

99102012002002, 99102012002002

Property tax assessment notice for properties received

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/121387236/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102012002002, 99102012002002
Leistungsbezeichnung I	Property tax assessment notice for properties received
Leistungsbezeichnung II	Property tax assessment notice for properties 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
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	<p>§ Section 41 et seq. of the Real Estate Tax Act (GrStG) (for reporting dates up to 01.01.2024)</p> <p>§§ Sections 68 to 94 and sections 125, 129 to 133 of the Valuation Act (BewG)</p> <p>http://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</p> <p>http://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</p>
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 own a property, you must pay property tax, known as property tax B. You will receive a property tax assessment notice from the municipality. Property tax is assessed in a three-stage procedure. The basis for the property tax assessment notice in the old federal states is the assessed value determined by the tax office in accordance with the Valuation Act in 1964 and in the new federal states the assessed value determined by the tax office in accordance with the Valuation Act in 1935. These values in turn form the basis for the property tax assessment amount, which is also determined by the tax office and set by notice. The tax assessment amount multiplied by the assessment rate then results in the property tax to be paid. In the new federal states, rental residential properties and single-family houses for which there was no assessed value on 01.01.1991 and for which such a value could not be determined are also taxed according to the substitute assessment basis. The annual amount of property tax is calculated here according to the living or usable area. This is a tax registration procedure with the municipality. The rate of assessment is set by the</p>

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municipality by means of statutes. Changes to the legal or actual circumstances of the property only have an effect on 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. You also only have to pay the increased property tax for the development of your previously undeveloped property in the following year. Under certain conditions, you can be exempt from property tax. This is the case, for example, if you are a non-profit organization and the property is used exclusively and directly for charitable purposes. However, exemption is generally not possible if the property is used for agricultural, forestry or residential purposes. You can apply for exemption from property tax at the tax office. In special cases, it is possible to waive property tax. For example, if you own property whose preservation is in the public interest due to its significance for art, history, science or nature conservation, you can apply to the local authority for a tax waiver if the income generated is generally less than the annual costs.

Erforderliche Unterlagen

none, The basis for the assessment and collection of tax is determined during the valuation by the relevant tax office. 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 what form and with what documents this should be done.

Voraussetzungen

The tax liability arises when you are the owner of a property.

Kosten

none, This is a tax payment; further costs only arise in the event of late payment or non-payment (e.g. late payment surcharges). Please contact your local authority for details of permitted payment methods.

Verfahrensablauf

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 B 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

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	payable 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.
Bearbeitungsdauer	
Frist	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. In addition, the tax can also be paid in one annual amount on July 1 at your request.
weiterführende Informationen	
Hinweise	<p>If you own a property, you have to pay property tax B for it.</p> <p>This service is provided by the tax offices. You can find your local tax office at https://ias.fin-nrw.de/.</p>
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Assessment of property tax for real estate • Tax debtor: Owner of real estate • Basis: assessed value determined by the tax office and property tax assessment amount or substitute assessment basis determined by the municipality • Property tax amount is calculated by multiplying the property tax assessment amount by the assessment rate • Responsible: municipality authorized to levy
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	Property tax assessment notice for properties received, Grundsteuerbescheid für Grundstücke

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