

Explanatory notes on combined assessment notice

WOZ value

The WOZ value is the value of your home or business premises according to the Valuation of Immovable Property Act (WOZ, *Wet Waardering Onroerende Zaken*). The WOZ value is specified on your combined assessment notice. The municipality of Wageningen determines what your home would have been worth, had it been sold on the value reference date, 1 January 2017. We determine the value as though your home is empty and the new owner can take immediate occupation. We look at the selling prices of comparable homes. Differences in size, location, state of repair, annexes, finishing's, etc. are also taken into account. The WOZ value is also used by the Tax and Customs Administration and the Water Board.

Property valuation notice

If you want to know how your WOZ value is calculated, consult the property valuation notice at www.wageningen.nl. You must be logged in for this purpose with your [DigiD](#). If you do not have a DigiD or want a property valuation notice for your business premises, request this by sending an e-mail to belastingen@wageningen.nl.

Property tax

You pay an owner's share of property tax if you own a home, business premises (e.g. office, shop or farm) or land. You pay a user share of property tax if you are a user of business premises. The amount depends on the WOZ value of the immovable property on the value reference date (1 January 2017) and the level of the rates. Property tax is a percentage of the value of your property (see summary below). If you *rent* a home, you will receive the WOZ value but do not have to pay any property tax. We specify the WOZ value because this can be relevant for determining the maximum rent of your home.

Sewerage charges

As the user of a property, you pay sewerage charges. The amount that you pay for your home, depends on the composition of your household. If you are the user of business premises, the amount depends on your water consumption. The rates are set out in the summary below.

Waste collection levy

The municipality is responsible for collecting household waste. You pay the waste collection levy for this purpose.

The waste collection levy depends on the composition of your household. You also pay the waste collection levy even if you do not put out any containers for emptying. In addition to the rate for the type of household, you also pay a surcharge if you use an extra or a larger container. The rates are set out in the summary below.

Dog licence fee

If you have a dog, you must pay a dog licence fee. The rate depends on the number of dogs. The rates are set out in the summary below.

Will your situation change in 2018?

This can affect the amount of tax that you must pay. More information regarding the situations involved can be found at www.wageningen.nl.

2018 rates

OZB	Eigenaar (owner)	Gebruik (user)	
Woning (house)	0,14579%		
niet-woning (other)	0,31838%	0,25492%	
Alvalstoffenheffing (waste collection levy)	Éénpersoonshuishouden (1 person in a household)	Meerpersoonshuishouden (more than 1 person in a household)	toeslag grote container (surcharge larger container)
	€ 165,77	€ 257,85	€ 70,00
			€ 168,10
Rioolheffing (Sewerage charges)	Éénpersoonshuishouden (1 person in a household)	Tweepersoonshuishouden (2 persons in a household)	Meerpersoonshuishouden (more than 1 person in a household)
Woning (house)	€ 125,91	€ 151,02	€ 176,14
niet-woning (other)	watervbruik t/m 600 m3 (water consumption up to 600 m3)	watervbruik boven 600 m3 (water consumption over 600 m3)	Onbemeterd (unmetered)
	€ 100,79 + € 0,50/m3 water	€ 0,74/m3 water	€ 151,38
Hondenbelasting (dog license fee)	1e hond (1st dog)	2e hond (2nd dog)	3e en volgende hond (3rd and more dogs)
	€ 88,00	€ 148,00	€ 202,00

A full summary of the rates is available at www.wageningen.nl.

Payment methods

The assessment can be paid in a number of ways.

Direct debit collection

- ... If you have sent us the necessary authorisation, you will pay by direct debit collection. We will debit the amount in a maximum of ten instalments from your current account. The number of instalments in which we will debit the assessment amount depends on when you send us the authorisation and the date of your combined assessment notice.
- ... Direct debit collection is not possible for assessments higher than €2,500.00 and lower than €50.00. These must be paid in two instalments.
- ... If you receive the assessment later in the year, we will divide the amount over the remaining number of months in the current tax year. We apply a maximum of four instalments for this purpose.
- ... If you receive the combined assessment notice in a different calendar year to the tax year, we will divide the amount over the remaining number of months in the current tax year. We apply a minimum of four instalments and a maximum of ten instalments for this purpose.
- ... We will cancel the direct debit collection if you send us a cancellation form or if we are unable to debit two successive instalments. The amount that is then outstanding must be paid before the next due date.

Bank transfer

You can transfer the amount payable to our bank account, by the due date(s) of the assessment.

The account number is NL88 BNGH 0285 0404 48 and the account is held in the name of Gemeente Wageningen. Please include the payment reference or the assessment number when making the transfer.

Applying for remission

If you have a low income and think you may be eligible for remission, you can submit an application. There is an application form to be completed for this purpose.

Where do you get the application form?

The form can be obtained from www.wageningen.nl. This website also sets out the taxes for which remission is possible. If you need assistance, you can make an appointment with the 'Inkomensbrigade'. They are able to assist you in applying for your remission. The 'Inkomensbrigade' (which can also be contacted via Startpunt Wageningen) can be contacted by telephone on working days on (0317) 492 750. You can request a home visit, if necessary.

Remission and direct debit collection

If you have applied for remission and have a direct debit collection, we will put a temporary hold on your direct debit collection. Bear in mind that the amount will be collected within a shorter period if your application is rejected. If you wish to avoid this, contact belastingen@wageningen.nl.

Objections

If you don't agree with the assessment, you can lodge an objection in writing or online within six weeks of the date of the assessment. Your notice of objection must indicate the reasons for your objection. The notice of objection must be sent to the local tax officer of the municipality of Wageningen. You can lodge your objection online at www.wageningen.nl. You will need to use your [DigiD](#) for this purpose.

Any questions?

Please get in touch! You can contact us in the following ways.

Internet

Comprehensive information about all our products is available on the website www.wageningen.nl. You can also find the property valuation of your home here.

E-mail

You can contact us at belastingen@wageningen.nl.

Telephone

The Tax Team can be contacted on telephone number (0317) 492 750.

In writing

You can also send us a letter. The letter should be addressed to:

Gemeente Wageningen
Tax Team
Postbus 1
6700 AA Wageningen, The Netherlands

In person

If you wish to come and see an employee in person, you can make an appointment for this purpose using the telephone number mentioned above.