

Proposal for new tax assessment value

Here you can read about the proposed decision on a new tax assessment value which you have received before the 2018 property tax assessment on your small house.

If all information in the proposal is correct you do not need to do anything. This will indicate your silent approval of the proposal.

If you need to change any of the information that has been pre-entered by the Swedish Tax Agency, please do so by 1 November 2017 at the latest.



Who is the proposal sent to?

If several people own the property jointly, the proposal is only sent to the one who is listed as the receiver of forms. You should therefore inform the other co-owners that you have received it. Any of you can then submit any changes.

However the decision is sent out so that each co-owner receives a copy, with the proportion of ownership stated. The tax assessment value that is stated in the decision applies to the entire property.

Will your property be sold before 1 January 2018?

If you know that you will not own the property on 1 January 2018, you do not need to fill in the whole property declaration.

You need only click Report ownership change in the Swedish Tax Agency e-service Property declaration or check New owner? on the paper form and send it to the Swedish Tax Agency.

Why should you change information in the proposal?

You need to change information that is no longer correct so that the Swedish Tax Agency can calculate the tax assessment value of your property. The correct tax assessment value is important to ensure that your property tax or municipal property tax is correct. It may also be important if you wish to borrow money with the property as security or to insure the property.

What is a tax assessment value?

The tax assessment value corresponds to 75 per cent of the property's probable market value two years before the tax assessment year.

For small house tax assessment in 2018, it is sales during the years 2014–2016 that have decided whether the tax assessment value has gone up or down since the previous tax assessment.

Based on all sales, the Swedish Tax Agency calculates a price level for 2016 for similar properties in each tax area.

The price level, together with all valuation factors, represents the tax assessment value of the property.

What is the tax assessment value used for?



Has your tax assessment value changed?

There are many reasons why your tax assessment value may have changed since the last property tax assessment; for example:

- the market – what properties sell for in your valuation area affects the tax assessment value
- changes in the valuation area – for example in the size of the plot and which valuation area the property belongs to

Read more about changed tax assessment values in 2018 at www.skatteverket.se/smahus.

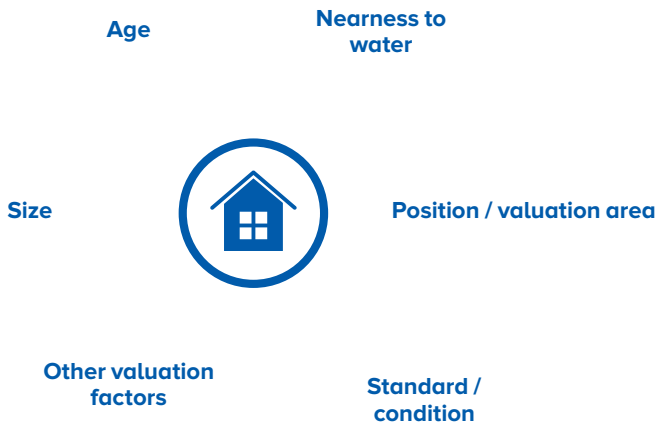
What is a valuation area?

Where a property is located is very significant for the value. This is because property price levels differ from area to area.

For property tax assessment, the country is therefore divided into different geographical areas, known as valuation areas.

You can see where the valuation areas are and the property sales that occurred within each area in the e-service Valuation areas and guideline maps at www.skatteverket.se/smahus.

What factors affect the property's tax assessment value?



How do you change information in the proposal?

If you have e-identity the easiest way to make changes is via the Swedish Tax Agency's e-service at www.skatteverket.se/smahus. This has many advantages:

- All mandatory information is securely included.
- You can see the preliminary tax assessment value before you submit the information.
- You are given a receipt for all the information you have submitted.
- You do not need to handle paper documents.
- All co-owners of a property can log in and see the proposal.
- If you have several properties, you reach them all at the same time.

If you do not use the e-service, fill in the paper form, sign it and send it to the Swedish Tax Agency's input centre. The address is on the front page of the form.

Whichever way you declare, it must be done no later than 1 November 2017.

E-declaration via a representative

If you wish someone else to declare the property for you, you can appoint a representative, such as an auditor or a property manager.

The easiest way to do this is via the e-service Representatives and authorisation.

The representative can only declare via the e-service – not on paper.

You also use the e-service Representatives and authorisation to give yourself or someone else authorisation to declare a property for a juridical person, such as a limited company.

To be given such authorisation you must be an authorised signatory for the juridical person.

What happens when you have changed information in your proposal?

After you have submitted your changes, we will contact you if we have any questions about your property. Otherwise, you will receive the decision in your digital mailbox around 15 July 2018.

If you do not have a connection to a digital mailbox, you will receive the decision in the post at the beginning of July 2018. If there are several co-owners they will each receive the decision.

How to fill in the paper form

The condition of the property on 1 January is what applies

All information in the property declaration must describe the property on 1 January 2018.

First page of the declaration

- ① This shows the address of the Swedish Tax Agency's input centre, where you send the form.
- ② If several people own the property jointly, the proposal is only sent to the one who is listed as the receiver of forms. In the e-service, all co-owners have access to the proposal. You can advise the other co-owners about how you have submitted information about the joint property.
- ③ If you know that you will no longer be the owner of the property on 1 January 2018, it is important that you check the box under Ownership change?.
- ④ We show the proposed tax assessment value under Information for you. There may also be important information here that only applies to this property.
- ⑤ Under Give other information, you can write a message to the Swedish Tax Agency about anything of significance for the property declaration that

is not covered by the questions on the form. If there is not enough space, you can enclose a separate letter.

⑥ State how we can reach you by telephone or e-mail so that we can reach you quickly and easily if we have any questions about your declaration.

Second page of the declaration

On pages 2 to 4 of the form there are two columns for each piece of information.

- The grey column contains the latest information that the Swedish Tax Agency has about the property, if we have any.
- You fill in the white column yourself, if the Swedish Tax Agency's information is no longer correct or is incomplete.

All information must show the condition of the property on 1 January 2018.

PLOT

Plot number (valuation unit) In property tax assessment, all property within a tax assessment unit is divided into valuation units that are valued separately. The Swedish Tax Agency determines a number for every valuation unit so that each can be distinguished.

Area of the plot State here the area of the plot in square metres, without decimals. Check the printed information. If it is incorrect or missing, give the correct information.

On the plot

Type of building State here what type of residential building is on the plot. If the plot is not built on, state what type of residential property it is intended to build on it.

- A detached small house does not have a common wall with any other house.
- A terraced house is a small house in a row of at least three, where the residential parts are directly connected with each other.
- A link detached house, semi-detached house or similar is a small house that is neither detached nor terraced.

Drinking water State what access to water exists on your plot. For a plot to be considered to have access to water, the water must be drinkable.

Municipal water means that the property is connected to the municipal water main. The facility must be technically connected so that it can be

used. Even if there is no connection, the facility is considered to be connected if the property owner has been advised of a connection point and has received a request for payment for the connection.

Individual facility year round means a facility for water supply that is not municipal.

Summer water means that the plot only has access to drinking water during the frost-free part of the year (does not include voluntary shutting off of water).

WC sewerage State what access to WC sewerage exists on your plot. WC sewerage means that the plot has access to WC sewerage that is approved by the municipality.

Municipal WC sewerage means that the property is connected to the municipal sewers. The facility must be technically connected so that it can be used. Even if there is no connection, the facility is considered to be connected if the property owner has been advised of a connection point and has received a request for payment for the connection.

Individual WC sewerage means that the question of sewerage has been resolved in some way other than the municipal sewer, such as with a triple chamber tank or septic tank.

⑦ **Distance to sea, lake or watercourse** Nearness to water has a great effect on a property's market value. It is formally referred to as nearness to shore, meaning the shoreline or boundary between land and water. This is not a question of a shore or beach for bathing.

The distance is the shortest that can be measured between the shoreline and the main building's façade towards the water.

The measurement is made horizontally and there need not be any prepared road or path in order for it to be considered possible to reach the shoreline. In practice this means that a measurement must be made on a map in order to be correct. On a plot that has not been built on, the distance is measured from an appropriate building location.

There is an **exemption** for plots in class 2 or 3 that are close to water: If the shortest possible way to go on foot from the building to the shoreline is more than 300 metres, the plot is counted as being in class 4 (not close to water).

Is the plot a separate property or not? (Legal position of property)

Conditions in property law indicate whether the plot for a residential house is a separate property, or could become one.

Main rule (applies to private persons and other owners of normal small houses) If there is only one plot on your property, it is a separate property.

But if you have more than one plot (planning permission) on the property, none of them is a separate property.

For each plot, you must decide whether it could become a separate property or not, that is to say could it be partitioned or not.

⑧ The plot is part of a group house area Exemption for group house area (applies to housing companies and similar owners). A group house area must be occupied by, or intended to be occupied by, at least six similar small houses in a closely-built group. The area must have planning permission and the small houses must have been, or are intended to be, constructed during a three-year period by a developer.

Guest houses of different kinds are not counted as group house areas and neither are holiday homes on leased land.

If you do not have a group house area on your property, you must check no to the question on group house area.

If a property is included in a group house area, this means that none of the plots is a separate property. Owners of properties with group house areas must check yes to the question on group house area.

Under Legal position of property, check class 2 or class 3 (they are equivalent answers for group house plots).

It is tenant-owners associations, housing companies or similar that own such a property.

⑨ If you have several similar plots on the property – The number of similar plots If you have two or more similar plots you can report them together. Fill in the information for one of the plots and then state how many such plots you have.

RESIDENTIAL HOUSE

Residential house number (valuation unit): In property tax assessment, all property within a tax assessment unit is divided into valuation units that are valued separately. The Swedish Tax Agency determines a number for every valuation unit so that each can be distinguished.

Located on plot number State here which plot the residential house is located on. If there are several plots and residential houses, it is important that the Swedish Tax Agency knows which belong together.

⑩ The residential house: declare the properties of the house on 1 January 2018 – type of building State here what type of residential house exists on the plot. If the plot is not built on, state what type of residential property it is intended to build on it.

The year the house was ready to move into, year of building The year of building is the year when the house was first ready to move into. A residential house is considered ready to move into in the year when the great majority of it was, or could have been, brought into use for its purpose as a residence.

Living space, total State the house's total living space here. If you have carried on an extension or rebuild that affects the living space, you must also include this space here.

Secondary space, total State the house's total secondary space here. Only secondary areas that can be reached from inside the house are to be reported, such as:

- glassed in verandas or balconies (that can only be used for part of the year)
- unfurnished attics
- cellars
- storage
- garage.

Measurement rules Information information about measurement rules can be found at www.skatteverket.se/smahus.

Valuation space The valuation space is the total of the living space and 20 per cent of the secondary space (although not more than 20 m²). The valuation space is calculated automatically by the Swedish Tax Agency.

Valuation Year The valuation year is the year of building, although not earlier than 1929 even if the house was built before 1929. If, at a later stage and since the last property tax assessment, the living space is extended by at least 10 m², the valuation year may be recalculated to a later year, so that the house is counted as younger.

⑪ If you have rebuilt or extended the residential house during 2015–2017 If the living space of the existing house has been increased by 10 m² due to extension or rebuilding during the years 2015–2017, you must fill this in here.

If the rebuilding or extension is finished, you must state the area of living space that has been added (remember to also change the total living space) and in which of the years 2015 to 2017 the rebuilt or extended area was ready for use.

If the house has been rebuilt or extended more than once during the period, you can state the first year's increase in living space here and the

increase during subsequent years under Give other information on the front page of the form.

⑫ **If you are currently building the residential house (new build)** If the building is under construction, state the total new build costs (including VAT) up until 1 January 2018.

⑬ **If you have several similar residential houses on the property – The number of similar small houses** If you have two or more similar residential houses, you can report them together. Fill in the information for one of the residential houses and then state how many such houses you have.

Third page of the declaration (standard, questions 1–13)

STANDARD

⑭ **Cellar level (standard, questions 2, 10 and 13)** Cellar level means that all or most of the floor surface is below ground level. If the cellar level can be reached from inside the house and has a ceiling height of at least 190 cm, this is counted as secondary space that must be measured and declared.

A hillside storey or subterranean story is the name given to a level where the floor surface along at least one glazed wall is above or level with ground level, but which is otherwise below ground level. A hillside storey is therefore not the same as a cellar level. A hillside storey is primarily counted as living space that must be measured and declared.

At www.skatteverket.se/smahus there is information about measurement rules for small houses and illustrations showing what is cellar level and what is hillside storey.

⑮ **Windows (standard, question 5)** All types of double, triple and quadruple glazed windows, with or without insulating glass belong to the response alternative that gives 2 standard points. The response alternative that gives 0 points refers to what are known as summer windows, i.e. double glazed windows that are not permanent, where the inner part can be removed.

⑯ **Heating (standard, question 6)** Heating system means, for example:

- wall-mounted radiators for direct or water-borne electric heating
- combination boilers
- other types of heating boilers (e.g. oil or pellets)
- heat pump systems (a heat pump of some kind that is connected to the house's other heating systems)

- hot air pump systems (which distribute hot air through air ducts between rooms) connection to a district heating network

An individual hot air pump (air/air) is not a system, but normally just a supplement to the ordinary heating system. Such a hot air pump gives no standard points.

17) Kitchen – fixtures and fittings (standard, question 7) You need only state whether your kitchen is of normal, high or simple standard.

- For almost all kitchens the response alternative is normal standard. A normal kitchen is not both lavishly fitted out and modern at the same time. Neither is it a very small and simple kitchen.
- High standard is the response alternative for a kitchen that is both lavishly fitted out and modern.
- Simple standard is the response alternative for a kitchen that is very small and sparsely equipped. This may for example be a kitchenette or a small, old kitchen. It may also be a kitchen area in a simple cabin.

18) Open fireplace or similar (standard, question 12) If you are prohibited from lighting a fire in your fireplace, answer no to this question.

Fourth page of the declaration (standard, questions 14–19)

Standard continued

If the year of building of the residential house is 2002 or earlier (standard, questions 14–17) These four questions on maintenance and rebuilding standard for façades, roof, electrical system and plumbing only apply to houses first built in 2002 or earlier.

For a house first built in 2003 or later, the standard points are always zero here, even if maintenance and rebuilding work has been carried out in 2003 or later.

19) Exterior façade (standard, question 14) That façade cladding has mainly been replaced means that more than half has been replaced..

20) Roof (standard, question 14) That roof covering has mainly been replaced means that more than half has been replaced.

If the year of building of the residential house is 2008 or earlier (standard, questions 18–19) These two questions on maintenance and rebuilding

standard for kitchens and bath/shower rooms only apply to houses first built in 2008 or earlier.

For a house first built in 2009 or later, the standard points are always zero here, even if maintenance and rebuilding work has been carried out in 2009 or later.

21 **Sanitation (standard, question 19)** For sanitation equipment and wall and floor coverings in the largest bath/shower room to be considered to be “in all essentials replaced”:

- at least three of the following must have been replaced: shower cabinet, wash basin, toilet seat and bidet
- at least 90 per cent of the floor covering area must have been replaced
- at least 90 per cent of the wall covering area must have been replaced

More information

Unable to declare in time?

If you are unable to declare in time, up until 31 October you can apply for an extension. For more information, see www.skatteverket.se/smahus.

How to request an adjustment

If there is any specific reason to adjust the tax assessment value, you must apply for such an adjustment yourself. Describe what this concerns under Give other information.

If the Swedish Tax Agency has already entered an adjustment amount for the same reason, you do not need to make any request yourself.

Property tax and municipal property tax

You can read more about property tax and municipal property tax at www.skatteverket.se under the heading Properties and residences. There is also an explanatory brochure Property tax and municipal property tax (SKV 296).

Legal grounds

The Swedish Tax Agency has gathered all the legal information on the website Legal guidance www4.skatteverket.se/rattsligvagledning.

Want to find out more?

More information about property tax assessment may be found at **www.skatteverket.se/smahus**. You can also telephone the Swedish Tax Agency on 0771-567 567.

