PROPERTY TARIFFS 2026/27 FY

PROPERTY RATES

3,6%

KNOW MORE ABOUT 2026/27 FY TARIFFS AND UNDERSTAND WHAT YOU PAY FOR

NO	CATEGORY	Ratio for 2025/2026	Rates tariffs for 2025/2026	Ratio for 2026/2027	Rates tariffs for 2026/2027	% INCREASE
1.	**Agricultural**	1:0.25	0.002387	1:0.25	0.002473	3.6%
2.	**Business and commercial**	1:2.5	0.023862	1:2.5	0.024721	3.6%
3.	**Industrial**	1:2.5	0.023862	1:2.5	0.024721	3.6%
4.	**Mining land**	1:2.5	0.023862	1:2.5	0.024721	3.6%
5.	**Multipurpose***					3.6%
6.	**Minicipal property**	0	0	0	0	3.6%
7.	**Private open space**	1:0.25	0.002387	1:0.25	0.002473	3.6%
8.	**Public benefit organisation**	1:0.25	0.002387	1:0.25	0.002473	3.6%
9.	**Public open space**	1:0.25	0.002387	1:0.25	0.002473	3.6%
10.	**Public service infrastructure**	0	0	0	0	3.6%
11.	**Public service infrastructure- private**	1:0.25	0.002387	1:0.25	0.002473	3.6%
12.	**Public service purpose**	1:1.5	0.014318	1:1.5	0.014833	3.6%
13.	**Religious**	0	0	0	0	3.6%
14.	**Residential**	1:1	0.009545	1:1	0.009889	3.6%
15.	**Residential Consent use**	1:2	0.01909	1:2	0.019777	3.6%
16.	**Township development**	1:2.5	0.023862	1:2.5	0.024721	3.6%
17.	**Vacant land**	1:4	0.03818	1:4	0.039554	3.6%

Multipurpose properties will be rated according to the multiple purposes as defined in the Act. This can be defined as properties that have multiple categories; however, all the categories will be billed on the same stand and account. The tariff to be charged will follow the split that will be allocated to a property.

Penalty Tariff

1.	Unauthorised Use	1:12	0.114542	1:12	0.118665	3.6%

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Group Finance: Communications and Stakeholder Management

REBATES 2026/2027

Rebate Category	Qualifying Conditions	Benefit
Rebate to property owners who pay property rates in advance	Qualifying property owners will recieve a 10% rebate on their municipal property rates if they settle their projected annual rates account in full before the start of the financial year.	10% rebate.
Residential Value Exclusion (MPRA s17(1)(h) & s15(2)(e))	The first R300,000 of a residential property's market value is exempt from property rates. Where an owner has multiple properties, this exemption applies only to the highest-valued property. All additional properties do not qualify for the R300,000 threshold and instead receive a R15,000 reduction.	R300,000 excluded from rating.
Pensioners (Ages 60-69) Income: below and equal to R13,519/month Property value: up to R1.5m	Gross monthly household income below and equal to R13,519.00 and property value of up to R1.5 million.	The pensioner will qualify for a 100% rebate up to a market value of R1.5m. Rates will be levied on the market value in excess of R1.5m.
Pensioners (Ages 60-69) Income above: R13,519 to R23,172/month Property value: up to R1.5m	Gross monthly household income above R13,519.00 but not exceeding R23,172.00.	The pensioner will qualify for a 50% rebate up to market value of R1.5m. Rates levied on the market value in excess of R1.5m.
Pensioners 70 years and above	No income threshold applied.	The pensioner will qualify for a 100% rebate up to R2m. Rates will be levied on the market value in excess of R2m.
Owners dependent on pensions due to work related injuries.	Gross monthly household income below and equal to R13,519.00 and property value of up to R1.5 million. The property owner must not be older than 59 years.	The property owner will qualify for a 100% rebate up to a market value of R1.5m. Rates will be levied on the market value in excess of R1.5m.
ESP Recipients (Non-Pensioners)	Property value does not exceed R500,000.	100% rebate.

REBATES 2026/2027 continued

Rebate Category	Qualifying Condition/ Benefit
People with Disabilities (Non-Pensioners)	The property owner will qualify for a 100% rebate up to a market value of R1.5m. Rates will be levied on the market value in excess of R1.5m.
High Density Rebate (Residential)	5% rates rebate
Heritage Sites	20% rates rebate
Private Sports Clubs	40% rates rebate
Protection of Animals	100% rates rebate
Vacant Land (Undevelopable)	50% rates rebate
Housing Development Schemes for Retired Persons (Life Rights)	50% rates rebate
Registered Social Landlords	40% rates rebate
Child-Headed Households	100% rates rebate up to market value of R1.5m (inclusive of the residential threshold value).
Corridors of Freedom	Determined by Development Planning in line with the approved Strategic Area Framework.
Township Industrial Development incl. Refurbishment of Dilapidated Township Industrial Properties	Phase 1: 75% rebate for two years during construction. Phase 2: 50% rebate for the first two years of operation.

REBATE CONDITIONS

Rebate applications will only be processed if the account is not in arrears unless there is a payment arrangement or dispute. Should the customer default on payment arrangement, the City reserves the right to withdraw the rebate.

The rebate will be granted from the date of application. In the event of non-compliance with any conditions attached to the initially granted rebate, the rebate shall be revoked. The applicant will be required to submit a new application for consideration. Any such application shall be processed from the date of its submission. There shall be no retrospective adjustment.