

99102012002000

Determine property tax

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/1278/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102012002000
Leistungsbezeichnung I	Determine property tax
Leistungsbezeichnung II	Determine property tax
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Baden-Württemberg
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	<p>Grundsteuergesetz (GrStG)</p> <p>Bewertungsgesetz (BewG)</p> <p>Landesgrundsteuergesetz (LGrStG)</p>
Teaser	If you own property, you have to pay property tax every year.
Volltext	<p>If you own property, you have to pay property tax every year.</p> <p>A distinction is made between</p> <ul style="list-style-type: none"> • Property tax A for agricultural and forestry businesses, parcels of land and • Property tax B for all other properties. <p>Note: Your personal assets as a property owner are irrelevant.</p>
Erforderliche Unterlagen	none
Voraussetzungen	<p>You have ownership, partial ownership or heritable building rights to a property.</p> <p>Real estate includes</p> <ul style="list-style-type: none"> • developed and undeveloped land • Residential and partial ownership • Heritable building rights • Leaseholds and part-ownerships • Buildings on third-party land (up to and including 01 January 2024) • Agricultural and forestry businesses • agricultural and forestry land (parcels of land)
Kosten	none
Verfahrensablauf	For reference dates up to and including 1 January 2024, the responsible tax office must first determine the unit value of the property in accordance with the Valuation Act.

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The assessed value determined is then multiplied by the tax assessment figures stipulated in the Property Tax Act.

These are

- for agricultural and forestry businesses: 6 per mille
- for detached houses: 2.6 per mille for the first 38,346.49 euros of the assessed value and 3.5 per mille for the remainder of the assessed value
- for two-family houses: 3.1 per mille
- for all other properties: 3.5 per mille

The property tax assessment amount calculated in this way is passed on to the municipality.

For reference dates from 1 January 2025, the responsible tax office will first determine the property tax value in accordance with the state property tax law due to the reform of the property tax. Further information on the property tax reform can be found below in the "Notes" section.

The calculated property tax value is then multiplied by the tax assessment figures stipulated in the state property tax law.

These are

- for agricultural and forestry businesses: 0.55 per mille
- for land: 1.3 per mille. The tax rate for land is reduced if certain conditions are met (e.g. reduction for predominantly residential use)

The property tax rate calculated in this way is passed on to the municipality.

Irrespective of the reference date, your tax amount is calculated by multiplying the tax assessment amount by a so-called assessment rate. The assessment rates can be set by the municipality itself and anchored in the municipal statutes.

The calculated values

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- Unit value or property tax value,
- Property tax assessment amount and
- Property tax

will be communicated to you in a separate notice.

Note: The municipality is bound by the basic values of the tax office when determining the property tax.

Bearbeitungsdauer

Frist

The property tax is assessed for the calendar year and is payable in four instalments on the following dates: • 15. February • 15. May • 15. August • 15. November
 Note: The entire annual amount can also be paid at once on 1 July. A separate application is required for this.

weiterführende Informationen

Hinweise

If you sell a property for which you have previously paid property tax, the tax office regularly reassesses the property tax amount for the purchaser on its own initiative. This takes place on 1 January of the year following the change of ownership. Only then can the municipality or city assess the property tax to the new owner and relieve you.

This also applies if the owner of a building on third-party land (e.g. a garage or bungalow) changes on key dates up to and including 1 January 2024.

All agreements made in your purchase contract regarding the assumption of payment obligations by the purchaser of the property are private law regulations and do not affect the payment of property tax.

Certain properties are exempt from property tax (for example, properties owned by religious organisations and also used for religious purposes).

Reform of property tax

On 10 April 2018, the Federal Constitutional Court

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ruled that the valuation of land at the unit value violates the German Basic Law, as the unit value is still determined according to the value ratios of 1964 (West) and 1935 (East).

In accordance with the requirements of the Federal Constitutional Court, a reform of property tax has since been decided at federal level:

- Accordingly, the property tax for reference dates from 01 January 2025 is no longer calculated according to the 1964 standard values, but according to so-called property tax values, which are to be determined by the tax offices for the first time on 01 January 2022.
- On 4 November 2020, Baden-Württemberg made use of the state opening clause (option to deviate from the federal model) and enacted a state property tax law.
- In Baden-Württemberg, property tax is thus determined according to the modified land value model. It replaces the previous standardised valuation.
- In the modified land value model, the valuation is essentially based on two criteria: the land area and the standard land value. Both values are multiplied together to calculate the property tax value. The development of the property has no effect on the calculation of the property tax value. Against this background, buildings on third-party land are no longer recognised. Under certain conditions, however, the development leads to a reduction in the tax base for the calculation of the property tax base (e.g. reduction for predominantly residential use).

Rechtsbehelf

The appeal must be lodged with the city or municipality named on the property tax assessment notice.

Kurztext

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal