

The City Of Ekurhuleni's Supplementary 4 Valuation Roll

(To the 2021 General Valuation Roll)

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INTRODUCTION

The City of Ekurhuleni Metropolitan Municipality ("EMM") has given notice, in terms of Section 49(1)(a)(i) of the Local Government: Municipal Property Rates Act 6 of 2004, that the Supplementary 4 General Valuation Roll for the period **01 July 2021 to 30 June 2025** ("2021 Supplementary 4") is open for public inspection and comment from **11 June 2025**. It will remain open for inspection and objection until **31 July 2025**.

WHERE CAN I FIND THE ROLL?

To view the roll, visit the EMM's website at: <https://www.ekurhuleni.gov.za/for-me/property-valuation-rebates/supplementary-valuation-roll/>.

The 2021 Supplementary Roll 4 is available for download. Once downloaded, you can search the document for your property details.

WHAT HAPPENS IF YOU DON'T CHECK THE ROLL?

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.

Failure to do so may result in the ascribed value and categorisation remaining in effect for the remainder of the 2021 General Valuation Roll period, which ended on **30 June 2025**.

LAST ROLL OF THE GENERAL VALUATION ROLL

It might seem quite strange that anyone would want to object to property information on a roll that is open for objection beyond the closure of the general roll to which it relates. There is method to the madness, however.

This last roll includes properties which were incorrectly valued or categorised during the duration of the 2021 General Valuation Roll - and if you object and succeed

in your objection (or later in your appeal or review), and you obtain a reduction in market value or a category change, in terms of section 78 of the Rates Act the change will be backdated to either the beginning of the roll, or the date of the change (whichever was later).

Because the law specifically provides for retrospective adjustments to be made to the general valuation roll through this supplementary, you can still fix something wrong even if the roll has "closed". Note that strictly speaking in law, a general valuation roll never actually "closes" – a new one simply commences. In common parlance however we speak about rolls having "closed" because it is an easy way to describe and think about the time periods applicable, when in fact this is not really an accurate description of how they operate in terms of law.

GENERALLY SPEAKING, HOW DO PROPERTY ROLLS WORK?

Property valuation rolls are quite complicated. Below is a brief explanation of how valuations and valuation rolls work.

WHAT ARE MY VALUATION AND CATEGORISATION FOR MY PROPERTY?

Every property is supposed to have a municipal valuation ascribed to it by a 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 purposes of the 2021 GV.

Similarly, every property is meant to have a rating categorisation ascribed to it by a 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 2021 GV VALUATION AND CATEGORISATION?

If you do not receive any statements, you will have to contact 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 provide your account number or property description along with your name. They will help you determine the proposed municipal valuation and categorisation for your property as listed in Supplementary Roll 4.

If you know your PIN and account number but are not receiving municipal statements, you can call the municipality to request this information. Alternatively, if you are registered with the City of Ekurhuleni, you can download your statements online via the Siyakhokha portal, which is available 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 2021 Supplementary 4 Valuation Roll, the date at which your property should be valued, is **01 July 2020**.

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 listed on a particular roll. Every property in Ekurhuleni should (hypothetically) appear on a general roll. However, but because properties are continuously coming into existence and ceasing to exist, and as such new rolls are created, supplementary rolls are issued to capture properties that were not included in a previous general roll.

Each general valuation roll is re-published every few years (usually every 4 to 5 years in Ekurhuleni) and property values are updated at the same time.

Depending on various factors, your property value may have remained the same, increased, or decreased compared to the value listed on the previous roll. The information on the valuation roll is used to calculate your monthly rates and taxes.

THE PROPOSED 2021 SUPPLEMENTARY 4 VALUATION AND CATEGORISATION OF YOUR PROPERTY

The EMM should give you notice if your property is appearing on a roll that is about to be published (including the 2021 Supplementary 4 Roll). This notice should inform you of your current municipal valuation, your revised municipal valuation, the name of the roll on which your property now appears, the existing and proposed categorizations, and where you can inspect the contents of the roll. This is often referred to as a "section 49 notice," referring to section 49 of the Local Government: Municipal Property Rates Act 6 of 2004.

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.

Please note that the EMM's failure to send you a notice indicating that your property appears on a roll does not exempt you, as the property owner, from your legal obligation to check the roll and ensure that you are satisfied with how your property details are recorded.

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 a number of 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 Attorneys and Notaries 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 believe that your municipal property value is higher than the market value, or that your rating categorisation is inappropriate, you can lodge an objection with the EMM against the information contained in the 2021 Supplementary 4 Roll, providing reasons for your objection. The EMM will then assess your submission and notify you of the outcome. If your objection is upheld, the EMM will revalue and/or re-categorise your property accordingly. If your objection is not upheld, the EMM will advise you, and your property valuation or categorisation will remain unchanged.

For this particular property roll, the EMM is not accepting online objection submissions. All objections must be submitted by hand at the EMM's office by **15h30 on 31 July 2025**. You are kindly advised to bring your Section 49 notice when submitting your objection, as this will help expedite the process.

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 your appeal to be heard, you may consult an attorney to assist you in approaching the court to compel the municipality to convene and hear the matter, so that your valuation or categorisation dispute can be finalised. Unfortunately, in some larger metropolitan municipalities, appeals are sometimes never scheduled unless prompted by the threat of legal action or a court order.

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 calculation of your valuation, or if your property has been incorrectly categorized, you can still approach the EMM's Valuations Department to have the error rectified outside of the prescribed objection periods, in terms of section 78 of the relevant Act.

However, this is a lengthy process, and slightly different rules apply. For more information on this process, you can email us.



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