



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

GENERAL AND SUPPLEMENTARY VALUATIONS AND PROPERTY RATES FAQs

Valuation Department

(Last updated: September 2026)

Disclaimer: This document is subject to frequent updating and should be regarded as a living document, which aims to provide clarity on valuation-related matters.

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GENERAL VALUATION ROLL (GVR)

1. What is a GVR?

A GVR is a document containing the municipal valuations of all registered properties within the boundaries of Cape Town.

The current GVR is [GV2025](#) and it includes property valuations taken on 1 July 2025, the date of valuation. The GV2025 Roll will be implemented with effect from 1 July 2026 for a period yet to be determined by Council, within the legal framework of not more than four years.

2. What does date of valuation mean?

Properties on a GVR are valued on the date of valuation to ensure fairness. The date of valuation must be a maximum of 12 months before the start of the financial year in which the General valuation roll will be implemented.

The Act prescribes that all properties on the GV Roll must be valued at market value as at the date of valuation – for GV2025 the date of valuation is 1 July 2025.

All properties on the GVR are valued on the same date i.e. "date of valuation" to ensure fairness.

3. How often does the City of Cape Town produce a GVR?

The Local Government: Municipal Property Rates Act (6 of 2004) (the MPRA) states that every metropolitan municipality (such as the City of Cape Town) must produce a GVR at least once every four years. Generally, the City of Cape Town produces its GVR every three years to help minimise the impact of large fluctuations in property value.

4. Who produces the property valuations on the GVR?

The appointed municipal valuer is responsible for the production of the GVR with the assistance of assistant municipal valuers, statistical analysts, data collectors and support staff and they all use the computer-assisted Mass Appraisal (CAMA) system to generate their values.

5. What is CAMA?

Computer-Assisted Mass Appraisal (CAMA) is a computer-assisted analytical system used by trained professional valuers to value a large number of properties within the City of Cape Town. The system is an efficient way of generating fair and accurate property values.

6. Is the accuracy of the CAMA model validated before publishing the valuation roll?

Before publishing the valuation roll, the City rigorously tests the CAMA model through extensive data verification and statistical accuracy checks. This includes detailed sales ratio analysis to confirm that valuations align with actual market trends. Valuers then review properties to ensure fairness and consistency, and the roll is only finalised once all quality-assurance standards are satisfied.

7. How do CAMA models account for changes in neighbourhoods e.g. new developments, infrastructure projects, crime trends?

The City's CAMA system responds to neighbourhood changes through real market trends, which are reflected in the property sale prices.

New developments are picked up through building plan approvals and aerial imagery.

Crime trends and infrastructure upgrades are not modelled directly; instead, their influence is reflected in actual sale prices indicating how buyers and sellers respond to safety, accessibility, or service factors.

These updated sales are then accounted for in the CAMA models, ensuring that valuations remain fair, reflective of the market.

8. How does the City ensure that the individual differences per property are accounted when arriving at valuations?

The value-adding attributes of each unique property are considered in each specifically identified neighbourhood. The valuation neighbourhoods are created with the aim of grouping homogeneous properties which share similar characteristics and geographical location. The neighbourhood delineation is an internal process to the City Valuation Office which is refined for every General Valuation cycle to improve with the CAMA modelling. Thus, the boundaries of the valuation neighbourhoods may not necessarily align with neighbourhoods or suburban boundary demarcation. Only sales within those neighbourhoods, which are reviewed to ensure they are valid sales of the property in question with no discounts or additional items taken into consideration in the sale, are used in the determination of property valuations.

9. Why does my property need to be valued?

The City uses the municipal valuation assigned to your property to calculate your property rates. Municipal rates are determined by applying the council approved cent-in-the-rand against the property value.

10. How does the City help me to understand whether my property has been correctly valued?

Registered sales transactions which are in close proximity to the subject property, are made available to the ratepayers on the City's Website. This is aimed at guiding the ratepayers about the market trends in the neighbourhoods.

11. Do I have to be at home for you to come and value my home?

No. Physical property inspections are not compulsory. Our team of valuers can perform their task using comparative and analytical tools, aerial photography and CAMA techniques. Properties identified as having undergone a change may need to be physically inspected.

12. Why were the changes made to my property not considered in the GVR value?

All properties on the GVR are valued in the state they occurred as at the date of valuation – 1 July 2025 for GV2025.

A snapshot of the property on the date of valuation is used to value the property on the GVR Roll. Any changes to the value-forming attributes of a property that took place **after the date of valuation** will not be included as part of the GVR roll. These changes will be valued at a later stage, in a supplementary valuation roll (SV Roll).

For example, completed building work such as a garage or a renovation that took place **after valuation date**, will only be taken into account (usually) in the first supplementary valuation of the new GVR roll. The same applies to properties that were subdivided or consolidated **after valuation date**, or new sectional title units that were registered **after valuation date**.

13. What steps are taken to ensure data relating to property size and improvements are accurate?

Data validation to identify properties which may potentially have erroneous data is an ongoing process. This is undertaken through, but not limited to: desktop analysis, value review, internal data verification projects, supplementary valuation processes, change detection using Geographical Information Systems (GIS) technology and customer-related queries amongst others.

14. How will I know the valuation of my property?

An official notice of your valuation will be sent by email (in instances where property owners have agreed to receiving City communication via email), or by ordinary mail to the postal address stored in our billing system (in instances where property owners have not provided consent to email communication). You can also search for your property on the valuation roll to determine the valuation and other information on record for your property.

15. Can I view my valuation?

The GV2025 valuation roll is available at [City of Cape Town: GV2025 Provision Roll](#)

16. How are sectional title properties valued?

Sectional title units are individually registered and are valued at their individual market value at the date of valuation. Body corporate or sectional title scheme managers still require owners to pay levies, but these tend to not include municipal rates.

17. If the address on the GVR is missing or incorrect, does this mean that the incorrect property has been valued?

No. The physical address of your property is not used for identifying your property for valuation. The legal description (how your property is recorded in the Deeds Office), usually the erf number, is used to accurately identify your property, and to determine the location of your property.

18. What is market value?

Market value is defined as the amount the property would sell for in the open market. The MPRA defines market value as the price a willing buyer would pay a willing seller for a property on the open market.

19. What if I disagree with the municipal valuation of my property?

As a property owner, you have an opportunity to object if you disagree with the municipal valuation of your property. These objections must be submitted during the official objection period on the prescribed objection form. Unfortunately, objections will not be considered after the official objection period has closed.

The GV2025 objection period closed on the 30 April 2026.

The SV03/GV2022 objection period closed on the 31 August 2026.

20. What constitutes an objection?

You may object to any information displayed on a GVR, as long as you are able to support your objection and you submit the objection during the official objection period on the prescribed objection form. It is up to you, the objector, to prove that the market value assessment on the valuation roll is wrong.

Dissatisfaction with the amount of rates payable does not constitute an objection. Comparing your property valuation to that of neighbouring properties does not imply that your property valuation is wrong and cannot be used as motivation for an objection.

If your objection is that the property owner's name or address is incorrect or the property has been omitted from the GVR, this will be referred for investigation and corrected if required. Providing comparable sales information as at the valuation date of sale (for GV2025 – 1 July 2025), would be considered as a well-motivated objection.

The City will **NOT** consider the following objections:

- Incomplete objection forms
- Late objections
- Multiple property objections submitted on a single objection form
- Objections completed in bad faith
- Objections not submitted on the official objection form
- Objections submitted after the official objection period has closed

21. What are the requirements for a valid objection?

Ensure that your property's objection:

- a. Is well-motivated using market related information as at the date of valuation (for GV2025 – 1 July 2025) e.g. comparable sales.
- b. For residential properties (such as houses and sectional title apartments), this means the inclusion of comparable property sales. If no comparable sales can be provided, a motivation is required as to the specific value derogating factors affecting the property being objected against. General, non-property specific reasons do not constitute a valid objection.

- c. Is accompanied by appropriate supporting documentation if your property is commercial e.g. annual financial statements
- d. Is against the entries on the valuation roll, and not against the amount payable for rates
- e. Is submitted on the prescribed objection form, which is completed in its entirety
- f. Is submitted on its own objection form, and not as one of multiple objections on a single objection form Is submitted during the prescribed objection period.

22. How do I lodge an objection?

Objections must be lodged on the prescribed objection form during the prescribed objection period.

Objection forms will be available on our website during the prescribed objection period for those properties eligible to submit objections. Late objections, or those made outside of the prescribed objection period will not be accepted.

There are currently no objection periods underway.

23. What sales information must be submitted to motivate my dispute?

In terms of legislation, values on a valuation roll must be market related and must be based on actual sales of comparable properties that took place around the date of valuation.

- Valuations on the GV2025 roll represent the market value of your property as at the date of valuation 1 July 2025.

You are able to ascertain the correctness of our valuation by comparing it to the sales of similar properties which occurred around the date of valuation.

It is recommended that you use sales around the date of valuation – 1 July 2025 - when submitting a dispute against a value on the GV2025 Roll.

24. If my current GV value is lower than the value in the previous GV('s), does this mean my property was previously overvalued?

No. Property values do not always increase with every new General Valuation. There may be neighbourhoods where average residential property values are lower in the current GV than they were in a previous GV, based on the sales evidence. Hence, a higher value in a previous GV does not necessarily mean that the current GV value(s) is incorrect.

25. How are overvaluation trends detected and corrected over the three-year valuation cycle?

The majority of the overvaluation trends are received and corrected through the valuation dispute processes. In addition, there are also internal analysis and ratio studies which are undertaken to identify any overvaluation/undervaluation. These are corrected through the legislated supplementary valuation processes.

26. How does the City deal with VAT and estate agents' commission in respect of sales used to motivate a valuation?

In respect of VAT:

- a. In the case of a non-residential property, if it is known that the transaction includes VAT and that the buyer is a VAT vendor, then VAT will be excluded from the sale price. This is because VAT will be claimed back from SARS as an input cost by the buyer.
- b. In the case of a residential property, no adjustments for VAT are made to the sale price. This is because it is most likely that the buyer is not a VAT vendor, in which case VAT cannot be claimed back from SARS as an input cost.
- c. In the case of a residential property purchased directly from a developer (aka a primary sale), and VAT is included in this primary sale price, no adjustment to the sale price is made.
- d. In respect of estate agents' commission: No adjustments are made to the sale price.

This is because the sale price reflects what the purchaser was willing to pay for the property, well knowing that the sale price includes commission in most cases.

In addition, in the case of resales soon after the original sale date, it is clear from analysis that such properties are generally not marketed or subsequently sold at the initial purchase price less the commission component

of the initial sale.

It would therefore be wrong to adjust the sale price by removing commission, even if it was known how much commission was included in the sale price.

27. How does the valuation by an estate agent compare to the valuation by a registered valuer?

Estate agents undertake an estimation of value by considering market activity, as well as the unique improvements and attributes of the subject property being valued. Such an estimation of value is effectively a comparative market analysis (CMA). As such, an estate agent does not purport to be a professionally qualified valuer, but rather an industry professional with experience of what values achieve in a particular property market.

As such, their opinion on value is an informal value estimate based on their knowledge of latest and especially comparable sales. The values provided in this way and typically contained in a one-page certificate, has no legal standing and they are therefore provided for free.

A professional valuer, by contrast, must be registered with the South African Council for the Property Valuers Profession (SACPVP). Such a person has a tertiary education in property valuations and passed a board exam to become a fully-fledged member of this body (there is also a category of registration for trainee valuers that work under the mentorship of a fully qualified valuer). As such, their opinions of value have a legal standing in court.

Professional valuers analyse comparable sales and value forming attributes of these sales and those of the subject properties in much greater detail. These attributes typically include elements such as erf extent, dwelling extent, number of living areas, bedrooms and bathrooms, layout, fixtures and fittings, extents of outbuildings, quality and condition of construction materials used, views, zoning and title deed restrictions, etc.

The Valuation Department collects data on the above attributes and much more for each residential property (different attributes are collected for different property types) and use this information to value most properties by means of a statistical process called computer assisted mass appraisal (CAMA). The results of this process are critically reviewed in relation to each property's value forming attributes, by property valuers all registered with SACPVP and in the full-time employment of the City.

It is also a statutory requirement in terms of the Local Government: Municipal Property Rates Act (2004) that of all these valuers are registered with SACPVP, in order to maintain high standards.

Valuations determined by the City as described above may oftentimes differ from the values contained in estate agents' certificates. The main reason for this is that the values provided by the estate agent are often only a broad estimate of value, without expert knowledge of a specific property market. The City's valuations, in contrast, are far more detailed and based on much more information and reviewed by a registered valuer with expert knowledge of each property type in a particular geographical area that the valuer is responsible for.

If a property owner wants to obtain an independent, well-informed and comprehensive valuation report, the owner is advised to contact SACPVP for a list of possible valuers.

28. What do I do if I can't find my property on the GVR?

If you are unable to find your property on the GVR, then your property may not have been valued for one of the following reasons:

- a. The property is not yet registered in the deeds office, or
- b. The property was mistakenly omitted.

In both these instances, your property will be included for valuation in a Supplementary Valuation Roll (see below for more information).

29. How do I know my objection has been recorded on the valuations database?

An official acknowledgement notice will be issued for every objection received during the official objection period. This is a valuable document and must be kept safe, as it may be required as proof of your objection in the future.

An email acknowledgement will be sent to those property owners who submit an objection via email. If you elect to submit your objection via the online e-Services portal, you would have the option of downloading your completed objection form. Your completed form will be your acknowledgement of submission.

In addition, all objections will receive an automated SMS and email to the details listed on the objection form, as soon as the objection logged onto the Valuation database.

30. What happens after I have lodged my objection?

The objection will be issued to a municipal valuer, who will assess the objection and provide a decision, which will be submitted to the City's Revenue Department to adjust your rates bill.

The objection decision may result in a decrease or increase to the original valuation, or the valuation may remain unchanged. Your rates account will be adjusted accordingly.

You will be advised in writing of the objection decision, and of the appeal process should you not agree with the objection decision value.

Every property that has a pending objection will be flagged until a decision is made. This is to prevent debt collection action on the rates portion of the account during the dispute process.

31. What happens if I am not happy with the decision?

You are entitled to appeal against the objection decision if you believe you have good grounds on which to base your appeal. An independent appeal board will hear the appeal. Information on how to lodge an appeal will be included in the objection decision notice when it is posted or emailed to you.

The period for submitting an appeal opens on the day that the objection decision notice is posted to you. You will then have 30 working days to submit your appeal.

32. What is meant by section 52 (s52) and when does it apply?

Section 52 of the MPRA Act states that an objection decision must be automatically submitted for review by the Valuation Appeal Board (VAB); when the difference between the objection decision value and the original value objected against is greater than 10%.

Properties that are subject to a section 52 review are automatically selected to be submitted to the VAB for review. The referral of the Section 52 review to the VAB does not require the completion of a form by the owner/objector. Owners / objectors are generally not invited to the session in which the VAB review the Section 52 objection decisions.

Properties for which an appeal was submitted by the owner / objector do not qualify to be issued to the VAB as a Section 52 review. Appellants for these properties will be afforded the opportunity to personally appear before the VAB to present their case.

Owners/objectors who disagree with the objection decision must submit an appeal on the prescribed appeal application form to enable them an opportunity to personally address the VAB in respect of their valuation.

33. How long do I have to submit an appeal?

The period for submitting an appeal opens on the day that the objection decision notice is sent you. You will have 30 days from the date that the objection decision notice is sent to submit an appeal.

34. What is the process for resolving an appeal?

All appeals must be submitted to the Valuation Appeal Board (VAB), who must make a decision regarding the value of the property.

A hearing will be scheduled where you will be allowed to present your appeal to the VAB.

All VAB hearings are currently being conducted remotely via Microsoft Teams (MS Teams). If you prefer to have an in-person hearing, you would need to engage with the municipality to inform of this preference.

Send an email to valuationsappeals@capetown.gov.za to advise of this preference. You will receive a notification about the date and time of your remote VAB hearing.

35. What is the Valuation Appeal Board (VAB)?

The VAB is an independent body appointed by, and reporting to, the Western Cape MEC for Local Government, Environmental Affairs and Development Planning. The VAB consists of:

- a. A chairperson who has legal qualifications and sufficient experience in the administration of justice; and
- b. Two to four members with sufficient knowledge or experience in property valuations. At least one must be a valuer.

36. What is my recourse if I do not agree with the decision of the Valuation Appeal Board (VAB)?

The decision of the VAB is final upon which both the City and the Appellant are bound. The City has no authority to amend or revoke a decision taken by the VAB.

Should either the City or the Appellant wish to dispute the decisions made by the VAB, the only legal remedy is to institute review proceedings in the High Court in terms of the Promotion of Administrative Justice Act, 3 of 2000.

In terms of this Act, the review proceedings must be instituted within 180 days from the date of being advised of the decision of the VAB.

37. What do I need to do to prepare for my Valuation Appeal Board (VAB) hearing?

Both the appellant and the City Valuer will be afforded an opportunity to present the evidence for their recommended valuations to the Valuations appeal Board (VAB). The VAB will make a decision based on the evidence presented.

In terms of legislation, properties on the valuation roll must be valued at their market value as at the date of valuation. The date of valuation for the GV2025 valuation roll is 1 July 2025, and for the GV2022 roll is 1 July 2022.

Therefore, it is recommended for both the Appellant and the City Valuer to use market related evidence and sales as close as possible to the date of valuation for the relevant roll, as motivation to the VAB.

Should the Appellant or City Valuer wish to include additional information/documentation over and above what was submitted within their prescribed appeal period, this additional information/documentation will only be accepted at the discretion of the VAB, and must be submitted at least 5 days prior to the VAB hearing.

38. When will I start paying rates calculated on the GV2025 valuation roll?

The values of properties on GV2025 roll were implemented from 1 July 2026. Municipal rates are amended at the start of each financial year on 1 July, together with the annual budget approval.

Rates for a property may also be amended during the financial year should the property be valued in a Supplementary Valuation Roll, due to property status changes.

39. What is the purpose of the rates calculator?

The rates calculator is part of the menu of items and can be found on the Valuation Roll on the website after a property has been selected.

It provides property owners with the approximate property rates amount payable which is calculated using the valuation of the property multiplied by the rate-in-the-land associated with the use of the property. For GV2025, the official rate-in-the-land was approved on 29 June 2026.

40. Will the rates for my property be backdated?

Municipal rates for properties valued in GV2025 are effective from 1 July 2026.

Rates will be backdated to 1 July 2026 for all resolved objections received against the GV2025 roll.

Properties valued in a Supplementary Valuation Roll to GV2025 cannot be backdated further than 1 July 2026.

41. Do I still need to pay the new rates if I do not agree with the value and my objection is still unresolved?

Legally, property owners are compelled to pay municipal rates, even during outstanding disputes. Your municipal account will reflect your property's valuation as it appears on the valuation roll until the objection has been resolved. During this time, the City will allow you to pay rates based on your previous valuation and any extra amount, which you deem to be fair.

The valuation office will ensure that a lock is placed on your account until your dispute has been resolved. The lock will ensure that you do not receive any letters demanding that you pay outstanding amounts on the rates portion of your municipal account.

Remember, this lock only safeguards the rates portion of your municipal account. It does not cover other items such as electricity, water, sanitation or solid waste.

Once your objection has been resolved, the municipal account will be updated to reflect the decision and your account will be backdated to the date of implementation of the original valuation on the roll.

Any amount that is still owed will be debited or credited to the municipal rates portion of your account.

42. Will the City reimburse me if I have overpaid before the objection was resolved?

In line with the current City Policies, if your property valuation decreases following an objection decision, the City will reimburse you with interest for the amount that you may have overpaid. You will have the option of having the overpaid amounts refunded to you in cash, or credited to your account. Note that a [refund application](#) must be submitted to the Revenue Department should you elect to have the overpaid amounts refunded to you in cash.

Email the application form and supporting documents to supportingdocs.crm@capetown.gov.za or you can visit any of our [Walk-in Centres](#) to submit.

However, should your valuation remain unchanged or be increased because of the objection decision, all interest calculated on the arrears will become due and payable.

SUPPLEMENTARY VALUATION ROLL (SVR)

43. What is an SVR?

The current GVR must be updated at least once a year. This update can only be done via an SVR. The SVR contains details of properties that were not included in the last GVR, as well as any properties that have been changed since the last GVR.

44. What is the difference between a GVR and an SVR?

A GVR contains valuations of ALL properties in a municipality and is produced every three years. An SVR only contains a selection of properties as defined in S78(1) of the MPRA Act, and- is produced at least once a year. Properties that have undergone changes that affect their valuation must be valued in an SVR e.g. building plan submissions, subdivisions, consolidations etc.

45. How are properties selected to be valued in an SVR?

Properties are selected to be included in an SVR in terms of section 78 of the MPRA Act, and can include properties that:

- a. have been incorrectly recorded in the GVR as a result of a clerical or typing error;
- b. have been recently included into the municipality;
- c. have been subdivided or consolidated;
- d. have category changes;
- e. have undergone a substantial increase or decrease in market value;
- f. must be revalued for any other exceptional reason;
- g. were incorrectly omitted from the GVR;
- h. were valued substantially incorrectly in the last GVR.

The date of implementation of the new values will be indicated on the notices sent out to property owners. These dates are defined in section 78(4) of the MPRA Act, and will differ from property to property.

46. Are properties currently being valued in an SVR?

Properties that have been improved or have been subdivided, consolidated or omitted from GV2025, are currently being valued in the SV01/GV2025 roll (First supplementary valuation roll).

47. If my property is valued in one of the SVR valuation rolls, can I submit a dispute if I disagree with the valuation?

Yes. Legislation allows property owners who have properties valued in an SVR to submit disputes should they disagree with the valuation. The dispute must be submitted within the prescribed period allowed by legislation, and on the prescribed form.

Properties that meet the necessary criteria are currently being valued in the SV01/GV2025 roll. Owners of these properties will be eligible to submit a review immediately when the property is valued, and may also submit an objection in July 2027, after the SV01/GV2025 roll is certified.

48. If I have an outstanding dispute, do I need to submit another dispute if my property is revalued?

Yes, you should submit a dispute, in addition to any other outstanding dispute you may have lodged. A separate dispute form must be submitted for every valuation that is being contested.

The dispute submitted for one valuation roll (e.g. GV2022) will have no effect on the valuation for another valuation roll (e.g. GV2025).

49. If my property is valued in both an SVR and a GVR, do I have to dispute both if I disagree with the value?

Every valuation roll stands on its own. A dispute decision against one roll will have no effect on another roll. Therefore, you will need to submit separate disputes against every value on every roll with which you disagree.

50. Why did I receive multiple notices with different valuations for the same SVR?

A property must be revalued whenever an event occurs that changes the valuation – which may result in a property being valued multiple times in the same SVR roll.

Your property may have been valued multiple times within the SVR roll. We will issue a notice every time the property was re-valued.

You are eligible to dispute every valuation with which you disagree.

51. If I have received multiple valuations for the same property, can I submit one dispute for all of them?

No. A separate dispute form must be submitted for every valuation that you believe to be incorrect. This is because every valuation is based on a set of conditions related to the property at the time the valuation was prepared.

Each valuation will also have its own unique SV reference number that is included in the notice sent to you. This number must be inserted onto the dispute form to enable Valuation officials to identify which valuation is being objected against.

REVALUATION REGISTER

52. How do I query my property's value if I missed the official objection period?

If you missed the prescribed objection period for the GV2025 roll or any of the applicable SVR rolls, you may make an application for your property to be added to the Revaluation Register.

The Revaluation Register was created to allow property owners who missed the prescribed objection period to query their valuation. Successful applications will be valued in a Supplementary Valuation Roll (SVR), thus affording the property owner a further opportunity to submit any of the applicable legislated disputes.

53. How do I make an application to be added to the Revaluation Register?

Email your request to valuations@capetown.gov.za. You must provide:

- a. Information about what you believe the correct value to be
- b. Evidence about why you believe the current valuation is incorrect; and
- c. Sales evidence in support of the valuation amendment you are requesting.

54. What happens after my property is added to the Revaluation Register?

Your property will be entered into an SVR to be reassessed. You will be notified of the outcome in writing and can submit a dispute if you disagree with the value.

PROPERTY RATING CATEGORY

55. How is my property categorised?

Your property is categorised according to what it is used for and in some instances, ownership is also taking into consideration.

The City has determined property rating categories in accordance with the Local Government: Municipal Property Rates Act (MPRA). Every property rating category is assigned a rate-in-the-Rand (RiR). Annual municipal rates are calculated by multiplying the value of the property by the rate-in-the-Rand associated with the property-rating category as it appears on the GV2025 roll.

	PROPERTY CATEGORIES 2025/26	RATIO 2025/26
1	Residential Properties	1:1
2	Business and Commercial Properties	1:2.41
3	Industrial Properties	
4	Mining Properties	
5	Properties owned by an Organ of State and used for public service purposes	
6	Miscellaneous	
7	Vacant land	1:2
8	Agricultural Properties	1:0.20
9	Public Service Infrastructure (The City will not levy a rate on the first 30% of the market value as per the Valuation Roll)	1:0.25
10	Properties owned by an organisation – not for profit and used for specific activities	
11	Properties owned by a Social Housing Regulatory Authority, accredited Social Housing Institutions or accredited Other Delivery Agents (ODA) and used for social housing	
12	Properties owned by PBO and used for specified public benefit activities	
13	Properties owned by Religious Organisations and used for specified religious purposes	
14	Cemeteries and Crematoria	1:0
15	Properties owned by an organisation – not for profit and used for animal shelters	
16	Properties owned by an organisation – not for profit and used as a local community museum	
17	Nature conservation land	
18	Multiple Purposes	Ratio determined per allocation

56. How do I submit my GV2025 objection against my incorrect property rating category?

The objection must be submitted as per normal - on the prescribed form during the prescribed objection period - however please note that additional information will be required during the process for an objection which relates to the property RCs which attract a lesser rates amount. The additional information that would be required is as specified in the applicable application form.

57. Are there property-rating categories that attract a lesser property rates amount?

The property categories listed below attract a lesser rates amount:

Agricultural Properties	Please see questions 59 for the requirements. More information is contained on the application form and question 65 ;
PBO and used for specified public benefit activities	Properties owned by a PBO and used for specified public benefit activities. More information is contained on the application form and question 60 .
Properties owned by an organisation – not for profit* and used for specific activities:	“Accommodation for the vulnerable” means a property used for: a. A shelter for homeless adults; b. A shelter for the abused and/or victims of violence;

- Accommodation for the vulnerable; - Early childhood development; - Exclusively for amateur sport; - Old age home; or - Youth development.	c. A children's homes which cares for homeless children as stipulated in the Children's Act, 38 of 2005 used primarily for the accommodation of children; d. A home accommodating and catering for the health of physically or mentally challenged individuals. "Early Childhood Development Facility" means a property used as an Early Childhood Development Facility registered with the Western Cape Provincial Government. "Used exclusively for amateur sport" refers to property used for non-professional sporting activities. "Old Age Home" means a property specifically used for the provision of accommodation of and care for the poor and needy retired persons that live together in community with one another; and where 90% of the retired persons are at least 60 years of age. The care provided may include but is not limited to nursing services, physical and psychological assistance, and the provision of meals/food. This specifically excludes property that is used as a retirement village and/or where life rights are applicable. "Youth Development" means a property used for the provision of extra-mural activities to the youth or for youth development programmes / purposes (including organisations such as the Scouts, Girl Guides, Voortrekkers or organisations the Municipal Valuer deems to be similar).
Properties owned by an organisation – not for profit* and used for animal shelters	"Animal Shelter" means a property used for the protection, rescue and rehabilitation of domestic animals.
Properties owned by an organisation – not for profit* and used as a local community museum	"Local Community Museum" means a property that is used as a museum that concentrates on the history and culture of the immediate local community within which it is situated.
Properties owned by Religious Organisations and used for specified religious purposes	Properties owned by a religious community and used for specified religious purposes. More information is contained at question 69 .
Cemeteries and Crematoria	"Cemeteries" means properties used for the burial of human bodies and storage of cinerary urns. "Crematoria" means properties used for the cremation of human bodies.
Nature conservation land	"Nature Conservation Land" means any property: (a) Referred to in Section 17(1)(e) of the MPRA, or (b) Exhibiting sensitive ecological areas/features, identified by the City's Environmental Management Department as such, for that portion of land exhibiting these sensitive features, provided that the land is either leased to the City for nature conservation purposes or where there is a written agreement, with the City, CapeNature or SANParks, for the conservation management of the relevant portion of land where the land is conserved in perpetuity, or (c) Private property contracted into the Table Mountain National Park in terms of the Protected Areas Act, from the commencement date of the agreement between the owner of the property and SANParks and for each year that the owner foregoes beneficial occupation/use of the land pending formal gazetting of the agreement.

Organisation – Not – for – Profit" means;

- a) Non-Profit company defined as such in terms of Section 1 of the Companies Act 71 of 2008,
- b) Registered Non-Profit Organisation registered in terms of the Non-Profit Organisations Act 71 of 1997;
- c) Registered Public Benefit Organisation registered in terms of the Income Tax Act 52 of 1962;
- d) Trust, where none of the Trustees are beneficiaries and the Trust operates for a public benefit;
- e) Voluntary organisation operating for a public benefit;
- f) Religious community.

58. Can I apply to change my property-rating category?

The application processes to change the property-rating category is only for the Agricultural property rating category as well as the property categories that take ownership into consideration namely:

- a. Agricultural property
- b. Properties owned by a PBO and used for specified public benefit activities;
- c. Properties owned by an organisation – not for profit and used for animal shelters;
- d. Properties owned by an organisation – not for profit and used as a local community museum;
- e. Properties owned by an organisation – not for profit and used for specific activities:
 - i. Accommodation for the vulnerable;
 - ii. Early childhood development;
 - iii. Exclusively for amateur sport;
 - iv. Old age home; or
 - v. Youth Development Properties owned by a Social Housing Regulatory Authority, accredited Social Housing Institutions or accredited Other Delivery Agents (ODA) and used for social housing.
- f. Properties owned by a Social Housing Regulatory Authority, accredited Social Housing Institutions or accredited Other Delivery Agents (ODA) and used for social housing.

Please see [questions 59 – 61](#) for more information. Please click on the link to download the [application form](#). The supporting documentation required in order to apply to have the property rating category changed, can be found on the application form/s.

At the discretion of the Municipal Value, property owners may be required to apply for the change in property rating category once at the start of a General Valuation.

Where an application is received in any particular financial year, the effective date for the property rating category change is deemed to be 1 July of that financial year provided that all the requirements relating to ownership and use have been met. If the requirements of ownership and use were not met as at 1 July of that financial year, the effective date will be the date upon which the requirements were fulfilled.

The City/Municipal Valuer/Director: Human Settlements Planning reserve the right to request additional documentation if so required. The City/Municipal Valuer/Director: Human Settlements and Planning reserve the right to request additional documentation if so required.

59. What are the requirements for a property to be categorised as Agricultural?

In order for property to be categorised as agricultural property the following must be provided:

1. An affidavit by the owner describing all activities performed on the property;
2. A breakdown of the land components making up the agricultural component/s; and
3. A copy the water licence or water entitlement certificates/documents, if applicable; and
4. The most recent SARS ITR12 and IT48 document reflecting:
 - a) The legal property description of the property being applied for; and
 - b) The actual income and expenses from the agricultural activities conducted at the subject property.

Should you wish to apply for a change in property rating category to that of an Agricultural property rating category, download the application form [here](#).

60. What are the requirements for an organisation to be categorised as Property owned by a Public Benefit Organisations (PBO) and used for specified public benefit activity?

In order for a property to be categorised as "Property owned by a Public Benefit Organisations (PBO) and used for specified public benefit activities (PBA)" and to be rated at 25% of the residential Rate-in- the- Rand, the following three requirements must be met:

- a) The registered owner must be a registered PBO;
- b) The user (if not the owner) must also be a registered PBO; and

- c) The property must be used for specified public benefit activities in line with Part 1 of the 9th, Schedule of the Income Tax Act. Examples include providing welfare and humanitarian services, health care and education and development programs in accordance with items 1, 2 or 4 of Part 1 of the 9th Schedule of the Income Tax Act.

If the organisation is the registered owner of more than one property, an application form for each property will need to be completed. If the property is used for multiple purposes, you will need to provide a separate list of each allocation / portion and details of how each of the allocations/portions are used. This applies to sectional title scheme owners as well.

Application for the change in the property-rating category to Property owned by a Public Benefit Organisations (PBO) and used for specified public benefit activity can be found [here](#).

61. What are the requirements for Property owned by a SHRA accredited Social Housing Institution/Other Delivery Agents and used for social housing?

Properties registered in the name of a SHRA-accredited Social Housing Institutions or accredited ODA's must provide the residential property units on the property to house tenants whose gross monthly income is spread within the income bands determined by SHRA guidelines and regulations in order for the property to be categorised as such.

The Social Housing Institutions or ODA's must apply to the Director: Human Settlements Planning on an annual basis to remain in this property category. For any queries relating to the process or applications, kindly contact Affordable.housing@capetown.gov.za.

The following documentation from SHRA must be supplied annually:

- a. Company or project (in the case of ODAs) accreditation certificate from the SHRA; and
- b. Letter from the SHRA confirming that:
 - i. The project is accredited and under regulation and evaluated on a quarterly basis;
 - ii. The property contains an appropriate income group spread.

Existing SHIs or ODAs must apply to the Director: Human Settlements Planning in the year when a new GV is implemented to remain in this property category and any new property developed are to apply once the usage requirement of social housing is met

Kindly submit the required documentation via email to Affordable.Housing-Rates@capetown.gov.za.

62. What happens if my property does not meet all the criteria to be categorised as one of the property categories that attract a lesser rates amount?

If your property does not meet the ownership and usage criteria of the property rating categories that attract a lesser rates amount, it will not be categorised as such, and will therefore, not qualify to receive the associated percentage charge of the residential rate-in-the-rand. Your property will then fall within a property rating category determined on "use" only.

63. What does the Miscellaneous Property Rating Category entail?

This category comprises property that does not fall into any other category of property. At the discretion of the Municipal Valuer, this includes but is not limited to properties used as residential detached structures located on separate erven (separate Title Deed); military camps; prisons; sports club / facility / stadium / field; Memorial/monument; parking; community centres; archives; libraries; halls; common property and museums excluding properties owned by an organisation – not for profit and used as a local community museum.

RATES RELIEF (Rebates, Exemptions, Reductions)

64. Terminology

Rebate	A discount granted on the amount of the rate which is payable on the property. E.g., Owners who are dependent on pension or social grant for their livelihood.
Exemption	Is when the City is able to levy a rate however has opted to not to do so. The ratepayer therefore is not required to pay rates.
Reduction	The lowering, of the amount for which the property was valued and the rating of the property at that lower amount.

65. Can I still apply for a rebate for my Agricultural Property?

The process of applying for an agricultural rebate fell away as from 1 July 2019. In accordance with the Act and the City of Cape Town's Rates Policy, property that is being used for agricultural purposes will be categorised as agricultural property and will be rated at no more than 25% of the residential rate-in- the-land.

"Agricultural purposes" means property that is used for bona fide economic farming purposes the cultivation of soils for purposes of planting and gathering of crops; the rearing of livestock and game or the propagation and harvesting of fish for consumption purposes, without derogating from section 9 of the MPRA, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for the trading in or hunting of game.

Should you wish to apply for a change in property rating category to that of Agricultural property rating category, please click the link to the application [here](#).

66. In the past I was able to apply for a rebate, am I still able to do so?

Rebates can no longer be applied for in respect of residential, PBOs/NPOs and Agricultural properties.

Properties are categorised based on use and in some instances on the use and ownership of the property. Each category will receive the rate-in-the-land applicable the property- rating category as it appears on the valuation roll.

The only property rates rebate available are to indigent owners and to owners who are dependent on pension or social grants for their livelihood. Indigent persons or property owners, who are dependent on a pension or a social grant for their livelihoods, can apply for rates rebates www.capetown.gov.za/indigentbenefits for more information. These rebates are processed by the Revenue Department and are subject to set criteria.

67. In the past, I received an exemption. Am I still eligible for this?

The only property that the City will not levy a rate on are private roads or any other property where the market value of the property is equal to or less than R50 000. This however does not apply when other service charges (including availability charges) or an additional rate in respect of property situated in a special rating area (as contemplated in section 22 of the MPRA and the Special Rating Area By-law and Policy) are billed to that property nor will it apply to any units in a sectional title scheme.

68. What property rates reduction does the City grant?

The City has determined a reduction of R605 000 (Six hundred and five thousand Rand) which will apply to owners of residential properties used as a primary place of residence with a market value of below R8 000 001,00 (Eight million and one Rand)

PROPERTIES OWNED BY A RELIGIOUS COMMUNITY

69. What does Property owned by a religious community and used for specified religious purposes entail?

The City's Rates Policy contains the following definitions:

"Properties owned by a religious community" means a property-

- (a) registered in the name of a religious community;
- (b) registered in the name of a trust established for the sole benefit of a religious community; or
- (c) which is subject to a land tenure right and occupied by a religious community.

"Specified Religious purposes" is limited to property used by a religious community as listed below:

- (a) public worship;
- (b) administrative support offices;
- (c) halls used for gatherings and related religious activities; and
- (d) parking areas used in conjunction with (a) - (c) above

It specifically excludes a structure that is used for educational instruction (whether secular or religious).

"Public worship" relates only to the gathering of people conducting an act which signifies a service, practice,

ceremony or ritual which reveres a divine deity and which is open to the public (not a gathering for any other purposes).

"Religious activities" means actions conducted in the furtherance of the objectives of or the projects undertaken by the religious community.

70. How is a property that is used as a place of public worship, billed for rates?

In terms of section 17(1)(i) of the MPRA "a municipality may not levy a rate on a property registered in the name of and used primarily as a place of public worship by a religious community...."

In terms of the MPRA, a "place of public worship" is defined as:

"Place of public worship" means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium: Provided that the property is:

- (a) registered in the name of a religious community;
- (b) registered in the name of a trust established for the sole benefit of a religious community; or
- (c) subject to a land tenure right;

The City will categorise all properties used primarily as a place of public worship as Property owned by a religious community and used for specified religious purposes and if the property meets the requirements of section 17(1)(i) of the MPRA, no property rates will be charged.

If you are of the view that the property meets the requirements as defined as a place of public worship and is incorrectly being charged property rates, please provide the City a copy of one of the following:

1. The Trust Deed as proof that the property is registered in the name of a trust established for the sole benefit of a religious community; or
2. Applicable documentation as proof that the property is subject to a land tenure right. Kindly submit the required documentation via email to BIVR@capetown.gov.za

71. How can I make an application for the residence of the office bearer?

In terms of section 17(1)(i) of the MPRA "a municipality may not levy a rate on a property registered in the name of and used primarily as a place of public worship by a religious community, including the official residence registered in the name of that religious community which is occupied by the office-bearer of that community who officiates at services at that place of public worship."

The manner in which the legislation is drafted, only allows for one residential property and by implication only one primary office bearer per place of public worship. We have however interpreted this to mean per branch/church building that meets the requirements of a place of public worship.

Any other property owned by the religious community will be rated according to the use of the property as set out in the Rates Policy.

The default property-rating category will be Residential Property, but a rate will not be levied on the property in accordance with section 17 of the MPRA. The application for the residence of the office bearer can be found [here](#).

The City will not levy a rate on a property used primarily as a place of public worship provided it is:

- a) Registered in the name of a religious community. This includes the official residence occupied by the primary office-bearer (priest, pastor, minister etc.) who officiates services at the place of public worship.
- b) Registered in the name of a Trust where the sole beneficiary of the Trust is the religious community; or
- c) Subject to a land tenure right. The MPRA contains the following definitions:

In order for a rate not to be levied on the residence of the primary office-bearer, the following criteria must be met:

- a) The religious community must be the registered owner of the property being used as a place of public worship, as well as the residential property, which is occupied by the primary office-bearer.
- b) The property must be used for residential purposes and occupied by the primary office-bearer as his/her primary place of residence.

The MPRA contains the following definitions:

"Office bearer", in relation to places of public worship, means the primary person who officiates at services

at that place of worship;

“Official residence”, in relation to places of public worship, means-

- (a) a portion of the property used for residential purposes: or
- (b) one residential property, if the residential property is not located on the same property as the place of public worship, registered in the name of a religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for an office bearer”.

If you are of the view that the property meets the requirements and is being rated incorrectly, you are encouraged to make application. The application form for the residence of the office bearer can be downloaded and must be completed and returned to BIVR@capetown.gov.za together with all the supporting documentation specified in the application form.

Note: The confirmatory statement - which forms part of the supporting documentation:

1. Must clearly state that the primary office bearer resides at the property as his/her primary place of residence.
2. The proof of address provided must be a document, which is not less than three months old and addressed to the primary office bearer. A municipal account will not be accepted.