

Tax offset for appreciation of public property in Zurich



The Zurich Property-Appreciation Offset Act (MAG) and the Property-Appreciation Offset Ordinance (MAV) came into effect on January 1, 2021. In connection with the new legislation, the municipalities of Bülach, Illnau-Effretikon, Wädenswil, Dübendorf, and Kilchberg commissioned EBP to help them establish an implementation framework. The legislation provides a basis for assigning a value to property-owner advantages that arise as a result of official rezoning and zone-expansion measures. The scope of our support included drafting revisions to local building and zoning codes, overseeing public-disclosure processes, and evaluating objections. Our specialists also assessed financial impacts and clarified various technical issues, including those associated with the fund regulations.

Our services

- Provision of support for the revision of local building and zoning codes to account for the property-appreciation offset (drafting of revisions to the building codes and submission of reports as per Art. 47 of the Spatial Planning Ordinance (RPV))
- Provision of technical support in the context of specifying the details of the property-appreciation offset
- Estimation of financial impacts
- Preparation of documents for preliminary assessment and for public disclosure; subsequent evaluation of submitted objections and proposed solutions
- Drafting of a report on objections left unconsidered

Client

Cities of Bülach, Illnau-Effretikon, Wädenswil, and Dübendorf; municipality of Kilchberg

Facts

Period 2020 - 2021

Project Country Switzerland

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- Provision of support for the drafting of the fund regulations