



**MOGALE CITY LOCAL MUNICIPALITY  
APPOINTED VALUATION APPEAL BOARD MEMBERS'  
REMUNERATION  
POLICY**

**2025/2026**

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## 1. INTRODUCTION

Valuation Appeal Board (VAB) members of a Municipality are appointed by the Member of Executive Council (MEC): Human Settlements, Urban Planning and Co-operative Governance and Traditional Affairs.

The Municipality for which an appeal board was established in terms of Section 56 of the Local Government: Municipal Property Rates Act, 2004 (No 6 of 2004) as amended, must remunerate the members of the appeal board in accordance with their conditions of appointment.

The Municipality is requested to remunerate the Valuation Appeal Board members and alternate members in accordance with the determination of conditions of appointment of members of appeal boards and members of committees established by appeal boards as stipulated in the Gazette No. 29595 dated 8<sup>th</sup> February 2007.

## 2. LEGISLATIVE CONTEXT

2.1 Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, Appointment of Alternate Members for the Established Valuation Appeal Boards for Municipalities. (Section 56, 61 & 64)

2.2 Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, Appointment of Members of Valuation Appeal Boards for Municipalities. (Section 56 & 61)

2.3 The Minister of Finance, in terms of National Treasury Regulation 20.2.2, grants approval to amend the maximum remuneration payable per day to non-official members of Commissions and Committees of Inquiry on an annual basis.

2.4 This policy must be read together with, and is subject to the stipulations of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended and any regulations promulgated in terms thereof from time to time.

2.5 Municipal Finance Management Act, 2003 (No. 56 of 2003) Section 65 (e).

2.6 Guide to managing other remunerative work in the public service, June 2020.

## 3. DEFINITIONS

3.1 **“Act”** means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004).

3.2 **“Annually”** means once every financial year.

3.3 **“Definitions, words and expressions”** as used in the Act are applicable to this policy document where used.

3.4 **“Market Value”** in relation to a property, means the amount the property would have realized if sold on the date of valuation in the open market by a willing seller to a willing buyer.

3.5 **“Municipality”** means the Mogale City Local Municipality.

3.6 **“Property” refers to: –**

3.6.1 Immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person.

3.6.2 A right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property.

3.6.3 A land tenure right registered in the name of a person or granted to a person in terms of legislation; or

3.7 **“Ratable property”** means property on which the municipality may in terms of Section 2 of the Act levy a rate, excluding property fully excluded from levying of rates in terms of Section 17 of the Act.

3.8 **“Valuation Appeal Board” (VAB)** refers to a panel of members appointed by the MEC for local government, by notice in the Provincial Gazette in accordance with Section 56 of the Act.

#### **4. FUNCTIONS OF THE APPEAL BOARD**

The functions of an Appeal board as outlined in Section 57 of the Act are:

4.1 To hear and decide appeals against the decisions of a Municipal Valuer concerning objections to matters reflected in, or omitted from, the valuation roll of a municipality in the area for which it was established in terms of Section 56, and

4.2 To review decisions of a Municipal Valuer submitted to it in terms of Section 52.

#### **5. SCOPE OF THE POLICY**

5.1 This policy document guides the implementation of remuneration of Valuation Appeal Board members.

5.2 National Treasury Regulations and Circulars provide guidance on sitting fees for Valuation Appeal Board members, however, do not specify the Valuation Appeal Board members' remuneration rate for other expenditures such as research time, preparation time, travelling time, refreshments and tools of the trade.

5.3 The purpose of the policy is to provide guidance on fees payable for other expenses that the Valuation Appeal Board members are eligible to claim over and

above sitting costs.

## **6. APPLICATION OF THE POLICY**

6.1 Valuation Appeal Board members will be reimbursed for preparation, research and travel time as allowed for in this policy document.

6.2 Valuation Appeal Board members will be requested to accept such conditions before officially hearing any Appeals or Section 52 Reviews within the Mogale City Local Municipality.

## **7. REMUNERATION OF VALUATION APPEAL BOARD MEMBERS**

7.1 Valuation Appeal Board members will be remunerated in accordance with the Treasury Regulation 20.2.2 as updated annually.

7.2 The indicated rates are sitting fees and exclusive of payments in respect of preparation, research and travelling (to and from meeting venues) time.

7.3 Current VAT law requires non-executive directors (NED's) of companies to register for and charge VAT in respect of any director's fees earned for services rendered as a non-executive director. Kindly note that the rates are VAT inclusive.

7.4 Employees of organs of State serving on Commissions or Committees of Inquiry or audit committees are not entitled to additional remuneration. (Treasury Regulation 20.2.2)

7.5 Remuneration in terms of the cost of travel will be paid in accordance with the **tariffs for the use of motor transport**, as released by the Department of Transport, from time to time.

7.6 Employees of organs of State serving on Commissions or Committees of Inquiry or audit committees may request payment in accordance with the **tariffs for the use of motor transport**, as released by the Department of Transport, from time to time. (Travelling time is excluded from this remuneration).

## **8. ADDITIONAL REMUNERATION OF VALUATION APPEAL BOARD MEMBERS**

Any fees excluded or not specified in the National Treasury Regulation 20.2.2 will be remunerated as follows:

8.1 **Preparation Time:** A fee equal to the sitting fee hourly rate or part thereof, as stated in the National Treasury Regulation. Time claimed will be subject to payment recommendation by the Municipal Valuer based on the project plan.

**8.2 Research Time:** A fee equal to the sitting fee hourly rate or part thereof, as stated in the National Treasury Regulation, time claimed will be subject to payment recommendation by the Municipal Valuer based on the project plan.

**8.3 Travelling Time:** A fee equal to the sitting fee hourly rate or part thereof, as stated in the National Treasury Regulation, will be subject to payment recommendation by the Municipal Valuer based on the project plan.

**8.4 Site Visit Time:** Provided that the Municipal Valuer is present at the site visit, time may be claimed at a fee equal to the sitting fee hourly rate or part thereof, as stated in the National Treasury Regulation.

**8.5 Employees of organs of State** serving on Commissions or Committees of Inquiry or audit committees are not entitled to additional remuneration.

**8.6 Any fees not stated:** A fee equal to the sitting fee hourly rates or part thereof, as stated in the National Treasury Regulation, time claimed will be subject to approval by the Municipal Valuer, will be subject to payment recommendation by the Municipal Valuer based on the project plan.

## **9. RECOMMENDATION FOR PAYMENT OF ADDITIONAL REMUNERATION CLAIMS BY THE MUNICIPAL VALUER**

The Municipal Valuer will recommend payment for reasonable time claimed under the following conditions:

**9.1 Preparation Time:** Time claimed may not be more than the actual sitting time for a specific case to be heard.

**9.2 Research Time:** Time claimed may not be more than the actual sitting time for a specific case to be heard.

**9.3 Travelling Time:** Time claimed may not exceed the time indicated for travel by road in google maps.

## **10. LIABILITY FOR PAYMENT**

All payments will be subject to Section 61(3) of the Local Government: Municipal Property Rates Act (6 of 2004) as amended.

## **11. ANNUAL REVIEW OF VALUATION APPEAL BOARD MEMBERS' REMUNERATION POLICY**

The Valuation Appeal Board Members' Remuneration policy must be reviewed on an annual basis to ensure that it complies with the Municipality's strategic objectives as it is contained in the Integrated Development Plan and with legislation.

## **12. DISCLAIMER**

Where a Valuation Appeal Board Member believes that the Council has failed to apply the provisions of the Valuation Appeal Board Members' Remuneration policy and/or the Local Government: Municipal Property Rates Act 6 of 2004 (as amended), he/she may raise the matter with the Municipal Manager of Mogale City Local Municipality.

## **13. DELEGATION OF POWER**

Safe as otherwise provided in this Valuation Appeal Board Members' Remuneration Policy, the Chief Financial Officer of Mogale City shall be empowered to apply and administer all powers pursuant thereto.

## **14. ENFORCEMENT/IMPLEMENTATION**

This policy will be implemented by Mogale City Local Municipality with effect from 1st July 2024.

All members appointed by the MEC: Human Settlements, Urban Planning and Co-operative Governance and Traditional Affairs to sit on the Valuation Appeal Board for Mogale City Local Municipality will be required to accept the policy in writing upon appointment acceptance.