Welcome to the Netherlands Council for Real Estate Assessment

Welcome to the
Netherlands Council for Real
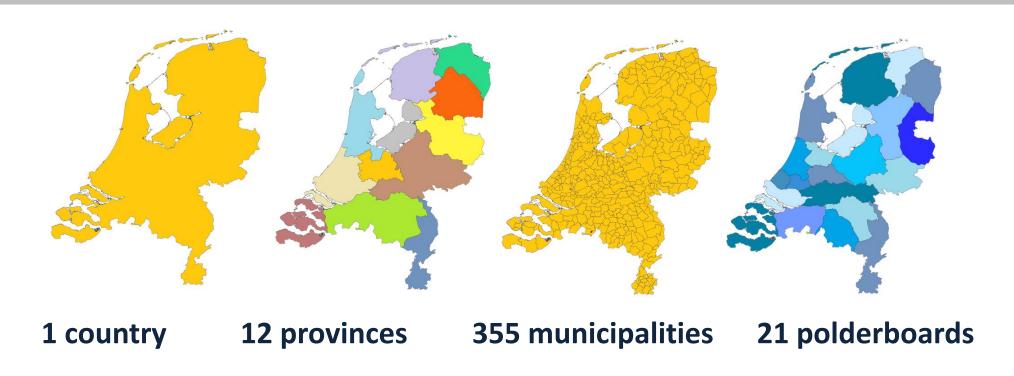# Estate Assessment

INTRODUCTION

Introduction

Introduction

- Some facts:
  - 17 million inhabitants
  - Area: 41,526 km² (16,221 square miles)
  - 9 million residential and non-residential properties
  - Total value: € 2,000 billion
  - More than € 11 billion tax revenues based on the assessed value
  - Total costs for appraisal and assessment: € 150 million

Introduction

1 country   **12 provinces**   **355 municipalities**   **21 polderboards**

Netherlands Council for Real Estate Assessment

- In Dutch: Waarderingskamer
- Independent governing body
- Minister of Finance is responsible
- Main task: quality control of mass valuation
- Advisory body for mass valuation
- Involved parties:
  - municipalities (355)
  - polderboards (21)
  - national revenue office
- Council board has 11 members
- Staff 21 persons

OUR PROPERTY TAX SYSTEM

Brief Overview

- € 11 billion tax based on value

- Complaints and appeals (2 %)

- Annuals costs decreased from € 22 per property in 1997 down to € 16,50 per property in 2018

Brief Overview

Assessed values are used for:

- Municipal real estate tax
- Real estate tax polderboards
  - polderboards take care of "dry feet"
- State taxes:
  - Imputed income for owner occupied houses (Income tax)
  - Limits fiscal depreciation of real estate (Corporation tax)
  - Inheritance tax

Municipal real estate tax

- **for residential property:**
  - only owner pays taxes
  - tax rate (average) 0.2% of value
  - tax for average house € 500

- **for non-residential property:**
  - both owner and occupier taxed
  - tax rate (average) 0.3% + 0.2 %

- **exemptions:**
  - agricultural land, public roads, churches, nature

Municipal real estate tax

- Distincion between residential and non-residential
  - Based on "common sense" and case law
  - If 70% of the value can be allocated to parts "serving residential purposes"

Residential or non-residential

- House → residential
- Recreational homes → often residential
- Nursery home → often residential
- Hotel → non-residential
- Prison → usually non-residential
- Hospital → non residential
- Office → non residential

Municipal real estate tax

- Owner/user on 1 January pay tax for all year

- Yearly tax bill in January or February
  - also includes fees for garbage collection
  - sewage charges

- Payments:
  - For private persons / residential property : automatic monthly instalments

Municipal real estate tax

- Owner of average house pays ± € 500 / year

- Total revenue property tax ± € 3.800.000.000

- Property tax as percentage of municipal budget:

  - 8 %

  - Large part of budget comes from central government

Real Estate Tax Polderboard

- only for owner
- only for built property
  - land is taxed based on area
- tax rate (average) 0.05% of value
- tax for average house ± € 125
- total revenue for polderboard ± € 700.000.000

- Also tax with fixed rate per household and per quantity sewage water
- 100% of financial means from taxation

Real Estate Taxes by Central Government

- Income tax (imputed income of house)
  - 0.60% of value is added to your income
  - tax for average house ± € 630
  - total revenue ± € 2.600.000.000
- Income tax (imputed income for other residential property recreation homes etc.)
  - 1.20% of value is added to your income
  - tax for average recreation home € 1000
  - total revenue ± € 1.000.000.000

Real Estate Taxes by Central Government

- Inheritance tax
  - for houses the assessed value is used
  - rates from 10% (children etc.) to 40 %
  - total revenue ± € 650.000.000

- Landlord tax
  - rates 0,59% of value
  - total revenue ± € 1.7000.000.000

Netherlands Council for Real Estate Assessment

Value	Tax	Tax rate	Tax bill
€ 300.000,-	Municipal real estate tax	0,2%	€ 600,-
	Polderboard real estate tax	0,05%	€ 150,-
	Imputed income	0,06% * 0,42%	€ 756,-
	TOTAL TAX BILL		**€ 1,506,-** **(± ₩ 2.000.000)**

ACT FOR REAL ESTATE ASSESSMENT

Act for Real estate Assessment

- In Dutch: "Wet WOZ"

- Formal base for:

  – the Netherlands Council for Real Estate Assessment

  – the assessment of all real property

  – only for the assessment not for the taxes or other uses of value

- Entered into force in 1995

Act for Real estate Assessment

- Activities:
  - 355 municipalities responsible for valuation and assessment
  - 9.0 million properties to be assessed annually
  - owners and users are officially informed
    - part of municipal tax bill
    - system of objections and appeals
  - Base register of assessed values
  - Assessed value of residential property on internet

Act for Real estate Assessment

- Mass valuation based on market value
  - IVS / EVS definition of market value
- Land and building as one property
- Property for owner and user
- AVM's, (better) CAMA, responsibility of appraiser
- Valuation done by municipalities, or ….
- Cooperation between municipalities

Act for Real estate Assessment

- Netherlands Council for Real Estate Assessment:
  - Sets out guidelines
    - administration
    - valuation
    - quality control procedures
  - Performs audits
  - Publishes results

PROFESSIONAL DESIGNATIONS

Professional Designations

- For Valuers:
  - National Chamber for Registered Valuers
    - Valuer of Residential property (± 5000)
    - Valuer of Commercial property (± 1750)
    - Valuer of Agricultural property (± 650)
    - "WOZ"-valuers (± 550)
- For other employees: 4 certificates

WOZ-valuer

- Entry requirements:
  - Exam "WOZ-basis"
  - Exam "WOZ-valuer"
  - 2 years of relevant working experience
  - Entry assessment
- After entry:
  - Minimum of 20 hours of permanent education

SUCCESS FACTORS FOR A SYSTEM FOR MASS VALUATION

Our Success factors

Success factor 1: Market value

Success factor 2: Valuation frequency

Success factor 3: Layer of government responsible

Success factor 4: Data management

Success factor 5: Accuracy market analysis and valuation

Success factor 6: Interaction with taxpayer

Success factor 7: Not only for taxation

SUCCESS FACTOR 1: MARKET VALUE

Success factor 1: Market Value

- Property taxes come in many types and forms:
  - Based on the land area/plot size
  - Based on surface area of building
  - Rental value
  - Capital value (market value)
  - Window tax
  - ….

Success factor 1: Market Value

- Total immovable property (land and improvements)
- Market Value (IVS/EVS):

  The estimated amount for which the property should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without being under compulsion.

Success factor 1: Market Value

- The value is determined in accordance with the value which would be allocated to the property if the <u>full and unencumbered ownership</u> thereof can be transferred and the acquirer is able to make <u>full and immediate use</u> of the property in the condition in which it was acquired.

Success factor 1: Market Value

- More accurate value, more equitable taxation
- More efficiency in a recurrent process of market analysis, valuation, appeals, etc.
- Appropriate to use for multiple purposes
- IAAO: A market value system provides estimates of value that maximize uniformity, fairness, transparency, and understandability.

Disadvantages

- Assessment in sparsely populated areas can be difficult

- More subjective elements / more discussion possible

- Changing market preferences affect the registration

How to deal with the disadvantages

- Market analysis, market analysis, market analysis
  - Standardized working procedures
  - Each transaction must be analysed
  - Results must be registered
- Transparency of valuations
- Broad use of valuations can lead to opposite interests
- Opposite interest can lead to correct market values

Alternatives

But sometimes market value is not the best option:

- Depreciated replacement cost for non-marketable properties
- Exemptions for instance for churches, nature reserves
- Polderboards use mixed tax system
  - For built properties: tax base is value / For unbuilt properties: parcel size
  - Mixed system of property taxation should be considered when:
    - real estate properties have low values (or only small differences)
    - the real estate market is non-transparent
    - there is a low availability of property characteristics
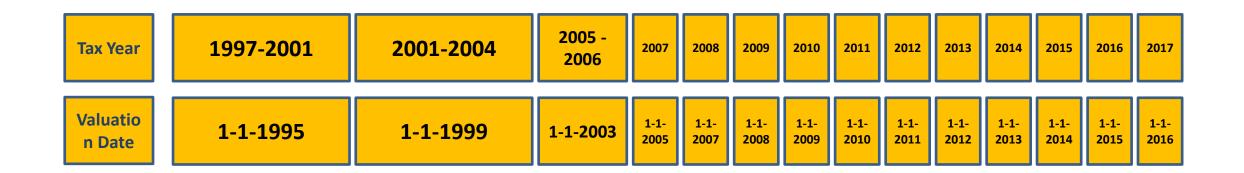
SUCCESS FACTOR 2: VALUATION FREQUENCY

Success factor 2: Valuation frequency
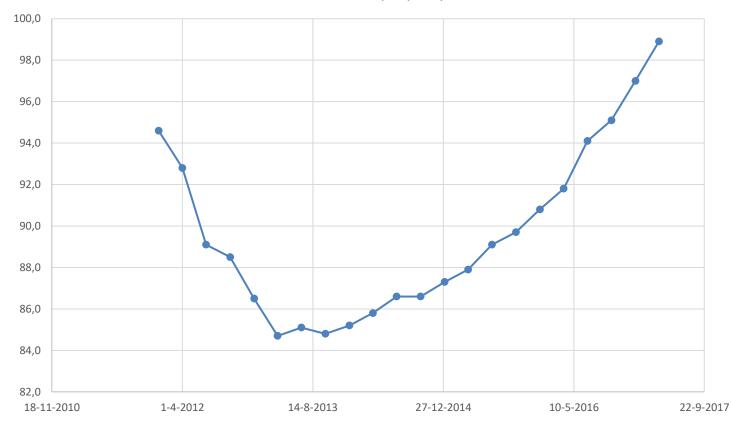
- Different approaches possible
  - Many differences
  - For instance:
    - Belgium, France: annual indexation of value
    - Romania: no fixed frequency
    - Other countries: no reassessments, fixed valuation date (UK for example)
- We started with a four-yearly valuation
- We gradually accelerated to a annual valuation with the valuation date one year in the past
- There are discussions on further acceleration

Success factor 2: Valuation frequency

Tax Year	1997-2001	2001-2004	2005 - 2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Valuation Date	1-1-1995	1-1-1999	1-1-2003	1-1-2005	1-1-2007	1-1-2008	1-1-2009	1-1-2010	1-1-2011	1-1-2012	1-1-2013	1-1-2014	1-1-2015	1-1-2016

Success factor 2: Valuation frequency

Price-index residential property 2012 - 2017

Advantages

- More up-to-date value, more equitable taxation
- Annual opportunity to appeal gives confidence
- Appropriate to use for multiple purposes
- More efficiency in a recurrent process of market analysis, valuation, appeals, etc.
- No large changes in value each year
- Higher level of acceptance by taxpayers

Disadvantages

- Small disruptions of the process may lead to major delays
  - Objections and appeals;
  - IT problems
- Less predictability for the taxpayer
- Less stability in tax income in rapidly changing markets
- Little time for calibrating valuation models
- Difficult to implement improvements in an ongoing process

How to deal with the disadvantages
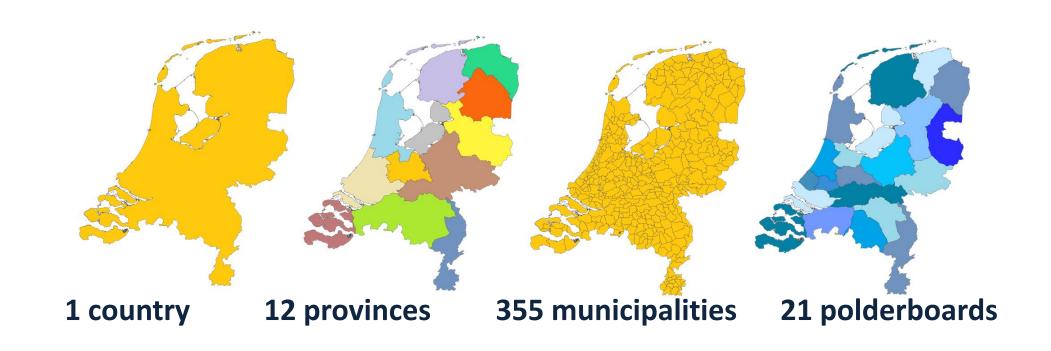
- We started with a low valuation frequency

- We gradually accelerated the valuation frequency

- We stimulated a process based approach rather than a project based approach

- We stimulate municipalities to systematically manage the process:
  - learn from objections and appeals

- Flexible tax rates / regulated tax yield (on a national level)

SUCCESS FACTOR 3: LAYER OF GOVERNMENT RESPONSIBLE

Success factor 3: Layer of government responsible

- Different choices have to be made:
  - Who is responsible for legislation?
  - Who is responsible for registration activities?
  - Who is responsible for valuation?
  - Who is responsible for taxation?
  - Who is responsible for centralized oversight and quality control?
- Central vs decentral
- National, regional or local
- All have pros and cons

Success factor 3: Layer of government responsible

1 country   **12 provinces**   **355 municipalities**   **21 polderboards**

Success factor 3: Layer of government responsible

- Municipalities are responsible for valuation process
- Municipalities, polderboards and the national revenue office use (the same) assessed value to levy (different) taxes
- Central administration is responsible for legislation
- Registration is based on system of key registers
- The Netherlands Council for Real Estate Assessment is responsible for the quality control

Advantages

- Valuation takes place close to taxpayer
- Extensive local (market) knowledge
- Close to relevant (spatial) data
  - Municipalities responsible for
  - Planning and building permits
  - Key register of addresses, buildings and large scale base map
  - Have access to key register of Cadastre
- More innovative power
- Centralized working procedures / uniform quality level
- Uniform legislation, clear case law

Disadvantages

- "Weakest link" can influence public perception
- Insufficient possibilities for specialisation
  - Some municipalities too small
- Lack of uniformity between municipalities
  - Quality differences
- Fast- and slow adaptors of new developments

How we deal with the disadvantages

- Position of the Netherlands Council of Real Estate Assessment
  - Quality control
  - Uniformisation of working procedures and definitions of registrations
  - Advisory role in legislation developments
  - Stimulating role in new innovations
- Union of municipalities supports in specialized valuation activities
- Municipalities cooperate in regional partnerships

SUCCESS FACTOR 4: DATA MANAGEMENT
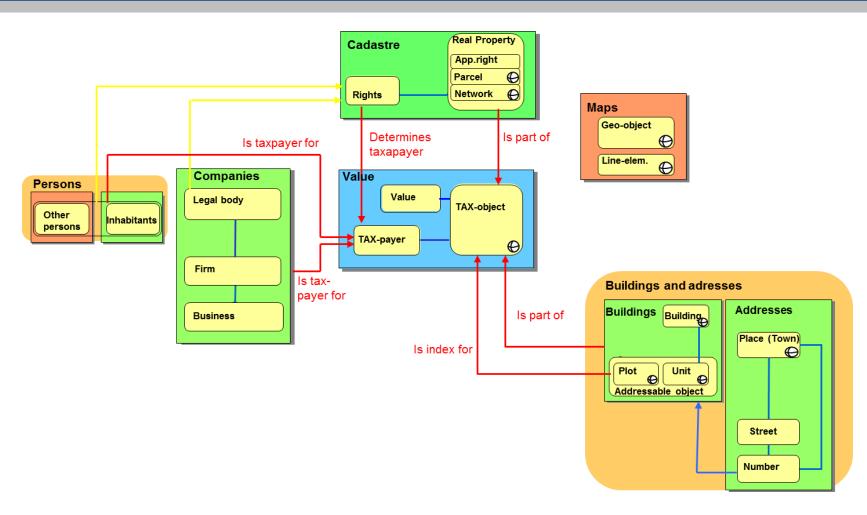
Success factor 4: Data management

- The most important element of the valuation process
  - Data quality, data quality, data quality
- Properties completeness / demarcation / taxpayers
  - Key registers (Cadastre, Addresses, Persons and Companies)
- Object characteristics
  - Key registers (Cadastre: plot size, Buildings: building size, age)
  - Aerial photographs (annual), "streetview" images
  - Special data collection
- Market data
  - How to assess the market value without transparency of transactions?

Transaction reporting system

- Sales procedure:
  - Preliminary sales agreement
  - Formalisation at the notary's office
  - Notary checks ownership, sales price, transfers money
  - Notary registers deed at the Cadaster
  - Cadaster informs municipality

System of key registers

Success factor 4: Data management

- Our experiences:
  - Data quality management one of the toughest parts of property valuation and taxation
  - Data collection is one of the most expensive parts of the valuation process (25% of the total costs)
- Four important sources of data (object characteristics):
  - Information derived from the system of key registers
  - Information derived from real estate ads
  - Specific information collected by municipalities
  - Specific information derived from interaction with taxpayers

Specific data

- Data needed for valuation:
  - Location
  - Data on land
    - Size of plot
  - Data on main building
    - Type of property
    - Size and age (often parts of building valued separately)
  - Data on outbuildings
    - Garage, shed, etc
  - Data on specific features
    - Fences, parking spot on the plot, etc

Specific data

- Size: 120 m^2
- Year of construction: 1850
- Size parcel: 600 m^2

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- Year of construction: 1850
- Size parcel: 600 m2

Netherlands Council for Real Estate Assessment
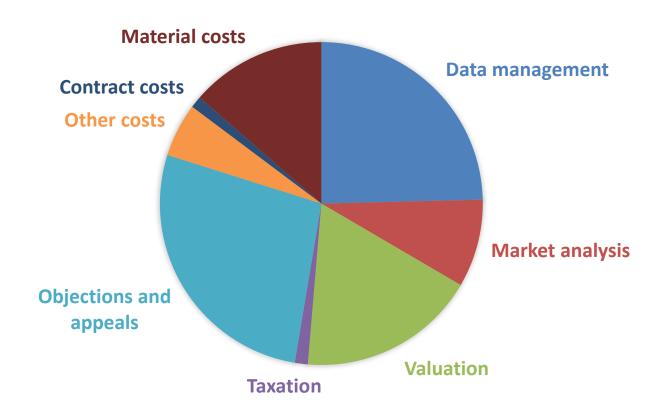
COSTS PER ACTIVITY

Advantages

- System of key registers
  - Single registration, multiple use of data
- Recurrent process forces municipalities to keep data up-to-date
- Sharing data has a positive influence on the efficiency
  - Win-win situation: also quality of key-registers improve
- Sharing data: beneficial for taxpayer's trust in government
- High quality of data is one of the goals of the Netherlands Council of Real Estate Assessment

Disadvantages

- Poor data quality equals poor valuations
- Relevant characteristics will change over time
- Large improvements in data quality are time consuming (with an annual valuation this can be a problem)
- Large improvements in data quality (or data collection) are expensive
- High degree of dependency on:
  - other government organizations
  - information technology

How we deal with the disadvantages

- Compulsory annual audit on property characteristics which include:
  - Sample
  - Own conclusions on the quality
  - Measures to improve data if necessary
- IAAO Standards (check characteristics at least once every five years)
- Compulsory own assessment of the results of the appeals
- Interaction with taxpayers!

SUCCESS FACTOR 5: ACCURACY MARKET ANALYSIS AND VALUATION

Success factor 5: Accuracy

- Tax court ruling: "Municipality must be able to explain and defend each valuation with (market) data. A statistical check of a valuation model is not enough."

- Taxpayers in general are familiar with market data of comparable properties

- Increasing demand for formal assessed value for other purposes than tax

Success factor 5: Accuracy

Residential property

– Value based on comparable sales

– CAMA (computer <u>assisted</u> mass appraisal)

- statistical clusters
- calculating models (sometimes using MRA)
- Often distinguishing:
  – Building itself
  – Plot
  – Annexes and outbuildings

– One per municipality (or shared service centre SSC)

– Results:

- assessed value and valuation report

Gemeente Delft

Tax bill

Period: 01-01-2014 until 31-12-2014

Valuation date: 01-01-2013

Property	Assessed value	Tax rate	Tax
Molenweide 33, Delft	€ 200.000	0,2%	€ 400,00
Roland Holstlaan 955, Delft	€ 160,000	0,2%	€ 320,00
Oude IJsbaan 64, Delft	€ 400.000	0,2%	€ 800,00

Gemeente Delft

Valuation report

Property location

Street:	Molenweide
Number:	33
Residence:	Delft

Cadastral information

Municipality:	Parcel number:	Size:
……………	……………	……………
……………	……………	……………

Object characteristics

Type:	……………
Building year:	……………
Size:	……………

Market data

The appraised property is sold:

Selling date:	Selling price:	Special circumstances:
……………	……………	……………

Other relevant market data:

Street:	………	Street:	………	Street:	………
Number:	………	Number:	………	Number:	………
Residence:	………	Residence:	………	Residence:	………
Type:	………	Type:	………	Type:	………
Building year:	………	Building year:	………	Building year:	………
Selling date:	………	Selling date:	………	Selling date:	………
Selling price:	………	Selling price:	………	Selling price:	………
Assessed value:	………	Assessed value:	………	Assessed value:	………

Assessed value: € 200.000

Success factor 5: Accuracy

Non-residential property:

- Offices, retail and other commercial real estate:
  - Most market data available is about rentprices
  - Market value based on the comparison of rental prices and capitalisation factor (gross yield)
  - Or Market value based on DCF method
- One model per type op property per municipality or SSC

- Agricultural properties (farmland is excluded)
  - Valuation based on sales prices
  - Central market analysis and one model for the Netherlands
  - Model available through webservices

Success factor 5: Accuracy
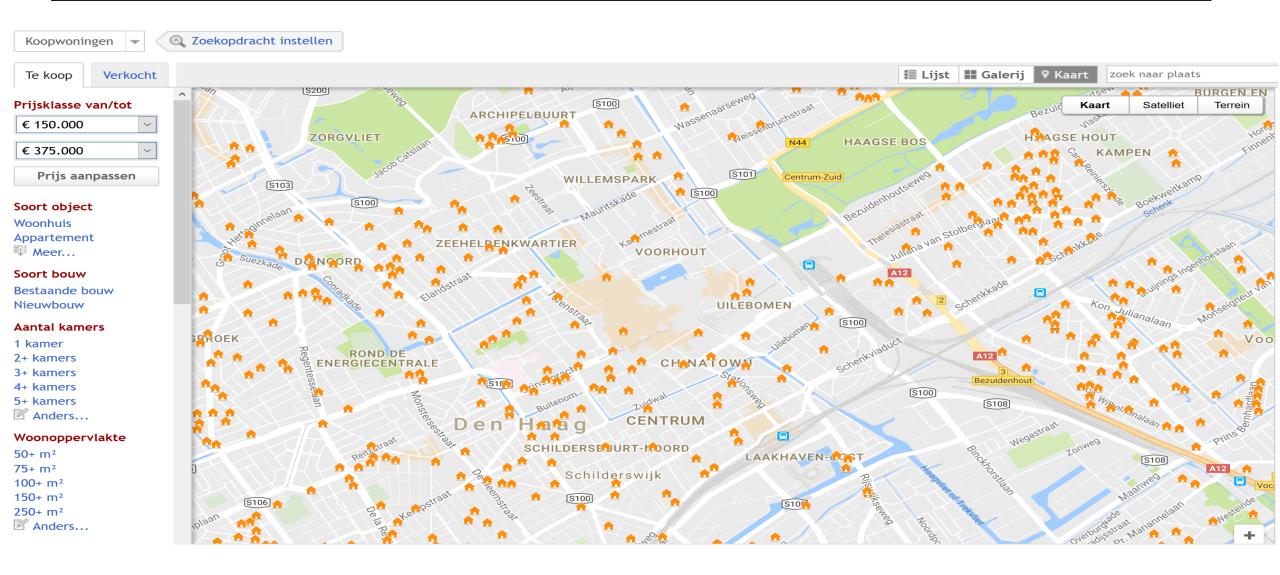
- Specific properties
  - Schools, hospitals, railway stations, industrial estates:
  - Market value or, when higher, reproduction costs (land + building)
  - Nearly always reproduction costs corrected for technical and functional obsolescence
  - Specific models per type of property for the Netherlands (20)
  - Models available through webservices
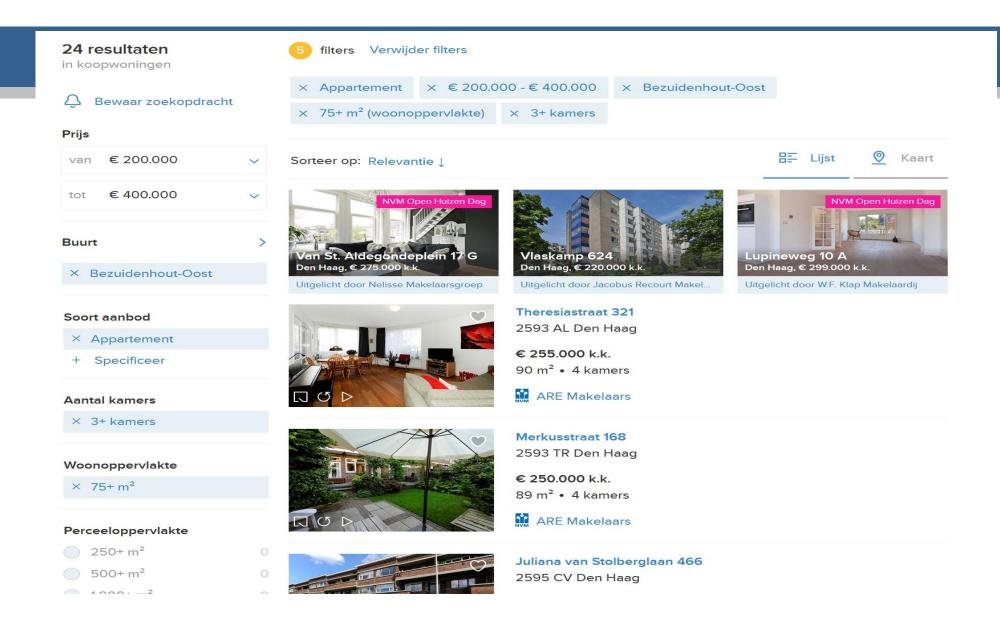
Success factor 5: Accuracy

Market data used for valuation:

- Cadastral information
  - selling prices (over 120,000 sales each year)
  - each sale price compared to assessed value
- Advertisements (on the internet)
  - asking price
  - object characteristics (size, age, type, garage)
  - building quality, maintenance
  - pictures

Netherlands Council for Real Estate Assessment

Koopwoningen ▾

🔍 Zoekopdracht instellen

| **Te koop** | Verkocht |

☰ Lijst ▦ Galerij 📍 Kaart

zoek naar plaats

Prijsklasse van/tot

€ 150.000 ▾

€ 375.000 ▾

Prijs aanpassen

Soort object

Woonhuis
Appartement
▤ Meer…

Soort bouw

Bestaande bouw
Nieuwbouw

Aantal kamers

1 kamer
2+ kamers
3+ kamers
4+ kamers
5+ kamers
✎ Anders…

Woonoppervlakte

50+ m²
75+ m²
100+ m²
150+ m²
250+ m²
✎ Anders…

Kaart | Satelliet | Terrein

Netherlands Council for Real Estate Assessment

24 resultaten
in koopwoningen

🔔 Bewaar zoekopdracht

Prijs

| van | € 200.000 | ⌄ |
| tot | € 400.000 | ⌄ |

Buurt ›

× Bezuidenhout-Oost

Soort aanbod

× Appartement

+ Specificeer

Aantal kamers

× 3+ kamers

Woonoppervlakte

× 75+ m²

Perceeloppervlakte

◯ 250+ m²   0
◯ 500+ m²   0
◯ 1000+ m²   0

---

5 filters   Verwijder filters

× Appartement   × € 200.000 - € 400.000   × Bezuidenhout-Oost

× 75+ m² (woonoppervlakte)   × 3+ kamers

Sorteer op: Relevantie ↓   ☷ Lijst   ⊙ Kaart

NVM Open Huizen Dag
Van St. Aldegondeplein 17 G
Den Haag, € 275.000 k.k.
Uitgelicht door Nelisse Makelaarsgroep

Vlaskamp 624
Den Haag, € 220.000 k.k.
Uitgelicht door Jacobus Recourt Makel...

NVM Open Huizen Dag
Lupineweg 10 A
Den Haag, € 299.000 k.k.
Uitgelicht door W.F. Klap Makelaardij

Theresiastraat 321
2593 AL Den Haag

€ 255.000 k.k.
90 m² • 4 kamers

🔷 ARE Makelaars

Merkusstraat 168
2593 TR Den Haag

€ 250.000 k.k.
89 m² • 4 kamers

🔷 ARE Makelaars

Juliana van Stolberglaan 466
2595 CV Den Haag

Real Estate Listings

- Provide market info on:
  - (Asking)prices
  - Time on the market
- Provide info on characteristics, such as:
  - Age
  - Building and plot size
  - Floor plans
  - Type of building

- Central system
- Developed by one municipality
- Financed and used by most municipalities
- Systematic registration of primary characteristics derived from ads
- Comparison with own data and key registers
- Info is being saved for future use
  - including all pictures

Netherlands Council for Real Estate Assessment

Nachtegaalstraat 118
1021GE Amsterdam

● Map
🖶 Print

Buurt: Ijplein/Vogelbuurt
Wijk: Stadsdeel Noord
Gemeente: Amsterdam
Provincie: Noord-Holland

iWOZnr: 1348072   € 189.000 k.k.

Beoordeling: ★★★⯪★ 3.4

Looptijd: 82 d / 125 d

Meterprijs: € 3.436 / € 3.090

1 / 26

Historisch

Kenmerken	Omschrijving	Foto's	Prijsinfo ②	Plattegronden ③

< Terug naar zoekresultaten   < Vorige   Volgende >

Aanbieder

Makelaar	123makelaar o.z.
Aanbieder	funda

Aanbieding

Meterprijs (Vraagprijs / m2)	€ 3.436
Kuubprijs (Vraagprijs / m3)	€ 1.400

Oppervlakte en inhoud

Kadastraal	N.v.t.

Geselecteerde objecten

Tak van Poortvlietstraat 47 B I
3038 NW Rotterdam
Noord - Bergpolder
€ 164.500 k.k.   € 1.567 / 105 m2

Nachtegaalstraat 133
1021 EZ Amsterdam
Stadsdeel Amsterdam-Noord - IJplein …
€ 285.000 k.k.   € 2.938 / 97 m2

Nachtegaalstraat 118
1021 GE Amsterdam
Stadsdeel Noord - Ijplein/Vogelbuurt
€ 189.000 k.k.   € 3.436 / 55 m2

Oranjelaan 77 -79
7431 AB Diepenveen
Diepenveen - Dorp Diepenveen
€ 395.000 k.k.   undefi / m2

Statensingel 61 B
3039 LD Rotterdam

Netherlands Council for Real Estate Assessment

● Map
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< Terug naar zoekresultaten   < Vorige   Volgende >

Omschrijving

Ruim, licht en karakteristiek 3-kamerappartement verdeeld over 2 verdiepingen in de gewilde Vogelbuurt in Amsterdam-Noord, op loopafstand van de pont naar het Centraal Station en de toekomstige halte van de Noord-Zuidlijn.
De locatie is zeer gunstig. Op loopafstand van de Van der Pek-markt, de Foodmarkt, restaurants (o.a. Stork, de Goudfazant) en het openbaar vervoer. Met de auto is het centrum binnen enkele minuten aan te rijden, de Ring A-10 is op 5 minuten bereikbaar.
Het appartement is gelegen op de eerste en tweede verdieping, waardoor de leef- en slaapvertrekken prettig gescheiden zijn.

Indeling:
Eigen entree op de begane grond. Trap naar eerste verdieping. Hal met trappenhuis, toilet en meterkast. Ruime woonkamer over de gehele lengte met half open keuken aan de voorzijde voorzien van diverse apparatuur. Aan de achterzijde bevinden zich openslaande deuren naar het op het zuiden-westen gelegen balkon.
Trap naar tweede verdieping. Hal met bergkast v.v. C.V.-ketel (2008) en wasmachine- en droger-aansluiting.

Geselecteerde objecten   ⟳

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iWOZ®   Woningen   Bedrijven   Parkeren   Agrarisch   Bouwgrond   Recreatie   Mijn iWoz ▾

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🖨 Print

Beoordeling: ★★★⯨★   3.4

Looptijd: 82 d / 125 d

Meterprijs: € 3.436 / € 3.090

Historisch

22 / 26

| Kenmerken | Omschrijving | Foto's | Prijsinfo ② | Plattegronden ③ |

< Terug naar zoekresultaten   < Vorige   Volgende >

Prijsinfo

Prijs	KS	Trend	Status	Datum	Prijs / m2	Prijs / m3
€ 186.000		-1.59% ▼	Verkocht	01-12-2015	€ 3.381	€ 1.377

iWOZ nr.: 1348072

€ 189.000	k.k.		Afgemeld	29-11-2015	€ 3.436	€ 1.400
€ 189.000	k.k.		Verkocht onder voorbehoud	20-10-2015	€ 3.436	€ 1.400
€ 189.000	k.k.		Beschikbaar	08-09-2015	€ 3.436	€ 1.400

iWOZ nr.: 1339679

€ 189.000	k.k.		Afgemeld	07-09-2015	€ 3.436	€ 1.400
€ 189.000	k.k.		Beschikbaar	22-08-2015	€ 3.436	€ 1.400

Geselecteerde objecten

Tak van Poortvlietstraat 47 B I
3038 NW Rotterdam
Noord - Bergpolder
€ 164.500 k.k.   **€ 1.567 / 105 m2**

Nachtegaalstraat 133
1021 EZ Amsterdam
Stadsdeel Amsterdam-Noord - IJplein ...
€ 285.000 k.k.   **€ 2.938 / 97 m2**

Nachtegaalstraat 118
1021 GE Amsterdam
Stadsdeel Noord - Ijplein/Vogelbuurt
€ 189.000 k.k.   **€ 3.436 / 55 m2**

Oranjelaan 77 -79
7431 AB Diepenveen
Diepenveen - Dorp Diepenveen
€ 395.000 k.k.   **undefi / m2**

Statensingel 61 B
3039 LD Rotterdam

Netherlands Council for Real Estate Assessment

iWOZ nr.: 325917

€ 189.000	k.k.		Afgemeld	27-02-2014	€ 2.520	€ 840
€ 189.000	k.k.	-3.08% ▼	Beschikbaar	21-06-2013	€ 2.520	€ 840
€ 195.000	k.k.	-2.26% ▼	Beschikbaar	02-09-2012	€ 2.600	€ 867
€ 199.500	k.k.	-8.28% ▼	Beschikbaar	09-09-2011	€ 2.660	€ 887

iWOZ nr.: 115942

€ 217.500	k.k.		Afgemeld	13-12-2010	€ 2.900	€ 967
€ 217.500	k.k.	-3.12% ▼	Beschikbaar	29-10-2010	€ 2.900	€ 967
€ 224.500	k.k.		Beschikbaar	06-04-2010	€ 2.993	€ 998

Noord - Bijdorp
€ 250.000 k.k.   € 2.500 / 100 m2

2e Joan Maetsuyckerstraat 245
2593 ZJ 's-Gravenhage
Bezuidenhout - Bezuidenhout-Oost
€ 175.000 k.k.   € 2.215 / 79 m2

2e Joan Maetsuyckerstraat 239
2593 ZJ 's-Gravenhage
Bezuidenhout - Bezuidenhout-Oost
€ 135.000 k.k.   € 1.688 / 80 m2

2e Joan Maetsuyckerstraat 235
2593 ZJ 's-Gravenhage
Bezuidenhout - Bezuidenhout-Oost
€ 145.000 k.k.   € 2.071 / 70 m2

Willemstraat 23
2282 CB Rijswijk
Wijk 02 - Oud-Rijswijk
€ 465.000 k.k.   undefi / m2

Schoolstraat 33
2282 RB Rijswijk
Wijk 02 - Oud-Rijswijk
€ 195.000 v.o.n.   undefi / m2

Oostpoort 16
2611 RZ Delft
Binnenstad - Zuidpoort
€ 172.500 k.k.   € 2.875 / 60 m2

Oostpoort 6
2611 RZ Delft
Binnenstad - Zuidpoort
€ 223.000 k.k.   € 2.624 / 85 m2

Oostpoort 5
2611 RZ Delft
Binnenstad - Zuidpoort
€ 200.000 k.k.   € 3.333 / 60 m2

Chart:

€ 300k — € 250k — € 200k — € 150k — € 100k — € 50k

Green line (WOZ): € 175.000 · € 173.000 · € 167.000 · € 157.000 · € 151.000 · € 155.000

Red line: 19.82% € 169.500 ★

X-axis: 2010 · 2011 · 2012 · 2013 · 2014 · 2015 · 2016

Netherlands Council for Real Estate Assessment

iWOZ® Woningen Bedrijven Parkeren Agrarisch Bouwgrond Recreatie Mijn iWoz ▾

Nachtegaalstraat 118
1021GE Amsterdam

● Map
🖶 Print

Buurt: Ijplein/Vogelbuurt
Wijk: Stadsdeel Noord
Gemeente: Amsterdam
Provincie: Noord-Holland

iWOZnr: 1348072   € 189.000 k.k.

5 / 26

Beoordeling: ★★★☆☆ 3.4

Looptijd: 82 d / 125 d

Meterprijs: € 3.436 / € 3.090

Historisch

Kenmerken	Omschrijving	Foto's	Prijsinfo ②	Plattegronden ③

‹ Terug naar zoekresultaten   ‹ Vorige   Volgende ›

3 Items gevonden

Plattegrond 1   **Plattegrond 2**   **Kadastrale Kaart**

Geselecteerde objecten ⟳

Tak van Poortvlietstraat 47 B I
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Noord - Bergpolder
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Statensingel 61 B
3039 LD Rotterdam

Netherlands Council for Real Estate Assessment

122 days

Days on the market

100 days

Netherlands Council for Real Estate Assessment

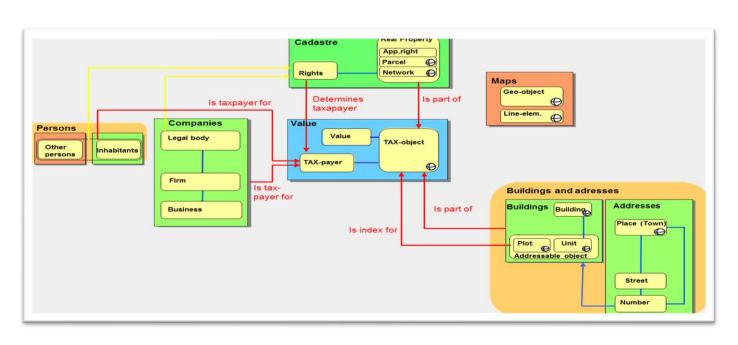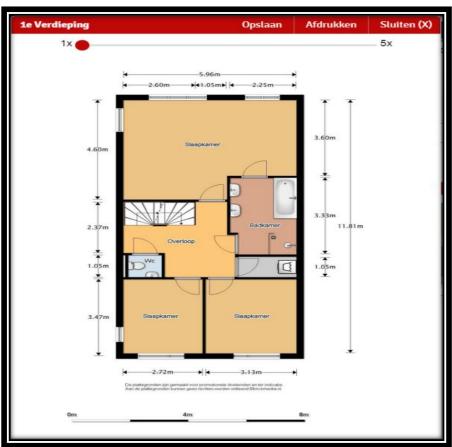**Price/square meter**

€ 2,250

€ 2,325

- iWOZ® analyses the text of a real estate ad to determine the quality level of a residential property

Rating ★★★★☆ 3.7

SUCCESS FACTOR 6: INTERACTION WITH TAXPAYER

Success factor 6: interaction with taxpayer

- IAAO: "Both valuation and taxation programs need to be visible and transparent and include controls on the incidence and burden of property taxes."

- Low trust of taxpayer can lead to more complaints and appeals

- Complaints and appeals are time- and money consuming!

- Formal vs. informal approach

Success factor 6: interaction with taxpayer

- Assessment in sparsely populated areas can be difficult

- More subjective elements / more discussion possible

- Changing market preferences affect the registration

Success factor 6: interaction with taxpayer

- Most municipalities try to have informal interaction before sending out the tax bills:
  - primarily to ask owner/occupier to check registered property characteristics
  - secondarily to present the pre-assessed value
  - thirdly to involve the taxpayer in the valuation process (this will increase the taxpayer's trust)
- Also, most municipalities have a system of informal appeal before formal procedures (in accordance with IAAO Standards

Advantages

- Efficient way to collect, maintain and check data

- Owner knows it's property best!

- By involving taxpayers their trust in the process will increase (research has shown a positive effect)

- Informal appeal are less time (and money) consuming

Success factor 6: interaction with taxpayer

- Until 2016:
  - Tax information was considered important for privacy
  - Assessed value was considered tax information
- Since October 2016 assessed values of residential property are available on internet
- Higher trust of taxpayer
- More involvement in quality of data

Locatie Zoek adres, plaats of postcode ⓘ

2612ng 64

Zoeken

Oude IJsbaan 64, 2612NG Delft ↕

Filteren Zoom in om te selecteren ⓘ

WOZ-waarde: alles ✖

‹ sleep om selectie aan te passen ›

Bouwjaar: alles ✖

‹ sleep om selectie aan te passen ›

Oppervlakte: alles ✖

‹ sleep om selectie aan te passen ›

Toepassen | Verbergen

Kaart | Luchtfoto

Resultaat ◎ ✖

Adres

Adres:	Oude IJsbaan 64
Postcode:	2612 NG
Plaatsnaam:	Delft

WOZ-waarde ⓘ

Identificatie:	050300046437

Peildatum	**WOZ-waarde**
01-01-2017	267.000 euro
01-01-2016	258.000 euro
01-01-2015	252.000 euro

Kenmerken ⓘ

Bouwjaar:	1992
Gebruiksdoel:	woonfunctie
Oppervlakte:	148 m²

PDF

Bijgewerkt tot 08-07-2018 ⓘ

Gebruiksvoorwaarden
© Ministerie van Financiën

Locatie Zoek adres, plaats of postcode ⓘ

2612ng 64

Zoeken

Oude IJsbaan 64, 2612NG Delft ⇕

Filteren Zoom in om te selecteren ⓘ

WOZ-waarde: alles ✕

< sleep om selectie aan te passen >
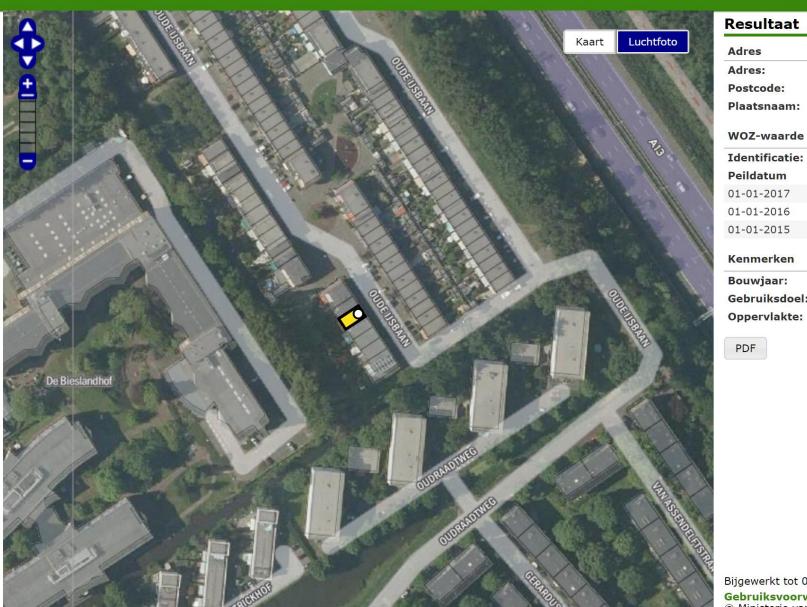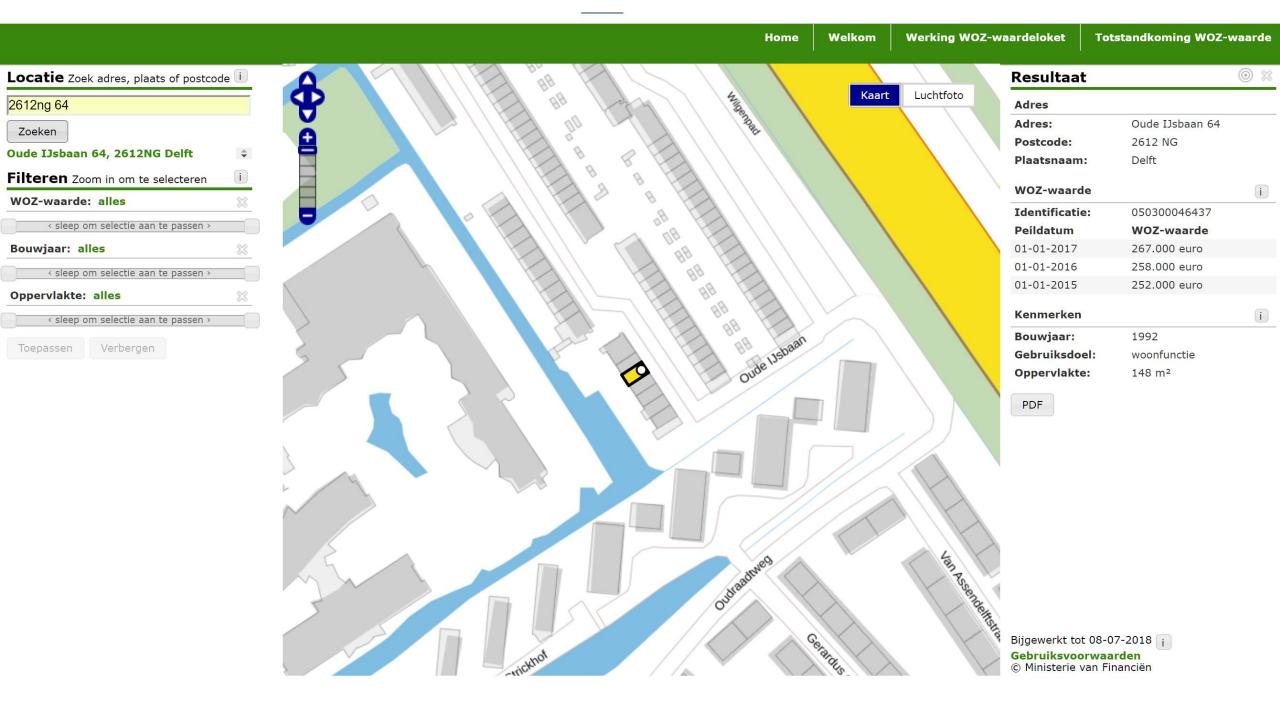
Bouwjaar: alles ✕

< sleep om selectie aan te passen >

Oppervlakte: alles ✕

< sleep om selectie aan te passen >

Toepassen   Verbergen

Kaart | Luchtfoto

Wilgenpad

Oude IJsbaan

Oudraadtweg

Van Assendelftstra

Strickhof

Gerardus

Resultaat ⚙ ✕

Adres

Adres:	Oude IJsbaan 64
Postcode:	2612 NG
Plaatsnaam:	Delft

WOZ-waarde ⓘ

Identificatie:	050300046437

Peildatum	**WOZ-waarde**
01-01-2017	267.000 euro
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PDF

Bijgewerkt tot 08-07-2018 ⓘ

Gebruiksvoorwaarden
© Ministerie van Financiën

Locatie Zoek adres, plaats of postcode [i]

[ ]

[Zoeken]

Oude IJsbaan 64, 2612NG Delft ⇕

Filteren Zoom in om te selecteren [i]

WOZ-waarde: alles ✕

‹ sleep om selectie aan te passen ›

Bouwjaar: alles ✕

‹ sleep om selectie aan te passen ›
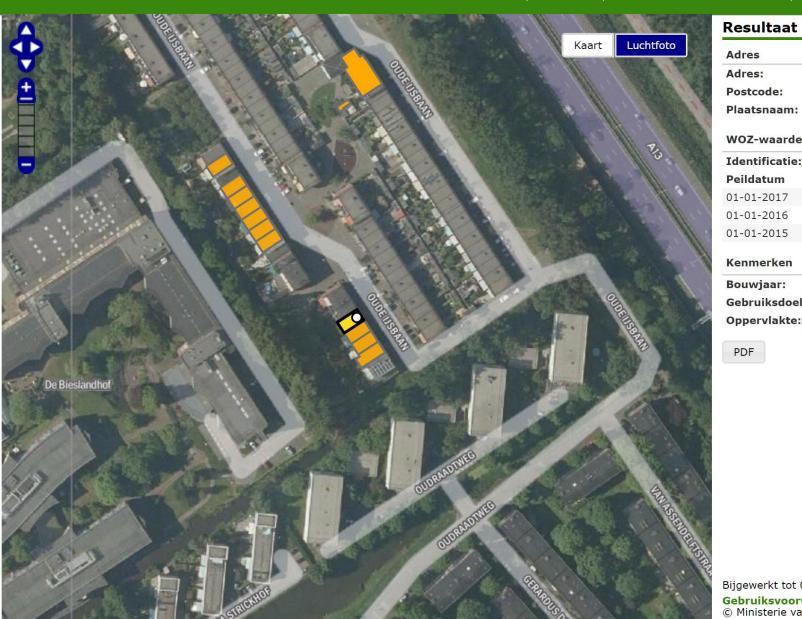
Oppervlakte: 140 m² tot 201 m² ✕

[Toepassen] [Verbergen]

WOZ-objecten ◎ ✕

Oude IJsbaan 30
Oude IJsbaan 34
Oude IJsbaan 36
Oude IJsbaan 38
Oude IJsbaan 40
Oude IJsbaan 42
Oude IJsbaan 44
Oude IJsbaan 64
Oude IJsbaan 66
Oude IJsbaan 68

[Kaart] [Luchtfoto]

Resultaat ◎ ✕

Adres	
Adres:	Oude IJsbaan 64
Postcode:	2612 NG
Plaatsnaam:	Delft

WOZ-waarde [i]

Identificatie:	050300046437
Peildatum	**WOZ-waarde**
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Kenmerken [i]

Bouwjaar:	1992
Gebruiksdoel:	woonfunctie
Oppervlakte:	148 m²

[PDF]

Bijgewerkt tot 08-07-2018 [i]

Gebruiksvoorwaarden
© Ministerie van Financiën

Disadvantages / risks

- Confronting tax payers with low quality data can be fateful for taxpayers trust

- To a certain point dependent on reliability of taxpayers:
  - willingness to help
  - honesty

- Informal procedures may not interfere with legal protection

SUCCESS FACTOR 7: NOT ONLY FOR TAXES

Success factor 7: Not only for taxes

- Assessed value is also used for:
  - Preventing real estate fraud (Notary office uses assessed value)
  - Transparency of market
  - Cheap valuation to get a mortgage
  - Preventing mortgage fraud (Bank uses assessed value)
  - Maximum rent price for "social housing".

Advantages

- Taxpayer looks at "reasonable value" instead of "low tax"
- Objections against "value below market value"
- Signals to improve quality
- Assessed value is already available (sharing of costs)

Disadvantages

- Taxpayers with conflicting interest
  - Owner wants a higher value because of higher possible rent price
  - User wants lower value because of this rent price
  - Appraisal (dealing with objections and appeals) is not about interests of stakeholders
  - Assessment is based on as good as possible valuation

CONCLUDING REMARKS

Netherlands Council for Real Estate Assessment

Concluding remarks

- Dependent on certain circumstances, different systems of mass valuation and property taxation evolve
- Every system has it's strengths, weaknesses and consequent risks
- For a system to succeed, be aware of those risks and deal with them!
- Monitor periodically if the environment changes and adaptation is needed
- A system cannot be static: stay focused and dare to change!
- Implement measures to deal with the consequent risk of a system of property taxation
- International standards (IAAO/IPTI) can play a vital role in sharing knowledge and experiences

Questions?

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