99102012002000, 99102012002000

# Setting property tax

Heruntergeladen am 26.06.2025
https://fimportal.de/xzufi-services/231520789/L100039

| Modul | Sachverhalt |
|---|---|
| **Leistungsschlüssel** | 99102012002000, 99102012002000 |
| **Leistungsbezeichnung I** | Setting property tax |
| **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** | Sonstige Steuern: Zahlung, Sätze, Steuererklärungen |
| **Lagen Portalverbund** | Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400) |
| **Einheitlicher Ansprechpartner** | Nein |

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| Fachlich freigegeben am | 28.03.2024 |
| Fachlich freigegen durch | Ministry of Finance Rhineland-Palatinate |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/bewg/index.html<br>https://www.gesetze-im-internet.de/grstg_1973/index.html<br>https://www.gesetze-im-internet.de/bewg/index.html<br>https://www.gesetze-im-internet.de/grstg_1973/index.html |
| Teaser | Here you will find basic information on property tax. |
| Volltext | Property tax is a real tax (also known as property tax) that is linked to the existence of an object, namely the economic units of the property as the object of taxation. It is levied by the municipality in whose territory the property is located. Unless a tax exemption applies, the tax is levied on real estate located in Germany.<br><br>The subject of the tax is real estate, namely<br><br>• Agricultural and forestry businesses (property tax A),<br>• Land (property tax B) including the respective business premises.<br><br>General note: In the so-called interim period from 01.01.2022 up to and including 31.12.2024, both unit values under the previous law and property tax values under the new law will be determined. The property tax assessment amounts determined on the basis of the property tax values under the new law will take effect for tax purposes from the calendar year beginning on 01.01.2025 (main assessment 2025). The property tax assessment amounts determined on the basis of the standard values will continue to apply until the end of 2024. |
| Erforderliche Unterlagen | |
| Voraussetzungen | |
| Kosten | |
| Verfahrensablauf | Property tax is determined in a three-stage process: |

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| | The assessment of the assessed value or property tax value (stage 1) and the determination of the property tax assessment amount (stage 2) are carried out by the local tax office.<br><br>The property tax (stage 3) is determined by the municipality. The municipality applies the assessment rate it has set for property tax A or property tax B to the property tax assessment amount set by the tax office and thus determines the property tax to be paid.<br><br>With effect (at the earliest) from 01.01.2025, the municipality can set a special assessment rate (so-called property tax C) on undeveloped but ready-to-build plots for the purposes of building land mobilization. |
| **Bearbeitungsdauer** | |
| **Frist** | |
| **weiterführende Informationen** | |
| **Hinweise** | |
| **Rechtsbehelf** | |
| **Kurztext** | |
| **Ansprechpunkt** | If you have any questions about the property tax assessment, please contact the municipality in which the property is located.<br><br>If you have any questions about the property tax assessment amount, the assessed value or the property tax value, please contact the relevant tax office. This can be found using the tax office search on the website of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html |
| **Zuständige Stelle** | |

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| **Formulare** | |
| **Ursprungsportal** | Grundsteuer festsetzen, Setting property tax |