

99102056128000

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/106057/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102056128000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Property tax from 2025; receipt of the notice on the property tax value or the property tax equivalent amounts and the property tax assessment amount
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

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Ansprechpartner	
Fachlich freigegeben am	12.05.2025
Fachlich freigegeben durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	<a href="http://bundesrecht.juris.de/bewg/">http://bundesrecht.juris.de/bewg/</a> <a href="http://bundesrecht.juris.de/bewg/">http://bundesrecht.juris.de/bewg/</a> <a href="http://www.gesetze-im-internet.de/grstg_1973/index.html">http://www.gesetze-im-internet.de/grstg_1973/index.html</a> <a href="http://www.gesetze-im-internet.de/grstg_1973/index.html">http://www.gesetze-im-internet.de/grstg_1973/index.html</a> <a href="https://www.gesetze-bayern.de/Content/Document/BayGrStG/true">https://www.gesetze-bayern.de/Content/Document/BayGrStG/true</a> <a href="https://www.gesetze-bayern.de/Content/Document/BayGrStG/true">https://www.gesetze-bayern.de/Content/Document/BayGrStG/true</a>
Teaser	You will receive a notice from the tax office about the property tax value (for property tax A) or the property tax equivalent amounts (for property tax B) and the property tax assessment amount.
Volltext	<p>Have you received a notice from the tax office about the property tax value or the property tax equivalent amounts or the property tax assessment amount? Below you will find the answers to the most important questions. If you still have questions, you will find more detailed information under "Further links".</p>

Why did I receive the assessment notices?

Property tax is levied on all agricultural and forestry businesses and land (e.g. single-family homes, condominiums, commercial properties) in Germany. Property tax is levied by the municipality, while the tax office determines the basis of assessment. With the notices you have now received, the tax office has determined the assessment bases. You can find out which notices will be sent out and by whom under "Procedure".

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The notices were sent to you because you are the owner of an agricultural or forestry business or the owner of a plot of land. If there is a building on third-party land, you as the owner of the building will receive notices regarding the building; notices regarding the parcel of land, on the other hand, will be sent to the owner of the parcel of land. If there is a heritable building right, the heritable building right holder will receive notices covering both the parcel and the building.

What do the notices say?

For agricultural and forestry businesses

The property tax is based on how profitable the land on the farm is (income value). Flat-rate values are applied. The property tax is calculated for all different uses (e.g. agriculture, forestry, horticulture) according to the following scheme:  $\text{Area owned by the farmer} \times \text{use-dependent, flat-rate factor (set by law; if applicable, surcharge for e.g. increased animal husbandry, wind turbines, areas under glass or plastic in the case of fruit/vegetable cultivation)} = \text{net income}$   
 $\text{Net income} \times \text{factor 18.6} = \text{property tax value}$   
 $\text{Property tax value} \times \text{property tax rate 0.55 per thousand} = \text{property tax assessment amount}$   
 $\text{Property tax assessment amount} \times \text{municipal assessment rate} = \text{property tax}$   
 Not only active farms, but also individual areas used for agricultural purposes, which may be leased, constitute an "agricultural and forestry business".

for land

Property tax is based on the size of the land and building and how they are used. It is generally assumed that the larger a plot of land is, the more expenditure it causes for the municipality's public services.

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Land Area of the parcel  $\times 0.04 \text{ €/m}^2$  = Equivalent amount for the land  
 Equivalent amount for the land  $\times 100\%$  = Property tax assessment amount  
 Property tax assessment amount  $\times$  Municipal assessment rate = Property tax

Building - residential use  
 Living space  $\times 0.50 \text{ €/m}^2$  = Equivalent amount for the living space  
 Equivalent amount for the living space  $\times 70\%$  = Property tax assessment amount  
 Property tax assessment amount  $\times$  Municipal assessment rate = Property tax

Building - use for other purposes  
 Usable area  $\times 0.50 \text{ €/m}^2$  = Equivalent amount for the usable area  
 Equivalent amount for the usable area  $\times 100\%$  = Property tax assessment amount  
 Property tax assessment amount  $\times$  Municipal assessment rate = Property tax

For the living space, the property tax assessment figure of 70% is reduced by a further 25% in each of three cases:

1. Residential part of an active agricultural and forestry business
2. Listed buildings
3. Social housing buildings

For the usable area, the property tax rate of 100% is only reduced by 25% for listed buildings.

What do I have to do with the notices?

Please check the data listed in the notices (area sizes, use, etc.). If you find any errors here, please contact the relevant tax office. Please refer to the "Legal remedy" section.

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The tax office will automatically inform the responsible municipality of the assessment bases. You do not have to do anything in this regard. The municipality will then send you the property tax assessment notice. Details can be found under "Property tax; receipt of the property tax assessment notice and payment to the municipality".

What do I have to do if the data in the notices is now out of date?

Please refer to the information under "Property tax; notification of changes to the property".

## Erforderliche Unterlagen

## Voraussetzungen

## Kosten

## Verfahrensablauf

The property tax is determined in a three-stage procedure.

You will therefore be sent three notices.

- Notification of the property tax value (for agricultural and forestry businesses) or the property tax equivalent amounts (for land)
- Notification of the property tax assessment amount
- Property tax assessment notice

The first two notices (notice on the property tax value or the property tax equivalent amounts and notice on the property tax assessment amount) are issued and sent by the local tax office as soon as your property tax return has been processed for the reference date January 1, 2022 or your notification of change to another reference date. These two notices are combined in one envelope.

The third notice (property tax notice) is issued and sent by the local municipality as soon as it has set its assessment rate. The municipality is free to determine

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the level of its assessment rates. Only the third notice states how much property tax you have to pay.

Due to the property tax reform, the property tax values or property tax equivalent amounts as well as the property tax assessment amounts for all agricultural and forestry businesses and land in Bavaria were determined as of January 1, 2022. If there are any changes to the agricultural and forestry business or the property compared to January 1, 2022, the tax office will issue new notices. The taxpayer must notify the tax office of the change on their own initiative. Please refer to the explanations under "Property tax; notification of changes to property". Property tax values are only reassessed every seven years for agricultural and forestry businesses (next main assessment: January 1, 2029).

## Bearbeitungsdauer

### Frist

You must notify the tax office of any changes to your property by March 31 of the following year.

### weiterführende Informationen

<https://www.grundsteuer.bayern.de>  
<https://www.grundsteuer.bayern.de>  
<https://www.bestellen.bayern.de/shoplink/06003016.htm>  
<https://www.bestellen.bayern.de/shoplink/06003016.htm>  
<https://grundsteuerreform.de/>  
<https://grundsteuerreform.de/>

## Hinweise

### Rechtsbehelf

You can lodge an appeal against the assessment notices or file a lawsuit.

A separate notice is issued for the property tax value or equivalent amounts and the property tax assessment amount, which can be appealed against separately. If one assessment is amended, the other assessments are also amended ex officio.

In each case, you can only appeal against what is specifically stated in the respective assessment notice. The objection to the property tax assessment notice

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cannot therefore be based on the fact that the notice on the property tax value (for agricultural and forestry businesses) or the property tax equivalent amounts (for real estate) is incorrect.

For further information - in particular the deadline within which an appeal must be lodged and the authority to which it must be addressed - please refer to the information on legal remedies contained in the notices.

## Kurztext

## Ansprechpunkt

## Zuständige Stelle

## Formulare

## Ursprungsportal

BayernPortal, BayernPortal