

LESEDI LOCAL MUNICIPALITY

STANDARD OPERATING PROCEDURES

**STAND RECORD MAINTENANCE
(2013/2014)**

NR	PROCEDURE	FREQUENCY	RESPONSIBLE PERSON
1	Create and maintain stand record.	On going	Debtors Clerk
2	Review of stand maintenance notes as well as ensuring audit trail of any data changes such as unit creation, owners type, stand address changes, unit re-numbering, building code changes, unit owner type changes, stand address changes, unit status change, unit tariff code changes, unit size changes, unit valuations changes, zone code changes	On going	Accountant Income
3	Uploading of valuation roll into the system for the purpose of levying assessment rates and verification	On going	Accountant Income and Manager Revenue and Credit Control
4	Review and maintain the interim and general valuation roll in order to ensure timeous update of the valuation roll on the financial system by reviewing the valuation roll reconciliation in order to ensure that all the stands are levied with assessment rates.	On going and yearly	Accountant Income
5	Monthly reconciliation of the valuation roll or monthly balancing of the valuation roll by the 7 th of each month	Monthly basis	Debtors Clerk
6	Review monthly reconciliation of the valuation roll or balancing of the valuation roll	Monthly basis	Accountant Income
7	Issuing of clearance cost schedules and clearance certificates over the period of 120 days (4months)	On going	Debtors Clerk
8	Review and authorize clearance certificates.	On going	Manager Revenue and credit Control and Accountant Income
9	Registrations and transfers of properties from one owner to	On going	Debtors Clerk

	the other and process necessary adjustments inline with the validity period of the clearance as stipulated on the financial system.		
10	Updating supplementary valuation (subdivisions, consolidations, township establishments, and notarial tides)	On going	Debtors Clerk
11	Authorisation of supplementary valuation (subdivisions, consolidations, township establishments, and notarial tides)	On going	Accountant Income
12	Updating stand records with correct tariffs for new zonings/land usage and occupational certificates.	On going	Debtors Clerk
13	Process refunds after the property transfers has been successful transferred where there is a credit.	On going	Debtors Clerk
14	Maintenance of rebates, objections, impermissible rates and further rebates granted to pensioners and any other rebates that are granted in terms of the MPRA Act	On going	Debtors Clerk
15	Processing of the journal – adjustments to stand records (adjustments to the general and supplementary valuation roll, correction of tariffs, adjustments relating to valuation objections and adjustments relating to property transfers and registration) – the Debtors Clerk must capture the journal and the Accountant Income must authorise and process the journal by performing analytical procedures by scrutinizing the journal document and the journal attachments, check if all calculations are done correctly by re-performing the calculations	On going	Debtors clerk and Accountant income
16	Ensure that all the property transfers and registrations have been updated on the financial system by scrutinizing the list of deeds searched against the financial system.	Monthly basis	Accountant Income
17	Issue the valuation certificate upon application	On going	Debtors Clerk
18	Review and authorise the valuation certificate	On going	Manager Revenue and Credit Control, Accountant Income
19	Audit all new development land uses and the zonings updated	On going	Debtors Clerk

	on the financial system e.g. residential property re-zoned to the business in order to ensure that the system contains accurate data and correct tariffs are charged for the correct categories as outlined in the valuation roll.		
20	Review all audited new development land uses and the zonings updated on the financial system. Received documents from Town Planning	On going	Accountant income
21	Review all occupational certificates received from the Planning Department and ensure that they are updated on the financial system to ensure that developed stands are levied with correct tariffs e.g. a stand developed from empty stand to improved stand and apply the applicable tariff as per tariff policy.	On going	Accountant Income
22	Ensure that all <u>inactive</u> stands are not levied and municipal accounts are not levied.	On going	Debtors Clerk

APPROVAL OF SOP

SIGNATURE : LINE MANAGER

DATE

SIGNATURE : HEAD OF DEPARTMENT

DATE