



PLEASE NOTE!
To use the Tax Agency's E-services
on the Internet, you must have
a Swedish electronic ID.

File the return for your property – simplest on the Internet

This is your pre-printed form for property declaration for single or two-family housing units. The simplest way to file your return is to use our web service on the Internet.

Almost all private individuals may now file their tax returns on the Internet. Please check this possibility first. Go to www.skatteverket.se and choose the e-service entitled "Fastighetsdeklaration, Småhus" to find out more. If you don't have access to the Internet, please use the paper form.

The procedure is as follows, either on the Internet or on the paper form: Fill in the missing information and correct any errors that may have been pre-printed. Sign and send the declaration so that we receive it by **1 November 2011 at the latest**.

① The Tax Agency's scanning centre

Those filing their declaration on the paper form should send it to the scanning centre of the Tax Agency (Skatteverkets inläsningscentral). You will find the postal address on the front page of the form. Please do not send your declaration to any local tax office.

② Does the property have more than one owner?

If there are joint owners, only one of you will receive this declaration form on behalf of all joint owners. However, all joint owners can access the online declaration at www.skatteverket.se. It is sufficient to file one property declaration signed by one joint owner.

Short of time?

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 or at our local offices. You should apply for an extension preferably before 20 October.

What happens next?

Early in July 2012 you will receive a decision regarding the new tax assessed value. If there are several joint owners each one will be sent a copy of the decision.

This is how the Tax Agency calculates the tax assessed value

The sales prices on the property market between 2008

and 2010 determine whether your tax assessed value will be increased or reduced. The Tax Agency has set the market value level in accordance with the sales of single or two-family housing units or plots of land transacted within your value zone.

The tax assessed value for 2012 should correspond to 75 % of the calculated market value of the property at the price level prevailing in 2010.

③ Are you no longer the owner of the property per 1 January 2012?

If you are no longer the owner or joint owner of the property per 1 January 2012, it is sufficient for you to *notify change of ownership* (in the online declaration or on the paper form):

1. Fill in the boxes for change of ownership on page one with the name and address of the new owner and also if possible the personal or corporate identity number.
2. Please indicate the date of the transfer of ownership.
3. Sign and return the form.

We are continuing to simplify the form

We have modified the appearance of the form to some degree so that it will be easier for you to fill in your information in the white boxes. We have also clarified some advisory notes. Each form has room for information on a property plot and a housing construction.

Information about
"Declaration of Property"
Single or two-family housing unit
"Småhus"

Clarifications

This section contains clarifications for some of the fields in the form. For more detailed information please refer to the brochure “Single or two-family housing unit – Property taxation 2012–2014” (SKV 389B) at www.skatteverket.se.

④ Do not write outside the space for “Övriga upplysningar”!

If you wish to provide us with more information on the form, you should only use the space under “Övriga upplysningar” (Other information) on the front page, or write a separate letter which you append. Nothing you write outside the space will be registered when the form is automatically scanned at the scanning centre of the Tax Agency.

The box “Övriga upplysningar” is intended for information from you which may be of importance for tax assessment of your property and which is not immediately apparent from the fixed questions in the form.

⑤ Page numbering etc. in appended forms

At the bottom of each page you will find a row containing identification information for the taxation unit. If you own several plots or buildings, and consequently receive appended forms, this information may be of support, in particular as regards page numbering. In the field “Sida” (Page) furthest to the right in the row, the figures 0011–0014 signify pages 1–4 on the main form. On the appended form 1, the figures 0021–0024 signify pages 1–4 and so on.

Plot

⑥ Cadastral legislation

The question whether the plot forms an individual property or not is answered under cadastral legislation. If the plot has not formed an individual property, please state whether it could form an individual property, i.e. whether it is divisible or not.

The question whether the plot forms part of a group house area is of importance only for plots which are not divided. The Tax Agency understands this type of area to be one that is, or can be developed with at least six single or two-family housing units of similar designs. A plot which has not been divided off to form an independent property and lies in a group house development area is given a lower taxation value. Normally, these areas are tenant-owner associations having such group house areas.

⑦ Distance to shoreline

Proximity to water considerably influences remarketed value of a property. This is formally entitled “close to shoreline”, and the term “shoreline” is here taken to signify shoreline, the dividing line between land and water. A shoreline is not necessarily a beach.

The distance should be measured as the shortest distance between the shoreline and the side of the main house that faces the water. The distance must be the “horizontal” distance and in practice this means that a measurement must be made on a scaled map to be correct. Pacing out

the distance on the ground may give a correct distance only if the whole of the measured stretch is completely level with the surface of the water. For an undeveloped plot, the distance should be measured from a place where it would be suitable to build a house.

There is a *waiver clause* for plots close to the shoreline in class 2 or 3: If the shortest possible distance on foot from the building to the shoreline is greater than 300 metres, the plot is included in category 4 (not close to the shoreline).

Dwelling house

Under construction

This field refers to new houses under construction. The taxed building value of the house is calculated at half of the total cost for the new construction work up to 1 January 2012 inclusive. Please only answer the question regarding building costs. The costs should include VAT and the value of your own work input.

A building is considered to be complete when the major part is habitable. From that date, the building value is to be based on the category of building, new construction year, living and other floor space as well as standard. It is only then that you should fill in this information.

If you are building a garage, a free standing shed or similar, you should not declare it as a dwelling house under construction. On the other hand, you might possibly change the number of standard points for the garage when it is completed.

⑧ New construction year

The term “newly built” is here taken to signify the earliest point in time when the single or two-family housing unit was occupied – or could have been occupied, as a dwelling. In the property taxation assessment for 2012, “2011” is the last year which is applicable for a newly constructed single or two-family housing unit.

If the single or two-family housing unit is not used as a dwelling until 2012, a new, separate property taxation assessment is required in 2013. It is then that a decision may be made on value year, size, standard etc.

Size

A separate printed form with measurement rules for single and two-family housing units is at www.skatteverket.se, and can also be found in the brochure “Single or two-family housing unit – Property taxation 2012–2014” (SKV 389). Information is also to be found there on the difference between dwelling space and other space, as well as how measurements are to be made when the roof height of the building is low.

Standard

⑨ Basement level – what is it?

The term “basement level” is taken to signify that the floor space is wholly or largely below the surrounding ground level. A basement level is always to be counted as other space.

Split level refers to an area where the floor space, along at least one window wall, is above or flush with the surrounding ground level, but is otherwise below ground level. A split level is principally counted as living space.

⑩ Heating – point 6

The term “heating system” is taken to signify

- electric direct heating or electrically heated water-filled radiators
- 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.

⑪ Kitchen – point 7

The question concerning kitchen standard is now 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 holiday cottage.

Maintenance and conversion – points 14–19

These six points relating to maintenance and conversion standard apply only to dwelling constructions of a new construction year dating from 2002 or earlier.

For a single or two-family housing unit 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.

⑫ Sanitation – point 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.

⑬ My contact information

We would be grateful if you would set out here how we can get in touch with you most conveniently if we need to contact you for any simple question about your property taxation. Most generally, it is easiest if we can do this by telephone. If you prefer that we contact you via e-mail, you can set out your e-mail address here.

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)) on the last page of the form you can see if there is any factor that influences all properties in your value zone. If there is, we took this into consideration when we calculated the *norm value* of the property.

You can be granted a downward adjustment ...

... if there is something specific that impacts on the value of your particular property. This is not included in the *norm value* of the property, since it is not something

prevalent for the value zone. It could, for example, be damage to your dwelling building because of constructional faults or that there is no laid garden on your plot.

You will not be granted a downward adjustment ...

... for something we have already taken into account when we calculated the *norm value* of the property. This could be, for example, a high level of noise which affects the market value throughout the entire area. In such cases, we have noted that the “Norm value takes into account noise pollution from traffic” under the heading Value area.

Requesting 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. Please state the reason for requesting an adjustment under “Övriga upplysningar”.

A municipal property charge or a state property tax?

One precondition for a municipal property charge is that the house has been *completed*, i.e. that its construction is finished. Then a value year has been decided on for the building in the property taxation.

Houses that are *under construction* do not have a value year. Consequently, these houses attract a state property tax of 1 % of the tax assessed value. The same applies for an undeveloped plot for single or two-family housing units.

Newly constructed houses are exempted from the property charge for the first five years and pay half of the charge for the following five years.

The property charge and property tax will be paid by the person who owned the property on 1 January.

You can read more about property charges and property tax on our website or in the brochure "Fastighetsskatt och fastighetsavgift" (Property tax and property charge) (SKV 296). This is available at www.skatteverket.se and from our local tax offices. You can also order the brochure using our service call centre 020-567 000 extension 7501.

Single or two-family housing unit

For a single or two-family housing unit you will pay for 2012 municipal property charge at a fixed maximum amount of SEK 6,825*, or 0.75 % of the tax assessed value on the single or two-family housing unit and the plot on which it is built if this gives a lower charge. The fixed amount is index-linked and follows the annual changes of the income base amount for public pensions.

* The amount is calculated in accordance with the proposal of the Pension Authorities to the Government on income base amount for the year 2012. The Government will set the income base amount in a decree to be issued during the autumn of 2011.

Single or two-family housing unit without unit value

If the building value is less than at least SEK 50,000, the dwelling building is not given any taxed assessed value at all. Nor is it included as a *unit of value* in the assessment decision on property tax.

But if a single or two-family housing unit is actually sited on the plot and is complete, the plot will now attract a municipal property charge instead of state property tax. The property charge is a maximum of SEK 6,825* or 0.75 % of the plot value if this gives a lower charge.

Single or two-family housing units on leased land

For single or two-family housing units on leased land, the fixed maximum amount for the charge has been lowered to half of the normal maximum amount. For the income year 2012, the property charge is at most SEK 3,412*, or 0.75 % of the building value if this gives a lower charge.

Leased land and equivalent

If, on the taxation unit, there is a value unit for land which is *only* developed with a single or two-family housing unit which has another owner (single or two-family housing unit on leased land), the land now attracts municipal property charge instead of state property tax. The property charge for 2012 is set at a maximum of SEK 3,412*, or 0.75 % of the land value if this gives a lower charge.

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

File your return on the Internet

Go to www.skatteverket.se and select the online service "Fastighetsdeklaration, småhus" (Property declaration for Single or Two-family Housing Units). If you have not acquired an E-identity, you can read what to do here.

When you file your return on the Internet:

- You can see online how the changes or supplements you have made will affect the calculation of your new tax assessed value.
- You have a simpler, faster and more secure way of filing your return.
- You autogenerate a receipt confirming 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 brochure "Single or two-family housing unit – Property taxation 2012–2014" (SKV 389)

This brochure contains more information about the property taxation rules for single or two-family housing units. You can download from our website or order it through our service telephone 020-567 000, extension 7502. It is also available at our local offices.

Calculate the tax assessed value

In the online service "Calculate the tax assessed value" you can calculate the tax assessed value for a single or two-family housing unit, based on the information that you yourself choose to input.

Have a look at your value zone

At our web service "Värdeområden" (Value zone) you will find a map of the value zone where your property is located.

This site also displays those factors (norm value indications) which the Tax Agency has decided should be valid for all of the area and which lead to the mean values of the properties. You can also see a list of the property sales on the bases of which the Tax Agency has computed the average market value level within the value zone.

Do you have more questions?

Visit our website ...

If you have more questions, we suggest you go to www.skatteverket.se. Click "Fastighetstaxering" under "Go direct". There you will find more answers.

... or give us a call

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