

## General

Real estate tax is classified to the wealth-tax group (tax is levied on a mere possession of particular assets, here: real estate and construction structures).

### Subject of taxation of Real estate tax

Subject of taxation of real estate tax are:

- lands,
- buildings or their parts,
- construction structures or their parts associated with conducting a business activity.

### Real estate tax rates

The rates of real estate tax are determined by the council of each municipality and applies only within their jurisdiction. The maximum allowable rates are specified in the real estate tax Act. Resolutions regarding real estate tax rates in each municipality and related tax-forms should be available on a web page of each municipality.

### Real estate tax exemptions and exclusions

Tax exemptions and exclusions from real estate tax applies, among others, to:

- farmlands and forests not occupied for business activity (which are, however subject to agricultural tax or forest tax),
- land occupied for lanes on public roads,
- real estates occupied to conduct unpaid statutory public benefit activity by public benefit organizations,
- other exemptions introduced by resolutions of municipalities,

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