

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Valuation Roll Intervals 4-year Mossel Bay Municipality – 2019/2020 5-year cycles of the Valuation Roll implemented.

Mossel Bay Municipality Valuation Roll History when studying the Financial Statements from 2003/2004 to 2022/2023	
1	Valuation roll for the years 2003/2004, 2004/2005, 2005/2006, 2006/2007 (4 Yearl Intervals) New Roll
2	Valuation roll for the years 2007/2008, 2008/2009, 2009/2010, 2010/2011 (4 Yearl Intervals) New Roll
3	Valuation roll for the years 2011/2012, 2012/2013, 2013/2014, 2014/2015 (4 Yearl Intervals) Used Previous Valuation Roll
4	Valuation roll for the years 2015/2016, 2016/2017, 2017/2018, 2018/2019 (4 Yearl Intervals) Used Previous Valuation Roll
5	Valuation roll for the years 2019/2020, 2021/2022, 2022/2023, 2023/2024, 2024/2025 (5 Yearl Intervals) New Roll
6	Valuation roll for the years 2025/2026, 2026/2027, 2027/2028, 2028/2029, 2029/2030 (5 Yearl Intervals) Future Valuation Rolls

Financial Statements: **2003/04 NEW VALUATION ROLL** (Valuation Roll Year 1)

14 ASSESSMENT RATES	VALUATION AS AT 1 JULY 2003 R	ACTUAL INCOME 2004 R	ACTUAL INCOME 2003 R
Residential	4,157,368,911	17,243,890	15,248,645
Commercial	794,175,250	6,819,181	6,628,589
State	208,838,800	740,082	897,310
Municipal	290,076,209	-	-
Building Clause	11,410,701	29,382	39,633
Assessment Rate: Letting	-	2,730	3,008
Assessment Rate: State Building Kwa Nonqaba	12,135,800	68,012	128,336
Agricultural	276,632,900	165,209	-
	<u>5,750,638,571</u>	<u>25,068,486</u>	<u>22,945,521</u>

The valuation of land takes place every four years in terms of the determinations of the new Ordinance on Property Valuation, 1993. The Mosselbay area including the rural farms were revalued with starting date 1 July 2001 whilst the valuation became effective from 1 July 2003. The basic rate which was applicable for the 2003/04 financial year in the various areas ranged between R0 000736 to R0,17880 for land and R0,000355 to R0,00435 on buildings respectively. Qualifying pensioners received an additional rebate of 50% and 30% on property tax. With regard to needy families where the joint income of husband and wife amounted to less than R2500 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes it is noted that income for rates was not based on valuation.

Financial Statements 2004/05 (Valuation Roll Year 2)

	AS AT 1 JULY 2004 R	INCOME 2005 R	INCOME 2004 R
Residential	4,419,191,811	19,999,219	17,243,890
Commercial	964,361,850	7,719,750	6,819,181
State	107,699,400	818,813	740,082
Municipal	309,332,309	-	-
Building Clause	11,218,201	25,652	29,382
Assessment Rate: Letting	-	2,552	2,730
Assessment Rate: State Building Kwa Nonqaba	12,135,800	73,796	68,012
Agricultural	275,569,000	278,859	165,209
	<u>6,099,508,371</u>	<u>28,918,641</u>	<u>25,068,486</u>

The valuation of land takes place every four years in terms of the determinations of the new Ordinance on Property Valuation, 1993. The Mosselbay area including the rural farms were revalued with starting date 1 July 2001 whilst the valuation became effective from 1 July 2003. The basic rate which was applicable for the 2004/05 financial year in the various areas ranged between R0,001198 to R0,01940 for land and R0,000577 to R0,00472 on buildings respectively. Qualifying pensioners received an additional rebate of 50% and 30% on property tax. With regard to needy families where the joint income of husband and wife amounted to less than R2500 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes it is noted that income for rates was not based on valuation.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2005/06 (3)

18. PROPERTY RATES			
Actual			
Residential	22 499 997	19 999 219	
Commercial	9 061 801	7 719 750	
State	792 268	818 813	
Municipal	-	-	
Building Clause	24 830	25 652	
Assessment Rate: Letting	1 930	2 552	
Assessment Rate: State Building Kwa Nonqaba	78 222	73 796	
Agricultural	396 626	278 859	
Less: Income transferred to reserve fund	-	(278 859)	
Less: Income forgone	(641)	-	
Total assessment rates	32 855 033	28 639 782	
Valuations			
	July 2005	July 2004	
	R000's	R000's	
Residential	4 890 212 660	4 419 191 811	
Commercial	1 022 977 500	964 361 850	
State	106 044 400	107 699 400	
Municipal	304 258 110	309 332 309	
Building Clause	9 365 601	11 218 201	
Assessment Rate: Letting	-	-	
Assessment Rate: State Building Kwa Nonqaba	12 135 800	12 135 800	
Agricultural	284 875 800	275 569 000	
Total property valuations	6 629 869 871	6 099 508 371	

The General Valuation on land and buildings is performed every 4 years. The last General Valuation came into effect on 1st July 2003. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and sub divisions. Rates are levied on an annual basis with the final date for payment being 30 September. The basic rate for the 2005/2006 financial year varies between R0,001692 to R0,020564 for land, and R0,000815 to R0,005003 on buildings respectively. Qualifying pensioners receive an additional rebate of 15% and 30% on property tax. With regards to needy families where the joint income of husband and wife amounted to less than R2,500, interest at prime plus 1% per annum is levied on rates outstanding after due date.

Financial Statements 2006/07 (Valuation Roll Year 4)

19. PROPERTY RATES			
	2007	2006	
	R	R	
Actual			
Residential	27 457 891	22 499 997	
Commercial	9 090 594	9 061 801	
State	761 071	792 268	
Municipal	-	-	
Building Clause	30 218	24 830	
Assessment Rate: Letting	1 706	1 930	
Assessment Rate: State Building Kwa Nonqaba	91 323	78 222	
Agricultural	408 696	396 626	
Less: Income transferred to reserve fund	-	-	
Less: Income forgone	(2 074 132)	(641)	
Total assessment rates	35 767 367	32 855 033	
Valuations			
	July 2006	July 2005	
	R000's	R000's	
Residential	5 367 021 360	4 890 212 660	
Commercial	1 116 329 200	1 022 977 500	
State	112 144 400	106 044 400	
Municipal	308 942 110	304 258 110	
Building Clause	7 503 840	9 365 601	
Assessment Rate: Letting	-	-	
Assessment Rate: State Building Kwa Nonqaba	12 135 800	12 135 800	
Agricultural	288 323 800	284 875 800	
Total property valuations	7 212 400 510	6 629 869 871	

The General Valuation on land and buildings is performed every 4 years. The last General Valuation came into effect on 1st July 2003. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and sub divisions. Rates are levied on an annual basis with the final date for payment being 30 September. The basic rate for the 2006/2007 financial year varies between R0,001402 to R0,011960 for land, and R0,001100 to R0,007072 on buildings respectively. Qualifying pensioners receive an additional rebate of 15% and 30% on property tax. With regards to needy families where the joint income of husband and wife amounted to less than R2,500, interest at prime plus 1% per annum is levied on rates outstanding after due date.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2007/08 (Valuation Roll Year 1) **2007/08 NEW VALUATION ROLL Effective from 02-07-2007 – Implementation 1 July 2008**

21. PROPERTY RATES		
Actual		
Residential	31 882 775	27 457 891
Commercial	8 519 795	9 090 594
State	786 910	761 071
Building Clause	32 962	30 218
Assessment Rate: Letting	1 602	1 706
Assessment Rate: State Building Kwa Nonqaba	100 776	91 323
Agricultural	420 179	408 696
Less: Income forgone	(2 332 172)	(2 074 132)
Total assessment rates	39 412 827	35 767 367
Valuations		
Residential	5773 487 700	5367 021 360
Commercial	1129 731 000	1116 329 200
State	104 058 600	112 144 400
Municipal	299 050 210	308 942 110
Building Clause	6 849 440	7 503 840
Assessment Rate: Letting	-	-
Assessment Rate: State Building Kwa Nonqaba	12 135 800	12 135 800
Agricultural	319 400 300	288 323 800
Total property valuations	7644 713 050	7212 400 510
<p>The General Valuation on land and buildings is performed every 4 years. The last General Valuation came into effect on 1st July 2003. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and sub divisions. Rates are levied on an annual basis with the final date for payment being 30 September. The basic rate for the 2007/2008 financial year varies between R0,001298 to R0,05190 for land, and R0,001298 to R0,008304 on buildings respectively. Qualifying pensioners receive an additional rebate of either 30% or 50% on property tax. With regards to needy families where the joint income of husband and wife amounted to less than R3,000 a rebate was allowed with regards to water, refuse and sewerage. Interest at prime plus 1% per annum is levied on rates outstanding after due date.</p>		

Financial Statements 2008/09 (Valuation Roll Year 2)

22. PROPERTY RATES		
Actual		
Residential	36 127 656	31 882 775
Commercial	7 836 509	8 320 390
State	1 062 401	786 910
Building Clause	8 727	32 962
Assessment Rate: Letting	1 466	1 602
Assessment Rate: State Building Kwa Nonqaba	113 217	100 776
Agricultural	562 481	420 179
Less: Income forgone	(1 570 135)	(2 332 172)
Total assessment rates	44 142 322	39 213 422
Valuations		
Residential	23 462 471 490	5 773 487 700
Commercial	2 306 506 800	1 129 731 000
State	348 149 600	104 058 600
Municipal	643 106 410	299 050 210
Building Clause	6 369 440	6 849 440
Assessment Rate: Letting	-	-
Assessment Rate: State Building Kwa Nonqaba	3 286 500	12 135 800
Agricultural	1 332 603 500	319 400 300
Total property valuations	28 102 493 740	7 644 713 050

MOSSSEL BAY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2009

The valuation of land takes place every four years in terms of the determinations of the new Ordinance on Property Valuation, 1993. The Mossel Bay area, including the rural farms, were revalued with starting date 2 July 2007, whilst the valuation became effective from 1 July 2008. The basic rate which was applicable for the 2008/09 financial year in the various areas ranged between R0,000453 and R0,004156 on Land and R0,004530 and R0,004156 on Buildings respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property tax. With regard to needy families, where the joint income of husband and wife amounted to less than R2 500 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes, it is noted that income for rates was not based on valuation.

Refer to Note 36.2 for detail regarding the restatement of previous year balance.

36.2 Reclassification of Municipal Charges and Street Lighting (Note 33 - General expenses, Note 22 - Property Rates, Note 23 - Service Charges)

During the 2007/08 financial year the Municipal Charges and Street Lighting items was included under the General expenses note as expenditure and also reflected as an income under the Property Rates and Services Charges notes. These municipal charges should however not be reflected as an income or expenditure. The 2007/08 financial year amounts for the above-mentioned notes is therefor restated accordingly.

Change to Notes to Annual Financial Statements:

Note 33 - General Expenses - Municipal Charges

Balance at 30 June 2008 on 2007/08 Financial Statements	8 765 379
Municipal Charges moved to Service Charges - Note 22	(8 765 379)
Restated balance of General Expenses - Municipal Charges as at 30 June 2008	<u>-</u>

Note 33 - General Expenses - Street Lighting

Balance at 30 June 2008 on 2007/08 Financial Statements	1 294 184
Municipal Charges moved to Service Charges - Note 22	(1 294 184)
Restated balance of General Expenses - Street Lighting as at 30 June 2008	<u>-</u>

Note 22 - Property Rates - Commercial

Balance at 30 June 2008 on 2007/08 Financial Statements	8 519 795
Municipal Charges on Property Rates for 2007/08 year	(199 405)
Restated balance of Property Rates - Commercial as at 30 June 2008	<u>8 320 390</u>

Note 23 - Services Charges

Sale of electricity

Balance at 30 June 2008 on 2007/08 Financial Statements	117 957 576
Municipal Charges on Electricity for 2007/08 year	(7 594 939)
Street Lighting charges on Electricity for 2007/08 year	(1 294 184)
Restated balance of Service Charges - Sale of electricity as at 30 June 2008	<u>109 068 453</u>

Sale of water

Balance at 30 June 2008 on 2007/08 Financial Statements	48 072 460
Municipal Charges on Water for 2007/08 year	(590 921)
Restated balance of Service Charges - Sale of Water as at 30 June 2008	<u>47 481 540</u>

Refuse removal

Balance at 30 June 2008 on 2007/08 Financial Statements	21 154 147
Municipal Charges on Refuse removal for 2007/08 year	(126 468)
Restated balance of Service Charges - Refuse removal as at 30 June 2008	<u>21 027 679</u>

Financial Statements 2009/10 (Valuation Roll Year 3)

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

23. PROPERTY RATES

Actual

Residential	43 563 183	36 127 656
Commercial	11 016 457	7 836 509
State	1 574 801	1 062 401
Building Clause	10 282	8 727
Assessment Rate: Letting	1 466	1 466
Assessment Rate: State Building Kwa Nonqaba	72 355	113 217
Agricultural	575 616	562 481
Less: Income forgone	(1 847 557)	(1 570 135)
Total assessment rates	54 966 604	44 142 322

Valuations

	July 2010	July 2009
Residential	24 254 300 590	23 462 471 490
Commercial	3 159 622 400	2 306 506 800
State	378 922 500	348 149 600
Municipal	598 223 000	643 106 410
Building Clause	5 895 800	6 369 440
Assessment Rate: Letting	-	-
Assessment Rate: State Building Kwa Nonqaba	17 410 000	3 286 500
Agricultural	1 284 231 300	1 332 603 500
Total property valuations	29 698 605 590	28 102 493 740

The valuation of land takes place every four years in terms of the determinations of the new Ordinance on Property Valuation, 1993. The basic rate for land and buildings ranged between R0,000441 and R0,004156 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property tax. With regard to needy families, where the joint income of husband and wife amounted to less than R4 000 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes, it is noted that income for rates was not based on valuation as the values are less than R50 000. The first R50 000 of residential properties are not levied, R15 000 are impermissible rates and a rebate are given on R35 000.

Financial Statements 2010/11 (Valuation Roll Year 4)

Valuations

	July 2010	July 2009
Residential	24 254 300 590	23 462 471 490
Commercial	3 159 622 400	2 306 506 800
State	378 922 500	348 149 600
Municipal	598 223 000	643 106 410
Building Clause	5 895 800	6 369 440
Assessment Rate: Letting	-	-
Assessment Rate: State Building Kwa Nonqaba	17 410 000	3 286 500
Agricultural	1 284 231 300	1 332 603 500
Total property valuations	29 698 605 590	28 102 493 740

The valuation of land takes place every four years in terms of the determinations of the new Ordinance on Property Valuation, 1993. The basic rate for land and buildings ranged between R0,000441 and R0,004156 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property tax. With regard to needy families, where the joint income of husband and wife amounted to less than R4 000 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes, it is noted that income for rates was not based on valuation as the values are less than R50 000. The first R50 000 of residential properties are not levied, R15 000 are impermissible rates and a rebate are given on R35 000.

Financial Statements 2011/12 (Valuation Roll Year 1) – {Actual Year 5 of Previous Valuation Roll }

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

25. PROPERTY RATES

Actual

Residential	59 893 347	51 113 555
Commercial	12 801 501	11 935 628
Vleesbaai	347 137	305 919
Accommodation Establishments	(7 781)	1 557 419
State	260 017	496 021
Building Clause	12 705	11 520
Assessment Rate: Letting	1 386	1 438
Public service infrastructure	39 804	47 909
Agricultural	689 238	621 935
Agricultural Business	162 678	161 470
Less: Income forgone	<u>(2 813 141)</u>	<u>(1 712 524)</u>
Total assessment rates	<u>71 386 891</u>	<u>64 540 291</u>

Valuations

	July 2012	July 2011
Residential	25 748 901 700	24 791 887 982
Commercial	2 768 056 900	2 714 895 000
State	473 881 600	385 549 918
Municipal	579 690 400	621 390 100
Building Clause	5 357 940	5 391 940
Accommodation Establishments	231 411 800	492 500 700
Agricultural Business	50 332 000	51 592 000
Vleesbaai	495 873 100	491 589 600
Assessment Rate: Letting	-	-
Public service infrastructure	45 160 100	21 345 000
Agricultural	<u>1 190 122 100</u>	<u>1 215 644 100</u>
Total property valuations	<u>31 588 787 640</u>	<u>30 791 786 340</u>

The valuation of land takes place every four years in terms of the determinations of the new Ordinance on Property Valuation, 1993. The basic rate for land and buildings ranged between R0,000589 and R0,004711 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property tax. With regard to needy families, where the joint income of husband and wife amounted to less than R4 000 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes, it is noted that income for rates was not based on valuation as the values are less than R50 000. The first R50 000 of residential properties are not levied, R15 000 are impermissible rates and a rebate are given on R35 000.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2012/13 (Valuation Roll Year 2) **{Actual Year 6 of Previous Valuation Roll}**

27. PROPERTY RATES

<u>Actual</u>	2013 R	2012 R
Residential	61 597 344	59 893 347
Commercial	15 511 121	12 801 501
Vleesbaai	354 157	347 137
Accommodation Establishments	1 699 483	(7 781)
State	343 537	260 017
Building Clause	12 455	12 705
Assessment Rate: Letting	1 358	1 386
Assessment Rate: State Building Kwa Nonqaba	142 780	39 804
Agricultural	845 770	689 238
Agricultural Business	530 041	162 678
Less: Income forgone	<u>(3 476 504)</u>	<u>(2 813 141)</u>
Total assessment rates	<u>77 561 543</u>	<u>71 386 891</u>
<u>Valuations</u>	July 2013	July 2012
Residential	25 950 925 300	25 547 078 000
Commercial	3 254 195 400	2 768 056 900
State	582 962 500	473 881 600
Municipal	608 051 200	579 690 400
Parsonage	90 620 100	38 558 900
Building Clause	5 357 940	5 357 940
Accommodation Establishments	499 234 700	231 411 800
Accommodation Agricultural	154 975 000	50 332 000
Vleesbaai	493 930 700	495 873 100
Assessment Rate: State Building Kwa Nonqaba	22 223 900	45 160 100
Churches	158 587 900	163 264 800
Agricultural	<u>1 431 030 000</u>	<u>1 190 122 100</u>
Total property valuations	<u>33 252 094 640</u>	<u>31 588 787 640</u>

The valuation of land takes place every four years in terms of the determinations of the new Ordinance on Property Valuation, 1993. The basic rate for land and buildings ranged between R0,000601 and R0,004804 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property tax. With regard to needy families, where the joint income of husband and wife amounted to less than R5 000 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes, it is noted that income for rates was not based on valuation as the values are less than R50 000. The first R50 000 of residential properties are not levied, R15 000 are impermissible rates and a rebate are given on R35 000.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2013/14 (Valuation Roll Year 3) **{Actual Year 7 of Previous Valuation Roll}**

28. PROPERTY RATES

	2014	2013
Actual	R	R
Residential	65 987 308	61 597 344
Commercial	16 022 969	15 511 121
Vleesbaai	379 339	354 157
Accommodation Establishments	1 639 902	1 699 483
State	343 618	343 537
Building Clause	13 052	12 455
Assessment Rate: Letting	1 340	1 358
Assessment Rate: State Building Kwa Nonqaba	15 588	142 780
Agricultural	939 167	845 770
Agricultural Business	528 750	530 041
Special Rated Area - CID	474 753	-
Less: Income forgone	(3 823 497)	(3 476 504)
Total assessment rates	82 522 290	77 561 543
Valuations	July 2014	July 2013
Residential	26 152 501 470	25 950 925 300
Commercial	3 230 935 200	3 254 195 400
State	562 296 500	582 962 500
Municipal	606 314 500	608 051 200
Parsonage	88 660 100	90 620 100
Building Clause	5 161 940	5 357 940
Accommodation Establishments	473 058 000	499 234 700
Accommodation Agricultural	151 410 000	154 975 000
Vleesbaai	498 836 700	493 930 700
Public Services Infrastructure - Private	5 610 100	-
Public Open Space - Private	6 618 600	-
Protected Area	3 580 000	-
Assessment Rate: State Building Kwa Nonqaba	19 900 400	22 223 900
Churches	160 817 900	158 587 900
Agricultural	1 460 969 000	1 431 030 000
Total property valuations	33 426 670 410	33 252 094 640

The valuation of land takes place every four years in terms of the determinations of the new Ordinance on Property Valuation, 1993. The basic rate for land and buildings ranged between R0,000637 and R0,005092 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property tax. With regard to needy families, where the joint income of husband and wife amounted to less than R5 000 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes, it is noted that income for rates was not based on valuation as the values are less than R50 000. The first R50 000 of residential properties are not levied, R15 000 are impermissible rates and a rebate are given on R35 000.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2014/15 (Valuation Roll Year 4) **{Actual Year 8 of Previous Valuation Roll}**

MOSEL BAY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2015

27. PROPERTY RATES

<u>Actual</u>	2015 R	2014 R
Residential	70 885 556	65 987 308
Commercial	17 247 253	16 022 969
Vleesbaai	435 469	379 339
Accommodation Establishments	1 455 673	1 639 902
State	372 719	343 618
Building Clause	13 528	13 052
Assessment Rate: Letting	1 340	1 340
Assessment Rate: State Building Kwa Nonqaba	12 821	15 588
Agricultural	990 203	939 167
Agricultural Business	575 495	528 750
Special Rated Area - CID	495 724	474 753
Less: Income forgone	(4 122 301)	(3 823 497)
Total assessment rates	88 363 481	82 522 290

<u>Valuations</u>	June 2015	June 2014
Residential	26 396 419 170	26 152 501 470
Commercial	3 243 462 100	3 230 935 200
State	563 539 800	562 296 500
Municipal	632 041 000	606 314 500
Parsonage	85 660 100	88 660 100
Building Clause	4 926 940	5 161 940
Accommodation Establishments	474 977 500	473 058 000
Agricultural Business	155 057 000	151 410 000
Vleesbaai	524 041 000	498 836 700
Public Services Infrastructure - Private	5 618 600	5 610 100
Public Open Space - Private	6 763 600	6 618 600
Protected Area	4 220 000	3 580 000
Assessment Rate: State Building Kwa Nonqaba	19 807 400	19 900 400
Churches	164 267 900	160 817 900
Agricultural	1 467 881 000	1 460 969 000
Total property valuations	33 748 683 110	33 426 670 410

The valuation of land takes place every four years in terms of the determinations of the Municipal Property Rates Act, No.6 of 2004. The basic rate for land and buildings ranged between R0,000675 and R0,005398 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property tax. With regard to needy families, where the joint income of husband and wife amounted to less than R5 000 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes, it is noted that income for rates was not based on valuation as the values are less than R50 000. The first R50 000 of residential properties are not levied, R15 000 are impermissible rates and a rebate are given on R35 000.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2015/16 (Valuation Roll Year 1) **{Actual Year 9 of Previous Valuation Roll}**

27. PROPERTY RATES

	2016	2015
<u>Actual</u>	R	R
Residential	75 689 031	70 885 556
Commercial	18 932 689	17 247 253
Vleesbaai	451 882	435 469
Accommodation Establishments	1 569 472	1 455 673
State	426 172	372 719
Building Clause	14 042	13 528
Assessment Rate: Letting	1 298	1 340
Assessment Rate: State Building Kwa Nonqaba	14 684	12 821
Agricultural	1 043 139	990 203
Agricultural Business	620 989	575 495
Special Rated Area - CID	523 167	495 724
Less: Income forgone	(4 411 791)	(4 122 301)
Total assessment rates	94 874 776	88 363 481
	July 2016	July 2015
<u>Valuations</u>		
Residential	26 666 564 470	26 396 419 170
Commercial	3 295 100 300	3 243 462 100
State	580 574 400	563 539 800
Municipal	641 939 600	632 041 000
Parsonage	81 739 700	85 660 100
Building Clause	4 819 940	4 926 940
Accommodation Establishments	434 589 900	474 977 500
Agricultural Business	156 787 000	155 057 000
Vleesbaai	526 812 600	524 041 000
Public Services Infrastructure - Private	5 962 400	5 618 600
Public Open Space - Private	7 114 100	6 763 600
Protected Area	4 220 000	4 220 000
Assessment Rate: State Building Kwa Nonqaba	22 053 100	19 807 400
Churches	162 896 900	164 267 900
Agricultural	1 463 664 500	1 467 881 000
Total property valuations	34 054 838 910	33 748 683 110

The valuation of land takes place every four years in terms of the determinations of the Municipal Property Rates Act, No.6 of 2004. The basic rate for land and buildings ranged between R0,000715 and R0,005721 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property tax. With regard to needy families, where the joint income of husband and wife amounted to less than R5 000 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes, it is noted that income for rates was not based on valuation as the values are less than R50 000. The first R50 000 of residential properties are not levied, R15 000 are impermissible rates and a rebate are given on R35 000.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2016/17 (Valuation Roll Year 2) **{Actual Year 10 of Previous Valuation Roll}**

MOSSEL BAY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2017

27. PROPERTY RATES

	2017 R	2016 R
Actual		
Residential	84 030 541	75 901 438
Commercial	24 226 784	21 123 150
State	444 722	440 856
Building Clause	-	14 042
Assessment Rate: Letting	1 298	1 298
Agricultural	1 128 037	1 043 139
Special Rated Area - CID	568 747	523 167
Less: Income forgone	(6 262 690)	(4 410 708)
Total assessment rates	104 137 439	94 636 383
Valuations	July 2017	July 2016
Residential	28 079 316 660	27 198 178 370
Commercial	3 814 720 800	3 886 491 840
State	563 647 400	580 574 400
Municipal	693 463 400	641 939 600
Parsonage	81 971 700	81 739 700
Public Services Infrastructure - Private	24 025 000	28 019 500
Public Open Space	7 223 400	7 114 100
Protected Area	4 220 000	4 220 000
Churches	170 392 900	162 896 900
Agricultural	1 465 039 500	1 463 664 500
Total property valuations	34 904 020 760	34 054 838 910

The valuation of land takes place every four years in terms of the determinations of the Municipal Property Rates Act, No.6 of 2004. The basic rate for land and buildings ranged between R0,000772 and R0,006178 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property tax. With regard to needy families, where the joint income of husband and wife amounted to less than R5 000 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes, it is noted that income for rates was not based on valuation as the values are less than R50 000. The first R50 000 of residential properties are not levied, R15 000 are impermissible rates and a rebate are given on R35 000.

Refer to Note 42.2 for details regarding the restatement of previous year balances.

42.2 PROPERTY RATES (Note 27) & OTHER RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS (Note 23)

Various corrections on Property Rates debtors was made during the year under review, which relates to the previous year.

Changes to Notes to Annual Financial Statements:

Other Receivables from Non-exchange transactions - "Property Rates" (Note 23):

	2016 R
Balance at 30 June 2016 on 2015/16 Financial Statements	10 100 316
Correction of Property Rates - previous year	(238 393)
Restated balance as at 30 June 2016	9 861 924

Property Rates (Note 27)

Balance at 30 June 2016 on 2015/16 Financial Statements	94 874 776
Correction of Property Rates - previous year	(238 393)
Restated balance as at 30 June 2016	94 636 383

The Accumulated surplus and all related statements and notes were adjusted accordingly.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2017/18 (Valuation Roll Year 3) **{Actual Year 11 of Previous Valuation Roll}**

29. Property rates

Rates received

Residential	89 998 168	84 030 541
Commercial	24 007 925	24 226 784
State	501 283	444 722
Agricultural	2 311 282	1 128 037
Special rated area - CID	551 052	568 747
Assessment Rate: Letting	1 298	1 298
Less: Income forgone	(5 846 959)	(6 262 690)
	111 524 049	104 137 439

Valuations

Residential	33 252 507 559	28 079 316 660
Commercial	4 330 992 250	3 814 720 800
State	719 394 000	563 647 400
Municipal	721 290 900	693 463 400
Parsonage	-	81 971 700
Public Services Infrastructure	46 476 000	24 025 000
Public Open Space	3 623 093	7 223 400
Protected Area	8 316 000	4 220 000
Churches	285 343 000	170 392 900
Agricultural	3 465 031 125	1 465 039 500
	42 832 973 927	34 904 020 760

The valuation of land takes place every four years in terms of the determinations of the Municipal Property Rates Act, No.6 of 2004. The basic rate for land and buildings ranged between R0,000772 and R0,006178 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property tax. With regard to needy families, where the joint income of husband and wife amounted to less than R5 000 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes, it is noted that income for rates was not based on valuation as the values are less than R50 000. The first R50 000 of residential properties are not levied, R15 000 are impermissible rates and a rebate are given on R35 000.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2018/19 (Valuation Roll Year 4) **{Actual Year 12 of Previous Valuation Roll}**

Mossel Bay Municipality Annual Financial Statements for the year ended 30 June 2019

Notes to the Annual Financial Statements

	2019 R	2018 R
31. Property rates		
Rates received		
Residential	100 198 775	89 998 168
Commercial	25 973 438	24 007 925
State	643 728	501 283
Agricultural	2 535 197	2 311 282
Assessment Rate: Letting	1 298	1 298
Less: Income forgone	(6 826 727)	(5 846 959)
	122 525 709	110 972 997
Valuations		
Residential	34 126 676 434	33 252 507 559
Commercial	4 366 772 250	4 330 992 250
State	860 447 000	719 394 000
Municipal	776 722 900	721 290 900
Public Services Infrastructure	47 989 000	46 476 000
Public Open Space	3 836 093	3 623 093
Protected Area	12 337 000	8 316 000
Churches	290 078 000	285 343 000
Agricultural	3 431 457 125	3 465 031 125
	43 916 315 802	42 832 973 927

The valuation of land takes place every four years in terms of the Municipal Property Rates Act, No.6 of 2004. The basic rate for land and buildings ranged between R0,000772 and R0,006551 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property tax. With regard to needy families, where the joint income of husband and wife amounted to less than R5 000 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes, it is noted that income for rates was not based on valuation as the values are less than R50 000. The first R50 000 of residential properties are not levied, R15 000 are impermissible rates and a rebate are given on R35 000.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2018/19 (Valuation Roll Year 1) **{Last year of 4 year cycles Valuation Roll}**

Mossel Bay Municipality Annual Financial Statements for the year ended 30 June 2019

Notes to the Annual Financial Statements

	2019 R	2018 R
31. Property rates		
Rates received		
Residential	100 198 775	89 998 168
Commercial	25 973 438	24 007 925
State	643 728	501 283
Agricultural	2 535 197	2 311 282
Assessment Rate: Letting	1 298	1 298
Less: Income forgone	(6 826 727)	(5 846 959)
	122 525 709	110 972 997
Valuations		
Residential	34 126 676 434	33 252 507 559
Commercial	4 366 772 250	4 330 992 250
State	860 447 000	719 394 000
Municipal	776 722 900	721 290 900
Public Services Infrastructure	47 989 000	46 476 000
Public Open Space	3 836 093	3 623 093
Protected Area	12 337 000	8 316 000
Churches	290 078 000	285 343 000
Agricultural	3 431 457 125	3 465 031 125
	43 916 315 802	42 832 973 927

The valuation of land takes place every four years in terms of the Municipal Property Rates Act, No.6 of 2004. The basic rate for land and buildings ranged between R0,000772 and R0,006551 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property tax. With regard to needy families, where the joint income of husband and wife amounted to less than R5 000 a rebate was allowed with regard to water, refuse and sewerage. Regarding the housing schemes, it is noted that income for rates was not based on valuation as the values are less than R50 000. The first R50 000 of residential properties are not levied, R15 000 are impermissible rates and a rebate are given on R35 000.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2019/20 (Valuation Roll Year 1) **{First year of 5-year cycles of the Valuation Roll}**

Mossel Bay Municipality Annual Financial Statements for the year ended 30 June 2020

Notes to the Annual Financial Statements

32. Property rates

Rates received

Agricultural	2 895 660	2 535 197
Assessment Rate: Letting	1 298	1 298
Business and commercial	24 416 435	20 844 572
Industrial properties	5 896 991	5 128 866
Public benefit organisations	234 595	193 242
Public service infrastructure properties	17 339	24 205
Residential properties	110 466 085	92 336 251
Residential properties - vacant land	9 061 189	7 862 525
Special rated area - CID	528 968	615 064
State-owned properties	514 204	426 281
Less: Income forgone	(7 743 083)	(6 826 727)
	146 289 681	123 140 774

Valuations

Agricultural / Farming	3 404 514 540	3 430 148 250
Business and commercial	3 400 050 125	3 367 825 125
Industrial properties	861 126 000	861 126 000
Municipal properties	731 141 900	736 412 900
National monuments	37 228 000	37 228 000
Public benefit organisations	278 853 000	264 512 000
Place of worship - Church	188 412 000	187 356 000
Place of worship - Parsonage	97 219 000	98 237 000
Protected areas	12 337 000	12 337 000
Public service infrastructure	51 859 000	48 490 000
State-owned properties	592 101 000	587 495 000
Residential properties	32 831 929 434	31 862 751 434
Vacant - Business	170 186 000	172 021 000
Vacant - Residential	2 071 004 093	2 250 376 093
	44 727 961 092	43 916 315 802

The valuation of properties takes place every five years in terms of the Municipal Property Rates Act, No.6 of 2004. The basic rate for land and buildings ranged between R0,000856 and R0,008218 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property rates depending on their monthly income. The first R15 000 valuation on all residential properties are impermissible. A rebate is allowed on the valuation of residential properties up to a R50 000 valuation. With regard to indigent households, where the joint income of the household amount to less than four times or two times the monthly government old aged pension, a rebate is allowed on the valuation up to R81 000 of the property's valuation.

The disclosure of Property Rates categories has been amended in line with the categories as stipulated in the Municipal Property Rates Act, 6 of 2004 as well as the Property Rates Policy of Mossel Bay Municipality.

Refer to Note 62 for full detail on relief provided by the Municipal Council to its customers during the National State of Disaster relating to the COVID-19 pandemic.

Refer to Note 47 for detail regarding the reclassifications.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2020/21 (Valuation Roll Year 2) {5-year cycles of the Valuation Roll }

Mossel Bay Municipality Annual Financial Statements for the year ended 30 June 2021		
Notes to the Annual Financial Statements		
Figures in Rand	2021	2020
34. Property rates		
Rates received		
Agricultural	3 154 265	2 895 660
Assessment Rate: Letting	1 298	1 298
Business and commercial	26 407 180	24 416 435
Industrial properties	6 384 455	5 896 991
Public benefit organisations	256 545	234 595
Public service infrastructure properties	39 800	17 339
Residential properties	121 032 988	110 466 085
Residential properties - vacant land	9 692 559	9 061 189
Special rated area - CID	549 587	528 968
State-owned properties	521 686	514 204
Less: Income forgone	(8 834 684)	(7 743 083)
	159 205 679	146 289 681
Valuations		
Business and commercial	3 440 298 540	3 404 514 540
Agricultural / Farming	3 476 318 125	3 400 050 125
Industrial properties	877 314 000	861 126 000
Municipal properties	807 367 900	731 141 900
National monuments	37 278 000	37 228 000
Public benefit organisations	278 853 000	278 853 000
Place of worship - Church	199 757 000	188 412 000
Place of worship - Parsonage	97 219 000	97 219 000
Protected areas	12 337 000	12 337 000
Public service infrastructure	56 700 000	51 859 000
State-owned properties	504 724 000	592 101 000
Residential properties	33 785 138 485	32 831 929 434
Vacant - Business	140 641 000	170 186 000
Vacant - Residential	1 980 632 093	2 071 004 093
	45 694 578 143	44 727 961 092
<p>The valuation of properties takes place every five years in terms of the Municipal Property Rates Act, No.6 of 2004. The last General Valuation Date was 1 July 2016, and was implemented 1 July 2017. Generally, there are two supplementary valuation rolls per year. The basic rate for land and buildings ranged between R0,000920 and R0,008834 respectively. Qualifying pensioners received an additional rebate of either 50% or 30% on property rates depending on their monthly income. The first R15 000 valuation on all residential properties are impermissible. A rebate is allowed on the valuation of residential properties up to a R50 000 valuation. With regard to indigent households, where the joint income of the household amount to less than four times or two times the monthly government old aged pension, a rebate is allowed on the valuation up to R81 000 of the property's valuation.</p> <p>The disclosure of Property Rates categories has been amended in line with the categories as stipulated in the Municipal Property Rates Act, 6 of 2004 as well as the Property Rates Policy of Mossel Bay Municipality.</p> <p>Refer to CFO report, page 9, for full detail on relief provided by the Municipal Council to its customers during the National State of Disaster relating to the COVID-19 pandemic.</p>		

Note on Audit: Note 34 of the 2020/21 is false on the Financial Statement the last general valuation is documented on page 3 of this document done in 2006/07 Financial year effective from 1 July 2007 only implemented from 1 July 2008. Property Values were recorded as follows during the implementation:

Mosselbay Property Values 31 June 2008 R 7 644 713 050

Mosselbay Property Values 1 July 2008 R28 102 497 740 Increase of **367.01%** for the **4 years**

Mosselbay Property Values 31 June 2018 Page 12 R42 832 973 927 Increase of **52.42%** for the **12 years**

Out of the valuation roll information provided is the financial statements of the 19 years of the audit no indication is found of the General Annual Valuation Rolls of 2011/2012 and 2015/2016 that should have been done.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2021/22 (Valuation Roll Year 3) {5-year cycles of the Valuation Roll}

Mossel Bay Municipality Annual Financial Statements for the year ended 30 June 2022

Notes to the Annual Financial Statements

Figures in Rand	2022	2021
34. Property rates		
Rates received		
Agricultural	3 342 750	3 154 265
Assessment Rate: Letting	1 298	1 298
Business and commercial	27 602 082	26 407 180
Industrial properties	6 826 791	6 384 455
Public benefit organisations	276 263	256 545
Public service infrastructure properties	53 004	39 800
Residential properties	131 202 491	121 032 988
Residential properties - vacant land	9 862 700	9 692 559
Special rated area - CID	570 043	549 587
State-owned properties	465 602	521 686
Less: Income forgone	(9 660 756)	(8 834 684)
	170 542 268	159 205 679

Valuations

Business and commercial	3 402 187 540	3 440 298 540
Agricultural / Farming	3 448 980 125	3 476 318 125
Industrial properties	878 914 000	877 314 000
Municipal properties	837 140 900	807 367 900
National monuments	37 416 000	37 278 000
Public benefit organisations	280 007 000	278 853 000
Place of worship - Church	199 390 000	199 757 000
Place of worship - Parsonage	95 114 000	97 219 000
Protected areas	12 337 000	12 337 000
Public service infrastructure	65 779 000	56 700 000
State-owned properties	495 944 000	504 724 000
Residential properties	34 627 599 685	33 785 138 485
Vacant - Business	138 218 000	140 641 000
Vacant - Residential	1 923 453 093	1 980 632 093
	46 442 480 343	45 694 578 143

The valuation of properties takes place every five years in terms of the Municipal Property Rates Act, No.6 of 2004. The last General Valuation Date was 1 July 2016, and was implemented 1 July 2017. Generally there are 2 Supplementary Valuation Rolls per year. The basic rate for land and buildings range between R0.000971 and R0.009322 respectively. Qualifying pensioners receive an additional rebate of either 50% or 30% on property rates depending on their monthly income. The first R15 000 valuation on all residential properties are impermissible. A rebate are allowed on the valuation of residential properties up to R50 000 valuation. With regards to indigent households, where the joint income of the household amount to less than four times or two times the monthly government old age pension, a rebate are allowed on the valuation up to R81 000 of the property's valuation.

Refer to CFO report, page 15, for full detail on relief provided by the Municipal Council to its customers during the National State of Disaster relating to the COVID-19 pandemic.

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

Financial Statements 2021/22 (Valuation Roll Year 4) {5-year cycles of the Valuation Roll}

Mossel Bay Municipality Annual Financial Statements for the year ended 30 June 2023

Notes to the Annual Financial Statements

Figures in Rand

	2023	2022
34. Property rates		
Rates received		
Agricultural	3 005 390	3 342 750
Assessment Rate: Letting	1 294	1 298
Business and commercial	26 098 532	27 602 082
Industrial properties	8 541 995	6 826 791
Public benefit organisations	212 504	276 263
Public service infrastructure properties	274 166	53 004
Residential properties	156 416 649	131 202 491
Residential properties - vacant land	11 980 117	9 862 700
Special rated area - CID	707 095	570 043
State-owned properties	484 707	465 602
Less: Income forgone	(15 599 220)	(9 660 756)
	192 123 229	170 542 268

Valuations

Business and commercial	3 837 296 000	3 402 187 540
Agricultural / Farming	3 670 563 000	3 448 980 125
Industrial properties	1 302 996 000	878 914 000
Mining properties	3 451 000	-
Municipal properties	881 186 000	837 140 900
National monuments	35 619 000	37 416 000
Public benefit organisations	264 102 000	280 007 000
Place of worship - Church	328 638 000	199 390 000
Place of worship - Parsonage	26 990 000	95 114 000
Protected areas	29 756 000	12 337 000
Less: Income forgone	455 250 000	42 476 000
Public service infrastructure impermissible	22 968 000	23 303 000
State-owned properties	600 024 000	495 944 000
Residential properties	49 575 561 000	34 627 599 685
Vacant - Business	196 294 000	138 218 000
Vacant - Industrial	67 390 000	-
Vacant - Residential	2 739 368 000	1 923 453 093
	64 037 452 000	46 442 480 343

The valuation of properties takes place every five years in terms of the Municipal Property Rates Act, No.6 of 2004. The last General Valuation Date was 1 July 2021, and was implemented 1 July 2022. Generally there are 2 Supplementary Valuation Rolls per year. The basic rate for land and buildings range between R0.000819 and R0.007860 respectively. Qualifying pensioners receive an additional rebate of either 50% or 30% on property rates depending on their monthly income. The first R15 000 valuation on all residential properties are impermissible. A rebate is allowed on the valuation of residential properties up to R110 000 valuation. With regards to indigent households, where the joint income of the household amount to less than four times or two times the monthly government old age pension or where the valuation of the property is less than R125 000, a rebate is allowed on the valuation up to R125 000 of the property's valuation plus 100% rebate for Level 1 Indigent Households and Households housing a person with a disability or 50% rebate for Level 2 Indigent Household.

Mosselbay Property Values 31 June 2022 Page 16 R42 832 973 927

Mosselbay Property Values 1 July 2022 Page 16 R64 037452 000 Increase of **37.89%** for the 4 years

Mossel Bay Municipality Valuation Roll Interval Audit from 2003/2004 to 2022/2023 - 19 Years

GENERAL VALUATION 2012 - 2013

Created Date : 2017-04-28 19:12:38

Last Updated : 2022-01-25 11:29:41

 GENERAL VALUATION 2012 - 2013

 Email Document

Valuation Roll 2012/2013 on the Municipality website have no Indication for what years the Values are.

Erfno	Suberf	Category	Accountno	House no	Streetname	Owner	Site size	Valuation	Zoning
3	0	ACCO - Accommodation	430000000000	T E	PAARDEKRAALWEG H/BOS	AFRIKAANSE TAAL & KULTUURVEI	130581	28500000	23
25	0	ACCO - Accommodation	110000000000		KUSWEG G/TANA	COOPER & DE BEER(V)	45000	4044000	1
33	0	ACCO - Accommodation	10000330016	3	PARKWEG EIL/GBR	BOWLT JM & RAMAGE WA	595	1423000	1
40	0	ACCO - Accommodation	110000000000	4	KUSWEG G/TANA	FORTUNA TRADE 128 PTY LTD	719	3184700	1
86	0	ACCO - Accommodation	210001000000	9	BARWELLSTRAAT KBR	NEETHLING JM	595	1536600	1
129	141	ACCO - Accommodation	80001290033	5	AMY SEARLESTRAAT	VAN HEERDEN J	1745	949300	1
133	0	ACCO - Accommodation	80001330016	PL133	AMY SEARLESTRAAT	PINE CREEK DEVELOPMENTS (PTY	3551	8495000	1
195	0	ACCO - Accommodation	430002000000	LANGD	PAARDEKRAALWEG H/BOS	AFRIKAANSE TAAL & KULTUURVEI	9609	9200000	31
196	0	ACCO - Accommodation	430002000000		PAARDEKRAALWEG H/BOS	AFRIKAANSE TAAL & KULTUURVEI	11381	11125000	18
200	0	ACCO - Accommodation	430002000000		PAARDEKRAALWEG H/BOS	AFRIKAANSE TAAL & KULTUURVEI	4071	3785000	18
201	0	ACCO - Accommodation	430002000000	LUUKS	PAARDEKRAALWEG H/BOS	AFRIKAANSE TAAL & KULTUURVEI	11170	7175000	18

VALUATIONS PART A 30 JUNE 2015

Created Date : 2017-04-28 19:12:38

Last Updated : 2022-01-25 11:29:57

 VALUATIONS PART A 30 JUNE 2015

 Email Document

The Valuation Roll 2014/2015 on the Municipality website have no Indication for what years the Values are.

C05100040000000300000	3	0	3	0	ACCO	T E	PAARDEKRAALWEG H/BOS	AFRIKAANSE TAAL & KULTUURVEREN	130581	30525000
C05100110000000300000	3	0	3	0	RES		6 SCHOLTZSTRAAT KWA	PHEZISA F	299	33200
C05100140000000300000	3	0	3	0	IND	00000000	DUIINSIGLAAN MOSS/TRIA	PETROLEUM OIL & GAS CORP OF SA	484075	11850000
C05100120000000300000	3	0	3	0	POT		3 DRIEHOEK	HENRA HOLDINGS (EDMS) BPK	546	1408600
C05100050000000300000	3	0	3	0	PSIP		13 KERKSTRAAT HERDALE	OOSTHUIZEN J & VAN RENSBURG WJ	1430	7100 V
C05100030000000400000	4	0	4	0	RES		10 MELKHOUTSTRAAT EIL/GBR	MAEDER IM	1133	1839000
C02700030000000400000	4	0	4	0	RES		3 NOORDKAPPERSTRAAT G/TANA	HENNIE THERON TRUST	860	850000 V

Studying the valuation rolls on the website: [Mossel Bay Municipality | Munisipaliteit Mosselbaai](https://www.mosselbay.gov.za/) and the corresponding figures in the Financial statements there is way the values in the financial statements tie up with the values provided in the valuation rolls on the website of Mossel Bay Municipality.

Kind Regards

Johan Grabe

MGEV