

Documentation of statistics for Real property taxes 2025

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). A weighted average is calculated for each region and the entire country. The statistics are published in the StatBank.

2.1 Data description

The statistics are a yearly overview of the Danish property taxation. The overview shows the total property taxes, their distribution among municipalities and their distribution among type of taxes (land tax and reimbursement duties). A weighted average is calculated for each region and country. The averages give an overview of the tax level in the different regions. 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

Valuation (public assessment): The value of land in an undeveloped state, taking into account its location and characteristics.

Taxable land value: The part of a property's land value that forms the basis for calculating land tax. It is calculated as the land value minus the value of land improvements for up to 30 years after the improvements were made (60 years for forests), but not exceeding the owner's actual expenses. Since 2003 an annual cap has limited increases in the taxable land value so that it cannot rise by more than 7 per cent a year.

Land tax rate: Rate per thousand set by the municipality and used to calculate the land tax that the property owner must pay on the taxable land value.

Land tax: A municipal tax calculated on the taxable land value of properties in the municipality and collected according to the land tax rate set by the municipal council.

Reimbursement duty on land value of public properties: A municipal property tax that may be levied on public properties as a contribution to financing the expenses these properties generate for the municipality. The amount payable depends, among other factors, on whether the property is owned by the state.

Reimbursement duty on land value of private properties: A municipal property tax that may be levied on private commercial properties as a contribution to financing the expenses these properties generate for the municipality.

Property value: The value of the real property including land and buildings.

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 and tax rates 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 Danish Customs and Tax Administration. The system contains both valuation and tax data. 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

Data is retrieved once a year from the Data Exchange Platform (DUPLA). The property tax section in DUPLA consists of property valuations and the corresponding tax for each individual property. DUPLA is continuously updated with corrections to previously processed tax cases, etc.

3.2 Frequency of data collection

Data is collected annually. The Danish Customs and Tax Administration update their data frequently.

3.3 Data collection

Register data from the Danish Customs and Tax Administration.

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

Data are used without further treatment for the publication.

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.

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](#) (only in Danish) 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 have a few sources of uncertainty. The Danish Customs and Tax Administration's property tax system is continuously updated with corrections. The public property valuations, which form the basis for calculating assessed property and land values, were frozen during the period 2013–2023, which is therefore a source of uncertainty. In 2024, a new property tax system was introduced, where taxes have primarily been collected based on provisional valuations.

5.1 Overall accuracy

Since the information primarily originates from administrative registers, its quality can generally be considered high. The data comes from the Danish Customs and Tax Administration and is continuously updated. Before delivery, the data is first checked by the Tax Agency and then reviewed and validated again by Statistics Denmark. The statistics only publish final figures, which are not subject to revision.

5.2 Sampling error

Not relevant for these statistics.

5.3 Non-sampling error

The ordinary assessment of property values were suspended in the period 2011-2023, 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. In 2024 a new model for calculate property values was introduced.

The real property taxes have since 2021 been levied based on preliminary basis. It is because the new public valuations were not ready before the property taxes were levied. Consequently, the land tax are revised when new valuations become available.

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.

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 Taxation and Danish Customs and Tax Administration before the data is send 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](#). 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

Figures and detailed text from this statistic have previously been included in the annual publication Taxes and duties, which was last published in 2023. [Taxes and duties 2023](#) and all previous editions can be found on Statistics Denmark's website.

8.6 On-line database

Real property taxes are published in Statbank Denmark under the subject [Taxes and duties - 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.

8.8 Other

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

Please contact: Ida Balle Rohde (Government Finances), tel. +45 61 24 24 85, e-mail: ilr@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

There are no separate methodology descriptions for these statistics.

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 these statistics is in the division of Government Finances, Economic Statistics. The contact person is Ida Balle Rohde, tel.: + 45 6124 2485, and e-mail: ILR@dst.dk.