

Owners of Property in Greece, Have You Filed Your E9 Forms?

By Anna Haughton (Member of the Massachusetts Bar)

The Greek Government has passed a directive stating that all individuals who are property owners in Greece must declare their property by filing an E9 form with the Greek tax office by certain deadlines. The Government's purpose, in ordering the filing to take place, is to attempt to consolidate and categorize land ownership within the country. All issues dealing with property in Greece are carried out through the tax offices. Now the tax offices will use the E9 form as a primary tool when researching property ownership issues to determine a property's status.

The implications to land owners residing abroad who do not file an E9 under the current directive includes penalties as well as the inability to follow through on any transactions involving the property without the eventual filing of the E9 form. This includes land passed through inheritance, acceptance of a land gift, and in regard to the sale or rental of a given property.

The benefits of filing an E9 form include the declaration of ownership rights by the titleholder. If issues of trespass to property, or any judgments of abandonment attach to your property, the filing of this form can be used in the Greek Courts to show your belief of ownership and the owners continuing interest in the property. I have discussed trespass of property in a previous article and this remains the greatest threat to absentee land ownership.

Deadlines for filing

If you are a property owner who is collecting rents on your property your E9 form should be filed by the end of May. The lawyer or accountant who is currently handling the rent collection and the tax filings should file an E9 automatically on your behalf.

If you are a property owner, residing abroad and NOT collecting rents, then you have until July 15, 2005 to file your E9 form.

The form

The form is a detailed form which asks: location of the property, municipality, village, square meters of property, zoning (agriculture or developed), percentage of ownership of the property, surrounding streets, life estate or absolute ownership, if a structure exists on the property, when was it built, floors etc.

It is prudent to have an attorney complete the form as errors may haunt you in future transactions of the property.

The process

If living abroad and; a) rents have not been collected for the property, b) the individual has clear title, and c) possesses a Greek Tax Identification number, the process through an attorney would entail:

- 1) Copies of any document of ownership (purchase, acceptance, donation or inheritance)
- 2) Your Greek tax identification number
- 3) Attorneys fees

Your attorney would study the copies of the contracts to complete the E9 form and can advise you of any discrepancies.

- 4) All individuals holding rights to the land must file an E9 form listing all properties or percentages of properties.

If living abroad and the individual has not accepted their inheritance, or does not possess a Greek tax identification number, the process becomes more involved. An attorney would have to generate a limited Power of Attorney (notarized and bearing an Apostille Seal from the country where the owner is residing) to obtain a Greek identification number for the owner.

In this case the process would include:

- 1) Copies of any documents of ownership to the land
- 2) A limited Power of Attorney (notarized, Sealed and mailed to the attorney)
- 3) Copies of a passport or driver's license (include correct address if incorrect)
- 4) Attorneys fees

If the title is muddled and the owner is unclear about their property, property attorneys can research the titles as well. Researching a title to any property, depending on the location of the property, involves a great deal more legwork for your attorney. But this is a necessary step to completing any property transaction in Greece.

If an owner wants to sell or lease their properties the attorney can draft a more exclusive Power of Attorney for the future needs of the owner.

If an individual has not yet claimed their inheritance officially by filing an acceptance, they can still file an E9 in their name before the deadline and follow through with the acceptance in the coming months.

It is important that the landowners follow through on their responsibilities. Absentee landowners are susceptible to fraud and land scams carried out by unethical individuals, and usually it isn't discovered until years later that an absentee landowner discovers he no longer owns the property. If a landowner does not physically or administratively remain involved with their property they could lose it.

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Attorney Haughton has written other articles for HCS about Greek laws and procedures. See also her article on HCS titled "[Think You Own Property in Greece](#)" in our permanent archives under the Greek laws and Procedures section (<http://www.helleniccomserve.com/contents.html#Greek Laws and Procedures>). She is a member of the Massachusetts bar. For more information about her or her associates, Gianna Zafeiropoulou and Evridiki Lerou, Members of the Athens Bar, Mass. Bar (U.S.A.), contact her directly at

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Absentee Land Owners Risk Losing Their Property

Are your titles valid and registered?

Have you legally accepted your inheritance?

Can you protect against inheritance tax?

Over 20 years experience - Inheritance Law? Property Law

Taxes & Titles? Appraisals & Sales

For legal assistance, contact Haughton, Zafeiropoulou and Lerou, Attorneys-at-Law.
