

99102054002000

Heruntergeladen am 19.06.2025

<https://fimportal.de/xzufi-services/S1000030000328881/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102054002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Notification of unit value/ attribution update
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Attribution update, Attribution notice, Notification of unit value/ attribution update, Change of ownership, Acquisition of land, Change of ownership
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100), Grundsteuer und Grunderwerbsteuer (1060400)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	29.02.2024
Fachlich freigegeben durch	
Handlungsgrundlage	http://www.gesetze-im-internet.de/bewg/index.html http://www.gesetze-im-internet.de/grstg_1973/index.html
Teaser	Attribution update
Volltext	If there is a change in the ownership of a plot of land, an agricultural and forestry enterprise or a piece of land and the competent tax office becomes aware of this, the previously determined assessed value is determined for the new owner by way of an apportionment update. At the same time, a notice is issued on the property tax assessment amount. This is the basis for the calculation of the property tax. The debtor of the real estate tax is the person who was the owner or beneficial owner of the tax object on January 1 of a year. If the property has been allocated to several persons by the tax office, they are joint and several debtors.
Erforderliche Unterlagen	No documents required.
Voraussetzungen	• Ownership, partial 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 is responsible for determining the assessed value, the land tax assessment amount and the assessment of the land tax. • For properties in Bremerhaven, the Bremerhaven tax office is responsible for determining the assessed value and the land tax assessment amount. The Bremerhaven City Treasury - Tax Department - is responsible for determining the land tax. • The basis for the assessment of the real property tax is the most recently determined assessed value. The land tax assessment notice is a follow-up assessment notice.

Modul	Sachverhalt
Kosten	There are no fees to be paid to the tax office.
Verfahrensablauf	The competent tax office issues a notice on the unit value/apportionment update when it becomes aware of a change in the ownership of a property.
Bearbeitungsdauer	If the ownership structure of a property changes, for example through sale, the tax office usually updates the unit value for the property in question within one year. If ownership changes for other reasons, such as succession, the processing time depends on when the tax office becomes aware of this.
Frist	There are no deadlines to be observed
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Vordruck_SEPA-Mandat_Grundbesitzabgaben_mit%20Vorblatt_April2022.47050.pdf https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Vordruck_SEPA-Mandat_Grundbesitzabgaben_mit%20Vorblatt_April2022.47051.pdf http://service.bremen.de/sixcms/detail.php?gsid=bremen128.c.283394.de&asl=bremen2014_sp.c.13091.de http://service.bremen.de/sixcms/detail.php?gsid=bremen128.c.283394.de&asl=bremen2014_sp.c.13091.de
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen