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IN THE HIGH COURT OF SOUTH AFRICA
MPUMALANGA DIVISION (MIDDELBURG LOCAL SEAT)

CASE NO: 5552/2019
(1) REPORTABLE: YES/NO
(2) OF INTEREST TO OTHER JUDGES: YES/NO
(3) REVISED
DATE: 26/02/2024
SIGNATURE

In the matter between:

ASTIRSHELL NO. 14 CC	**FIRST APPLICANT**
PLUMBUGO PROPERTY INVESTMENTS CC	**SECOND APPLICANT**
DWARSFONTEIN BELEGGINGS CC	**THIRD APPLICANT**

And

VICTOR KHANYE LOCAL MUNICIPALITY	**FIRST RESPONDENT**
MINISTER OF COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS	**SECOND RESPONDENT**
MEC FOR COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (MPUMALANGA)	**THIRD RESPONDENT**
MUNICIPAL VALUER OF THE VICTOR KHANYE LOCAL MUNUCIPALITY	**FOURTH RESPONDENT**

JUDGMENT

LANGA J:

Introduction and factual background

[1] This review application concerns the payment of property rates in terms of the Local Government: Municipal Property Rates Act, 6 of 2004, as amended ("*the MPRA*"). The Applicants seek an order for the review and setting aside of the valuations imposed by the First Respondent, ("*the Municipality*"), as unlawful and invalid. The said valuations are effective for the period 2019 to 2024 and relate to the properties owned by the Applicants which in terms of the MPRA are subject to the payment of rates.

[2] The First Applicant is the owner of an immovable property more fully described as 2[...] S[...] C[...] Street, Delmas, Mpumalanga. The Second Applicant is the owner of an immovable property more fully describes as 6 Silver Crescent, Delmas Extension, Mpumalanga. The Third Applicant is the owner of an immovable property more fully described as farm portion 42209 STR, Dwarsfontein, Delmas Farms, Mpumalanga. These properties are situated within the jurisdictional area of the Municipality. The First, Second and Third Applicants, who will together be referred to as the Applicants, are admittedly liable to pay rates on these properties in terms of the MPRA as they are the owners of properties situated within the jurisdictional area of the Municipality.

[3] It is common cause that during the period September 2019 to October 2019 the Municipality conducted an *ad hoc* general valuation in terms of Section 49 of the MPRA effective for the period 2019 to 2024. When the valuation resulted in the increased value on the Applicants' respective properties, the Applicants launched this application to challenge the valuations in terms of which the properties were valued as follows:

1. In respect of the First Applicant the property was valued at the market value of R15 000,00 as at 2 September 2019 as reflected on the Municipality's tax invoice/statement. On 31 October 2019 the First Applicant's property was valued at the market value of R7 144 000,00 as it was reflected on the relevant municipality's tax invoice/statement.

2. The Second Applicant property was valued at the market value of R1 199 000,00 as at or about September 2019 as reflected on the Municipality's tax invoice/statement. However, on 31 October 2019 the Second Applicant's property was valued at the market value of R1 398 000,00 as reflected on the municipality's tax invoice/statement.

3. The Third Applicant's property was valued was valued at the market value of R216 000,00 about 2 September 2019 as reflected on the Municipality's tax invoice/statement. The Municipality's tax invoice statement of 31 October 2019 reflected the value of this property at the market value of R12 509 000,00.

[4] The Applicants allege that they were unaware of the increase in the valuations of the properties until on 16 September 2019 when the deponent to their founding affidavit discovered the valuations published on the First Respondent's website and that there was a substantial increase in these valuations. As would be expected the increase in the valuation resulted in the increase in the amounts of rates levied by the Municipality in respect of the properties.

[5] The Third Applicant addressed correspondence to the First Respondent Municipality through its attorney of record 13 September 2019 seeking information and documentation relating to the valuation roll. The Third Applicant complained that, because the peremptory provisions of sections 49 of the MPRA had not been complied with, the valuation roll for the period since September 2019 invalid. On 16 September 2019 the First and Second Applicants also addressed a similar letter to the First Respondent through their attorney of record also raising the same issues. On 18 September 2019 a follow-up letter was addressed to the First Respondent on behalf of all three applicants by their attorney of record, requesting and placing the First Respondent on terms to provide reasons for the failure to comply with the provisions of Sections 49 and 51 of the MPRA. When the First Respondent did not acknowledge the correspondence, the Applicants proceeded to launch this review application on 19 December 2019. It was served on the Municipality on 19 February 2020.

[6] The Respondent raised a point *in limine* contending that the Application is flawed in that the Applicants failed to exhaust all internal remedies before launching the application. The Respondent also remained resolute that the valuation challenged was conducted within the confines of the legislative provision regarding the valuation process. I must pause to mention that based on the common cause facts, the Applicants have brought the application for review within a period of approximately five months since becoming aware of the decisions which it intends to review and set aside.

<u>The Issues</u>

[7] In a nutshell the issues in this matter are whether there was compliance with the MPRA, in particular Sections 48 and 49 and whether the application was brought pre-maturely as contended by the Respondent.

The applicable legislation

[8] Although there are other provisions of the MPRA relevant to this dispute, I have decided to quote the following in full as they are at the core of the dispute.

Valuation

"45. (1) Property must be valued in accordance with generally recognised valuation practices, methods and standards, and the provisions of this Act.

(2) For the purposes of subsection (1)-

(a) physical inspection of the property to be valued is optional; and

(b) comparative, analytical and other systems or techniques may be used, including aerial photography and computer-assisted mass appraisal systems or techniques, taking into account changes in technology and valuation systems and techniques.

(3) (a) If the available market-related data of any category of rateable property is not sufficient for the proper application of subsections (1) and (2), such property may be valued in accordance with any mass valuation system or technique approved by the municipality concerned, after having considered any recommendation of its municipal valuer and as may be appropriate in the circumstances.

(b) A mass valuation system or technique that may be approved by a municipality in terms of paragraph (a) includes a valuation system or technique based on predetermined bands of property values and the designation of properties to one of those bands on the basis of minimal market-related data.

General basis of valuation

46. (1) Subject to any other applicable provisions of this Act, the market value of a property is the amount the property would have realised if sold on the date of valuation in the open market by a willing seller to a willing buyer.

(2) In determining the market value of a property, the following must be considered for purposes of valuing the property:

(a) The value of any licence, permission or other privilege granted in terms of legislation in relation to the property;

(b) the value of any immovable improvement on the property that was erected or is being used for a purpose which is inconsistent with or in contravention of the permitted use of the property, as if the improvement was erected or is being used for a lawful purpose; and

(c) the value of the use of the property for a purpose which is inconsistent with or in contravention of the permitted use of the property, as if the property is being used for a lawful purpose.

(3) In determining the market value of a property, the following must be disregarded

(a) The value of any building or other immovable structure under the surface of the property which is the subject matter of any mining authorisation or mining right defined in the Minerals Act, 1991 (Act No. 50 of 1991);

(b) Any equipment or machinery which, in relation to the property concerned concerned, is immovable property, excluding-

(i) a lift;

(ii) an escalator;

(iii) an air-conditioning plant;

(iv) fire extinguishing apparatus;

(v) a water pump installation for a swimming pool or for irrigation or domestic purposes; and

(vi) any other equipment or machinery that may be prescribed; and

(b) the value of any equipment or machinery which, in relation to the property

(c) any unregistered lease in respect of the property.

(4) In determining the market value of a property used for agricultural purposes, the value of any annual crops or growing timber on the property that have not yet been harvested as at the date of valuation must be disregarded for purposes of valuing the property.

(5) Where the available market related data is not sufficient to determine the market value of public service infrastructure, such public service infrastructure may be valued in accordance with any other method of valuation as may be prescribed.

Contents of valuation rolls

48. (1) A valuation roll must list all properties in the municipality determined in terms of section 30 (3).

(2) The valuation roll must reflect the following particulars in respect of each property as at the date of valuation to the extent that such information is reasonably determinable:

(a) The registered or other description of the property;

(b) the category determined in terms of section 8 in which the property falls;

(c) the physical address of the property;

(d) the extent of the property;

(e) the market value of the property, if the property was valued;

(f) the name of the owner; and

(g) any other prescribed particulars.

Public notice of valuation rolls

49. (1) The valuer of a municipality must submit the certified valuation roll to the municipal manager, and the municipal manager must within 21 days of receipt of the roll-

(a) publish in the prescribed form in the provincial Gazette, and once a week for two consecutive weeks advertise in the media, a notice-

(i) stating that the roll is open for public inspection for a period stated in the notice, which may not be less than 30 days from the date of publication of the last notice; and

(ii) inviting every person who wishes to lodge an objection in respect of any matter in, or omitted from, the roll to do so in the prescribed manner within the stated period;

(b) disseminate the substance of the notice referred to in paragraph (a) to the local community in terms of Chapter 4 of the Municipal Systems Act; and

(c) serve, by ordinary mail or, if appropriate, in accordance with section 115 of the Municipal Systems Act, on every owner of property listed in the valuation roll a copy of the notice referred to in paragraph (a) together with an extract of the valuation roll pertaining to that owner's property.

(2) If the municipality has an official website or another website available to it, the notice and the valuation roll must also be published on that website."

[9] It is apparent from the MPRA that the rates policy, the requirements and adoption thereof are governed by Section 3 of the MPRA. Section 3(2) provides that the rates policy adopted in terms of subsection (1) takes effect on the effective date of the first valuation roll prepared by the municipality. This rates policy must determine and provide for the criteria and manner of calculating the rates payable. It must also factor in other policy matters such as the exemptions, reductions and rebates and the determination of applicable categories, such as *inter alia* residential, business and vacant properties.

[10] Further, the General Valuation Roll (the GVR) or Supplementary Valuation Roll (the SVR) must comply with certain peremptory requirements laid down by the MPRA such as for instance, Section 45 which requires that property must be valued in accordance with

generally recognised valuation practices, methods and standards, and the provisions of this Act. Furthermore, Section 49 prescribes the manner in which an owner of property must be notified of the process for the establishment of the GVR in order to acquaint themselves with the new values and if necessary, object to the same in terms of an equally prescribed process. Non-compliance with this section means that the owner was not afforded the opportunity to participate in the process and in such a case the process would be fatally tainted. Section 48(1) requires that the GVR must list all the properties in the Municipality whereas Section 48(2) requires the GVR to reflect certain particulars in respect of each property as at the date of valuation. Where there is non-compliance with such requirements the GVR or SVR may whatever the case may be, may be rendered invalid.

Point *in limine* – Failure to exhaust internal remedies

[11] Before I deal with the compliance issues, I want to first deal with the point in limine raised b the Respondent. The argument here is that the Applicants prematurely launched this application and failed to first exhaust the internal processes provided for in Sections 50 and 54 of the MPRA. The former makes provision for objections while the latter makes provision for the lodging of appeals.

[12] The lodgement of an objection in terms of Section 50 can only take place after the notice has been served on the owner as required by Section 49(1)(a) of the MPRA. In this case there was no compliance as the notice was not timeously received by the Applicants as stated above.

[13] On the other hand the internal appeal process provided for in Section 54 in respect of a decision of the municipal can only be taken in terms of Section 50(5) pursuant to an objection in terms of Section 50(1). Where there has not been compliance with Section 49(1)(a) followed by an objection in terms of Section 50(1) there can be no talk of an appeal in terms of Section 54. Consequently, in this case the internal processes provided for in Sections 50(1) and 54 could not have ensued given that there was no compliance with Section 49(1). This point *in limine* therefore cannot succeed.

Compliance with Section 48 of the MPRA

[14] Although the Respondent contended that the valuation was conducted within the confines of the legislative provisions, it is clear in this case the Municipality did not comply with the MPRA in that it failed to produce a proper valuation done in terms of Section 46

indicating the value of the property as at the date of the valuation which should have been done prior to the 2019/2024 GVR. This valuation should have ultimately been the basis upon which the certified valuation roll would have been drawn and submitted to the Municipal Manager in terms of Section 49(1).

[15] It is evident from the record provided by the Municipality that it was unable to produce a proper valuation, done by the municipal valuer or some person delegated for that purpose indicating the value of the property as at the date of the valuation, which should have been conducted prior to the 2019/2024 GVR. It is upon the strength of such valuation that the certified valuation roll would have been drawn and submitted to the Municipal Manager in terms of section 49(1).

[16] The valuation further failed to include certain required information as required by Section 48 of the MPRA. This information, such as *inter alia* the registered or other description of the property; the category determined in terms of section 8 in which the property falls; the physical address of the property; the extent of the property; the market value of the property, if the property was valued; the name of the owner and any other prescribed particulars should have been included as Section 48(2) requires that this information must be reflected on the GVR as at the date of valuation. (My underlining).

[17] However, and most importantly, Municipality could not produce the October 2019 valuation but instead presented a valuation by Professional Mobile Mapping (Pty) Ltd, dated 22 February 2021. It reflects that the valuation in respect of the First, Second and Third Applicants' properties was conducted during February 2021. This valuation was obviously done *ex post facto* as it was conducted about two years after the publication of the Provincial Notice no. 23 of 2019 and the impugned valuation roll.

[18] In addition to reflecting the same values reflected in the tax invoices and accounts issued in October 2019, the valuation did not make a determination of the market value of the properties as at the date of the valuation, which should have been done before the 2019/2024 GVR in terms of Section 48 as stated above. Furthermore, this valuation, as stated above was done by Professional Mobile Mapping (Pty) Ltd and not the municipal valuer. The delegation for Professional Mobile Mapping (Pty) Ltd to do the valuation, if any, was not discovered and therefore it can be accepted that it did not have the necessary delegation as required by the section.

[19] In the light of the above I am satisfied that the Respondent has not complied with the requirements of Section 48. It could not produce a proper valuation done in terms of the section which was conducted by the municipal manager or properly delegated person. It further did not determine the market value of the properties as at the date of the valuation which should have been done before the 2019/2024 GVR. The non-compliance with the peremptory provisions of Section 48 renders the process fatally flawed.

Compliance with Section 49 of the MPRA

[20] I will now turn to the next complaint by the Applicants that no proper notice was given in terms of Section 49 of the MPRA. The Respondent contended that it followed due process in compliance with Section 49 and that the owners were duly notified that the provisional valuation roll is open for inspection. The Respondent further contended that the notice of the valuation roll was duly published and served on the Applicants in accordance with Section 115 of the Systems Act 32 of 2000. The Respondent further contended that the invoices were also served on Applicants in terms of Section 49 of the MPRA.

[21] In order to comply with Section 49, after receipt of a properly compiled and certified valuation roll, the Municipal Manager must act in terms of this section do the following:

1. Publish a notice in the Provincial Gazette and once a week for two consecutive weeks in the media and such notice shall contain the following information:

    (i) Stating that the roll is open for inspection for a period stated in the notice, which may not be less than 30 days from the date of publication of the last notice;

    (ii) Inviting every person who wishes to lodge an objection in respect of any matter in, or omitted from, the roll to do so in the prescribed manner and within the stated period. Section 49 (1) (a).

[22] Despite the contention by the Respondent that it has complied, the record does not contain any extracts from newspapers or other publications in the media. The last notice is the Provincial Gazette (23 of 2019) which was published in the Provincial Gazette of 22 February 2019, calling for inspection of the GVR for the period a period of five years

starting 1 July 2019 to 30 June 2024. It stated that the inspection could be conducted at the municipal offices during the period 1 March 2019 to 30 April 2019.

[23] This publication is problematic as it does not comply with the 30 days requirement laid down in Section 49. It invites inspection of the valuation roll 8 days after publication which is less than 30 days as prescribed by Section 49 (1) (a) above. It is trite that the requirement for publication in the media such as newspaper for two consecutive weeks is because Provincial Gazettes are not easily available and read by everyone. Publication in the newspaper will ensure that members of the public and the owners of properties take timeous notice of such proposed valuation roll which they can inspect and if necessary, object to in terms of Section 50.

[24] In addition to that, there is no proof, or even a contention, that there was a meaningful community participation as required by Section 49 (1) (b) which provides that the Municipal Manager must disseminate the substance of the notice. The processes and procedures for community participation and the communication thereof are provided for in Sections 17 and 18 the Systems Act. From the record provided by the Respondent there is no evidence that notices for community participation were issued and disseminated. In this regard there was clearly no compliance with the peremptory provisions of Section 49(1)(b).

[25] Further, in terms of Section 49(1)(c) the Municipal Manager must serve the notice on every owner of the listed property by ordinary mail or where appropriate in terms of Section 115 of the Systems Act. The latter section makes provision for personal service, service on another person at place of business or residence, registered or certified mail with confirmation, service on the person's agent or representative etc. See Section 115 of the Systems Act. In *casu* there is no proof of the service of such notice on the Applicants in any manner provided for by the law. The manner in which certain accounts relied on by the Respondent were sent out are not dealt with in the reasons or the answering affidavit presented. Accordingly, if it is the Respondent's contention that it served the notice in terms of section 115 of the Systems Act, such service should have been provided together with the record.

[26] In its answering affidavit the Respondent attempted to rely on the tax invoices and statements of accounts dated 31 May 2019 purportedly sent to the Applicants as compliance with the notification requirement of section 49(1)(c). On the rear side of the

accounts under the heading "*GENERAL INFORMATION*" there appears a "*Note*" which reads as follows:

> "2. *Public notice for inspection of the General Valuation Roll for 01 July 2019 to 3.50% Incentive for rates and services*".

[27] However, the problem with these notices is that they were sent out to the Applicants subsequent to the stipulated period for inspection as per the Provincial Gazette. Further, the dates for the inspection of the GVR these invoices/statements are not mentioned at all. Although in the reasons supplied by the Respondent, the Municipal Manager contended the invoices and statements were served in terms of section 49, no proof of service was however presented.

[28] There is in addition no indication as to when the accounts were sent out to the Applicants and no proof of dispatch compliance with section 115 of the Systems Act as stated above. They further do not indicate the period when the inspection will be held. The extract of the valuation roll pertaining to the owner is also not reflected. In my view purported notification in these invoices and statements do not comply with section 49 as they do not align with the required notice in terms of rule 49(1)(a). Based on the evidence and the record submitted, there was a substantial failure by the Respondent to comply with Section 49 of the MPRA as well as Section 115 of the Systems Act.

[29] As stated in *Lombardy Development (Pty) Ltd and Others v City of Tshwane Metropolitan Municipality and Another (9794621/18) [2021] ZAGPPHC 521 (15 August 2021),* a strikingly similar matter with the present one, a municipality as an organ of state, has a duty to disclose the internal information and documentation in litigation in order to prove that it has complied with the law. The judgement in *Lombardy* which was decided in the High Court and confirmed by the Supreme Court of Appeal on appeal, deal with similar facts as in the present matter. The Municipality had failed to comply to section 49 of the MPRA by not notifying the owners of properties of their intended change of the SPR and the GVR, respectively. The Court *a quo* the made the following findings at paragraphs 38-39 and 41 – 42:

> [38] "*The City's obligation to give public notice of its proposed valuation rolls arises from s 49 of the MPRA, which applies to both general and supplementary valuation rolls. The purpose of such notice arises in the first instance from the principle of*

participatory democracy, people must be given an opportunity to participate in decisions which will affect them and, crucially, a chance to influence the outcome of these decisions. Notice to people and the opportunity to be heard on decisions affecting them act to reduce the potential for arbitrariness and promotes dignity because people will feel that the points of view have been heard and taken into account by the decision maker, even if the decision does not go their way."

[39] "*As to the sufficiency of the notice is given, Council were agreed during argument before me that the question to be asked at this level is whether the notice which was actually given by the city complied substantially with the provisions of section 49 or not, to put it another way, whether the notice given achieved the purpose of the measure*."

[41] "*In summary then, s 49 requires notices in the Provincial Gazette and once a week or two consecutive weeks in the media. The substance of the notice must be disseminated to the local community. The notice must be served on every owner of property listed in the valuation roll together with an extract from the roll pertaining to that owner's property. If the Municipality has a website, the notice must be published on that website.*"

[42] "*In relation to the 2012 supplementary valuation roll, the city fell short of complying with its notice obligations under s 49. There was no publications in the media. No notice was given at all to individual property owners under section 49(1)(c) …*"

[43] "*In addition, counsel for the Applicant pointed out that although reg 4 of the Municipal Property Rates Regulations, 2006, requires the notice to include a location where the role may be inspected and where objection forms can be obtained and submitted after completion, no such location was identified in the notice otherwise published by the City*."

[44] "*The City's case at a factual level rests on two assertions made in its answering affidavit: firstly, that the notice actually given constituted substantial compliance; and, secondly, that it would be asking too much of the City to expect it to comply with the provisions of s 49(1)(c), given the very large number of properties falling within its area of jurisdiction*."

[45] "*It cannot be, in my view, seriously be contended that the city achieved substantial compliance with the prescriptions of s 49(1). Counsel for the City submitted that the result would have been the same if notice had been given scrupulously in accordance with the section. I do not agree and shall deal with the submission in the context if a remedy. Suffice it to say that the 2012 supplementary valuation roll must be set aside to the extent of its inconsistency with the MPRA.*"

[30] The judgment in the court *a quo* was confirmed by the SCA in the appeal - *City of Tshwane Metropolitan Municipality v Lombardy Developments (Pty) Ltd* [2018] 3 All SA 605 (SCA), where the following were stated in paragraphs 13, 15 and 21 of the judgment.

[13] "*The City's belated concession drastically understates the extent of the city's non-compliance. The Respondent's case was that the City did not comply with the requirement to provided individual owners with notice of the re-categorisation of the properties in terms of section 49(1)(c) of the MPRA. Though this is now undeniable fact, the City was initially coy in its response. In its answering affidavit the city asserted that it is not in a position to demonstrate that its officials complied with the material requirements for which provision is made in section 49(1)(c) of the rates act. This implies that all that is lacking is proof compliance rather than the absence of compliance. The City describes the absence of proof as an oversight that is excusable because of the enormity of the task even numbers of owners of property the area of the erstwhile Kungwini to whom section 49(1)(c) notices had to be served and the short time within which the absorption of the Kungwini, Nokeng and's Metswedeng Municipality Saturday take place. The City ought not have prevaricated in that fashion. That fact that it has not been able to find evidence of service of a single notice, together with the fact that none of the respondents ever received notice leads inescapably to the conclusion that the city did not trouble to send any such notices. It ought to have candidly said so and also said why it chose not to do so.*"

[15] "*The only evidence of any compliance by the City with the notice requirements of s 49 is the two notices in the Provincial Gazette that were annexed in the answering affidavit. There is no evidence that the city published the notice in local newspapers as required by section 49(1)(a). It asserts that it*

did so but does not annex proof of such publication. Indeed, there is no document anywhere in the record presented showing publication in the media as required by the MPRA… such evidence of compliance as may exist is solely within the city's knowledge, but it has failed to provide it."

[21] "*The procedure set out in the MPRA for the compilation of a valuation roll are a jurisdictional prerequisite for the exercise by the city of its power to collect rates. The refence in any law to any action or conduct is presumed to be a reference to a lawful or valid action or conduct. If, as here, those procedures were not followed, the result is that the council's appoint collection operates by the city premised on the valuation roll is invalid. The High Court's declaration of inevitably of the 2012 role is thus unassailable…*"

[31] The facts in the Lombardy matter, as correctly submitted by the Applicants, are on all fours with the present matter and therefore relevant and applicable here. Accordingly, as organ of state, the Respondent has a duty to disclose internal information and documentation in litigation in order to prove its compliance with jurisdictional requirements. The Respondent failed to do so and instead merely made unsubstantiated claims without reference to any facts regarding its purported compliance with the jurisdictional requirements of the MPRA. The Respondent has not been frank and truthful in dealing with the matter. The fact that an *ex post facto* valuation was paraded as the correct valuation is of great concern. The Respondent's conduct in relation to the adoption of the GVR and subsequently, in response to this application has not only been unreasonable, but was by and large also deceitful. As a state organ the Respondent's conduct is reprehensible to say the least.

[32] Having said that, I nevertheless find that the Respondent spectacularly failed to comply with the peremptory requirements of section 49 of the MPRA, by not giving the Applicants notice of their intent adopt a new GVR. It consequently failed to allow them the opportunity to object thereto in line with the spirit of the MPRA. The Applicants have therefore made out a case for the relief sought in the notice of motion.

Order

[33] In the result I make the following order:

1. That the following decisions are hereby reviewed and set aside as being unlawful and invalid:

(i) The decision of the First Respondent and/or Fourth Respondent to increase the market value of the First Applicant's immovable property located at *2[...] S[...] C[...] Street, Delmas* from an amount of fifteen thousand rand (R15 000-00) to an amount of seven million, one hundred and forty-four thousand rands (R7 144 000-00);

(ii) The decision of the First and/or Fourth Respondent to increase the market value of the immovable property owned by the Second Applicant situated at *[...] S[...] Crescent, Delmas, Extension Delmas* from amount of one million, one hundred and ninety-nine thousand rands (R1 199 000-00) to an amount of one million, three hundred and ninety-eight thousand rands (R1 398 000-00);

(iii) The decision of the First and/or Fourth Respondent to increase the market value of immovable property owned by the Third Applicant known as Farm Portion 42209 STR, Dwarsfontein, Delmas, Farm IR from an amount of two million and sixteen thousand rands (R2 016 000-00) to an amount of twelve million, five hundred and nine thousand rands (R12 509 000-00);

(iv) The costs of this application are to be paid jointly and severally by the First and Fourth Respondents.

MBG LANGA
JUDGE OF THE HIGH COURT
MIDDELBURG LOCAL SEAT

Appearances:

For the Applicant:	Advocate T Strydom SC and Advocate Eagan
For the Respondent:	Advocate Mr Baloyi
Date heard:	23 October 2023
Date delivered:	26 February 2024

This judgment was handed down electronically by circulation to the parties' representatives by email. The date for hand-down is deemed to be the 26 February 2024 at 18h40