

### The recurrent tax on immovable property

#### 2. Tax abatements and tax rates, OECD countries, 2014

Country	Property tax name	Tax abatements		Tax rates	
		Tax value set below assessed value	Exemptions	Level and variation across local governments	Progressive tax rates
AUS	NSW Land tax		Low income households		0% to 2.6% depending on property value
AUS	NSW Council rates				
AUT	LTA+LTB		Tax holidays for new buildings	no local variation	0.25% to 0.75% depending on type and size of properties
BEL	Ménages	tax value is 140% of assessed value	Lump-sum exemption for one property; exemptions for under-use		
BEL	Sociétés	yes	Certain businesses		
CAN	-	-	-	-	-
CHE	[Canton of Berne]		Low-income households	0%-1.5%	
CHL		yes, 63% (residential), 79% (business)	Lump-sum exemption for each property; exemptions for disabled	0.98%-1.14% (residential)	Only for agricultural land
CZE					No, rate depends on type of property (CZK 1 to 6 per square metre)
DEU		yes, 33%			
DNK				1.6%-3.4%	no
ESP		yes	Low-income households; spending types; certain businesses	0.3%-1.3%	
EST			Lump-sum exemption for each property; low income pensioners		
FIN		yes, 70% (buildings), 74% (land)		0.32%-0.7% (owner-occupied), 0.6%-1.35% (other)	no
FRA	Tax foncière terres bâties (TFTB)/non bâties (TFTNB)	Yes, 50% for TFPB and 80% for TFPNB	Exemptions for disabled and social housing	TFPB: 0.84% -3.34% TFTNB: 1.7% - 19.0%	no
FRA	Taxe d'habitation		Families (compulsory) and low-income earners (optional)	13.38% - 37.65%	no
GBR	CT	8 value bands	Various reliefs granted individually by local governments		
GBR	NDR		Lump-sum exemption for each property; low income pensioners		
GRC	-	-	-	-	-
HUN		18 value bands		no local variation	
IRL	LPT		Exemptions for disabled; some other exemptions	local variation from 2015 on	0.18% below, 0.25% above EUR 1 million property value
IRL	NPPR				

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ISL	-	-	-	-	-
ISR	Local authorities rates		Low income households		
ITA	IMU	yes, 50%	Low income households	0.2% (land)/0.46% (buildings) - 1.06%	
ITA	TASI		Low income households	0.10%	
JPN	CPT	yes	Low income households; certain spending; certain businesses		
JPN	MPT	yes	Low income households; certain spending; certain businesses		
KOR		yes, 60-70%	Certain spending; certain businesses	no local variation	0.1%-4%
LUX		no abatements		3.3%-100%	no
MEX	Impuesto predial	yes			Between 0.13% and 0.33% depending on property value
NLD		No, 100%	none, except some local exemptions	0.04%-0.5%	
NOR		Tax holiday for new buildings	Each local government to decide	0.2%-0.7%	
NZL					no
POL			Low income households		
PRT			Lump-sum exemption for each property	0.80%	
SVK					
SVN	DPQ		Lump-sum exemption for one property; higher tax for under-use		
SVN	NUSZ		Low-income households; tax holiday for new buildings		
SWE		yes, 75%			yes
TUR		no	Low-income buildings	0.1%-0.3%, double in metro areas	
USA	[Philadelphia local property tax]	no, 100%	Lump-sum exemption for one property; tax holiday on new buildings, certain spending; certain businesses		

Source Questionnaire responses