

City of Johannesburg and Another v The Valuation Appeal Board for the City of Johannesburg and Another

By **Chantelle Gladwin-Wood** (Partner),
Lauren Squier (Partner) and
Maike Gohl (Partner)

30 January 2026

(Case No: 2022/20074)

The High Court has confirmed its precedent judgment and has, for the second time, dismissed the City of Johannesburg's attempt to charge business rates to residential property owners.

Partners, Chantelle Gladwin-Wood, Maike Gohl and Lauren Squier of HBGSchindlers Attorneys (acting for the Second Respondent in the matter) are pleased to announce the dismissal of an application for leave to appeal which was brought against a judgment of the High Court in Johannesburg upholding a decision by the Valuation Appeal Board regarding the categorisation of residential sectional title properties for rating purposes.

The categorisation of the residential properties as sectional title business would have resulted in substantially higher rates being charged to the residential property owners, 4 times in excess of the sectional title residential rate.

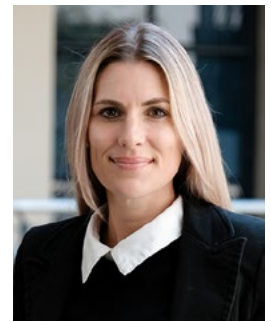
This judgment serves to confirm (for the second time) that the appropriate rate to be charged to the property owners was sectional title residential, and it reinforces the legal position that municipal valuations and categorisations must be consistent with valuation principles and the law. The judgments handed down have prevented the City of Johannesburg and the Municipal Valuer from categorising other residential properties as business in the manner attended in this matter.

HBGSchindlers Attorneys are pleased with the outcome of this matter which sets a legal precedent and is a triumph for not only the Second Respondent, but for all owners of residential sectional title property within the City of Johannesburg alike.

[View the Judgment Document >](#)



Chantelle Gladwin-Wood
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Lauren Squier
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Maike Gohl
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8. Copy of City Power Account/ Prepaid meter account for the property;
9. Johannesburg Water Account/ prepaid meter number for the property.

According to the City's ESP rebate policy, applicants who wish to receive the continued ESP benefit must reapply every 6 months and are encouraged to apply between the 1st and 15th of the month to receive benefits in the following month. Applications made between the 15th and 30/31st day of the month will benefit in the subsequent month. It is doubtful whether the City has the capacity to process these applications with this speed, but this is the City's official stance on the matter.

FREE WATER AND ELECTRICITY

Resident who qualify for an ESP benefit will also be able to obtain a certain allocation of free water and electricity to their households.

Subject to an applicant being scored against the COJ's poverty index (0-100), an household may be entitled to receive up to 15kl of free water per month if they apply for an ESP.

A household receiving ESP benefits may also qualify for a 150 kWh allocation of electricity per month, again dependent on the household's level of poverty. This would reflect as a credit on accountholder's municipal invoice.

CONCLUSION

In the midst of increased tariffs and rates being imposed for the new financial year starting 1 July 2025, residents and owners who qualify for the ESP benefits are encouraged to apply for their benefits timeously to ensure that they are not unduly financially pressured by the imposition of property-based charges that they cannot afford.