



OFFICE OF THE STATE COMPTROLLER
AND OMBUDSMAN



State of Israel

Special Report

The State Comptroller and Ombudsman Resolves Property Tax Complaints

February 2026



This report summarizes the findings from the Ombudsman's investigations of complaints regarding municipal property tax for 2023-2025 (the report period). The report sheds light on common difficulties faced by residents in their interactions with local authorities, including unclear procedures and inconsistent application of rules.

During the report period

- The Ombudsman received **937** complaints about property tax bills.
- **380,000 shekels (approximately 100,000 Euro)** were refunded to complainants due to the Ombudsman's intervention.
- **70% of the justified complaints** were resolved on the grounds that the municipality had acted in violation of administrative procedures.
- **25% of the justified complaints** were resolved on the grounds that the municipality had misinterpreted the applicable laws or had acted without authority.
- **40%** of the complaint investigations led to rectification of the issue.

The report findings highlight service failures including non-functioning digital platforms, telephone call center failures, flaws in the appeals process, and bureaucratic burden.



Complaint topics

- Errors in calculating the tax
- Eligibility for discounts and failure to grant statutory discounts
- Collection proceedings
- Poor customer service



Complaint resolution examples as a result of the Ombudsman's intervention

- A municipality refunded seven years of excess payments due to inaccurate measurement of the apartment area.
- The Ombudsman explained to the municipality that it had erred when it failed to retroactively grant a discount to an elderly property holder who was automatically eligible for a discount due to his age. The municipality agreed to grant the discount retroactively.
- The Ombudsman's review determined that a municipality erroneously charged a homeowner for property tax on a property that he had sold and no longer had any connection with. Consequently, the municipality cancelled the charge and collection proceedings that had been initiated.
- A parent, whose son was psychologically disabled by a terrorist incident, was granted a 33% discount on the property tax despite the municipality's initial objections.

Disadvantaged segments of the population, entitled to property tax discounts, frequently do not have access to vital information or have difficulty approaching government offices. The Ombudsman's office works tirelessly to ensure that disadvantaged populations exercise all their rights and receive the assistance needed to navigate the public bureaucracy.



The Ombudsman's office is a reference point for all public sector complaint officers. It freely disseminates its accumulated knowledge and experience in complaint resolution to the public sector. The Ombudsman encourages municipal complaint officers to use this report as a basis for resolving complaints.

