

ANNEXURE E

HESSEQUA MUNICIPALITY

PROPERTY RATES RECONCILIATION



DRAFT

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BUDGET 2025/2026 RECONCILIATION BETWEEN VALUATION ROLL AND FINANCIAL ROLL
VALUATION ROLL AS AT 25 FEBRUARY 2026

VALUATION ROLL	DATE	MARKET VALUE
ALBERTINIA	Jul-21	766 413 000
GOURITSMOND EXT 001	Jul-21	730 486 000
HEIDELBERG	Jul-21	1 036 347 000
JONGENSFONTEIN	Jul-21	1 714 919 000
RIVERSDALE	Jul-21	1 874 960 000
RIVERSDALE SETT	Jul-21	507 427 000
MOOSSEL BAY RD	Jul-21	46 803 000
RIVERSDALE RD	Jul-21	6 484 655 200
SWELLEDAM RD	Jul-21	3 436 424 000
SLANGRIVER	Jul-21	70 440 000
STILBAAL OOS	Jul-21	1 575 737 000
STILBAAL WES	Jul-21	6 182 085 000
WITSAND	Jul-21	1 515 402 000

Appeal board GV adj Sec 52 and Sec 69
Supplementary valuations

25 942 098 200
-197 286 700
2 132 769 862

Financial roll as per financial system February 2026

27 877 581 362

Categories	Tariff Code	Tariff 2026/2027	Total Market Value	Anticipated Income
BUSINESS AND COMMERCIAL	BUSS	0.008664	1 001 596 500	8 677 832
INDUSTRIAL PROPERTIES	IND	0.008664	166 276 000	1 440 615
PUBLIC BENEFIT ORGANISATIO	PBO	0.001610	59 779 000	96 244
VACANT LAND RESIDENTIAL	VACAN	0.016905	742 293 100	12 548 465
AGRICULTURAL PROPERTIES	FARMS	0.001610	9 924 837 800	15 978 989
VACANT LAND BUSINESS	BUSVA	0.016905	14 821 000	250 549
VACANT LAND INDUSTRIAL	INDVA	0.016905	15 161 500	256 305
PRIVATE OPEN PLACE/SPACE	POP	0.016905	2 807 100	47 454
RESIDENTIAL PROPERTIES	SRES	0.008454	14 967 293 962	126 533 503
PUBLIC SERVICE PURPOSES PR	STATE	0.008664	252 882 500	2 190 974
VACANT LAND PRIVATE OPEN	POSVA	0.016905	7 842 000	132 569
			27 877 851 362	168 153 500

REBATES

Property Rates	Impermissible Rebate (R15k)	(1 836 817.46)
Discretionary	Additional Rebate (R35k)	(4 944 048.38)
Discretionary	Additional Rebate - Farm (Res- 10%)	(476 966.51)
Discretionary	Additional Rebate - Farm (Bus- 10%)	(171 562.35)
Disaster or Adverse Conditions		
Phase-In Reductions/Discounts		
Bona Fide Farmers Rebate or Exemption		
Indigent Owners		(3 227 551.38)
Pensioners/Social Grants		(841 877.71)
Temporary Relief Rebate		

Nett Income

156 654 676.79

NOTE		Category/Description	Budget 2026/2027
4010102030016ZZZZZWM	BUSINESS AND COMMERCIAL PROPERTIES	1001596500	8 677 832,08
4010102240016ZZZZZWM	INDUSTRIAL PROPERTIES	166276000	1 440 615,26
	MUNICIPAL PROPERTIES	482569000	
	MINING PROPERTIES	0	
4010102452016ZZZZZWM	PUBLIC BENEFIT ORGANISATIONS	181828000	96 244,19
	PUBLIC SERVICE INFRASTRUCTURE	32671400	
4010102150016ZZZZZWM	AGRICULTURAL PROPERTIES	10009809300	15 978 988,86
4010102511016ZZZZZWM	VACANT LAND	782924700	13 235 342,05
4010102510016ZZZZZWM	RESIDENTIAL PROPERTIES	14967293962	126 533 503,15
4010107040016ZZZZZWM	PUBLIC SERVICE PURPOSES PROPERTIES	252882500	2 190 973,98
		27 877 851 362,00	168 153 499,58

REBATES		Property Rates	
4010102510212R86ZZWM	NEW	Discretionary	(1 836 817,46)
NEW		Discretionary	(4 944 048,38)
NEW		Discretionary	(476 965,51)
NEW		Discretionary	(171 562,36)
NEW		Disaster or Adverse Conditions	-
NEW		Phase-in Reductions/Discounts	-
401010251031GR81ZZWM		Bona Fide Farmers Rebate or Exemption	-
4010102510012R8ZZZWM		Indigent Owners	(3 227 551,38)
4010102510112R83ZZWM		Pensioners/Social Grants	(841 877,71)
NEW		Temporary Relief Rebate	-
			156 654 678,79

RATES REVENUE PER TOWN		
RIVERSDALE		15 219 649
RIVERSDAL NEDERSETTING		1 889 675
STILBAAI EAST		15 269 739
STILBAAI WEST		60 560 877
MELKHOUT-ONTEINDORP		913 900
IONGENSFONTEIN		15 343 830
STILBAAI - FARMS		444 156
SLANGRIVER		565 505
GOURITSMOND X1		6 389 487
ALBERTINIA		5 149 445
THEKONSVILLE		1 812 389
HEIDELBERG		7 555 331
WITSAND		14 786 469
MOSSSEL BAY RD		149 852
SMELLENDAM RD		6 352 368
RIVERSDALE RD		15 750 827

REBATES		
Property Rates		168 153 499,58
Discretionary		(11 498 822,78)
		(1 836 817,46)
		(4 944 048,38)

Discretionary	{476 965.51}
Discretionary	{171 562.35}
Disaster or Adverse Conditions	-
Phase-In Reductions/Discounts	-
Bona Fide Farmers Rebate or Exemption	-
Indigent Owners	{3 227 551.38}
Pensioners/Social Grants	{841 877.71}
Temporary Relief Rebate	-
NETT INCOME	156 654 676.79

General valuation roll and adjustments Budget 2024/2025	Supplementary valuation roll value	Movement	Valuation roll value	date
General valuation roll implemented 1 July 2021			25 942 098 200	2021/07/01
GV appeal board - adjustments		-194 108 200		
Value of valuation roll			25 747 990 000	
Supplementary valuation 1	521 405 600	149 727 600		
Value of valuation roll			25 897 717 600	
SV1 objections		-2 036 500		
Value of valuation roll			25 895 681 100	
Supplementary valuation 2	685 458 000	145 076 500		
			26 040 757 600	
Sv2 objections		-6 685 500		
			26 034 072 100	
supplementary valuation roll 2B	266 982 500	216 682 000		
			26 250 754 100	
SV2B objections		-2 714 500		
			26 248 039 600	2022/07/01
SV2 Appeals		-3 178 500		
			26 244 861 100	
SV2B Appeals		-1 032 000		
			26 243 829 100	
Supplementary valuation 3	1 035 364 500	333 617 500		
			26 577 446 600	
SV3 Objections		-11 896 500		
			26 565 550 100	
SV3 Appeals		2 101 000		
			26 567 651 100	
Supplementary valuation 4	705 506 058	252 734 558		
			26 820 385 658	2023/07/01
SV4 Objections		-1 754 500		
			26 818 631 158	
SV4 appeals		-821 200		
			26 817 809 958	
Supplementary valuation 5	599 680 000	247 376 000		
			27 065 185 958	
SV5 Objections		-5 556 000		
			27 059 629 958	
Supplementary valuation 6	446 699 000	164 360 500		
			27 223 990 458	
SV6 Objections		-1 896 500		
			27 222 093 958	
Supplementary valuation 7A	298 628 500	135 965 500		
			27 358 059 458	2024/07/01
Supplementary valuation 7A reviews		-626 000		
Supplementary valuation 7B		77 003 500		
			27 434 436 958	
Supplementary valuation Objection 7		-288 500		
			27 434 148 458	
Supplementary valuation 8	186 740 000			
			27 620 888 458	
Supplementary valuation 8 Objections		-1 907 000		
			27 618 981 458	
Supplementary valuation 8	266 050 654			
			27 885 032 112	
Supplementary valuation 9 A	-1 215 000			
			27 883 817 112	
Supplementary valuation 9 B	-5 965 750			
			27 877 851 362	
SUMMARY OF MOVEMENTS				
GL valuation roll 1 July 2021			25 942 098 200	
GV appeal adjustments		-197 286 700		
Supplementary valuations		2 132 769 862		
Movement after GV implementation 1 July 2021		1 935 483 162		
Valuation roll 31 January 2024			27 877 581 362	

BFR32541		**		HESSEQUA - SCOA PRO	DUCTION DB2 **		Feb-26
BP752		Valuation ROLL					
prop cat	tariff	size	upper size	Market value in R	exempt size	exempt value	porp count
FARAGR	VAFARA	3346927509	0	6 443 075 000	0	0	1684
MUNIMP	VAMIMP	21678909	0	297 705 000	0	0	473
MUNPOS	VAMPOS	3666927	0	46 687 000	0	0	429
MUNVAC	VAMVAC	34929041	0	109 034 000	0	0	590
RESIMP	VARIMP	7661543	0	12 852 236 400	0	0	12063
BUSIMP	VABIMY	95353	0	61 860 500	0	0	70
BUSIMP	VABIMP	1211052	0	565 798 000	0	0	375
CHURCH	VACHUR	1211831	0	115 944 000	0	0	110
RESIMP	VARACC	93030	0	264 992 000	0	0	114
PSINFR	VAPSIR	7892398	0	31 011 900	0	0	316
RESIMP	VARIMY	528693	0	459 771 500	0	0	1129
RESVAC	VARVAC	2119566	0	713 388 000	0	0	1413
PSPIMP	VAPSPY	3880063	0	238 170 500	0	0	65
BUSIMP	VABACC	79527	0	122 285 500	0	0	38
PSPIMP	VAPSPI	66965	0	14 712 000	0	0	13
PUBBNR	VACHR1	1850	0	1 040 000	0	0	1
PSPPOS	VAPPOY	523279	0	2 807 100	0	0	121
FARRES	VAFARR	114628484	0	444 610 062	0	0	320
FARRES	VAFARY	14961363	0	125 287 000	0	0	72
BUSVAC	VABVAC	72906	0	14 113 000	0	0	33
BUSVAC	VABVAY	1283	0	708 000	0	0	2
PUBBNR	VACHIY	70206	0	58 739 000	0	0	14
MUNINF	VAMINF	79711	0	29 096 000	0	0	241
INDVAC	VAIVAC	44909	0	13 220 500	0	0	33
FARAGR	VAFAGY	1975630216	0	3 481 762 800	0	0	1257
INDIMP	VAIIMP	349123	0	144 694 000	0	0	98
INDIMP	VAIIMY	29949	0	21 582 000	0	0	13
INDVAC	VAIVAY	12352	0	1 941 000	0	0	7
RESVAC	VARVAY	72724	0	28 187 100	0	0	91
PSPPOS	VAPPOS	930112	0	7 842 000	0	0	64
RESVAC	VARRTT	21238	0	609 000	0	0	3
FARCOM	VAFARB	45938876	0	182 125 000	0	0	56
RESIMP	VARPTI	8565	0	20 004 000	0	0	1
RESPRO	VAFP2Y	27609083	0	25 169 000	0	0	24
RESPRO	VARPRO	18206491	0	7 921 500	0	0	50
RESIMP	VARACY	1728	0	7 898 000	0	0	3
RESPRO	VARPRY	8065751	0	1 066 000	0	0	4
RESVAC	VARRTY	1206	0	2 000	0	0	1
MUNPOS	VAMPOY	4743	0	47 000	0	0	4
CHURCH	VACHUY	36780	0	6 105 000	0	0	8
FARCOM	VAFABY	333000	0	15 892 500	0	0	9
PSINFR	VAPSIY	81212	0	1 659 500	0	0	4
RESPRO	VAFPR2	86799055	0	50 815 000	0	0	12
RESIMP	VARSTI	96007	0	731 094 000	0	0	787
RESVAC	VARSTC	63455	0	48 000	0	0	32
RESVAC	VARSCY	39059	0	59 000	0	0	34
RESIMP	VARSTY	22751	0	61 401 000	0	0	57
BUSIMP	VABSTI	12352	0	49 093 000	0	0	151
BUSIMP	VABSTY	1192	0	4 542 000	0	0	22
				27 877 851 362	22511		