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Property tax on unbuilt properties (TFPNB)






Verified 20 novembre 2020 - Directorate for Legal and Administrative Information (Prime Minister)

Additional cases ? [Property tax on built properties \(TFPB\)](https://www.service-public.fr/particuliers/vosdroits/F59) (<https://www.service-public.fr/particuliers/vosdroits/F59>)

The property tax on unbuilt properties (TFPNB) is due by the owner or usufruitier a plot of land, at 1st January of the taxation year. It is collected by the territorial authority (municipality or EPCI in whose territory the land is situated. There are permanent or temporary exemptions (subject to conditions).

- [Property Tax on Unbuilt Properties - Guide 2020](#) [application/pdf - 157.9 KB] 
(https://www.impots.gouv.fr/portail/files/media/3_Documentation/depliants/part_taxe_fonciere_proprietes_non_baties.pdf)
Ministry of Finance
- [Calculation of the TFPNB: Zoning for the increase of the cadastral rental value of constructible land](#)  (<https://www.ecologie.gouv.fr/autres-zonages-des-politiques-du-logement#e2>)
Ministry of Housing

Statute and miscellaneous references

- [General Tax Code: rule 1393](#)  (<http://legifrance.gouv.fr/affichCode.do?idArticle=LEGIARTI000006306041&idSectionTA=LEGISCTA000006191788&cidTexte=LEGITEXT000006069577>)
Overview of the TFPNB
- [General Tax Code: Rule 1509](#)  (<http://legifrance.gouv.fr/affichCode.do?idArticle=LEGIARTI000027517709&idSectionTA=LEGISCTA000006191939&cidTexte=LEGITEXT000006069577>)
Assessment of agricultural land
- [General Tax Code: article 1647-00a](#)  (<https://www.legifrance.gouv.fr/affichCodeArticle.do?idArticle=LEGIARTI000031816759&cidTexte=LEGITEXT000006069577>)
Reduction of the property tax on unbuilt properties on plots operated by young farmers
- [Bofip Annex - IF - General Instruction on the Assessment of Non-Built Properties of December 31, 1908](#)  (<http://bofip.impots.gouv.fr/bofip/4586-PGP.html>)
- [Bofip-Taxes n°IF-TFNB on property tax on unbuilt properties](#)  (<http://bofip.impots.gouv.fr/bofip/6374-PGP>)

Online services and forms

- [Online Tax Payment](https://www.service-public.fr/particuliers/vosdroits/R2771?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R2771?lang=en>)
Online service
- [Exemption from property taxes on unbuilt properties](https://www.service-public.fr/particuliers/vosdroits/R11273?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R11273?lang=en>)
Form
- [Model Declaration IL - Change in consistency or assignment of built and unbuilt properties](https://www.service-public.fr/particuliers/vosdroits/R1254?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R1254?lang=en>)
Form
- [Search, consultation and ordering of cadastral map sheets](https://www.service-public.fr/particuliers/vosdroits/R31895?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R31895?lang=en>)
Search
- [Request for cadastral matrix extract](https://www.service-public.fr/particuliers/vosdroits/R18819?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R18819?lang=en>)
Form
- [Property tax on unbuilt properties - Parcel operated by a young farmer](https://www.service-public.fr/particuliers/vosdroits/R18251?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R18251?lang=en>)
Form
- [Exemption from the property tax on unbuilt properties for plots operated in organic production](https://www.service-public.fr/particuliers/vosdroits/R44930?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R44930?lang=en>)
Form
- [Exemption from the property tax on unbuilt properties \(TFPNB\) for meadows and moors located in wetlands](https://www.service-public.fr/particuliers/vosdroits/R48765?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R48765?lang=en>)
Form