

99102012002002, 99102012002002

Property tax notice for land received

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/212716660/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102012002002, 99102012002002
Leistungsbezeichnung I	Property tax notice for land received
Leistungsbezeichnung II	Property tax notice for land received
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
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)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	18.08.2020
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	<p>§ 41 et seq. of the German Real Estate Tax Act (GrStG) (for reporting dates up to 01.01.2024)</p> <p>§§ Sections 68 to 94 and Sections 125, 129 to 133 of the Valuation Act (BewG)</p> <p>https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</p> <p>https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</p>
Teaser	Property tax is a municipal tax levied on real property located within the municipality's territory.
Volltext	<p>Property tax is a municipal tax levied on real estate located in the municipality. If you are the owner of a property, you have to pay property tax, the so-called property tax B. You will receive a property tax notice from the municipality. The real estate tax is assessed in a three-stage procedure. In the old federal states, the basis for the property tax assessment is the assessed value determined by the tax office in accordance with the Valuation Act based on the 1964 value ratios, and in the new federal states it is the assessed value determined by the tax office in accordance with the Valuation Act based on the 1935 value ratios. These values in turn form the basis for the assessed property tax amount, which is also determined by the tax office and set by means of an assessment. The tax assessment amount multiplied by the assessment rate then results in the property tax to be paid. In the new federal states, taxation is also levied on rented residential properties and single-family houses for which there was no standard value on January 1, 1991, and for which such a value could not be determined. In this case, the annual amount of the real estate tax is calculated on the basis of the residential or usable area. It is a tax registration procedure with the municipality. The assessment rate is set by the</p>

Modul

Sachverhalt

municipality by statute. Changes in the legal or factual circumstances of the property only have an effect on property tax in the following year. For example, if you sell your property, the new owner will only be liable for property tax from the following year. Even if you build on your previously undeveloped property, you will not have to pay the increased property tax until the following year. Under certain circumstances, you can be exempt from property tax. This is the case, for example, if you are a non-profit corporation and the property is used exclusively and directly for non-profit purposes. However, an exemption is usually not possible if the property is used for agricultural, forestry or residential purposes. You can apply for an exemption from real estate tax at the tax office. In special cases, it is possible to waive the property tax. For example, if you own real estate whose preservation is in the public interest due to its importance for art, history, science or nature conservation, you may be able to apply to the municipality for a waiver of the tax if the income generated is usually less than the annual costs.

Erforderliche Unterlagen

none, The basis for the tax assessment and levy is laid in the valuation by the relevant tax office. Necessary documents for the value assessment are already to be submitted in the value assessment and property tax assessment procedure there. If you wish to apply for a waiver, please ask your municipality in what form and enclosing what documents this must be done.

Voraussetzungen

The tax liability occurs when you are the owner of a property.

Kosten

- none,
- This is a tax payment; further costs are only incurred in the event of late payment or non-payment (e.g. late payment penalties).

Please contact your municipality for information on permissible payment methods.

Verfahrensablauf

After the tax office has issued a notice of assessed value and property tax measurement, the municipality will issue you a notice of assessment of property tax B on this basis. This notice may contain the assessment

Modul	Sachverhalt
	of property tax for one, or if necessary, for several calendar years. If the same tax is to be paid in the future as in the previous year, the municipality may also assess the property tax by public notice. The real estate tax payment shall be made according to the established payment dates.
Bearbeitungsdauer	
Frist	One quarter of the annual amount of the property tax is due on February 15, May 15, August 15 and November 15. The municipalities may determine that small amounts are due in a different annual amount or in half annual amounts. In addition, at your request, the tax can also be paid in one annual amount on July 01.
weiterführende Informationen	
Hinweise	If you are the owner of a plot of land, a property tax B is payable for it.
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Assessment of real property tax • Tax debtor: owners of real property • Basis: assessed value determined by the tax office and the assessed amount of real property tax or the substitute assessment basis determined by the municipality. • The amount of the real estate tax is calculated by multiplying the assessed amount of the real estate tax by the assessment rate. • responsible: municipality entitled to levy
Ansprechpunkt	The relevant municipality with the right to levy
Zuständige Stelle	The relevant municipality with the right to levy
Formulare	Forms: basically none; if necessary, direct debit authorization for the municipality to participate in the direct debit procedure. Online procedure possible: Please ask your municipality. Written form required: yes Personal appearance required: no
Ursprungsportal	Property tax notice for land received,

Modul

Sachverhalt

Grundsteuerbescheid für Grundstücke erhalten