

99012018111000

Heruntergeladen am 16.06.2025

<https://fimportal.de/xzufi-services/2829/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99012018111000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Development charges; collection
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 Ansprechpartner	
Fachlich freigegeben am	30.07.2024

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium des Innern und für Integration (Bavarian State Ministry of the Interior, for Sport and Integration)
Handlungsgrundlage	https://www.gesetze-bayern.de/Content/Document/BayKAG-G1 https://www.gesetze-bayern.de/Content/Document/BayKAG-G1 http://www.gesetze-im-internet.de/bbaug/BJNR003410960.html#BJNR003410960BJNG002304116 http://www.gesetze-im-internet.de/bbaug/BJNR003410960.html#BJNR003410960BJNG002304116 https://www.gesetze-bayern.de/Content/Document/BayKAG-13 https://www.gesetze-bayern.de/Content/Document/BayKAG-13 https://www.gesetze-bayern.de/Content/Document/BayKAG-8 https://www.gesetze-bayern.de/Content/Document/BayKAG-8
Teaser	Contracts and development charge notices may result in payment obligations for property owners.
Volltext	<p>The development of building areas by providing infrastructure on site is a task of the municipalities. Development facilities for which residents must regularly pay proportionately due to special benefits are typically the piped facilities (water supply, drainage, district heating) on the one hand and the access roads (possibly also parking spaces, green spaces and noise protection facilities) on the other. The municipalities have wide discretionary powers when it comes to the specific design of the road or pipeline route.</p> <p>A payment obligation may arise from contracts. For example, if a building contractor accepts the development at its own expense on the basis of a development contract with the municipality and then passes this on to the resident (purchaser) in the property purchase contract via the purchase price. Municipalities often also acquire the building land themselves, plan and develop it and then refinance themselves in the property purchase agreement via the purchase price from the adjacent owner</p>

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(purchaser).

If there is no contractual refinancing, the municipalities are regularly obliged to cover their development costs via so-called development contributions. It is important to note that it is not possible to charge for "the infrastructure as a whole", but that contributions are levied separately for each facility, e.g. separate contribution notices for each individual street, for the water supply and for the sewerage system.

In any case, the collection requires effective local contribution statutes, which can vary from municipality to municipality, so that global statements can only be made to a limited extent. An assessment of contribution notices always requires knowledge of the relevant local law, which can be viewed at the municipality.

Contributions for the initial construction of roads, parking lots, green spaces and noise protection systems are referred to in the narrower sense as "development contributions". They are levied on the basis of Art. 5a of the Bavarian Municipal Tax Act (KAG) in conjunction with the corresponding development contribution statutes. The obligation to contribute arises automatically for the developed properties on the basis of the statutes if the legal requirements - in particular the technical construction of the facility, the existence of all invoices and the development effect - are met.

The municipalities are legally obliged to levy corresponding contributions and must not bear more than 10% of the development costs. Since 01.04.2014, development contributions may only be levied within a maximum period of 20 years after the benefit situation has occurred. The benefit situation is given when the development facility is "ready for operation overall", i.e. has been finally completed technically. In addition, since 01.04.2021, Art. 5a para. 7 sentence 2 KAG applies, according to which development charges may no longer be levied 25 years after the start of the first technical construction of a development facility.

For the other development facilities, in particular

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pipeline-bound facilities (water supply, drainage), contributions can also be demanded on the basis of the Bavarian Municipal Tax Act. For this purpose, the municipality must issue two sets of bylaws: a master bylaw that regulates the use of the facility (e.g. a water supply bylaw for the water supply or a drainage bylaw for the sewerage system), as well as a corresponding fee bylaw (usually referred to as a "contribution and fee bylaw"). In contrast to development contributions, the municipality has a choice here: it can finance its investment costs via contributions or include them in the calculation of the fees to be charged on an ongoing basis and thus refinance them in many small steps over a longer period of time. It is also possible to combine both options and pass on the investment costs to citizens partly via contributions and partly via charges. The decision for one of these options is made by the municipality in the local contribution and fee statutes by providing for correspondingly calculated contribution or fee rates.

Erforderliche Unterlagen

Voraussetzungen

Kosten

Verfahrensablauf

Bearbeitungsdauer

Frist

Contributions for development facilities can reach a considerable amount. If the collection leads to particular hardship for the person liable to pay the contribution, it is at the discretion of the municipalities to mitigate this in a socially acceptable manner by means of equitable measures, such as payment in installments, annuity, deferral or remission. The person liable to pay the contribution can submit an application to their local authority. If you do not agree with a contribution notice, please ensure that you comply with the deadlines specified in the respective legal notice. Once these deadlines have expired, the decision becomes final.

weiterführende

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Informationen	
Hinweise	
Rechtsbehelf	<p>[Opposition proceedings (optional); filing an opposition](http://www.freistaat.bayern/dokumente/leistung/908978587461)</p> <p>[Administrative court proceedings; filing a complaint with the administrative court](https://www.freistaat.bayern/dokumente/leistung/383528604581)</p>
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal