

99102012002002, 99102012002002

Property tax assessment for real estate received

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/388948155/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102012002002, 99102012002002
Leistungsbezeichnung I	Property tax assessment for real estate received
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Vorübergehender oder dauerhafter Umzug in einen anderen Mitgliedstaat
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	18.08.2020
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
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 Valuation Act (BewG) https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301 https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</p>
Teaser	The property tax is a municipal tax that is levied on the property located on the municipal territory.
Volltext	<p>The property tax is a municipal tax that is levied on the property located on the municipal territory. If you are the owner of a property, property tax is payable for it, the so-called property tax B. You will receive a property tax assessment from the municipality for this purpose. The property tax is determined in a three-stage procedure. The basis for the property tax assessment in the old Länder 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 1935. These values in turn form the basis for the property tax measurement amount, which is also determined by the tax office and determined by notice. The tax measurement amount multiplied by the levy rate then results in the property tax to be paid. In the new Länder, in addition, for rented residential land and single-family houses for which no unit value existed on 01.01.1991 and such a value could not be determined, taxation must be carried out according to the substitute assessment basis. 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 the</p>

Modul

Sachverhalt

municipality by statute. Changes in the legal or factual circumstances of the property only have an effect on property tax in the following year. Sell e.g. The new owner will only be liable to property tax on your property from the following year. Also for the development of your previously undeveloped property you have to pay the increased property tax only in the following year. Under certain conditions, you may be exempt from property tax. This is the case, for example, if they 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 object is used for agricultural, forestry or residential purposes. You can apply for an exemption from property tax at the tax office. In special cases, it is possible to waive the property tax. If, for example, you have real estate whose preservation is in the public interest due to its importance for art, history, science or nature conservation, you may be able to apply for a tax waiver from the municipality if the income generated is usually below the annual costs.

Erforderliche Unterlagen

none The basis for the tax assessment and collection is laid during the valuation by the respective responsible tax office. Necessary documents for the valuation must already be submitted in the local valuation and property tax measurement method. If you would like to submit an application for remission, please ask your municipality in what form and enclosed which documents this must be done.

Voraussetzungen

Tax liability occurs when you are the owner of a property.

Kosten

- none
- It is a tax payment; further costs are only incurred in the event of late payment or non-payment (e.g. late payment surcharges).

You can inquire about permitted payment methods in your municipality.

Verfahrensablauf

Bearbeitungsdauer

Modul	Sachverhalt
Frist	The property tax is due at a quarter of its annual amount on February 15, May 15, August 15 and November 15. The municipalities may stipulate that, by way of derogation, small amounts are due in the annual amount or in half of the annual amounts. In addition, the tax can also be paid at your request on 1 July in an annual amount.
weiterführende Informationen	
Hinweise	If you are the owner of a property, a property tax B is payable for it.
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Determination of property tax for real estate • Tax debtor: Owner of immovable property • Basis: unit value determined by the tax office and determined property tax measurement amount or substitute assessment basis determined by the municipality • Property tax amount results from multiplication of the property tax measurement amount by levy rate • responsible: municipality entitled to lift
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: basically none; if applicable, direct debit authorization for the municipality to participate in the direct debit procedure Online procedure possible: Please ask your municipality. Written form required: yes Personal appearance required: no
Ursprungsportal	Grundsteuerbescheid für Grundstücke erhalten, Property tax assessment for real estate received