



a world class African city

City of Johannesburg
Property Branch

2nd Floor, Main Tower
Jorissen Place
66 Jorissen Street
Braamfontein

PO Box 1049
Johannesburg
South Africa
2000

www.joburg.org.za

Dear Valued Customer

Date: July 9, 2025

Section 17(1)(h) of the Municipal Property Rates Act, No.6 of 2004, as amended.

The City of Johannesburg implemented the 2024/25 Property Rates Policy on 1 July 2024. In alignment to the MPRA, section 6.3 of the Rates Policy states the following:

Residential Properties

- 6.3 The City will not levy a rate on the first part of the value up to R300 000 of the market value as per the Valuation Roll:
- 6.3.1 on the first R15 000 on the basis set out in section 17(1)(h) of the MPRA; and
 - 6.3.2 on the balance of the market value up to R285 000 in terms of section 15 of the Act in respect of residential properties:
 - 6.3.3 Provided that the Council may from time to time during its annual budget process contemplated in section 12 (2) of the Act determine, as threshold, the amount to be deducted from the market value of residential properties, as a result of which rates will only be determined on the balance of the market value of such properties after deduction of the threshold amount.
 - 6.3.4 Provided further that this threshold rebate does not apply to property previously categorised as 'sectional title other' including but not limited to garages, maids' quarters, or security houses.
 - 6.3.5 Provided further that this threshold rebate referred to at 6.3.2 does not apply to the **second and every other property** owned by a single owner within the City.

This section indicates that the first R300 000 of all residential property values is exempt from rating. For residential property owners with multiple properties, the property with the highest value will receive the full residential threshold rebate. For additional properties, the rebate will be capped at R15000.

Due to billing system upgrades, the City implemented section 6.3.5 of the 2024/25 Property Rates Policy from November 2024. Due to this challenge, the City needs to do retrospective adjustments from 1 July 2024, which marks the implementation date of the 2024/25 Property Rates Policy.

The affected accounts will be adjusted in the next few months. The City do appreciate that this may have a financial impact on its customers, therefore, payment plans can be arranged with the City.

Should you have any further queries, please do not hesitate to contact the Property Branch on the e-mail: ratescomments@joburg.org.za.



Veli Hlophe
Deputy Director: Policy and Revenue
Enhancement

Date

8/07/2025