99102012002000

Grundsteuer Festsetzung

Heruntergeladen am 26.06.2025
https://fimportal.de/xzufi-services/S1000030000283394/S100003

Modul	**Sachverhalt**
Leistungsschlüssel	99102012002000
Leistungsbezeichnung I	Grundsteuer Festsetzung
Leistungsbezeichnung II	Property tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Real estate tax assessment, Property Tax
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400)
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	29.02.2024
Fachlich freigegen durch	
Handlungsgrundlage	http://www.gesetze-im-internet.de/grstg_1973/index.html http://www.gesetze-im-internet.de/bewg/index.html
Teaser	For information on property tax reform and what information is required to file a declaration to establish property tax value, visit www.grundsteuer.bremen.de (http://www.grundsteuer.bremen.de/) (https://www.finanzen.bremen.de/steuern/grundsteuer-neu-92715) . Here you will find general information on property tax.
Volltext	Anyone who owns real estate is liable to pay real estate tax. Unlike land transfer tax, which is only payable once when a property is purchased, property tax must be paid annually. The debtor of the property tax is the person who was the owner or beneficial owner of the tax object on January 1 of a year. If the land is attributed to several persons by the tax office, they are joint and several debtors. The basis for the calculation of the real estate tax is the assessed value of the real property, the agricultural and forestry business or the piece of land. For the real property tax from 2025 onwards, the standard value will be replaced by the real property tax value. A real property tax assessment is issued only if - the obligation to pay real estate tax has been newly established - the person liable to pay the tax has changed - the annual amount of the property tax has changed - new due dates have arisen - the dike association contribution obligation has been

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	newly established or has ceased to exist - the annual amount of the levee association contribution has changed. For other properties, the annual assessment is made by means of a public announcement (Section 27 (3) GrStG). You can find the official announcement at: https:(https://www.amtliche-bekanntmachungen.bremen.de/) //www.amtliche-bekanntmachungen.bremen.de/ .
Erforderliche Unterlagen	No documents required.
Voraussetzungen	• Ownership, co-ownership or heritable building right to a plot of land. • The responsible tax office is determined by the municipality in which the property is located. • For properties in the municipality of Bremen, the Bremerhaven Tax Office - Bremen Valuation Office is responsible for determining the standard value or the property tax value, the property tax assessment amount and the determination of the property tax. • For properties in Bremerhaven, the Bremerhaven Tax Office - Valuation Office Bremerhaven is responsible for determining the assessed value or the property tax value and the property tax assessed amount. The City Treasury at the Municipality of Bremerhaven - Tax Department - is responsible for determining the real property tax. • The basis for the assessment of the property tax up to and including 2024 is the most recently determined assessed value. For property tax from 2025 onwards, the basis is the most recently determined property tax value. The property tax assessment notice is a follow-up assessment notice.
Kosten	There are no fees at the tax office.
Verfahrensablauf	The responsible tax office must first determine the assessed value or real property tax value of the property in question. This value is then multiplied by the tax assessment figures stipulated in the Real Property Tax Act. The resulting property tax assessment amount is then multiplied by the so-called assessment rate to determine the property tax to be

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	assessed. The assessment rate is set by the municipality; it is 695% (as of 2016, previously 580% since 2004) for real property (property tax B) in Bremen and 250% for agricultural property.
Bearbeitungsdauer	
Frist	The property tax is due quarterly on 15 February, 15 May, 15 August and 15 November of each year. As a rule, property tax is assessed at the beginning of each year by public notice if the previous circumstances (owner, assessed value or property tax value, assessment rate for property tax, etc.) have not changed. Until a new tax assessment notice is issued, payments are to be made in accordance with the last assessment.
weiterführende Informationen	https://buergerservice-master.calypso.bremen.de/sixcms/media.php/9/Info_Grundsteuer_2018bf.pdf https://buergerservice-master.calypso.bremen.de/sixcms/media.php/9/Informationen_zur_Umsetzung_der_Grundsteuerreform.pdf https://buergerservice-master.calypso.bremen.de/sixcms/media.php/9/Abgrenzung%20Grundst%C3%BCcksart.pdf https://buergerservice-master.calypso.bremen.de/sixcms/media.php/9/Erklaerungsparameter.pdf https://buergerservice-master.calypso.bremen.de/sixcms/media.php/9/Grundsteuerreform_Infoblatt%20L%20F.pdf https://buergerservice-master.calypso.bremen.de/sixcms/media.php/9/Grundsteuerreform_Infoblatt%20Religionsgemeinschaften.pdf https://buergerservice-master.calypso.bremen.de/sixcms/media.php/9/Information%20f%C3%BCr%20Hausverwaltungen.pdf https://www.service.bremen.de/bescheide-ueber-grundsteuer-und-beitraege-des-bremischen-deichverbandes-am-rechten-linken-weserufer-179198
Hinweise	Certain land is exempt from real estate tax (e.g. land owned by religious societies and also used for religious purposes).
Rechtsbehelf	

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Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://www.finanzen.bremen.de/sepa-lastschriftmandate-26597 https://www.finanzen.bremen.de/sepa-lastschriftmandate-26597
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen