

**AGENDA of the  
Portfolio Committee : Finance & Tourism  
30 May 2022  
(Also the agenda for the Mayoral Committee Meeting: 30 May 2022)**

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**3.  
DETERMINATION OF 02 JULY 2022 AS THE DATE OF VALUATION FOR THE NEW  
GENERAL VALUATION ROLL TO BE IMPLEMENTED ON 01 JULY 2023**

**5/2/2**

**S Reyneke-Naude  
18 May 2022**

**Director: Finance**

**(028) 313 8040**

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**1. Executive Summary**

To determine 2 July 2022 as the date of valuation for the next General Valuation Roll to be implemented on 1 July 2023, as required by the Local Government: Municipal Property Rates Act, Act No. 6 of 2004.

**2. Service Delivery and Budget Implementation Plan - IGNITE**

Directorate Finance  
Department Revenue

**3. Compliance with Strategic Priority**

Provision of democratic, accountable and ethical governance

**4. Delegated Authority**

Executive Mayor

**5. Legal Requirements**

Local Government: Municipal Property Rates Act, (Act No.6 of 2004)

**6. Background/Discussion/Evaluation/Conclusion**

A date of valuation for the new General Valuation Roll, to be implemented on 1 July 2023, needs to be determined. The current General Valuation Roll is valid until 30 June 2023 and the current date of valuation is 2 July 2015.

The Municipal Property Rates Act, Act No 6 of 2004 (hereinafter referred to as “the Act”) determines in Section 31 (1) “For the purposes of a general valuation, a municipality must determine a date that may not be more than 12 months before the start of the financial year in which the valuation roll is to be first implemented.”

The new General Valuation Roll is to be implemented on 1 July 2023 and therefore 2 July 2022 is proposed as the new date of valuation.

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Furthermore, the date of valuation is of importance as Section 31 (2) of the Act states that “The general valuation must reflect the market value of properties determined in accordance with—

(a) market conditions which applied as at the date of valuation...”

**7. Financial Implications**

None

**8. Staff Implications**

None

**9. Comments from other Departments, Divisions and Administrations**

None

**10. Annexures**

None

**RECOMMENDATION:**

that 2 July 2022 be determined as the date of valuation for the next General Valuation Roll, to be implemented on 1 July 2023.

**RESPONSIBLE OFFICIAL :**

**EM HOONEBERG**

**TARGET DATE FOR IMPLEMENTATION :**

**2 JULY 2022**

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**REMARK**

Please note that the following recommendation contained in this agenda is subject to confirmation or amendment by the Executive Mayor in view of the fact that the **compilation of the MAYORAL COMMITTEE agenda** was done before the **FINANCE & TOURISM PORTFOLIO COMMITTEE** of 30 May 2022 had formally sat.

**3.  
DETERMINATION OF 02 JULY 2022 AS THE DATE OF VALUATION FOR THE  
NEW GENERAL VALUATION ROLL TO BE IMPLEMENTED ON 01 JULY 2023**

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**S Reyneke-Naude  
18 May 2022**

**Director: Finance**

**(028) 313 8040**

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**THIS MATTER SERVED BEFORE THE FINANCE & TOURISM PORTFOLIO COMMITTEE ON 30 MAY 2022, WHICH COMMITTEE RECOMMENDED AS FOLLOWS:**

**RECOMMENDATION:**

that 2 July 2022 be determined as the date of valuation for the next General Valuation Roll, to be implemented on 1 July 2023.

**RESPONSIBLE OFFICIAL :**

**EM HOONEBERG**

**TARGET DATE FOR IMPLEMENTATION :**

**2 JULY 2022**