

Coefficients et taux des impôts communaux, état au 1^{er} août 2019

Gemeindesteuerfüsse, Stand am 1. August 2019

T18-21	Personnes physiques / Natürliche Personen		Personnes morales	Droits de mutations sur	Contribution
	Impôt sur le revenu et la fortune, en % de l'impôt cantonal de base Steuer auf dem Einkommen und Vermögen, in % der einfachen Kantonssteuer	Impôt sur les successions et les donations, en % de l'impôt cantonal Erbschafts- und Schenkungssteuer, in % der Kantonssteuer	Impôt sur le bénéfice et le capital, en % de l'impôt cantonal de base Juristische Personen Steuer auf dem Gewinn und Kapital, in % der einfachen Kantonssteuer	les transferts immobiliers, en fr. par franc dû à l'Etat Handänderungssteuern auf den entgeltlichen Grundstücksübertragungen, in Fr. je Franken Kantonssteuer	immobilière, en % de la valeur fiscale Liegenschaftssteuer, in % des Steuerwerts
Broye / Broye					
Belmont-Broye	72.00	70.00	72.00	1.00	1.50
Châtillon	65.00	60.00	87.00	1.00	2.50
Cheiry	90.00	70.00	80.00	1.00	2.00
Cheyres-Châbles	70.00	66.70	70.00	1.00	2.00
Cugy	90.00	66.70	90.00	1.00	1.80
Delley-Portalban	49.90	60.00	49.90	1.00	1.50
Estavayer	84.00	70.00	84.00	1.00	2.00
Fétigny	88.00	70.00	85.60	1.00	2.00
Gletterens	58.90	70.00	58.90	1.00	2.00
Lully	80.00	70.00	80.00	1.00	2.00
Ménières	83.00	70.00	83.00	1.00	2.00
Montagny	83.60	66.70	79.20	1.00	1.50
Les Montets	77.40	70.00	77.40	1.00	2.00
Nuvilly	87.90	70.00	87.90	1.00	2.00
Prévondavaux	90.30	70.00	90.30	1.00	3.00
St-Aubin	80.00	70.00	80.00	0.70	1.50
Sévaz	60.00	70.00	60.00	1.00	2.00
Surpierre	88.70	60.00	88.70	1.00	1.25
Vallon	78.00	70.00	78.00	1.00	2.00
Glâne / Glâne					
Auboranges	40.00	70.00	50.00	1.00	2.00
Billens-Hennens	95.00	70.00	100.00	1.00	1.00
Chapelle	85.00	70.00	85.00	1.00	2.00
Le Châtelard	100.00	70.00	63.00	1.00	2.80
Châtonnaye	85.00	66.70	85.00	1.00	2.00
Ecublens	88.00	70.00	88.00	1.00	1.50
La Folliaz	87.10	70.00	87.10	1.00	2.00
Grangettes	77.00	70.00	77.00	1.00	2.00
Massonnens	91.20	70.00	86.90	1.00	2.00
Mézières	93.00	70.00	83.00	1.00	2.50
Montet	80.00	66.70	80.00	1.00	2.50
Romont	90.00	70.00	90.00	1.00	3.00
Rue	83.00	66.70	83.00	1.00	2.00
Siviriez	88.00	70.00	88.00	1.00	1.20
Torny	79.90	70.00	79.90	1.00	2.00
Ursy	77.00	70.00	77.00	1.00	1.75
Villaz-St-Pierre	82.40	66.70	86.70	1.00	2.00
Villorsonnens	76.00	70.00	76.00	1.00	1.80
Vuisternens-devant-Romont	88.40	70.00	88.40	1.00	1.00
Gruyère / Greyerz					
Bas-Intyamon	83.20	70.00	83.20	1.00	2.50
Botterens	85.00	70.00	85.00	1.00	1.50
Broc	92.00	70.00	92.00	1.00	2.00
Bulle	74.30	70.00	74.30	1.00	2.00
Châtel-sur-Montsalvens	79.50	60.00	79.50	1.00	3.00
Corbières	73.50	66.70	77.20	1.00	1.50
Crésuz	67.00	50.00	67.00	1.00	3.00
Echarlens	70.00	70.00	70.00	1.00	1.50
Grandvillard	80.00	66.70	80.00	1.00	2.50
Gruyères	80.00	66.70	75.60	1.00	2.00
Hauteville	77.70	70.00	77.70	1.00	1.60
Haut-Intyamon	97.00	70.00	97.00	1.00	2.50
Jaun	100.00	70.00	100.00	1.00	3.00
Marsens	75.00	70.00	75.00	1.00	1.50
Morlon	84.30	66.70	88.10	1.00	2.00
Le Pâquier	88.50	66.70	79.70	1.00	1.90
Pont-en-Ogoz	75.00	70.00	75.00	1.00	2.00

Pont-la-Ville	75.00	66.70	75.00	1.00	3.00
Riaz	73.00	70.00	73.00	1.00	1.50
La Roche	85.00	70.00	100.00	1.00	1.50
Sâles	80.00	70.00	80.00	1.00	1.30
Sorens	78.00	66.70	78.00	1.00	2.00
Val-de-Charmey	89.80	70.00	89.80	1.00	3.00
Vaulruz	79.00	70.00	79.00	0.60	2.30
Vuadens	87.80	66.70	87.80	1.00	1.00

Sarine / Saane

Arconciel	85.00	66.70	85.00	1.00	2.00
Autigny	90.00	70.00	90.00	1.00	2.00
Avry	72.10	50.00	72.10	1.00	3.00
Belfaux	81.00	70.00	81.00	1.00	2.00
La Brillaz	89.00	70.00	89.00	1.00	1.00
Chénens	81.70	50.00	77.10	0.70	1.30
Corminboeuf	75.00	66.70	75.00	1.00	2.00
Corseroy	80.00	70.00	80.00	1.00	1.50
Cottens	85.00	70.00	93.00	1.00	2.00
Ependes	88.00	66.70	88.00	1.00	1.50
Ferpicloz	50.00	65.00	50.00	0.65	2.00
Fribourg / Freiburg	81.60	70.00	81.60	1.00	2.85
Gibloux	85.00	70.00	85.00	1.00	2.00
Givisiez	70.00	70.00	70.00	1.00	3.00
Granges-Paccot	67.80	66.70	67.80	1.00	2.25
Grolley	82.00	66.70	82.00	1.00	1.75
Hauterive	74.00	70.00	74.00	1.00	2.00
Marly	80.00	70.00	80.00	1.00	3.00
Matran	62.00	70.00	80.00	1.00	2.70
Le Mouret	80.00	70.00	80.00	1.00	2.00
Neyruz	81.00	70.00	81.00	1.00	1.20
Noréaz	80.00	66.70	80.00	1.00	2.00
Pierrafortscha	78.00	-	75.00	0.50	1.50
Ponthaux	89.00	66.70	89.00	1.00	2.00
Prez-vers-Noréaz	80.00	70.00	80.00	1.00	1.50
Senèdes	93.00	-	93.00	1.00	2.00
La Sonnaz	84.00	70.00	100.00	1.00	2.00
Treyvaux	92.10	70.00	92.10	1.00	2.50
Villars-sur-Glâne	63.90	46.70	63.90	1.00	2.50
Villarsel-sur-Marly	90.00	70.00	100.00	1.00	2.00

See / Lac

Courgevaux	76.00	70.00	76.00	1.00	2.00
Courtepin	85.00	66.70	85.00	1.00	3.00
Cressier	76.00	66.70	76.00	1.00	3.00
Fräschels	75.00	70.00	75.00	0.80	1.50
Galmiz	72.00	70.00	72.00	0.80	2.00
Gempenach	67.00	70.00	67.00	1.00	1.00
Greneg	32.00	70.00	32.00	1.00	2.00
Gurmels	80.00	66.70	80.00	1.00	1.00
Kerzers	85.00	65.00	85.00	1.00	1.30
Kleinbödingen	60.00	50.00	60.00	1.00	2.00
Meyriez	52.30	66.70	52.30	1.00	1.00
Misery-Courtion	88.00	70.00	92.60	1.00	2.00
Mont-Vully	60.00	70.00	60.00	1.00	1.50
Muntelier	58.00	66.70	58.00	1.00	-
Murten / Morat	62.00	66.70	62.00	1.00	1.50
Ried	72.50	53.40	72.50	1.00	1.00
Ulmiz	79.50	66.70	79.50	1.00	1.00

Singine / Sense

Alterswil	79.00	66.70	79.00	1.00	1.25
Bösingen	76.00	70.00	76.00	1.00	2.00
Brünisried	95.00	66.70	95.00	1.00	2.50
Düdingen	82.00	66.70	82.00	1.00	1.80
Giffers	85.90	66.70	85.90	0.60	2.50
Heitenried	81.00	70.00	81.00	1.00	2.00
Plaffeien	95.00	70.00	90.00	1.00	3.00
Plasselb	95.00	70.00	95.00	1.00	3.00
Rechthalten	90.00	66.70	90.00	1.00	2.50
St. Antoni	87.00	66.70	87.00	1.00	2.00
St. Silvester	98.00	70.00	98.00	1.00	2.50
St. Ursen	80.60	66.70	80.60	1.00	2.00
Schmittlen	77.00	70.00	72.00	1.00	2.00

Tafers	75.00	66.70	75.00	1.00	1.50
Tentlingen	76.10	66.70	76.10	1.00	2.00
Ueberstorf	89.00	66.70	89.00	1.00	2.00
Wünnewil-Flamatt	85.70	66.70	85.70	1.00	1.80
Veveyse / Vivisbach					
Attalens	78.50	66.70	78.50	1.00	1.80
Bossonnens	93.00	70.00	93.00	1.00	1.50
Châtel-St-Denis	83.60	66.70	83.60	1.00	2.00
Le Flon	93.80	66.70	93.80	1.00	2.00
Granges	89.00	70.00	81.00	1.00	2.00
Remaufens	88.00	66.70	88.00	1.00	1.00
St-Martin	87.00	70.00	90.00	1.00	1.50
Semsaies	83.00	66.70	83.00	1.00	1.50
La Verrerie	86.00	60.00	86.00	1.00	2.00

Source: Etat de Fribourg: Service des communes, Fribourg
Quelle: Staat Freiburg: Amt für Gemeinden, Freiburg, t20-324

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