99102012002000

property tax, general information

Modul	Sachverhalt
Leistungsschlüssel	99102012002000
Leistungsbezeichnung I	property tax, general information
Leistungsbezeichnung II	Property tax, general information
Typisierung	3b - Bundesaufsichtsverwaltung: Regelung, Land: Ausführungsvorschriften, Kommune: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Property tax rate</div>, <div lang="en-x-mtfrom-de">Property tax base</div>, <div lang="en-x-mtfrom-de">Property tax assessment</div>, <div lang="en-x-mtfrom-de">Property tax - general</div>, <div lang="en-x-mtfrom-de">Determination of property tax - general</div>, <div lang="en-x-mtfrom-de">Factory site</div>, <div lang="en-x-mtfrom-de">Valuation of factory sites</div>, <div lang="en-x-mtfrom-de">Property tax factory land</div>, <div lang="en-x-mtfrom-de">Land tax for agricultural and forestry operations</div>, <div lang="en-x-mtfrom-de">Evaluation of agricultural and forestry operations</div>, <div

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	lang="en-x-mtfrom-de">Agricultural and forest land</div>, <div lang="en-x-mtfrom-de">Tax office number 16 Real estate tax on agriculture and agriculture</div>, <div lang="en-x-mtfrom-de">Tax office number 16 property tax factory valuation</div>, <div lang="en-x-mtfrom-de">Tax office number 16 General property tax</div>, <div lang="en-x-mtfrom-de">Gardening register</div>, <div lang="en-x-mtfrom-de">Unit value Unit valuation / property tax General information</div>, <div lang="en-x-mtfrom-de">Unit value Unit valuation / property tax factory valuation</div>, <div lang="en-x-mtfrom-de">Unit value Unit valuation / property tax agriculture and forestry Establishments</div>, <div lang="en-x-mtfrom-de">Horticultural sales force</div>, <div lang="en-x-mtfrom-de">property tax reform</div>, <div lang="en-x-mtfrom-de">new property tax</div>, <div lang="en-x-mtfrom-de">Property tax notice</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.02.2022
Fachlich freigegen durch	
Handlungsgrundlage	Hamburg Real Estate Tax Act (HmbGrStG) of 24 August 2021 http://www.landesrecht-hamburg.de/bsha/document/jlr-GrStGHArahmenwww.landesrecht-hamburg.de/bsha/document/jlr-GrStGHArahmen Valuation Act (BewG) https://www.gesetze-im-internet.de/bewg/BJNR010350934.html Real Estate Tax Act (GrStG) https://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html

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Teaser	If you are the owner of a piece of land (developed or undeveloped), the owner of a condominium or an agricultural or forestry business in Hamburg, then you have to pay property tax.
Volltext	The new property tax will be levied from January 1, 2025 on the basis of the property tax values. In a multi-stage process, the property tax assessment amount is determined on the basis of the property tax value of your property or an agricultural or forestry business. The property tax is calculated from the property tax assessment amount to which a tax rate is applied. The tax rates for 2025 are to be 100% for agricultural and forestry businesses (property tax A), 975% for land (property tax B) and 8,000% for undeveloped, building-ready land (property tax C). Calculation examples can be found at www.grundsteuer-hamburg.de. They will be determined in 2024. Until December 31, 2024, the property tax will be levied on the basis of the previous standard value. Until then, the tax rate for land is 540% (property tax B) and the tax rate for agricultural and forestry businesses is 225% (property tax A). You can find many questions and answers about the new property tax in the chatbot (see links). If you own property outside of Hamburg, please contact the tax office located outside of Hamburg (see links at www.grundsteuerreform.de). You can also submit multiple assessment declarations with your ELSTER certificate. Please note the ELSTER help texts. These can be opened in the ELSTER forms by clicking on the blue dots with a white question mark.
Erforderliche Unterlagen	Main form HmbGrSt 1 Annex Properties HmbGrSt 2 (exception: agricultural and forestry businesses)
Voraussetzungen	You own property in Hamburg
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	Old law: The current process will not change until the end of 2024 New law: After submitting the declaration for the determination of the property tax value, you will receive a corresponding assessment notice From March 2025 onwards, you will also receive a notice of

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	the trade tax assessment amount and the property tax notice, which will show your specific payment liability
Bearbeitungsdauer	different in individual cases
Frist	The new property tax will be levied from January 1, 2025. It is due for the first time on April 30, 2025. Further payment dates in 2025 are May 15, August 15 and November 15. From 2026 onwards, property tax will be due quarterly on February 15, May 15, August 15 and November 15. For amounts up to 15 euros, the property tax is due on August 15. For other amounts up to 30 euros, it is due on February 15 and August 15, but in 2025 it will be due no earlier than April 30.
weiterführende Informationen	https://www.hamburg.de/fb/vug-start/ https://www.hamburg.de/fb/vug-start/ https://www.elster.de https://www.elster.de https://www.hamburg.de/fb/nav-bewertung/12672972/einheitsbewertung/ https://www.hamburg.de/fb/nav-bewertung/12672972/einheitsbewertung/ https://www.hamburg.de/fb/lastschrift-vug/ https://www.hamburg.de/fb/lastschrift-vug/ https://www.steuerchatbot.de/ https://www.steuerchatbot.de/ https://www.grundsteuer-hamburg.de/ https://www.grundsteuer-hamburg.de/ https://grundsteuerreform.de/ https://grundsteuerreform.de/ https://www.hamburg.de/fb/grundsteuer/16995332/aktuelles/ https://www.hamburg.de/fb/grundsteuer/16995332/aktuelles/
Hinweise	When real estate is sold, the seller is still liable for the real estate tax in the year of the sale. The purchaser is liable for tax in subsequent years. Properties that serve charitable, church or scientific purposes, among other things, can be exempt from property tax. In Hamburg, the tax office for transaction taxes and real estate is responsible for administering the property tax. The responsibility within the tax office depends on the location of the property. The ten-digit tax number, which begins with "16", corresponds to the so-called

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	unit value file number. The tax number remains unchanged for the new property tax. You can find this in your last property tax notice, corresponding correspondence with the tax office or your account statements when paying the property tax Please always notify changes to account data and SEPA direct debit mandates in writing (letter or fax) with original signature.
Rechtsbehelf	objection Complaint before the Finance Court
Kurztext	Property tax, general information New method of calculating property tax from 01.01.2025 In the period from July 1, 2022 to January 31, 2023, declarations for the determination of the property tax value for the main assessment date of January 1, 2022 had to be submitted for all properties and agricultural and forestry businesses in Hamburg The new property tax will be levied from 01.01.2025 If you have any written queries regarding the new property tax, please use the following email address: grundsteuerneu@finanzamt.hamburg.de
Ansprechpunkt	
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)