

## Valuation Roll Process

(as per the Municipal Property Rates Act of 2004)

1. A new Valuation Roll (VR) must be prepared and implemented every FOUR years.
2. The MEC for Co-operative Government and Traditional Affairs may allow ONE extension of one year on application by a municipality. *(This was done in 2013 by ELM)*
3. A Supplementary Valuation Roll (SVR) must be prepared and implemented EVERY year.
4. The VR must be prepared by a qualified Valuer and submitted to the municipal manager for approval.
5. Once approved, the municipal manager must advertise on all municipal noticeboards, its website and for two consecutive weeks in a local media that the VR is available for inspection and will be for a period of not less than 30 days. The notice must also state that objections may be lodged on a prescribed form (and where this is available) for a period of not less than 30 days. *(NB. ELM has determined this period to be 60 days in terms of the current VR process and the final date for lodging objections is 31 August 2014. AFTER THIS DATE NO OBJECTIONS WILL BE ACCEPTED AND THE VALUATION ROLL WILL REMAIN IN EFFECT FOR THE NEXT FOUR YEARS).* Such a notice must also be published in the Provincial Government Gazette.
6. The municipal manager must send a written notice by mail to all persons on the VR advising the valuation placed on their property by the Valuer.
7. *Although not a specific section of the Act, ELM have decided that objections may be handed in at any ELM office where it will be recorded in a special register before being sent to the municipal manager's office. It is suggested that ELM residents/owners etc. prepare their objection in duplicate and have the copy date-stamped by the person receiving it at the ELM office and also that the registration number be recorded thereon.*
8. Upon expiry of the 60 day period, the municipal manager must send all objections to the official Valuer who will assess these and respond to the objector in writing with the result of the objection.
9. Should the objection be rejected by the Valuer, there is a process whereby the matter can go to a special Appeals Board for final adjudication.

Disclaimer : although the content of this document is believed to be correct at the time of preparation, no liability can be accepted by EGGF or any member of its constituent organisations should there be any error. Before taking any action, persons are recommended to refer directly to the MPRA and Its amendments or take legal advice.