

99102017002000, 99102017002000

# Determination of second home tax

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/121387261/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102017002000, 99102017002000
Leistungsbezeichnung I	Determination of second home tax
Leistungsbezeichnung II	Clarification of second home tax
Typisierung	5 - Kommune: Regelung
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Kauf und Verkauf von Immobilien, einschließlich aller Bedingungen und Pflichten im Zusammenhang mit der Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)
Lagen Portalverbund	Wohnen und Umzug (1050200), Zweitwohnsteuer (1060500)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	14.09.2022
Fachlich freigegeben durch	Ministry of Regional Identity, Communities and Local Government, Building and Digitalization of the State of North Rhine-Westphalia
Handlungsgrundlage	<ul style="list-style-type: none"> <li>• KAG, municipal statutes on the levying of a second home tax</li> <li>• Municipal statute tax</li> </ul>
Teaser	<p>Do you live in several apartments in Germany? Then you must register your so-called secondary residences, also known as second homes, with the registration authority in whose district the respective secondary residence is located. Municipalities, offices or cities can levy a secondary residence tax for secondary residences in their area. In certain municipalities, all mobile homes, caravans and campers that are parked on one's own or someone else's property for personal living purposes are also considered secondary residences.</p>
Volltext	<ul style="list-style-type: none"> <li>• Like the dog tax, for example, the second home tax is a so-called local expense tax. Expense tax because a "special expense" is taxed, i.e. the use of income for things that go beyond the satisfaction of general living requirements.</li> <li>• It can be levied by the municipalities in accordance with municipal statute law for the possession of any other residence (second or secondary residence for personal living requirements) in addition to the main residence.</li> <li>• The towns and municipalities in NRW are responsible for deciding whether and to what extent they wish to levy a tax on second homes.</li> <li>• The second home tax is generally between 10 and 12% of the annual net rent.</li> <li>• As a rule, this applies to all persons who have moved into an apartment in the town in question and have registered it as a secondary residence.</li> <li>• Whether the apartment is rented or lived in by the owner does not matter, nor does the question of</li> </ul>

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	<p>whether the main residence is in the same place.</p> <ul style="list-style-type: none"> <li>• The basis of assessment is usually the annual rental expenditure, in the case of owner-occupied apartments the local comparative rent (rent index).</li> <li>• Due to municipal autonomy, no uniform regulations apply.</li> <li>• Persons who maintain a de facto main residence but register a secondary residence are generally exempt from the secondary residence tax (e.g. married commuters)</li> </ul>
Erforderliche Unterlagen	<p>Please have the following documents ready digitally (PDF, jpeg) so that you can upload them during the process:</p> <ul style="list-style-type: none"> <li>• Tenancy agreement (as tenant) / lease agreement</li> <li>• If applicable, proof from the employer of the necessity of the secondary residence and of the periods of residence</li> </ul> <p>As a rule, the rental agreement is sufficient; further information is only required if the comparative rent is being checked: If comparative rent is checked, then:</p> <ul style="list-style-type: none"> <li>• Size of the second home (in square meters)</li> <li>• Date of moving in or possibly moving out</li> <li>• Net cold rent (only as tenant)</li> <li>• Year of construction (only as owner)</li> <li>• If applicable, names of the other occupants of the second home</li> </ul>
Voraussetzungen	You have a second home in addition to your main home
Kosten	Municipally different
Verfahrensablauf	<ul style="list-style-type: none"> <li>• Fill out the application form</li> <li>• Upload the supporting documents</li> <li>• Wait for the response from the competent authority</li> <li>• Submit further evidence or provide additional information if required</li> <li>• Pay your tax after receiving the assessment notice</li> </ul>
Bearbeitungsdauer	approx. 1 month
Frist	None

## Modul

## Sachverhalt

### weiterführende Informationen

Second home tax is levied for - any person who has a secondary residence (no concessions for e.g. students, pensioners etc.) - Students whose primary residence is in the parental home No secondary residence tax is levied for - Secondary residences held for professional reasons by a married person or registered partner who is not permanently separated and whose family residence is in another municipality. - Secondary residences that are declared in the parental home - Homes that are made available to third parties by independent welfare organizations for therapeutic reasons, either for a fee or free of charge - Dwellings that are made available to third parties for educational purposes by public or independent youth welfare organizations for a fee or free of charge - Rooms in women's shelters (refuge apartments) - Rooms for the purpose of the penal system

### Hinweise

Correct your registration status if necessary:

- If you are incorrectly registered according to your actual living conditions, you should correct your registration status.
- The decision as to whether a dwelling is to be defined as a main or secondary residence in terms of registration law is made by the registration office. Please ask the residents' registration office which documents are required for a change of registration.

### Rechtsbehelf

#### Kurztext

- The second home tax is levied on persons who are the owner (tenant, owner or person authorized to use the property free of charge) of one or more second homes in a municipality.
- A (second) home is any enclosed space that is used for living or sleeping, including mobile homes, caravans and campers.

### Ansprechpunkt

### Zuständige Stelle

### Formulare

No

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Ursprungsportal	Zweitwohnungssteuer Festsetzung, Determination of second home tax