99102012002000, 99102012002000

Register property tax for substitute assessment

Modul	Sachverhalt
Leistungsschlüssel	99102012002000, 99102012002000
Leistungsbezeichnung I	Register property tax for substitute assessment
Leistungsbezeichnung II	
Typisierung	2/3b - Bund: Regelung, Land: 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	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	03.03.2015
Fachlich freigegen durch	Ministry of the Interior and Sports Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html#BJNR109650973BJNG000200314 https://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html#BJNR109650973BJNG000200314
Teaser	For residential rental properties or single-family homes, report property taxes to your municipality for replacement assessment.
Volltext	Property tax is a real (object) tax, i.e. a municipal tax levied on the real property located on the territory of the municipality. Real property is • agricultural and forestry property (land tax A) • real estate and business assets (real estate tax B) The tax office is responsible for the valuation of individual properties. The standard value forms the basis for the tax assessment amount. If the tax office does not issue a notice of assessment, the substitute assessment is applied. The municipality sets the assessment rate by statute and issues the property tax assessment notice. The tax assessment amount multiplied by the assessment rate forms the tax to be paid.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Due date of the property tax: Property tax is due quarterly on February 15, May 15, August 15, and November 15, or annually on July 1 of each year. Until a new tax assessment notice is issued, advance

Modul	Sachverhalt
	payments are to be made in accordance with the last assessment.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	responsible community
Formulare	
Ursprungsportal	Register property tax for substitute assessment, Grundsteuer zur Ersatzbemessung anmelden