



01/11/2023

GENERAL VALUATION ROLL 2024 – 2029

The Polokwane Municipality has commenced with the compilation of a General Valuation Roll (GV) of all properties in order to update the valuation roll. The implementation of the General Valuation Roll of all the properties in the jurisdiction of the municipality is in compliance with the Local Government: Municipal Property Rates Act no 6 of 2004 as amended (Hereafter referred as "MPRA"), which requires that a valuation roll of all properties be compiled every five years.

Market Value:

- Is the amount a property would have realised if sold on date of valuation on the date of valuation in the open market by a willing seller to a willing buyer. (Sec 46 of MPRA).

Date of valuation:

This is the date upon which the market value of your property is assessed. (Sec 31 of MPRA)

The date of implementation:

This is the date on which the municipality will implement their valuation roll. (Sec 32 of MPRA).

GENERAL VALUATION ROLL PROCESS 2024 – 2029

Polokwane Municipality will be compiling a new General Valuation Roll which is going to be implemented from 1st July 2024 and valid for five years ending 30th June 2029.

MUNICIPALITY'S RIGHT OF ACCESS TO PREMISES

The occupier of premises in a municipality must give an authorised representative of the municipality or of a service provider access at all reasonable hours to the premises. Subject to any legislation that restricts or prohibits entry to any specific property, the valuer of a municipality, assistant municipal valuer, data-collector or other person authorised by the municipal valuer in writing, may between 07:30 and 19:00 on any

day except a Sunday or public holiday, enter any property in the municipality that must be valued in terms of this Act; and inspect that property for the purpose of the valuation.

When entering any property in terms of subsection (l), a municipal valuer, assistant municipal valuer, data-collector or other person authorised in terms of that subsection must, on demand by a person on that property, produce his or her identity card.

FAQ

What is a General Valuation Roll?

A GV is a legal document that consists of property information of all rateable properties within the boundaries of a municipality. It is determined and produced every five years by Polokwane Municipality as stipulated within the Municipal Property Rates Act 6 of 2004 as amended (MPRA).

What is the purpose of a General Valuation Roll?

The General Valuation Roll assigns a value to all properties in a municipality with the objective of generating rates on an equitable basis.

Why a new Valuation Roll?

The previous GV for Polokwane Municipality was implemented with effect from 1 July 2019, and by law the Municipality needs to review its GV every five years. The general valuation is tied to a specific date for the entire period of the valuation roll and must be at most one year from the date of implementation. This is referred to as Date of Valuation, at which all property values are “pegged” or “fixed” and will be 3rd July 2023. The values must reflect the market value of the properties in accordance with the market conditions which applied at that date.

When can I inspect the GV?

The Municipality will publish the Valuation Roll and open it for inspection at the municipal offices and on its website (within 21 days) by a date to be confirmed. All property owners will be notified of their new values in writing. The roll will be made available for public inspection for a period of no less than 30 days, when property owners can exercise their rights, in terms of section 50 of the MPRA and object to their values or any other property value that is deemed to be incorrect. Objections can only be lodged against a specific individual property and not against the valuation roll.

How does the Municipality Value your property?

The purpose of the valuation project is to determine a market value of all properties. There are several types of properties in the municipality – residential, sectional title, non-residential and agricultural. Each is valued on different basis, although they all relate to the market value. For example, residential properties (including sectional titles) is valued on a comparable sales method. Most commercial property (including retail, offices, warehousing) are valued on an income basis, while institutional properties such as schools, hospitals and clinics are valued on a cost basis.

When valuing the properties, the Municipal Valuer establishes the market conditions, and this is based on recent sales and market information activity in the various areas. Therefore, this will take into consideration areas where values have declined, increased or remained stagnant due to the current state of the economy as on the Valuation date.

What do I do if I disagree with my property valuation?

Legislation makes ample provision for any person to object to an entry in a General Valuation roll, provided that such objection takes place in the prescribed manner and within the prescribed objection period. An objection will be considered by the Municipal Valuer and a Valuation Appeal Board, should a property owner wish to appeal against the findings of the former. Each new valuation roll must be advertised in a prescribed manner, and such roll must be made available to the public for inspection and objection.

Once the inspection period has closed no more objections will be accepted. Specific details on the objection dates and venues will be advised in the individual notices to owners regarding their property valuations (sect 49 notices).

What can't I object to?

Legislation allows you to object to any entry or omission from the General Valuation Roll but not the roll in totality. A property owner can also not object to the rates that they are paying or are due to pay.

Do I need a Lawyer to represent me at the Appeal Board?

The Appeal Board is not a court of law, and you do not need to bring a lawyer, unless you wish to do so. You may also bring any other expert to assist you during your appeal hearing. However, this will be for your own account.

How long will an objection take to be resolved?

The number of objections received will have an effect on the process period. The Municipal Valuer will review the objections taking into consideration the information that was provided on the objection form. The outcome of the Municipal Valuer's decisions will be mailed to objectors in phases as per completion. It is therefore important to substantiate your objection to avoid delay.

To what extent is the Municipal decision final?

Section 52(2) of the MPRA states that if the Municipal Valuer changes the value of a property that was objected to by more than 10% upwards or downwards the Appeal Board must review the objection, confirm, amend or revoke the decision of the Municipal Valuer.

I have objected to the new value of my property. Must I continue to pay my rates even though I think I am paying too much?

The MPRA Section 50 (6) states: "The lodging of an objection does not defer the liability for payment of rates beyond the date determined for payment". Therefore, the account must still be paid until the objection process has been finalised.

The MPRA Section 55 (2) states: "If an adjustment in the valuation of a property affects the amount due for rates payable on that property, the municipal manager must:

1. 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
2. recover from, or repay to, the person liable for the payment of the rate the difference
3. plus, interest at a prescribed rate.

What happens to properties that are built after the compilation of the general valuation roll?

The Municipality is compelled by legislation to reflect all changes to properties in a Supplementary Valuation Roll.

What can I do when I missed the time frame?

Take note of Section 78 of the MPRA where one can still apply for a review at a cost to the applicant as per approved tariffs.

website: www.polokwane.gov.za |

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