

Case Study - Summary 120 words:

The Koster, Derby, and Swartruggens Taxpayers Association case represents a landmark South African High Court victory establishing municipal accountability. The court declared property rates unlawfully levied for four consecutive financial years (2010/2011 through 2013/2014) in violation of the Municipal Property Rates Act. The municipality failed to publish valuation rolls within prescribed timeframes and improperly promulgated rate-levying resolutions, denying ratepayers their constitutional right to participate in the valuation process. The court rejected the municipality's "substantial compliance" defense, emphasizing that statutory obligations are discrete and must be fulfilled entirely. The judgment declared rates not due and payable, protected communities from enforcement actions, and ordered the municipality to pay legal costs. This case provides a powerful template for communities nationwide to challenge unlawful municipal actions through organized taxpayers' associations.