

99102012002000

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/2832/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102012002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Property tax; receipt of the property tax assessment and payment to the municipality
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	

Modul	Sachverhalt
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	http://bundesrecht.juris.de/bewg/ http://bundesrecht.juris.de/bewg/ http://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html#BJNR109650973BJNG000200314 http://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html#BJNR109650973BJNG000200314 true">https://www.gesetze-bayern.de/Content/Document/BayGrStG>true true">https://www.gesetze-bayern.de/Content/Document/BayGrStG>true
Teaser	The municipalities levy property tax from property owners to finance their tasks. The municipality sets the property tax based on its assessment rate and sends out the property tax notices.
Volltext	<p>Have you received a property tax assessment notice from the municipality? Below you will find the answers to the most important questions. If you still have questions, you can find more detailed information under "Further links".</p>

What do you have to pay property tax for?

The following are subject to property tax

- Agricultural and forestry businesses (property tax A) and
- Land, e.g. detached houses, condominiums, commercial properties (property tax B).

Property tax is a property tax, i.e. property tax must be paid for every agricultural and forestry business and every plot of land in Germany. The personal circumstances of the owner are not taken into account when determining the tax base.

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Who has to pay property tax?

The municipality demands the property tax from the person or persons to whom the tax office has attributed the property. If this attribution is incorrect, please contact the tax office. If the agricultural and forestry business or the property belongs to several persons, companies or communities, they owe the property tax jointly.

If the owner changes because the agricultural and forestry business or the property has been sold, given away or inherited, the new owner must pay the property tax from January 1 of the following year. For the year in which the ownership structure has changed, the old owner must still pay the property tax. The old and new owners can agree among themselves that the costs will be borne by the new owner. The municipality itself may not demand the property tax for this calendar year from the new owner, but must still approach the previous taxpayers for this.

If the property is rented out, the property tax can be passed on to the tenant as part of the operating costs.

How much is the property tax?

The property tax is calculated as follows: Property tax assessment amount x assessment rate = property tax

A detailed description of how the property tax assessment amount is calculated can be found at "Property tax from 2025; receipt of the notice of the property tax value or the property tax equivalent amounts and the property tax assessment amount". There are at least two assessment rates in each municipality. One assessment rate applies to all agricultural and forestry businesses in the municipality ("property tax A"). The other rate applies to all properties in the municipality ("property tax B"). In addition, the municipality can set further assessment rates for certain groups of cases. The municipality is free to determine the level of the assessment rates. In

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principle, the assessment rate for that year must be set by June 30 of the year. You can find out which assessment rate applies in your municipality.

Who do I have to pay the property tax to?

You must pay the property tax to the municipality in which the agricultural and forestry business or the property is located. You will find the bank details on your property tax assessment notice. Please do not transfer the property tax to the tax office.

When do I have to pay the property tax?

Property tax is assessed as an annual amount, which is usually due on February 15, May 15, August 15 and November 15, one quarter each. You can apply to the municipality by September 30 of the previous year for the property tax to be due in one annual amount on July 1.

Your property tax assessment notice will provide you with detailed information on when and how much property tax you have to pay.

How can I defend myself against the property tax assessment?

Please refer to the "Legal remedy" section.

Can property tax be waived?

Property tax can only be waived in exceptional cases. You must apply to the municipality for a waiver by March 31 of the following year.

When is property exempt from property tax?

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Property is only exempt from property tax in exceptional cases. You can find detailed information at www.grundsteuer.bayern.de. You must apply for tax exemption at the tax office.

What do I have to do if something has changed in the property?

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

Erforderliche Unterlagen

Voraussetzungen

Kosten

Verfahrensablauf

Property tax is calculated 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 equivalent amounts and notice on the property tax assessment amount) are issued and sent by the local tax office.

Details can be found under "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". 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 the level of its assessment rates. Only the third assessment notice states how much property tax you have to pay. The due dates and the municipality's bank details are also listed there.

Bearbeitungsdauer

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Frist	The deadline for lodging an appeal against the property tax assessment notice can be found in the instructions on the notice. Property tax is assessed as an annual amount, of which one quarter is usually due on February 15, May 15, August 15 and November 15. You can apply to the municipality by September 30 of the previous year for the property tax to be due in one annual amount on July 1. You must apply to the municipality for a waiver of property tax 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 property tax assessment notice or file a complaint. For information on the procedure, please refer to the information on legal remedies contained in the notice. You cannot justify an appeal against the property tax assessment notice on the grounds that one of the notices previously sent by the tax office is incorrect. These notices are binding for the municipality. You can find out how you can defend yourself against the notices from the tax office under "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". If the tax office changes its assessment due to your objection, it will inform the municipality. The municipality will then amend its decision ex officio.
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	

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Ursprungsportal	BayernPortal, BayernPortal