

99102012002001, 99102012002001

Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses received

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/231520798/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102012002001, 99102012002001
Leistungsbezeichnung I	Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses received
Leistungsbezeichnung II	Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses received
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

Modul	Sachverhalt
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
Fachlich freigegeben am	18.08.2020
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/grstg_1973/_14.html https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG000502301 https://www.gesetze-im-internet.de/grstg_1973/_14.html https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG000502301
Teaser	Property tax is a municipal tax that is levied on property located in the municipal area.
Volltext	<p>Property tax is a municipal tax that is levied on property located in the municipal area. If you are the owner or, in the new federal states, the user of an agricultural or forestry property, you have to pay property tax - the so-called property tax A. You will receive a property tax assessment notice from the municipality. Property tax is assessed in a three-stage procedure. In the old federal states, the basis for the property tax assessment notice is the unit value determined by the tax office in accordance with the Valuation Act in accordance with the value ratios of 1964 and in the new federal states the replacement economic value determined in accordance with the Valuation Act in accordance with the value ratios of 1964. These values in turn form the basis for the property tax assessment amount. The tax assessment amount multiplied by the assessment rate forms the tax to be paid. The assessment rate is set by the</p>

Modul

Sachverhalt

municipality by means of bylaws. The assessment rate for agricultural and forestry assets may differ from that for real estate. Under certain conditions, you can apply to the municipality for a partial remission of the tax if the normal gross profit is reduced by more than fifty percent and other conditions are met. Changes to the legal or actual 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.

Erforderliche Unterlagen

- none in principle

The basis for the assessment and collection of tax is determined during the valuation by the relevant tax office. The necessary documents for the valuation must already be submitted in the valuation and property tax assessment procedure there. If you wish to apply for a waiver, please contact your local authority to find out in what form and with what documents this should be done.

Voraussetzungen

The tax liability arises if you are the owner or (in the new federal states) user of agricultural and forestry land or businesses.

Please contact your local authority for details of permitted payment methods.

Kosten

- none,
- it is a tax payment; further costs only arise in the event of late payment or non-payment (e.g. late payment surcharges).

Verfahrensablauf

After the tax office has issued an assessment notice and property tax assessment notice, the municipality will issue you with a notice of assessment of property tax A on this basis. This notice may contain the assessment of property tax for one calendar year or, if applicable, for several calendar years. If the same tax is to be paid in the future as in the previous year, the municipality can also set the property tax by public notice. Property tax must be paid in accordance with the specified payment dates.

Bearbeitungsdauer

Modul	Sachverhalt
Frist	One quarter of the annual amount of property tax is due on February 15, May 15, August 15 and November 15. Municipalities may decide that small amounts are due in one annual amount or in half annual amounts. In addition, the tax can also be paid in one annual amount on July 1 at your request.
weiterführende Informationen	
Hinweise	If you are the owner or user of an agricultural or forestry property or business, you must pay property tax A for it.
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Assessment of property tax for agricultural and forestry assets • Tax debtor: Owner or user of agricultural and forestry property • Basis: Unit value determined by the tax office or determined replacement economic value and property tax assessment amount • Property tax amount is calculated by multiplying the property tax assessment amount by the assessment rate • Responsible: municipality authorized to levy
Ansprechpunkt	Municipality responsible for collection
Zuständige Stelle	Municipality responsible for collection
Formulare	Forms: generally none; if necessary, direct debit authorization for the municipality to participate in the direct debit procedure Online procedure possible: Please ask your municipality about this. Written form required: yes Personal appearance required: no
Ursprungsportal	Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses received, Grundsteuerbescheid für land- und forstwirtschaftlich genutzte Flächen bzw. Betriebe der Land- und Forstwirtschaft erhalten