



## THE SUPREME COURT OF APPEAL OF SOUTH AFRICA

### MEDIA SUMMARY OF JUDGMENT DELIVERED IN THE SUPREME COURT OF APPEAL

**FROM** The Registrar, Supreme Court of Appeal  
**DATE** 1 December 2014  
**STATUS** Immediate

***Please note that the media summary is for the benefit of the media and does not form part of the judgment of the Supreme Court of Appeal.***

***MEC Local Government and Traditional Affairs v Botha NO***

**(887/13) [2014] ZASCA 211 (1 December 2014)**

The SCA gave judgment in an appeal concerning the valuation of immovable property by a municipality for the purpose of levying rates in terms of Act 6 of 2004. It was held that variations to a valuation roll occur in terms of s 55 of the Act as a result of objections lodged or by means of a supplementary valuation in terms of s 78. It was further held that s 80 of the Act in terms of which the MEC may grant condonation and extension of time periods, is inapplicable and cannot serve as a basis for the late lodging of an objection to the valuation of a property appearing in the valuation roll.

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