

Overview Supervisory Instruments Netherlands Council for Real Estate Assessment

In the following overview of supervisory instruments, we distinguish between the following categories:

1. Anticipatory/Proactive;
2. Information gathering;
3. Judgment forming;
4. Intervening.

Supervisory instruments	Type	Description
Assessment protocols	Anticipatory/Proactive	Protocols developed by the Netherlands Council for Real Estate Assessment that enable municipalities to assess aspects of the assessment process themselves. The results of these self-assessments can also be used for external accountability towards the municipal council, the accountant, the Netherlands Council for Real Estate Assessment, the participating municipality in a municipal council, etc.
Contributing to new developments	Anticipatory/Proactive	In the face of new developments such as the establishment of basic registrations and developments regarding e-government, employees of the Netherlands Council for Real Estate Assessment are sometimes asked to contribute based on their expertise.
Periodic inventory of self-assessment findings	Information gathering	Twice a year, we ask municipalities to provide insight into the main findings of their self-assessments through an online questionnaire.
Thematic research	Information gathering	An investigation aimed at gaining insight into one aspect of the execution of the law on real estate assessment (Wet WOZ). This type of investigation transcends municipal boundaries.
On-site inspection	Judgment forming	An on-site inspection is a broad risk-

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		oriented investigation where we assess whether municipalities meet our quality requirements. For various components of the assessment process, we provide partial judgments which ultimately lead to a final judgment on WOZ implementation.
Accuracy investigation	Judgment forming	The aim of this type of investigation is to assess whether the conclusions and data reported by municipalities from their self-assessments are accurate.
Internal control examination	Judgment forming	In this type of investigation, we provide an assessment of how WOZ implementation is safeguarded by municipalities' internal control measures. To this end, we assess the design, compliance, and effectiveness of internal control measures for four components of the WOZ process.
Quality of appraisals investigation	Judgment forming	During this investigation, we assess the quality of the new WOZ decisions (and the underlying data) before they are sent to taxpayers. Based on this assessment, municipalities are granted or denied permission to send out new WOZ decisions.
Field checks for the quality of registered object characteristics	Judgment forming	In this investigation, we first compare the registered data with the reality on site at the respective properties or other real estate. The findings of this sampling control are discussed with the implementing organization in relation to their own quality measurements.
Periodic inventory of self-assessment findings (feedback)	Judgment forming	The reports following self-assessments are reviewed by us, and municipalities receive feedback on our findings.
Completeness	Judgment forming	This data-oriented investigation focuses

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investigation		on the accuracy, completeness, and timeliness of the reconciliation between the assessment administration and the Cadastre Base Register and the Base Register of Addresses and Buildings (BAG).
Recommendation	Intervening	A recommendation is a sanction regulated in Article 21 of the Law on Real Estate Assessment (Wet WOZ). With a recommendation, deficiencies in the implementation of the law identified at a municipality are determined and made public.
General judgment (publication)	Intervening	We publish a general judgment on the implementation of the Law on Real Estate Assessment (Wet WOZ) on the internet for all municipalities.
Administrative meeting	Intervening	Factual findings and judgments on the quality of the implementation of the Law on Real Estate Assessment (Wet WOZ) may prompt attention at the administrative level. These discussions often have a normative character. Additionally, during these discussions, agreements are often made regarding necessary improvement measures.
Letter to municipal council	Informative/ intervening	A letter that draws attention to a situation to the municipal council. The character of this letter can be both "informative" and "intervening" in nature.
Letter to municipal secretary	Intervening	A normative letter addressed to the municipal secretary of a municipality where, in the opinion of the employees of the Netherlands Council for Real Estate Assessment, effective and efficient supervision of the implementation of the Law on Real Estate Assessment (Wet

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		WOZ) is hindered.
Sending approval of WOZ decisions	Intervening	Based on available data, we assess the quality of the assessed values before they are sent out. We publish it on our website when we agree with the quality of the appraisals.
Publishing supervision results on the internet	Intervening	The results of our supervision activities at individual municipalities are published on our website.