may levy a rate on property in its area; and
- o Section 2 (3) provides that a municipality must exercise its powers to levy a rate on property subject to-
 - section 229 and any other applicable provisions of the Constitution;
 - the provisions of the MPRA; and
 - the adopted rates policy of the municipality.
- o Local Government: Municipal Systems Act (Act 32 of 2000)
- o Section 4(1) (c) provides that a municipality has the right to finance the affairs of the municipality by levying rates on property.
- o Local Government: Municipal Finance Management Act (Act 56 of 2003)
- o Section 62(1) (f) (ii) provides that a MM must ensure that the municipality has and implements a rates policy.

CHAPTER 6

KEY ROLE PLAYERS

The key role players and their responsibilities include the following (all sections mentioned in this Chapter refer to the MPRA unless otherwise specified):

National Minister of Cooperative Governance and Traditional Affairs

Minister for Local Government

The MPRA tasks the Minister with the following mandatory responsibilities and discretionary powers:

a) Mandatory responsibilities of the Minister

i) Section 16 of the MPRA

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 national economic policies, economic activities across its boundaries or the national mobility of goods, services, capital or labour, after notifying the Minister of Finance the Minister 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.

ii) Section 84 of the MPRA

Before regulations in terms of section 83 are promulgated, the Minister must consult organized local government on the substance of those regulations and publish the draft regulations in the Government Gazette for public comment.

b) Discretionary powers of the Minister

i) Section 16(5) of MPRA

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 section 16 (1).

ii) Section 17(3) of MPRA

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 17 (1) (h) to reflect inflation.

iii) Section 17(4) of MPRA

The Minister may, by notice in the Gazette, lower the percentage referred to in subsection 17 (1) (a), but only after consultation with relevant Cabinet members responsible for the various aspects of public service infrastructure, organized local government and relevant public service infrastructure entities.

iv) Section 19 of MPRA

The Minister may, with the concurrence of the Minister of Finance prescribe a ratio between the rates on the categories of non-residential property and the rate on residential properties.

v) Section 20(1) of MPRA

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 property categories or a rate on a specific category of properties may be increased or the total revenue derived from rates on all property categories or a rate on a specific category of properties may be increased.

vi) Section 20(3) of MPRA

The Minister may, on written application by a municipality, and on good cause, exempt a municipality from a limit set in terms of section 20 (1).

vii) Section 30(2)(b) of MPRA

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 the municipality, given its financial and administrative capacity.

viii) Section 82(1) of MPRA

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.

ix) Section 83(1) of MPRA

The Minister may make regulations not inconsistent with the MPRA concerning-

- any matter that may be prescribed in terms of the MPRA;
- the preparation, contents, adoption, and enforcement of a municipal rates policy;
- the manner in which rates referred to in Section 21 must be phased in and the criteria that municipalities must take into account;
- the property register;
- the form and contents of any document referred to in the MPRA;
- the valuation and rating of public service infrastructure;
- the procedure that must be followed in connection with valuation appeals to and reviews by an appeal board;
- the matters for which, or circumstances in which, an appeal board may condone non-compliance with a procedural requirement of the MPRA;
- the giving of reasons by an appeal board for its decisions;
- the funding of appeal boards by municipalities;
- inquiries by investigating tribunals to establish alleged misconduct by, or alleged incompetence of, members of appeal boards;

- inquiries by municipalities to establish alleged misconduct by, or alleged incompetence of, municipal valuers or assistant municipal valuers;
- fees payable for information or the issue of documents in terms of the MPRA; and
- any matter which in the opinion of the Minister is necessary for the effective carrying out or furtherance of the objects of the MPRA.

x) Section 83(2) of MPRA

The Minister may by regulation in terms of Section 83 (1) declare a contravention of, or failure to comply with, any specific regulation an offence.

MEC for Local Government

The MPRA tasks the MEC for Local Government with the following mandatory responsibilities and discretionary powers:

(a) Mandatory responsibilities of the MEC

1) Section 56(1) of MPRA

The MEC for local government must, by notice in the Provincial Gazette, establish as many valuation appeal boards in the province as may be necessary, but not less than one in each district municipality and each metropolitan municipality.

2) Section 58(2) of MPRA

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) Section 58(3) of MPRA

The MEC for local government must follow a transparent process complying with any prescribed norms and standards when making appointments to an appeal board.

4) Section 72(3) of MPRA

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.

5) Section 81(1) of MPRA

The MEC for local government in a province must monitor whether municipalities in the province comply with the provisions of the MPRA.

(b) Discretionary powers of the MEC

1) Section 32(2) of MPRA

The MEC for local government in a province may extend the period for which a valuation roll remains valid to five financial years if the Provincial Executive has intervened in the municipality in terms of Section 139 of the Constitution, or on request by a municipality, in other exceptional circumstances which warrant such extension.

2) Section 63(2) of MPRA

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) Section 63(3) of MPRA

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 appointed by the MEC.

4) Section 63(4) of MPRA

The MEC may suspend a member of an appeal board who is under investigation in terms of section 63(3).

5) Section 64(1) of MPRA

The MEC for local government may appoint alternate members of an appeal board.

6) Section 71(1) of MPRA

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.

7) Section 80(1) of MPRA

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 with a provision of the MPRA requiring any act to be done within a specified period or permitting any act to be done only within a specified period.

8) Section 80(2) of MPRA

Non-compliance however with sections 21, 31 or 32 may not be condoned in terms of section 80(1).

9) Section 80(3) of MPRA

The powers conferred on an MEC for local government in terms of section 80 may only be exercised within a framework as may be prescribed.

10) Section 81(2) of MPRA

If a municipality fails to comply with a provision of the MPRA, 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.

Municipality

The MPRA tasks a municipality levying rates on property with the following responsibilities:

1) Section 3(1) of MPRA

The council of a municipality must adopt a rates policy consistent with the provisions of the MPRA.

2) Section 3(2) of MPRA

A rates policy must be tabled with the municipality's annual budget at a municipal council meeting.

3) Section 4(1) of MPRA

The municipality must follow a process of community participation in accordance with Chapter 4 of the Municipal Systems Act before adopting its first rates policy in terms of the MPRA.

4) Section 4(3) of MPRA

The 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) Section 5(1) of MPRA

A municipal council must annually review its rates policy.

6) Section 5(2) of MPRA

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 MFMA.

7) Section 6(1) of MPRA

A municipality must adopt by-laws to give effect to the implementation of its rates policy.

8) Section 12(1) of MPRA

When levying rates a municipality must levy a rate for a financial year.

9) Section 12(2) of MPRA

The levying of rates must form part of a municipality's annual budget process as set out in Chapter 4 of the MFMA and a municipality must annually with the budget process review the amount in the Rand of its current rates in line with its annual budget for the next financial year.

10) Section 14(1) of MPRA

A municipal council must pass a resolution to levy rates.

11) Section 14(2) of MPRA

The municipality must publish a resolution levying rates in the Provincial Gazette.

12) Section 15(3) of MPRA

The MM must annually table to council a list of all exemptions, rebates, reductions and exclusions granted by the municipality during the previous financial year and a statement reflecting the income for the municipality foregone as a result during the previous financial year.

13) Section 15(4) of MPRA

Projections regarding the revenue foregone in terms of section 15(3) for a financial year must be reflected in the municipality's annual budget for that year.

14) Section 19(1)(a) of MPRA

A municipality may not levy-

- different rates on residential properties, except as provided for in sections 11(2), 21 and 89;
- 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;
- rates which unreasonably discriminate between categories of non-residential properties; or

- Additional rates except as provided for in Section 22.

15) Section 23 of MPRA

A municipality must draw up and maintain a register of properties consisting of a Part A and a Part B, and 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 the MPRA relating to the updating and supplementing of valuation rolls.

16) Section 27(1) of MPRA

A municipality must furnish each person liable for the payment of a rate with a written account.

17) Section 30(1) of MPRA

A municipality intending to levy a rate on property must cause a general valuation to be made of all properties in the municipality.

18) Section 33(1) of MPRA

A municipality must, before the date of valuation, designate a person as municipal valuer.

19) Section 33(2) of MPRA

If a municipality decides to secure the services of a person in private practice as its municipal valuer, it must follow an open, competitive and transparent process in accordance with Chapter 11 of the MFMA.

20) Section 33(3) of MPRA

A municipality must issue to the person designated as its municipal valuer an identity card in the prescribed format.

21) Section 49 - 53 of MPRA

The municipality must follow an objection process affording every person the opportunity to object to the valuation of his or her property.

22) Section 54 of MPRA

The municipality must follow an appeals process affording every person who is not satisfied with the decision of the municipal valuer in the

objection process to lodge an appeal.

23) Section 77 of MPRA

A municipality must at least once a year update its valuation roll if section 78 or 79 applies.

24) Section 78 of MPRA

A municipality must whenever necessary, cause a supplementary valuation to be made in respect of any rateable property falling into categories listed in section 78(1).

25) Section 79 of MPRA

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.

Municipal Valuer

Section 34 of the MPRA tasks a municipal valuer with the following functions:

- o The preparation of a valuation roll of all properties in the municipality;
- o The signing and certification of the valuation roll;
- o The submission of the valuation roll to the MM;
- o To consider and decide on objections to a valuation Roll;
- o To attend every meeting of a valuation appeal board hearing appeals against or reviews of decisions of that valuer;
- o The preparation of supplementary valuation rolls;
- o To assist the municipality in the collection of postal addresses of owners; and
- o Generally provides the municipality with administrative support incidental to the valuation roll.

Assistant Municipal Valuer

Section 35 of the MPRA tasks an Assistant Municipal Valuer with the following function:

- o To assist the Municipal Valuer with the performance of any function as set out in paragraph 5.4 above.

Data Collectors

Section 36(1) of the MPRA tasks a Data Collector with the following function:

- o To assist the municipal valuer with the collection of data and other related work.

Valuation Appeal Board

Section 57 of the MPRA tasks a valuation appeal board with the following functions:

- o To hear and decide on appeals against decisions of a municipal valuer concerning objections to a valuation roll; and
- o To review decisions of a municipal valuer where the valuation of a property is adjusted by more than 10% upwards or downwards.

CHAPTER 7

RATES POLICIES

Important factors to be taken into account when drafting or annually reviewing, and if necessary amending a municipality's rates policy:

Equitable treatment of Rate Payers

Section 3(3)(a) of the MPRA stipulates that all ratepayers must be treated in an equitable manner.

Equitable treatment does not necessarily mean equal treatment of ratepayers. The circumstances of each ratepayer or category of ratepayers is to be considered on individual merit and within the limitations set out in Sections 19, 20, 21 and 22 of the MPRA. A municipality may adopt measures to ensure equitable and fair treatment of ratepayers. This may include but is not limited to the following:

- o Establishing a help-desk to attend to all queries raised by ratepayers in relation to their rates accounts;
- o Responding to all queries raised by ratepayers with regard to their rates accounts or the computation thereof within a reasonable period;
- o Ensuring that ratepayers are made aware of any mechanisms, processes and procedures established by the municipality in order to facilitate local community participation; and
- o Ensuring that the municipality takes heed of the provisions of the MPRA, by-laws and the rates policy in the process of rating properties, granting rebates, exemptions, objections, appeals and /or reductions.
- o Any differentiation in levying rates must not constitute unfair

discrimination. Similarly, ratepayers with similar properties must be treated in like manner.

Criteria for differential rates, exemptions, rebates and reductions

Section 3(3)(b) stipulates that a rates policy must determine the criteria to be applied if it –

- o Levies different rates for different categories of properties;
- o 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;
- o 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
- o Increases rates.

Criteria for different rating on different categories of properties may include the following:

- o Use of the property;
- o Permitted use of the property; or
- o Other criteria determined by the municipality.

Criteria for exempting a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate on their properties and for granting 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 may be according to-

- o Indigent status of the owner of a property as determined by the income level of the owner;
- o Limited income of owners of a property who are pensioners or

dependent on social grants;

- o Owners of property situated within an area affected by-
- A disaster within the meaning of the Disaster Management Act, 2002 (Act No.57 of 2002); or
- Any other serious adverse social or economic conditions;
- o Owners of residential properties with a market value below a determined threshold;
- o Owners of agricultural properties who are bona fide farmers; or
- o Other criteria determined by the municipality.

Criteria for Rate increases

Rates increases are annually considered by a municipality during the budget process. Reasons to increase the rates may be due to –

- o The increase in operating costs of rates funded services;
- o Salary and wage increases as agreed at the South African Local Government Bargaining Council;
- o Inflation;
- o The cost of capital;
- o Statutory increases affecting the municipality; and
- o Increases or decreases on operating subsidies received.

Categories of property

Section 3(3)(c) stipulates that a municipality must determine criteria for the determination of categories of properties for the purpose of levying different rates and for the purpose of granting exemptions, rebates and reductions.

- o Categories of rateable property may be determined by a municipality according to, but not limited to the use of property, permitted use of property, or any other criteria.

- o When determining categories of property a municipality may include the categories as listed in Section 8(2) of the MPRA. This list, however, is not exhaustive with respect to categories of properties that municipalities may use for differential rating purposes and the granting of exemptions, rebates and reductions. A municipality may use any of the categories listed in section 8(2) of the MPRA and may add other categories that would make implementation of its rates policy possible. Municipalities could also allow a category for vacant land.

Multi-purpose Properties

Section 3(3)(d) states that a municipality's rates policy must determine how it would categorise properties used for multiple purposes for rating purposes. Based on its circumstances, a municipality must determine the category of a property used for multiple purposes based on the following:

- o The entire property can be categorised in terms of the permitted use;
- o The entire property can be categorised in terms of the dominant use; or
- o The property can be categorised as being used for multiple purposes. If a property falls into this category, the market value of the property must be apportioned, and each portion of the property must be categorised according to its individual use and rated accordingly. If the market value of the property cannot be apportioned to its various use purposes, then such a property must be categorised as one of the two aforementioned categories.
- o Rates on properties used for multiple purposes can be levied in accordance with the permitted or actual use of the property and not necessarily according to its zoning.
- o Examples of properties used for multiple purposes are the following:
 - A block of flats with businesses on the ground floor;
 - A double storey-building with a shop on the ground floor and the residen-

tial quarters on the top floor;

- A residential property with a spaza shop;
- A farm that consists of the residential portion, a farm portion and an unused land, etc.

Exemptions, Rebates & Reductions

Section 3(3)(e) states that a rates policy must identify and provide reasons for exemptions, rebates and reductions.

The following may be taken into consideration for the purpose of granting exemptions, rebates and reductions to categories of owners of property:

- o indigent status of the owner of
- o a property; income of the owner on a property;
- o market value of residential property below a determined threshold;
- o owners of property situated within an area affected by–
- a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
- any other serious adverse social or economic conditions; and owners of agricultural properties who are bona fide farmers.

Section 8(2) of the MPRA is not exhaustive in outlining categories of properties that municipalities may use for the granting of exemptions, rebates and reductions. A municipality may use any of the categories of properties listed in section 8(2) and any of the categories of owners listed in section 15(2) of the MPRA. A municipality may add other categories that would make implementation of its rates policy possible.

Dealing with the Poor

Section 3(3)(f) of the MPRA states that municipalities must take into account the effect of rates on the poor and include appropriate measures to alleviate the rates burden on them. Municipalities should, through their rates policies, target indigents within their own jurisdictions and ensure that they are not overburdened with rates liabilities. Municipalities have to deal with the circumstances of the indigents through relief measures such as exemptions, rebates or reductions. It is important that exemptions, rebates and reductions be well targeted to indigents. This would avoid a situation whereby the wealthy and middle-income people benefit from such relief measures to the detriment of the indigents.

The alleviation of poverty should be addressed by all spheres of government in order for people to enjoy life in dignity. National government has already put a number of initiatives in place to address poverty. These include the offering of state subsidies for building houses, social assistance in the form of grants (such as the old age grant, disability grant, etc.), allocation of the Local Government Equitable Share to municipalities to subsidise the provision of basic services and free basic services, and the Municipal Infrastructure Grant (MIG) to put in place the necessary infrastructure for people to access basic and free basic services. Similarly Section 17(1)(h) of the MPRA also stipulates that a municipality may not levy a rate on the first R 15 000 of the market value of residential property in order to alleviate the rates burden on the poor.

Public Benefit Organisations (PBO's)

In terms of Section 3(3)(g) of the MPRA, a rates policy must take into account the effect of rates on PBO's.

The MPRA Rate Ratio Regulations stipulate that any property owned by PBO's

and used for any specified public benefit activity listed in Item 1, Item 2 and Item 4 of Part 1 of the Ninth Schedule to the Income Tax Act, 58 of 1962, must be rated at 25% of the residential property cent-in-the-rand amount.

Public Service Infrastructure (PSI)

Section 3(3)(h) of the MPRA states that municipalities in developing their rates policies must “take into account the effect of rates on public service infrastructure.” The components of public service infrastructure such as public roads and railway lines are defined in the MPRA. Public service infrastructure plays a strategic role in the economy, sustaining of human life, facilitating trade and investment activities within the domestic economy and positioning of the country in the global economy. For instance Telkom and similar institutions provide a communication network to the community, Eskom provides electricity to the community which is a basic service for the community, the water services providers provide a life sustaining service to the community. Transnet’s railway network and its other infrastructure at harbours and airports, coupled with public roads play a significant role in promoting intra-domestic trade and the competitiveness of South Africa in the global trading system, and influence foreign perceptions about the desirability of South Africa as an investment destination. These have an effect on government’s goal of job creation as the competitiveness of the local economies and the entire South African economy vis-à-vis the international economy may be compromised through excessive rating of public service infrastructure.

When municipalities are exercising their power to rate with regard to public service infrastructure, they must ensure that their rates policies are not a strong inhibitor of public service infrastructure businesses located within their jurisdictions.

The MPRA Rate Ratio Regulations mandate that public service infrastructure property must be rated at 25% of the residential property cent-in-the-rand amount.

Promotion of Local, Social & Economic Development

Section 3(3)(i) states that a rates policy must allow the municipality to promote local, social and economic development.

Municipalities should annually review prevailing rates policies, and if necessary amend its rates policy to ensure that it continues to serve the needs of communities within their municipal jurisdiction area. For example it could be that the prevailing municipal rates policy is a strong inhibitor of attracting businesses due to excessive rating of particular economic sectors such as commercial, industrial and farming.

Although property rates do not influence the level of consumer inflation directly, the cost eventually works its way into the costs of doing business and thus, affecting producer inflation. In order to facilitate planning by economic sectors and households it is important for a municipality to undertake medium to long term planning indicating what projected rates will be charged in line with the provisions of the MFMA.

Municipalities, in exercising their power to levy rates should be responsive to the demands of the South African economy. Municipalities therefore as zones for the location of small businesses must take note of this overall objective and not impose excessive rates that will have a negative impact on the development of SMMEs and export businesses.

The need to promote economic growth requires a balance between the social need of the community and the requirements of economic sector and revenue

needs of a municipality. Local government rates policy should also be based on political, social and economic cohesion and inclusion to better facilitate economic growth and development.

Rating of property will be implemented in a way that supports sustainable local government by providing a stable revenue source within the discretionary control of the municipality and that would support local and social economic development with consideration and compliance with the local economic development strategy of the municipality.

Properties not rated?

Section 3(3)(j) states that a rates policy must 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).

- o A municipality is not obliged to levy rates on the following properties:
- o Properties owned by the municipality;
- o Public Service Infrastructure;
- o Rights registered against immovable property in the name of a person, excluding a mortgage bond registered against the property; or
- o Properties 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;

Agriculture

Section 3(4) of the MPRA states that when a municipality is intending to grant relief measures like exemptions, rebates or reductions on properties used for agricultural purposes, it must take into account-

- o The extent of services provided by the municipality in respect of such properties;

- o The contribution of agriculture to the local economy;
- o The extent to which agriculture assists in meeting the service delivery and development obligations of the municipality; and
- o The contribution of agriculture to the social and economic welfare of farm workers.

In terms of Section 3(4) municipalities are not mandated to grant relief measures on agricultural properties.

Municipalities are, however, mandated in terms of The MPRA Rate Ratio Regulations that the rate on agricultural property as defined in Section 8(2)(d) (i), (e) and (f)(i) of the MPRA must not exceed the prescribed ratio to the rate on residential property. This means that farm properties used for agricultural purposes or not used for any purpose, as well as smallholdings used for agricultural purposes, must be rated at 25% of the residential property cent-in-the-rand amount.

Relief

Section 3(6) stipulates that a municipality may not grant relief in respect of the payment of a rate-

- o 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
- o To the owners of properties on an individual basis.

CHAPTER 8

LEVYING OF RATES

Rates are a Cent amount in the Rand levied on the market value of immovable property, that is, land and buildings, rights of way, easements and servitude.

All property owners are liable for the payment of rates. Therefore, all property owners, including commercial, residential (homes), agriculture, government, etc. are included in the definition of property.

The financial liabilities for property rates are calculated by multiplying the market value of immovable property by the cent-in-the-rand amount that a municipal council has determined.

Property rates are set, collected and used locally. National and Provincial Governments do not have the power to levy rates (Section 229 of the Constitution vests the power with municipalities), nor do they share in the revenue collected. Revenue from property rates is spent by a municipality, where the citizens and voters have a voice in decisions on how the revenue is spent as part of the municipality's Integrated Development Plans (IDP'S) and Budgets. The Cent amount in the Rand is decided by the municipal council taking into account public comments, submissions and inputs on the municipal council's draft or amended rates policy and annual budget that are subjected to the process of community participation in line with Chapter 3 & 4 of the MSA and the MFMA.

MPRA Rate Ratio Regulations between Residential and Non-Residential Categories of Property

The MPRA Rate Ratio Regulations prescribe the following rebates:

- o Agricultural properties receive a rebate of 75% of the rate that a municipality levies on residential property;
- o Public Service Infrastructure properties receive a rebate of 75% of the rate that a municipality levies on residential property; and
- o Public Benefit Organisation properties receive a rebate of 75% of the rate that a municipality levies on residential property.

Levying of Rates on Sectional Title Schemes

In terms of Section 10 of the MPRA, an owner of the sectional title unit is liable for a rate levied by a municipality on such a unit.

Although Section 25(3) of the MPRA states that the body corporate controlling a sectional title scheme may not apportion and collect rates from the owners of the sectional title units in the scheme, this section does not preclude a municipality from taking an initiative of entering into an agreement with a body corporate to collect amounts due for rates on behalf of the municipality.

Common property, although it is one of the value forming attributes of a unit (the other two being exclusive use areas and the unit section) cannot be valued separately when a unit in a sectional title scheme is valued. The market value determined for each sectional title unit must include the value of-

- o Any allocation to that unit of an exclusive use area; and
- An exclusive use area is a part or parts of the common property for the exclusive use by the owner of one or more units, (e.g. garage and small

garden). The body corporate transfers the right to an exclusive use of the common property by way of registration of a notarial deed (legal endorsement on the document in the deeds office) , entered into by the unit owners and the body corporate.

- o Any other interest pertinent to the unit.
- A sectional title unit comprises of a section and the undivided share of the common property (e.g. swimming pool and a garden). A section is a portion of the building, flat, shop or an office, that is owned by a person. The undivided share in a common property is apportioned to that unit in accordance with its participation quota. Participation quota of a unit means the percentage determined by dividing the floor area of the unit by the total floor area of all units in the sectional scheme.

Limitations on the levying of Rates

In terms of Section 17 of the MPRA, municipalities are prohibited from levying rates on-

- o Property belonging to a land reform beneficiary or his/her heirs, (this exclusion lapses ten years from the date on which the title was registered);
- o Any part of the sea-shore as defined in the Sea Shore Act, 21 of 1935;
- o Any part of the territorial waters of the Republic as determined in terms of the Maritime Zones Act, 15 of 1994;
- o Any islands of which the state is the owner, including the Prince Edward Islands referred to in the Prince Edward Islands Act, 43 of 1948;
- o Mineral rights within the meaning of section 1(b) of the MPRA;
- o The first 30% of the market value of public service infrastructure;
- o Property registered in the name of and used primarily as a place of

- worship by a religious community including the official residence occupied by the office-bearer of the religious community who officiates at services at that place of worship; and
- o Parts of a special nature reserve, national park, nature reserve or a national botanical garden which are not developed or used for commercial, business, agricultural or residential purposes.

Identification & quantification of costs and benefits

Section 15 (3) of the MPRA stipulates that the MM must annually table in the council of the municipality, a list of all exemptions, rebates and reductions granted during the previous financial year in terms of Section 15(1) and a statement reflecting the income forgone during the previous financial year by way of such exemptions, rebates and reductions, and exclusions referred to in Section 17(1)(a), (e), (g), (h) and (i) of the MPRA. Projections regarding revenue to be foregone for a financial year due to exemptions, rebates reductions and exclusions must be reflected in the municipality’s budget for that financial year.

CHAPTER 9

ADDITIONAL RATES (SPECIAL RATINGS AREAS)

A municipality may by resolution of its council-

- o determine an area within that municipality as a special rating area;
- o levy an additional rate on property in that area for the purpose of raising funds for improving or upgrading that area; and
- o differentiate between categories of properties when levying an additional rate.

Before determining a special rating area, a municipality must-

- o consult the local community on the following matters-
 - the proposed boundaries of the area; and
 - the proposed improvement or upgrading of the area; and
 - 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.

When a municipality determines a special rating area, the municipality-

- o must determine the boundaries of the area;
- o must indicate how the area is to be improved or upgraded by funds derived from the additional rate;
- o must establish separate accounting and other record-keeping systems regarding-
 - the revenue generated by the additional rate; and
 - the improvement and upgrading of the area; and

- o 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.
- o Special rating areas 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.

CHAPTER 10

COMMUNITY PARTICIPATION

Community Participation in terms of the Municipal Systems Act (MSA)

The key provisions governing community participation include:

1) Section 17 of the MSA

A municipality must establish appropriate mechanisms, processes and procedures to enable the local community to participate in the affairs of the municipality and must for this purpose provide for-

- the receipt, processing and consideration of petitions and complaints lodged by members of the local community;
- notification and public comment procedures, when appropriate;
- public meetings and hearings by the municipal council and other political structures and political office bearers of the municipality, when appropriate;
- consultative sessions with locally recognized community organisations; and
- report-back to the local community.

When establishing mechanisms, processes and procedures the municipality must take into account the special needs of-

- people who cannot read or write;
- people with disabilities;
- women; and

other disadvantaged groups.

2) Section 18 of the MSA

When communicating information a municipality must take into account

language preferences and usage in the municipality and the special needs of people who cannot read or write.

3) Section 20 of the MSA

A municipality may not exclude the public when considering or voting on a draft by-law tabled in the municipal council.

4) Section 21 of the MSA

When anything must be notified by a municipality through the media to the local community, it must be done-

- in the local newspaper or newspapers of its area;
- in a newspaper or newspapers circulating in its area and determined by the municipal council as a newspaper of record; or
- by means of radio broadcasts covering the area of the municipality.

A copy of every notice that must be published in the Provincial Gazette or the media, must be displayed at the Municipal Offices.

When the municipality invites the local community to submit written comments or representations on any matter before the municipal council, it must be stated in the invitation that any person who cannot write may come during office hours to a place where a staff member of the municipality named in the invitation, will assist that person to transcribe that person's comments or representations.

5) Section 21A of the MSA

All documents that must be made public by the municipality must be conveyed to the local community-

- by displaying the documents at the municipality's head and satellite offices and libraries;
- by displaying the documents on the municipality's official website; and
- by notifying the local community, in accordance with Section 21 of the MSA, of the place, including the website address, where detailed particulars

concerning the documents can be obtained.

Community Participation as prescribed in the Municipal Property Rates Act (MPRA)

The MPRA stipulates in four instances where community participation in terms of Chapter 4 of the Municipal Systems Act needs to be complied with. The applicable Sections include-

1) Section 4 of the MPRA

Before a municipality adopts its rates policy it must follow a process of community participation in accordance with Chapter 4 of the MSA.

2) Section 5 of the MPRA

Community participation with respect to amendments to a rates policy must be effected through the municipality's annual budget process in terms of Section 22 and 23 of the MFMA.

Section 22 of the MFMA stipulates that immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must in accordance with Chapter 4 of the MSA make public the annual budget and the draft resolutions (approving the budget of the municipality, and imposing, amongst others, any municipal tax as may be required for the budget year) and invite the local community to submit representations in connection with the budget.

Section 23 of the MFMA stipulates that when the annual budget has been tabled, the municipal council must consider any views of the local community.

3) Section 6 of the MPRA

A municipality must adopt by-laws to give effect to the implementation of its rates policy.

Section 20(2) of the MSA stipulates that a municipality may not exclude the public, including the media when considering or voting on a draft by-law tabled in the municipal council.

4) Section 49(1)(b) of the MPRA

The MM must disseminate the substance of the notice to the local community in terms of Chapter 4 of the MSA, informing the public that a certified valuation roll is open for public inspection and inviting every person who wishes to lodge an objection to do so.

MUNICIPAL VALUATIONS

FAQ's

>> *How often does the Municipalities produce a General Valuation Roll (GV Roll)?*

In terms of the Local Government: Municipal Property Rates Act, Act 6 of 2004 (The Act), a valuation roll takes effect from the start of the financial year following completion of the public inspection period and 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 four financial years. This means that a municipality must produce a GV Roll at least once every four years. Metropolitan Municipalities generally produces a valuation roll once every three years to minimize the impact of value changes on owners.

>> *What is a GV Roll?*

A GV Roll is a document containing the municipal valuations of all the properties within the municipal boundaries. All the properties are valued at market value as at the date of valuation to ensure fairness.

>> *Who produces the values assigned to the properties on the Valuation Roll?*

The municipal valuer is responsible for the production of the roll and he or she is assisted by professional valuers, statistical analysts, data collectors and support staff.

>> *Why does my property need to be valued?*

Property Rates are calculated using the municipal valuation assigned to the property. All properties on the GV Roll are valued at market value as at the date of valuation, which ensures that rates are levied on a fair and equitable basis.

>> *What is the CAMA system?*

The Computer-assisted Mass Appraisal system (CAMA) is a computer aided analytical procedure used by trained professional valuers to value large number of properties on a mass scale, being a more affordable, faster and fair but acceptable approach.

>> *Why was my property not inspected?*

Site inspections of properties are not compulsory in terms of the legislation. Valuations can be performed using comparative and analytical tools, aerial photography and CAMA techniques.

Properties are earmarked for a physical inspection only when the information available on the valuations database for the property is doubtful or where changes have taken place.

>> *Where can I view my valuation?*

The municipality will load the GV on their website. Have it available at their accounting department or else advertise where the GV can be viewed.

>> *How are sectional title properties valued?*

The Act changed the way in which sectional title properties are rated: registered sectional title sections (such as flats, apartments or offices) are valued and rated individually. Formerly, the municipality would serve one rates bill on

the Body Corporate or Sectional Title Scheme, which would then recover the costs through levies. Body Corporate or Sectional Title Scheme managers still require owners to pay levies, but these no longer include municipal rates.

>> *What if I disagree with the municipal valuation of my property?*

All property owners are afforded an opportunity to object if they disagree with their municipal valuations. These objections must be submitted during the official objection period. Unfortunately, objections will not be accepted after the close of the official objection period.

UNIQUECO PROPERTY VALUERS offers to take over this responsibility on behalf of the property owner/objector at an affordable charge. Contact our RATES GENIE.

>> *What constitutes an objection?*

During an official objection period you may object to any information displayed on a valuation roll, as long as you are able to support your objection. It is up to you, the objector, to prove that the market value assessment is wrong. Comparing the valuation to neighbouring valuations on the valuation roll does not imply that the valuation is wrong, and cannot be used as a motivation for an objection.

If your objection is that the property owner's name or address is incorrect, this objection will be dealt with immediately. If your objection is that your property has been omitted from the valuation roll, an objection form must be completed and submitted. Once received, the Valuation Office will investigate the reason for the omission and lodge the objection against the omitted property.

Dissatisfaction with the amount of rates payable does not constitute an objection.

The Municipality will not consider the following types of objections:

- Incomplete objection forms
- Multiple objections per objection form
- Objections completed in bad faith
- Frivolous objections to unrelated issues
- Objections not submitted on the official objection form
- Late objections

>> *How do I lodge an objection?*

Objections must be lodged on the prescribed objection form during the prescribed period.

UNIQUECO PROPERTY VALUERS offers to take over this responsibility on behalf of the property owner/objector at an affordable charge. Contact our RATES GENIE.

>> *What do I do if I can't find my property on the valuation roll?*

If you are unable to find your property on the Valuation Roll, then your property may not have been valued for one of the following reasons:

- The property is not yet registered in the deeds office
- The property was erroneously omitted

In both these instances your property will be included for valuation in a Supplementary Valuation Roll.

>> *What if the address on my valuation notice or on the roll is missing or incorrect? Does this mean that the incorrect property has been valued?*

The address of the property is not used for the purposes of identifying

properties for valuation purposes. The legal description (how the property is recorded in the Deeds Office), usually the erf number, is used to accurately determine the location of a property.

>> *How do I know my objection has been recorded on the valuations database?*

An official acknowledgement notice will be issued for every objection received during the official objection period. Only the official acknowledgement notice will be recognised by the valuation office, and should be used in future when querying an objection. (This is a valuable document and must be kept as it may be required as proof of the objection in the future.)

>> *What happens after I have lodged my objection?*

The objection will be issued to a valuer/administrative officer depending on the type of objection that was submitted. The municipal valuer will assess the objection and provide a decision, which will be submitted to the Revenue Department so the account can be adjusted. The objection decision may result in a decrease or increase to the original valuation. You will be notified in writing of this decision.

>> *What happens if I am not happy with the decision?*

You are entitled to appeal against the objection decision of the municipal valuer if you believe you have good grounds on which to base such an appeal. The appeal will be heard by an independent appeal board. Information on how to lodge an appeal will be included in the objection decision notice to be posted.

>> ***When will I start paying rates calculated on the new valuation?***

The rates accounts based on the GV values will be posted as from 1 July of each financial year.

>> ***How much will I pay with the new valuation?***

Property rates are calculated using the valuations of properties as they appear on the valuation roll. Property rates based on the GV valuations will be billed from 1 July each year financial year.

The rate in the rand is announced each year in the Rates Policy subject to annual municipal budgets and available at the applicable municipality or their website.

>> ***Do I still need to pay the new rates, if I do not agree with the value and my objection is still unresolved?***

While your objection is unresolved, the Municipality will allow you to pay rates based on your previous valuation. The valuation office will ensure that until your objection has been resolved, you do not receive letters of demand for the unpaid amount. Once your objection has been resolved, any amount owing will be debited or credited to your account. Please be aware that should the value not be reduced, or if it is increased, the arrears will be due and payable immediately - interest will be payable on amounts in arrears.

If you are in financial difficulty you must approach the Revenue department at one of the walk-in centers to make a payment arrangement.

If you are a pensioner or are indigent you need to apply for a rebate.

>> *What is a Supplementary Valuation Roll (SVR)?*

The current valuation roll for the City must be updated at least once a year. This update can only be done via a Supplementary Valuation Roll (SVR). Only a subset of the properties in the municipality is valued in a SVR.

>> *How are properties selected to be valued in a SVR?*

The subset of properties is selected in terms of section 78 of the Local Government: Municipal Property Rates Act, Act 6 of 2004, and would include properties:

- that were incorrectly omitted from the valuation roll
- that have been included into the municipality after the last general valuation
- that have been subdivided or consolidated after the last general valuation
- that have undergone a substantial increase or decrease in market value since the last general valuation
- that were valued substantially incorrectly in the last general valuation
- that must be revalued for any other exceptional reason
- where the category has changed

The effective dates for properties valued in a Supplementary Valuation Roll (SVR) will be indicated on the notices to be posted to property owners, and may differ from property to property - depending on the reason that the property was valued in the SVR.

>> *When did the amendments to the Act come into effect?*

The amendments came into effect on 1 July 2015.

>> *How do the amendments to the Act affect the production of Supplementary Valuation Rolls?*

The biggest change due to the amendments to the Act relate to the frequency with which municipalities must produce Supplementary Valuations (SVs).

Whereas before, SVs had to be produced at least once a year, the amendments require that an SV is produced as soon as a property has undergone a change.

A change is defined as:

- when properties are incorrectly omitted from the valuation roll
- when properties are included into the municipality after the last general valuation
- when properties are subdivided or consolidated
- when properties undergo a substantial increase or decrease in market value (e.g. as result of a building plan, demolition, etc.)
- when properties were valued substantially incorrectly in the last general valuation
- when properties must be revalued for any other exceptional reason
- when the categories of the properties are changed
- In terms of the amended legislation, a municipality must:
 - ensure that all properties that have undergone changes are valued immediately
 - send a notice to the owner regarding the new value, immediately after the property is valued
 - advise the Revenue Department of the new value so that the rates accounts can be updated
 - afford the owner a 30-day opportunity to request for a review if they disagree with the new value
 - inform the owner of the valuer's decision regarding the review request
 - publish all the valuation changes on a SV roll at least once a year

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- send a notice to the owner to advise them of their right to object to any value appearing on the SV roll
- advise the owner of the objection decision, and their right to appeal if they disagree with the objection decision