

99012067012000

Tax relief for buildings in redevelopment areas and urban development areas

Heruntergeladen am 15.07.2025

<https://fimportal.de/xzufi-services/344828957/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99012067012000
Leistungsbezeichnung I	Tax relief for buildings in redevelopment areas and urban development areas
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Baurecht (012)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Kauf und Verkauf von Immobilien, einschließlich aller Bedingungen und Pflichten im Zusammenhang mit der

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	Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)
Lagen Portalverbund	Bauplanung (2050400), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_7h.html https://www.gesetze-im-internet.de/estg/_10f.html https://www.gesetze-im-internet.de/estg/_11a.html https://www.gesetze-im-internet.de/estg/_7h.html https://www.gesetze-im-internet.de/estg/_10f.html https://www.gesetze-im-internet.de/estg/_11a.html
Teaser	You can claim tax benefits for the renovation of buildings in city centres. You can find information about this here.
Volltext	<p>For the targeted promotion of the rehabilitation (in particular) of city centres, public subsidies in the form of subsidies from renovation or development funds are granted upon application. In addition to this direct support, the maintenance of buildings in redevelopment areas and urban development areas is also tax-privileged.</p> <p>In order to take advantage of the tax benefits, you need a special tax certificate, which must be submitted to the tax office. You will receive this certificate upon request from your competent municipal authority.</p> <p>The certificate is issued by the municipal authority only for buildings which are defined in a formally defined</p> <ul style="list-style-type: none"> • redevelopment area or • urban development area <p>on which construction work is carried out which:</p> <ul style="list-style-type: none"> • modernisation or repair (within the meaning of § 177

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of the Building Code) or

- serve the preservation, renewal and proper use of a building which is to be preserved because of its historical, artistic or urban planning importance and which the owner has undertaken to carry out vis-à-vis the municipality in addition to certain modernisation measures.

The form in which you benefit from the tax relief depends on the use of the building and the type of expenses:

a. Use to generate income

Production costs

If you earn income from the building (e.g. business, freelance, renting and leasing), you can claim increased depreciation in your income tax return. In the first 8 years, you can deduct up to 9 percent and in the following 4 years up to 7 percent of the production costs – depending on the type of income as operating expenses or advertising costs – for tax purposes (§ 7h Income Tax Act - EStG).

Maintenance costs

There is a right of choice for maintenance costs (§ 11a EStG). You can reduce the maintenance effort

- either spread evenly over 2 - 5 years
- or in full in the year of payment or origin.

b. Use for own residential purposes

Production costs

If you do not use the eligible building to generate income, but for your own residential purposes, you can deduct the expenses for your own building such as special expenses and claim up to 9 percent of the expenses in the income tax return in the year of completion of the construction measures and in the following 9 years (§ 10f Abs. 1 EStG).

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Maintenance costs

You can spread maintenance costs over 10 years, deduct up to 9 percent annually as special expenses (§ 10f Abs. 2 EStG).

Please note: Where public aid has been granted, it shall be offset against the eligible expenditure.

Erforderliche Unterlagen

The original tax certificate from the competent municipal authority must be attached to the income tax return.

Voraussetzungen

Kosten

There are no special procedural costs for the assessment of income tax.

However, the certificate issued by the competent municipal authority may be subject to a fee.

Verfahrensablauf

Tax incentives for buildings in redevelopment areas and urban development areas are granted as part of the assessment for income tax.

When carrying out the assessment for income tax, the tax office checks whether the tax requirements for claiming the tax advantage under the Income Tax Act are met.

The increased deductions can be taken into account for the first time in the assessment period in which the beneficiary construction project is completed as a whole. In the case of a construction project that extends over several years, the completion of the entire measure is therefore crucial.

Hint: Employees can have the tax relief for buildings used for their own residential purposes in redevelopment areas and urban development areas taken into account in advance as an allowance in the income tax deduction procedure.

Bearbeitungsdauer

Frist

If you are obliged to submit an income tax return, you

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must submit it to the tax office by 31 July of the following year (e.g. for 2021 by 31 July 2022). If you receive tax advice from members of the tax consulting professions, you do not have to submit your tax returns until the last day of February of the second following year. The deadline for submitting tax returns for advised taxpayers, which generally expires on 28 February 2021 for the calendar year 2019, has been extended by law by 6 months (for advised farmers and foresters with a different marketing year, the submission deadline, which generally expires on 31 July 2021, has been extended by 5 months). Tax returns for 2019 can therefore be submitted in consultation cases by the deadline of 31 August 2021 (for advised farmers and foresters with a different marketing year until 31 December 2021). For the 2020 assessment period, the deadline for submitting tax returns has generally been extended by three months for all advised and non-advised taxpayers. Taxpayers who prepare their returns themselves can therefore submit their tax returns within the deadline of 31 October 2021 (for farmers and foresters, by the end of the tenth month following the end of the fiscal year beginning in calendar year 2020). Advised taxpayers can submit the returns in due time until 31 May 2022 (for advised farmers and foresters with a different marketing year until 31 October 2022). These extended return periods do not apply to tax returns that must be submitted at an earlier date on the basis of a separate order ("preliminary request"). If there is no obligation to file an income tax return, you can apply for the assessment within 4 years after the end of the respective calendar year (example: the voluntary assessment for income tax for the year 2021 can be applied for until 31 December 2025). Applications for consideration of the tax relief for buildings used for own residential purposes in redevelopment areas and urban development areas in the wage tax deduction procedure must be submitted by 30 November at the latest of the year for which the allowance is to be taken into account. Changes that occur in December can therefore only be taken into account in the income tax deduction procedure of the following calendar year.

weiterführende

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Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	For the rehabilitation (in particular) of city centres, public subsidies in the form of grants from renovation or development funds are granted upon application. In addition to the promotion, tax benefits can also be claimed. A special tax certificate must be submitted to the Finanzmat. The tax relief depends on the use of the building and the type of effort.
Ansprechpunkt	<p>If you have general questions about taxes, please contact the service hotline of the state of Hesse on 0800 522 533 5 (Monday to Friday from 8:00 a.m. to 6:00 p.m.). Please note that the service hotline is not allowed to provide tax advice. Furthermore, it is not possible to respond to specific individual cases. If you have any questions about your personal tax return (e.g. queries about the tax assessment), please contact the tax office responsible for you. You can determine this below.</p> <p>https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</p> <p>https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</p>
Zuständige Stelle	
Formulare	
Ursprungsportal	Steuervergünstigung für Gebäude in Sanierungsgebieten und städtebaulichen Entwicklungsbereichen, Tax relief for buildings in redevelopment areas and urban development areas