

Betreft: English translation of Wet WOZ

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Bijlage(n): -

Real Estate Assessment Act

1. General provisions

Article 1

1 This Act applies to the appraisal, the assessment and the issuing of the value of properties located in the Netherlands for the benefit of Users.

2 The Municipal Executive is charged with the implementation of this Act, unless the municipal officer as referred to in Article 231, paragraph 2, part b, of the Municipalities Act is charged with this.

Article 2

The following definitions apply in this Act:

- User: the administrative body authorized to use a Value on the basis of a legal provision;
- Authentic Data: data included in a Base Register which has been designated as authentic by statutory provision;
- Base Register: a compilation of data which contain Authentic Data as prescribed by law;
- Taxes: taxes levied by the central government, the municipalities and the regional water authorities;
- Municipal Executive: the Mayor and Aldermen;
- Service: Service for the land registry and public registers as referred to in Article 2 of the Cadaster Organization Act;
- Our Minister: Our Minister of Finance;
- Feedback: a notification as referred to in Article 37aa;
- Value: the value of a property assessed pursuant to Section IV of this Act;
- the Act: The Act for Real Estate Assessment.



Article 3

By or pursuant to an order in council, rules shall be established regarding the settlement of costs associated with the implementation of the law.

2. The Netherlands Council for Real Estate Assessment

Article 4

1 There is a Council for Real Estate Assessment. This Council has legal personality.

2 The Council for Real Estate Assessment supervises the appraisal and assessment of immovable property, the implementation of the Base Register of Values of immovable property (Base Register WOZ) and the other subjects regulated in the Act. The Municipal Executives must provide the Council for Real Estate Assessment with the information necessary for the performance of its task, at the latter's request and in good time.

3 The Council for Real Estate Assessment shall advise Our Minister - at his request or on its own initiative - on matters relating to the content and application of everything prescribed by or pursuant to the Act.

4 Furthermore, the Council for Real Estate Assessment shall perform all other duties with which it is charged by or pursuant to the Act.

5 With the exception of Article 9 the Autonomous Administrative Authorities Framework Act applies to the Council for Real Estate Assessment.

Article 5

1 The Council for Real Estate Assessment consists of eleven members, including the chairman, who are appointed by Our Minister.

2 With respect to members other than the chairman, four members are appointed on the recommendation of The Association of Dutch Municipalities, two members from the Tax and Customs Administration, and two members on the recommendation of the Dutch Water Authorities.

3 The Council for Real Estate Assessment appoints a deputy chairman from its ranks.

4 The members of the Council for Real Estate Assessment are appointed for a term not exceeding four years. They may be reappointed after this term has expired.



5 The person appointed to fill a vacancy in the interim shall resign when the person in whose place he was appointed should have resigned. He may be reappointed.

Article 6

1 The Council for Real Estate Assessment has three advisory members, who are appointed by Our Minister on the recommendation of Our Minister, Our Minister of Internal Affairs and Kingdom Relations, and the Association of Provincial Authorities respectively.

2 The advisory members may be dismissed by Our Minister at all times, at their own request. Our Minister may suspend or dismiss them at the request of the party that recommended them.

Article 7

1 The Council for Real Estate Assessment may form committees for the performance of its duties, whose members may also include persons from outside this Council.

2 The Council for Real Estate Assessment and its committees may invoke the assistance of experts.

Article 8

1 The Council for Real Estate Assessment has a bureau under the management of a secretary-director. In agreement with Our Minister, the Council for Real Estate assessment enters into and terminates an employment contract with the secretary-director.

2 The bureau assists the Council for Real Estate Assessment in the performance of its duties.

3 The secretary-director and the staff of the bureau may not also be members or advisory members of the Council for Real Estate Assessment.

4 The secretary-director is exclusively accountable to the Council for Real Estate Assessment with respect to the performance of his duties.



Article 9

(Past due per 01-01-2020)

Article 10

The Council for Real Estate Assessment must adopt administrative regulations, that in any case include rules relating to the working procedures of its committees, relating to the way in which conversation is done with the Municipal Executives and the Users, or with their representatives, on matters concerning which the Council is of the opinion that conversation is necessary, and on matters concerning which those participating in the discussions have informed the Council of their wish to hold such conversation.

Article 11

1 Disputes between Users and Municipal Executives relating to the implementation of the Act may be submitted to the Council for Real Estate Assessment by the parties concerned.

2 The request to hear a dispute shall be submitted by the parties involved in the dispute.

3 The Council for Real Estate Assessment must arrive at a decision no later than thirteen weeks after the dispute has been submitted. The Council may extend this period, thereby stating the reasons, by a further thirteen weeks once. Furthermore, the Council may extend the period further with the consent of the parties concerned.

4 The Council for Real Estate Assessment is authorized to charge the costs it has incurred in connection with the dispute submitted, to the parties. It may decide that the costs incurred by the parties shall be borne by the unsuccessful party.

Article 12 to 15 included

(Past due)



3. Value appraisal

Article 16

The following will be considered as one sole property for the application of the Act:

- a a built property;
- b an unbuilt property;
- c a part of a property as referred to in (a) or (b) which according to its layout, is intended to be used as a separate entity;
- d a composition of two or more of the properties referred to in (a) or (b), or the parts thereof referred to in (c), which are used by the same taxpayer and which, judged by the circumstances, belong together;
- e an entity comprising two or more of the properties referred to in (a) or (b), or the parts thereof referred to in (c), or the compositions referred to in (d), which, judged by the circumstances, constitutes one site intended for recreation with accommodation, and which is operated as such;
- f the part of a property as referred to in (a) or (b), of a part thereof referred to in (c), of a composition as referred to in (d), or of an entity as referred to in (e), which is located within the municipality.

Article 17

1 A Value is allocated to a immovable property.

2 The Value is appraised in accordance with the value which should be allocated to the property if the full and unencumbered ownership thereof could be transferred and the acquirer would be able to make full and immediate use of the property in the condition in which it was acquired.

3 Notwithstanding the provisions of paragraph 2, the Value of a property, insofar as it is not for residential use, and with the exception of properties registered in the register of national monuments, referred to in Article 3.3 of the Heritage Act, is appraised at the replacement value if this results in a higher value than that pursuant to paragraph 2. When calculating the replacement value, the following factors must be taken into account:

- a the nature and designated use of the property;
- b the technical and functional obsolescence that has occurred since the property was established, taking into account the influence of subsequent alterations.



4 Notwithstanding the provisions of paragraph 2, the Value of a built property under construction is appraised at the replacement value referred to in paragraph 3. A built property under construction is defined as a property or a part thereof for which an environmental permit has been granted for an environmental plan activity as referred to in Article 5.1, paragraph 1, heading and under (a), of the Environmental Act or for a construction activity as referred to in Article 5.1, paragraph 2, heading and under (b), of that act and which is not yet suitable for use in accordance with its intended purpose due to the construction work.

5 Notwithstanding the provisions of paragraph 2, the Value of a built property that is for residential use and is part of an estate designated on the basis of the 1928 Estates Act, which fulfils the conditions referred to in Article 220d, paragraph 1, (d), of the Municipalities Act, is appraised taking into account an assumed obligation to maintain it as such for a period of 25 years and to refrain from cutting down any timber other than that which is customary or necessary according to the rules of normal forest management. Built properties which are servient to the dwelling are considered to be part of that dwelling.

6 With regard to a property as referred to in Article 16, heading and under (f), the Value is appraised as a proportionate part of the value that should be assigned to the entire property.

Article 18

1 The Value of a property is appraised according to the value of the property on the value reference date, and according to the condition of the property on that date.

2 The value reference date is one year before the start of the calendar year for which the Value is appraised.

3 If a property in the calendar year preceding the start of the calendar year for which the Value is appraised:

- a merges with one or more other properties,
- b changes as a result of construction, renovation, improvement, demolition or destruction, or its designated use is changed, or
- c undergoes a change in value as a result of another special circumstance that specifically applies to that property,

notwithstanding the provisions of paragraph 1, the Value is appraised according to the condition of that property at the start of the calendar year for which the Value is appraised.



4 Rules may be laid down by ministerial regulation, pursuant to which the value of properties or parts thereof can be disregarded when appraising the Value, if that value does not form part of the tax base.

Article 19

(Past due)

Article 20

1 The municipal officer, as referred to in Article 1, paragraph 2, of the municipality in which the property is located, appraises the Value of that property.

2 Rules are laid down by or pursuant to an order in council for the substantiation and the implementation of the value appraisal.

3 The recommendation for an order in council pursuant to paragraph 2, will not be made until the draft has been submitted to the House of Representatives and to the Senate, and both Houses have been given the opportunity to make their opinions known to Our Minister within six weeks of the day on which the draft was submitted.

Article 21

The Council for Real Estate Assessment can make a recommendation to the Municipal Executive regarding the implementation of the Act. The Council will not do this until it has given the Municipal Executive the opportunity to make its opinions known.

4. Assessment of the Value

Article 22

1 The municipal officer of the municipality in which the property is located, as referred to in Article 1, paragraph 2, assesses the Value of the property by an assessment notice which is open to objection.



- 2 The Value assessed by this assessment notice is valid for one calendar year.

Article 23

- 1 The assessment notice shall in any case include the following information:
 - a the name, address and place of residence or business of the party with respect to whom the assessment is made;
 - b a specification of the property;
 - c the Value assigned to the property;
 - d the value reference date;
 - e the calendar year for which the assessment applies.
- 2 Failure to comply with the provisions stated in paragraph 1, does not entail invalidity of the assessment.

Article 24

- 1 The assessment must be made within eight weeks after the start of the calendar year to which it applies.
- 2 Failure to comply with the provision stated in paragraph 1, does not entail invalidity of the assessment.
- 3 Notification of the assessment must be made immediately by sending it to the following parties:
 - a the party who has enjoyment of the property at the beginning of the calendar year by virtue of ownership, possession or limited right;
 - b the party using the property at the beginning of the calendar year, whether or not by virtue of ownership, possession, limited right or personal right.

The Users must be informed of the assessment at the same time or as soon as possible after the notification.

- 4 For the application of paragraph 3, (a), if more than one party can be designated as enjoying one and the same property by virtue of ownership, possession or limited right, notification can be made to one of them.
- 5 For the application of paragraph 3, (b):



- a use of the property by members of a household is regarded as use by a member of that household to be designated by the municipal officer referred to in Article 1, paragraph 2;
- b use of by a party to whom a part of a property has been made available shall be regarded as use by the party who has given that part for use;
- c making available of a property for successive use is regarded as use by the party who has made this property available.

6 For the application of paragraph 3, (b), if there is more than one party making use of the same property, notification can be made to one of them, with due observance of paragraph 4.

7 Additional rules may be laid down by or pursuant to an order in council with regard to informing the Users as referred to in the final sentence of paragraph 3,

8 If, pursuant to paragraph 3, heading, (a) and (b), two or more assessment notices as referred to in Article 22, paragraph 1, have to be sent to an interested party, these assessment notices may be combined in one document.

9 If a tax bill for property tax as referred to in Article 220 of the Municipalities Act must be announced to the party who must be informed of the assessment pursuant to paragraph 3, whereby the taxable amount is the Value of the property assessed in the assessment notice, notification of such assessment shall be made - notwithstanding the provisions of the preceding paragraphs - in one document with the property tax bill. Failure to comply with the provision stated in the first sentence does not entail invalidity of the assessment notice.

Article 25

(Past due)

Article 26

1 If, during the course of the calendar year for which the Value of a property has been assessed, a party other than the party for whom a decision assessing the Value of that property has been taken acquires the status of the party referred to in Article 24, paragraph 3, (a) or (b)

- a the municipal officer referred to in Article 1, paragraph 2, must make an assessment notice which is open to objection, as referred to in Article 22,



- paragraph 1, or Article 27, paragraph 1, with regard to the other party within eight weeks after a request to this effect has been made;
- b the municipal officer referred to in Article 1, paragraph 2, may, on his own initiative, make an assessment notice which is open to objection, as referred to in Article 22, paragraph 1, or Article 27, paragraph 1, with regard to the other party.
- 2 The decision shall replace the assessment notice referred to in Article 22, paragraph 1, or Article 27, paragraph 1, from the date on which the other party has acquired the capacity referred to in paragraph 1.
- 3 The assessment notice shall in any case contain the information referred to in Article 23, as well as stating the date referred to in paragraph 2.
- 4 Article 24, paragraphs 3 to 8, applies mutatis mutandis.

Article 26a

(Past due)

Article 27

- 1 If any fact provides grounds for conjecture that too low a Value has been assessed, the municipal officer referred to in Article 1, paragraph 2, may revise the decision referred to in Article 22, paragraph 1, or Article 26, paragraph 1, by a assessment notice which is open to objection. A fact of which the municipal officer referred to in Article 1, paragraph 2, was aware, or of which he could reasonably have been aware, cannot provide grounds for revision.
- 2 The right to revise the assessment notice expires five years after making the assessment notice referred to in Article 22, paragraph 1, or Article 26, paragraph 1.
- 3 Article 24, paragraphs 3 to 8, applies mutatis mutandis.

Article 28

- 1 The municipal officer referred to in Article 1 paragraph 2 must make an assessment notice which is open to objection - as referred to in Article 22 paragraph 1, Article 26 paragraph 1 or Article 27 paragraph 1 - no later than eight weeks after a request to this effect has been made with respect to the party who is able to demonstrate that he



has an interest in the Value assessed for a property pursuant to Article 22 paragraph 1, Article 26 paragraph 1, or Article 27 paragraph 1, and to whom not a assessment notice has been sent as laid down in Article 24 paragraphs 3 to 6 inclusive and paragraph 8, Article 26 paragraph 4, or Article 27 paragraph 1.

2 The assessment notice made in accordance with paragraph 1 shall replace the assessment notice referred to in Article 22 paragraph 1, Article 26 paragraph 1, or Article 27 paragraph 1, with effect from date mentioned in the request referred to in paragraph 1, with the proviso that such date may not precede the beginning of the calendar year prior to the year in which such request was made.

3 The assessment notice must include the information referred to in Article 23, as well as stating the date referred to in paragraph 2.

4 Notification of the assessment shall be made by sending it to the party with respect to whom such decision was made.

Article 29

1 If, in the ruling on an objection, or in a decision made officially by the municipal officer referred to in Article 1 paragraph 2, with respect to a assessment notice made in accordance with this Section:

- a the assessment notice is quashed;
- b the assessed Value is decreased or increased,

the interested parties concerned and the Users must be informed of this, with equal application of Article 24 paragraphs 3 to 8 inclusive, and with due observance of Article 28; informing the Users of the ruling on an objection must be done if this ruling is irrevocably.

2 If the quashing, the decrease or the decrease referred to in paragraph 1 is done by irreversible court decision, the municipal officer referred to in Article 1 paragraph 2 must inform the interested parties of this, with equal application of Article 24 paragraphs 3 to 8 inclusive, and with due observance of Article 28.

3 The Users must be informed thereof at the same time as notification is made to the interested parties, as referred to in paragraph 2, or as soon as possible thereafter, with equal application of Article 24 paragraphs 3 to 8 inclusive.



Article 29a

(Past due)

5. Objection and appeal, powers, obligations and penalty provisions

Article 30

1 With respect to the appraisal and the assessment of the Value pursuant to Sections III and IV, Articles 1 paragraph 3, 5 paragraph 1 sentence 2, 22j, 24a, paragraph 1, 25 to 30 inclusive, 47, 49 to 51 inclusive, 52a, 53a, 54, and 56 to 60 inclusive of the State Taxes Act apply *mutatis mutandis*. Furthermore, with respect to natural persons who run a company or independently practice a profession, as well as to organizations, Article 52 paragraphs 4 and 5 - and paragraph 6 insofar as it concerns the storing of data carriers - of the State Taxes Act apply *mutatis mutandis*.

2 A notice of objection to an assessment notice that has been notified and combined with a property tax bill in one document as referred to in Article 24 paragraph 9, is deemed to be also directed against this tax bill, unless the contrary is evidenced by the notice of objection.

3 A notice of objection to a property tax bill that has been notified and combined with an assessment notice as referred to in Article 22, paragraph 1, in one document, as referred to in Article 24 paragraph 9, is deemed to be also directed to this assessment notice unless the contrary is evidenced by the notice of objection.

4 If the fiction referred to in paragraph 2 or paragraph 3 applies, the municipal officer referred to in Article 1 paragraph 2 will take the place of the municipal officer referred to in Article 231 paragraph 2 (b) of the Municipalities Act with respect to the property tax bill. Notwithstanding the provisions of paragraph 1 in conjunction with Article 25 paragraph 4 of the State Taxes Act to such an extent, this municipal officer will incorporate the ruling on the objection to the assessment notice referred to in paragraph 2 or paragraph 3 and the ruling on the objection to the property tax bill referred to in paragraph 2 or paragraph 3 in one document.

5 The powers and obligations that apply to the Inspector of Taxes pursuant to the State Taxes Act similarly apply to the Municipal Executive and the municipal officer referred to in Article 1 paragraph 2. The obligations that apply - in accordance with Article 56 of the State Taxes Act - to all other officials of the Tax and Customs Administration appointed by Our Minister, similarly apply to persons appointed by the Municipal Executive. The aforementioned powers and obligations also apply outside



the municipality, insofar as this can reasonably be considered of importance to the implementation of the Act.

6 With respect to the equal application of Article 25c of the State Taxes Act, the council will take the place of the House of Representatives. With respect to the equal application of Article 28 paragraph 1 of the aforementioned Act, the Municipal Executive will take the place of Our Minister.

7 The Municipal Executives of two or more municipalities may decide that an officer from one of these municipalities, appointed for this purpose, will be appointed as the municipal officer - as referred to in Article 1 paragraph 2 - of these municipalities for the purpose of implementing one or more provisions of the Act.

8 If a joint arrangement has been set up and a public body or a shared service center has been established in connection with this arrangement, it may be decided under or pursuant to this arrangement that an officer of this public body or shared service center, is appointed as the municipal officer referred to in Article 1 paragraph 2 for the purpose of implementing one or more provisions of the Act.

9 Notwithstanding the provisions of Article 7:10 paragraph 1 of the General Administrative Law Act, the municipal officer referred to in Article 1 paragraph 2 must give a ruling on a notice of objection that has not been submitted during the last six weeks of a calendar year in the calendar year , in which the objection was received.

Article 30a

1 The amount intended to reimburse the costs referred to in Article 7:15, paragraph 2, of the General Administrative Law Act, subject to the further rules laid down under the paragraph 4 of that article, insofar as those costs relate on legal assistance provided professionally by a third party in the context of the objection against a decision taken on the basis of the provisions of or pursuant to this Act or to Title IV, Section XV, paragraph 2, of the Municipalities Act or against a related decision, is multiplied by 0.25. The first sentence does not apply in the event of special circumstances within the meaning of the further rules laid down pursuant to Article 7:15, paragraph 4, of the General Administrative Law Act.

2 In the event of an order to pay the costs as referred to in Article 8:75, paragraph 1, of the General Administrative Law Act, subject to the further rules laid down pursuant to the last sentence of Article 8:75, paragraph 1, of that act, or in the event of a conviction for the costs whereby Article 8:75 of that act has been declared mutatis mutandis applicable, insofar as those costs relate to legal assistance provided professionally by a third party in the context of the appeal, further appeal or appeal in cassation before



the administrative court regarding a decision taken on the basis of the provisions of or pursuant to this Act or to Title IV, Section XV, paragraph 2, of the Municipalities Act or a related decision. The amount that is intended to reimburse the cost is multiplied with:

- a 0.25, if the contested decision is quashed or amended;
- b 0.10 in all other cases.

The first sentence does not apply in the event of special circumstances within the meaning of the further rules laid down under Article 8:75, paragraph 1, of the General Administrative Law Act.

3 In the context of the appeal, further appeal or appeal in cassation regarding a decision taken on the basis of the provisions of or pursuant to this Act or Title IV, Section XV, paragraph 2, of the Municipalities Act or a related decision, the administrative judge grants, only on request, if the reasonable period is exceeded, compensation for non-material damage of € 50 per six months by which that period has been exceeded, unless there are special circumstances. If the procedure also concerns a fine decision, the fine decision will also be reduced.

4 Without prejudice to Articles 7:15, paragraph 5, and 8:75, paragraph 2, of the General Administrative Law Act, whether or not in conjunction with Article 8:108, paragraph 1, of that act or Articles 29 or 29f of the General Act on State Taxes, payments are made pursuant to a decision on an objection or ruling on an appeal, further appeal or appeal in cassation regarding a decision taken on the basis of the provisions of or pursuant to this act or to Title IV, Section XV, paragraph 2, of the Municipalities Act or a related decision, including payments of compensation as referred to in the previous paragraphs, penalty payments as referred to in Article 4:17, paragraph 1, of the General Administrative Law Act and reimbursements of the paid court fees as referred to in Article 8:74 of that Act, only takes place on a bank account in the name of the interested party.

5 Claims for payment as referred to in the paragraph 4 are not subject to alienation or pledging.

Article 31

1 With respect to the application of Sections III and IV, the following may be done by order in council:

- 1. rules may be laid down whereby Articles 48, 52 paragraphs 1, 2 and 3, and - insofar as it concerns the organization of the administration and the keeping of the



accounts - paragraph 6, 53 paragraphs 1 and 4, and 55 of the State Taxes Act are declared to be fully or partially applicable, or

2. rules may be laid down corresponding to those referred to in the Articles stated in (a).

2 The rules referred to in paragraph 1 must in any event contain a specification of the party with whom the obligation lies, and to whom the obligation applies.

Furthermore, these rules - depending on the nature of the obligation - must contain a specification of the nature of the data and information to be provided, or of the nature of the data which must be evidenced by the administration, or of the purpose for which data carriers may be made available for inspection.

Article 32

The Users may give information and data to the Municipal Executive that may be of importance to the correct implementation of the Act.

Article 32a

Municipalities are obliged to provide one another with information and data - free of charge and on request - that may be of importance to the implementation of the Act. Further rules may be laid down by or pursuant to an order in council for this purpose.

Article 33

1 A party who:

1. provides incorrect or incomplete information, data or indications, or none at all, although he is obliged to provide such information, data or indications by or pursuant to the provisions of the Act;
2. makes false or forged data carriers, or none at all, available for inspection, or makes their content available in a false or forged form, or not at all, for this purpose, although he is obliged to make books, documents, other data carriers or their content available for inspection by or pursuant to the provisions of the Act;
3. fails to carry out administration in accordance with the requirements set by or pursuant to the Act, although he is obliged to carry out such administration pursuant to the provisions of the Act;



4. fails to store books, documents or other data carriers by or pursuant to the Act, although he is obliged to store this data pursuant to the provisions of the Act,

shall be liable to a term of imprisonment not exceeding six months, or a fine of the third category, if the above acts or omissions might result in the Value of a property being assessed too low.

2 A party who intentionally commits one of the offences specified in paragraph 1 shall be liable to a term of imprisonment not exceeding four years, or a fine of the fourth category.

3 A party who fails to fulfil the obligations imposed on him by Article 49 paragraph 2 and Article 50 paragraph 1 of the State Taxes Act shall be liable to a fine of the third category.

Article 34

Violations of the provisions laid down by order in council pursuant to the Act shall be punished by a fine of the third category, insofar as such violations are considered to be offences.

Article 35

Violations of the general regulations laid down by ministerial regulation pursuant to the Act shall be punished by a fine of the second category, insofar as such violations are considered to be offences.

Article 36

The acts made punishable by the Act and carrying a prison sentence are crimes. The other acts made punishable by or pursuant to the Act are summary offences.

Article 37

Articles 73, 77, 78, 80 paragraph 1, 81, 83, 85 and 88 of the State Taxes Act shall apply mutatis mutandis.



6. Data management

Article 37a

- 1 There is a Base Register for the WOZ containing assessed Values with the appropriate temporal references and metareferences. The assessed Values referred to in the preceding sentence is Authentic data.
- 2 The Base Register for the WOZ also contains Authentic data from other Base Registers to be designated by order in council.
- 3 The purpose of the Base Register for the WOZ is to provide Users with Values.

Article 37aa

- 1 There is an automated national WOZ facility with the aim of providing value data with associated temporal and meta-characteristics to Users, as well as providing value data on immovable property that is mainly used as a home on a regular basis to a counter for public WOZ Values.
- 2 The Service maintains and manages the national WOZ facility, which contains data from the Base Register for the WOZ kept by the municipalities.
- 3 The Service ensures that the representation of information included in the national WOZ facility corresponds with the information provided by the Municipal Executive in accordance with Article 37b, paragraph 1.
- 4 Rules may be laid down by or pursuant to order in council regarding the management, form and organization of the national WOZ facility.

Article 37b

- 1 The Municipal Executive shall provide an assessed Value with the associated temporal references and metareferences to the Service for the purpose of inclusion in the national WOZ facility. The Service delivers the assessed Value data with associated temporal and meta-characteristics to the Users.



2 A value data bearing the annotation “under investigation” pursuant to Article 37g shall be exclusively provided stating this annotation.

3 The Municipal Executive communicates the placement or removal of the annotation “under investigation” to the Service for the purpose of mentioning it in the national WOZ facility. The Service informs an User who has received the relevant value data prior to the placement or removal of the annotation that the annotation has been placed or removed and whether the data has been changed.

4 The delivery of data as referred to in this article takes place electronically.

5 Authentic data from other Base Registers may be provided together with an assessed Value.

6 The Municipal Executive must ensure that the reproduction of Authentic data provided from another Base Register corresponds with this data as it is recorded in the other Base Register.

Article 37c

1 Users may exclusively use an assessed Value when exercising their authority to use this data, which has been granted pursuant to a statutory provision.

2 Users are not authorized to divulge a Value any further than is necessary for the exercising of the authority granted to them.

Article 37d

1 Insofar as Users exercise the authority to use the Value granted pursuant to a statutory provision, they must use the assessed Value in the way stated in the Base Register for the WOZ at the time of its use.

2 With respect to an use other than the levying of Taxes, paragraph 1 shall not apply if the Value bears the annotation “under investigation”.

Article 37e

Insofar as Article 37d paragraph 1 applies, the party requested by a User to provide an assessed Value is not obliged to provide such data.



Article 37f

1 An User who has reasonable doubt concerning the correctness of Authentic data provided to him through the national WOZ facility must report this to the Service, stating the reasons. The Service will immediately forward the Feedback to the Municipal Executive concerned.

2 Insofar as a Feedback relates to Authentic data which has been adopted from another Base Register, the Municipal Executive must immediately forward this Feedback to the administrator of such other Base Register, and must inform the User who made the Feedback of this.

3 Rules may be laid down by ministerial regulation concerning the following:

- cases in which no Feedback is necessary because such Feedback is not of importance to the updating of the Base Register;
- the way in which a Feedback must be made;
- the period within which the investigation resulting from a Feedback on a assessed Value must be completed.

Article 37g

1 The Municipal Executive must make the annotation “under investigation” on an assessed Value if the following apply in respect of this Value:

- a. a Feedback has been made;
- b. a notice of objection or appeal has been submitted;
- c. a request for official decrease has been made;
- d. if any reasonable doubt has otherwise arisen concerning the correctness of such value data.

A period to be determined by ministerial regulation shall apply to (a) and (d), within which the Municipal Executive must decide whether the annotation “under investigation” should or should not be made.

2 The Municipal Executive must delete the annotation “under investigation”:

- a. on completion of the investigation resulting from the Feedback;
- b. after the decision on the objection or the court ruling has become final;
- c. on completion of the handling of the request for official decrease;



- d. on completion of the investigation resulting from the situation referred to in paragraph 1 (d).

Article 37h

Administrative bodies shall be appointed by order in council which are authorized to use an assessed Value or the associated temporal and meta-characteristics for the purposes to be designated by such order in council.

Article 38

The Municipal Executive shall ensure that the collecting, storing and providing of the data relating to the properties located in the municipality and relating to their Value is carried out, insofar as this is necessary for the implementation of the Act.

Article 39

Further rules shall be laid down by or pursuant to an order in council, relating to the data package to be registered and provided, the periodicity and the way in which such data is provided.

7. Provision of data

Article 40

1 The assessed Value of a certain immovable property that is not mainly used as a home may be given by the municipal officer referred to in Article 1 paragraph 2 on request to any party who is able to prove that he has a legitimate interest in obtaining this value data.

2 The municipal officer referred to in Article 1 paragraph 2 shall, on request, give a copy of the data on which the assessed Value is based, exclusively to the party in respect of whom a notification of assessment has been made.

3 Rules may be laid down by or pursuant to an order in council, relating to the fee which may be charged with respect to the provision of an assessed Value to third parties.



Article 40a

1 By order in council third parties are designated to whom the assessed Value or the associated temporal and meta-characteristics, of a certain immovable property that is mainly used as a home, may be given on request by the national WOZ facility and who are authorized to use an assessed Value or the associated temporal and meta-characteristics for the purposes to be designated by such order in council.

2 The third party designated by the order in council referred to in paragraph 1 may exclusively use an assessed Value or the associated temporal and meta-characteristics when exercising the authority to use such data granted pursuant to such order in council.

3 The third party designated by the order in council referred to in paragraph 1 is not authorized to divulge an assessed Value or the associated temporal and meta-characteristics any further than is necessary for the exercising of the authority granted to him.

Article 40b

1 Anyone can, upon request, inspect or obtain the assessed Value of a specific immovable property that is mainly used as a home at the counter for public WOZ Values.

2 It shall be determined by order in council in which cases, under which conditions and at what rate a collection of value data relating to immovable property that is mainly used as a home can be provided via the counter for public WOZ Values in such a form that directly automated processing is possible with regard to a previously undetermined group of homes or persons.

8. Transitional and concluding provisions

Articles 41 to 43 inclusive

(Past due)



Article 44

Supplementary to the matters provided for in the Act, further rules relating to the implementation of the Act and the regulations pursuant to the Act may be laid down by or pursuant to an order in council.

Article 45

(Past due)

Article 46

This Act shall enter into force with effect from 1 January 1995.

Article 47

This Act shall be cited as: the Act for Real Estate Assessment (Wet waardering onroerende zaken).