



## GREECE – May 2021

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### Ktimatologio, E9 and ENFIA crucial for your property in Greece

The Greek government revealed a plan that tax auditors will obtain access to the E9 tax listings of property owners and to their respective Ktimatologio land registry filings

What would possibly connect a court claim for a piece of property, with payment of the property tax for it? The answer is Greek law. The Greek administration has invented several ways to force property owners to pay property tax. Some call it extortion. Some others believe it is a reasonable measure to enforce the law. Even several courts in Greece have issued rulings stating that the law which says that if you have not paid your property tax, you can't protect your property from trespassers at the court, is unconstitutional, because the law can't deprive a property owner from his inalienable human right to seek court protection for his threatened private property, if the owner has not paid property tax.

The reality is that, as a lawyer, I have to advise a client who wishes to claim a property at the court, that one of the preconditions for our civil lawsuit action to be considered admissible by the court, is to produce written proof that this specific property has been filed at the E9 tax listing of properties and the ENFIA yearly property tax has been paid. This is a secure way to know that the court will accept to review our action. Every property owner in Greece, therefore, must know that listing his/her real estate properties to the E9 tax registry and paying the ENFIA property tax is a requirement for keeping their properties' status updated. Moreover, property owners can't sell or transfer the property to anyone, unless they have listed the accurately described real estate to the E9 tax registry and have paid the ENFIA.

This means that house, plot and land owners who own them with titles, deeds and survey maps dated before 2010, may have to retain a civil engineer to measure their properties again today, using a modern GPS – based system, in order to obtain their more accurate measurements, which they have to then update with their E9 tax filing. Because, when they are to sell or transfer them, or even declare them to the modern land registry called Ktimatologio, they have to describe them in a most detailed way, to ensure legal certainty and technical accuracy and to avoid or minimize disputes and court litigation with neighbours or relatives who may claim the same property for themselves.

Only yesterday sources at the Greek government revealed a plan that tax auditors will obtain access to the E9 tax listings of property owners and to their respective Ktimatologio land registry filings. Their aim will be to compare, for any taxpayer in question, the two property filing systems and confirm whether properties listed with the Ktimatologio land registry have also been listed to the E9, so that property taxes are paid correctly. If the auditors discover that a tax payer has omitted or “forgotten” to list in the E9 tax filing one or more

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properties registered with the Ktimatologio land registry, they will impose retroactive fines and taxes. In addition, any legal change, development, sale or transfer of the property in question will be put on hold, until the property is accurately described in both Eg tax filing and the Ktimatologio land registry.

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