

99102012002001

Property tax assessment for agricultural and forestry assets

Heruntergeladen am 26.06.2025

<https://fimportal.de/services/99102012002001>

Modul	Sachverhalt
Leistungsschlüssel	99102012002001
Leistungsbezeichnung I	Property tax assessment for agricultural and forestry assets
Leistungsbezeichnung II	Receive property tax assessment for land used for agriculture and forestry or agricultural and forestry enterprises
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und

Modul	Sachverhalt
	Grunderwerbsteuer (1060400)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	18.08.2020
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html
Teaser	Property tax is a municipal tax levied on real property located within the municipality.
Volltext	<p>The property tax is a municipal tax that is levied on the property located in the municipality. If you are the owner or, in the new federal states, the user of an agricultural or forestry property, you have to pay property tax - the so-called property tax A. You will receive a property tax assessment notice from the municipality. The land tax is assessed in a three-stage procedure. The basis of the land tax assessment notice in the old federal states is the standard value determined by the tax office in accordance with the Valuation Act based on the 1964 value ratios and in the new federal states the substitute economic value determined in accordance with the Valuation Act based on the 1964 value ratios. These values in turn form the basis for the land tax assessment amount. The tax assessment amount multiplied by the assessment rate forms the tax to be paid. The assessment rate is set by the municipality by statute. The assessment rate for agricultural and forestry assets can be different from that for real estate. Under certain conditions, you can apply to the municipality for a partial waiver of the tax if the normal gross income is reduced by more than fifty percent and other conditions are met. Changes in the legal or factual circumstances of the property only have an effect on the property tax in the following year. If, for example, you sell your property, the new owner will only be liable for property tax from the following year.</p>
Erforderliche Unterlagen	• in principle none

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	<p>The basis for the tax assessment and levy is laid in the valuation by the relevant tax office. Necessary documents for the valuation must already be submitted in the valuation and property tax assessment procedure there. If you wish to apply for a waiver, please ask your municipality in which form and enclosing which documents this has to be done.</p>
Voraussetzungen	<p>You are liable to pay the tax if you are the owner or (in the new federal states) user of agricultural and forestry land or farms.</p> <p>Please ask your municipality for permissible payment methods.</p>
Kosten	<ul style="list-style-type: none"> • none, • it is a tax payment; further costs only arise in the event of late payment or non-payment (e.g. late payment surcharges).
Verfahrensablauf	<p>After the tax office has issued a notice of assessment of the assessed value and the property tax, the municipality issues you a notice of assessment of property tax A on this basis. This notice can contain the assessment of property tax for one calendar year or, if applicable, for several calendar years. If the same tax is to be paid in the future as in the previous year, the municipality may also assess the property tax by public notice. The property tax payment is to be made according to the established payment dates.</p>
Bearbeitungsdauer	
Frist	<p>One quarter of the annual amount of the property tax is due on 15 February, 15 May, 15 August and 15 November. The municipalities may determine that small amounts are due in a different annual amount or in half annual amounts. In addition, the tax can also be paid in one annual amount on 01 July at your request.</p>
weiterführende Informationen	
Hinweise	<p>If you are the owner or user of an agricultural or forestry property or business, you have to pay a property tax A for it.</p>

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Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Assessment of property tax for agricultural and forestry property • Tax debtor: owner or user of agricultural and forestry property • Basis: standard value determined by the tax office or determined substitute economic value and property tax assessment amount. • The amount of property tax is calculated by multiplying the assessed amount of property tax by the assessment rate. • Responsible: municipality entitled to levy
Ansprechpunkt	responsible municipality entitled to levy
Zuständige Stelle	responsible municipality entitled to levy
Formulare	Forms: basically none; if necessary, direct debit authorisation for the municipality to participate in the direct debit procedure. Online procedure possible: Please enquire with your municipality. Written form required: yes Personal appearance required: no
Ursprungsportal	