

# Property valuations: Inspection and objection to new rates

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As the old adage says everything goes up except one's salary. This no doubt applies to one's property valuation. The question that arises is what can you do if you wish to object to the valuation ascribed by the Municipality to your property.



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Section 229 of the Constitution of the Republic 1996 empowers a Municipality to impose rates on properties and surcharges on fees for services provided by or on behalf of the Municipality.

Section 2 of the Local Government: Municipal Property Rates Act No. 6 of 2004 (the Rates Act) empowers a local Municipality to levy a rate on properties in its area.

The Municipality however does not have an unfettered discretion as to the value it ascribes to a property.

In terms of Section 45(1) of the Rates Act *“Properties must be valued in accordance with generally recognised valuation practices, methods and standards ...”*

Municipalities publish a municipal roll every four years. The most recent City of Johannesburg roll was published on 15 February 2023.

The published roll is open for public inspection online at <https://objections.joburg.org.za> or you can inspect the roll at a City of Johannesburg walk-in centre.

We recommend that one should inspect the roll as one has a limited period of time ie. until 31 March 2023, to object to the roll should one wish to do so. It is important that one objects prior to the closure of the official objection period, 31 March 2023. Section 78 of the Rates Act provides for a procedure should you fail to object within the time periods specified in terms of which one can lodge a query to the valuation directorate in terms of which you request them to re-visit your property valuation. It is however advisable that you object within the prescribed period, namely prior to 31 March 2023.

The objection must include your reasons for the objection together with any evidence in support thereof. On the lodgement of your objection, you will receive a confirmation letter containing an objection number.

The municipal valuator will consider the objection and either make an adjustment to the valuation roll, alternatively, dismiss the objection. If the municipal valuator adjusts the value by more than 10% the objection will automatically be submitted to the Valuation Appeal Board for a compulsory review. The municipal valuator will advise one in writing as to what the valuator’s decision is. The objector is entitled to request written reasons for the valuator’s decision within 30 days of the decision. The valuator has 30 days to provide written reasons. One then has 21 days thereafter to appeal the valuator’s decision should one be unhappy with that decision.

Appeals must be lodged in the prescribed manner with the Municipal Manager who is obliged to refer the appeal to the Chairperson of the Appeals Board within 14 days after receiving the Appeal.

The Chairman of the Appeals Board will convene a meeting of the Appeals Board within 60 days after the Appeal has been forwarded to the Chairperson. The Chairman of the Appeals Board will inform all parties concerned of the date and venue where the appeal hearing will take place. The Appeals Board decision will be published.

If you have any queries in regard to the process of objecting to the valuation and/or require assistance with appealing a decision of the municipal valuator you are welcome to contact us and we will assist you with the process.

## ABOUT THE AUTHOR

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