

Case Study - Summary 120 words:

The case of Laingsburg Ratepayers Association v Laingsburg Local Municipality is a landmark decision by the High Court of South Africa, confirming municipal accountability. The court declared property rates levied by the municipality from 2010 to 2014 unlawful because it failed to properly promulgate the resolutions, a requirement under the Municipal Property Rates Act.

The judgment rejected the municipality's defense of "substantial compliance," emphasizing that the principle of legality is paramount in municipal rate-levying. This ruling empowers ratepayers' associations, protects public participation, and reinforces the rule of law. It serves as a crucial precedent for challenging unlawful municipal taxation across South Africa, ensuring that municipalities strictly adhere to statutory procedures.