

99102012002001, 99102012002001

Property tax assessment for agricultural and forestry assets

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/108230266/L100041>

Modul	Sachverhalt
Leistungsschlüssel	99102012002001, 99102012002001
Leistungsbezeichnung I	Property tax assessment for agricultural and forestry assets
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Brandenburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
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

Modul	Sachverhalt
	Grunderwerbsteuer (1060400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.10.2020
Fachlich freigegeben durch	Ministry of Finance and Europe of the State of Brandenburg
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 use agricultural and forestry land or an agricultural and forestry business, 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. The basis of the property tax assessment notice is the replacement economic value determined by the tax office in accordance with the Valuation Act on the basis of the value conditions on January 1, 1964. This value in turn forms 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 municipality by means of bylaws. The assessment rate for agricultural and forestry assets may differ from that for real estate.</p> <p>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 basic tax in the following year. For</p>

Modul	Sachverhalt
	example, if you lease your property, the new tenant will only be liable for property tax from the following year.
Erforderliche Unterlagen	The basis for the tax assessment and collection is laid by the relevant tax office during the valuation. 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	<p>The tax liability arises if you are the user of an agricultural or forestry area or an agricultural or forestry business.</p> <p>Please contact your local authority for details of permitted payment methods.</p>
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 a substitute economic value and a 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 A for one or, if applicable, 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	
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	

Modul	Sachverhalt
Hinweise	If you use agricultural and forestry land or an agricultural and forestry business, you must pay property tax A for this.
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: Replacement economic value determined by the tax office 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	
Zuständige Stelle	The respective municipality in which the agricultural and forestry land or the agricultural and forestry business is located.
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.
Ursprungsportal	Grundsteuer Festsetzung für Land- und forstwirtschaftliches Vermögen, Property tax assessment for agricultural and forestry assets