99102012000000

Modul	**Sachverhalt**
Leistungsschlüssel	99102012000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Land tax reform
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Property Tax, Valuation Law, Unit valuation, Recalculation
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400)
Einheitlicher	

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Ansprechpartner	
Fachlich freigegeben am	22.12.2021
Fachlich freigegen durch	
Handlungsgrundlage	
Teaser	On April 10, 2018, the Federal Constitutional Court ruled that the previous statutory regulations on the standard valuation of real estate for property tax purposes are unconstitutional and called on the legislature to introduce new regulations by December 31, 2019. The Bundesrat (upper house of the German parliament) passed the package of laws on land tax reform on November 8, 2019, thus comprehensively modernizing the valuation procedure. In addition to the federal statutory regulations, the states were given the option of creating their own state statutory regulations for the valuation of real estate and the levying of real estate tax. The states of Bavaria, Baden-Württemberg, Hesse, Hamburg and Lower Saxony have made use of this option. The remaining states - including Bremen - apply the federal law.
Volltext	The previous regulations will continue to be applied for another 5 years after the promulgation of the new regulations, i.e. until 31.12.2024. Since the previous regulations will continue to apply until 31.12.2024, the property tax will have to be paid until this date in the amount resulting from the last property tax assessment. The tax offices have until then to implement the new regulations, i.e. to introduce and apply the new rules. Since approx. 36 million properties nationwide and approx. 245,000 properties in Bremen have to be revalued, this period is also necessary. All properties will be revalued. For this purpose, tax returns are required from the property owners. This

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	applies regardless of whether the land is used by the owner or rented out. The condition of the property on January 1, 2022, is the key date for determining the new property tax values. The declarations must be submitted electronically to the tax office from July 1, 2022, until January 31, 2023, at the latest. The "My ELSTER" portal can be used for this purpose. The request to submit the declaration will be made by public announcement in March 2022. In addition, the tax office is expected to send general information letters to taxpayers in June/July 20222.
Erforderliche Unterlagen	No documents required.
Voraussetzungen	No special requirements.
Kosten	
Verfahrensablauf	Please contact the responsible office.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	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/Erklaerungsparameter.pdf https://buergerservice-master.calypso.bremen.de/sixcms/media.php/9/Abgrenzung%20Grundst%C3%BCcksart.pdf https://www.bundesverfassungsgericht.de/SharedDocs/Pressemitteilungen/DE/2018/bvg18-021.html
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	

Modul	Sachverhalt
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen