99102012002000, 99102012002000

Property tax fixing

Modul	Sachverhalt
Leistungsschlüssel	99102012002000, 99102012002000
Leistungsbezeichnung I	Property tax fixing
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
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	26.09.2022
Fachlich freigegen durch	Thuringia Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/grstg_1973/ https://www.gesetze-im-internet.de/grstg_1973/
Teaser	Property tax is levied by the municipality on whose territory the property is located.
Volltext	The real property tax is a real (object) tax levied by the municipality for the real property located on its territory (municipal tax) Subject to real property tax are • agricultural and forestry property (land tax A) • real estate and business assets (real estate tax B) The tax office establishes a standard value as the basis for determining the metered amount of real property tax and notifies the relevant municipality of the metered amount. The municipality multiplies the measured amount by the assessment rate determined by statute, thus calculating the property tax and issuing a notice of the amount of tax to be paid. In the case of single-family houses and rented residential properties for which a standard value has not yet been determined, the municipality may calculate the property tax on a flat-rate basis. Due date of the land tax: The property tax is due quarterly on 15 February, 15 May, 15 August and 15 November. Upon request, the annual amount can be paid on 01.07. of each year. Until a new tax assessment notice is issued, advance payments are to be made in accordance with the last assessment.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	

Modul	Sachverhalt
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	Applications for abatement of property tax for certain cultural properties and green areas and for partial abatement due to a significant reduction in income must be submitted to the municipality authorized to levy the tax by March 31 of the year following the abatement period.
Rechtsbehelf	
Kurztext	• Property tax assessment • The property tax is a real tax (also called 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 municipal administration is responsible.
Ansprechpunkt	To your local government (municipality, administrative community).
Zuständige Stelle	
Formulare	
Ursprungsportal	Property tax fixing, Grundsteuer Festsetzung