

2018 Tax Page

Assessment for municipal taxes and new WOZ value for 2018

You will soon receive the first combined assessment notice for 2018 municipal taxes. Since 2017 you will receive a municipal assessment that includes your property tax, dog licence fee, waste collection levy and sewerage charges for the first time. Until 2017, you paid the waste collection levy and sewerage charges via the Water Board.

The assessment notice also encloses what is known as the WOZ assessment for 2018. This specifies the value of your home/business premises (immovable property) for the purposes of the Valuation of Immovable Property Act ('WOZ value'). This is based on the market value of the immovable property had it been sold on 1 January of the previous year. The WOZ value applies for a period of one year. The WOZ value that now appears on the assessment notice applies for the year 2018 and the value reference date is 1 January 2017.

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.

What is the WOZ value used for?

The WOZ value is used for various taxes, such as property tax, the notional rental value for income tax and the 'built' water system levy of the Water Board. Since 1 October 2015, the WOZ value has also been used to determine the maximum rent of housing in the regulated rental sector; 25% of the WOZ value is taken into account for determining the maximum rent. The residence points for residential environment, nuisance situations, type of housing and scarcity have now ceased to apply. These items are already factored into the WOZ value. As a tenant, you therefore may also have an interest in the WOZ value. For more information, please contact your landlord or www.huurcommissie.nl.

Looking at your WOZ data via a 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 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

The installation and management of the sewerage system is paid from the sewerage charges. These charges also cover rainwater harvesting and tackling groundwater problems. As the user of premises, 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 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. If you get a dog, you must report this to the municipality. The same applies if there is a change in the number of dogs you have. This can be done, for example, via www.wageningen.nl. You will receive an assessment or reduced assessment notice. The rate depends on the number of dogs. The rates are set out in the summary below. If you are no longer in possession of a dog, for whatever reason, you can also report this directly via www.wageningen.nl.

2018 rates

OZB	Eigenaar (owner)	Gebruik (user)		
Woning (house)	0,14579%			
niet-woning (other)	0,31838%		0,25492%	
Afvalstoffenheffing (waste collection levy)	Éénpersoonshuishouden (1 person in a household)	Meerpersoonshuishouden (more than 1 person in a household)	Toeslag grote container (surcharge larger container)	toeslag (surcharge) extra 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	

How to pay the assessment

The assessment can be paid in a number of ways. Payment can be made by direct debit collection in several instalments or by transfer in a maximum of two instalments.

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 from you depends on when you send us the authorisation and the date of your 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.

Do you wish to apply 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.

Is your WOZ value too high? We will object on your behalf, free of charge!

There are various businesses around using this catchphrase. Perhaps you have read about this, on the internet or in an advertising brochure, for example. It sounds wonderful, but how does it actually work?

The municipality has determined the WOZ value of your home, business premises and/or land. If you do not accept the value, we hope that you would first contact us informally, by e-mail or telephone. The municipality wants the WOZ value to be correct, just like you do. It has no interest in setting a higher value. If it transpires that a mistake has been made in determining your WOZ value, we will be happy to adjust it for you.

If you cannot agree with an employee of the Tax Team, you can still lodge a formal objection. Lodging an objection with the municipality is always free, and you seldom need a specialised firm for this purpose. And that is just as well, because although these firms say they work for free, that is not entirely correct. Why is this?

If the notice of objection is well-founded, the municipality may be legally obliged to reimburse the expenses of the 'no-cure no-pay' firm. Such a reimbursement of expenses could easily cost the municipality more than €750.00. The municipality incurs more costs in this manner, which will ultimately have to be recouped in its rates. You will thus ultimately pay a price for the firm that you hire. And that is unfortunate and unnecessary, because lodging an objection via the municipality is always free.