

### **Case Study - Summary 120 words**

In the Constitutional Court case of *Liebenberg v Bergrivier Municipality*, the court addressed the unlawful levying of property rates by the municipality for the years 2006-2009. The core issue was the municipality's failure to properly promulgate the rates in the Provincial Gazette, as required by the Municipal Property Rates Act, opting instead to publish them in local newspapers.

The municipality argued for "substantial compliance," but the Court rejected this, establishing that legislative acts demand strict adherence to formal promulgation procedures. The Court declared the rates unlawfully imposed, reinforcing the principle of legality. This landmark decision affirmed that laws are not binding until officially published, thereby protecting citizens from unlawful taxation and ensuring government bodies follow statutory requirements without exception are held accountable to the rule of law.