

The City of Ekurhuleni's 2025 General Valuation Roll

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INTRODUCTION

The City of Ekurhuleni Metropolitan Municipality's ("EMM") 2025 General Valuation Roll ("the 2025 GV Roll") is advertised as being open for public inspection and comment from 19 February 2025. It will remain open for inspection and objection until 25 June 2025.

VERY NB: It is the responsibility of every property owner to check the municipal property valuation and categorisation ascribed to their respective properties and if the valuation is not in line with market value, or the categorisation is inappropriate, to submit an objection before the closure of the objection period.

WHERE CAN I FIND THE ROLL?

To find the roll you need to go to the City's website: <https://publicportal.evaluations.co.za/emm/Secure/Search.aspx>

WHAT HAPPENS IF YOU DON'T CHECK THE ROLL?

Failure to do this will result in the value and categorisation ascribed to your property potentially pertaining for the balance of the duration of 2025 General Valuation Roll (which will end on 30 June 2029 or potentially 30 June 2030).

WHAT ARE MY VALUATION AND CATEGORISATION FOR MY PROPERTY?

Every property is supposed to have a municipal valuation ascribed to it by the municipal valuer. You should see a value, represented in Rands, near the top of your statement. It can sometimes be quite difficult to find as it is typed in relatively small writing. This is the property valuation that EMM has ascribed to your property for the purposes of the 2025 GV.

Similarly, every property is meant to have a rating categorisation ascribed to it by the municipal valuer. The category is chosen by the municipal valuer from a list of categories that are set out in the EMM's Rates Policy, and for each category there is a corresponding tariff (a rate in the rand price).

For example, business properties ordinarily pay two to three times more than residential properties, and vacant and "illegal use" properties pay more than business properties, because their tariffs are higher.

I DON'T GET STATEMENTS. HOW DO I CHECK MY CURRENT 2025 GV VALUATION AND CATEGORISATION?

If you do not receive any statements, you will have to phone the EMM. There are a host of regional EMM Customer Care Centres, and each one has a different telephone number. These can be obtained from: <https://www.ekurhuleni.gov.za/for-me/customer-care-centres/>.

Ask to speak to the valuations department and then quote your account number or property description and name, to determine what your municipal valuation and categorisation are proposed as for the 2025 GV roll.

If you do know your pin and account number but are not receiving statements, you can phone and ask for this information. Alternatively if you are registered with the EMM on its website, you can download your statements from there (this is a different website called Siyakhokha, which can be found at <https://siyakhokha.ekurhuleni.gov.za/>).

WHY DO THE VALUATION STATEMENTS AND CATEGORISATION MATTER?

The amount that the EMM charges you for rates each month, is based on your municipal valuation multiplied by the tariff (rate in the rand price) that applies to the categorisation that you have been placed into. If the valuation is too high, you will pay too much for rates. If the categorisation is wrong, you will pay the incorrect amount for rates. For example, if your property is residential in nature but you are categorised as business, you will pay two point five to three times the amount that a residential property with the same municipal valuation that is categorised as 'residential' will pay.

The municipal valuation should be "market value". Market value is explained below. For the 2025 General Valuation Roll, the date at which your property should be valued, is 1 July 2024.

WHAT IS A VALUATION ROLL AND WHERE DO I FIND IT?

This is a database in which the EMM stores the municipal valuations of all properties recorded on that particular roll. Every property in Ekurhuleni should (hypothetically) be on a general roll, but because properties are continuously coming into existence and ceasing to exist, and as such new rolls are created (these are referred to as supplementary rolls) to include any properties that have not been previously recorded on another, prior, general roll.

Each general roll is re-published once every few years (4 to 5 years in Ekurhuleni), and the property values updated at the same time. Depending on a number of factors, your property value may have stayed the same, or increased, or decreased, from the value contained on the last roll. The information on the valuation roll is used to calculate your rates and taxes each month.

THE PROPOSED 2025 GENERAL VALUATION AND CATEGORISATION OF YOUR PROPERTY

EMM should give you notice if your property is appearing on a roll that is being published in the near future. This notice should tell you what your current municipal valuation is, what your revised municipal valuation is, the name of the roll that your property is now appearing on, the exist and proposed categorizations, and where you can inspect the contents of such roll. This is often referred to as a "section 49 notice", referring to section 49 of the Local Government: Municipal Property Rates Act.

These rolls contain only municipal valuations, categorisations and the other pieces of information listed above; they do not contain reasons for the valuations and categorisations.

If you have received notice that your property is on a roll that is soon to be published, you should determine immediately whether you are satisfied with the municipal valuation and categorisation accorded to your property. If you are not happy, you should to object. See the section below on objecting for more information.

*Note that the EMM's failure to send you a notice telling you that your property is appearing on a roll, does not exempt you as the property owner of your obligation in law to check the roll and see whether you are happy with your property details as they appear thereon.

WHAT IS MARKET VALUE AND HOW CAN I DETERMINE WHAT IT IS?

'Market value' is generally explained as the price that a willing buyer would pay a willing seller on the open market for a property.

However, there are several different methods that can be used to calculate market value. The most commonly used methods include the comparative sales method, the income yield method, and the depreciated cost method. The nature of these calculations are complex, and are usually done by professional valuers at a cost. However, you can ask your local estate agent for an estimation as to the market value of your property, based on comparative sales and the agent's experience of what the property would sell for in the area concerned. Agents don't charge for providing these estimations.

You can also extract "automated valuation reports" from a number of different software packages designed to estimate market value, such as Windeed. However, in some instances there will not be enough information available on the system to arrive at an estimated valuation, and because these reports are automated and there is no human interaction involved whatsoever, any subjective features of a property that would enhance or negatively affect its value are not taken into account. This can render the accuracy of these kinds of valuations less effective than valuers' or agents' valuations.

The general principle is that the higher the market value of the property, the more likely you will be to need to involve a professional valuer (at a cost) to assist you. The costs of incorrectly estimating your own property value can be significant, because of the time that it takes to resolve disputes regarding the valuation and the charges and interest that are billed while that dispute is pending, as well as the potential costs involved if it becomes necessary to involve attorneys.

Valuers can also advise you of the most appropriate rating categorisation for your property, but in a complex dispute you may need to approach an attorney that specialises in this type of law, within the jurisdiction of the EMM, for assistance. Contact the Public Law Department at HBGSchindlers for a more detailed article on the topic of the weight that different kinds of valuation evidence will carry in municipal valuation and categorisation disputes, by emailing public@hbgschindlers.com.

WHAT DO I DO IF MY PROPERTY VALUATION IS NOT IN LINE WITH THE MARKET VALUE OR IF MY CATEGORISATION IS INCORRECT?

If you are of the opinion that your municipal property value is higher than market value or your rating categorisation is inappropriate, you can lodge an objection with the EMM against the information contained on the 2025 General Valuation Roll, giving reasons for same. The EMM will then assess your objection and notify you of the outcome of same. If the EMM finds that your objection is valid, it will revalue and/or re-categorise your property in line with your objection.

If it finds that your objection is not valid, it will advise you of same and your property valuation/categorisation will remain unchanged.

All objections must be submitted online or hand, by 15h30, on the closing date (25 June 2025). To ensure that you are permitted to lodge your objection, do so in advance and not on the last day, lest you find yourself in a long line around the block which does not make it into the building by the closing time.

WHAT HAPPENS IF MY OBJECTION IS REJECTED?

You may appeal to the Valuations Appeal Board within a certain, prescribed time period, usually 30 days from date of receipt of notification of the outcome of the objection. The forms for appeals are available at the EMM from its Valuations Department and should also be available on the EMM website.

The Valuations Appeal Board is only convened once every few months, but at the next meeting your appeal will be considered and either accepted or rejected by the Board. You will be given written notification of the outcome of the appeal.

If you find yourself waiting years for an appeal, you can approach an attorney for assistance in approaching court to compel the hearing to be convened and held, in order that you can bring your valuation or categorisation dispute to finalization. Unfortunately, it sometimes happens in the larger metropolitan municipalities that without this kind of prompting (namely, the threat of a court application or a court order) some customers' appeals are simply never convened.

WHAT HAPPENS IF THE APPEALS BOARD REJECTS MY APPEAL?

If the Appeals Board rejects your appeal and you are of the opinion that your appeal should have succeeded, you will need to approach an attorney for assistance to take the matter further legally. One possible option is to approach a court to review the decision of the Appeals Board.

CAN I OBJECT OR APPEAL OUTSIDE OF THE PRESCRIBED TIME PERIODS?

If there has been an error in the calculating of your valuation or your category is wrong, you can still approach the EMM's Valuations Department to rectify this error outside of the prescribed time periods for objections in terms of section 78 of the relevant Act. However, this is a lengthy process, and slightly different rules apply.

More information on this process can be obtained by emailing us, or by reading our article on this topic available at: [How to Fix Incorrect Valuations/Categorisations of Properties "In Between" Property Rolls - HBGSchindlers Attorneys, Conveyancers & Notaries.](#)



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