

How to verify your French real property tax ?

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1 – Take the tax demand of the year for the real property tax, and the previous tax demand, and compare the assessment basis on the two tax demands : an annual increase of 1% or 2% is normal.

2 – Write to the tax administration (“ Centre des impôts foncier ”) concerned by your premises and indicate, after adaptation to your case, the following informations (see French version) :
*« - After a comparison of the real property tax of my building with the tax of some real estate owners (neighbours, friends, family members, ...) of similar buildings, it seems that I pay too much tax.
- Thank you for telling me on which assessment basis is calculated the real property tax of my building (with the details of the calculation).*

3 – Wait for the answer of the tax administration which is supposed to send to you the file n° 6675 (including the number of the reference building used to calculate the registry rental value of your building) and some explanations. The tax administration is able, at that moment, to discover its mistake, if a mistake is existing, and to rectify the calculation and the amount of your tax.

4 – When you receive the file n° 6675, go to the Centre des Impôts foncier to examine (or buy) the report gathering all the reference premises of the municipality (“le Procès-verbal des Locaux-types de la Commune”), which will inform you on :
- the address of the reference premises used to tax your own premises.
- the features of this reference building and the features of some other reference buildings that seem to be closer from your own building (same place, same arrangement, ...) and cheaper (by m²).

5 – Verify and write the surface of the different parts of your building.

6 – Don’t let any question with an unclear explanation. In case of unclear explanation from the tax administration agent and if you have detected a mistake (on the reference premises, the surfaces, ...) you will have to prepare a contentious complaint (“réclamation contentieuse”).

7 – Send a registered letter for this contentious complaint to the Centre des impôts foncier concerned by your building (see the tax demand) and give the following informations :
- explain the reasons of your complaint and ask for a visit of the premises,
- expose your premises situation,
- expose the mistake (s) discovered and send a copy of your proofs,
- join compulsorily the copy of your last tax demand to real property tax.

8 – The tax administration has a delay to answer to you.
- The tax administration can ask to you some explanations,
- Silence of the tax administration for six months is equal to a reject decision.

9 – The tax administration can send one of its agents to visit your premises, to examine your complaint (but it’s not an obligation).

10 – If you are not satisfied with the answer of the tax administration, you can refer the matter to the administrative court. Without answer, or with an answer rejecting your complaint, and if your complaint seems to be reasonable, you can refer the matter to the administrative court (you are not obliged to hire a lawyer) of the situation of your building.