

This brochure contains information about property tax assessment for småhus 2009, 2010 och 2011

Property
taxation

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

Single or two-family
housing unit "Småhus"
2009-2011

Make the return for your property on the Internet if you can!

An increasing number of property owners provide the Tax Agency with information about their properties via our E-services "E-tjänster" on the Internet.

Owners of småhus (single and two-family housing unit) can now make their returns electronically. If you can, why not make use of this possibility. We all benefit.

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.

If a småhus has been built on a plot that is owned by another person, such as on a leased plot, the småhus will be considered to be one unit and the plot a second unit. This is because the units have different owners. A småhus unit can also be an unbuilt plot which is intended to be used for building a småhus on.

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THIS IS HOW YOU MAKE YOUR RETURN

Make the declaration for your småhus on the Internet!

Note! For owners of a Swedish E-ID only!

Go to www.skatteverket.se/fastighetsdeklaration.

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.

The E-service "E-tjänst Fastighetsdeklaration", 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 juridical person cannot, on the other hand, use the service at present (for example a tenant-owner association, a public limited company or a municipality).

The reference date is January 1st

All information in the return for the property tax assessment for 2009 must refer to the state of the property on *January 1st 2009* or *January 1st 2010* or *2011* for property tax assessment for the years 2010 or 2011.

This is how you make your return

The information that the Tax Agency already has is pre-printed in the toned fields. All you need to do is check this information. If an item is incorrect, please make the necessary correction. Make your corrections in the white field. *Do not cross out* the incorrect item.

If any information is missing, please make the necessary additions.

Example: In 2007 you fitted out an attic – other space – so that it could be used as living space. This means that 30 m² of what was previously defined as other space is now living space; 10 m² of other space still remains. This is how you should show the change in your return.

This is how you add new information:

Bostadsbyggnad												
Byggnad nr		på tomt nr		Antal lika byggnader		Specifikation						
Under uppförande Om ja, nedlagd kostnad, kr												
Pågår nybyggnation av bostadsbyggnad?				Nej <input type="checkbox"/>		<input checked="" type="checkbox"/>		Ja <input type="checkbox"/>				
Ålder		Storlek				Standard		Byggnadskategori				
Nybyggnadsår	Om- eller tillbyggnad	inflyttningsklar år	inflyttningsklar år	utökad boyta, m ²	Värdeår	Boyta, m ²	Biyta, m ²	Värdeyta, m ²	Summa poäng	Fri- liggande	Kedje- hus m.m.	Rad- hus
1996					1996	123	40	131	30	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2007			30		153	10			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Riktvärde, kr												

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

Make changes in the form like this

If a printed item is incorrect please change it. Make the change in ink by, for example, ticking a box or adding numerical information in the relevant white box. *Do not cross out* the incorrect information.

Example: During 2008 you replaced the windows in your summer cottage with new double glazing. This is how you should change the answer concerning standard.

This is how you make a correction.

Fönster	7	Minst hälften av den sammanlagda fönsterytan utgörs av - två- eller treglasfönster - andra fönstertyper	15	<input checked="" type="checkbox"/>	2	15	<input type="checkbox"/>
			X 16	<input type="checkbox"/>	0	16	<input type="checkbox"/>
Upp- värmning	8	Uppvärmningssystem finns Uppvärmningssystem saknas eller uppvärmningen sker enbart med vedspis,	17	<input type="checkbox"/>	3	17	<input type="checkbox"/>
			18	<input type="checkbox"/>	0	18	<input type="checkbox"/>

Owner, information about the property

① The address of the Tax Agency's scanning centre to which you should send your return.

② If you have questions about your return you can contact Skatteupplysningen, telephone 0771-567 567 (or from abroad +46 8 764 79 87).

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 property owner (land) who has a property with site leasehold 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.

④ If you are no longer the owner or joint owner of the property, please do one of the following:

- Hand the form and the information folder to the present owner or
- Tick this box for change of owner and tell us who is the present owner under the heading "Övriga upplysningar". Send the return to the Tax Agency.

⑤ Check that the information concerning property designation, municipality and plot size is correct. If any of the information is incorrect write the correct information in the space for "Övriga upplysningar."

Specification is mostly used when a property is divided into several taxation units. This information indicates which part of the property the taxation unit refers to.

⑥ Here the taxation unit is described both with a type code and in plain text.

⑦ A taxation unit can be made up of one or several properties, part of a property or parts of properties. Here you can see whether you will be sent a separate appendix in which the parts that form the taxation unit are given. The appendix is sent separately.

⑧ This space contains information about things to which you should give special attention in order to be able to fully complete a property tax assessment form.

Blanketten ska lämnas till

Skatteverket

Postadress
Skatteverkets inlämningscentral
Enhet 3002
839 86 Östersund

Skatteupplysningen
0771-567 567

**Fastighetsdeklaration
Småhusenhet**

Fastighetstaxering 2009

①

②

③ **Ägare och blankettmottagare**
Person-organisationsnummer Ägare till (andel)

Om ägarbyte har skett
Var vänlig sätta ett kryss och skicka tillbaka blanketten till adressen ovan.
Ange vem som är ny ägare under "Övriga upplysningar".

④ Jag är inte längre ägare till fastigheten.

I år kan du deklarerera ditt småhus via Internet!
Gå in på www.skatteverket.se och välj e-tjänsten
Fastighetsdeklaration.

⑤ **Taxeringsenhet**
Fastighetsbeteckning Kommun

⑥ **Typ av taxeringsenhet**
Taxeringsenhetsnummer Areal, m² Specifikation (adress eller ägarens benämning)

⑦ **Att tänka på när du deklarerar**

⑧

⑨

⑩

SKV 2002: K uppgift 1 08-04

Förenklad fastighetsdeklaration enligt lag SF S 1975:153

Kom. För. Fastighetsbeteckning

Don't forget to also check all pre-printed information and to make corrections where necessary.

Note that you cannot give any information to the Tax Agency in this space. Use the space "Övriga upplysningar" on page 4 of the form!

⑨ This line, at the bottom of the form, is printed on every page. It contains the Tax Agency's code for the municipality and parish in which the property lies together with the property designation. The three fields to the right are reserved for use by the Tax Agency.

⑩ 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 småhus units 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.

Plot

On every form there is space for information about one plot (land valuation unit) and two småhus (building valuation units). If the taxation unit is made up of several valuation units several forms (supplementary declaration) must be filled in.

- 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 If there are several identical plots it is sufficient if you provide information about one plot and give the number of identical plots – including the one for which you provide information – in the field “Antal lika tomter”.
- ⑬ In the “Specifikation” field you can, if you wish, give the plot name, which can either be your choice or a locally used name for the house on the plot.
- ⑭ Here you can give the relevant cadastral legislation situation for the plot. Is it, or is it not, an independent property unit?

1. The plot constitutes an independent property

Tick this box if the plot is an independent property unit. Do not answer the question concerning group house area.

2. The plot can form an independent property

It is possible to sub-divide the plot. You must answer the question concerning group house area.

Detached småhus or building permission for this type of house

- *Outside detailed development plan areas*
If the size of the house is at least 30 m², has at least 9 standard points and stands relatively on its own it is normally considered to be possible to form a new property.
- *Inside detailed development plan areas*
Inside a detailed development plan area it is normally considered to be possible to form independent units 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 småhus that have a value space of at least 30 m² and a standard equivalent to at least 9 standard points, 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. The question concerning group house area must be answered.

Group house area

⑮ A group house area is an area that contains or can be developed with at least six identical terraced, linked, semi-detached or detached houses. The area must have a detailed development plan and småhus have been built or a developer plans to build småhus there during a three year period. Structures such as extensions, different types of small guest cottages and holiday cottages built on leased land are not considered to be buildings in a group house area.

Note that you should only answer the question concerning group house area if the plot is not an independent, registered property.

⑯ *Distance to shoreline* means the location of the plot relative to the shoreline – sea, lake or watercourse.

The Tax Agency’s interpretation of shoreline is the dividing line between water and land. A shoreline is not necessarily a beach. Small watercourses, such as a stream that does not have any significance for the property’s market value, should not be included.

Principal rule

In accordance with this rule, the value factor, proximity to shoreline, is divided into 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 must be measured horizontally from the main building to the shoreline.

Exceptions from 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 principal 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

THE SECOND PAGE OF THE FORM

2

OBS! Rätta eller komplettera i de vita rutorna!

Tomtmark

Tomt nr	Areal, m ²	Antal lika tomter	Specifikation
	(11)	(12)	(13)
Fastighetsrättsliga förhållanden (14)			Tomten ingår i ett grupphusområde
1. Tomten är egen fastighet	2. Tomten kan bilda egen fastighet	3. Tomten kan inte bilda egen fastighet	Ja (15) Nej
Närhet till strand Avstånd till hav, sjö eller vattendrag (16)			
Över 150 m	0-75 m, med egen strand	0-75 m, utan egen strand	76-150 m
Inte strand/strandnära	Klass 1, strand	Klass 2, strandnära	Klass 3, strandnära
Typ av bebyggelse (17)		Vatten (dricksvatten) (18)	
Friliggande	Kedjehus m.m.	Radhus	1. Kommunalt året om
			2. Enskilt året om
			3. Sommarvatten
			4. Saknas
		Avlopp (wc-avlopp) (19)	
			1. Kommunalt
			2. Enskilt
			3. Saknas
Riktvärde, kr (20)			
Fler tomter finns (21)			

- 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.

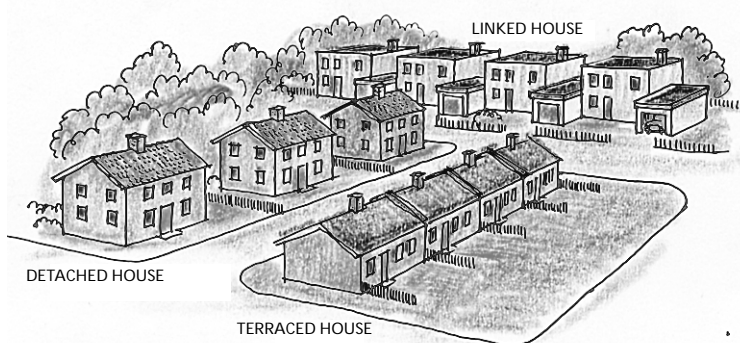
- For unbuilt plots the distance to the shoreline should be measured from a position suitable for building a main building.

(17) This field is for the type of building for which the building permission for your plot applies. Check the pre-printed information. If it is incorrect or missing, please make the necessary correction or addition.

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



(18) 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.

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

Summer, seasonal, means the same type of system as above but where the plot only has access to water during the summer.

(19) Give the type of 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.

(20) If all information about the plot is available in the Tax Agency's register the *guide value* will be printed here. If you have changed or added missing information you can calculate a new value at www.skatteverket.se.

(21) The form is intended for only one plot. You should provide information about other plots on a supplementary form. Tick the box "Fler tomter finns". Should you need more forms contact the Tax Agency.

Dwelling house

On the form there is space for two different houses. If this space is insufficient, tick the box "Fler tomter finns" and give us information about other buildings on a supplementary form.

⑳ Give the number of the plot on which the house is situated.

㉑ If you have several identical buildings on the same plot, you only need to provide information about one building and give the number of buildings – including the building about which you provided information – in the field "Antal lika byggnader". Check that the information under "Byggnad nr" and "på tomt nr" is correct.

㉒ If there are several dwelling houses on the plot you can give the names you use for these buildings in the field "Specifikation".

Under construction

㉓ If construction of a new dwelling house is in progress you only need to provide information about the cost in SEK. The cost should be your estimate of the amount of money that will have been spent on building work as of January 1st 2009¹. Costs should include VAT and the value of your own input.

There is no need to provide any further information about the house when is under construction.



Age

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

㉕ If information about the house's living space is incorrect, or if it has increased since 2005 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 other space to living space (for example, conversion and fitting out of an attic). You can find more about living space on page 13.

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.

Calculation of value year (house's age)

㉗ 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 ㉕ 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.

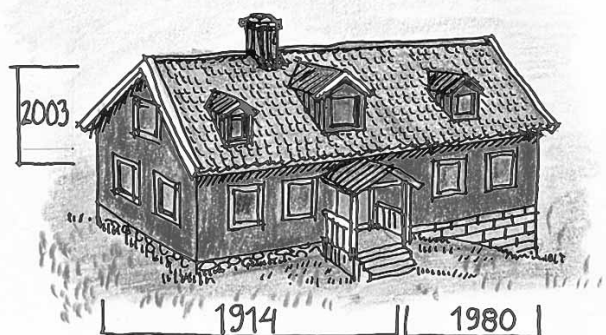
The example below shows how the value year is calculated.

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 2003 the attic was fitted out to further increase the living space by 30 m². Today the total living space is 150 m².

$$\text{Adjusted value year} = \frac{65}{150} \times 1929 + \frac{55}{150} \times 1980 + \frac{30}{150} \times 2003 = 1963$$

The value year is thus 1963.



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 ㉕ 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 other space. You will find the measurement rules on pages 12–13. *Note!* You should only give the area in other space that can be reached from inside the house.

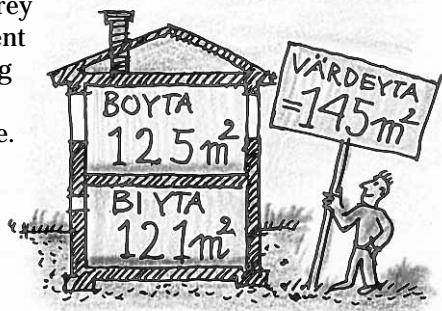
¹ For property tax assessment for 2009, costs should be as of January 1st 2009. For property tax assessment for 2010, costs should be as of January 1st 2010. For property tax assessment for 2011, costs should be as of January 1st 2011.

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Calculating value space (size)

③② The value space is the sum of the living space plus 20 % of the other space (although never more than 20m²). The calculation of the living space is done automatically by the Tax Agency and you don't need 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 one-storey house with a basement has a measured living space of 125 m² and 121 m² of other space. This gives a living space of 125 m² and other space of 121 x 0.2 = 24.2 m². Thus the house has a total value space of 125 + 20 = 145 m².



③③ 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.

③④ Tick the type of house that you have. Refer to ①⑦ on page 5.

③⑤ If all of the information about the dwelling house is in the Tax Agency's register the *guide value* for this building value unit will be printed here. If you have made corrections or added information you can calculate the new value at www.skatteverket.se.

③⑥ The form is intended for only two buildings. You can register additional buildings on a supplementary form. Tick the box "Fler bostadsbyggnader finns". You can order more forms from the Tax Agency.

Bostadsbyggnad

Byggnad nr		på tomt nr		Antal lika byggnader	Specifikation		
		②②		②③	②④		
Under uppförande ②⑤							Om ja, nedlagd kostnad, kr
Pågår nybyggnation av bostadsbyggnad?							
Nej <input type="checkbox"/>							Ja <input type="checkbox"/>
Ålder		Storlek			Standard	Byggnadskategori ③④	
Nybyggnadsår	Om- eller tillbyggnad	Boyta, m ²		Boyta, m ²	Biyta, m ²	Värdeyta, m ²	Summa poäng
inflyttningsklar år	inflyttningsklar år	utökad boyta, m ²	Värdeår	③⑥	③⑦	③⑧	③③
②⑥	②⑦	②⑧	②⑨	③⑩	③⑪	③⑫	③⑬
Riktvärde, kr							③⑮

Byggnad nr		på tomt nr		Antal lika byggnader	Specifikation		
Under uppförande							Om ja, nedlagd kostnad, kr
Pågår nybyggnation av bostadsbyggnad?							
Nej <input type="checkbox"/>							Ja <input type="checkbox"/>
Ålder		Storlek			Standard	Byggnadskategori	
Nybyggnadsår	Om- eller tillbyggnad	Boyta, m ²		Boyta, m ²	Biyta, m ²	Värdeyta, m ²	Summa poäng
inflyttningsklar år	inflyttningsklar år	utökad boyta, m ²	Värdeår				
Riktvärde, kr							

Fler bostadsbyggnader finns ③⑯

Kom.	Förs.	Fastighetsbeteckning			
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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.

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 "Övriga upplysningar" on page 4.

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.

Below are some examples of possible reasons for an adjustment:

- 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

When the return is for a house that contains two apartments, the standard should refer to the apartment that has the highest standard. If there is a significant difference in standard between the apartments this should be explained under "Övriga upplysningar" on page 4.

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.

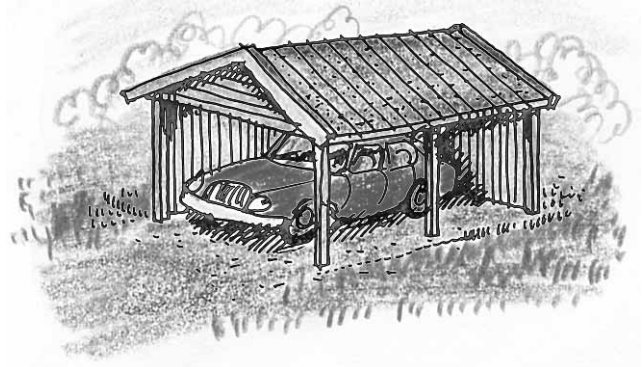
A timbered house belongs to the same category as wood.

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.

Maintenance and re-building standard

4, 5 If your house was built in 2003 or later tick the "Nej" box.

If you are unsure when the facing or roof was replaced use the "Övriga upplysningar" space.

Energy

Electricity

6 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

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

"Andra fönstertyper" include so-called summer windows i.e. double-frame windows that are not connected and where the inner frame can be removed.

Heating

8 Heating system means

- Installed direct-heating electric radiators
- Electrically heated water-filled radiators
- Combi boiler
- Other type of boiler
- 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 considered to be a heating system but is seen as a complement to the house's standard system and does not result in any standard point.

There is no heating system. If the house is only heated by a wood stove, a kakelugn, and portable heaters or similar, choose the alternative "Uppvärmningssystem saknas".

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Maintenance and re-building standard

9 If your house was built in 2003 or later, tick the "Nej" box.

If you are uncertain about when the house was re-wired state this under "Övriga upplysningar".



Kitchen

Equipment and fittings

10 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:

- *Normal standard* is the alternative for most kitchens. A normal kitchen is not *both* expensively fitted out and modern. Nor is it very small and simple.
- *High standard* is the alternative for a kitchen which is both expensively fitted out and modern in both first and second homes.
- *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 simple kitchen in a holiday cottage.

Maintenance and re-building standard

11 If your house was built in 2003 or later tick the "Nej" box.

If you are uncertain about when the equipment and fittings in the kitchen were replaced state this under "Övriga upplysningar."

Sanitation

Water

12 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

13 This question concerns only *flush toilets*.

Bath, shower

14 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.

Laundry space

15 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.

Maintenance and re-building standard

16 If your house was built in 2003 or later tick the "Nej" box.

If you are uncertain about when the water and sewage stack pipes were replaced note this under "Övriga upplysningar".

17 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
- 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.

If you are uncertain about when the bathroom fittings and sanitary units were replaced note this under "Övriga upplysningar".

Further standard

Fireplace or similar

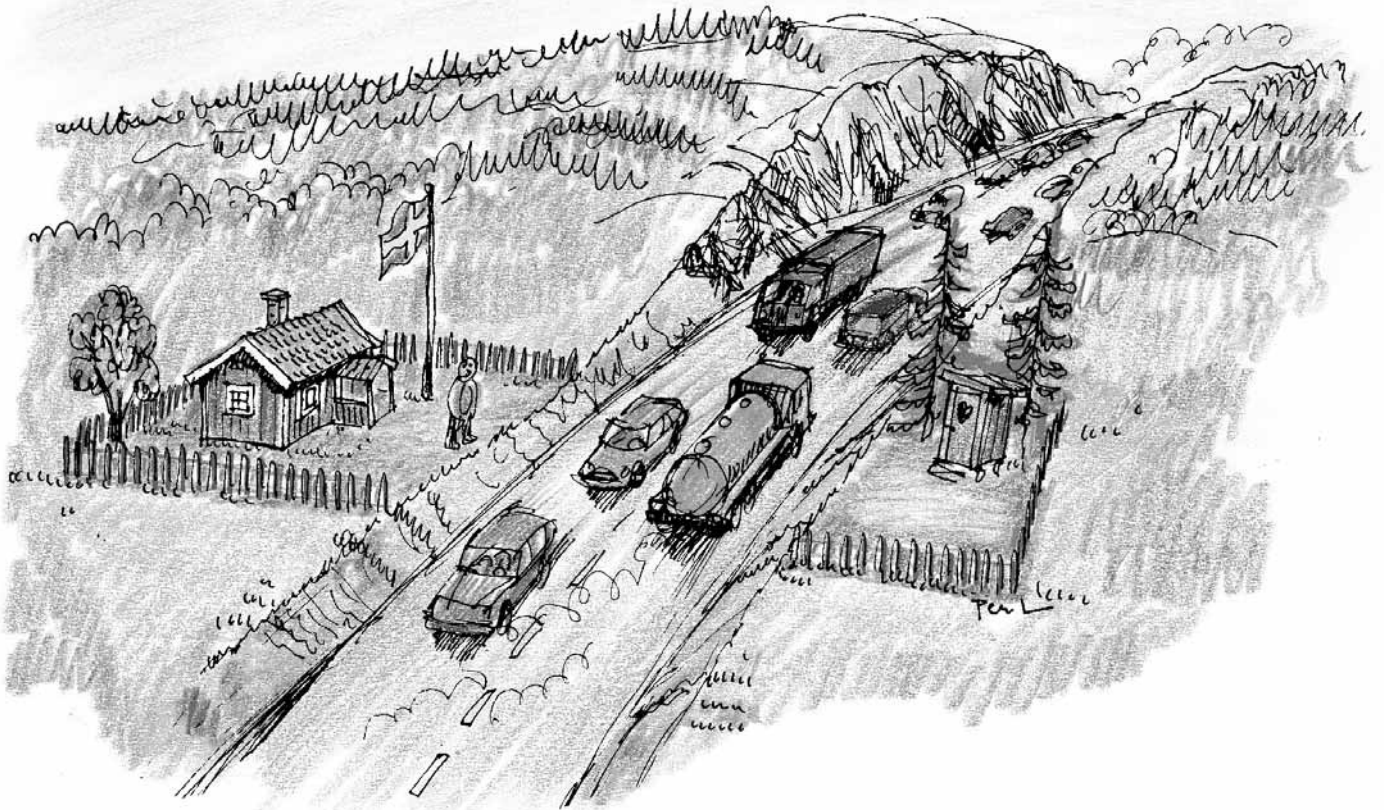
18 If regulations do not allow you to use the fireplace tick the "Nej" box.

Allrum i källarplan

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



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)" on page 4 of the form you will see if there is any special factor that affects all properties in your value zone. If there is, it means that we took the factor into account when we calculated the guide value and no additional adjustment will be made for that factor.

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. State your reasons under "Övriga upplysningar".

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 (s-level factor 10 or higher). The appearance of the pole or pylon must in this case be very disturbing.

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 the value zone.

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 "Övriga upplysningar."

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 other 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 other space have a ceiling height of 189 cm or lower, they should not be included in the living space and other 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 "Övriga upplysningar."



How you measure småhus

The rules regulating how measurements should be made for property tax assessment purposes follow, in general, the Swedish standard (SS 021053) and are the same as those employed in many connections such as, for example, applications for building permits.

Principal 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 **other space**.

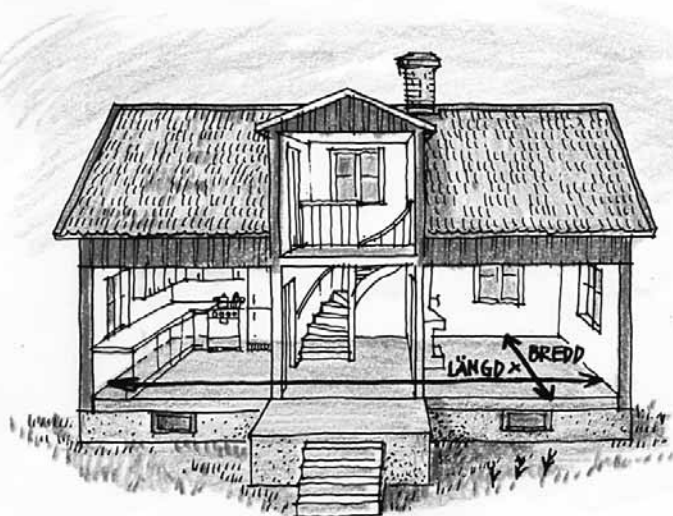


Illustration 1

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 (see illustration 2).

Illustration 2

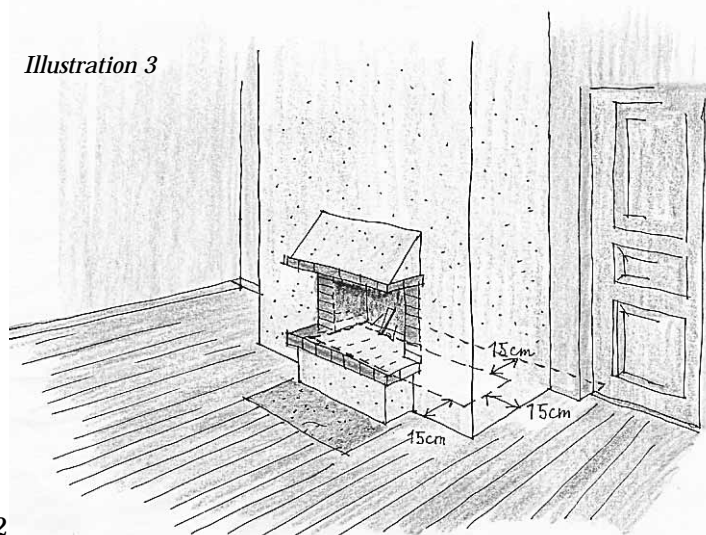


Stairs. The space occupied by staircases inside the house should be measured on every floor in the same way as if there was a floor.

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 "Övriga upplysningar".

How to make the division between living and other 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 **other space**. The rules that regulate division are not the same for floors above ground level, split-level and basement level (see illustration 4).

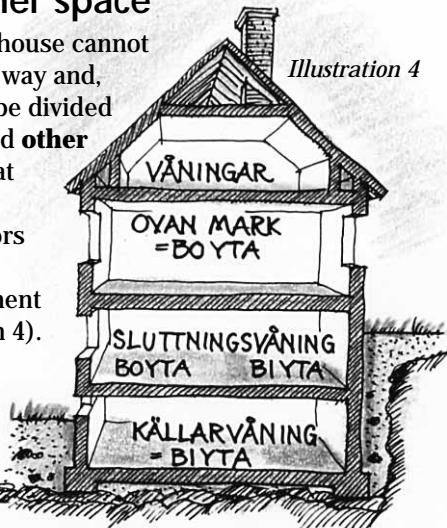


Illustration 4

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 **other 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. (The level of the surrounding ground is partly below the level of the floor). The space in a split-level floor is divided between living space and other 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 **other 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 level is below ground level). The whole space is considered to be **other 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).

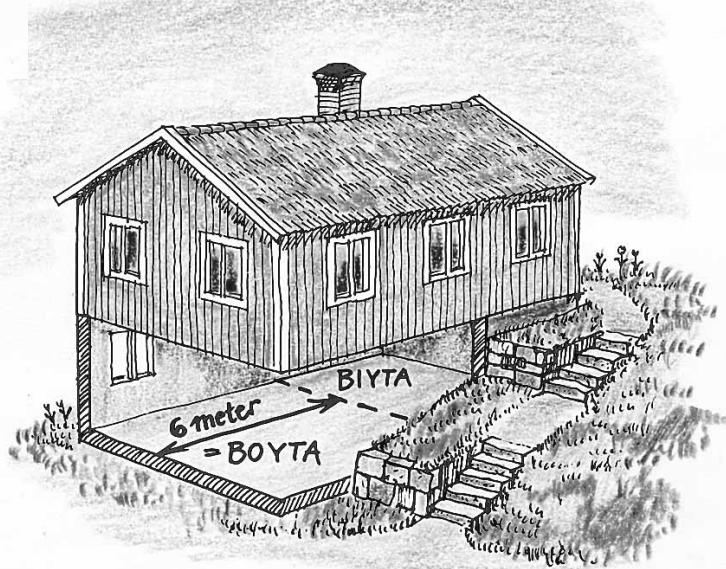


Illustration 5

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	
Floor 1	Floor 2	Floor 3			
Living space	Living space	Living space	Living space		Total living space
<input type="text"/> m ²	+ <input type="text"/> m ²	+ <input type="text"/> m ²	+ <input type="text"/> m ²		= <input type="text"/> m ²
Other space*	Other space*	Other space*	Other space	+ Other space	Total other space
<input type="text"/> m ²	+ <input type="text"/> m ²	+ <input type="text"/> m ²	+ <input type="text"/> m ²	+ <input type="text"/> m ²	= <input type="text"/> m ²

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

Property tax assessment 2009

– simplified assessment

Proposal for property taxation

If you have received a "Proposal"² from the Tax Agency (the white form) 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 2009.

Is the proposed assessment correct? If so, you don't need to do anything more

If all of the information is correct and you accept the proposal, you should not return the form to us. If no item needs to be changed the value in the proposal will be your taxed assessed value for 2009.

Are there errors in the proposal? Correct them and inform us – preferably via the Internet!

If there are errors in the proposal, please correct them. The easiest way to make changes and corrections is to use our website. Go to www.skatteverket.se/fastighetsdeklaration. If you have not yet acquired an E-Id you can find more about what to do at our website under "E-services."

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.

Don't write outside the space "Övriga upplysningar"!

If you want to provide us with more information via the paper form you should only use the space under "Övriga upplysningar". 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.

We must have received your amendments to or comments on, our proposal by November 3rd 2008 at the latest.

Property tax declaration

Making a declaration on the Internet!

If you have received a pre-printed property declaration form from the Tax Agency (a green form) 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.

The easiest way to make a return is to use the Internet. Go to www.skatteverket.se/fastighetsdeklaration. If you have not yet acquired an E-Id you can find more about what to do at our website under "E-tjänster".

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.

Don't write outside the space "Övriga upplysningar"!

If you want to provide us with more information via the paper form you should only use the space under "Övriga upplysningar." 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.

We must have received your declaration by November 3rd 2008 at the latest.

Can't you make it on time?

If for some reason you can't meet the deadline you can apply for an extension to allow you to make your declaration at a later date. You can obtain an application form at any of our local offices or via www.skatteverket.se/fastighetstaxering.

What is simplified property tax assessment?

The property tax assessment for 2009 is a *simplified*³ *property tax assessment*. This means that all småhus in Sweden will be re-assessed and a new tax assessed value given to them.

A simplified property tax assessment is carried out in accordance with the same valuation rules as were used for the latest *general property tax assessment* which was carried out for småhus in 2003. The principal aim of the simplified tax assessment is to adapt tax assessed values to changes in property prices. In principle, there are no changes to the way properties are valued.

² On pages 3–7 there is a more detailed description of the declaration form. The description is also valid for the proposal.

³ Property taxation for 2009 will be carried out as a simplified property tax assessment instead of a general assessment, in accordance with the parliamentary decision (2007:1412).

Property tax assessment 2010 and 2011 – special tax assessment

Property tax declaration

For the special property tax assessment in 2010 or 2011 only the form for *Fastighetsdeklaration* will be used. The *Förslag* 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 have been significant changes to your property since the property tax assessment in 2009. 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.

Make your return on the Internet!

The easiest way to make a return is to use the Internet. Go to www.skatteverket.se/fastighetsdeklaration. If you have not yet acquired an E-Id you can find more about what to do at our website under "E-tjänster".

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.

Don't write outside the space for "Övriga upplysningar"!

If you want to provide us with more information via the paper form you should only use the space under "Övriga upplysningar." 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 2010 and 2011 are a *special property tax assessment*. Those småhus units which need to be taxed in 2010 or 2011 are those where something special has taken place since the simplified property tax assessment in 2009. 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 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, 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

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".
- 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 transactions 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 (that are guidelines). The Tax Agency has also published a "Handledning för fastighetstaxering 2009" (Manual for property taxation in 2009). You will find all of this material at www.skatteverket.se/fastighetstaxering 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 - deklARATIONEN 2008 och framåt" (SKV 296). You can download the brochure at www.skatteverket.se 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. Click "Fastighetstaxering" where you will find more answers (in Swedish).

... or give us a call

You can also call our information service Skatteupplysningen 0771-567 567 (or from abroad +46 8 764 79 87).