

# Understanding Section 52 Reviews Under the Local Government: Municipal Property Rates Act

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## INTRODUCTION

Section 52 of the Local Government: Municipal Property Rates Act 6 of 2004 (“the MPRA”) provides for a **compulsory review** of a municipal valuer’s decision in certain circumstances. This provision is often misunderstood and misapplied, resulting in confusion, unexpected charges, and legal disputes. This article aims to demystify the section 52 review process, explain when it applies, and outline what property owners **can do to protect their rights**.

## WHEN DOES SECTION 52 APPLY?

Section 52 is triggered **automatically** when a municipal valuer adjusts the value of a property - following an objection lodged to the municipal valuer under section 50 - **by more than 10%**, either upwards or downwards.

This threshold is critical. If the adjustment is **≤10%**, the objection outcome stands. If it is **>10%**, the law mandates that the matter be escalated to the **Valuation Appeal Board (VAB)** for review.

Section 52 reviews do not deal with changes in category. The VAB has no legal jurisdiction to consider a property category during a section 52 review – the VAB can only legally consider the property value.

## WHAT IS THE VAB THAT CONSIDERS SECTION 52 REVIEWS?

The VAB operates independently of the municipality and is appointed by the MEC for Local Government under section 56 of the MPRA.

- The VAB must consist of:
  - A legal representative (advocate or attorney),
  - Two professional valuers registered with the SA Council for Professional Valuers.

The VAB is meant to be a body completely independent of, and not biased in favour of, the municipality.

## WHAT HAPPENS DURING A SECTION 52 REVIEW?

Once triggered, the following steps unfold:

- **Step 1:** The municipal valuer must submit the decision, reasons, and supporting documentation to the municipal manager.
- **Step 2:** The municipal manager must promptly forward this to the relevant VAB.
- **Step 3:** The VAB must review the decision and either:
  - Confirm it,
  - Amend it, or
  - Revoke it.

If the VAB changes the valuation, the **valuation roll must be updated accordingly**, and the revised value becomes effective from the date of the roll.

## COMMON PITFALLS

- **No Notice to Property Owners:** Section 52 reviews are often conducted without notifying the affected property owner. This is arguably not legally permissible and practically problematic. In the author’s view, this is not lawful and the owner ought to be given notice and an opportunity to make representations to the review panel (VAB). However, until the law is amended to provide expressly for this notice requirement and to expressly require the VAB to permit representations from stakeholders, the VAB’s around South Africa are going to continue their existing practices, which in most cases is to deny owners the right to notice and representations.
- **Delayed Reviews:** Reviews can occur months—or even years—after the original objection, leading to **backdated charges** and **unexpected municipal bills**. We have seen section 52 reviews taking place more than 6 years after the general valuation roll.
- **No Internal Remedy:** If a property owner disagrees with the VAB’s decision, the only recourse is a **judicial review in the High Court**.

## HOW TO PROTECT YOURSELF

- **Lodge an Appeal:** If your objection results in a valuation change >10%, **immediately lodge an appeal** under section 54. In some municipalities this will pre-empt the automatic section 52 review and gives you a chance to present your case directly to the VAB. This will entitle you to notice of the hearing and the opportunity to be present and make representations at the appeal hearing, which is quite different to what happens at a section 52 review hearing where you have no notice and no right to be present/make representations. Note – however – that some municipalities do not recognise this method of “pre-empting” section 52 reviews by filing appeals, and they will disregard an appeal filed if the only reason for the appeal was to pre-empt the section 52 review.
- **Request Written Reasons:** You are entitled to request written reasons for the VAB’s decision. This must be done within **30 days** of receiving the section 52 review outcome.

## CONCLUSION

Section 52 reviews are a powerful but often opaque and misunderstood mechanism within the MPRA. While designed to ensure fairness and oversight, they can have unintended consequences for property owners. Understanding your rights and acting proactively - especially by lodging appeals and requesting reasons at the appropriate times and through appropriate channels - can help you avoid costly surprises years down the line.

As always, vigilance is your best defence. You may need to consult a legal expert familiar with municipal law and valuation disputes if you are unable to determine how your valuation dispute unfolded or what the charges pertaining to your valuation dispute on your invoice relate to.

## CONTACT INFORMATION AND REFERENCES

This summary was prepared by the author using previous articles written by her, and with the use of artificial intelligence software.

Email the author at [Gladwin-wood@hbgschindlers.com](mailto:Gladwin-wood@hbgschindlers.com) or the Public Law Department at HBGSchindlers, for more information or assistance on section 52 reviews: [public@hbgschindlers.com](mailto:public@hbgschindlers.com)



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EXAMPLE OF A SECTION 52 REVIEW OUTCOME NOTICE:



City of Johannesburg  
Property Branch: Valuation Services

Valuation Administrations  
1st Floor, East Wing  
66 Jorissen Street  
Braamfontein

Email: [valuationenquiries@joburg.org.za](mailto:valuationenquiries@joburg.org.za)  
[www.joburg.org.za](http://www.joburg.org.za)



2076



COM

23-07-2025

Dear Sir/Madam

**VALUATION APPEAL BOARD: OUTCOME - SECTION 52 REVIEWS DECISIONS FOR THE GENERAL VALUATION ROLL 2023 (GV2023)**

With reference to the above matter, I wish to advise that the Valuation Appeal Board for the property description below:

SUBURB	ERF NUMBER	PORTION	RE	OBJECTION
		0	RE	OBJ-GV23-

Resolved inter alia as follows:

Property Category	Area/m <sup>2</sup>	Value
Business and Commercial	2838	R 17 880 000

The decision will be adjusted accordingly to the implementation date being, 1 July 2023.  
The decision will reflect on your account within 30 days, the adjustments to the account if any will be made by the Rates and Taxes Department in due course.

If you feel aggrieved by the above decision, you are well within your rights to take the matter on review to the High Court of South Africa at your own cost.

Regards,

VALUATION APPEAL BOARD  
City of Johannesburg