

Looking for a guide to French Property taxes?

► What's the difference between «taxe foncière» and «taxe d'habitation» ?

If you own a house in France, then you will be liable to pay the two local property taxes: “taxe foncière” and “taxe d'habitation”. These taxes must be paid by both residents and non-residents. If you are the owner and occupier of the property then you must pay both taxes, “taxe foncière” is payable by the owner and “taxe d'habitation” by the occupier. These taxes contribute to paying for the cost of local services such as street lighting and rubbish collection.

► When must I pay ?

You will receive a bill in your letter box in September and the due date will be specified on this bill, usually the “taxe d'habitation” must be paid by the 15th of October and the “taxe foncière” by the 15th of November. It is possible to apply to pay the bill for next year over a ten month period, starting in January; the instalments will be based on this year's bill and if there's a difference between what you've paid and what you owe when the new bill is calculated, the instalments can carry on into November and sometimes December. You will need to contact your local tax office along with your bank details.

► What should I do if I do not receive a bill ?

You should contact your local tax office and request a bill. If you are behind in payment then the tax office can send an avis à tiers détenteur directly to your bank demanding immediate payment.

► On what basis are these taxes calculated ?

“Taxe foncière” and “taxe d'habitation” are calculated according to the “valeur locative cadastrale” or the rental value of the property. If you make any major changes to your property then you must inform the tax office as this may affect the rental value of your house and therefore the amount of tax due.

► What if I have just bought a house ?

“Taxe d'habitation” must be paid by the occupier (occupying on the 1st of January of the current year). The “taxe foncière” should be paid on a proportional basis by the vendor and the buyer. Your notaire will be able to advise you on this matter.