

BASIS OF SUPPLEMENTARY VALUATION ROLL IN TERMS OF THE MUNICIPAL PROPERTY RATES ACT (ACT 6 OF 2004)

578. Supplementary valuations

- (1) A municipality must, whenever necessary, cause a supplementary valuation to be made in respect of any rateable property—
 - (a) incorrectly omitted from the valuation roll;
 - (b) included in a municipality after the last general valuation;
 - (c) subdivided or consolidated after the last general valuation;
 - (d) of which the market value has substantially increased or decreased for any reason after the last general valuation;
 - (e) substantially incorrectly valued during the last general valuation; or
 - (f) that must be revalued for any other exceptional reason.
 - (g) of which there is a change in the Rates Category
 - (h) the value of which was incorrectly recorded in the valuation roll as a result of a clerical or typing error

- (2) For the purposes of subsection (1), the provisions of Part 2 of Chapter 4 and Chapters 5, 6 and 7, read with the necessary changes as the context may require, are applicable, except that—
 - (a) a municipal valuer who prepared the valuation roll may be designated for the preparation and completion of the supplementary valuation roll; and
 - (b) the supplementary valuation roll takes effect on the first day of the month following the completion of the public inspection period required for the supplementary valuation roll in terms of section 49 (as read with this section), and remains valid for the duration of the municipality's current valuation roll.

- (3) Supplementary valuations must reflect the market value of properties determined in accordance with—
 - (a) market conditions that applied as at the date of valuation determined for purposes of the municipality's last general valuation; and
 - (b) any other applicable provisions of this Act.

- (4) Rates on a property based on the valuation of that property in a supplementary valuation roll become payable with effect from—
 - (a) the effective date of the supplementary roll, the first day of the month following the posting of the notice contemplated in subsection (5), in the case of a property referred to in subsection (1)(a) (e) or (f);
 - (aA) the first day of the month following the posting of the notice contemplated in subsection (5) in the case of property referred to in subsection (1)(a), (e), (f) or (h): Provided that in the case of a decrease in value in respect of a property referred to in subsection (1)(e), the rates become payable on the date the property was 35 incorrectly valued or the clerical or typing error was made;"; and
 - (b) the date on which the property was included in the municipality, in the case of a property referred to in subsection (1)(h);
 - (c) the date on which the subdivision or consolidation of the property was registered in the Deeds Office in the case of a property referred to in subsection (1)(c); or

- (d) the date on which the event referred to in subsection (1) (d) has occurred.
- (5) (a) A municipal valuer must on completion of the supplementary valuation contemplated in subsection (1)(a) to (g), and following a correction contemplated in subsection (1)(h), serve the results of the supplementary valuations or corrections contemplated in subsections (1)(g) and (h), by ordinary mail, or if appropriate, in accordance with section 115 of the Municipal Systems Act, on every owner of property who has been affected by a supplementary valuation contemplated in subsection (1)(a) to (g) and a correction contemplated in subsection 45 (1)(h), a notice reflecting the supplementary valuation or correction of the property, as well as the particulars listed in section 48(2);
- (b) The notice referred to in paragraph (a) must inform the property owner that he or she may lodge a request for review with the municipal manager in writing, within 30 days after the posting of the notice in respect of any matter reflected in the supplementary valuation.
- (c) The municipal valuer may adjust the valuation on consideration of the request for review contemplated in paragraph (b).
- (6) The municipality must, at least once a year, compile and publish a supplementary valuation roll of all properties on which a supplementary valuation, as contemplated in subsection (1) was made, including review decisions referred to in subsection (5)(b), and make it public and available for inspection in the manner provided for in section 49.

S79. Amendment of valuation rolls

- (1) 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.