

Fritaksliste eiendomsskatt 2026

GnrBnr	Lov-hjemmel	Eiendoms-skattetakst	Reduksjon	Skatte-grunnlag	Fritak	Beregnings-grunnlag	Skatte-sats	Skatte-beløp
2.17.0.0	§7a	0	0	0	0	0	4	0
2.48.0.0	§7a	1 600 000	640 000	960 000	960 000	0	4	0
2.197.0.0	§7a	300 000	120 000	180 000	180 000	0	4	0
2.199.0.0	§7a	300 000	120 000	180 000	180 000	0	4	0
10.1.0.0	§5d	2 525 000	1 010 000	1 515 000	1 515 000	0	4	0
28.55.0.0	§5d	0	0	0	0	0	4	0
28.156.0.0	§5d	1 000	400	600	600	0	4	0
28.234.0.0	§5d	500 000	200 000	300 000	300 000	0	4	0
29.50.0.0	§5d	0	0	0	0	0	4	0
29.103.0.0	§7a	0	0	0	0	0	4	0
30.42.0.0	§5d	0	0	0	0	0	4	0
31.30.0.0	§7a	861 000	344 400	516 600	516 600	0	4	0
32.140.0.0	§7c	500 000	200 000	300 000	300 000	0	4	0
32.142.0.0	§7c	500 000	200 000	300 000	300 000	0	4	0
32.237.0.0	§7c	400 000	160 000	240 000	240 000	0	4	0
43.1.0.0	§7b	2 955 100	1 182 040	1 773 060	1 773 060	0	4	0
44.54.0.0	§5a	1 500 000	600 000	900 000	900 000	0	0	0
45.10.0.0	§7b	0	0	0	0	0	4	0
45.36.0.0	§7b	500 000	200 000	300 000	300 000	0	4	0
57.28.0.0	§5a	100 000	40 000	60 000	60 000	0	4	0
59.21.0.0	§5d	0	0	0	0	0	0	0
59.378.0.0	§5d	0	0	0	0	0	4	0
59.433.0.0	§7c	2 597 007	1 038 803	1 558 204	1 558 204	0	4	0
59.464.0.0	§7c	5 201 972	2 080 789	3 121 183	3 121 183	0	4	0
60.3.0.0	§7a	0	0	0	0	0	4	0
65.23.0.0	§7a	1 000 000	400 000	600 000	600 000	0	4	0
75.18.0.0	§7a	400 000	160 000	240 000	240 000	0	4	0
76.2.0.0	§7b	8 500 000	3 400 000	5 100 000	5 100 000	0	4	0
76.104.0.0	§5a	6 000 000	2 400 000	3 600 000	3 600 000	0	4	0
76.142.0.0	§5d	0	0	0	0	0	4	0
80.84.0.0	§7a	1 500 000	600 000	900 000	900 000	0	4	0
84.12.0.0	§5a	0	0	0	0	0	4	0
84.58.0.0	§5a	0	0	0	0	0	4	0
84.430.0.0	§5d	0	0	0	0	0	0	0
84.736.0.0	§7c	300 000	120 000	180 000	180 000	0	4	0
88.8.0.0	§5a	200 000	80 000	120 000	120 000	0	0	0
88.9.0.0	§7a	0	0	0	0	0	4	0
88.10.0.0	§5d	0	0	0	0	0	0	0
88.16.0.0	§7b	0	0	0	0	0	4	0
88.96.0.0	§5c	4 500 000	1 800 000	2 700 000	2 700 000	0	4	0
89.141.0.0	§7c	300 000	120 000	180 000	180 000	0	4	0
90.2.0.0	§7c	3 500 000	1 400 000	2 100 000	2 100 000	0	4	0
98.1.0.0	§5a	0	0	0	0	0	4	0
98.4.0.0	§7a	20 000 000	8 000 000	12 000 000	12 000 000	0	4	0

