

99102012002000

# Pay property tax

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/6000895/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102012002000
Leistungsbezeichnung I	Pay property tax
Leistungsbezeichnung II	Pay property tax
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

**Modul**
**Sachverhalt**
**Fachlich freigegen durch**
**Handlungsgrundlage**

- Grundsteuergesetz (GrStG)
- Bewertungsgesetz (BewG)
- § 2 GrStG – Steuergegenstand
- §§ 3 bis 8 GrStG – Steuerbefreiungen
- § 9 GrStG – Stichtag für die Festsetzung, Entstehung der Steuer
- § 10 GrStG – Steuerschuldner
- § 19 GrStG – Anzeigepflicht
- § 27 GrStG – Festsetzung der Grundsteuer
- §§ 28 bis 30 GrStG – Fälligkeit, Vorauszahlungen, Verrechnungen
- §§ 32 bis 34 GrStG – Erlass der Grundsteuer
- § 19 BewG – Feststellung von Einheitswerten
- § 219 BewG – Feststellung von Grundsteuerwerten
- §§ 125 und 126 bzw. § 232 BewG – Land- und forstwirtschaftliches Vermögen
- § 129 bzw. § 243 BewG – Grundvermögen

**Teaser**

You must pay property tax to the municipality or city for real estate. Agricultural and forestry property is subject to property tax A, which is levied on the user of the property up to and including 2024. All other properties are subject to property tax B, which must be paid by the owner.

**Volltext**

You must pay property tax to the municipality or city for real estate. Agricultural and forestry property is subject to property tax A, which is levied on the user of the property up to and including 2024. All other properties are subject to property tax B, which must be paid by the owner.

From 2025, property tax must always be paid by the owner of the property. An exception applies to heritable building rights: Here, the leaseholder is liable to pay.

The property tax is generally calculated from the property tax assessment amount set by the tax offices and the respective assessment rate of the municipality in which the property is located. The assessment rate in your municipality can be found in the local household statutes or assessment rate statutes.

**Modul**
**Sachverhalt**

Note: In the case of rented/leased property, the property tax is generally passed on to the user if this is regulated accordingly in the rental/lease agreement. When purchasing a property, it is also often agreed that the obligation to pay property tax is assumed by the purchaser of the property. Such purely private-law regulations do not affect the obligation to pay property tax to the municipality or city.

**Erforderliche Unterlagen**

none

**Voraussetzungen**

On 01.01. of a year you are

- The owner of a property that is subject to property tax B,
- Entitled to hereditary building rights,
- User of agricultural and forestry property (until 31.12.2024) or
- Owner of agricultural and forestry property (from 01.01.2025).

**Kosten**

none

**Verfahrensablauf**

You must pay the property tax on the respective deadlines (see "Deadlines").

The amount of property tax is determined annually by the municipality or city, either by

- by issuing a written property tax assessment notice or
- a public notice (for example in the January edition of the official gazette) for those taxpayers for whom the amount of property tax has not changed compared to the previous year.

The public announcement has the same legal effect as a tax assessment notice.

**Bearbeitungsdauer**
**Frist**

Reference date The circumstances on 1 January of a year are decisive. For example, if an undeveloped plot of land was purchased in October 2024 and then built on with a detached house that will be completed in

## Modul

## Sachverhalt

June 2025, the new owner must pay property tax as follows • 2025 property tax for the undeveloped property (the relevant date is 1 January 2025) and • from 2026, the property tax for the property with the single-family home (the relevant date is 1 January 2026) In 2024, the seller of the property still pays the property tax (the relevant date is 1 January 2024) The construction of the detached house must be reported to the tax office. The property tax assessment amount and the property tax amount can be set, amended or cancelled retroactively for up to four years. Due date and advance payment Property tax is assessed as an annual tax, but may have to be paid in instalments. As a rule, property tax is due on: • 15.02., 15.05., 15.08. and 15.11. in instalments of one quarter each • 15.02. and 15.08. half each if the annual tax is over EUR 15.00 and up to EUR 30.00 • 15.08. as a total amount if the annual tax is up to EUR 15.00 The due dates are shown in the last property tax assessment notice. Advance payments based on the most recently assessed annual tax are to be made on the respective due dates until a new tax assessment notice is issued. The advance payments will be offset accordingly when an amended property tax assessment notice is issued.

## weiterführende Informationen

### Hinweise

#### Exemptions and notification requirements

An exemption from property tax can be considered for property under certain conditions if it is used for certain favoured purposes. However, if it is also used for agricultural and forestry purposes or for residential purposes, an exemption is generally ruled out.

The tax office decides whether the conditions for tax exemption are met in the assessed value/property tax value or property tax assessment procedure. If the conditions for a tax exemption cease to apply in part or in full, this must be reported to the relevant tax office by 31 March of the year following the cessation of the tax exemption.

#### Remission

## Modul

## Sachverhalt

Under certain circumstances, the municipality can waive the property tax. This is the case, for example, if the preservation of the building is in the public interest for reasons of monument protection or if the income from the property is significantly reduced due to exceptional events (e.g. vacancy due to flood damage or fire). The municipality will decide whether the conditions are met upon application after the end of the calendar year for which the remission is requested.

The application must be submitted to the city or municipal administration by 31 March of the following calendar year at the latest.

## Rechtsbehelf

Appeal (more details on the procedure in the notification)

## Kurztext

## Ansprechpunkt

## Zuständige Stelle

## Formulare

## Ursprungsportal