

99102012002002, 99102012002002

# Setting property tax for real estate assets

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/8965916/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102012002002, 99102012002002
Leistungsbezeichnung I	Setting property tax for real estate assets
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Vorübergehender oder dauerhafter Umzug in einen anderen Mitgliedstaat
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	18.08.2020
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Vorpommern
Handlungsgrundlage	<p>Section 41 ff Of Land Tax Act (GrStG) (for cut-off dates until 01.01.2024)</p> <p>Sections 68 to 94 and Sections 125, 129 to 133 Valuation Act (BewG)</p> <p><a href="https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301">https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</a></p> <p><a href="https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301">https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</a></p>
Teaser	The property tax is a municipal tax levied on the property located on the municipal territory.
Volltext	<p>The property tax is a municipal tax levied on the property located on the municipal territory. 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 for this purpose. The land tax is fixed in a three-stage procedure. In the old Länder, the basis for the property tax assessment is the unit value determined by the tax office in accordance with the valuation law according to the value ratios of 1964 and in the new Länder the unit value determined by the tax office in accordance with the valuation law in accordance with the value ratios of 1935. These values, in turn, form the basis for the property tax measure, which is also determined by the tax office and determined by decision. The amount of the tax measured amount multiplied by the rate of the tax then results in the property tax to be paid. In the new Länder, for rented residential properties and single-family houses for which there was no unit value on 1 January 1991 and for which there was no such value, it was also not possible to carry out the tax on the basis of the replacement tax base. The annual amount of the property tax is determined here by the living space or the usable area. It is a tax declaration procedure with the municipality. The council fixes the</p>

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lifting rate by statute. Changes in the legal or factual conditions of the property will only have an impact on property tax in the following year. Sell e.g. The new owner will not be liable for property tax until the following year. You will also have to pay the increased property tax for the development of your previously undeveloped property only in the following year. Under certain conditions, you can be exempted from the property tax. This is the case, for example, if they are a non-profit organisation and the land is used exclusively and directly for charitable purposes. However, exemption is regularly not eligible if the property is used for agricultural, forestry or residential purposes. You apply to the tax office for an exemption from the property tax. In special cases, it is possible to waive the property tax. For example, if you have land that is in the public interest because of 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 revenue generated is usually less than the annual costs.

**Erforderliche Unterlagen**

NoThe basis for the determination and collection of taxes shall be laid at the time of the assessment by the relevant tax office. Necessary documents for the determination of value must already be submitted in the value determination and property tax measurement procedure there. If you wish to apply for a remission if necessary, please ask your municipality in what form and with the addition of which documents this must be done.

**Voraussetzungen**

The tax liability occurs if you own a property.

**Kosten**

- No
- It is a tax payment; additional costs arise only in case of late payment or non-payment (e.g. late payment surcharges).

You can ask for permissible payment methods in your municipality.

**Verfahrensablauf**

On this basis, the municipality shall issue you with a decision on the determination of property tax B. This decision may include the fixing of the property tax for one and, if necessary, for several calendar years. If the

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	same tax is payable in the future as in the previous year, the municipality may also fix the property tax by public notice. The property tax payment must be made according to the specified payment dates.
<b>Bearbeitungsdauer</b>	
<b>Frist</b>	The property tax is payable on 15 February, 15 May, 15 August and 15 November for one quarter of its annual amount. The municipalities may determine that small amounts are due in different amounts in the annual amount or in half of the annual amounts. In addition, the tax can also be paid on your request on 1 July in an annual amount.
<b>weiterführende Informationen</b>	
<b>Hinweise</b>	If you own a property, you have to pay a property tax B.
<b>Rechtsbehelf</b>	
<b>Kurztext</b>	<ul style="list-style-type: none"> <li>• Determination of property tax for real estate assets</li> <li>• Tax debtor: owner of land</li> <li>• Basis: unit value determined by the tax office and the amount of the property tax measure determined by the municipality or the replacement basis determined by the municipality</li> <li>• Property tax amount is determined by multiplying the amount of the property tax measure by the rate of</li> <li>• responsible: eligible municipality</li> </ul>
<b>Ansprechpunkt</b>	competent competent municipality
<b>Zuständige Stelle</b>	competent competent municipality
<b>Formulare</b>	Forms: basically none; if applicable, direct debit authorisation for the municipality to participate in the direct debit procedure Online procedure possible: Please ask your local authority. Written form required: yes Personal appearance necessary: no
<b>Ursprungsportal</b>	Grundsteuer für Grundvermögen festsetzen, Setting property tax for real estate assets