

99102012002001, 99102012002001

# Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses received

Heruntergeladen am 16.07.2025

<https://fimportal.de/xzufi-services/365730331/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102012002001, 99102012002001
Leistungsbezeichnung I	Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses received
Leistungsbezeichnung II	Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses received
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

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Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Grundsteuer und Grunderwerbsteuer (1060400), Wohnen und Umzug (1050200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.02.2024
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/grstg_1973/_14.html">https://www.gesetze-im-internet.de/grstg_1973/_14.html</a> <a href="https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG006200123">https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG006200123</a> <a href="https://www.gesetze-im-internet.de/grstg_1973/_14.html">https://www.gesetze-im-internet.de/grstg_1973/_14.html</a>
Teaser	Property tax is a municipal tax that is levied on property located in the municipal area.
Volltext	<p>Property tax is a municipal tax that is levied on property located in the municipal area. If you are the owner of agricultural and forestry land, you must pay property tax for this - the so-called property tax A. You will receive a property tax assessment notice from the municipality. Property tax is assessed in a three-stage procedure. The property tax assessment notice is based on the property tax value determined by the tax office in accordance with the Valuation Act. This value in turn forms the basis for the property tax assessment amount. The tax assessment amount multiplied by the assessment rate forms the tax to be paid. The assessment rate is set by the municipality by means of statutes. The assessment rate for agricultural and forestry assets may differ from that for real estate. Under certain conditions, you can apply to the municipality for a partial remission of the tax if the normal gross profit is reduced by more than fifty percent and other conditions are met. Changes to the legal or actual circumstances of the property only have</p>

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	<p>an effect on property tax in the following year. For example, if you sell your property, the new owner will only be liable for property tax from the following year.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• none in principle</li> </ul> <p>The basis for the assessment and collection of tax is determined during the valuation by the relevant tax office. The necessary documents for the valuation must already be submitted in the valuation and property tax assessment procedure there. If you wish to apply for a waiver, please contact your local authority to find out in what form and with what documents this should be done.</p>
Voraussetzungen	<p>The tax liability arises if you are the owner of agricultural and forestry land or businesses.</p> <p>Please contact your local authority for details of permitted payment methods.</p>
Kosten	<ul style="list-style-type: none"> <li>• none,</li> <li>• it is a tax payment; further costs only arise in the event of late payment or non-payment (e.g. late payment surcharges).</li> </ul>
Verfahrensablauf	<p>After the tax office has issued a property tax value and property tax assessment notice, the municipality will issue you with a notice of assessment of property tax A on this basis. This notice may contain the assessment of property tax for one calendar year or, if applicable, for several calendar years. If the same tax is to be paid in the future as in the previous year, the municipality can also set the property tax by public notice. Property tax must be paid in accordance with the specified payment dates.</p>
Bearbeitungsdauer	
Frist	<p>One quarter of the annual amount of property tax is due on February 15, May 15, August 15 and November 15. Municipalities may decide that small amounts are due in one annual amount or in half annual amounts. In addition, the tax can also be paid in one annual amount on July 1 at your request.</p>

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weiterführende Informationen	<a href="https://grundsteuer.hessen.de">https://grundsteuer.hessen.de</a>
Hinweise	<p>If you are the owner of an agricultural or forestry property or business, you must pay property tax A for it.</p> <p>Property tax will be levied in accordance with the new regulations for the first time from 2025. The previous regulations will apply for the last time for property tax in 2024. You can find more information on this at <a href="https://www.grundsteuer.hessen.de">https://www.grundsteuer.hessen.de</a></p>
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Assessment of property tax for agricultural and forestry assets</li> <li>• Tax debtor: owners of agricultural and forestry property</li> <li>• Basis: property tax value and property tax assessment amount determined by the tax office</li> <li>• Property tax amount is calculated by multiplying the property tax assessment amount by the assessment rate</li> <li>• Responsible: municipality authorized to levy</li> </ul>
Ansprechpunkt	Municipality responsible for collection
Zuständige Stelle	Municipality responsible for collection
Formulare	<p>Forms: generally none; if necessary, direct debit authorization for the municipality to participate in the direct debit procedure Online procedure possible: Please ask your municipality about this. Written form required: yes Personal appearance required: no</p>
Ursprungsportal	Grundsteuerbescheid für land- und forstwirtschaftlich genutzte Flächen bzw. Betriebe der Land- und Forstwirtschaft erhalten, Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses received