

**Documentation of statistics for  
Real property taxes 2021**

## 1 Introduction

The purpose of Property Taxation is to show the development in property taxes and their allocation to municipalities and (to 2006) counties. The detailed property tax statistics has existed since 1937. Before that time property tax statistics was also published statistics on property taxation, albeit at a more aggregated basis.

## 2 Statistical presentation

The statistics show the distribution of property taxes to municipalities and (to 2006) counties as well as in kind (land and cover charges).

### 2.1 Data description

Based on the imposed property taxes the statement shows the total property taxes, their distribution among municipalities and (to 2006) counties and their distribution among kinds (land and cover charges).

### 2.2 Classification system

- Before 2007 the division in counties is subdivided in municipalities in the given county.
- Before 2007 the division in region is subdivided in municipalities in the given region.

### 2.3 Sector coverage

Denmark.

### 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 forretningsjendommers forskelsværdi: Kommunerne kan udskrive dækningsafgift af forretningsjendomme på max 10 promille med en bundgrænse på 50.000 kr.

## **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 2010-2021.

## **2.9 Base period**

Not relevant for these statistics.

## **2.10 Unit of measure**

Million DKK for property value and land value, and thousand DKK for property taxes land tax and reimbursement duty .

## **2.11 Reference period**

The reference time is the entire year.

## **2.12 Frequency of dissemination**

The statistics are compiled and published annually.

## **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, Council Regulation 2516/2000, Commission Regulation 995/2001, and Commission Decision 3637/2001.

## **2.14 Cost and burden**

The statistics are based on registers. There is therefore no direct reporting burden. Data are collected by SKAT and KMD.

## **2.15 Comment**

Further information can be obtained by contact to Statistics Denmark.

## **3 Statistical processing**

Land tax per mil: For each region/ county the statistics indicate a weighted average percentage for municipalities in the region/ county and a weighted average for the whole country. The weighted average is calculated as the total income divided by the total tax base for the related area, where the imposed tax is the total budgeted income minus personal relief. The weighting is calculated as each municipality income tax in percent of the total income tax.

### **3.1 Source data**

The Property Statistics Register is based on information from two sources: an assessment part from SKAT 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.

### **3.2 Frequency of data collection**

Data is collected annually.

### **3.3 Data collection**

Via registers.

### **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.

### **3.5 Data compilation**

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 in the general economic debate.

### **4.1 User Needs**

Local authorities, government departments, organizations, private firms and private persons.

### **4.2 User Satisfaction**

Data regarding user satisfaction is not gathered at this time.

### **4.3 Data completeness rate**

All data is published.

## **5 Accuracy and reliability**

Property Statistics Register, which is the basis for the statistics final figures, consists of two parts, an assessment part from SKAT and a tax part from KMD, which is updated regularly. Due to the fact that extracts from respectively assessment part and tax part not have the same update status, there may be slight discrepancies in the data between the two parts.

### **5.1 Overall accuracy**

Not relevant for these statistics.

### **5.2 Sampling error**

Not relevant for these statistics.

### **5.3 Non-sampling error**

Not relevant for these statistics.

### **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 information comes from administrative records and is generally considered to be of a high quality.

## **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**

The first publication concerning a given year contains budget figures based on the municipality reports to the Ministry of Interior. The next publication a year later contains final figures based on imposed property taxes.

# **6 Timeliness and punctuality**

The statistics is published in November in the tax year.

## **6.1 Timeliness and time lag - final results**

The statistics is published in November in the tax year.

The tax year contains final data, but there are also public budget for the following year. These data becomes final in next year's release.

## **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.

### **7.1 Comparability - geographical**

Not relevant for these statistics.

### **7.2 Comparability over time**

In 2007 a new local government reform came into power. Many municipalities were merged and some municipalities were split between several new municipalities. This means that there are now 98 municipalities compared with 270 before the reform. The counties were abolished and 5 regions came instead. The regions can, in contrast to the former counties, not levy taxes.

There have been no changes in the municipal division from 1975 to 2002. In 2003 Bornholm County and its municipalities merged into a regional municipality on par with Copenhagen and Frederiksberg. The municipalities handled both county and municipal tasks. In 2006 Marstal and Ærøskøbing Municipalities merged into Ærø Municipality.

### **7.3 Coherence - cross domain**

There is no other comparable statistics.

### **7.4 Coherence - internal**

Not relevant for these statistics.

## **8 Accessibility and clarity**

- The latest data is published in the News from Statistics Denmark.
- [Skatter og afgifter - Taxes and duties](#).
- [Statbank](#).

### **8.1 Release calendar**

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

### **8.2 Release calendar access**

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

### **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.

### **8.4 News release**

The statistics are published in the News from Statistics Denmark.

## **8.5 Publications**

The figures are included in [Skatter og afgifter \(Taxes and duties\)](#).

## **8.6 On-line database**

The figures is published in [Statbank](#).

## **8.7 Micro-data access**

There is not access to micro-data.

## **8.8 Other**

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

## **8.9 Confidentiality - policy**

In the compiling of Property Taxation Statistics Denmark's data confidential policy is followed: ([https://www.dst.dk/ext/292786082/0/formid/Datafortrolighedspolitik i Danmarks Statistik.pdf](https://www.dst.dk/ext/292786082/0/formid/Datafortrolighedspolitik%20i%20Danmarks%20Statistik.pdf)).

## **8.10 Confidentiality - data treatment**

Not relevant for these statistics.

## **8.11 Documentation on methodology**

Detailed description of the statistics can be found in [Skatter og afgifter 20xx - Taxes and duties](#).

## **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 Per Svensson, tel. +45 39 17 34 53, e-mail: [psv@dst.dk](mailto:psv@dst.dk)

### **9.1 Contact organisation**

Statistics Denmark

### **9.2 Contact organisation unit**

Government Finances, Economic Statistics



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