

99102012002002, 99102012002002

# property tax assessment received

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/8664883/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102012002002, 99102012002002
Leistungsbezeichnung I	property tax assessment received
Leistungsbezeichnung II	property tax assessment received
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
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	18.08.2020
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	<p>§ 41 et seq. of the Real Estate Tax Act (GrStG) (for reference dates up to 01.01.2024)</p> <p>Sections 68 to 94 and Sections 125, 129 to 133 of the 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>
Teaser	Property tax is a municipal tax levied on real property located within the municipality.
Volltext	<p>The property tax is a municipal tax that is levied on the property located in the municipality. 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. The property tax is assessed in a three-stage procedure. The basis for the land tax assessment notice in the old federal states is the assessed value determined by the tax office in accordance with the Valuation Act based on the value ratios of 1964 and in the new federal states the assessed value determined by the tax office in accordance with the Valuation Act based on the value ratios of 1935. These values in turn form the basis for the land tax assessment amount, which is also determined by the tax office and set by means of an assessment notice. The tax assessment amount multiplied by the assessment rate then results in the property tax to be paid. In the new federal states, taxation is also to be carried out according to the substitute assessment basis for rented residential properties and single-family houses for which no standard value existed on 01.01.1991 and such a value could not be determined. In this case, the annual amount of the property tax is calculated on the basis of the residential or usable floor area. This is a tax registration procedure with the municipality. The municipality sets the assessment rate by statute. Changes in the legal or factual circumstances of the property only have an effect on property tax in the following year. For example, if you sell your property,</p>

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the new owner will only be liable for property tax from the following year. Even if you build on your previously undeveloped property, you will not have to pay the increased property tax until the following year. Under certain circumstances, you can be exempt from property tax. This is the case, for example, if you are a non-profit corporation and the property is used exclusively and directly for non-profit purposes. However, an exemption is usually not possible if the property is used for agricultural, forestry or residential purposes. You can apply for an exemption from property tax at the tax office. In special cases, it is possible to waive the property tax. For example, if you own real estate whose preservation is in the public interest due to its importance for art, history, science or nature conservation, you can apply to the municipality for a waiver of the tax if the income generated is generally below the annual costs.

**Erforderliche Unterlagen**

none, The basis for the tax assessment and levy is laid in the valuation by the relevant tax office. Necessary documents for the value determination are already to be submitted in the value determination and property tax assessment procedure there. If you wish to apply for a waiver, please ask your municipality in which form and enclosing which documents this has to be done.

**Voraussetzungen**

The tax liability occurs when you are the owner of a property.

**Kosten**

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

Please contact your municipality for information on permissible payment methods.

**Verfahrensablauf**

After the tax office has issued a notice of assessment of the assessed value and the property tax, the municipality issues you a notice of assessment of property tax B on this basis. This notice can 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

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	municipality may also assess the property tax by public notice. The property tax payment is to be made according to the established payment dates.
Bearbeitungsdauer	
Frist	One quarter of the annual amount of the property tax is due on 15 February, 15 May, 15 August and 15 November. The municipalities may determine that small amounts are due in a different annual amount or in half annual amounts. In addition, the tax can also be paid in one annual amount on 01 July at your request.
weiterführende Informationen	
Hinweise	If you are the owner of a property, you have to pay a property tax B for it.
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Assessment of property tax for real property</li> <li>• Tax debtor: owners of real property</li> <li>• Basis: assessed value determined by the tax office and the assessed amount of real estate tax or the substitute assessment basis determined by the municipality.</li> <li>• Property tax amount results from multiplication of the property tax assessment amount with the assessment rate.</li> <li>• Responsible: municipality entitled to levy</li> </ul>
Ansprechpunkt	responsible municipality entitled to levy
Zuständige Stelle	
Formulare	Forms: basically none; if necessary, direct debit authorisation for the municipality to participate in the direct debit procedure. Online procedure possible: Please enquire with your municipality. Written form required: yes Personal appearance required: no
Ursprungsportal	Grundsteuerbescheid für Grundstücke erhalten, property tax assessment received