



*Average prices m2 of property for Determining the Property Tax, Rates for calculation of property tax*

*Average price of property for Determining the Property Tax In RSD/M2*

TYPES OF REAL ESTATE	ZONE FOR DETERMINATION OF PROPERTY TAX			
	I Zone	II Zone	III Zone	IV Zone
Land in the construction area	2.315,00	1.690,00	335,00	419,00
Flats	75.171,00	43.917,00	27.574,00	15.943,00
Houses	31.114,00	24.198,00	18.101,00	17.252,00
Office buildings, Building. facilities for carrying out activities	71.618,00	51.000,00	29.800,00	36.863,00
Garages	20.000,00	13.300,00	11.950,00	
Agricultural land		173,00		93,00
Forest land				34,00





## ОПШТИНА ПЕЋИНЦИ

MUNICIPALITY OF PECINCI  
Слободана Бајића 5, 22410 Пећинци  
022/400-700, 022/400-740  
[opstina@pecinci.org](mailto:opstina@pecinci.org)

### PROPERTY TAX RATES

- To the rights to real property taxpayer who keeps books 0,40 %
- To the right to land (agricultural and forest) in which the taxpayer does not keep books 0,10 %
- - *The rights to immovable property of a taxpayer that does not keep books, except the land:*

The tax base	Paid on behalf of taxes
(1) up to 10.000.000 rsd	0,30 %
(2) from 10.000.000 to 25.000.000 rsd	Income from sub-item(1) + do 0,60% the amount over 10.000.000 rsd
(3) from 25.000.000 to 50.000.000 rsd	Income from sub-item(2) + do 1,0% the amount over 25.000.000 rsd
(4) over 50.000.000 rsd	Incom from sub-item(3) + do 2,0% the amount over 50.000.000 rsd

\* In the case where there is no stated value of real estate in which the taxpayer keeps books, the taxpayer for purposes of determining the property tax base, multiplies the average price of existing property real estate in the Municipality of Pecinci by the coefficient in the zone in which it is located.

#### *Coefficients for Determining the Property Tax*

No.	COEFFICIENTS			
	I Zone	II Zone	III Zone	IV Zone
1.	1,00	0,80	0,40	0,60

