99102012002000, 99102012002000

Property tax

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

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegen durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html#BJNR109650973BJNG000200314
Teaser	Property tax is levied by the municipality in whose territory the property is located.
Volltext	Property tax is a real tax (also known as property tax). It is linked to the ownership, condition and value of a property. It is levied by the municipality in whose territory the property is located. The tax is levied on real estate located in Germany. Real estate includes • agricultural and forestry property (property tax A) or • real estate and business assets (property tax B). The tax office is responsible for valuing the individual properties. From 2025, the property tax value will form the basis for the tax assessment amount (up to and including 2024: standard value). These values are determined by the tax office in the standard/property tax value and property tax assessment notice. The municipality decides the assessment rate with the budget bylaws and issues the property tax assessment notice. The tax assessment amount multiplied by the assessment rate forms the tax to be paid. In the case of property sales, the seller is still liable for the property tax in the year of the sale. The purchaser is liable for tax in subsequent years. Current information on the reform of property tax can be found here: https://www.schleswig-holstein.de/DE/landesregierung/themen/finanzen/grundsteuerreform/grundsteuerreform_node.html https://www.schleswig-holstein.de/DE/landesregierung/themen/finanzen/grundsteuerreform/grundsteuerref

Modul	Sachverhalt
	orm_node.html
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	Further information on the subject of taxes can be found on the website of the Federal Ministry of Finance (BMF). https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/steuern.html https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/steuern.html
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Responsible municipal, official or city administration. The tax office in whose area the property is located is generally responsible for issuing the property tax assessment notice and the notice on the property tax assessment amount (up to and including 2024, notices on the assessed value in each case). https://www.schleswig-holstein.de/DE/landesregierung/ministerien-behoerden/FinanzaemterSH/FinanzaemterSH_node.html https://cqm2.cleverq.de/public/locations/sh-finanzamt/index.html?lang=de https://www.schleswig-holstein.de/DE/landesregierung/ministerien-behoerden/FinanzaemterSH/FinanzaemterSH_node.html https://cqm2.cleverq.de/public/locations/sh-finanzamt/index.html?lang=de
Zuständige Stelle	

Modul	Sachverhalt
Formulare	
Ursprungsportal	Grundsteuer, Property tax