Observatoire UNPI des taxes foncières sur les propriétés bâties
Période 2012/2017


En cas d’erreur due à une information erronée ou à un problème dans l’interprétation des données, l’UNPI s’engage à diffuser sur son site internet les données corrigées.

IMPORTANT ! : les valeurs locatives des locaux à usage professionnel ayant été réévaluées pour le calcul de l’impôt foncier en 2017, nos chiffres d’augmentation ne sont valables tels quels que pour les immeubles à usage d’habitation.
Clés de lecture :

Nous proposons une estimation :

- de la hausse de TAXE FONCIERE (colonne bleue)
- de la hausse de TAXE FONCIERE + TEOM (colonne vert olive)

Le premier chiffre (colonne bleue) ne tient pas compte de la taxe d'enlèvement des ordures ménagères (TEOM).
Lorsqu'elle est instituée, la TEOM apparaît sur l'avis de taxe foncière. Mais la TEOM est liée au statut d'habitant et non de propriétaire : lorsqu'un logement est loué, elle peut être récupérée auprès du locataire. Un propriétaire bailleur est donc théoriquement insensible à son évolution.

→ Seul le 1er chiffre (colonne bleue) traduit l'augmentation de l'impôt foncier en tant qu'impôt lié au statut de propriétaire. Il intéressera en particulier les propriétaires bailleurs.

→ Le 2nd chiffre (colonne verte) intéressera les propriétaires occupants, qui payent à la fois la taxe foncière et la TEOM.

Nos estimations de l'évolution incluent la majoration légale des bases d'imposition (les valeurs locatives ont augmenté de 5,10 % entre 2012 et 2017 comme prévu par les lois de finances). Elles tiennent également compte des éventuelles taxes additionnelles (taxe spéciale d'équipement et, en Ile-de-France, taxe additionnelle spéciale annuelle) qui, si elles sont d'un faible montant, peuvent quand même influer sur l'augmentation globale de l'impôt foncier. Ces taxes ne peuvent pas être répercutées sur le locataire d'un logement.

Précautions concernant le 2nd chiffre (colonne verte) :
Le 2nd chiffre n’est pertinent que dans les communes où la TEOM était applicable en 2012 et en 2017 (chiffre en noir).
A l’inverse, dans les communes où la TEOM a été instituée ou supprimée entre 2012 et 2017 (chiffre en orange), il est fréquent que la TEOM ait été remplacée par une redevance d’enlèvement des ordures ménagères (REOM) ou inversement. Plus rarement, la suppression (ou la création) de la TEOM est compensée par une forte hausse (ou une diminution) des taux de taxe foncière (que l'on observe alors en colonne bleue).
Enfin, dans les communes où la TEOM n’a été appliquée ni en 2012 ni en 2017 (chiffre en gris et italique), une REOM peut avoir été instaurée ou supprimée au cours de la période.

Remarque :
- Exceptionnellement, plusieurs taux de TEOM peuvent coexister dans une même commune en fonction des zones de ramassage. Dans ce cas, seul le taux le plus fort est pris en compte dans notre calcul.
## Résultats pour la SARTHE

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<tr>
<th>COMMUNES</th>
<th>Taux de taxe foncière commune</th>
<th>Taux de taxe foncière intercommunalité et/ou syndicat de communes</th>
<th>Taux de taxe foncière département</th>
<th>Total taux (commune + intercom/synd. de communes + département)</th>
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