

Property taxation

”Småhus” 2015–2017

This brochure contains information about property tax assessment for småhus 2015, 2016 and 2017

File the return for your property – simplest on the Internet

If you submit your information by declaring electronically on the Internet, you won't need to send in any paper forms!.

Go to www.skatteverket.se/smahus and choose the e-service entitled “Fastighetsdeklaration, Småhus”.

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.

What is a småhus unit?

A småhus unit is a concept within property tax assessment. In the majority of cases it comprises a single or two-family house and the plot of land on which the house stands. It makes no difference if the house is a permanent dwelling or is a second home.

A småhus on non-freehold property stands on land owned by someone else, for example a leased plot. The småhus on non-freehold property then forms its own småhus unit and the plot another, due to the fact they have different owners. A småhus unit can also be an undeveloped plot of land designated to be developed with småhus units.

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THIS IS HOW YOU MAKE YOUR RETURN

File the return for your property on the Internet!

Note! For owners of a Swedish E-ID only! See page 1.

Go to www.skatteverket.se/smahus and select the online service "Fastighetsdeklaration, småhus".

When you use the Internet

- You can see online how the assessed value changes when you make your corrections and additions
- You have a simpler, faster and more secure way to make your return
- You get a receipt confirming that you have sent in your return to us.

IMPORTANT If you file your return on the Internet, please do not send in the paper declaration.

The E-service "Fastighetsdeklaration, Småhus", is available for use by all private persons who are owners or joint owners of småhus units for which an assessment will be made as part of the relevant property tax assessment. A legal person (e.g. a tenant-owner association, a public limited company or a municipality) can also use the service by registering a tax return representative.

The property's condition on January 1 applies

All information in the property declaration must show how the property looks on January 1, 2015 in the 2015 general property tax assessment. Or January 1, 2016 or 2017 for the 2016 or 2017 special property tax assessment. (See pages 14–15.)

This is how you make your return

Any information that the Tax Agency has about your property is already included in the column headed "Skatteverkets uppgifter" ("Tax Agency's information"). All you need to do is check this information. If the information is not correct, you must correct it. In that case, write in the the correct information in the column headed "Dina uppgifter" ("Your information").

If some information is missing, you must add it in the column headed "Dina uppgifter" ("Your information").

Example: In 2013 you fitted out an attic – secondary space – so that it could be used as living space. Of the original 30 m² defined as other space, 10 m² remains. This is how you should show the change in your return.

A new value year and value space will be calculated by the Tax Agency.

This is how you add new information:

How to correct the form

If the printed information is incorrect, you must correct it. You do this by writing in the correct information, for example a tick or numerical information, in the column headed "Dina uppgifter" ("Your information").

Example: During 2014 you had a garage built on your property. This is how you should change your answer to standard question 2:

| Bostadsbyggnad | | Skatteverkets uppgifter | Dina uppgifter |
|--|-----------|--|---|
| Specifikation | | | |
| Småhus nr (värderingsenhet) | | | |
| Ligger på tomt nr | | | |
| <input checked="" type="checkbox"/> Den 1 januari 2015 är hela bostadsbyggnaden | | <input type="checkbox"/> under nyuppförande Gå till rubriken "Under nyuppförande" nedan | <input checked="" type="checkbox"/> färdigställd Gå till rubriken "Färdigställd" nedan |
| Under nyuppförande | | | |
| Ange totalt nedlagda nyuppförandekostnader i kr (inkl. moms) fram till den 1 januari 2015. | | | |
| När du har angett de totala nyuppförandekostnaderna, ska du inte lämna fler uppgifter om den här bostadsbyggnaden. | | | |
| Färdigställd | | | |
| Byggnadskategori | | | |
| Friliggande småhus | | | <input type="checkbox"/> |
| Kedjehus, parhus m.fl. | | X | <input type="checkbox"/> |
| Radhus | | | <input type="checkbox"/> |
| Ålder | | | |
| <input checked="" type="checkbox"/> Nyuppförande färdigställt år (nybyggnadsår) | | 1996 | |
| Värdeår | | 1996 | |
| Om- eller tillbyggnad år 2012 - 2014 | | | |
| Utökad boyta, m ² | | | 30 |
| Klar att tas i bruk år | | | 2013 |
| Storlek | | | |
| Boyta, total, m ² | | 123 | 153 |
| Biyta, total, m ² | | 40 | 10 |
| Värdeyta, total, m ² | | 131 | |
| Standard | | | |
| Poäng, totalt | | 30 | |
| <input checked="" type="checkbox"/> Antal lika småhus (vid gemensam redovisning) | | | |
| Värde, kr | | | |
| Riktvärde | Justering | Värde | |
| | | | |

| Standard | Poäng | Skatteverkets uppgifter | Dina uppgifter | Reg kod |
|--|-------|-------------------------|-------------------------------------|---------|
| Exteriör | | | | |
| Fasad-beklädnad | | | | |
| 1. Minst hälften av den totala fasadytan består av | | X | <input type="checkbox"/> | 01 |
| - tegel eller stenmaterial | 4 | | <input type="checkbox"/> | 02 |
| - trä, puts, fibercement, plåt eller plast | 3 | | <input type="checkbox"/> | 03 |
| - något annat material | 0 | | <input type="checkbox"/> | |
| Garage | | | | |
| 2. Garage finns på tomt eller i bostadsbyggnaden (utom i källarplan) | | | <input checked="" type="checkbox"/> | 04 |
| - med plats för en bil | 2 | | <input type="checkbox"/> | 05 |
| - med plats för två eller flera bilar | 4 | | <input type="checkbox"/> | 06 |
| Garage saknas på tomt eller finns i källarplanet | 0 | X | <input type="checkbox"/> | |

This is how you make a correction.

Owner, information about the property

① The address of the Tax Agency's scanning centre to which you should send your return (if you choose to declare on the paper form).

② If you have questions about your return you can contact Skatteupplysningen, telephone 0771-567 567 (or from abroad +46 8 564 851 60).

③ A property can have several owners. Only one of them will be sent the pre-printed form on behalf of all of the joint owners. Normally it will be the one who owns the largest share or, if all joint owners have equal shares, the person who is listed first in the Real Property Register.

Only one property tax assessment form, signed by one of the joint owners, needs to be submitted. It is possible to inform the Tax Agency if another joint owner should be the recipient of the form.

Should any of the other owners want a form, he or she should contact the Tax Agency.

A leaseholder of property is, for property tax assessment purposes, considered to be the owner of the property. This means that the site leaseholder must make a tax return for the land as well.

④ If you no longer own, or are no longer a joint owner, in the property as of January 1, 2015¹ for the 2015 property taxation, you just need to notify us of *the change of ownership* (electronically or on a paper form). Tick the box by the heading "Ny ägare?" ("New owner?"), submit your return, and the Tax Agency will make the necessary changes.

⑤ Is the information on property designation, municipality and property size correct? If any of the information is incorrect write the correct information in the space marked "Lämna övriga uppgifter" ("Provide other information").

The type of taxation unit is indicated here, both with a type code and in plain text.

The specification is most often used when a property is divided into several taxation units in different property tax assessments. The specification tells which part of the property the taxation unit relates to.

⑥ This space contains information about what you should pay special attention to in order to submit a complete property tax assessment form. You should of course also check all pre-printed information and correct it as necessary.

Note that you cannot leave any messages for the Tax Agency in this box (requesting a downward adjustment of the value, for example). Use "Lämna övriga uppgifter" further down!

⑦ A taxation unit can consist of one or more properties, part of a property, or parts of properties. A tick in the box indicates whether you will receive a separate supplement showing the parts included in the taxation unit. The supplement will be sent separately.

⑧ This line, at the bottom of the form, is printed on every page. It contains the Tax Agency's code for the county and municipality where the property is located, together with the property designation. The three right-hand fields in the footer are for the Tax Agency's machine scanning of the form.

⑨ In the last field on the line a running number is printed for each side in the form. This can be of help for persons who are sent several forms when there is not enough space for all of the plots or dwelling houses on one form. The numbering is done as follows: the running numbers 0011–0014 are for pages 1–4 in the main form. The running numbers 0021–0024 are for pages 1–4 in supplementary form number one and the running numbers 0031–0034 are for pages 1–4 in supplementary form number two and so on.

¹ For property tax assessment for 2015, owner ship should be as of January 1st 2015.
For property tax assessment for 2016, owner ship should be as of January 1st 2016.
For property tax assessment for 2017, owner ship should be as of January 1st 2017.

Plot

Every form has space for information about a plot of land (assessment unit). If the taxation unit contains several assessment units, more than one form (supplementary forms) must be filled in. If you need more forms, contact the Tax Agency.

⑩ If you wish, you can have your own designation for your property pre-printed under “Specifikation”, provided you have notified the Tax Agency of the name under “Lämna övriga uppgifter”. This can be useful if you have several properties.

⑪ In this field the size of the plot is given in square metres without decimals. Check the pre-printed information. If the figure is incorrect or missing, either correct it or fill in the value.

⑫ Under Development the type of residence building found on the plot is indicated. If the plot is undeveloped, indicate which type of development the building permission applies to.

A detached house is a småhus that is not – directly or by another structure – physically connected to another småhus.

A terraced house is a house in a row of at least three houses whose living areas are directly connected wall-to-wall.

A linked and semi-detached house can neither be classified as a detached house nor as a terraced house. Semi-detached and atrium houses are examples of linked houses.



⑬ “Fastighetsrättsliga förhållanden” refers to the legal status of the plot of land on which a residence building stands. There are three alternatives here: 1) the plot is an independent property, 2) the plot is not an independent property but can be subdivided into one, and 3) the plot is not an independent property and cannot be subdivided into one.

General rule

1. The plot constitutes an independent property

Tick this box if the plot is an independent property unit (class 1). Tick “no” for group house area.

2. The plot can form an independent property

The plot can be subdivided into an independent property unit (class 2). Tick “no” for group house area.

Detached småhus or building permission for this type of house

- *Outside detailed development plan areas*
If the plot is developed with a småhus that is relatively detached, it is normally considered possible to form an independent property.
- *Inside detailed development plan areas*
Inside a detailed development plan area it is normally considered to be possible to form independent properties for all plots that have building permission for a detached småhus.

Terraced and linked houses or building permission for such houses

The following applies for plots designated for terraced and linked houses that do not constitute an independent property. Normally, it is considered that the plot can constitute an independent property: if it has been built on, or is intended to be built on with a småhus, lies within a detailed development plan area and this plan does not contain restrictions that prevent sub-division of the plot.

3. The plot cannot form an independent property

It is not possible to sub-divide the plot. Tick “no” for group house area ⑭.

Exception

Group house area

⑭ The rules regarding småhus properties that include group house developments are an exception from the general rule. Such properties are owned mainly by tenant-owner associations, housing companies and similar, and they come under special rules which do not apply for ordinary småhus owners.

A property that includes a group house area which contains, or is going to be developed with, at least six similar småhus in a closely built group. The area must have a detailed development plan, and the småhus group must have been built, or must be intended to be built, over a three-year period by one developer. The following are not classified as belonging to group house areas: annexes and extensions in areas with detached houses, guest cottages of various kinds, and different types of holiday homes on leased land.

Owners of properties that include a group house area must tick “yes” for group house area.

None of the plots for the property’s group house area constitute an independent property, and it is not relevant whether these group house plots can or cannot be sub-

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divided into independent properties. Under “Fastighetsrättsliga förhållanden”, tick class 2 or class 3 (these are equivalent answers for group house plots).

15 A property’s market value is influenced by its proximity to bodies of water. In legal terms this is referred to as “distance to shoreline”, where “shoreline” means the border between land and water. It does not have to be a beach where swimming is possible. Smaller water courses must not be counted here – for example, a stream that has no significance for the market value of the property.

General rule

The distance is classified into one of the following four classes:

| Class | Proximity to shoreline |
|---|--|
| 1. Shoreline | The site of building is a maximum of 75 m from the shoreline and has its own shoreline |
| 2. Close to shoreline | The site of building is a maximum of 75 m from the shoreline and does not have its own shoreline |
| 3. Close to shoreline | The site of building is 76–150 m from the shoreline |
| 4. Neither shoreline nor close to shoreline | The site of building is more than 150 m from the shoreline |

The distance is measured horizontally from the closest side of the main building to the shoreline.

Exceptions from general rule

- If the shortest possible *walking distance* from the site of the building to the shoreline is more than 300 m a plot that, in accordance with the general rule, has been placed in Class 2 or 3, should, instead, be placed in Class 4.
- In order for the plot to be classified as shoreline the area between the site of the building and the shoreline must not be used:
 - for building
 - for motor road, park or footpath, or
 - for, more than a limited extent by the general public for bathing or similar purpose.

Otherwise, the plot should be classified as close to shoreline in Class 2.

- For unbuilt plots the distance to the shoreline should be measured from a position suitable for building a main building.

16 Give the source of potable water that you have on your plot. In order for a plot to be classified as having access to water, the water must be drinkable.

Municipal means that the property is connected to the municipal water supply network. The house’s water supply should be technically connected so that it can be used. Even if the house’s plumbing has not been connected it is considered to be so if the property owner has been informed that there is a connection point and he/she has been billed for the connection.

| Tomtmark | Skatteverkets uppgifter | Dina uppgifter | Bostadsbyggnad |
|--|-------------------------|--------------------------|---|
| 10 Specifikation | | | Specifikation |
| Tomt nr (värderingsenhet) | | | Småhus nr (värderingsenhet) |
| 11 Tomtens areal, m ² | | | Ligger på tomt nr |
| 12 Bebyggelse | | | 10 Den 1 januari 2015 är hela bostadsbyggnaden |
| Friliggande småhus | | <input type="checkbox"/> | |
| Kedjehus, parhus m.fl. | | <input type="checkbox"/> | |
| Radhus | | <input type="checkbox"/> | |
| 13 7 Fastighetsrättsliga förhållanden | | | Under nyuppförande |
| Tomten är en egen fastighet (klass 1) | | <input type="checkbox"/> | Ange totalt nedlagda nyupp kostnader i kr (inkl. moms) till den 1 januari 2015. |
| Tomten kan bilda en egen fastighet (klass 2) | | <input type="checkbox"/> | När du har angett de totala lämna fler uppgifter om de |
| Tomten kan inte bilda en egen fastighet (klass 3) | | <input type="checkbox"/> | |
| 14 Tomten ingår i ett grupphusområde | | | Färdigställd |
| Nej | | <input type="checkbox"/> | Byggnadskategori |
| Ja | | <input type="checkbox"/> | Friliggande småhus |
| | | | Kedjehus, parhus m.fl. |
| | | | Radhus |
| 15 8 Avstånd till hav, sjö eller vattendrag (närhet till strand) | | | Ålder |
| Över 150 m (klass 4) | | <input type="checkbox"/> | 11 Nyuppförande färdigställd (nybyggnadsår) |
| 76 - 150 m (klass 3) | | <input type="checkbox"/> | Värdeår |
| 0 - 75 m, utan egen strand (klass 2) | | <input type="checkbox"/> | |
| 0 - 75 m, med egen strand (klass 1) | | <input type="checkbox"/> | Om- eller tillbyggnad år 2 |
| 16 Dricksvatten | | | Utökad boyta, m ² |
| Kommunalt året om | | <input type="checkbox"/> | Klar att tas i bruk år |
| Enskilt året om | | <input type="checkbox"/> | Storlek |
| Sommarvatten | | <input type="checkbox"/> | Boyta, total, m ² |
| Saknas | | <input type="checkbox"/> | Byta, total, m ² |
| 17 Wc-avlopp | | | Värdeyta, total, m ² |
| Kommunalt | | <input type="checkbox"/> | Standard |
| Enskilt | | <input type="checkbox"/> | Poäng, totalt |
| Saknas | | <input type="checkbox"/> | 9 Antal lika småhus (vid gemensam redovisning) |
| Va-klass | | | Värde, kr |
| 18 9 Antal lika tomter (vid gemensam redovisning) | | | Riktvärde |
| Värde, kr | | | Just |
| Riktvärde | Justering | Värde | |
| | | | <input type="checkbox"/> Fler tomter finns, se följeblankett |
| | | | <input type="checkbox"/> Fler bostadsbyggnader |
| SKV 3002 04 02 13 | | | |
| Län | Kom | Fastighetsbeteckning | |

Private, all year, means a system that is not municipal.

Summer, seasonal, means that the plot only has access to drinking water during the frost-free portion of the year.

17 Give the type of flush toilet sewage connection that you have on your plot. Municipal means a system that has been approved by the municipality and is connected to the municipal network. The system should be physically connected so that it can be used. Even if the system has not been connected it will be considered to be connected if the property owner has been informed that there is a connection point and he/she has been billed for the connection.

Private means that a system, other than the municipal system, is used such as a 3-chamber sludge separation unit or septic tank.

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18 If you have two or more plots on your property whose characteristics are virtually the same, you can report them jointly. Fill in the information for one of the plots, and then specify the total number of plots that are the same. Each plot will still be considered an individual assessment unit.

19 If all the information for the plot is pre-printed in the column headed "Skatteverkets uppgifter", we will also pre-print the norm value of the plot. If you have changed anything or filled in missing information, you can recalculate the norm value using either of the e-services "Fastighetsdeklaration, småhus" or "Beräkna taxeringsvärde". Go to www.skatteverket.se/smahus.

Dwelling house

Every form has space for information on one residential building (assessment unit). If the taxation unit includes several assessment units several supplementary forms need to be filled in. If you need more forms, contact the Tax Agency.

20 If you wish, you can have your own designation for your house pre-printed under "Specifikation", provided you have notified the Tax Agency of the name under "Lämna övriga uppgifter". This can be useful if you have several houses.

21 Give the number of the plot on which the house is situated.

Under construction

22 If a new residential house is being built, it is classed as "under construction", and only construction costs are to be reported for it. Indicate in SEK the amount of money that you estimate will have been spent on building work as of January 1st 2015². Costs should include VAT and the value of your own input.

There is no need to provide any further information about the house as long as it is under construction

Construction is regarded as completed when most of the house is habitable. From that date, the building value is to be based on the category of building, new construction year, living and secondary floor space as well as standard. It is only then that you should fill in this information.

Building category

23 Tick the type of dwelling house that you have. See Point 12 on Page 4.

Age

24 If construction of the house was in progress for several years, give the year when the major part was habitable.

Calculation of value year (house's age)

25 The house's value year is initially the year when the house was completed. Note that the earliest value year that can be given here is 1929. This applies even if the house was built before 1929. If your house has been re-built or additions made to it in such a way as that given under 27 the value year should be adjusted. An adjustment of the value year should, however, only be made if the living space has been increased by a total of 10 m² since the previous property tax assessment.

The adjustment of the value year will be done automatically by the Tax Agency based on the information you have given us and, therefore, you do not need to do any special calculation unless you, yourself, want to calculate the value of your property.

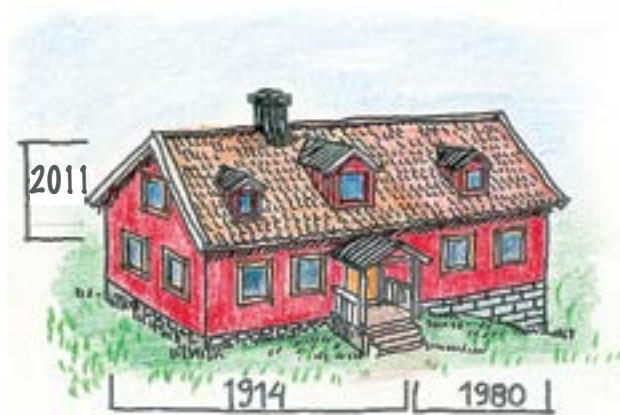
The example below shows how the value year is calculated.

Example: For an adjustment to be made the total increased living space resulting from the re-building or additions must be greater than 10 m². A completion year before 1929 should be given as 1929.

A house was originally built in 1914 and at that time the living space was 65 m². In 1980 an additional 55 m² were added and in 2011 the attic was fitted out to further increase the living space by 30 m². Today the total living space is 150 m².

$$\text{Adjusted value year} = \frac{65}{150} \times 1929 + \frac{55}{150} \times 1980 + \frac{30}{150} \times 2011 = 1964$$

The value year is thus 1964.



² For property tax assessment for 2015, costs should be as of January 1st 2015.
For property tax assessment for 2016, costs should be as of January 1st 2016.
For property tax assessment for 2017, costs should be as of January 1st 2017.

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26 The measurement of increased living space should be done according to the measurement rules as explained on pages 12–13. Here you only need to give additional building that has resulted in an *increase in living space* by 10 m² or more since the previous property tax assessment.

27 If information about the house's living space is incorrect, or if it has increased since 2012–2014 and this has not been assessed in a special property tax assessment, you should give *the year (or years) for the changes* here. The living space can have increased as a result of re-building or additions or through conversion of secondary space to living space (for example, conversion and fitting out of an attic). You can find more about living space on page 13.

Size

28 You should give the current total area of the building's living space here. If you have declared increased living space as per 26 you should also include that area here. You will find the measurement rules on pages 12–13.

29 Here you should give the building's secondary space. You will find the measurement rules on pages 12–13. *Note!* You should only give the area in secondary space that can be reached from inside the house.

Calculating value space (size)

30 The value space is the sum of the living space plus 20 % of the other space (although never more than 20 m²). The calculation of the living space is done automatically by the Tax Agency – you are not to do it yourself. But you may need to calculate the value space if you want to calculate the tax assessed value or if you want to check the pre-printed information.

Example: A house with a basement has a measured living space of 125 m² and 121 m² of secondary space. 20 % of the secondary space is 24.2 m² (121 m² x 20 %) but only 20 m² will be counted. The value space of the house is determined to be 145 m² (125 m² x 20 m²).



31 This field is for the total number of standard points for the building. The separate questions relating to standard are on pages 3 and 4 of the form. You do not need to transfer the total for standard points from page 4 to here. Totalling is done automatically using the information you have given concerning standard on pages 3 and 4 of the form.

| Skatteverkets uppgifter | Dina uppgifter | Bostadsbyggnad | Skatteverkets uppgifter | Dina uppgifter |
|-------------------------|-------------------------------------|--|--|--|
| | | Specifikation | | |
| | <input checked="" type="checkbox"/> | Småhus nr (värderingsenhet) | | |
| | | Ligger på tomt nr | | |
| | <input type="checkbox"/> | 10 Den 1 januari 2015 är hela bostadsbyggnaden | <input type="checkbox"/> under nyuppförande Gå till rubriken "Under nyuppförande" nedan | <input type="checkbox"/> färdigställd Gå till rubriken "Färdigställd" nedan |
| | <input type="checkbox"/> | Under nyuppförande | | |
| | <input type="checkbox"/> | Ange totalt nedlagda nyuppförandekostnader i kr (inkl. moms) fram till den 1 januari 2015. | | |
| | <input type="checkbox"/> | När du har angett de totala nyuppförandekostnaderna, ska du inte lämna fler uppgifter om den här bostadsbyggnaden. | | |
| | <input type="checkbox"/> | Färdigställd | | |
| | <input type="checkbox"/> | Byggnadskategori | | |
| | <input type="checkbox"/> | Friläggande småhus | | <input type="checkbox"/> |
| | <input type="checkbox"/> | Kedjehus, parhus m.fl. | | <input type="checkbox"/> |
| | <input type="checkbox"/> | Radhus | | <input type="checkbox"/> |
| | <input type="checkbox"/> | Alder | | |
| | <input type="checkbox"/> | 11 Nyuppförande färdigställt år (nybyggnadsår) | | |
| | <input type="checkbox"/> | Värdeår | | <input checked="" type="checkbox"/> |
| | <input type="checkbox"/> | Om- eller tillbyggnad år 2012 - 2014 | | |
| | <input type="checkbox"/> | Utskad boyta, m ² | | |
| | <input type="checkbox"/> | Klar att tas i bruk år | | |
| | <input type="checkbox"/> | Storlek | | |
| | <input type="checkbox"/> | Boyta, total, m ² | | |
| | <input type="checkbox"/> | Biyta, total, m ² | | |
| | <input type="checkbox"/> | Värdeyta, total, m ² | | <input checked="" type="checkbox"/> |
| | <input checked="" type="checkbox"/> | Standard | | |
| | <input checked="" type="checkbox"/> | Poäng, totalt | | |
| | <input checked="" type="checkbox"/> | 9 Antal lika småhus (vid gemensam redovisning) | | |
| | <input checked="" type="checkbox"/> | Värde, kr | | |
| | <input checked="" type="checkbox"/> | Riktvärde | Justering | Värde |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> Fler bostadsbyggnader finns, se följebblankett | | |
| | | SKR-kod | Taxeringsenhetensnr | Sida 6 |
| | | | | 2 |

32 If all the information for the house is pre-printed in the column headed "Skatteverkets uppgifter", we will also pre-print the norm value of the house. If you have changed anything or filled in missing information, you can recalculate the norm value using either of the e-services "Fastighetsdeklaration, småhus" or "Beräkna taxeringsvärde". Go to www.skatteverket.se/smahus.

Standard

The answers to the questions concerning standard describe the building's building materials and equipment. The questions are for both permanent and second homes and are divided to five main areas: exterior, energy, kitchen, sanitation and further standard.

The numbers in the description below are the same as the numbers the questions have in the form.

Exterior

Facing

1 The part of the surface that comprises windows and doors is not considered to be facing.

“Mexitegel” is placed in the same category as brick.

A timbered house is here considered to be a house with wood facing.

Garage

2 If there are several different types of garage on the property you should declare the type that gives the highest points. There is no difference between a heated and an unheated garage.

The alternative “Garage saknas på tomten eller finns i källarplanet” also applies in the following circumstances:

- Attached garage at basement level.
- Garage in a joint facility.



Carport

3 Carport means a parking place for a vehicle in a structure with roof but where at least one wall is missing.

Energy

Electricity

4 You should only tick the “Ja” box if your house is connected to the local network. If you only have your own generator, tick the “Nej” box.

Windows

5 All types of double or triple glazed windows, with or without thermopane, belong to this alternative, which gives 2 standard points.

“Någon annan fönstertyp” include so-called summer windows i.e. double-frame windows that are not connected and where the inner frame can be removed.

Heating

6 Heating system means

- 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 type of system that is connected to the house's other heating system)
- Air conditioner (system that distributes warm air through ducts between rooms)
- A system connected 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.

There is no heating system. If the house is only heated by a wood stove, fireplace, freestanding electric radiator or similar device, choose the alternative “Uppvärmningssystem saknas”.

Kitchen

Equipment and fittings

7 You only need to state whether the kitchen has a normal, high or simple standard.

This is how you should judge the standard of your kitchen:

- *Simple standard* is the alternative for a small kitchen that has little and basic equipment. It can be a kitchenette, a pantry or a small old-fashioned kitchen. It can also be a kitchen in a simple cottage.
- *Normal standard* is the alternative if the kitchen is either fully modern or has expensive fittings, but not both.
- *High standard* is the option to choose if the kitchen is fully modern and has expensive fittings.



THE THIRD AND FOURTH PAGE OF THE FORM

Sanitation

Water

8 Water that is connected to the house system need not be potable. Even if it is only used for example for washing, flushing a toilet or other purpose you should tick “Ja”.

Seasonal, summer, means a water source connected to the house system that can only be used during the period of the year when there is no risk for frost. Seasonal water can be supplied by the municipality or come from a private source.

WC

9 This question concerns only *flush toilets*.

Bath, shower

10 Only a bathroom or shower room in the living space of the house (including split-level) gives standard points.

A bath or shower in the basement does not give standard points.

Space for laundry and care of clothes

11 If a washing machine is, for example, placed in the boiler room or similar place, which is not specially fitted out as a laundry room, tick the “Nej” box.

Further standard

Fireplace or similar

12 If regulations do not allow you to use the fireplace tick the “Nej” box.

Family room in the basement

13 Note that this question *only* applies to the *basement*.

The term “basement level” (“källarplan”) refers to the floor space being wholly or largely below ground level.



Maintenance and re-building standard

Questions **14–17** apply only to dwelling houses with a completion year of 2002 or earlier.

For a småhus with a completion year of 2003 or later, there will always be zero standard points for these questions, even if maintenance and remodelling work of these types were performed on the house in 2003 or later.

Questions **18–19** apply only to dwelling houses whose construction was completed in 2008 or earlier.

For a småhus completed in 2009 or later, zero standard points will always be allotted for these questions, even if maintenance and remodelling work of the kind referred to has been done to the house in 2009 or later.

19 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 should have been exchanged: bath, shower cabin, washbasin, toilet or bidet and
- at least 90 % of the flooring should have been replaced and
- at least 90 % of the wall covering should have been replaced.

If your house was built in 2003 or later tick the “Nej” box.

Adjustment of standard points

In some cases you can be granted adjustments to the total number of standard points. You should describe the special circumstances which apply for your house under “Lämna övriga uppgifter” on page 1.

Adjustment – increasing or decreasing the total number of points – for a main area may be possible if, for example:

- you have equipment of the type that is mentioned in the questions in your house, but which is of a very high or low standard
- there are types of equipment, other than those listed in the questions that is of very high or low standard and which affect the value of the property.

Possible reasons for an adjustment, e.g.

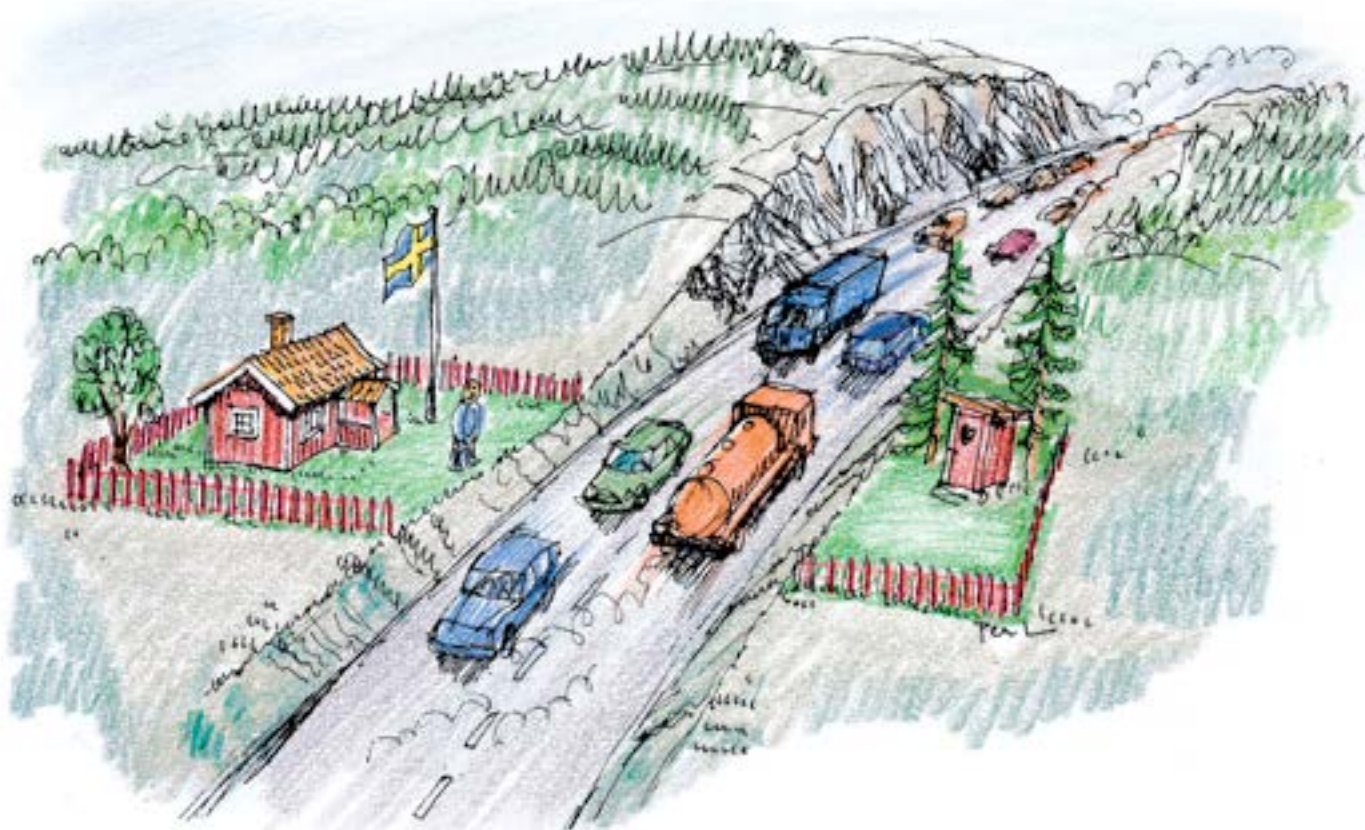
- Substandard brick facing.
- Significant differences in the standard of the kitchens in a house with two kitchens.
- Very unusual construction and design.

A house containing two apartments

In standard question 10 “Bad, dusch” the bath and shower space in both apartments must be counted.

Other standard questions should be answered with the information from the apartment that has the highest total sum of standard points. If there is a large difference in standards between the apartments, indicate this under “Lämna övriga uppgifter” on Page 1.

Adjustment to the tax assessed value



What is an adjustment?

An adjustment is a measure that may sometimes be necessary in order to obtain a more equitable tax assessed value for a property when it differs significantly from what is considered to be normal and average in the value zone. Singular circumstances are then said to exist for this type of property. Adjustment to take into account these singular circumstances is a way to decrease, or increase, the tax assessed value of the plot or dwelling house so that the value is more individually adapted.

Under the heading “Värdeområde (där fastigheten ligger)” (“Value zone [where the property is located]”) is a specification of whether any particular circumstance has affected the overall market value of the properties in your value zone. If so, we will have taken it into account when calculating the price position for the entire value zone. Such value factors are thus included in the properties’ guide value, and no further downward adjustment will be made for them.

Adjustments for singular circumstances are only made when the total guide values for the whole taxation unit is affected by at least 3 % and by at least SEK 25 000.

You can request a downward adjustment

If you think there is a special reason for a downward adjustment of the tax assessed value it is your responsibility to make the request. Explain your request under “Lämna övriga uppgifter”.

If you make your return on the Internet, submit your request in the electronic return. If you use the printed form give your reasons on the form.

Examples of factors that can warrant an adjustment – the plot

- **Not suitable for building** without additional work.
- Very **difficult geotechnical conditions** for laying foundations.
- **Noise**, such as when a property lies near a road or street that has heavy traffic or to a railway. The plot is considered to be close to a road or railway if it lies in the first row at a short distance from the source of the noise pollution. (You can always send us a document that certifies the noise pollution level).
- The plot is **extremely difficult to develop**. Such as presence of an ancient monument or site or because of marshy ground.
- **Lack of access to road or street** whereas the normal situation in the value zone pre-supposes a motor road up to the property boundary.
- **More or less attractive shoreline** compared with what is considered normal in the value zone.
- **View over water**, either blocked when it is considered to be open in the value zone or, alternatively, open when considered to be blocked.
- **Exclusive outdoor swimming pool** (provide building cost and date when built).

- **Adjustment because of proximity to electricity power transmission line.** When the outer phase of a transmission line that carries 130 kV or more is a maximum of 100 m from the building site. An adjustment is also possible when a pole or pylon is in the line of view and close to the plot. In exceptional cases a power transmission line of 70 kV or less can also lead to adjustments in areas with high valuation levels. The pole or pylon must be very conspicuous.

The local electricity company has the best knowledge of transmission lines in the area. Contact the company to get information about voltages.

Examples of factors that can warrant an adjustment – dwelling house

- **Radon.** If you have radon gas in your house and the level exceeds 210 Bq/m³ you can have your tax assessed value adjusted downwards. The amount of the adjustment will depend on by how much the level of radon gas exceeds 210 Bq/m³.

For an adjustment to be made a certified measurement (not more than 5 years old) for the house must be sent to us with the return. The measurements must have been made in compliance with the Swedish Radiation Safety Authority's standards.

In some municipalities a comprehensive measurement programme has been carried out. Contact your municipality if you are uncertain whether or when the radon gas level was measured in your house.

In some cases, the Tax Agency may have taken the fact that there is radon gas in the value zone into consideration.

Have you taken measures to decrease the radon gas level? The tax assessed value can be adjusted downwards if you have taken measures to reduce radon gas levels but continuous measures are required to maintain the level below 210 Bq/m³.

- **Damage to the building** such as extensive damage due to damp and mould. To be granted a downward adjustment it is normally necessary to prove that the damage is due to defects at the building stage. If, on the other hand, the damage is a consequence of the age of the building this is taken into consideration by giving the house a lower guide value.

The size of an adjustment is relative to the costs for repairing the damage. If the damage is extensive you

must describe the measures that are necessary, when they will be taken and what the cost will be.

- **Culture-historical buildings and similar.** If your house is a historic building or if it is valuable from a culture-historical point of view and preservation rules apply or demolition is forbidden, you should note this under "Lämna övriga uppgifter."

An adjustment of the value may be approved, for example, because of neglected maintenance or excessive future running and maintenance costs.

- **Significantly neglected maintenance** in relation to the age of the house.
- **Ceiling height 190–210 cm.** In the guide value for a dwelling house a normal ceiling height in the living space is considered to be 210 cm.

If the ceiling height for the whole, or parts of the living space, is 190–210 cm, pre-conditions may exist for requesting a downward adjustment of the building value. (**Note!** This does not apply to living space with a sloping ceiling. In this case, the measurement must be done in accordance with special rules. See page 12).

Space where the ceiling height is less than 190 cm need not be measured. If the ceiling height is 189 cm or lower in all of the living space and secondary space, the living space and the other space will be zero (0). The house's value space will also be zero. In this case no upward adjustment of the guide value should be made.

If only parts of the house's living or secondary space have a ceiling height of 189 cm or lower, they should not be included in the living space and secondary space respectively. Nor in this case should an upward adjustment of the house's guide value be made.

- **Action by the authorities** such as refused permission to demolish and a formal decision prohibiting demolition.
- **Value of premises**, such as a hairdressing saloon or a doctor's surgery in a småhus.
- **Additional space** such as a storeroom, boathouse or greenhouse, which significantly affects the market value.

Other factors

Information that you have not provided elsewhere in your return and which you consider can influence the value of your house can be given to us under "Lämna övriga uppgifter."



How you measure småhus

The rules regulating how measurements should be made for property tax assessment purposes follow, in general, the Swedish standard (SS 21054:2009) and are the same as those employed in many connections such as, for example, applications for building permits.

General rules

Begin by measuring the interior of the building on all floors (basement, level 1 etc.). As all space in a house cannot be used in the same way, the measured space is divided into **living space** and **secondary space**.

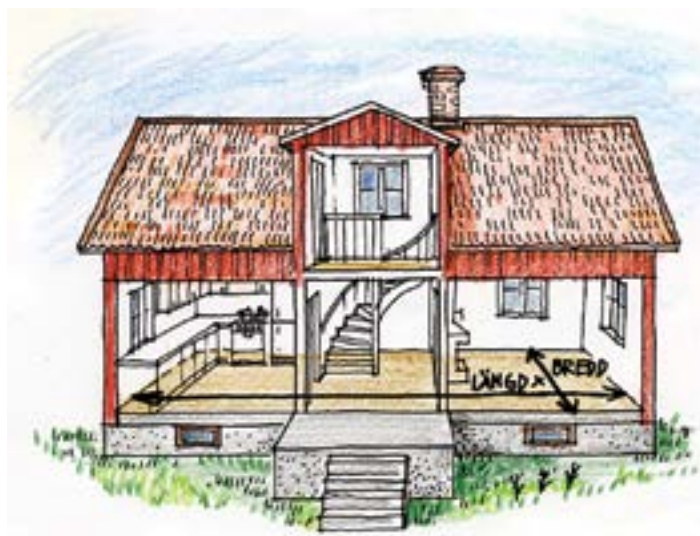


Illustration 1

All floors with the exception of those with a sloping roof should be measured between the inside of the outer walls just above the skirting-board. Everything that lies inside the outer walls – even the inner walls – should be included in the measured distance. You should also include cupboards; ducts, fireplace etc. (see illustration 1).

Exception. The following types of space should not be included in the total:

- Space where the height of the ceiling is less than 190 cm (see also "Special rules").
- Space which cannot be reached from inside the house either through a door, stairs or hatch with folding ladder.

Note!

You should **not** measure the following space:

- Store, garage, boiler room and refuse space **which cannot be reached from inside the house**.
- Common stairwell between apartments.

Special rules

On a floor with a sloping roof, where the ceiling height is at least 190 cm. If the whole of the floor has a ceiling height of at least 190 cm the whole space should be measured.

On a floor with a sloping roof, where the ceiling height is partly less than 190 cm. For it to be necessary to make any measurements at in this case, the floor must have a ceiling height of at least 190 cm for a space at least 60 cm in width. The width of partition walls should not be included.

Measure the whole floor space where the ceiling height is at least 190 cm. If there is floor space below this height you should continue your measurements an additional 60 cm in each direction. Note that the ceiling height in the dormer window is over 190 cm (see illustration 2).

Illustration 2

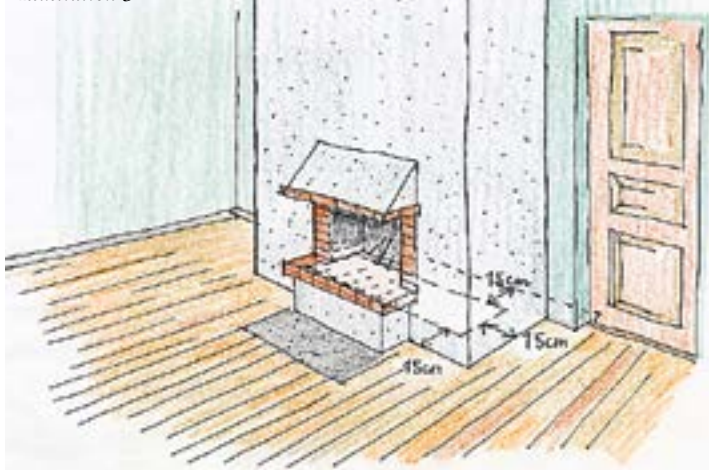


Stairs. The space occupied by staircases inside the house should be measured on every floor in the same way as if there was a floor.

Thick inner walls, chimney flues, pillars etc. If the house has inner walls, chimney flues, pillars etc. which are thicker than 30 cm, you should include 15 cm on each side when you make your measurement (see illustration 3).

Example: If the inner wall is 42 cm thick you should include 15 cm from each side of the wall. The remaining 12 cm in the middle (42 - 30) should not be included in the space.

Illustration 3



Low ceiling. If part of the total measured space has a ceiling height which is less than 210 cm you should include that information under “Lämna övriga uppgifter”.

How to make the division between living and secondary space

All of the space in a house cannot be used in the same way and, therefore, it should be divided into **living space** and **secondary space**.

The rules that regulate division are not the same for floors above ground level, split-level and basement level (see illustration 4).

Floors above ground level.

(The surrounding ground is either below the floor level or at the same height.) All space is considered to be **living space**, with the exception of the following, which are considered to be **secondary space**:

- Garage that can be reached from inside.
- Boiler room that can be reached from inside.
- Refuse space that can be reached from inside.
- Space with limited use (see section above to the right).

Split-level floor (or subterranean floor).

(If the floor surface along at least one wall with windows lies over or on the level of the surrounding ground, but otherwise lies below ground level.) A split-level floor counts primarily as living space.

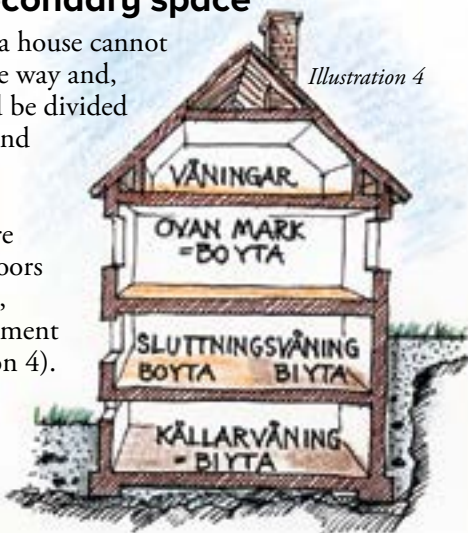


Illustration 4

A split-level floor is divided between living space and secondary space as follows:

Living space is the space that lies within 6 m from that part of a free-standing outer wall where the floor level is above or at the same level as the surrounding ground (with free-standing outer wall is meant an outer wall that does not abut on another building – see illustration 5). The other parts of the floor are considered to be other space.

The following are *always* classified as **secondary space**:

- Garage that can be reached from inside the house.
- Boiler room that can be reached from inside.
- Refuse space that can be reached from inside.
- Space with limited use (see below).

Basement. (The floor surface is entirely or mostly below that of the surrounding ground). A basement must always be counted as **secondary space**.

Space with limited use – irrespective of floor.

A space that has been fitted out so that it can be used to a limited extent during certain periods of the year is considered to be other space (glazed-in veranda/balcony or unfurnished attic).

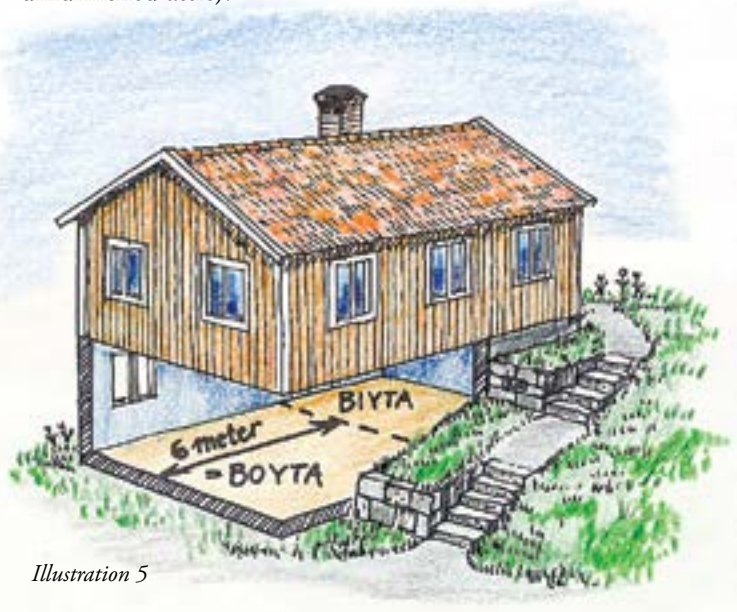


Illustration 5

You can record your measurements here.
You should give the total living space and other space in the declaration form.

| | | | | | |
|--|--|--|--|---|---|
| Floor above ground | | | Split-level floor | Basement | Total living space = <input type="text" value=""/> m ² |
| Floor 1 | Floor 2 | Floor 3 | Living space <input type="text" value=""/> m ² | | |
| Living space <input type="text" value=""/> m ² | Living space <input type="text" value=""/> m ² | Living space <input type="text" value=""/> m ² | + | | Total secondary space = <input type="text" value=""/> m ² |
| Secondary space* <input type="text" value=""/> m ² | Secondary space* <input type="text" value=""/> m ² | Secondary space* <input type="text" value=""/> m ² | + | Secondary space <input type="text" value=""/> m ² | |

*Secondary space on a floor above ground level is only to be found in exceptional cases (see above).

Property tax assessment 2015

– general assessment

Proposal

If you have received a “Proposal”³ from the Tax Agency you do not need to make a declaration. The information about the property, which is already in our register, is sufficient as the basis for the tax assessment for 2015.

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.
- 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 this in the decision which will be sent to you at the beginning of July 2015.

Note! If you amend the information on the Internet you must not return the paper form to us.

If you do choose to use the paper form, send it to the Tax Agency’s scanning centre. You will find the postal address on the form. You can see how to make changes and additions on pages 2–13.

Do not write outside the space “Lämna övriga uppgifter”!

If you want to provide us with more information via the paper form you should only use the space under “Lämna övriga uppgifter”. Nothing you write outside the space will be registered as the form will be automatically scanned and computerized. You can also send us information in a separate letter.

You need to send us any changes to the proposal by 3 November 2014.

Property tax declaration

File your return on the Internet!

If you have received a pre-printed property declaration form from the Tax Agency you must make a return for your småhus. Fill in any information that may be missing and correct any information that is wrong. Sign the form and send it to us.

You can file your property declaration in either of the following ways:

- On the Tax Agency’s website, provided you have a Swedish electronic ID. On skatteverket.se/smahus, choose the e-service “Fastighetsdeklaration, småhus”. From there you can access your property declaration, with the Tax Agency’s information already filled in.
- On the paper form the Tax Agency sent to your home address.

Note! If you amend the information on the Internet you must not return the paper form to us.

If you do choose to use the paper form, send it to the Tax Agency’s scanning centre. You will find the postal address on the form. You can see how to make changes and additions on pages 2–13.

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We must have received your declaration by 3 November 2014 at the latest.

Unable to make it by 3 November?

If you cannot meet the deadline for filing your return, you can apply for an extension (anstånd). You can find the application form at www.skatteverket.se/smahus or at our local offices. Apply for an extension (“anstånd”), preferably before 20 October!

What is general property tax assessment?

The property tax assessment for 2015 is a *general property tax assessment*. This means that all småhus in Sweden will be re-assessed and a new tax assessed value given to them.

³ On pages 3–7 there is a more detailed description of the declaration form. The description is also valid for the “Proposal”.

Property tax assessment 2016 and 2017 – special tax assessment

Property tax declaration

For the special property tax assessment in 2016 or 2017 only the form for declaration will be used. The proposal form is not used with this type of property tax assessment.

You have received a pre-printed declaration form from the Tax Agency because there has been a change to your property since the 2015 tax assessment. You should, therefore, fill in new information that is missing and correct the pre-printed information that is not longer correct. Sign the form and send it to us.

You can file your property declaration in either of the following ways:

- On the Tax Agency's website, provided you have a Swedish electronic ID. Go to skatteverket.se/smahus, choose the e-service "Fastighetsdeklaration, småhus". From there you can access your property declaration, with the Tax Agency's information already filled in.
- On the paper form the Tax Agency sent to your home address.

Note! If you file your return on the Internet you must not return the paper form to us.

If you do choose to use the paper form, send it to the Tax Agency's scanning centre. You will find the postal address on the form. You can see how to make changes and additions on pages 2–13.

Don't write outside the space for "Lämna övriga uppgifter"!

If you want to provide us with more information via the paper form you should only use the space under "Lämna övriga uppgifter." Nothing you write outside the space will be registered as the form will be automatically scanned and computerized. You can also send us information in a separate letter.

The latest date for you to hand in your declaration is given on the form we sent to you.

Can't you make it on time?

For a special property tax assessment it is not possible to apply for an extension. Therefore if for any reason you can't make the deadline you must contact the Tax Agency.

What is a special property tax assessment?

The property tax assessments for 2016 and 2017 are a *special property tax assessment*. Those småhus units which need to be taxed in 2016 or 2017 are those where something special has taken place since the general property tax

assessment in 2015. A special property tax assessment is a form of complement to the latest general or simplified property tax assessment and the value levels and the valuation rules are, therefore, unchanged.

When will a special property tax assessment be done?

A taxation unit should be formed or re-formed

This can be when:

- a new property has been formed or the size of the taxation unit has been changed through property formation
- the circumstances have changed so that a part of the taxation unit should be taxed in another way
- other property (properties) or parts of a property (properties) are included in or excluded the taxation unit.

Change of type of property unit

A change to the property or use of the property can lead to a change in the type of taxation unit.

The different types are: agricultural, småhus, apartment building, condominium, industrial, electricity producing unit and special unit.

Change of fee or tax liability

A taxation unit that is liable to a fee or tax should be reclassified to one exempted from fee or tax or vice versa due to the buildings' altered function or ownership.

A taxation unit that is used for the benefit of the general public (special unit) or which belongs to certain institutions is exempted from fees or taxes.

Changed conditions

The value of the taxation unit has increased or decreased due to changes to the property's physical condition. In this case special taxation should only be carried out if:

- the taxation value should be changed by at least one fifth and at least SEK 25 000
- costs amounting to at least SEK 1 000 000 have been spent on the taxation unit, or
- the tax assessed value should be changed by at least SEK 100 000.

New construction or demolition of building etc.

If new construction has taken place on a previously unbuilt taxation unit a special property tax assessment should always be made. The same applies even if buildings on a taxation unit have been demolished, burnt down or removed.

Changed value for other reasons

The value can change for other reasons. A property owner can, for example, have paid a fee for connection to the public sewage and water network or to a district heating plant or for road costs.

There may also be a decision from an authority concerning the property which has affected its value.

In such cases a special property tax assessment should only be carried out if the tax assessed value should be changed by at least one fifth and by at least SEK 25 000.

If the tax assessed value should be changed by less than SEK 100 000 a special taxation can only be carried out if requested by the property owner.

Impact of the outer environment

The value of the taxation unit has changed as a result of the impact of the physical environment. In this case a special tax assessment should only be carried out if the taxation value should be changed by a least a fifth or by at least SEK 25 000.

Closing down of a business

The value of the taxation unit has decreased due to the fact that the business activities that are carried out on the taxation unit have ceased. In this case a special tax assessment should be carried out only if requested by the property owner and taxation value should be reduced by at least 50 %.

Would you like more information? Go to www.skatteverket.se/smahus

Calculate your tax assessed value

If you want to calculate your tax assessed value there are two methods you can use on our website:

- If you sent us your declaration via the Internet, you can request a calculation of the tax assessed value online based on the information you have given us using the “E-tjänst Fastighetsdeklaration, småhus”.
- Or you can use our web service “Beräkna taxeringsvärde” which offers many alternatives. You can calculate the tax assessed value for any type of småhus based on the information that you choose as input to the system.

Have a look at your value zone

At our web service “Värdeområden” you will find a map showing the value zone in which your property lies.

You will also find the factors (base values) that we determined should be valid for all properties in the value zone and on which the guide values for the properties are based. You can also see a list of property sales on which we based the average market value in the value zone.

Legal framework

The rules for real property taxation can mainly be found in the Property Tax Assessment Act (SFS 1979:1152) and the Property Tax Assessment Ordinance (SFS 1993:1199). You can find the legal texts and the corpus at www.lagrummet.se.

For the judicial application, the Tax Agency publishes both regulations (that are binding in law), and general recommendations and comments (which are guidelines) for property tax assessment. The Tax Agency has also published a “Handledning för fastighetstaxering 2009 – Småhus” (Manual for property taxation in 2009). You will find all of this material at www.skatteverket.se under the heading “Rättsinformation” (legal information). All of the material is in Swedish.

Property fee and property tax

You can find information about property fees and property tax in the brochure “Fastighetsskatt och fastighetsavgift” (SKV 296). You can download the brochure at www.skatteverket.se under “Självservice” (“Self-service”) or get it at our local offices. You can also order the brochure through our service telephone 020-567 000 extension 7501. The brochure is updated annually.

Do you have more questions?

Visit our website ...

If you have more questions we suggest you go to www.skatteverket.se/smahus.

... or give us a call

You can also call our information service Skatteupplysningen 0771-567 567 (or from abroad +46 8 564 851 60).

