

99102012000000

Heruntergeladen am 10.06.2025

<https://fimportal.de/xzufi-services/S1000030001009044/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102012000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Property tax: Assessment of property taxes / Bremerhaven
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	29.02.2024
Fachlich freigegeben durch	
Handlungsgrundlage	http://www.gesetze-im-internet.de/grstg_1973/index.html
Teaser	
Volltext	<p>The debtor of the property tax is in principle the person who was the owner of the tax object on 01 January of a year. If the tax office assigns this to several persons, they are liable as joint and several debtors. The names of the tax debtors are stated in the basic notice of the tax office.</p> <p>If the same property tax is payable for a calendar year as in the previous year, it shall be determined by public notice.</p> <p>The property tax is levied in accordance with the provisions of the Property Tax Act of 07.08.1973 (BGBl. I p. 965) in the currently valid version. The tax payable annually is calculated as follows:</p> <p>Property tax assessment amount according to the notice of the tax office</p> <p>X</p> <p>Assessment rate in accordance with the budget statute or assessment rate local law of the City of Bremerhaven</p> <p>Assessment rates: Property tax A: 250 % (agricultural property) Property tax B: 645 % (other property)</p>
Erforderliche Unterlagen	No documents required.
Voraussetzungen	No special requirements.
Kosten	None None

Modul
Sachverhalt
Verfahrensablauf

The property tax is paid after the tax office has issued a corresponding basic assessment notice. The transfer of ownership for tax purposes is also automatic. A corresponding application does not have to be submitted.

The payment obligation for a new owner begins at the earliest on January 1 of the year following the change of ownership. Without a corresponding attribution update from the Bremerhaven tax office, we are not authorized to demand payment of the property tax from the purchaser by sending him a tax notice issued in his name.

An agreement in the purchase contract that the purchaser must assume payment of the property tax from a certain point in time only applies to the contracting parties among themselves. We recommend that you consult with each other in good time regarding the payment of any additional claims that may be assessed.

Bearbeitungsdauer

The transfer to a new taxpayer shall take place immediately after the receipt of the basic notice of the tax office in the tax office.

Frist

The transfer of the tax to a new taxpayer (e.g. due to a purchase agreement) is carried out immediately after the tax office has received the basic decision of the tax office.

weiterführende Informationen
Hinweise
Rechtsbehelf
Kurztext
Ansprechpunkt
Zuständige Stelle
Formulare

Modul	Sachverhalt
Ursprungsportal	Bremerhaven.de, Bremerhaven.de