

Statutory Instrument No. 54 of 2019

LOCAL GOVERNMENT ACT
(Cap. 40:01)

LOCAL GOVERNMENT (VALUATION AND RATING) REGULATIONS, 2019
(Published on 17th May, 2019)

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SCHEDULE

IN EXERCISE of the powers conferred on the Minister of Local Government and Rural Development by sections 39 and 92 of the Local Government Act, the following Regulations are hereby made —

PART 1 — *Preliminary*

1. These Regulations may be cited as the Local Government (Valuation and Rating) Regulations, 2018. Citation
2. In these Regulations, unless the context otherwise requires — Interpretation
 - “assessor” means an assessor of a Valuation Tribunal;
 - “auditor” means a person qualified and authorised to provide audit services in terms of the Financial Reporting Act; Cap. 46:10
 - “Chairperson” means a chairperson of a Valuation Tribunal;
 - “Council area” means an area within a town, city or district which has been established as a rating authority;
 - “general valuation” means a scheduled valuation which covers all the rateable properties in the Council area;
 - “immediate family member” means a spouse, son, daughter, sibling or parent of the valuation officer;
 - “interim valuation” means the valuation of select property carried out between a general valuation or revaluation due to substantial changes in property status and the last valuation or revaluation;
 - “secretary” means the secretary of a Valuation Tribunal;
 - “valuation officer” means an officer appointed under section 40 of the Act;
 - “valuation roll” means a public document which contains an entry for all properties in the assessors’ area except those specifically excluded by law, and includes the names of the proprietor, tenant and occupier as appropriate, the net annual value set by the assessor and the rateable value;

Cap. 61:07	“valuation surveyor” means a person qualified to practise as a property valuer in terms of the Real Estate Professionals Act; and
	“Valuation Tribunal” means the Valuation Tribunal established under regulation 12.
Application	3. These Regulations shall apply to all Council areas and to all commercial and industrial developments in a Council area.

PART II — Valuation Officer

Appointment of valuation officer	4. A valuation officer shall be appointed by a Council on the approval of the Minister and shall —
Cap. 26:01	<ul style="list-style-type: none"> (a) be a public officer appointed in terms of the Public Service Act; (b) be registered to practise as a property valuer in terms of the Real Estate Professionals Act; and (c) not be a Councillor of the appointing Council.
Disclosure of interest	5. (1) A valuation officer shall not make a valuation of any property in which he or she is personally interested, directly or indirectly, or in which his or her immediate family member is interested, directly or indirectly, without disclosing the nature and extent of such interest. (2) Every valuation officer shall submit, in writing, to the Town Clerk or Council Secretary, details of property in which he or she has an interest, setting out fully, the nature and extent of his or her interest.
Duties of valuation officer	6. A valuation officer shall in accordance with these Regulations — <ul style="list-style-type: none"> (a) value all properties in the Council area; (b) prepare a valuation roll of all properties in the Council area; (c) sign and certify the valuation roll; (d) submit the valuation roll to the Council Secretary within a time frame that is dependent on the specific circumstances of the Council; (e) consider and decide on objections to the valuation roll; (f) attend every meeting of a Valuation Tribunal when the Valuation Tribunal — <ul style="list-style-type: none"> (i) hears an appeal against a decision of a valuation officer, or (ii) reviews a decision of a valuation officer; (g) prepare a supplementary valuation roll whenever it becomes necessary; (h) assist the Council in the collection of postal addresses of owners where such addresses are reasonably determinable by the valuation officer when valuing property; and (i) provide the Council with appropriate administrative support incidental to the valuation roll.
Prescribed declaration	7. A valuation officer shall, before assuming office — <ul style="list-style-type: none"> (a) make the declaration before a Commissioner of oaths regarding the performance of office in terms of Form A set out in the Schedule; and (b) lodge a certified copy of such declaration with the Council.
Delegation by valuation officer	8. (1) A valuation officer may delegate to an assistant valuation officer any powers or duties reasonably necessary to assist the valuation officer to exercise his or her powers or to comply with a duty assigned to him or her in terms of these Regulations. (2) Where a valuation officer delegates his or her powers or duties to a person in private practice, he or she shall follow an open, competitive and transparent process and designate the successful bidder as an assistant valuation officer by way of written contract setting out the terms and conditions of the designation.

(3) A valuation officer shall recover from the Council the cost of securing the services of a person under subregulation (2), but only in terms of a valid contract.

(4) The Council shall issue an identity card to a person designated as an assistant valuation officer.

(5) The assistant valuation officer shall produce his or her identity card upon arrival on the property being valued and upon request by the property owner or occupier.

(6) The appointment of an assistant valuation officer shall be withdrawn by —

- (a) the Council where the assistant valuation officer is a public officer; or
- (b) a valuation officer on request of the Council where the assistant valuation officer is in private practice.

(7) The appointment of an assistant valuation officer may be withdrawn on the following grounds —

- (a) misconduct;
- (b) under performance;
- (c) breach of any of the terms or conditions of the appointment; or
- (d) non-compliance with the provisions of the Act and these Regulations.

(8) For the purposes of subregulation (6) (a) “misconduct” includes any act done without reasonable excuse by an assistant valuation officer which —

- (a) amounts to a failure to efficiently carry out the functions of the Valuation Tribunal;
- (b) is prejudicial to the efficient carrying out of the functions of the Valuation Tribunal; or
- (c) tends to bring the Valuation Tribunal into disrepute.

9. (1) A valuation officer may, with the written authorisation of the Chairperson, the Town Clerk or the Council Secretary, enter any property within the Council area for the purpose of carrying out his or her duties under these Regulations.

Powers of entry of valuation officer

(2) The valuation officer shall, before entering any property in terms of subregulation (1), give the property owner or occupier 24 hours’ notice of his or her intention to enter the premises for such purpose.

(3) A valuation officer shall enter a property that is to be valued in terms of subregulation (1) between 7:00 a.m. and 7:00 p.m. on any other day except public holidays.

(4) A person who obstructs or hinders a valuation officer in the exercise of his or her duties under subregulation (1) commits an offence and is liable to a fine not exceeding P500 or to imprisonment for a term not exceeding three months, or to both.

10. (1) A valuation officer may require the owner or occupier of any property in the Council area to furnish him or her with written particulars and any information which may be necessary to enable the valuation officer to correctly value such property, including the names of the owner or occupier of that property and any other necessary particulars.

Valuation officer may obtain information

(2) A person who —

- (a) refuses or wilfully omits to give any such written particulars or information;
- (b) wilfully makes any false statement; or
- (c) wilfully does anything which could reasonably lead to an under valuation of any property,

commits an offence and is liable to a fine not exceeding P500 or to imprisonment for a term not exceeding three months, or to both.

(3) A person convicted of an offence under this regulation shall not be exempt from permitting the entry of the valuation officer or from supplying the written particulars of the information required.

Protection of
information

11. (1) A valuation officer or an assistant valuation officer shall not disclose to any person any information obtained whilst exercising their powers and duties under these Regulations, unless authorised or required to do so —

(a) for the purpose of legal proceedings; or

(b) for the purpose of carrying out the provisions of these Regulations;

(2) Subregulation (1) shall also apply to a person accompanying a valuation officer and assistant valuation officer or other person authorised in terms of regulation 8 or when entering any property in terms of regulation 9.

(3) A person who contravenes this regulation commits an offence and is liable to a fine not exceeding P500 or to imprisonment for a term not exceeding three months, or to both.

Annual
assessment
levy of rates

12. (1) Subject to this regulation, a Council may, not more and than once in every financial year, assess, raise and levy a rate upon all different categories of rateable property within the Council area, and such rate shall be collected by the Council in such amounts and at such intervals during the year as the Council may determine.

(2) Rateable property shall be determined in accordance with categories of rateable property in terms of subregulation (1), may include categories determined according to —

(a) use of property;

(b) permitted use of the property; or

(c) geographical area in which the property is situate.

(3) Notwithstanding subregulation (1), in the event of any period falling outside a financial year by reason of any change in the financial year, the Council may raise and levy a rate in respect of that period.

(4) The Minister may in writing direct a Council to levy a lower rate, or no rates under subregulation (1) for different classes of rateable property.

(5) In classifying rateable property, the following shall be considered —

(a) where the property is situate;

(b) the description of the property;

(c) the usage of the property;

(d) the services of the Council made available to that property; and

(e) any other factors determined by the Council as warranting a lower rate.

(6) Notwithstanding anything to the contrary contained in this regulation, where the Council levies rates under subregulations (1) and (3) which are declared by the Council by resolution to include the cost of defraying in whole or in part the expenses incurred in providing, undertaking, executing, maintaining, and extending any scheme of sewerage, sanitary or refuse removal services, an owner of any property referred to in section 39 (4) (e) of the Act shall pay to the Council for such services, a proportion of the rates levied, and such proportion shall be calculated on such portion of the property as the Council may determine.

(7) Where in any financial year the Council is required to meet any unforeseen expenditure or any expenditure which is of an unusual nature, and if such expenditure cannot reasonably be met by rates imposed in terms of subregulation (1), the Council may, in addition to any such rates, assess, raise, levy and collect a supplementary rate upon all rateable property within the Council area.

13. A rate on property which is subject to a sectional title scheme shall be levied on the individual sectional title unit in the scheme and not on the property as a whole.

Levying of rates on property in sectional title schemes

14. (1) Subject to the provisions of these Regulations, the Council may, for the purpose of recovering in whole or in part the expenses incurred by it in executing any work —

Special rates

(a) make and levy a special rate upon an owner of rateable property in that portion of the Council area which derives special benefit from such work; or

(b) make and levy a different special rate in respect of different classes of rateable property in that portion of the Council area.

(2) In determining such different special rates, the Council shall consider the factors referred to in regulation 12 (5).

PART III — Valuation Tribunal

15. (1) In accordance with section 41 of the Act, there is hereby established a Valuation Tribunal for each Council, the members of which shall be appointed by the Minister.

Establishment of Valuation Tribunal

(2) A Valuation Tribunal shall consist of —

(a) a Chairperson, who shall be a legal practitioner;

(b) two private valuation surveyors; and

(c) a secretary.

(3) The secretary shall —

(a) record the proceedings of the Valuation Tribunal; and

(b) provide secretarial duties to the Valuation Tribunal.

(4) The Council shall remunerate the secretary and other members of the Valuation Tribunal in accordance with their conditions of service.

(5) Notwithstanding subregulation (4), where a member of staff of the Council is appointed as a secretary, that member shall receive no additional remuneration for this function.

(6) A member of a Valuation Tribunal shall hold office for such period as may be specified in the notice appointing him or her, which period shall not exceed three years.

(7) A member of a Valuation Tribunal may be re-appointed for a further term of office not exceeding three years.

16. (1) The Valuation Tribunal shall at each sitting consider the valuation roll and confirm any valuation or make any amendment to the valuation roll.

Powers of Valuation Tribunal

(2) An amendment shall not be made to the valuation of any property to which no objection has been lodged until the owner of the property affected and the Council have received 28 days' notice in writing from the secretary, of the sitting of the Valuation Tribunal at which any such amendment will be considered, and of the nature and extent of the proposed amendment.

(3) The owner of the property affected under subregulation (2) and the Council may make such representations to the Valuation Tribunal.

(4) The Valuation Tribunal shall not reduce or increase the valuation of the property in the whole or any portion of the Council area.

(5) The Valuation Tribunal may, for the proper adjudication of all matters before it —

- (a) call witnesses, hear and examine such witnesses under oath which shall be administered by the Chairperson; and
- (b) call upon any person by notice under the hand of the Chairperson —
 - (i) who in its opinion is able to give material information concerning the valuation under investigation, or
 - (ii) who it suspects or believes has in his or possession, custody or control any book, document or thing which has bearing on the said investigation,

to appear before it at a time and place specified in the notice to be examined under oath or to produce such book, document or thing.

(6) A valuation officer who made any valuation under consideration shall, when called, appear before the Valuation Tribunal or attend the sitting of the Valuation Tribunal and answer all questions which may be put to him or her under oath or affirmation.

(7) Any person who —

- (a) fails to remain in attendance as required under subregulation (5) until excused by the Valuation Tribunal;
- (b) refuses to be sworn in or affirmed as a witness or fails to answer fully and satisfactorily to the best of his or her knowledge and belief, all questions lawfully put to him or her or knowingly gives a false answer to any question put to him or her; or
- (c) fails to produce any book, document or thing in his or her possession or custody or under his or her control when lawfully required to do so, commits an offence and is liable to a fine not exceeding P500.

Sittings of
Valuation
Tribunal

17. (1) The Valuation Tribunal shall sit at such times and places as it may decide to conduct its business.

(2) The secretary shall cause a notice showing the time and place of every sitting of the Valuation Tribunal to be conspicuously exhibited on the notice board of the Council and District Commission and at such other place as the secretary may determine.

(3) The secretary shall give at least six weeks' notice for every sitting of the Valuation Tribunal.

(4) The Valuation Tribunal shall regulate its own procedures.

Record of
proceedings
of Valuation
Tribunal

18. (1) The Valuation Tribunal shall —

- (a) keep a record of its proceedings and shall where necessary, notify the person concerned of such findings;
- (b) cause any deposition taken before it to be taken down in writing and signed by the deponent; and
- (c) authenticate any deposition under paragraph (b) by the signature of the Chairperson as having been taken before the Valuation Tribunal.

(2) A person who has lodged an objection in terms of regulation 26 or through his or her authorised agent shall examine without charge, the records of the proceedings of the Valuation Tribunal which relate to the property, the valuation of which he or she has lodged an objection.

(3) A valuation officer, the Town Clerk or the Council Secretary shall at all times have access to the records of the proceedings of the Valuation Tribunal.

Chairperson to
certify valuation
roll

19. (1) When a Valuation Tribunal has completed its consideration of the valuation roll and has made such alterations and amendments to the roll as it may deem necessary —

- (a) the Chairperson shall sign and certify the roll; and
- (b) the secretary shall thereupon transmit to the Council a certified copy of the roll showing the original valuation and all amendments or alterations made by the Valuation Tribunal.

(2) The valuation roll amended in terms of subregulation (1) shall become enforceable in the Council area and shall supersede any previous valuation roll or assessment in force in the Council area.

(3) Notwithstanding regulation 13, it shall not be necessary for the Valuation Tribunal to consider any valuation roll to which no objection has been lodged, and any such roll shall be signed and certified by the Chairperson, the Town Clerk or the Council Secretary.

20. (1) The Council shall cause a notice to be published in the *Gazette* stating that the valuation roll is complete and certified in terms of regulation 19. Publication of valuation roll

(2) The valuation roll shall be fixed and binding upon all persons concerned who before a date fixed in such notice, not being less than one month from the date of such notice, give notice of appeal from the decision of the Valuation Tribunal in terms of these Regulations.

21. (1) On the determination of the Valuation Tribunal of any matter under these Regulations, any party who is dissatisfied may within one month appeal to the High Court. Appeal

(2) Where the High Court directs that a valuation roll be amended, the Valuation Tribunal shall amend the valuation roll in accordance with the decision or direction of the High Court, and such amendment shall form part of the valuation roll in force with effect from the commencement of the valuation roll.

22. (1) A pending appeal shall not interfere with or affect the decision of the Valuation Tribunal, and rates shall be made, levied and recovered on the valuation fixed by such decision in like manner as if no appeal were pending. Pending appeal not to interfere with decision of Valuation Tribunal

(2) In the event of a valuation being altered on appeal an adjustment shall be made and —

- (a) amounts paid in excess shall be refunded to the rate payer by the Council; and
- (b) any amounts shortpaid shall be recovered by the Council from the rate payer.

(3) A person who obstructs or hinders a valuation officer in the exercise of his or her duties under subregulation (1) commits an offence and is liable to a fine not exceeding P1000.

PART IV — *Valuation Roll*

23. Property shall be valued in accordance with generally recognised valuation practices, methods and standards, and the provisions of these Regulations. Valuation

24. The Council shall as soon as possible, but not less than once in every five years, cause to be made, a general valuation of all properties within the Council area. Valuation of property for rating purposes

25. A valuation officer shall enter into the valuation roll details of —

- (a) where the property is situate;
 - (b) the full name of the owner, and his or her address;
 - (c) the description of the property;
- Particulars to be inserted in valuation roll

- (d) the physical address of the property
- (e) the value of the property;
- (f) the extent of the property; and
- (g) any other particulars.

Objections to
valuation roll

26. (1) A valuation officer shall, as soon as he or she has completed entering details into the valuation roll in accordance with regulation 25, cause a copy of the valuation roll to be submitted to the office of the Town Clerk or Council Secretary for inspection by any rates payer or his or her duly authorised representative who may at all reasonable times inspect such roll and make copies of that valuation.

(2) The Council shall, by notice published in the *Gazette* and posted on such notice boards as it may determine, call upon rates payers to lodge in writing with the Town Clerk or Council Secretary any objections that they may have against the valuation of any property or in respect of any error or omission in relation to such property, within 21 days from the date of publication in the *Gazette* of such notice.

(3) Objections to the valuation roll shall not be considered by the Valuation Tribunal unless made as provided in subregulation (2).

Interim
valuation

27. (1) The Council may, and if called upon to do so by the owner of any property, cause an interim valuation to be made in respect of any property —

- (a) which has become rateable since the completion of the valuation roll;
- (b) the value of which has been materially depreciated by flood or other natural disaster;
- (c) discovered to have been omitted from the valuation roll;
- (d) which has materially improved or depreciated in value by reason of the operation of any planning scheme;
- (e) which has been sub-divided into lots for building or other purposes; or
- (f) which has materially increased or decreased in value from any cause peculiar to such land.

(2) Subject to subregulation (1) (e), where property valued as a whole has been sub-divided amongst two or more owners —

- (a) the valuation of such property shall, until the Council resolves at any time to cause an interim valuation to be made of such property or until the next general valuation, be divided amongst the owners of the sub-divided portions;
- (b) and a portion is retained by the original owner, the interim valuation shall be divided amongst the original owner and person or persons to whom he or she has transferred portions of the land in such proportions as may be agreed upon between the persons concerned; or
- (c) who have failed to reach an agreement, the valuation officer shall cause an apportionment to be made at the expense of the persons who have failed to reach an agreement, which apportionment shall be final until the making of the said interim or general valuation.

(3) An interim valuation made under this regulation shall be based on what the rateable value of the property was at the last general valuation and any general increase or decrease in the rateable value of property between the date of the last general valuation and the interim valuation shall not be used.

(4) An interim valuation made in terms of this regulation shall be added to the valuation roll.

(5) When an interim valuation is made in terms of this regulation —

(a) the Council may, in the case of property which has become rateable since the completion of the valuation roll —

- (i) cause the rates to be collected in respect of that property, and
- (ii) cause any rates which would have been payable in respect of that property since the completion of the said valuation roll to be paid;

(b) the Council may, in the case of property which is discovered to have been omitted from the valuation roll —

- (i) cause the rate to be collected in respect of that property, and
- (ii) cause any rates to be collected which would have been payable in respect of that property had the omission not been made;

(c) the Council shall, in the case of property materially improved or depreciated, in whole or in part, only be entitled to collect rates on the valuation of the property as determined under this regulation as from the date of such occurrence; or

(d) the Council may, in the case of land sub-divided —

- (i) cause the rate to be collected in respect of the sub-divisions, and
- (ii) cause any rates which would have been payable in respect of that property since the date of transfer of the sub-divisions, to be collected.

(6) The Council shall refund any surplus rates paid on the property in respect of the period for which rates on the sub-divisions were paid.

(7) Subject to subregulation (5), where any property valued in terms of this regulation has been transferred to a new owner prior to a valuation, the new owner shall not be liable for any rates levied in respect of the period before the date upon which the property was transferred to him or her, but the owner at the date from which the rate is payable shall be liable for the proportion of the rate, up to the date upon which the property was transferred.

(8) Except as is provided under subregulation (5), the rates shall be payable only with effect from the date on which the interim valuation comes into force.

28. (1) An interim valuation shall be subject to any objection made at the sitting of the Valuation Tribunal.

Objection to
interim
valuation

(2) Regulation 18, shall apply with necessary modifications in respect of any interim valuation.

29. (1) An objection to the valuation roll lodged by or on behalf of any rates payer shall be brought before the Valuation Tribunal by the rates payer personally or by his or her legal representatives or any other person duly authorised by such rates payer in writing.

Objection lodged
with Valuation
Tribunal

(2) A duly authorised representative of the Council may appear before the Valuation Tribunal for the purpose of making any representation or objection.

(3) A representative of the Council and the person objecting under subregulation (1) may call evidence and cross-examine any witness giving evidence before the Valuation Tribunal.

(4) Where the Council objects to any valuation appearing in the valuation roll, it shall give written notice of that objection to the owner of the property concerned and to the secretary at least 28 days before the Valuation Tribunal sits to consider the valuation roll.

Correction of valuation roll

30. (1) The Council may at any time after the valuation roll is complete and certified by the Chairperson, or signed and certified by the Chairperson of the Council in terms of regulation 16, cause any error on that roll to be corrected and may authorise any such amendment to the roll as may be consequential on the change of ownership of any property.

(2) The Council shall, before causing any error to be corrected under subregulation (1), notify the owner of the property of the proposed corrections.

(3) The owner of property shall within seven days of the notification inform the Council of his or her objection to the proposed corrections, in which event the objection shall be referred to the Valuation Tribunal for determination.

(4) Where no objection is made under this regulation, the proposed corrections may be made, and the rates shall be collected in respect of that property.

Valuation roll may not be set aside

31. No valuation contained in any valuation roll framed and certified under these Regulations, and no rates based thereon, shall be rendered void or be affected by reason of any mistake or variance amounting to a slight deviation not affecting the substance or calculated to mislead in the description of any rateable property or in the name of any owner thereof.

PART V — Rating

Listing of non-rateable property

32. (1) An owner of any property who claims that his or her property is not rateable shall submit such claim to the Council in writing, along with particulars of the property as the Council may require, to enable the Council to determine whether such property is rateable or not.

(2) Where the Council determines on the particulars supplied that the property is not rateable, the owner shall be notified by the Council in writing, and the property shall be listed as non-rateable until the Council otherwise determines, or until a change takes place in the use of such property.

(3) Where any change in the use of property listed as non-rateable takes place, an owner of the property shall immediately notify the Council of the change, and Council shall determine whether the property is rateable or not, and notify the owner as provided under subregulation (2).

(4) The Council may at any time request an owner of the property to submit particulars of such property listed as non-rateable to enable it to determine whether the property is properly listed as non-rateable.

(5) Where an owner of the property fails or neglects to make a claim and submit particulars in terms of subregulations (1) and (4), the property shall be deemed to be rateable until such time as the owner complies with the provisions of subregulation (1) or (4), as the case may be.

(6) Where an owner of the property which is listed as non-rateable, or which the owner claims should be listed as non-rateable fails or neglects to notify the Council of any change as required under subregulation (3); or submits particulars in terms of subregulation (1) or (4) which are incorrect, and the Council by reason of such failure or neglect does not remove that property from the list of non-rateable property —

- (a) the Council shall declare such property rateable; and
- (b) the owner of that property shall be liable to pay rates in respect of the period where he or she failed or neglected to submit particulars, or submitted incorrect particulars.

(7) An owner of the property who wilfully submits false particulars in any —
(a) claim in terms of subregulation (1);
(b) notification in terms of subregulation (3); or
(c) particulars requested in terms of subregulation (4)
commits an offence and is liable to a fine not exceeding P500 or imprisonment for a term not exceeding three months, or to both.

(8) Nothing contained in this regulation shall affect —

- (a) any auditor's right to question the Council's action in placing any such property on the list of non-rateable property; or
- (b) an owner's right to test in a competent court of law, the Council's refusal to place any such land on the list of non-rateable property.

33. (1) Every rate assessed by the Council shall become due and payable by an owner of the property upon a day to be fixed by the Council.

Payments of rates

(2) The Council shall give 30 days' notice of the rate assessed, amount due and the date fixed under subregulation (1), by publication in the Gazette, and in such a manner as the Council may by resolution direct.

(3) Where the Council has given notice as provided under subregulation (2), it shall be the duty of the person liable for such rates to pay the amount due to the Town Clerk, Council Secretary or any collector duly authorised by the Council to collect and receive the rates.

(4) Subject to subregulation (1), the Council may accept payment of any rates by instalments in such equal or varying amounts as may be determined by the Council and on such conditions as it may specify.

34. In the case of any property which is added to the valuation roll or the valuation of which is increased under the provisions of regulation 21, if at the next succeeding Valuation Tribunal the value of the property is fixed at a sum less than that on which the preceding rate has been levied, the owner shall be entitled to a refund of any rate paid by him or her in excess of that which would have been paid, had the rate been levied on the value as fixed by the Valuation Tribunal.

Refund of excess rates paid

35. (1) The Council shall collect rates and may sue for, and recover, any rates which are due and payable to the Council.

Enforcement of payment of rates

(2) Where the owner of any property fails to pay the rates or any part of the rates owing in respect of such property after the expiration of one month from the time fixed under regulation 33, the Council shall cause a written notice of demand to be served on the owner to pay the amount stated in the notice, within 14 days after service of the notice.

(3) Where a person makes a default in payment of rates after the expiration of the time specified in subregulation (2), the Council shall cause to be published in the *Gazette* or in a newspaper of national circulation, the name of that person and the amount of the rates owed by him or her.

(4) The Council shall, after the publication in terms of subregulation (3), apply to a magistrate's court for the recovery from the owner, of the amount of the rates owing by him or her and any interest accruing in respect of such property in accordance with regulation 42.

36. Any unpaid rates shall be recoverable by the Council in the magistrate's court for the district in which the Council is situate, whether the person liable for payment is resident within the jurisdiction of the court or not.

Rates recoverable by action in magistrate's court

Liability of owner to pay rates	37. Where a person ceases to be an owner of the property for which he or she is assessed to pay rates before the end of the year for which rates are due, the Council shall demand from the owner, such payment before the sale or transfer of the property is registered.
Payment of rates by occupier	38. Where an owner of any rateable property has been assessed for rates in respect of the property, and the rates remain unpaid for three months, the Council or its duly authorised officer shall, at any time within 12 months after imposing the rates, demand the amount of such rates or any part of the property from the occupier for the time being, of such rateable property.
Refusal by occupier to disclose particulars of owner	39. Where, on the request of the Council or any duly authorised officer, the occupier of any property refuses, wilfully misstates, or omits to disclose to the Council or duly authorised officer, the particulars of the owner of the property, or of the person receiving or authorised to receive the rents of the property, the occupier of such property commits an offence and is liable to a fine not exceeding P250.
Interest on unpaid rates	40. (1) Where rates payable or levied under these Regulations remain unpaid after three months from the date fixed by the Council for the payment thereof, interest on such rates shall be chargeable and recoverable by such Council from the date upon which such period of three months has expired. (2) The Council shall, every year determine the rate of interest to be paid.
Transfer of ownership of property	41. Whenever as a consequence of any change of ownership of any property or for any other reason, liability to pay the rates in respect of the property is transferred, the person whose liability is transferred shall, unless he or she notifies the Town Clerk or Council Secretary in writing of such transfer, continue to be liable for the rates as if such transfer had not occurred.
Abatement of rates	42. (1) Whenever the Council assesses the rates to become due and payable upon a day to be fixed by the Council, the Council may allow all persons liable for the payment of rates, such abatement of the amount of rates as the Council deems fit. (2) Subject to subregulation (1) — (a) an abatement shall apply <i>pari passu</i> to all persons liable for the rates; (b) no abatement shall be allowed in whole or in part to any person who does not pay the rate as assessed at the office of the Council, on or before the date fixed as aforesaid for the payment thereof; and (c) the Council may refuse an abatement of rates in respect of any property liable for any arrears of rates.
Writing-off rates	43. The Council may write-off any rates which have been in arrears and which are deemed by the Council to be irrecoverable.

SCHEDULE

Form A
(regulation 7(a))

DECLARATION ON PERFORMANCE OF OFFICE

(This form is to be completed in block letters.)

Full names of valuation officer:

.....
(Surname first)

Registration or licence number:

.....

Council:

.....

Declaration:

I, do hereby swear and solemnly and sincerely promise to appraise and value in accordance with, and for purpose, the provisions of the Local Government Act, and all rateable property within the area of the local authority of Council to the best of my skill and knowledge, without favour or prejudice, truly and impartially, conscientiously and for the full value thereof according to the intent and requirements of the law. So help me God.

Sworn before me:.....

Signature valuation officer:

Date:.....

OFFICIAL STAMP

.....
Signature of Commissioner of Oaths
and designation

Date:

MADE this 29th day of April, 2019.

FRANS VAN DER WESTHUIZEN,
*Minister of Local Government and Rural
Development.*