

99102012000000

Property tax, report changes

Heruntergeladen am 10.06.2025

<https://fimportal.de/xzufi-services/6005825/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102012000000
Leistungsbezeichnung I	Property tax, report changes
Leistungsbezeichnung II	Property tax, report changes
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 freigegeben durch
Handlungsgrundlage

- § 19 [Grundsteuergesetz (GrStG)](http://www.gesetze-im-internet.de/grstg_1973/index.html) – Anzeigepflicht
- § 228 [Bewertungsgesetz (BewG)](<https://amt24.sachsen.de/fehler-link-nicht-gefunden>) – Erklärungs- und Anzeigepflicht

Teaser

Significant changes to the actual circumstances, such as changes to the property, building or use, must be reported to the tax office by the property owner or the leaseholder.

Volltext

Significant changes to the actual circumstances, such as changes to the property, building or use, must be reported to the tax office by the property owner or the leaseholder.

This applies, for example, if a previously undeveloped plot of land is developed, a building or part of a building is demolished or a building used for residential purposes is now used for business purposes.

In the case of properties that are fully or partially exempt from property tax, any change in use or ownership that may lead to a change or cancellation of the tax exemption must be reported.

In addition, the cessation of the conditions for a reduction in the tax rate (e.g. in the case of listed buildings or parts of buildings) must be reported.

Erforderliche Unterlagen

general: none

If documents, evidence or explanations are required for processing the tax return, the tax office will request these separately. The tax office may also ask you to submit a complete tax return.

Voraussetzungen

You are the owner of a property or entitled to heritable building rights and there have been (further) changes since the key date of the main assessment 01.01.2022 or your notification of changes to a later key date

Modul
Sachverhalt

- to the property and/or
- only in the case of tax-exempt properties: the ownership structure

and/or

- the conditions for granting a reduction in the tax base have ceased to apply.

Kosten

none

Verfahrensablauf

The property tax change notification must be submitted electronically to the relevant tax office, for example via the 'My ELSTER' portal. Alternatively, you can use offers from commercial providers.

Only in cases of hardship (for example if there is no internet connection or no PC or mobile device available) can the property tax change notification be submitted in paper form to the relevant tax office. The official form 'Property Tax Change Notification' required for this is available from the tax office. You can send the signed official form by post or fax to the relevant tax office or hand it in there.

****Tip:**** Alternatively, the notification obligation can also be fulfilled by submitting a declaration of assessment. This is particularly advantageous if you have already submitted a declaration for the assessment of the property tax value to the tax authorities electronically via 'My ELSTER'. You can then use the 'Data transfer' option and do not have to enter all the data again. Important: If the tax office deviated from the information in your declaration at the time, make sure that this deviation is also reflected in the new declaration to determine the property tax value.

Bearbeitungsdauer
Frist

Notification period • for changes in general: by 31.01. of the year following the change • for changes to tax-exempt properties: within three months of the change • if the conditions for the reduced tax base no

Modul	Sachverhalt
	<p>longer apply: within three months of the conditions no longer applying **Note:** The owner or the person with heritable building rights is obliged to notify.</p>
weiterführende Informationen	
Hinweise	<p>#### Exemptions</p> <p>An exemption from property tax can only be considered if the property is used directly for favoured purposes. If it is also used for agricultural and forestry purposes or for residential purposes, no exemption can be granted.</p> <p>The tax office decides whether the conditions for tax exemption are met when assessing the value or determining the property tax assessment amount.</p> <p>#### Reduction of the tax base</p> <p>Among other things, a reduction in the tax base is possible for properties</p> <ul style="list-style-type: none"> • on which a listed building within the meaning of the Saxon Monument Protection Act is located, • on which flats were built that are subsidised in accordance with the Housing Promotion Act, or • which belongs to housing associations, housing co-operatives or housing associations.
Rechtsbehelf	non applicable
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	