



Real Estate

Tax

Information for client

Real Estate Tax

Real estate tax is a municipal tax paid by owners of buildings (including private and weekend houses), apartments and land, or by tenants of land, registered with the cadastral register, and is determined by the size, location and the type of buildings, flats and land.

Real estate tax on buildings is in general computed as the number of square meters constructed, multiplied by the respective tax rate. The base tax rate is EUR 0.033 per square meter, but the Municipal Authority may increase or decrease the rate and determine different rates for various types of buildings; the highest rate may not be higher than 40 times the lowest rate. In addition, the Municipality may impose a surcharge of up to EUR 0.33 per each additional floor.

Owners of land, or in specific cases tenants, must pay real estate tax in respect of the land. The tax base of the land is in general the product of the area of the land and its official value per square meter. The base tax rate is 0.25%, but the Municipal Authority may increase or decrease the rate and determine different rates for various types of land; the highest rate may not be higher than 5 times the lowest annual rate. For land where a nuclear facility is located, the rate may not exceed 100 times the base rate.

In case there were some changes regarding your real estate in 2014, you are obligated to submit tax declaration.

There have been following changes:

- a) Disposal / purchase of real estate or parts thereof,
- b) Altering of existing real estate (for instance: building modifications, which would lead to extension / limitation of the building area, the addition of another storey etc.),
- c) Completion of a building during 2014,
- d) Rezoning / Parcelling of land,
- e) Changes in tenancy, if the tenancy lasts / has to last at least 5 years and the tenant is enlisted in the land register,
- f) Modification in the tenancy agreement of properties which are administered by the Slovak Property Fund.

In accordance with a potential obligation of filing a real estate tax return for 2014, which is to be submitted until 31.01.2015, we ask you to let us know, if you like us to help you with tax declaration .

With kind regards,

Dáša Straková

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