

Proposal for a new tax assessed value

This brochure contains information about the proposal for a new tax assessed value that you have received ahead of the 2015 property tax assessment of single or two-family housing units (“småhus”).

Do you want to change any of the Tax Agency’s pre-printed information in the proposal, or provide any additional information that is significant for the tax assessment of your property?

If you do, we ask that you make these changes by 3 November 2014, so that they can be considered in the decision you will receive in July 2015. If you want to make changes after 3 November, you have to request a review of the decision in order to have your changes considered, which will mean unnecessary extra work for you.

Make changes or give your silent approval

- If you make changes to the proposal you have to return it. The simplest way to do this is via the e-service “Fastighetsdeklaration småhus” on *skatteverket.se/smahus*. You can read more about the advantages of this e-service on the last page of this brochure. Otherwise you can use the paper form.
- If you have no objections to the proposal, please do not return it. By not doing anything, you give your silent approval to the proposal. You will receive a confirmation of the tax assessment value in the decision that will be sent to you in July 2015.

① The Tax Agency’s scanning centre

If you are making a change and using the paper form should send it to the scanning centre of the Tax Agency (Skatteverkets inläsningscentral).

② Does the property have more than one owner?

The paper form with the proposal is only sent to one owner even if there are several owners of the property. However, the proposal is accessible to all joint owners through the Tax Agency’s e-service entitled “Fastighetsdeklaration, småhus”.

③ New owner?

If you are no longer the owner or joint owner of the property per 1 January 2015. Inform the Tax Agency of the ownership change by ticking the box by the heading “Ny ägare?” (“new owner?”) and returning the proposal back. The Tax Agency will then take care of the registry change.

The box marked “Information till dig” (“Information for you”)

This is where the proposed tax assessed value is shown. It also explains what the form you have received is and what you are expected to do with it.

④ The box “Provide additional information”

Use this box, marked “Lämna övriga upplysningar” (“Provide additional information”) to add any information not elicited through the questions on the form, but which is significant for the tax assessment of your property.

If you are using the paper form, write only inside the box “Lämna övriga upplysningar”. Anything you write outside of it will not be registered when the form is machine-scanned at the Tax Agency’s scanning centre. If there is not enough space in the box, write a separate letter instead, and enclose it with the form.

⑤ My contact information

If you provide your telephone number or email address, we can reach you easily and quickly with any basic questions regarding your declaration. If you prefer to refer to a specific contact person instead, include his/her contact details here.

The decision will be issued in 2015

At the beginning of July 2015 you will receive a decision on property taxation with the new tax assessed value. If the property has several owners, you will all receive a copy of the decision (which always applies to the whole property).

“Attefallshus”

As of 2 July 2014, homeowners may build a “komplementsbostadshus” (“supplementary dwelling house”), measuring at most 25 m², on their plot of land without the need for a building licence. These buildings are popularly known as “Attefall houses”, after the current Minister for Public Administration and Housing.

If you have an “Attefall house” built before 1 January 2015, you must declare it for the 2015 property tax assessment. Contact the Tax Agency to receive the appropriate supplementary form.

More information about “Attefall houses”, supplementary dwelling houses and other licence-exempt measures is available on skatteverket.se/smahus.

About the forms

Your information. Each field on the form has two columns. You write your information in the column marked “Dina uppgifter” (“Your information”), if an item of information is missing or needs to be corrected. Some fields are crossed out, which means they are locked and that you are not to add any information there.

The Tax Agency’s information. The column marked “Skatteverkets uppgifter” (“The Tax Agency’s information”) is for the Tax Agency’s use only. In it we add information about your property that we already have in our property taxation register. If you need to correct or provide new information, write in the column marked “Dina uppgifter”.

Recently added land or building. If there are more plots or buildings on your property than specified in the Tax Agency’s information column, contact the Tax Agency on tel. 0771-567 567 (from Sweden) or +46 8 564 851 60 (from abroad) to receive a supplementary form for your property declaration.

The Specification field. A field marked “Specifikation” (“Specification”) appears in three places: under Taxeringsenhet (“Taxation unit”), Tomtmark (“Plot of land”) and Bostadsbyggnad (“Dwelling house”). If you own several single or two-family housing units and plots of land, and have your own designations for them, you can state there if you want the Tax Agency to specify them.

⑥ Page numbers

The form has numbered pages. This can be helpful if you have several plots or houses and therefore receive supplementary forms.

Plot

⑦ Cadastral legislation

“Proprietorial conditions” (“Fastighetsrättsliga förhållanden”) is the legal term specifying whether a plot of land with a dwelling house is a separate property or not.

General rule (applies to private individuals and other owners of ordinary “småhus”)

If there is only one plot of land on your property, it is a separate property. However, if you have several plots of land on the property, none of these is a separate property. In that case, you have to assess for each one whether it could constitute a separate property or not. Simply put, whether it can be parcelled or not.

In answer to the question about group housing areas, tick the “nej” (“no”) box.

Exception: group housing area (applies to housing companies and similar owners)

The exception to the rule only affects owners of larger “småhus” units that include at least six plots up to a densely built-up group of similar “småhus” erected at the same time (group housing area). Such properties are owned by building societies, housing companies or similar.

If a property includes a group housing area, this means that none of the plots is a separate property. Owners of a property with a group housing area must tick the “ja” (“yes”) box by the question about group housing areas. Under “Fastighetsrättsliga förhållanden” (“Proprietorial conditions”), tick either Klass 2 or Klass 3 (they are equivalent answers for group housing plots).

⑧ Distance to shoreline

Proximity to bodies of water influences a property’s market value. The legal term is “närhet till strand” (“proximity to shoreline”), with “strand” (“shoreline”) referring to the boundary between land and water. Such a boundary does not have to be a beach where swimming is possible. The distance is to be measured as the shortest straight line between the shoreline and the side of the main house that faces the water.

On a plot without buildings the distance is measured from a suitable site for construction.

There is an exception for Klass 2 or 3 plots proximate to water: If the shortest possible walking distance from the building to the shoreline is more than 300 metres, the plot is to be classified as Klass 4 (not proximate to water).

⑨ Several similar plots

If you have two or more plots of land on your property that have almost identical characteristics, you can declare them together. Fill in the information for one of the plots and then specify here how many similar plots there are in total.

Dwelling house

⑩ Is the building under construction or completed?

Here you assess whether the housing dwelling will be completed or still under construction on 1 January 2015.

If conversion or extension work is in progress on a housing dwelling which had been erected and completed earlier, continue to declare it as completed.

Completed

A newly erected housing dwelling is regarded as completed during the year in which the major part of it became habitable. That is when you must declare the information on building category, year of construction, size and standard.

⑪ Construction completed (year of construction)

The year of construction is the year in which a newly constructed housing dwelling is completed. The year of construction will be the building’s first value year. If the living space is subsequently extended by at least 10 m², this may mean that the value year is changed to a later year. This will not, however, affect the year of construction.

Conversion or extension in 2012-2014

If you carried out conversions or extensions between 2012 and 2014 on a previously erected and completed housing

dwelling, you only need to report if the living space thereby increased by a total of at least 10 m².

If so, specify in which of the years between 2012 and 2014 that the conversion or extension became habitable. If several conversions or extensions were carried out during the period, you can report the first year's increase in living space in the fields here, and the increase in the following years under "Provide additional information".

⑨ **Several similar "småhus"**

If you have two or more single or two-family housing units ("småhus") on your property that have almost identical characteristics, you can declare them together. Fill in the information for one of the housing units and then specify here how many similar units there are in total.

⑫ **Basement level – (standard, Questions 2, 10 and 13)**

The term "basement level" ("källarplan") refers to the floor space being wholly or largely below ground level. If the basement level can be reached from within the dwelling part and has a ceiling height of at least 190 cm, it is counted as secondary area and must be measured and declared as such.

There is a brochure on skatteverket.se/smahus containing rules for measuring "småhus", with images showing what constitutes a basement level and a split level, respectively.

⑬ **Heating – (standard, Question 6)**

The term "heating system" is taken to signify

- wall fixed radiators which provide electric direct heating or electrically heated water
- combi-boiler
- other type of boiler (e.g. oil-fired or pellets)
- heat pump system (a heat pump of some type which is connected to the remaining heating system of the house)
- air conditioner system (that distributes the hot air through ducts between the rooms)
- connection to a district heating plant.

A separate air conditioning unit (air/air) is not a system per se, but most generally a supplement to the standard heating system of the house. Such an air conditioning pump gives no extra standard points.

⑭ **Kitchen – fixed fittings and equipment (standard, Question 7)**

The question concerning kitchen standard is very simple. You need merely state whether the kitchen is of a normal, high or simple standard.

This is how you assess your kitchen:

- *Normal standard* is the response alternative applicable to most kitchens. A normal kitchen is *not both* expensively fitted out and modern at the same time. Nor is it a very small and simple kitchen.
- *High standard* is the response alternative for a kitchen which is both expensively fitted out and modern in both first and second homes.
- *Simple standard* is the response alternative for a kitchen which is extremely small and contains little equipment. It might be a kitchenette, a pantry or a smaller, old-fashioned kitchen. It may also be a kitchen in a simple cottage.

Maintenance and conversion – (standard, Questions 14–17)

These four questions about maintenance and conversion standards for exterior walls, roofs, electrical systems and plumbing apply only to dwelling houses whose year of construction is 2002 or earlier.

For a house newly constructed in 2003 or later, there will always be zero standard points here, even if the maintenance and conversion work was carried out on the building in 2003 or later.

Maintenance and conversion – (standard, Question 18–19)

These two questions about maintenance and conversion standards for kitchens and bath/shower rooms apply only for dwelling houses whose year of construction is 2008 or earlier.

For a house newly constructed in 2009 or later, there will always be zero standard points here, even if the maintenance and conversion work was carried out on the building in 2009 or later.

⑮ **Sanitation – maintenance and conversion standards (standard, Question 19)**

In order for sanitary equipment, flooring and wall covering in the main bath or shower room to be classified as "to a greater extent replaced"

- at least three of the following sanitary units must have been exchanged: bath, shower cabin, washbasin, toilet or bidé
- at least 90 % of the flooring must have been replaced and
- at least 90 % of the wall covering must have been replaced.

Can the tax assessed value be adjusted downwards?

It is possible to have your tax assessed value adjusted downwards, but there has to be something specific that lowers the market value of your property that is not prevalent in the value area where the property is located. The impact on the value must also be such that the assessed value can be adjusted by at least 3 %, but by a minimum of SEK 25,000.

Under the heading "Värdeområde (där fastigheten ligger)" (Value area (where your property is located)) you can read about whether there is anything in particular which has influenced the general market value of properties in your value zone. If there is, we will have taken this into consideration when calculating the value level for the whole value zone. In this way, value influences are already included in

the properties' guide values. This in turn means that you cannot be granted a downward adjustment of your guide value for the same thing.

How to request a downward adjustment

If there is a specific reason for a downward adjustment of the tax assessed value, you must request such an adjustment

yourself. Describe the reason for your request under "Provide additional information".

However, if the Tax Agency has already filled in an adjustment amount for that particular reason, you do not need to make your own request.

More information

Making changes through the e-service – better than on paper

There are several advantages to making your changes to the proposal through the e-service on skatteverket.se/smahus:

- You can add or change information which will be sent directly to the property taxation register.
- The information will be complete, since the e-service checks that all the compulsory information is there.
- You can see what the tax assessed value will be before you file the changes.
- You get a confirmation of receipt where all the information you filed is specified.

- Both you and the Tax Agency save paper and processing time.
- All of the part owners of a property can log on and see the declaration.

If you are able to declare using the e-service, you also have access to the Tax Agency's other e-services.

Please note that not everyone who is not in Sweden can use the Tax Agency's e-services. Learn more below.

Who cannot use the e-service?

In order to use the e-service you need to have an electronic ID, which in turn requires that you have a Swedish personal identity number. If you do not have one, use the paper form. You can also apply with the Tax Agency to allow a tax return representative with a Swedish personal identity number to file returns via the e-service on your behalf.

Legal persons (e.g. a company or a building society) can also apply to allow a tax return representative to file property declarations via the e-service on their behalf.

More information about tax return representatives, and application forms for registering them, are available on skatteverket.se/deklarationsombud.

Why you should submit your changes to the proposal?

When you submit a correction of any information in the proposal which is no longer correct, you are also correcting the Tax Agency's information about your property. This is necessary in order for your property fee or tax to be correctly calculated. It is also significant if, for example, you are going to borrow money from a bank with the property as security, or if you are going to receive insurance payments for damage to the property.

How the Tax Agency calculates tax assessed value

The tax assessed value should be equivalent to 75% of the property's likely market value two years before the taxation year. By analysing sales in all value zones, the Tax Agency is able to calculate a 2013 price level for similar properties in each value zone.

In the 2015 tax assessment of "småhus", sale price movements in the property market between 2011 and 2013 are what determine whether the tax assessed value will increase or decrease compared with the previous assessment.

Type code changes 2015

Discontinued type codes

Type code 221 and 211 for second homes are no longer to be used. The reason for this is that second homes are no longer taxed differently from other "småhus". The tax assessed value for houses used as second homes will neither increase nor decrease. As of 2015 the Tax Agency is therefore no longer registering such houses separately. The rarely used type codes 212 and 222 are also being discontinued.

New type codes

All "småhus" on land owned by someone else, i.e. "småhus" on non-freehold property, will be grouped under type code 225.

All "småhus" units which include a group housing area will be grouped under type code 230. Such houses are primarily owned by building societies and similar, and are governed by special rules which do not affect ordinary "småhus" owners.

Would you like to know more?

More information on property taxation is available on skatteverket.se/smahus. There is also a more detailed brochure there, "Single or two-family housing unit "Småhus" (SKV 389B)". You can also telephone the Tax Agency on 0771-567 567 (from Sweden) or +46 8 564 851 60 (from abroad).

