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21-25 June 2021 in Virtually in the Netherlands

SMART SURVEYORS FOR LAND AND WATER MANAGEMENT CHALLENGES IN A NEW REALITY



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Smart Assessor: Keep Calm and Manage your Data Quality

Wednesday 23rd June 2021, 20:00–21:30

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Program

- Property taxation in the Netherlands
- Three main data sources:
 - derived from the system of base registers
 - derived from real estate ads
 - specifically collected for mass valuation
- Maintaining the accuracy of object characteristics
- Concluding remarks



Property taxation in the Netherlands

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The Netherlands, some facts

- Kingdom
- 17.3 million inhabitants
- Area: 41,526 km² (16,221 sq mi)
 - 9 million real estate properties
 - 8 million residential
- 1 million non-residential
- Total value: € 2,000 billion
- More than € 11 billion tax revenues based on the assessed value
- Total costs for appraisal and assessment: € 150 million





National government



- Amsterdam capital
- Government located in The Hague
- 12 ministries
- The Netherlands' Cadastre, Land Registry and Mapping Agency
- The Tax and Customs Administration
- Property tax as a part of income tax



Regional government



- 12 Provinces
- Layer between the national and the local government
- Responsibility for matters of subnational or regional importance
- To a large extent financed by the national government



Local government, municipalities



- 352 municipalities
- Municipal mergers have reduced the total number of municipalities
- Wide range of sizes
 - Smallest: 7.03 km² (2.71 sq mi)
 - Largest: 523.01 km² (201.94 sq mi)
- Ruled by a municipal council
- Finances: 80% from national government, 20% own taxes
- Property taxes:
 - Owners of residential properties
 - Owners and users of non-residential properties
- Responsible for annual assessment of all properties (Special Act for Real Estate Assessment)



Local government, polderboards



- 21 polderboards
- Oldest forms of local government
- Spread over entire country
- Responsible for water management
- Self-sufficient (levy their own taxes)
- Property taxes:
 - Build properties (value)
 - Unbuild properties (area size)



The Netherlands Council for Real Estate Assessment

- In Dutch: Waarderingskamer
- Located in The Hague
- Independent governing body
- Minister of Finance is responsible
- Main task: quality control of mass valuation
- Advisory body for mass valuation
- Involved parties:
 - Municipalities (352)
 - Waterboards (21)
 - The Tax and Customs Administration
- Council board has 11 members
- Staff 21 persons





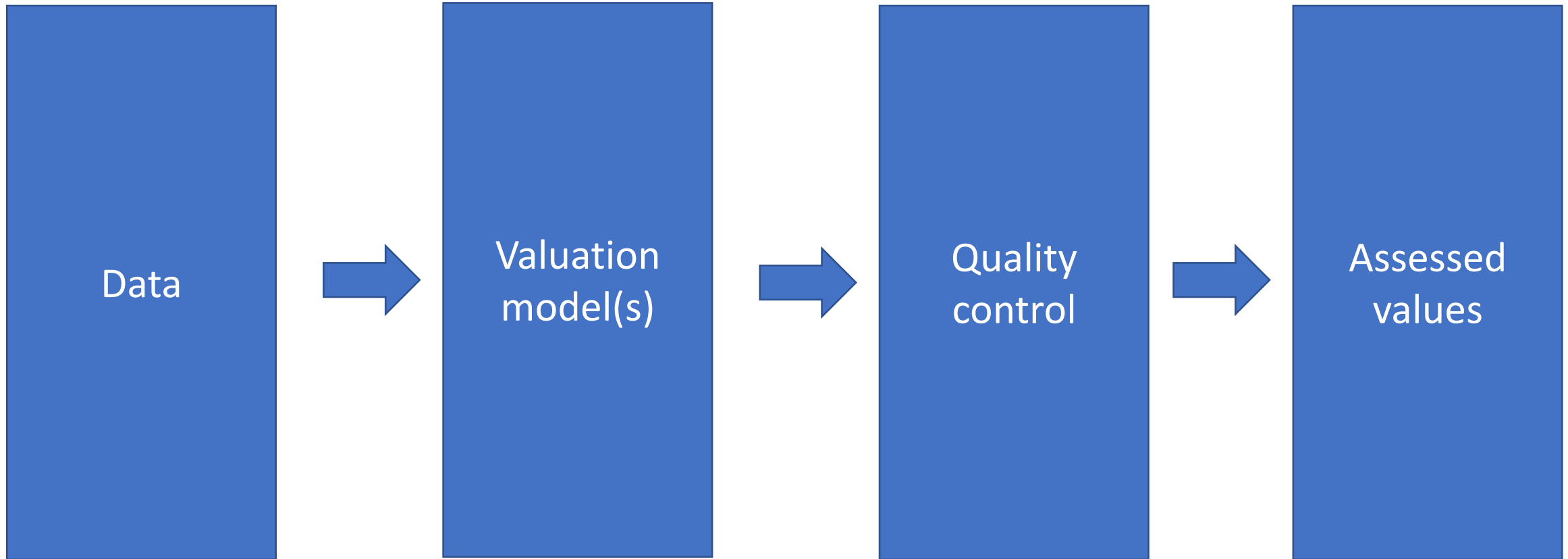
Property taxation in the Netherlands



- Municipalities, polderboards and national government can levy property taxes
- Municipalities responsible for the annual valuation of all real estate properties
- All other organisations are obliged to use these values for taxation purposes
- Quality control is done by the Netherlands Council for Real Estate Assessment

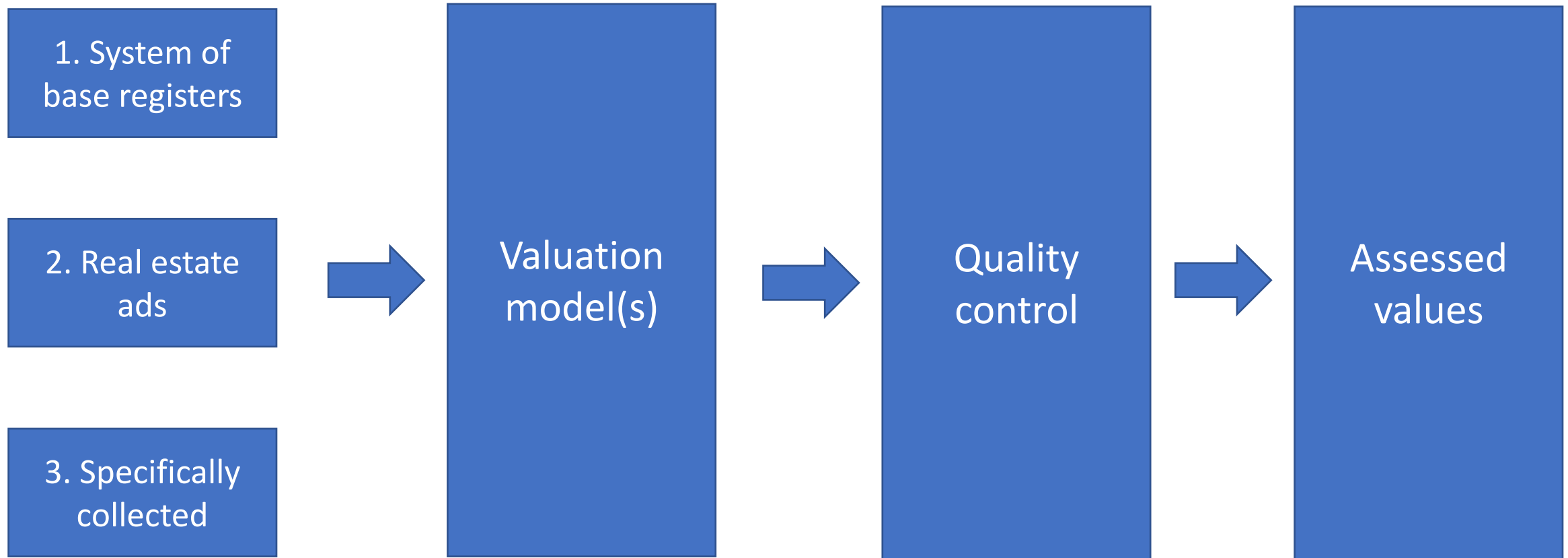


Valuation process





Valuation process





Three main data sources

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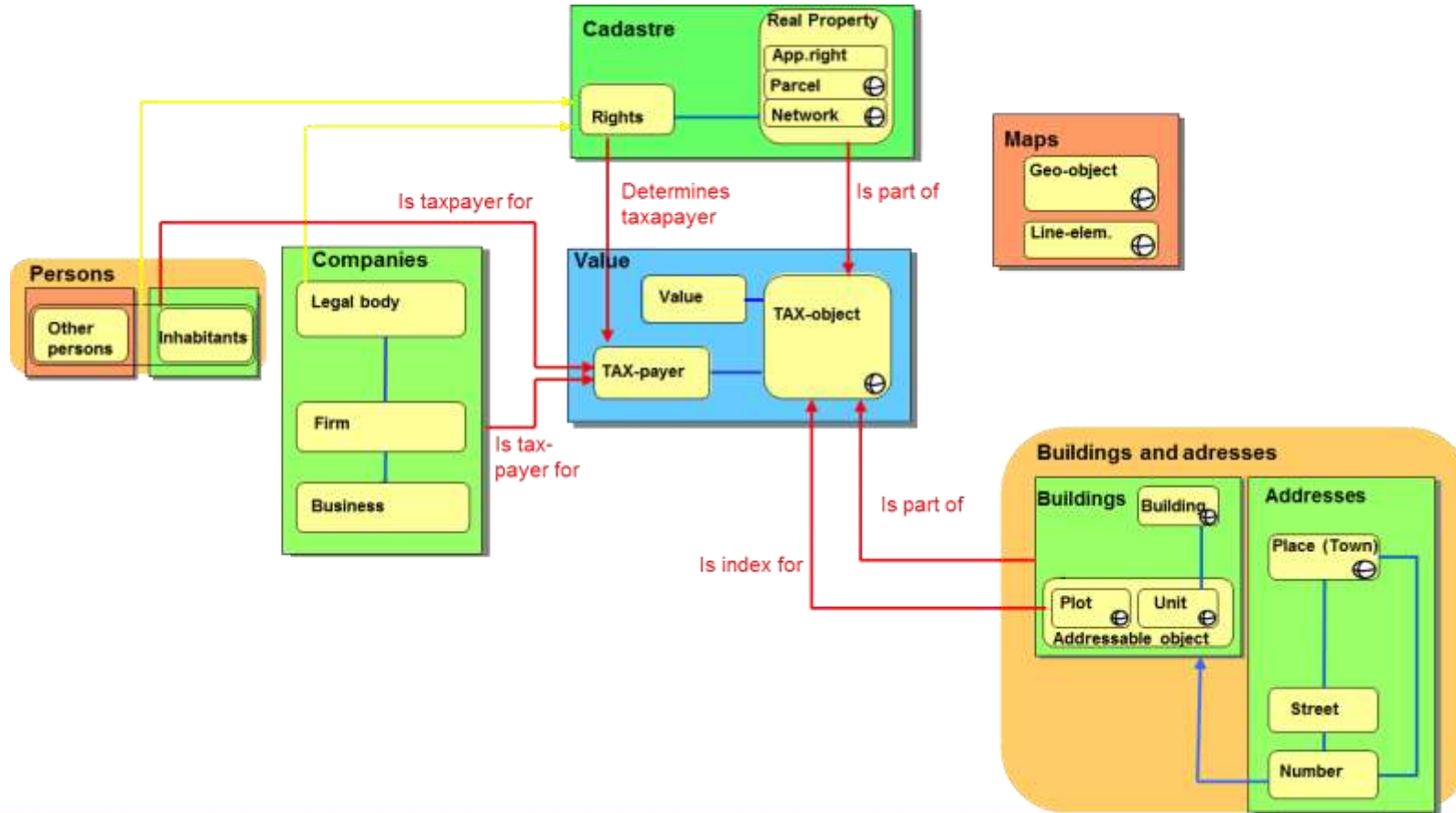


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1. Data derived from the system of base registers (1)





1. Data derived from the system of base registers (1)

- Cadastral registration
- Registration of buildings
- Registration of addresses
- Registration of inhabitants
- Registration of non-inhabitants (foreigners)
- Registration of companies
- Large scale base maps
- Value of real estate



1. Data derived from the system of base registers (3)

- Benefits of base registers
- With a system of base registers the government:
 - can offer rapid and good services
 - will not be misled
 - will experience improved confidence of citizens
 - will operate very cost efficiently



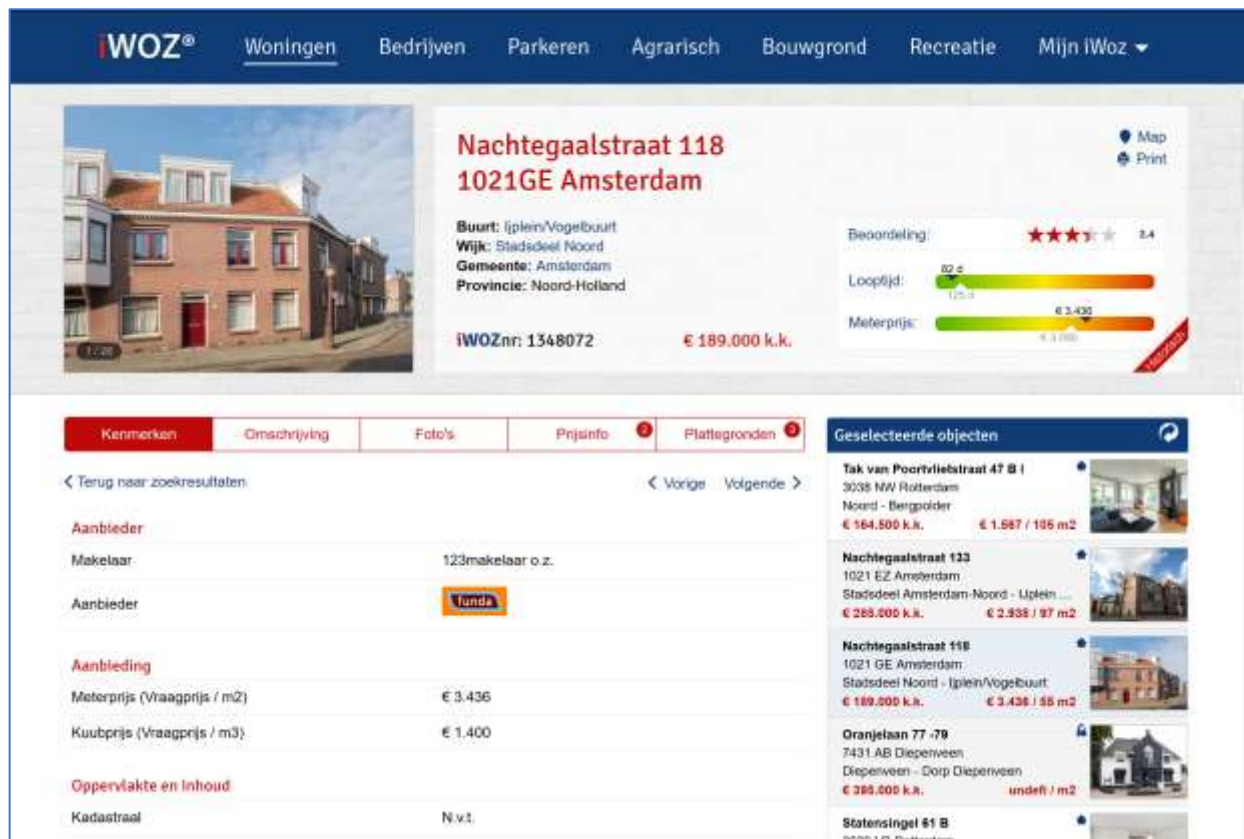


2. Data derived from real estate ads (1)

- Central registration of asking prices (real estate listings)
- Tool iWOZ:
 - Central system
 - Developed by one municipality
 - Financed and used by all other municipalities
 - Systematic registration of primary characteristics derived from ads
 - Comparison with own data and base registers
 - Info is being saved for future use
 - Including all pictures



2. Data derived from real estate ads (2)




iWOZ® Woningen Bedrijven Parkeren Agrarisch Bouwgrond Recreatie Mijn iWoz

**Nachtegalstraat 118
1021GE Amsterdam**

Buurt: IJplein/Vogelbuurt
Wijk: Stadsdeel Noord
Gemeente: Amsterdam
Provincie: Noord-Holland

iWOZnr: 1348072 € 189.000 k.k.

Beoordeling: ★★★★★ 2.4
Loopijd: 02:00
Meterprijs: € 3.436

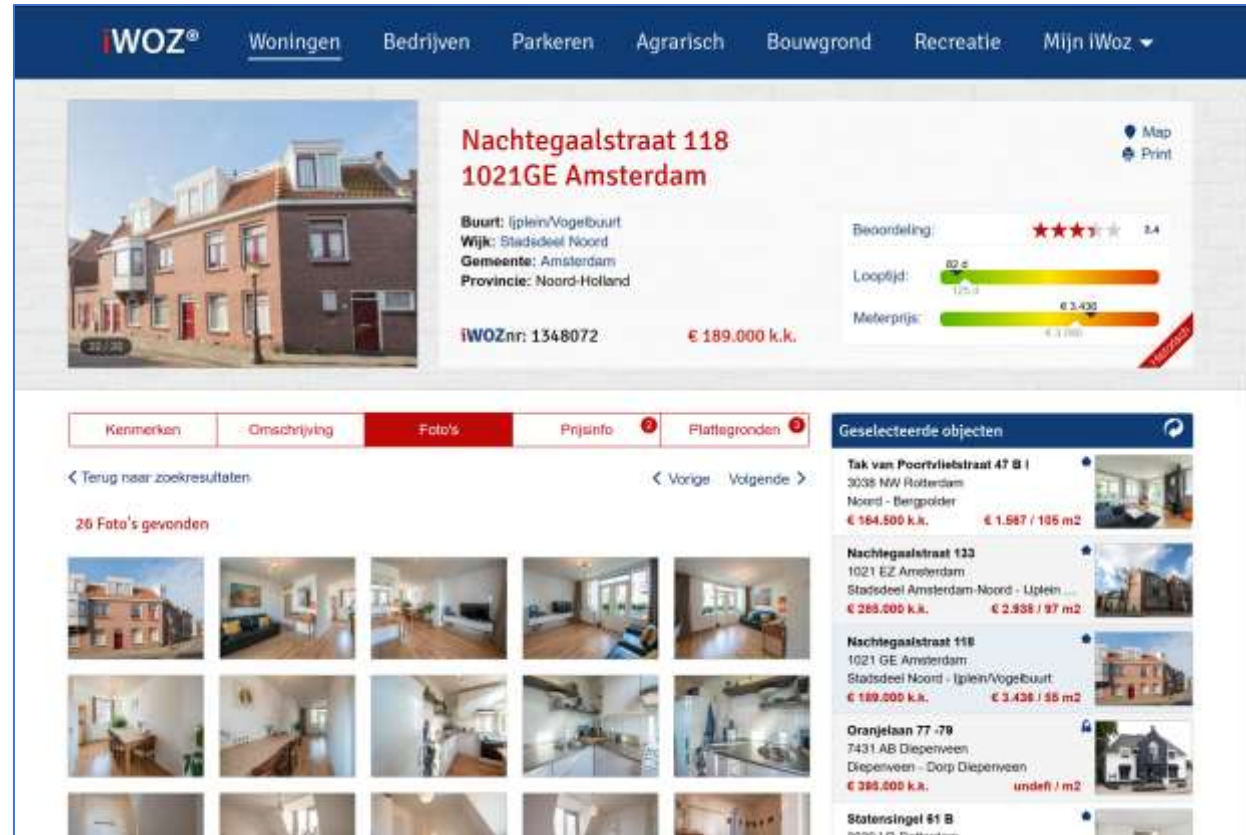
Kenmerken	Omschrijving	Foto's	Prijsinfo	Plattegronden
< Terug naar zoekresultaten			< Vorige	Volgende >
Aanbieder				
Makelaar		123makelaar o.z.		
Aanbieder				
Aanbieding				
Meterprijs (Vraagprijs / m2)		€ 3.436		
Kuubprijs (Vraagprijs / m3)		€ 1.400		
Oppervlakte en inhoud				
Kadastraal		N.v.t.		

Geselecteerde objecten

- Tak van Poortvlietstraat 47 B I**
3038 NW Rotterdam
Noord - Bergpolder
€ 164.500 k.k. € 1.587 / 105 m2
- Nachtegalstraat 123**
1021 EZ Amsterdam
Stadsdeel Amsterdam-Noord - IJplein
€ 265.000 k.k. € 2.838 / 97 m2
- Nachtegalstraat 118**
1021 GE Amsterdam
Stadsdeel Noord - IJplein/Vogelbuurt
€ 189.000 k.k. € 3.436 / 55 m2
- Oranjestaan 77 -79**
7431 AB Diepenveen
Diepenveen - Dorp Diepenveen
€ 385.000 k.k. undef / m2
- Statensingel 61 B**
3026 LD Rotterdam



2. Data derived from real estate ads (3)



iWOZ® Woningen Bedrijven Parkeren Agrarisch Bouwgrond Recreatie Mijn iWoz

Nachtegalstraat 118
1021GE Amsterdam

Buurt: IJplein/Vogelbuurt
Wijk: Stadsdeel Noord
Gemeente: Amsterdam
Provincie: Noord-Holland

iWOZnr: 1348072 € 189.000 k.k.

Beoordeling: ★★★★★ 3.4

Loopijd: 02.5 / 12.3

Meterprijs: € 3.432 / € 3.180

Kenmerken Omschrijving **Foto's** Prijsinfo Flattgronden

< Terug naar zoekresultaten > < Vorige Volgende >

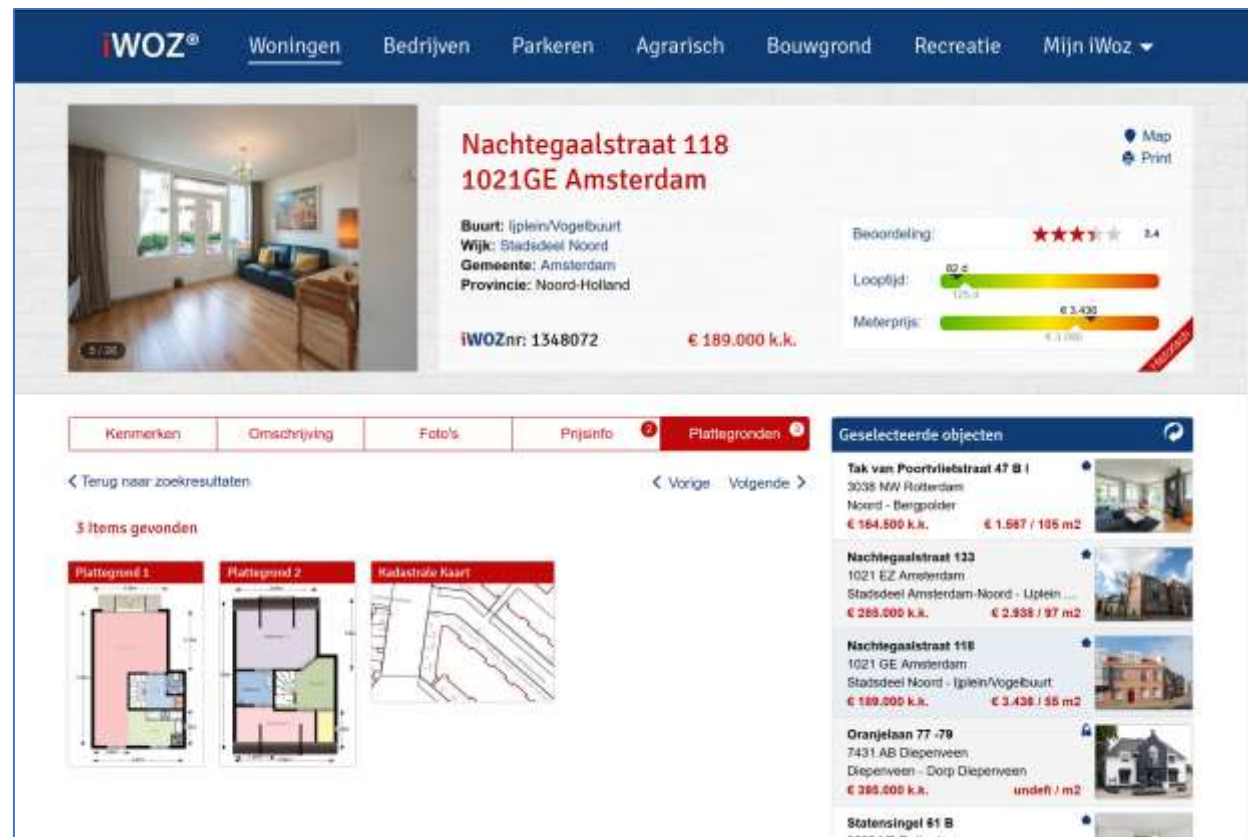
26 Foto's gevonden

Geselecteerde objecten

- Tak van Poortvlietstraat 47 B I**
3038 NW Rotterdam
Noord - Bergpolder
€ 164.500 k.k. € 1.587 / 105 m2
- Nachtegalstraat 123**
1021 EZ Amsterdam
Stadsdeel Amsterdam-Noord - IJplein ...
€ 265.000 k.k. € 2.538 / 97 m2
- Nachtegalstraat 118**
1021 GE Amsterdam
Stadsdeel Noord - IJplein/Vogelbuurt
€ 189.000 k.k. € 3.432 / 55 m2
- Oranjesaan 77 -79**
7431 AB Diepenveen
Diepenveen - Dorp Diepenveen
€ 285.000 k.k. undef / m2
- Statensingel 61 B**
3026 LD Rotterdam



2. Data derived from real estate ads (4)



iWOZ® Woningen Bedrijven Parkeren Agrarisch Bouwgrond Recreatie Mijn iWoz

Nachtegaalstraat 118
1021GE Amsterdam

Buurt: Ijplein/Vogelbuurt
Wijk: Stadsdeel Noord
Gemeente: Amsterdam
Provincie: Noord-Holland

iWOZnr: 1348072 €189.000 k.k.

Beoordeling: ★★★★★ 3.4
Loopijd: 02.6 / 12.3
Meterprijs: €3.438 / €3.180

Kenmerken Omschrijving Foto's Prijsinfo **Plattegronden**

3 items gevonden

Plattegrond 1 Plattegrond 2 Kadastrale kaart

Geselecteerde objecten

- Tak van Poortvlietstraat 47 B I**
3038 NW Rotterdam
Noord - Bergpolder
€164.500 k.k. €1.587 / 105 m2
- Nachtegaalstraat 133**
1021 EZ Amsterdam
Stadsdeel Amsterdam-Noord - Ijplein ...
€265.000 k.k. €2.538 / 97 m2
- Nachtegaalstraat 118**
1021 GE Amsterdam
Stadsdeel Noord - Ijplein/Vogelbuurt
€189.000 k.k. €3.438 / 55 m2
- Oranjesaan 77 -79**
7431 AB Diepenveen
Diepenveen - Dorp Diepenveen
€285.000 k.k. undef / m2
- Statensingel 61 B**
3036 LD Rotterdam



3. Data specifically collected for mass valuation (1)



- Size: 120 m²
- Year of construction: 1850
- Size parcel: 600 m²



- Size: 120 m²
- Year of construction: 1850
- Size parcel: 600 m²



3. Data specifically collected for mass valuation (2)

- Collection of this information can be done through:
 - fieldwork
 - interaction (online) questionnaires
 - (automated) desk research
 - aerial photo's, streetview, etc.
- Open data (location data)
 - free available



Maintaining the accuracy of object characteristics



Maintaining the accuracy of object characteristics

- At least 30% of total costs
 - Check at least 20 percent of the objects every year
- Essential for appraisal model
- Essential for taxpayer's trust
- Responsibility of the appraiser
- Requires efficient risk-based procedures





Concluding remarks



Concluding remarks

- Good object characteristics are essential for an accurate mass appraisal, therefore it is essential to have uniform definitions and instructions for measuring
- Sharing information with other government and non-government organizations makes the appraisal process more efficient
- The use of real estate ads and other open-data sources can help to improve the results of mass valuation
- The accuracy of object characteristics needs continuous attention of the appraiser