the dplg

Department:
Provincial and Local Government
REPUBLIC OF SOUTH AFRICA

MUNICIPAL PROPERTY RATES ACT

STEP-BY-STEP GUIDE ON VALUATION AND RATING

Time Schedule for handling the first General Valuation (GV) in terms of the Municipal Property Rates Act to implement valuation roll on 1 July Year 3

TIME SCHEDULE FOR HANDLING THE FIRST GENERAL VALUATION IN TERMS OF THE MUNICIPAL PROPERTY RATES ACT EXPLAINED IN DETAILS

In terms of the Municipal Property Rates Act, municipalities have a maximum of 4 years from 2 July 2005, in which to come up with a valuation roll. The Time Schedule below provides a 3-year period for a municipality to commence and complete processes around valuation and rating policy. Year 3 refers to the year in which the valuation roll in terms of the Act is implemented. For example, if municipality x intends to implement the valuation roll on 1 July 2008, then its Year 1,2 and 3, will be 2006, 2007 and 2008 respectively. By 1 July 2009, all municipalities must implement valuation rolls in terms of the Act.

Date	Action
6 April Year 1	**Council determines 2 July year 2 as a date of general valuation** • Sec 31 of the Act
12 April Year 1	**Invite tenders for private valuers** • Sec 33(2) of the Act, if municipality has no internal capacity
5 July Year 1	**Finalisation of the appointment of private valuers by the municipality**
10 July Year 1	**Development of the draft rates policy in terms of the Act** • Sec 3 of the Act * It is recommended that 2 months be provided for the development of the draft rates policy process.
10 Sept Year 1	**Tabling of the draft rates policy in the council**

Date	Action
20 Sept Year 1	**Advertise the completed draft rates policy which has been approved by the Council for 60 days for public comment** • Sec 4 of the Act. * It is recommended that for a draft rates policy done in terms of the Act, an allowance of 60 days be provided for public comment
20 Nov Year 1	**Last day for public comments on draft rates policy**
10 Jan Year 2	**Council approves the rates policy taking into account public comments** • Sec 4(3) of the Act
20 Jan Year 2	**Commencement of general valuation** • If there are many newly rateable properties more time may be required to complete general valuation. * For the purposes of this time schedule, 12 months has been used.
1 Feb Year 3	**Submission of the certified valuation roll to the municipal manager of a municipality by the valuer of the municipality** • Sec 49 of the Act * Municipalities must ensure that property categories reflected in the rates policy in terms of section 3 of the Act and in the valuation roll in terms of section 48(2) of the Act are the same.

Date	Action
21 Feb Year 3	**Publishing of a public notice calling for inspection of and lodging of objections to the valuation roll** • Sec 49 of the Act * It is recommended that the inspection of the property valuation roll and lodging of objections be done simultaneously, and 60 days be provided for this process (From 21 Feb year 3 to 21 April year 3)
1 April Year 3	**Draft budget is tabled at a council meeting** • Sect 16 of Municipal Finance Management Act, 2003 (Act No. 56 of 2003)
6 April Year 3	**Advertise the draft by-laws approved by Council for public comment to give effect to the rates policy**
21 April Year 3	**Last day for inspection of and lodging of objections to the valuation roll**
20 May Year 3	**Council adopts by-laws taking into account public comment to give effect to the rates policy** • Sec 6 of the Act
1 Jul Year 3	**Valuation roll and rates policy together with the municipal budget takes effect** • Sections 3 and 32 of the Act

Notes

Notes

Notes

Correspondence:
The Director-General
Attention: Communication Directorate
Tel: +27 12 334 0600
Fax: +27 12 334 0813
Website: www.dplg.gov.za
E-mail: mpra@dplg.gov.za
ISBN: 0-9585020-1-3

Your partner in service delivery and development