99102012000000

Modul	Sachverhalt
Leistungsschlüssel	99102012000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Property tax: Property tax reform / 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 Ansprechpartner	

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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	
Volltext	Based on a ruling by the Federal Constitutional Court on April 10, 2018, the statutory valuation regulations previously underlying the assessment of property tax were declared unconstitutional, as they are not compatible with the principle of equality under Article 3 of the German Basic Law. The background to this decision is that the current standard valuation is based on value ratios from 1964 in the old federal states and 1935 in the new federal states. The legislature was given a deadline of December 31, 2019 for a constitutionally compliant new regulation, which was also met by the adoption of the package of laws on property tax reform at the end of 2019. Furthermore, the court ruled that the previous regulations for property tax calculation can continue to be applied until the end of 2024. From 01.01.2025, the property tax may then only be levied on the basis of the new calculation basis. With the property tax reform, a so-called opening clause was included in the Basic Law, which means that each federal state can enact regulations for property tax levying that deviate from the federal law. The state of Bremen has opted to apply the federal regulation ("federal model").
Erforderliche Unterlagen	No documents required.
Voraussetzungen	No special requirements.
Kosten	None None
Verfahrensablauf	To implement the reform, a new main assessment will take place on 01.01.2022. This means that all taxable

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	persons will have to submit a declaration to the tax office to establish the value of the property tax. This will form the basis for the assessment of property tax from 01.01.2025. Around 35,000 property owners in Bremerhaven will be affected by this. Up to and including December 31, 2024, property tax will be levied in accordance with the previous law.
	Tax returns will be submitted electronically via the "My ELSTER" portal (www.elster.de) and will probably be possible from July 2022. Taxpayers who already have a user account (e.g. for their income tax return) can also use this for property tax. In a public announcement dated March 30, 2022 (Federal Tax Gazette I, p. 205), the Federal Ministry of Finance called on all taxpayers to submit their tax returns by October 31, 2022. In addition, the tax authorities are expected to send a general information letter to property owners at the beginning of July 2022.
	Based on the new property tax values, the new assessment rates for property tax will then be calculated in the fall of 2024. As a result, these will be set in a revenue-neutral manner; there will be no increase in property tax. However, there will be shifts in the amount of the tax in individual cases due to the closer approximation of values, so that the tax burden may be higher or lower in individual cases.
Bearbeitungsdauer	
Frist	The tax return should be submitted to the tax office by the end of October 2022. The tax office will send out new property tax notices with the then applicable assessment bases at the beginning of 2025.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	

Modul	Sachverhalt
Zuständige Stelle	
Formulare	
Ursprungsportal	Bremerhaven.de, Bremerhaven.de