

99102012002000, 99102012002000

Pay property tax

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/183680/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102012002000, 99102012002000
Leistungsbezeichnung I	Pay property tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	06.12.2019
Fachlich freigegeben durch	Ministry of Finance Saxony-Anhalt
Handlungsgrundlage	https://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html#BJNR109650973BJNG000200314 https://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html#BJNR109650973BJNG000200314
Teaser	Do you have real estate? Then you are subject to property tax, distinguishing between property tax A – for agricultural and forestry companies and property tax B – for all other properties.
Volltext	<p>Anyone who owns real estate is subject to property tax. In contrast to the real estate transfer tax, which is only incurred once when buying a property, you have to pay the property tax annually.</p> <p>A distinction is made between</p> <ul style="list-style-type: none"> • Property tax A for agricultural and forestry enterprises, pieceholdings and • Property tax B for all other land.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	The competent tax office must first determine the unit value of the property in accordance with the Valuation Act. The unit value forms the basis for the tax measurement amount. The municipality decides on the levy rate with the budget statute and issues the property tax assessment. The tax measurement amount multiplied by the levy rate constitutes the tax payable. If there is no standard value assessment from the tax office, the substitute assessment applies.
Bearbeitungsdauer	
Frist	Due date of property tax: The property tax is set for the calendar year and is payable in 4 installments on the following dates: - February 15 - 15 May - August 15

Modul

Sachverhalt

- November 15 Note: The full annual amount can also be paid at once on July 1st. For this purpose, a separate application is necessary.

weiterführende Informationen

Hinweise

When selling a property, the tax office regularly redefines the property tax measurement amount for the purchaser. This happens on January 1 of the year following the change of ownership. Only then will the property tax be set against the new owner and you will be relieved. This also applies if the owner of a building changes on foreign land (for example, a garage or a holiday home).

All agreements made in your purchase contract for the assumption of payment obligations by the purchaser of the property are private law regulations and do not affect the payment of property tax.

Certain properties are exempt from property tax (e.B. land owned by religious societies and also real estate used for the purposes of a hospital).

<https://mf.sachsen-anhalt.de/steuern/grundsteuer/>
<https://mf.sachsen-anhalt.de/steuern/grundsteuer/>

Rechtsbehelf

Kurztext

All those who have real estate are subject to property tax. In contrast to the real estate transfer tax, which is only incurred once when buying a property, you have to pay the property tax annually.

Ansprechpunkt

The tax office in whose district the property is located is responsible for issuing the standard value assessment. You can find out the tax office responsible for you below.

The municipality in which the property is located is responsible for issuing the property tax assessment and collecting the property tax.

Zuständige Stelle

Formulare

Modul	Sachverhalt
Ursprungsportal	Grundsteuer zahlen, Pay property tax