

Comparison GV2019 SV 7 and GV Roll 2024

Area	GV 2019	GV2024	Difference	% Change
Alexandria	R934,155,962	R1,075,973,040	R141,817,078	15.18
Bathurst	R1,919,525,687	R2,145,067,687	R225,542,000	11.75
Boesmanskloof	R954,790,244	R1,318,662,538	R363,872,294	38.11
Boknesstrand	R553,088,292	R874,484,042	R321,395,750	58.11
Cannon Rocks	R478,232,062	R737,409,053	R259,176,991	54.19
Kasouga	R223,400,003	R317,231,000	R93,830,997	42.00
Kenton-On-Sea	R2,653,504,044	R3,782,521,086	R1,129,017,042	42.55
Marselle	R119,855,003	R236,378,000	R116,522,997	97.22
Nkwenkwezi	R253,104,117	R406,096,000	R152,991,883	60.45
Port Alfred	R5,433,367,651	R6,746,697,235	R1,313,329,584	24.17
Seafield	R628,240,883	R771,648,877	R143,407,994	22.83

The NRF wrote to the Ndlambe municipality requesting clarification in respect of the new Valuation Roll as follows:

“There have been some surprising valuations in the new Daft GV Roll for 2024. I was under the impression increases of more than 15% have to be investigated. I want to write a letter to the Ndlambe LM objecting in principal to the proposed new valuation roll and requesting a meeting with the CFO and Diane May.”

And the Ndlambe Municipality’s response to the above letter:

“Herewith I believe you are referring to section 52 of the MPRA see extract below

Compulsory review of decisions of municipal valuer

52. (1) If a municipal valuer adjusts the valuation of a property in terms of section 51

(a) the municipal valuer must give written reasons to the municipal manager; and

(b) the municipal manager must promptly submit to the relevant valuation appeal 5

board the municipal valuer’s decision, the reasons for the decision and all

relevant documentation, for review.

(c) by more than 10 per cent upwards or downwards-

(2) An appeal board must -

(a) review any such decision; and

(b) either confirm, amend or revoke the decision. 10

(3) If the appeal board amends or revokes the decision, the chairperson of the appeal

board and the valuer of the municipality must ensure that the valuation roll is adjusted

in accordance with the decisions taken by the appeal board

The review process relates to valuation increases and decreases of properties above 10% of a particular GV and all the SV’s following the GV.

Each GV is its own process therefore the 2019 and 2024 GV's are not linked as each GV relates to Market Values of properties relating to the date of valuation of that Valuation roll period. The current 5 year General Valuation roll for the period 1 July 2024 to 30 June 2029 relates to sales in the area around the date of valuation 1 July 2023 where the 2019-2024 General valuation roll related to sales around date of valuation 1 September 2018.

See section 31 as extract from the MPRA

Date of valuation

31. (1) *For the purposes of a general valuation, a municipality must determine a date that may not be more than 12 months before the start of the financial year in which the 25 valuation roll is to be first implemented.*

(2) *The general valuation must reflect the market value of properties determined in accordance with-*

(a) *market conditions which applied as at the date of valuation; and*

(b) *any other applicable provisions of this Act. 30*

Further the MPRA makes provision through the objection and appeal process for any queries on valuations in a General valuation roll. See below section 50 of the MPRA and in particular section 50(2) relating to objections being towards an individual property and not the valuation roll as a whole.

Inspection of, and objections to, valuation rolls 30

50. (1) *Any person may, within the period stated in the notice referred to in section 49*

(1) (a)--

(a) *inspect the roll during office hours;*

(b) *on payment of a reasonable fee, request the municipality during office hours to make extracts from the roll; and*

(c) *lodge an objection with the municipal manager against any matter reflected in, or omitted from, the roll*

(2) *An objection in terms of subsection (1)(c) must be in relation to a specific individual property and not against the*

valuation roll as such.

(3) *A municipal manager must assist an objector to lodge an objection if that objector is unable to read or write. 40*

(4) *A municipal council may also lodge an objection with the municipal manager concerned against any matter reflected in,*

or omitted from, the roll. The municipal manager must inform the council of any matter reflected in, or omitted from, the roll

that affects the interests of the municipality. 45

(5) *A municipal manager must, within 14 days after the end of the period stated in the notice referred to in section 49 (1) (a),*

submit all objections to the municipal valuer, who must promptly decide and dispose of the objections in terms of section 51.

(6) The lodging of an objection does not defer liability for payment of rates beyond the date determined for payment. 50

We appreciate any inputs on the General Valuation roll, but can the above procedure kindly be followed.

We can meet for any further clarity or discussions in this regard, but kindly note the CFO is out of office on Monday and Tuesday, on Wednesday we are already fully booked with meetings it would therefor mean we can meet on Thursday or Friday which I will confirm ones spoken to the CFO on Wednesday.“