

URGENT NOTICE: Objections to Emfuleni Local Municipality's 2026 General Valuation Roll

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INTRODUCTION

The Emfuleni Local Municipality ("ELM") has extended an invitation to all property owners who desire to object to their newly released 2026 General Valuation Roll ("GVR") in terms of Section 49(1) (a) (ii) read together with Section 78(2) of the Local Government: Municipal Property Rates Act.



Public Notice

NOTICE CALLING FOR THE INSPECTION OF THE GENERAL VALUATION ROLL AND LODGING OF OBJECTIONS IN TERMS OF THE MUNICIPAL PROPERTY RATES ACT 6 OF 2004

Notice is hereby given in terms of Section 49(1) (a)(i) of the Local Government Municipal Property Rates Act 6 of 2004, that Emfuleni Local Municipality (ELM) general valuation roll for the financial years 01 July 2026 to 30 June 2031 will be open for public inspection starting from **Tuesday (17 February 2026) to Friday (17 April 2026) from 08h10 until 15h30**. The Valuation Roll will be accessible at the following Rates Section Municipal Offices:

- Vanderbijlpark Head Office (CNR, Klasie Havenga & Frikkie Meyer Blvd.)
- Vereeniging Rates Hall (CNR Beaconsfield Ave. & Leslie Str.)
- Masoheng Sebokeng Office (CNR Moshoeshoe Rd. & Houtkop Rd.)
- Mafatsane Evaton Office (Union Rd.)
- Rus-Ter-Vaal Office (Kiepersol St.)
- Sharpeville Library (Seeiso St.)
- Bophelong Library (CNR Mathews St. & Xuma St.)

Kindly note that general Valuation Roll and Objection Forms will also be available on the ELM website: www.emfuleni.gov.za.

Notice is further given in terms of Section 49(1) (a) (ii) of the Municipal Property Rates Act 6 of 2004, that any owner of the immovable property or any other person who desires to lodge an objection with the Municipal Manager in respect of any matter reflected in, or omitted from the Valuation Roll to do so within the above-mentioned period.

Your attention is specifically drawn to the fact that in terms of Section 50(2) of the Municipal rates Act 6 of 2004, an objection must be in relation to a specific individual property and not against the Valuation Roll as such, and Section 50(6) further provides that the lodging of an objection does not defer liability of payment of rates beyond the date determined for payment.

The form for lodging an objection is obtainable at municipal offices and on the website. Completed forms must be returned to the Property Rates Department on or before **Tuesday, 17 April 2026**.

Property owners have from the **17th of February 2026 to the 17th of April 2026** to formally submit their objections at the municipalities Property rates department in the various offices listed in the picture above.

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 if the categorisation is inappropriate, to submit an objection before the closure of the objection period.

Failure to do this will result in the value and categorisation ascribed to your property pertaining for the duration of the 2026 GVR (which is 4 or possibly 5 years). This means that for 4 to 5 years (from 1 July 2026 to 30 June 2030/31) you might pay rates based on the incorrect property valuation and/or categorisation, unless you object outside of the prescribed time periods in terms of section 78 of the Local Government: Municipal Property Rates Act¹, (more on this below).

Property valuation rolls are quite complicated, thus, below you will find a brief explanation of how they work:

WHAT IS MY PROPERTY VALUATION AND CATEGORISATION?

Every property is supposed to have a municipal valuation ascribed to it by the municipal valuer. You should see a value, represented in Rands, on your municipal invoice. This is the property valuation that the ELM has ascribed to your property for the purposes of levying property rate.

Similarly, every property is meant to have a rating categorisation ascribed to it by the municipal valuer. This should also appear on your invoice. The category is chosen by the municipal valuer from a list of categories that are set out in the ELM Rates Policy, and for each category there is a corresponding tariff (a rate in the rand price). For example, business properties pay on average three times more than residential properties, because their tariffs are higher. The ELM Rates Policy can be accessed from the municipality's website, alternatively, you can email public@hbgschindlers.com for a copy of the policy.

WHY DO THE VALUATION AND CATEGORISATION MATTER?

The amount that the ELM charges you for property 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 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 2026 GVR, the date of valuation is 1 July 2025.

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

This is a database in which The *ELM* stores the municipal valuations of all properties recorded on that particular roll. Every property in the *ELM* municipality should (hypothetically) be on the general valuation roll, however, given the dynamic nature of property market values, influenced by property variations, condition, age, economic shifts, and other external factors, the municipality also publishes a Supplementary Valuation Roll (hereafter "SVR") annually. This roll reflects updated property values and incorporates newly constructed properties into the existing list.

Each general roll is re-published once every few years (4 to 5 years), and the property values are 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.

Most valuation rolls are posted on the *ELM*'s website (as is the 2026 GVR, which is available at: <https://mannaholdings.theprojecthub.io/m/emfuleni>).

THE PROPOSED 2026 GVR VALUATION AND CATEGORISATION OF YOUR PROPERTY

The *ELM* should notify you if your property is appearing on a roll that has been published (including the 2026 GVR). This notice should entail:

- Your current municipal valuation;
- Your revised municipal valuation;
- The name of the roll that your property is now appearing on;
- the existing and proposed categorizations; and
- where you can inspect the contents of such roll.

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 2026

GVR, you should immediately determine whether you are satisfied with the municipal valuation and categorisation assigned to your property. If you are not happy, you should object. See the section below on objecting, for more information.

*Note that *ELM*'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 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 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 *ELM* municipality, for assistance.

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 *ELM* against the information contained on the 2026 *GVR*, giving reasons for same. The *ELM* will then assess your objection and notify you of the outcome of same. If the *ELM* 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.

To formally object a valuation, completed objection forms are to be submitted to the *ELM*'s Municipal offices on or before 16:00 on Tuesday the 17th of April 2026.

(*No late objections will be accepted).

WHAT HAPPENS IF MY OBJECTION IS REJECTED?

You may appeal to the Valuations Appeal Board within a certain, prescribed time period, of 30 days from date of receipt of notification of the outcome of the objection.

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.

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.

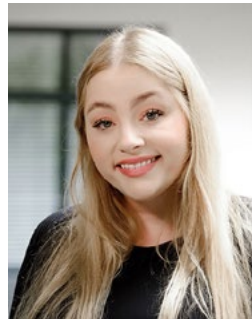
CAN I OBJECT OR APPEAL OUTSIDE OF THE PRESCRIBED TIME PERIODS?

If there has been an error in the calculation of your valuation or your category is wrong, you can still approach the *ELM*'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 public@hbgschindlers.com. You can access a copy of the *ELM*'s current (2025/2026) Rates Policy here: https://emfuleni.gov.za/wp-content/uploads/2025/06/Property_Rates_Policy_2025-2026.pdf

CONTACTING HBGSCHINDLERS:

- Alternatively, you can contact HBGSchindlers Attorneys for assistance, via email at public@hbgschindlers.com or telephonically at (011) 568 8500. Please ask the Public Law Department if you phone in.
- We do assist clients with checking their property information on the roll as well as lodging objections/appeals. Where possible we can assist with discounts for bulk instructions.

¹Local Government: Municipal Property Rates Act 6 of 2004.



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