

99102054002000, 99102054002000

Property tax unit value or property tax value determination

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/229942417/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102054002000, 99102054002000
Leistungsbezeichnung I	Property tax unit value or property tax value determination
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100), Grundsteuer und Grunderwerbsteuer (1060400)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.03.2024
Fachlich freigegeben durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/bewg/index.html https://www.gesetze-im-internet.de/grstg_1973/index.html https://www.gesetze-im-internet.de/bewg/index.html https://www.gesetze-im-internet.de/grstg_1973/index.html
Teaser	This entry provides you with more detailed information on determining the assessed value/property tax value.
Volltext	The assessed value up to 31.12.2024 / property tax value on the main assessment date 01.01.2022 (with tax effect from 01.01.2025) together with the statutory tax assessment figure form the basis for the property tax assessment amount.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	The assessed value or property tax value is determined by the locally responsible tax office on the respective main assessment date. For periods prior to 01.01.2025, the assessed value determined in accordance with the value conditions on 01.01.1964 forms the basis for the property tax assessment amount. The property tax value to be determined for the first time on the main assessment date of 01.01.2022 forms the basis for the property tax assessment amount from 01.01.2025. A new main assessment takes place every 7 years. If the type, attribution or value of the economic unit changes between two main assessment dates, the

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	type, attribution or value is updated. For a value update, however, certain minimum limits must be exceeded with regard to the change in value. The determination of the property tax assessment amount is usually combined with the determination of the unit value/property tax value. This means that, as a rule, you will only receive one document containing both the property tax assessment amount and the assessed/property tax value. Irrespective of this, these are two independent administrative acts that can be contested separately.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Please contact the tax office responsible for you. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	
Ursprungsportal	Property tax unit value or property tax value determination, Grundsteuer Einheits- bzw. Grundsteuerwert Feststellung