

99102017002000, 99102017002000

Pay second home tax

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/105475862/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102017002000, 99102017002000
Leistungsbezeichnung I	Pay second home tax
Leistungsbezeichnung II	
Typisierung	4b - Land: Regelung und Ausführungsvorschriften, Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
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	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.03.2015

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of the Interior and Sports Mecklenburg-Western Pomerania
Handlungsgrundlage	§ 3 of the Municipal Tax Act (KAG M-V) and the respective secondary residence tax statutes of the city or municipality
Teaser	
Volltext	<p>The cities and municipalities in Mecklenburg-Western Pomerania can decide on their own authority and legal as well as municipal financial policy responsibility whether and to what extent they want to levy a second home tax. There is no legal obligation to levy a tax on secondary residences. The tax is levied on the occupancy of an additional dwelling (second or secondary dwelling) in addition to a main dwelling. As a rule, this applies to all persons who have moved into an apartment in the respective city or municipality and have registered it as a secondary residence. Whether the apartment is rented or occupied by the owner himself is irrelevant, as is the question of whether the main apartment is located in the same place. The basis for assessment is usually the annual rental expense, or in the case of owner-occupied apartments, the comparable rent customary in the locality. Due to the autonomy of the municipalities, no uniform regulations apply. The details can be found in the secondary residence tax statutes of the respective city or municipality. Exceptions: Secondary residences that cannot be used by the owner and are held as a capital investment are not subject to the tax on secondary residences. Generally exempt from the secondary residence tax are married persons who do not live permanently separated and who maintain a predominantly used additional residence for professional reasons.</p>
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	The amount of the second home tax is determined by the municipalities in the local second home tax statutes and varies from municipality to municipality.

Modul	Sachverhalt
Verfahrensablauf	The city or municipality/office must be notified of the occupation of a secondary residence or its abandonment. The owner of the secondary residence is obliged to provide the city or municipality/office with all the necessary information to determine the rental expense. Details are regulated by the respective secondary residence tax statutes, which also specify a certain period for the notification (this is often one week).
Bearbeitungsdauer	
Frist	see process flow
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	The registration office responsible for your second or secondary residence will tell you whether and to what extent or under what conditions you must expect corresponding payment obligations.
Formulare	
Ursprungsportal	Zweitwohnungssteuer bezahlen, Pay second home tax