

99102012002002, 99102012002002

Receive property tax assessment for land

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/365730341/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102012002002, 99102012002002
Leistungsbezeichnung I	Receive property tax assessment for land
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
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	Grundsteuer und Grunderwerbsteuer (1060400), Wohnen und Umzug (1050200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	<p>§ 41 ff Property Tax Act (GrStG) (for reference dates until 01.01.2024)</p> <p>§§ 68 to 94 and § 125, 129 to 133 of the Valuation Act (BewG)</p> <p>https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</p> <p>https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</p>
Teaser	The property tax is a municipal tax levied on real estate located on the territory of the municipality.
Volltext	<p>The property tax is a municipal tax levied on real estate located on the territory of the municipality. If you are the owner of a property, property tax must be paid, the so-called property tax B. For this purpose, you will receive a property tax assessment from the municipality. The assessment of the property tax takes place in a three-stage procedure. In the old Länder, the basis for the property tax assessment is the unit value determined by the tax office in accordance with the Valuation Act according to the value ratios of 1964 and in the new Länder the unit value determined by the tax office in accordance with the Valuation Act according to the value ratios of 1935. These values in turn form the basis for the property tax assessment amount, which is also determined by the tax office and determined by notice. The tax assessment amount multiplied by the levy rate then results in the property tax to be paid. In the new Länder, taxation must also be carried out on the basis of the substitute assessment basis for rental residential plots and single-family houses for which no standard value was available on 01.01.1991 and such a value could not be determined. The annual amount of the property tax is calculated here according to the living or usable area. It is a tax declaration procedure with the municipality. The levy rate is determined by</p>

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the municipality by statute. Changes in the legal or factual circumstances of the property do not have an effect on property tax until the following year. Sell e.g. Your real estate, the new owner will only be subject to real estate tax from the following year. Even for the development of your previously undeveloped property, you do not have to pay the increased property tax until the following year. Under certain conditions, you can be exempted from property tax. This is the case, for example, if you are a non-profit corporation and the property is used exclusively and directly for charitable purposes. However, an exemption is usually not considered if the property is used for agricultural, forestry or residential purposes. You apply for exemption from property tax at the tax office. In special cases, it is possible to waive the property tax. If, for example, you own real estate whose preservation is in the public interest because of its importance for art, history, science or nature conservation, you may be able to apply to the municipality for a tax waiver if the income generated is usually below the annual costs.

Erforderliche Unterlagen

none The basis for the tax assessment and collection is laid at the valuation by the respective responsible tax office. Necessary documents for the valuation must already be submitted in the local valuation and property tax assessment procedure. If you wish to submit an application for remission, please ask your municipality in what form and with which documents this has to be done.

Voraussetzungen

Tax liability occurs when you are the owner of a piece of land.

Kosten

- There are no fees;
- it is a tax payment; further costs only arise in the event of late payment or non-payment (e.g. late payment surcharges).

Please inquire about permitted payment methods in your municipality.

Verfahrensablauf

After the tax office has issued a standard value and property tax assessment notice, the municipality will issue you with a notice on the assessment of property tax B on this basis. This notice may contain the

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	assessment of the property tax for one, but possibly also for several calendar years.If the same tax is to be paid in the future as in the previous year, the municipality can also determine the property tax by public announcement.The property tax payment is to be made after the specified payment dates.
Bearbeitungsdauer	
Frist	The property tax is due at a quarter of its annual amount on 15 February, 15 May, 15 August and 15 November.The municipalities may stipulate that small amounts are due in the annual amount or in half annual amounts.In addition, the tax can also be paid at your request on 01 July in an annual amount.
weiterführende Informationen	
Hinweise	If you are the owner of a property, a property tax B must be paid.
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Assessment of property tax for real estate • Tax debtor: Owners of immovable property • Basis: unit value determined by the tax office and determined property tax assessment amount or substitute assessment basis determined by the municipality • Property tax amount results from multiplying the property tax assessment amount by the levy rate • Responsible: municipality entitled to lift
Ansprechpunkt	Please contact the municipality responsible for lifting.
Zuständige Stelle	Please contact the responsible municipality authorised to lift
Formulare	Forms: basically none; If applicable, direct debit authorization for the municipality to participate in the direct debit procedureOnline procedure possible: Please ask your municipality.Written form required: yesPersonal appearance required: no
Ursprungsportal	Receive property tax assessment for land, Grundsteuerbescheid für Grundstücke erhalten