



REPUBLIKA E KOSOVËS - REPUBLIKA KOSOVA - REPUBLIC OF KOSOVA
Kuvendi Komunal - JUNIK - Skupština Opštine - Municipal Assambly



REGULATION ON IMMOVABLE PROPERTY TAX FOR THE YEAR 2019

JUNIK
SEPTEMBER, 2018

Based on the Law on Local Self-Government, No. 03/L-040, Article 12.2, point c, Law on Immovable Property Tax, No. 03/L-204, dated 07 October 2010 and the Law No. 04/L-100, on Amending and Supplementing the Law on Immovable Property Tax, No. 03/L-204, dated 20 April 2012, and the Statute of the Municipality, Article 20, the Municipal Assembly of Junik in its meeting held on 27.09.2018, approves this:

REGULATION ON TAXATION IN IMMOVABLE PROPERTY

Article 1

Pursuant to Articles 6 and 13 of the Law on Immovable Property Tax, No. 03/L-204 and Administrative Instruction, No. 04/2011, for determining the value of immovable property and valuation standards, the tax base for 2019 by the Municipality of Junik will be set as follows:

Table 1. Tax zones based on market value in m²

Zones	Residential Property		Commercial Restaurants Hotels/Store, Office	Industrial/Factory Manufactory / Workshop	Agricultural / Farm Commercial / Fish pool	Commercial - Swimming Pool / Open and closed sport fields.	Garage / Parking	Commercial-Depot / warehouse	Unfinished Properties
	Apartments	Houses							
I	330	330	450	260	150	120	150	260	120
I-A	300	300	400	215	120	120	120	210	95
II	270	270	340	190	95	120	95	190	85
III	190	190	270	140	40	95	40	140	70
IV	140	140	180	85	20	95	20	85	30

Article 2

Based on the market value of the immovable property, the territory of the Municipality of Junik is divided into five tax zones, as follows:

First Zone - includes all facilities that have access to both sides of the highway and the local road, including the road from Junik Center to the "Dinë Mehmeti" Library, the road from Junik Center to the Bus Station, the road from the Center of Junik to the Police Station, the road from Junik Center (the road to Dobrosh) to the crossroads of the Berisha road, and the road from Junik Center to the Family Medicine Center.

First Zone A - including all facilities that have access to the main road from the Library "Dinë Mehmeti" to the Center for Work and Social Welfare, the road from the Bus Station to the restaurant "Oda e Junikut", the road from the Police Station to the cemetery of Gacafer, the road from the Berisha crossroad to Bunari i Fushës, the road from the Family Medicine Center to the Sports Hall "Ereniku".

Second Zone - includes all facilities and premises after the completion of First Zone A, according to Article 3.2 and other residential buildings in the neighborhoods: Gacafer, Pepsh, Bajraktari, Berishë, Miroc-Malok, Qok, Lower and Upper Gaxherr, and “Agim Ramadani” neighborhood, which differs from the industrial zones.

Third Zone - includes all spaces that are not included in the 1st and 2nd zone belonging to the Junik City: Goç neighborhood and other residential facilities located in the suburbs of the neighborhoods mentioned in second zone

The fourth zone - includes all areas outside the Town of Junik: villages Gjocaj and Jasiq.

Article 3

According to the Law on Property Tax, No. 03/L-204 and in accordance with Article 7 of Law No. 04/L-100 on amending and supplementing the Law on Tax on Immovable Property, No. 03/L-204, tax rates on property on an annual basis in the tax rate are determined by 0.15% (zero point fifteen percent) to 1% (one per cent) of the property value on the market.

Table 2. Tax rate for the Municipality of Junik for the year 2019

No.	Property category	Tax rate
1.	Residential Properties -House / Apartment	0.15%
2.	Commercial Property - Restaurant / Hotel / Shop / Office	0.17%
3.	Industrial Property - Factory, Manufactory / Workshop	0.16%
4.	Commercial - Swimming pool / open and closed sports fields	0.17%
5.	Agricultural properties - Commercial farms / Fish pool	0.15%
7.	Garage / Parking	0.15%
8.	Commercial - Depot / Warehouse	0.16%
9.	Unfinished Properties	0.15%

Article 4

Pursuant to Article 5, paragraph 1.8, point 1.8.1 of the Administrative Instruction, No. 03/2011 on collection and registration of property and taxpayer information, property status and quality rating for object evaluation is divided into five categories, as follows:

No.	The state of the property	Quality standard
1.	Excellent	1.1
2.	Good	1.0
3.	Average	0.8
4.	Poor	0.6
5.	Very poor	0.5

Article 5

Properties that are exempt from property tax and which are referred to in Article 8 of the Law on Immovable Property Tax, No. 03/L-204 also are exempt from tax in the Municipality of Junik.

Article 6

Postponement of tax payment under special conditions may be made in accordance with Article 16, points 1, 2, 3, 4, 5 of the Law on Immovable Property Tax, No. 03/L-204, and Administrative Instruction, No. 06/2011.

Article 7

Based on the Property Tax Law, No.03/L-204, Article 3, paragraph 1.1 provides that land and buildings, facilities, land-based and land-related buildings should be taxed. The valuation of the buildings is done on the basis of the price per m², whereas the assessment of the facilities is done based on the cost method or its cost price.

Article 8

7.1 Pursuant to Article 11, paragraph 1.4 of the Law on Immovable Property Tax, No. 03/L-204 on Municipal Responsibilities and Administrative Instruction, No. 5/2011, Article 2, point 1, 2, 3, 4, 5, the Mayor of Junik appoints the Municipal Board for review of administrative complaints of taxpayers within one (1) year.

Article 9

8.1 Law No. 03/L-204 dated 07 October, 2010 on "Immovable Property Tax" and 9 Administrative Instructions regulate all other matters relating to the Immovable Property Tax which are not included in this Municipal Tax Regulation on Immovable Property for year 2018.

Article 10

9.1 Upon approval by the Municipal Assembly, the Immovable Property Tax Regulation for year 2019 enters into force 7 days after being sent to the supervisory authority, based on Article 81 of the Law on Local Self-Government.

Article 11

10.1 With the entry into force of the Regulation on Property Tax for 2019, the 2018 Immovable Property Tax Regulation shall be repealed.

THE ASSEMBLY OF JUNIK MUNICIPALITY

Chairperson of the Municipal Assembly

Muharrem Krasniqi

Date: _____

No.: _____
