

**Coefficients et taux des impôts communaux, état au 1<sup>er</sup> août 2018**  
 Gemeindesteuerfüsse, Stand am 1. August 2018

T18-21	Personnes physiques / Natürliche Personen		Personnes morales 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	Droits de mutations sur les transferts immobili- ers, en fr. par franc dû à l'Etat Handänderungssteuern auf den entgeltlichen Grundstücksübertra- gungen, in Fr. je Franken Kantonssteuer	Contribution immobilière, en % de la valeur fiscale Liegenchafts- steuer, in % des Steuerwerts
	Impôt sur le revenu et la fortune, en % de l'impôt cantonal de base Steuer auf dem Ein- kommen und Vermögen, in % der einfachen Kantons- steuer	Impôt sur les successions et les donations, en % de l'impôt cantonal de l'impôt cantonal Erbschafts- und Schenkungssteuer, in % der Kantons- steuer			
<b>Broye / Broye</b>					
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	88.10	70.00	88.10	1.00	2.50
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	63.00	70.00	63.00	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
<b>Glâne / Glane</b>					
Auboranges	50.00	70.00	50.00	1.00	2.00
Billens-Hennens	100.00	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	75.00	66.70	75.00	1.00	2.00
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
<b>Gruyère / Greyerz</b>					
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	84.50	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	80.00	66.70	80.00	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	91.40	70.00	91.40	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
Corserey	85.00	70.00	85.00	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	85.00	66.70	85.00	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	77.00	70.00	77.00	1.00	1.20
Noréaz	80.00	66.70	80.00	1.00	2.00
Pierrafortscha	85.00	-	75.00	0.50	1.50
Ponthaux	89.00	66.70	89.00	1.00	2.00
Prez-vers-Noréaz	84.00	70.00	84.00	1.00	1.50
Senèdes	89.10	-	89.10	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	64.90	66.70	64.90	1.00	-
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
Greng	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	79.00	70.00	79.00	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	80.90	66.70	80.90	0.60	2.50
Heitenried	81.00	70.00	81.00	1.00	2.00
Plaffeien	98.00	70.00	93.00	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	90.00	66.70	90.00	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
Schmitten	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
<b>Veveysse / Vivisbach</b>					
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, t19-324

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