

99102012002001

# Property tax assessment for agricultural and forestry assets

Heruntergeladen am 14.07.2025

<https://fimportal.de/xzufi-services/121387232/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102012002001
Leistungsbezeichnung I	Property tax assessment for agricultural and forestry assets
Leistungsbezeichnung II	Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses received
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
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

Modul	Sachverhalt
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	<a href="http://www.gesetze-im-internet.de/grstg_1973/_14.html">http://www.gesetze-im-internet.de/grstg_1973/_14.html</a> <a href="http://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG000502301">http://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG000502301</a> <a href="http://www.gesetze-im-internet.de/grstg_1973/_14.html">http://www.gesetze-im-internet.de/grstg_1973/_14.html</a> <a href="http://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG000502301">http://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG000502301</a>
Teaser	Property tax is a municipal tax that is levied on property located in the municipal area.
Volltext	<p>Property tax is a municipal tax that is levied on property located in the municipal area. If you are the owner or, in the new federal states, the user of agricultural and forestry land, you must pay property tax for this - the so-called property tax A. You will receive a property tax assessment notice from the municipality. Property tax is assessed in a three-stage procedure. In the old federal states, the basis for the property tax assessment notice is the assessed value determined by the tax office in accordance with the Valuation Act in accordance with the value ratios of 1964 and in the new federal states the replacement economic value determined in accordance with the Valuation Act in accordance with the value ratios of 1964. These values in turn form the basis for the property 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 in its bylaws. The assessment rate for agricultural and forestry assets may differ from that for real estate. Under certain conditions, you can apply to the municipality for a partial remission of the tax if the normal gross profit is reduced by more than fifty</p>

Modul	Sachverhalt
	<p>percent and other conditions are met.Changes to the legal or actual circumstances of the real estate only have an effect on the property tax in the following year. For example, if you sell your property, the new owner will only be liable for property tax from the following year.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• none in principle</li> </ul> <p>The basis for the tax assessment and collection is laid by the relevant tax office during the valuation. The 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 contact your local authority to find out in which form and with which documents this must be done.</p>
Voraussetzungen	<p>The tax liability arises if you are the owner or (in the new federal states) user of agricultural and forestry land or businesses.</p> <p>Please contact your local authority for details of permitted payment methods.</p>
Kosten	<p>None, it is a tax payment; further costs only arise in the event of late payment or non-payment (e.g. late payment surcharges).</p>
Verfahrensablauf	<p>After the tax office has issued an assessment notice and property tax assessment notice, the municipality will issue you with a notice of assessment of property tax A on this basis. This notice may 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 must be made in accordance with the specified payment dates.</p>
Bearbeitungsdauer	
Frist	<p>One quarter of the annual amount of property tax is due on February 15, May 15, August 15 and November 15. Municipalities may decide that small amounts are due in one annual amount or in half annual amounts.</p>

Modul	Sachverhalt
	In addition, the tax can also be paid in one annual amount on July 1 at your request.
weiterführende Informationen	
Hinweise	<p>If you are the owner or user of agricultural and forestry land or a business, you must pay property tax A for this.</p> <p>This service is provided by the tax offices. You can find your local tax office at <a href="https://ias.fin-nrw.de/">https://ias.fin-nrw.de/</a>.</p>
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Assessment of property tax for agricultural and forestry assets</li> <li>• Tax debtor: Owner or user of agricultural and forestry property</li> <li>• Basis: Unit value or replacement economic value determined by the tax office and property tax assessment amount</li> <li>• Property tax amount is calculated by multiplying the property tax assessment amount by the assessment rate</li> <li>• Responsible: municipality authorized to levy</li> </ul>
Ansprechpunkt	Municipality responsible for collection
Zuständige Stelle	Municipality responsible for collection
Formulare	<p>Forms: generally none; if necessary, direct debit authorization for the municipality to participate in the direct debit procedure</p> <p>Online procedure possible: please ask your municipality.</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p>
Ursprungsportal	Grundsteuer Festsetzung für land- und forstwirtschaftliches Vermögen, Property tax assessment for agricultural and forestry assets