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Apply for payment facilitation for municipal payment claims from public-law receivables

Heruntergeladen am 21.06.2025

<https://fimportal.de/xzufi-services/6005345/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102145000000
Leistungsbezeichnung I	Apply for payment facilitation for municipal payment claims from public-law receivables
Leistungsbezeichnung II	Apply for payment facilitation for municipal payment claims from public-law receivables
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • Regelungen der Kassenordnung der Stadt, der Gemeinde, des Landkreises oder des Verbandes • § 32 Absatz 1 Sächsische Kommunalhaushaltsverordnung (SächsKomHVO) – Stundung, Niederschlagung und Erlass • § 34 Kommunalträger-Abrechnungsverwaltungsvorschrift (KoA-VV) – Veränderung von Ansprüchen für Forderungen nach SGB II • §§ 222, 227 Abgabenordnung (AO) / § 3 Absatz 1 Nummer 5 Buchstabe a Sächsisches Kommunalabgabengesetz (SächsKAG) in Verbindung mit §§ 222, 227 AO, § 3 Absatz 3 SächsKAG / • § 16 Verwaltungsvollstreckungsgesetz für den Freistaat Sachsen (SächsVwVG) in Verbindung mit § 258 AO - Zahlungserleichterungen für Steuern, Gebühren, Beiträge und andere öffentlich-rechtliche Abgaben der Kommunen • § 135 Baugesetzbuch (BauGB) - Zahlungserleichterungen für Erschließungsbeiträge • § 18 Ordnungswidrigkeitengesetz (OWiG) - Zahlungserleichterungen für Bußgelder
Teaser	<p>If you are unable to pay claims under public law from your city or municipality, your administrative or special-purpose association or your district (e.g. taxes, fees, contributions or fines) on time, you can apply for payment relief from the municipality or association concerned. These have the option - within narrow limits - to</p>
Volltext	<p>If you are unable to pay claims under public law from your city or municipality, your administrative or special-purpose association or your district (e.g. taxes, fees, contributions or fines) on time, you can apply for</p>

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payment relief from the municipality or association concerned. These have the option - within narrow limits - to

- Defer claims in full or in part or
- grant a stay of execution (with or without payment by instalments)

and thus grant you a deferment of payment. In exceptional cases, the full or partial cancellation of a claim may also be considered.

Payment relief only possible in cases of hardship

Deferment

The administration can defer claims in full or in part if immediate collection on the due date would cause you considerable hardship. However, the claim to payment must not appear to be jeopardised by the deferral.

Considerable hardship is to be assumed in particular if you are temporarily in serious payment difficulties through no fault of your own due to unfavourable financial circumstances or would get into such difficulties in the event of immediate collection.

You cannot rely on mere avoidable payment difficulties.

A deferral is generally only granted upon application. The application should be submitted in good time before the claim falls due, but at the latest before enforcement begins.

Deferment of enforcement

If enforcement has already been initiated, the enforcement authority can temporarily suspend or limit it upon application or cancel an enforcement measure if enforcement is inequitable. Inequity is assumed if the enforcement or an individual enforcement measure would cause you an unreasonable disadvantage that could be avoided by waiting for a short period of time. Short-term is

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generally understood to mean a period of up to six months.

A stay of execution may be considered, for example, if your financial situation has been negatively affected by unavoidable natural events or if the enforcement measure would jeopardise your financial existence.

Disadvantages that are usually associated with enforcement and that also affect other debtors in a comparable situation do not constitute inequity.

Remission

A remission can only be considered in exceptional cases. Such an exceptional case may be given if collection of the claim would contradict the values of the legislator or statute or your economic existence would be jeopardised in the event of collection and you have not caused the economic hardship yourself through your actions or omissions.

Discretionary decision

Under which conditions and to what extent claims are deferred or waived in detail or a stay of execution is granted is at the discretion of the respective municipality / association.

If a deferral or deferral of enforcement is granted, a notice is issued in which, among other things, the new due date for payment of the claim is set. Deferment and deferral of enforcement can also be granted in the form of instalment payments. In addition, a right of revocation can be reserved for the municipality/association in the notice if certain conditions are met (for example, if instalments are not paid on time).

Interest is generally charged on deferred amounts. If a deferment of enforcement is granted, late payment surcharges may still be incurred. In addition, the local authority or the association may demand appropriate security in the event of deferral and deferral of enforcement.

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Erforderliche Unterlagen	<ul style="list-style-type: none"> • Application • Evidence justifying the claimed hardship or inequity, in particular documents on the current asset and income situation
Voraussetzungen	<ul style="list-style-type: none"> • You are unable to make the payments requested by the administration on time due to your current income and asset situation and are able to justify this. • You have made payments in the recent past and fulfilled your obligations to cooperate.
Kosten	Procedural costs: none
Verfahrensablauf	<p>Depending on the regulations, you can submit your application to the relevant authority in writing or online (see -> Online application).</p> <p>Online application</p> <ul style="list-style-type: none"> • Log in to the service account in Amt24. If you do not yet have a service account, set one up under "Register free service account". • Click on the button under Online application. • Fill in the data fields according to the instructions and upload the required documents. You can save the details temporarily at any time and complete them at a later date. You can find cached versions under "My online applications" in your service account. • Once all data fields have been completed, finalise the application. The data will be sent to the relevant office. • You will find confirmation of receipt of the application in the inbox of your service account. You will receive a notification of incoming messages to your personal e-mail address. <p>Written application</p> <ul style="list-style-type: none"> • If an application form is available, you can obtain this via Amt24 or via the website of the local authority or association to which the claim belongs. If no form is available, you can submit an informal application. • Submit the completed and signed application with the required supporting documents to the competent authority. Electronic submission is possible.

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	<p>Application processing</p> <ul style="list-style-type: none"> • The responsible local authority or association will check your application. If necessary, further enquiries will be made or additional evidence will be requested. As a result of its examination, the local authority or association will issue you with a favourable decision if payment relief is granted. Otherwise, a rejection notice will be issued.
Bearbeitungsdauer	variable
Frist	none
weiterführende Informationen	
Hinweise	For connection, development and road construction contributions for properties that are used for agricultural purposes by the owner or a member of the owner's family within the meaning of Section 15 of the German Fiscal Code (AO) (in the case of development contributions for properties used as forests), special provisions apply with regard to the conditions for deferral, interest and the requirement to provide security.
Rechtsbehelf	Objection (details in the notification)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	