

**Documentation of statistics for
Real property taxes 2023**

1 Introduction

The purpose of the statistics Property Taxation is to show the development in property taxes and their allocation to municipalities. The detailed property tax statistics has existed since 1937. Before 1937, property tax statistics was also published statistics on property taxation, albeit at a more aggregated basis. The current form of the statistics is comparable from 2007 and onwards.

2 Statistical presentation

The statistics are a yearly overview of the Danish property taxation. The statistics show the distribution of property taxes to municipalities as well as type of tax (land tax and reimbursement duties).

2.1 Data description

Based on the imposed property taxes the statement shows the total property taxes, their distribution among municipalities and their distribution among type of taxes (land tax and reimbursement duties).

In the regional overview, be aware that the regions are not able to levy taxes, which is in contrast to the prior counties. This implies that for each region, weighted average real property taxes are calculated for the municipalities in the region, as well as a weighted average for the country. The weighting is calculated as the total income tax relative to the net taxable income of either region or the entire country, where the net taxable income is the combined budgeted income minus the personal tax relief. The weighting is based upon each municipality's share of the main tax base.

2.2 Classification system

These statistics are group by type of tax. Geographically these statistics are grouped by [regions and municipalities](#).

2.3 Sector coverage

Not relevant for these statistics.

2.4 Statistical concepts and definitions

Afgiftspligtig grundværdi: Grundværdien fratrukket værdien af grundforbedringer i op til 30 år efter at forbedringerne er foretaget (60 år for skove). Fradraget må ikke overstige ejerens udgifter til forbedringer. Offentlige ejendomme er fritaget for afgiftspligt. Endvidere kan kommunalbestyrelsen fritage skoler, hospitaler og institutioner, idrætsanlæg, el-, gas-, vand og varmekærter for hel eller delvis afgiftspligt. Siden 2003 har der været indført et loft over stigningen af den afgiftspligtige grundværdi, således at den maksimalt må stige med 7 pct. fra et år til det næste. I 2019 var reguleringsprocenten 5,5, i 2020 er den 5,8 og i 2021 er den 6,4.

Amtskommunal grundskyld: (ophævet fra 2007): Afgift til amtet udskrevet af den afgiftspligtige grundværdi af ejendomme beliggende i amtet og udgør 10 promille. For ejendomme, der benyttes til landbrug, gartneri, planteskoler eller frugtplantager skal der kun svares 5,7 promille. I 2004 er den nedsat til 4,3 promille og i 2005 yderligere nedsat til 1,5 promille. Fra 2006 er den nedsat til 1 promille og samtidigt inddrages skovbrug, så det sidestilles med landbrug mv. Offentlige ejendomme er fritaget. Endvidere kan de lokale myndigheder fritage skoler, hospitaler og institutioner, idrætsanlæg, el-, gas-, vand og varmekærter for hel eller delvis afgiftspligt

Dækningsafgift af forretningsejendommens forskelsværdi: Kommunerne kan udskrive dækningsafgift af forretningsejendomme på max 10 promille med en bundgrænse på 50.000 kr.

Grundværdi: Værdien af grunden i ubebygget tilstand (inkl. eventuelle grundforbedringer) Herudover ansættes grundværdien, som værdien af grunden i ubebygget stand under hensyntagen til beliggenhed og beskaffenhed og til en i økonomisk henseende god anvendelse

Kommunal grundskyld: Afgift, hvis præcise størrelse fastlægges af kommunen og udskrives af den afgiftspligtige grundværdi af ejendomme beliggende i kommunen med mindst 16 og højst 34 promille (Før 2007 med mindst 6 og højst 24 promille). Der er endvidere loft på udskrivning af grundskyld til landbrugets produktionsejendomme og skovbrugsejendomme. Indtil 2006 var loftet på 12 promille. Fra 2007 er reglerne lavet om. Satsen er nu 9,7 promillepoint lavere end grundskyldspromillen i den pågældende kommune, dog ikke højere end 12,3 promille. Fra 2011 er satserne ændret til 14,8 promillepoint lavere og ikke højere end 7,2 promille. Offentlige ejendomme er fritaget. Endvidere kan de lokale myndigheder fritage skoler, hospitaler og institutioner, idrætsanlæg, el-, gas-, vand og varmekærter for hel eller delvis afgiftspligt

2.5 Statistical unit

The unit is the individual property.

2.6 Statistical population

All properties in Denmark. According to the Danish Assessment Act, all properties have to be assessed. However, some properties are exempt. These include churches and cemeteries, streets and roads, fortifications, rail-, port- and airport facilities. Furthermore, certain properties are exempted from taxation. For instance royal palaces, foreign states embassies and consulates and listed properties etc.

2.7 Reference area

Denmark.

2.8 Time coverage

The statistics cover the period from 2007 and onwards.

2.9 Base period

Not relevant for these statistics.

2.10 Unit of measure

Property value and land value is measured in Million DKK whereas property taxes land tax and reimbursement duty is measured in thousand DKK. Number of real properties is measured in percentage.

2.11 Reference period

The reference time is the entire year.

2.12 Frequency of dissemination

Yearly.

2.13 Legal acts and other agreements

The legal authority to collect data is provided by section 8 of the Act on Statistics Denmark.

The statistic falls under Council Regulation 2223/1996 on national and regional accounts, Council Regulation 2516/2000 on common principles of the European system of national and regional accounts in the Community (ESA 95) as concerns taxes and social contributions, Commission Regulation 995/2001.

2.14 Cost and burden

There is no direct response burden since the data are collected for other uses.

2.15 Comment

Further information can be found at the [Subject page](#) for these statistics, or by contacting Statistics Denmark directly.

3 Statistical processing

The statistics is based on data from the Property Statistics Register. The register is based on information from two sources: an assessment part from the Danish Property Assessment Agency and a tax part from KMD. The data is validated against last year's data and against budget figures for the given year, as well as information on which municipalities that has changed their land tax rate. Data are used without further treatment for the publication.

3.1 Source data

The foundation for property taxation is given by a collection of registers called the Property Statistics Register. The Register is based on information from two sources: an assessment part from the Danish Property Assessment Agency and a tax part from KMD. Since the parts are not updated at the same time, there may be slight discrepancies in the data between the two parts. Numbers for the most recent year is calculated on the basis of budget information from municipalities to the Ministry of Interior after the adoption of the municipal budgets in the autumn in the year before.

The assessment part consists of the following

- Valuation (public assessment)
- Property value
- Assessed area
- Number of apartments
- Deduction in land value for improvements

Property taxes is levied based on the public assessment from two years prior the collection year. Property taxes for own-occupied dwelling are computed based on the assessment from 1. October 2011 reduced by 2.5 per cent., whereas property taxes for other properties are computed based on the assessment from 1. October 2012. At that time, the public assessments were fixed because of a possible error in the valuation system. The property tax can however still increase until the taxable land value reaches the public assessment for each property.

The tax part consists of the following

- Taxable land value
- Land tax
- Reimbursement duties based on land value for both public and private properties
- Property user code

3.2 Frequency of data collection

Data is collected annually. Both the Danish Property Assessment Agency and KMD update their data frequently.

3.3 Data collection

Register data from both the Danish Property Assessment Agency and KMD.

3.4 Data validation

The data is validated against last year's data and against budget figures for the given year, as well as information on which municipalities that has changed their land tax rate.

3.5 Data compilation

The statistics is a yearly overview of the Danish and it can be grouped by municipalities and regions. In the regional overview, you must be aware of that the regions are not able to levy taxes, which contrast prior counties. This implies that for each region, weighted average real property taxes are calculated for the municipalities in the region, as well as a weighted average for the country. The weighting is calculated as the total income tax relative to the net taxable income of either region or the entire country, where the net taxable income is the combined budgeted income minus the personal tax relief. The weighting is based upon each municipality's share of the main tax base.

Data are used without further treatment for the publication.

3.6 Adjustment

No corrections of data are made beyond what has already been described under data validation and data processing.

4 Relevance

The statistics are part of the general economic debate. The statistics is in demand from ministries, politicians, public and private institutions, researchers, enterprises and news media. The statistics often gets a lot of attention in the media and amongst other professional users.

4.1 User Needs

The users are local authorities, government departments, organizations, private firms and private persons. The statistics can be used to get information about real property taxes in Denmark.

4.2 User Satisfaction

Statistics Denmark has several forums where key users of the statistics have the opportunity to participate, eg. [The User Committee for Economic Statistics](#) has the following general tasks:

- Discuss and evaluate the results obtained and the planned development in the economic statistics
- Discuss users' use of economic statistics and their need for new statistics
- Discuss quality, documentation and dissemination of economic statistics

4.3 Data completeness rate

All data is published.

5 Accuracy and reliability

The statistics has only a few sources for uncertainty. Property Statistics Register, which is the foundation for the finalized numbers, consists of two sources: an assessment part from the Danish Property Assessment Agency and a tax part from KMD. Since the parts are not updated at the same time, there may be slight discrepancies in the data between the two parts. The official real estate valuations also causes some uncertainty. This is because these valuations, which is the basis for computing the valuation (public assessment) and land value, have been frozen since 2013.

5.1 Overall accuracy

The statistics has only a few sources for uncertainty. Property Statistics Register, which is the foundation for the finalized numbers, consists of two sources: an assessment part from the Danish Property Assessment Agency and a tax part from KMD. Since the parts are not updated at the same time, there may be slight discrepancies in the data between the two parts. The official real estate valuations also causes some uncertainty. Only final figures are published, which are not revised.

5.2 Sampling error

Not relevant for these statistics.

5.3 Non-sampling error

The statistics has only a few sources for uncertainty. Property Statistics Register, which is the foundation for the finalized numbers, consists of two sources: an assessment part from the Danish Property Assessment Agency and a tax part from KMD. Since the parts are not updated at the same time, there may be slight discrepancies in the data between the two parts.

The ordinary assessment of property values were suspended since 2011, because an error in the assessments was discovered. Since 2011 the valuation for owner-occupied dwellings have been based on the valuation from 2011 reduced by 2.5 per cent., whereas all other properties have used the valuation from 2012.

Since 2003, there has been a limit on how much the taxable land value can increase with every year. For every year, the tax land value is determined as the lowest value of either property valuation after deductions for improvements or last years' taxable land value increase with an adjustment coefficient. The adjustment coefficient is determined as the estimated increase in the local government tax base added 3 per cent. The adjustment coefficient can maximum increase with 7 per cent., whereas the tax base equals the fixed taxable land value.

The real property taxes in 2021 and 2022 is levied based on preliminary basis. This is because the new public valuations for 2020 were not ready before the property taxes in 2021 and 2022 were levied. Consequently, the property taxes are recalculated for each property as the new valuations become available. The new valuations for 2020 are the basis for computing the property taxes in 2021 – 2023. Consequently, the land tax in 2021 – 2023 is likely to be revised when new valuations become available.

5.4 Quality management

Statistics Denmark follows the recommendations on organisation and management of quality given in the Code of Practice for European Statistics (CoP) and the implementation guidelines given in the Quality Assurance Framework of the European Statistical System (QAF). A Working Group on Quality and a central quality assurance function have been established to continuously carry through control of products and processes.

5.5 Quality assurance

Statistics Denmark follows the principles in the Code of Practice for European Statistics (CoP) and uses the Quality Assurance Framework of the European Statistical System (QAF) for the implementation of the principles. This involves continuous decentralized and central control of products and processes based on documentation following international standards. The central quality assurance function reports to the Working Group on Quality. Reports include suggestions for improvement that are assessed, decided and subsequently implemented.

5.6 Quality assessment

The statistics has a comprehensive data foundation available. Data is checked and validated by both the Ministry of the Interior, Danish Property Assessment Agency, and KMD before the data is sent to Statistics Denmark. The data is validated against last year's data and against budget figures for the given year, as well as information on which municipalities that has changed their land tax.

Only final figures are published, which are not revised. The statistics are part of the general economic debate.

5.7 Data revision - policy

Statistics Denmark revises published figures in accordance with the [Revision Policy for Statistics Denmark](#). The common procedures and principles of the Revision Policy are for some statistics supplemented by a specific revision practice.

5.8 Data revision practice

Only final figures are published.

6 Timeliness and punctuality

The Statistics are published yearly in November in the income year, where final data is published. Publications are released on time, as stated in the release calendar.

6.1 Timeliness and time lag - final results

The Statistics are published yearly in November in the income year, where final data is published.

6.2 Punctuality

The statistics are usually published without delay in respect to the scheduled data.

7 Comparability

The census has been conducted since 1937, but changes in municipal and county compositions makes comparisons over time difficult. However, in its current form the statistics is comparable from 2007 and onwards. The taxation systems differ widely across countries, which makes the international comparison difficult based on national sources because of concept and calculation differences. The statistics is the basis for determining the property taxes in government finance statistics.

7.1 Comparability - geographical

The taxation systems differ widely across countries, which makes the comparison difficult based on national sources because of concept and calculation differences. The main purpose of national statistics is normally not to accommodate international comparison, but to accommodate each country own information setup and traditions.

The taxation in Denmark differs widely from all other European as well as OECD countries. Danish taxes on wealth and property make up 4 percent of total taxation, while this type of taxation has a far greater significance in, e.g., the US, the UK and Canada. In these countries, the share of total taxation is as high as 10-14 percent. Wealth and property taxes in countries such as Hungary, Germany, Sweden, Finland and Norway account for a particularly moderate share of total taxation.

7.2 Comparability over time

The municipalities have always levied real property taxes. However, before 2006, the tax was divided between the municipalities and countries, because both government institutions could levy taxes. The taxes are comparable across time, but changes to the municipality structure must be acknowledged.

The statistics was published for the first time in 1937 and until 1969 was the statistics where based upon each rural municipality. Since then, two municipality reforms have changed the structure of municipalities, countries, and regions. The first municipality reform occurred in 1970 contributed to the structure change such that ca. 1300 rural municipalities was combined to 277 municipalities and 14 countries. Since 1975 and up to 2002 there had been no changes in the classification of municipalities and counties. In 2003, the county of Bornholm and its municipalities were united to a regional municipality like Frederiksberg and Copenhagen. Bornholm, Frederiksberg, and Copenhagen handled county affairs as well as municipality affairs. In 2006, the municipalities of Marstal and Ærøskøbing were united to the municipality of Ærø.

In 2007, a new municipality reform came into force. Many municipalities were combined, and some municipalities were divided between several new municipalities. This meant that there are now 98 municipalities compared to the prior 270. The countries were closed down and 5 regions took over instead. The regions are, unlike the prior counties, not able to levy taxes. This means that the citizen will pay property taxes the municipality whereas before the reform the citizen paid property taxes to both country and municipality.

The basis for reimbursement duties have also changed since 1937. At the beginning, the reimbursement duty for public properties was based on land value. In 1960, reimbursement duty for private properties was also introduced. Opposite to the previous duty for public properties, the duty for private properties was based on buildings only. The building value is the difference between the property value and the land valuation, thus an expression for the actual value of the buildings. Reimbursement duty based on building value was likewise introduced for public properties in 1972.

The three types of reimbursement duties have been valid until 2022, where the basis for the reimbursement duties again was changed. The new system consists of two types of duties, where one applies for public property and the other applies for private property. Both types are calculated based on land value. The new duty for public properties is a summation of the two previous duties applied to public properties.

7.3 Coherence - cross domain

The statistics is a part of quarterly and annually government finances for general government. Quarterly government finances use a combination of budgetary and the actually imposed taxes, whereas the annual government finances only use the actually imposed taxes as the data source for determining property taxes in a given year.

7.4 Coherence - internal

Not relevant for these statistics.

8 Accessibility and clarity

These statistics are published annually in a Danish press release. In the StatBank the figures are published under [Real property taxes](#). The statistics are also included in the publication [Taxes and duties \(Skatter og afgifter, only in Danish\)](#), where a detailed description of the statistics can be found. Information about the statistics can be found on the [subject page](#).

8.1 Release calendar

The publication date appears in the release calendar. The date is confirmed in the weeks before.

8.3 User access

Statistics are always published at 8:00 a.m. at the day announced in the release calendar. No one outside of Statistics Denmark can access the statistics before they are published.

8.2 Release calendar access

The Release Calendar can be accessed on our English website: [Release Calendar](#).

8.4 News release

The statistics are published in a Danish press release.

8.5 Publications

The publication is only in Danish.

8.6 On-line database

Real property taxes are published in Statbank Denmark under the subject Real property taxes in the following tables

- [ESKAT](#): Valuation and taxation of real property by region and tax base
- [EJDSK1](#): Taxes on real property by region and type of tax
- [EJDSK2](#): Taxes on real property by region and tax rate per thousand
- [EJDSK3](#): Land tax by region and type of real estate

8.7 Micro-data access

Statistics Denmark have access to real property taxes for each municipality and property type. The division is shown in table 7.9 in the publication [Taxes and duties \(Skatter og afgifter, only in Danish\)](#)

8.8 Other

It is possible to order withdrawal of the material on the general terms of service.

Please contact: Per Svensson (Government Finances), tel. +45 39 17 34 53, e-mail: psv@dst.dk.

8.9 Confidentiality - policy

[Data Confidentiality Policy](#) for Statistics Denmark is applied.

8.10 Confidentiality - data treatment

No confidentiality measures are needed in the data processing of the statistics, as they are published on an aggregated level.

8.11 Documentation on methodology

Detailed description of the statistics can be found in [Taxes and duties \(Skatter og afgifter, only in Danish\)](#).

8.12 Quality documentation

Results from the quality evaluation of products and selected processes are available in detail for each statistics and in summary reports for the Working Group on Quality.

9 Contact

The administrative placement of this statistics is in the division of Government Finances. The person responsible is Ida Balle Rohde, tel. +45 3917 3015, e-mail: ilr@dst.dk

9.1 Contact organisation

Statistics Denmark

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