

Understanding Property Rebates 2024/25



↑ 3.8%

Understanding Property Rates Tariffs Schedule 2024/2025

No	Category	Ratio for 2023/2024	Rates tariffs for 2023/2024	Ratio for 2024/2025	Rates tariffs for 2024/2025	% Increase
1	Agricultural	1:0.25	0.002198	1:0.25	0.002282	3.8%
2	Business and commercial	1:2.5	0.021978	1:2.5	0.022813	3.8%
3	Industrial	1:2.5	0.021978	1:2.5	0.022813	3.8%
4	Mining land	1:2.5	0.021978	1:2.5	0.022813	3.8%
5	Multipurpose*1					3.8%
6	Municipal property	0	0	0	0.000000	3.8%
7	Private open space	1:0.25	0.002198	1:0.25	0.002282	3.8%
8	Public benefit organisation	1:0.25	0.002198	1:0.25	0.002282	3.8%
9	Public open space	1:0.25	0.002198	1:0.25	0.002282	3.8%
10	Public service infrastructure	0	0	0	0.000000	3.8%
11	Public service infrastructure - private	1:0.25	0.002198	1:0.25	0.002282	3.8%
12	Public service purpose	1:1.5	0.013187	1:1.5	0.013688	3.8%
13	Religious	0	0	0	0.000000	3.8%
14	Residential	1:1	0.008791	1:1	0.009125	3.8%
15	Residential Consent use	1:2	0.017582	1:2	0.018250	3.8%
16	Township Development	1:2.5	0.021978	1:2.5	0.022813	3.8%
17	Vacant land	1:4	0.035165	1:4	0.036501	3.8%
Penalty Tariff						
1	Unauthorised use	1:6	0.052747	1:12	0.109505	107.6%

* 1 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.

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Rebates on Rates Tariffs for 2024/2025

In line with the provision of Municipal Property Rates Act 6 of 2004 Council grants rebates to specific categories of properties. The City of Johannesburg Rates Policy covers extensively the rebates and the process of application. Below is the table containing all the rebates.

Rebates Description	Detail of Rebates
Residential Value Exclusion The MPRA section 17(1) allows for R 15 000. The City grants an additional R 285 000.	First R 3 00 000 of the value of all residential property to be excluded from rating. Where a property owner owns more than one residential property only one property will be granted the R 300 000 threshold the rest of the properties will only benefit on the R 15 000.
Other Rebates:	
Pensioners between ages 60 - 69 years Pensioners whose gross monthly household income is lower than R 12 475 and the property value up to R 1.5 million (inclusive of the residential threshold value) for pensioners from the age of 60 years.	100% Rates rebate up to market value of R 1.5 million (inclusive of the residential threshold value). Rates rebate will be levied on property market value in excess of R 1.5 million. 100% Rates rebate up to market value of R 1.5 million (inclusive of the residential threshold value). Rates rebate will be levied on property market value in excess of R 1.5 million.
Pensioners between ages 60 - 69 years Pensioners whose gross monthly household income is higher than R 12 475 but equal or less than R 21 383, and the property value up to R 1.5 million (inclusive of the residential threshold value) for pensioners from the age of 60 years.	100% Rates rebate up to market value of R 1.5 million (inclusive of the residential threshold value). Rates rebate will be levied on property market value in excess of R 1.5 million.
Pensioners of 70 years and above Income levels are not considered.	100% Rates rebate up to market value of R 2 million (inclusive of the residential threshold value). Rates rebate will be levied on property market value in excess of R 2 million.

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Rebates Description	Detail of Rebates
Expanded social package pensioners (from age 60 years and above), who live in a property valued not more than R 1.5 million.	100% Rates rebate up to market value of R 2 million (inclusive of the residential threshold value). Rates rebate will be levied on property market value in excess of R 2 million.
People who are on a government grant because of disability whose gross monthly household income is lower than R 12 475 with a property value not exceeding R 1.5 million for pensioners from 60 years of age.	100% Rates rebate up to market value of R 1.5 million (inclusive of the residential threshold value). Rates rebate will be levied on property market value in excess of R 1.5 million.
People who are on Expanded social package (ESP) who are not pensioners, whose property value does not exceed R 500 000.	100% Rates rebate
People with disabilities who are not pensioners, and whose property value does not exceed R 1.5 million. Only applicants who are on a disability grant and are unable to work will be considered for this rebate.	100% Rates rebate up to market value of R 1.5 million (inclusive of the residential threshold value). Rates rebate will be levied on property market value in excess of R1.5 million.
High density rebate (Residential property)	5% Rates rebate
Heritage Sites	20% Rates rebate
Private Sports Clubs	40% Rates rebate
Protection of Animals	100% Rates rebate
Vacant Land (undevelopable land)	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 R 1.5 million (inclusive of the residential threshold value).
Corridors of Freedom	Determined by Development Planning in line with the approved Strategic Area Framework
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Rebates Description	Detail of Rebates
Township Industrial Development, including the refurbishment of dilapidated township industrial properties.	Phase 1: 75% Rates rebate for two years during construction. Phase 2: 50% Rates rebate for the first two years of operation.
Rejuvenation of Central Business Districts (CBDs).	Phase 1: 75% Rates rebate for two years during construction. Phase 2: 50% Rates rebate for the first two years of operation.