As part of this special issue on property tax in South Africa, and Africa in general, F&E interviewed Christopher Gavor, who was Director of Valuations for the City of Cape Town, South Africa, until he recently became the first-ever Valuer General of South Africa. Gavor is also the Deputy President of the South African Council for the Property Valuers Profession (SACPVP), which is influential in the registration, education, and integrity of valuers in South Africa. SACPVP also prescribes a code of conduct for professional valuers.

Q. Christopher, what prompted the South African government to create the first-ever Valuer-General position?

The Office of the Valuer General in South Africa (OVG) has been created to provide for the regulation of property valuation in South Africa as a whole. Section 25 of the Constitution deals with property and states “that no one may be deprived of property except in terms of law of general application.” The position of Valuer General has been formalized in an Act of Parliament, the Property Valuation Act No. 17 of 2014. The act specifies the structures that will ensure property rights are protected for all citizens in terms of the Constitution by

- Establishing a just and equitable process for property valuation
- Ensuring that land and property are valued for purposes of land reform
- Offering voluntary valuation services to other government departments
- Providing criteria, procedures, and the monitoring of valuation.

OVG therefore has been created to ensure that the land market serves the greater interests of all the people of the country.

Q. How do you intend to take your experience as the former head of the Cape Town Valuations Department and apply it to your new national position?

My experience relate to stabilizing and transforming the Cape Town Valuations Department, a transformation that has gone through different phases, including:

- Establishment of structure and strategy
- Alignment of the people to the organization
- Business improvement focusing on objectives
- Innovation and continuous improvement with an emphasis on service levels.

While leading the city from a manual valuation system to a mass valuation system, I’ve learned to focus on holistic thinking and the interrelationships involved in producing the necessary values. The developments in geospatial technology and information systems have offered certain advantages which will assist in the performance of the OVG.

The balance between big-picture thinking and meticulous attention to detail is key to supporting fair and just valuations. To meet the challenge of establishing the OVG, the aim is to initiate basic key strategic criteria, including:

(continued on next page)
• The establishment of a uniform, reliable, comprehensive, and sustainable set of property values for all areas and at all levels in South Africa

• The establishment of standards and policies that incorporate market value as one of many variables to be considered in determining value (Section 25 of the Constitution of South Africa)

• In summary, my approach to driving legislative reform and cultural change is grounded in establishing simple systems and processes that connect my team to society.

Q. What do you envision as the next steps for land reform and property tax reform in South Africa?

In this reform leadership position, I am mindful that the country and the world will be watching my first steps with high expectations and mixed feelings. I will thus be taking each step with just and fair consideration of the South African Constitution and the National Development Plan. There are also myriad laws and policies that will guide the reforms required to achieve the obligations and challenges that will be placed on me.

Q. Land tenure security and land administration are perceived to be an extreme problem for many African countries. So much land and property exist outside of the formal governance system. When it comes to the importance of governments collecting and valuing land and property—being an authoritative source for accurate valuation information—what do you advise other African countries to do to strengthen their operations?

The valuation process (in particular, rating) is about fairness, uniformity, consistency, equity, and transparency. This can partly be achieved if all the relevant data are collected and maintained. The processes and information systems that support access to these data need to be simple and practical and address the requirements as they are encountered on the ground.

Channeling all operational activities to outputs that in turn are linked to outcomes is a practical method for eliminating irrelevant activities and focusing people on service delivery with the goal of making a positive impact on society.

Legislation is key in the protection of property rights and acts as a basis for security of tenure. A well-structured land information system (be it electronic or paper based) ensures confidence in the protection of land rights and therefore enables current transactions to be conducted, be it the valuation of the land or the selling and buying of the land. In summary a well-structured land information system gives confidence to people in their land transactions.

Q. How, in your opinion, can improved valuation information support land tenure security for people and for communities in Africa in general (after living in Ghana and now South Africa)?

Improved, factual valuation information supports just and equitable valuation processes, which speaks to the rights of people and communities. I believe that a country’s support of land tenure security should be defined internally through a democratic process with accountability to the people and communities. Emphasis on accountability to citizens is key to a democracy, and this relationship supersedes any external advice or interest. Factual valuation information also supports a sense of ownership through the knowledge of the defendable value of the land owned. ■

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**Quick Facts: Countries in Anglophone Africa with Property Tax**

| Botswana: Transfer Tax, Urban Tax |
| Ghana: Transfer Tax, Urban Tax |
| Kenya: Transfer Tax, Urban Tax, Rural Tax |
| Lesotho: Transfer Tax, Urban Tax |
| Malawi: Transfer Tax, Urban Tax |
| Mauritius: Transfer Tax, Urban Tax |
| Namibia: Transfer Tax, Urban Tax, Rural Tax |
| Nigeria: Transfer Tax, Urban Tax |

**Seychelles:** Transfer Tax, No Property Tax

**Sierra Leone:** Transfer Tax, Urban Tax

**South Africa:** Transfer Tax, Urban Tax, Rural Tax

**Swaziland:** Transfer Tax, Urban Tax

**Tanzania:** Transfer Tax, Urban Tax

**The Gambia:** Transfer Tax, Urban Tax

**Uganda:** Transfer Tax, Urban Tax

**Zambia:** Transfer Tax, Urban Tax