



Coefficients d'impôts communaux / Gemeindesteuerfüsse

Variations / Änderungen 2020 - 2023

PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP	PP / NP	PM / JP
2022 → 2023		2023		2021 → 2022		2022		2020 → 2021		2021		2020	

BROYE / BROYE

2008	Châtillon	-	-	65.0	87.0	-	-	65.0	87.0	-	-	65.0	87.0	65.0	87.0
2011	Cugy	-	-	85.0	85.0	-	-	85.0	85.0	-	-	85.0	85.0	85.0	85.0
2016	Fétigny	-	-	86.0	85.6	10.0	-	86.0	85.6	-12.0	-	76.0	85.6	88.0	85.6
2022	Gletterens	-	-	58.9	58.9	-	-	58.9	58.9	-	-	58.9	58.9	58.9	58.9
2025	Lully	-	-	80.0	80.0	-	-	80.0	80.0	-	-	80.0	80.0	80.0	80.0
2027	Ménières	-	-	88.1	88.1	-	-	88.1	88.1	5.1	5.1	88.1	88.1	83.0	83.0
2029	Montagny	-	-	83.6	79.2	-	-	83.6	79.2	-	-	83.6	79.2	83.6	79.2
2035	Nuvilly	-	-	87.9	87.9	-	-	87.9	87.9	-	-	87.9	87.9	87.9	87.9
2038	Prévondavaux	-	-	90.3	90.3	-	-	90.3	90.3	-	-	90.3	90.3	90.3	90.3
2041	Saint-Aubin	-	-	80.0	80.0	-	-	80.0	80.0	-	-	80.0	80.0	80.0	80.0
2043	Sévaz	-	-	45.0	45.0	-	-	45.0	45.0	15.0	15.0	45.0	45.0	30.0	30.0
2044	Surpierre	-	-	88.7	84.0	-	-	88.7	84.0	-	-	88.7	84.0		
	<i>Cheiry</i>													90.0	80.0
	<i>Surpierre</i>													88.7	88.7
2045	Vallon	-	-	78.0	78.0	-	-	78.0	78.0	-	-	78.0	78.0	78.0	78.0
2050	Les Montets	-	-	77.4	77.4	-	-	77.4	77.4	-	-	77.4	77.4	77.4	77.4
2051	Delley-Portalban	-	-	49.9	49.9	-	-	49.9	49.9	-	-	49.9	49.9	49.9	49.9
2053	Belmont-Broye	-	-	78.0	78.0	3.0	3.0	78.0	78.0	3.0	3.0	75.0	75.0	72.0	72.0
2054	Estavayer	-	-	84.0	84.0	-	-	84.0	84.0	-	-	84.0	84.0	84.0	84.0
2055	Cheyres-Châbles	-	-	70.0	70.0	-	-	70.0	70.0	-	-	70.0	70.0	70.0	70.0

GLÂNE / GLANE

2061	Auboranges	-	-	79.0	50.0	-	-	79.0	50.0	-13.0	-	79.0	50.0	92.0	50.0
2063	Billens-Hennens	-	-	95.0	100.0	-	-	95.0	100.0	-	-	95.0	100.0	95.0	100.0
2066	Chapelle (Glâne)	-	-	85.0	85.0	-	-	85.0	85.0	-	-	85.0	85.0	85.0	85.0
2067	Le Châtelard	-	-	90.0	55.0	-7.0	-	90.0	55.0	-	-	97.0	55.0	97.0	55.0
2068	Châtonnaye	-	-	85.0	85.0	-	-	85.0	85.0	-	-	85.0	85.0	85.0	85.0
2072	Ecublens	-	-	71.0	71.0	-17.0	-17.0	71.0	71.0	-	-	88.0	88.0	88.0	88.0

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Variations / Änderungen 2020 - 2023

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	2022 → 2023		2023		2021 → 2022		2022		2020 → 2021		2021		2020	
2079 Grangettes	-	-	85.0	85.0	-	-	85.0	85.0	8.0	8.0	85.0	85.0	77.0	77.0
2086 Massonnens	-	-	91.2	86.9	-	-	91.2	86.9	-	-	91.2	86.9	91.2	86.9
2087 Mézières	-8.0	-	85.0	83.0	-	-	93.0	83.0	-	-	93.0	83.0	93.0	83.0
2089 Montet (Glâne)	-	-	80.0	80.0	-	-	80.0	80.0	-	-	80.0	80.0	80.0	80.0
2096 Romont	-	-	90.0	90.0	-	-	90.0	90.0	-	-	90.0	90.0	90.0	90.0
2097 Rue	-	-	79.0	48.0	-	-	79.0	48.0	-	-	79.0	48.0	79.0	48.0
2099 Siviriez	-	-	88.0	88.0	-	-	88.0	88.0	-	-	88.0	88.0	88.0	88.0
2102 Ursy	-	-	77.0	77.0	-	-	77.0	77.0	-	-	77.0	77.0	77.0	77.0
2113 Vuisternens-devant-Romont	-	-	88.4	88.4	-	-	88.4	88.4	-	-	88.4	88.4	88.4	88.4
2114 Villorsonnens	-	-	80.0	80.0	-	-	80.0	80.0	4.0	4.0	80.0	80.0	76.0	76.0
2115 Torny	-	-	90.0	90.0	-	-	90.0	90.0	8.0	8.0	90.0	90.0	82.0	82.0
2117 Villaz	-	-	85.0	85.0	-	-	85.0	85.0	-	-	85.0	85.0	85.0	85.0
GRUYÈRE / GREYERZ														
2121 Haut-Intyamon	-	-	97.0	97.0	-	-	97.0	97.0	-	-	97.0	97.0	97.0	97.0
2122 Pont-en-Ogoz	-	-	75.0	75.0	-	-	75.0	75.0	-	-	75.0	75.0	75.0	75.0
2123 Botterens	-	-	85.0	85.0	-	-	85.0	85.0	-	-	85.0	85.0	85.0	85.0
2124 Broc	-	-	89.0	89.0	-	-	89.0	89.0	-	-	89.0	89.0	89.0	89.0
2125 Bulle	-	-	74.3	74.3	-	-	74.3	74.3	-	-	74.3	74.3	74.3	74.3
2128 Châtel-sur-Montsalvens	-	-	79.5	79.5	-	-	79.5	79.5	-	-	79.5	79.5	79.5	79.5
2129 Corbières	-	-	73.5	77.2	-	-	73.5	77.2	-	-	73.5	77.2	73.5	77.2
2130 Crésuz	-	-	67.0	67.0	-	-	67.0	67.0	-	-	67.0	67.0	67.0	67.0
2131 Echarlens	-	-	70.0	70.0	-	-	70.0	70.0	-	-	70.0	70.0	70.0	70.0
2134 Grandvillard	-	-	80.0	80.0	-	-	80.0	80.0	-	-	80.0	80.0	80.0	80.0
2135 Gruyères	-	-	80.0	75.6	-	-	80.0	75.6	-	-	80.0	75.6	80.0	75.6
2137 Hauteville	-	-	77.7	77.7	-	-	77.7	77.7	-	-	77.7	77.7	77.7	77.7
2138 Jaun	-	-	100.0	100.0	-	-	100.0	100.0	-	-	100.0	100.0	100.0	100.0
2140 Marsens	-	-	75.0	75.0	-	-	75.0	75.0	-	-	75.0	75.0	75.0	75.0
2143 Morlon	-	-	81.3	88.1	7.0	-	81.3	88.1	-10.0	-	74.3	88.1	84.3	88.1

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2022 → 2023		2023		2021 → 2022		2022		2020 → 2021		2021		2020	
2145	Le Pâquier	-	-	83.5	79.7	-	-	83.5	79.7	-	-	83.5	79.7
2147	Pont-la-Ville	-	-	75.0	75.0	-	-	75.0	75.0	-	-	75.0	75.0
2148	Riaz	-	-	73.0	73.0	-	-	73.0	73.0	-	-	73.0	73.0
2149	La Roche	-	-	85.0	100.0	-	-	85.0	100.0	-	-	85.0	100.0
2152	Sâles	6.0	6.0	86.0	86.0	-	-	80.0	80.0	-	-	80.0	80.0
2153	Sorens	-	-	73.0	78.0	-	-	73.0	78.0	-	-	73.0	78.0
2155	Vaulruz	-	-	79.0	79.0	-	-	79.0	79.0	-	-	79.0	79.0
2160	Vuadens	-	-	87.8	87.8	-	-	87.8	87.8	27.8	27.8	87.8	87.8
2162	Bas-Intyamon	-	-	83.2	83.2	-	-	83.2	83.2	-	-	83.2	83.2
2163	Val-de-Charmey	-	-	89.8	89.8	-	-	89.8	89.8	-	-	89.8	89.8
SARINE / SAANE													
2173	Autigny	-	-	90.0	90.0	-	-	90.0	90.0	-	-	90.0	90.0
2174	Avry	-3.0	-3.0	69.1	69.1	-	-	72.1	72.1	-	-	72.1	72.1
2175	Belfaux	-	-	84.0	84.0	3.0	3.0	84.0	84.0	-	-	81.0	81.0
2177	Chénens	-	-	81.7	77.1	-	-	81.7	77.1	-	-	81.7	77.1
2183	Corminboeuf	-	-	75.0	75.0	5.0	-	75.0	75.0	-5.0	-	70.0	75.0
2186	Cottens	-	-	80.0	93.0	-	-	80.0	93.0	-5.0	-	80.0	93.0
2194	Ferpicloz	-	-	55.0	55.0	-	-	55.0	55.0	5.0	5.0	55.0	55.0
2196	Fribourg	-	-	80.0	80.0	-	-	80.0	80.0	-	-	80.0	80.0
2197	Givisiez	-	-	70.0	70.0	-	-	70.0	70.0	-	-	70.0	70.0
2198	Granges-Paccot	-	-	67.8	67.8	-	-	67.8	67.8	-	-	67.8	67.8
2200	Grolley	-	-	82.0	82.0	-	-	82.0	82.0	-	-	82.0	82.0
2206	Marly	-	-	80.0	80.0	-	-	80.0	80.0	-	-	80.0	80.0
2208	Matran	-	-	65.0	80.0	-	-	65.0	80.0	5.0	-	65.0	80.0
2211	Neyruz	-	-	81.0	81.0	-	-	81.0	81.0	-	-	81.0	81.0
2216	Pierrafortscha	-	-	78.0	75.0	5.0	-	78.0	75.0	-	-	73.0	75.0
2217	Ponthaux	-	-	89.0	89.0	-	-	89.0	89.0	9.0	-	89.0	89.0
2220	Le Mouret	-	-	80.0	80.0	-	-	80.0	80.0	-	-	80.0	80.0

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	2022 → 2023		2023		2021 → 2022		2022		2020 → 2021		2021		2020	
2226 Treyvaux	5.0	5.0	90.0	90.0	-3.0	-3.0	85.0	85.0	-	-	88.0	88.0	88.0	88.0
2228 Villars-sur-Glâne	-	-	63.9	69.0	-	-	63.9	69.0	-	-	63.9	69.0	63.9	69.0
2230 Villarsel-sur-Marly	-	-	90.0	100.0	-	-	90.0	100.0	-	-	90.0	100.0	90.0	100.0
2233 Hauterive	-	-	74.0	74.0	-	-	74.0	74.0	2.0	-	74.0	74.0	72.0	74.0
2234 La Brillaz	-	-	87.0	87.0	4.0	-	87.0	87.0	-6.0	-2.0	83.0	87.0	89.0	89.0
2235 La Sonnaz	-	-	79.0	100.0	-	-	79.0	100.0	-	-	79.0	100.0	79.0	100.0
2236 Gibloux	-	-	85.0	85.0	-	-	85.0	85.0	-	-	85.0	85.0	85.0	85.0
2237 Prez	-	-	80.0	80.0	-	-	80.0	80.0	-	-	80.0	80.0	80.0	80.0
2238 Bois-d'Amont	-	-	85.0	85.0	-	-	85.0	85.0	-	-	85.0	85.0		
<i>Arconciel</i>													85.0	85.0
<i>Ependes</i>													88.0	88.0
<i>Senèdes</i>													93.0	93.0
SEE / LAC														
2250 Courgevaux	-	-	76.0	76.0	-	-	76.0	76.0	-	-	76.0	76.0	76.0	76.0
2254 Courtepin	-	-	85.0	85.0	-	-	85.0	85.0	-	-	85.0	85.0	85.0	85.0
2257 Cressier	-4.0	-4.0	68.0	68.0	-4.0	-4.0	72.0	72.0	-	-	76.0	76.0	76.0	76.0
2258 Fräschels	-	-	75.0	75.0	-	-	75.0	75.0	-	-	75.0	75.0	75.0	75.0
2261 Greng	-	-	32.0	32.0	-	-	32.0	32.0	-	-	32.0	32.0	32.0	32.0
2262 Gurmels	-	-	80.0	80.0	-	-	80.0	80.0	-	-	80.0	80.0	80.0	80.0
2265 Kerzers	-	-	84.0	84.0	-	-	84.0	84.0	-	-	84.0	84.0	84.0	84.0
2266 Kleinbödingen	-	-	60.0	60.0	-	-	60.0	60.0	-	-	60.0	60.0	60.0	60.0
2271 Meyriez	-	-	52.3	52.3	-	-	52.3	52.3	-	-	52.3	52.3	52.3	52.3
2272 Misery-Courtin	-	-	88.0	92.6	-	-	88.0	92.6	-	-	88.0	92.6	88.0	92.6
2274 Muntelier	-	-	58.0	58.0	-	-	58.0	58.0	-	-	58.0	58.0	58.0	58.0
2275 Murten	-	-	62.0	62.0	-	-	62.0	62.0	-	-				
<i>Galmiz</i>											72.0	72.0	72.0	72.0
<i>Gempenach</i>											67.0	67.0	67.0	67.0
<i>Murten</i>											62.0	62.0	62.0	62.0

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	2022 → 2023		2023		2021 → 2022		2022		2020 → 2021		2021		2020	
2241 Ried bei Kerzers	-	-	72.5	72.5	-	-	72.5	72.5	-	-	72.5	72.5	72.5	72.5
2278 Ulmiz	-	-	85.0	85.0	-	-	85.0	85.0	5.5	5.5	85.0	85.0	79.5	79.5
2284 Mont-Vully	-	-	58.0	58.0	-	-	58.0	58.0	-2.0	-2.0	58.0	58.0	60.0	60.0
SENSE / SINGINE														
2292 Brünisried	-3.0	-3.0	89.0	89.0	-	-	92.0	92.0	-	-	92.0	92.0	92.0	92.0
2293 Düdingen	-	-	82.0	82.0	-	-	82.0	82.0	-	-	82.0	82.0	82.0	82.0
2294 Giffers	-	-	85.9	85.9	-	-	85.9	85.9	-	-	85.9	85.9	85.9	85.9
2295 Bösingens	-	-	76.0	76.0	-	-	76.0	76.0	-	-	76.0	76.0	76.0	76.0
2296 Heitenried	-	-	81.0	81.0	-	-	81.0	81.0	-	-	81.0	81.0	81.0	81.0
2299 Plaffeien	-	-	92.0	90.0	-3.0	-	92.0	90.0	-	-	95.0	90.0	95.0	90.0
2300 Plasselb	-	-	95.0	95.0	-	-	95.0	95.0	-	-	95.0	95.0	95.0	95.0
2301 Rechthalten	-4.0	-4.0	86.0	86.0	-	-	90.0	90.0	-	-	90.0	90.0	90.0	90.0
2303 St. Silvester	-	-	95.0	95.0	-	-	95.0	95.0	-	-	95.0	95.0	95.0	95.0
2304 St. Ursen	-	-	75.0	75.0	-	-	75.0	75.0	-	-	75.0	75.0	75.0	75.0
2305 Schmitten	-	-	77.0	72.0	-	-	77.0	72.0	-	-	77.0	72.0	77.0	72.0
2306 Tafers	-	-	75.0	75.0	-	-	75.0	75.0	-	-	75.0	75.0		
<i>Alterswil</i>													79.0	79.0
<i>St. Antoni</i>													87.0	87.0
<i>Tafers</i>													75.0	75.0
2307 Tentlingen	-	-	76.1	76.1	-	-	76.1	76.1	-	-	76.1	76.1	76.1	76.1
2308 Ueberstorf	-	-	89.0	89.0	-	-	89.0	89.0	-	-	89.0	89.0	89.0	89.0
2309 Wünnewil-Flamatt	-	-	82.0	85.7	-	-	82.0	85.7	-	-	82.0	85.7	82.0	85.7
VEVEYSE / VIVISBACH														
2321 Attalens	-	-	78.5	78.5	-	-	78.5	78.5	-	-	78.5	78.5	78.5	78.5
2323 Bossonnens	-	-	93.0	93.0	15.0	15.0	93.0	93.0	-15.0	-15.0	78.0	78.0	93.0	93.0
2325 Châtel-Saint-Denis	-	-	83.6	83.6	-	-	83.6	83.6	-	-	83.6	83.6	83.6	83.6
2328 Granges	-	-	89.0	81.0	10.0	-	89.0	81.0	-	-	79.0	81.0	79.0	81.0

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2022 → 2023		2023		2021 → 2022		2022		2020 → 2021		2021		2020			
2333	Remaufens	-	-	88.0	88.0	-	-	88.0	88.0	-	-	88.0	88.0	88.0	88.0
2335	Saint-Martin	-	-	87.0	90.0	-	-	87.0	90.0	-	-	87.0	90.0	87.0	90.0
2336	Semsales	-	-	83.0	83.0	-	-	83.0	83.0	-	-	83.0	83.0	83.0	83.0
2337	Le Flon	-	-	93.8	93.8	-	-	93.8	93.8	-	-	93.8	93.8	93.8	93.8
2338	La Verrerie	-	-	83.0	83.0	-3.0	-3.0	83.0	83.0	-	-	86.0	86.0	86.0	86.0

PP = personnes physiques

NP = natürliche Personen

**fusions de communes
 Gemeindefusionen**

augmentation / Erhöhung	2	2
diminution / Verminderung	5	4

augmentation / Erhöhung	9	3
diminution / Verminderung	6	4

augmentation / Erhöhung	12	9
diminution / Verminderung	8	3