

99102012002002, 99102012002002

Receive property tax assessment for land

Heruntergeladen am 16.07.2025

<https://fimportal.de/xzufi-services/365730341/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102012002002, 99102012002002
Leistungsbezeichnung I	Receive property tax assessment for land
Leistungsbezeichnung II	
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
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Grundsteuer und Grunderwerbsteuer (1060400), Wohnen und Umzug (1050200)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	<p>Hessian Property Tax Act (HGrStG)</p> <p>§§ Sections 2 - 16 BewG, section 218 sentence 1 no. 2 and sentence 3 BewG in conjunction with section 99 (1) no. 1 BewG, sections 243 to 246 BewG and section 248 BewG, section 249 (5), (6) and (10) BewG and section 266 (3) and (5) BewG</p> <p>GrStG with the exception of §§ 10, 13, 15 para. 1 and 5, 17, 18, 20 17 para. 4, 18 para. 4, 20 para. 3, 21 and 25 para. 5</p> <p>https://www.rv.hessenrecht.hessen.de/perma?j=GrStG_HE</p> <p>https://www.gesetze-im-internet.de/bewg/</p> <p>https://www.gesetze-im-internet.de/grstg_1973/</p> <p>https://www.rv.hessenrecht.hessen.de/perma?j=GrStG_HE</p>
Teaser	The property tax is a municipal tax levied on real estate located on the territory of the municipality.
Volltext	<p>Property tax is a municipal tax that is levied on property located in the municipal area. If you are the owner of a property, you must pay property tax for it, the so-called property tax B. You will receive a property tax assessment notice from the municipality. The assessment of property tax in the property type of real estate takes place in a two-stage procedure. The basis for the property tax assessment notice is the property tax assessment amount, which is determined by the tax office and set by notice. The tax assessment amount multiplied by the assessment rate then results in the property tax to be paid. The assessment rate is set by the municipality by means of bylaws. Changes to the legal or actual circumstances of the property only have 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</p>

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year. You also only have to pay the increased property tax for the development of your previously undeveloped property in the following year. Under certain circumstances, you may be exempt from paying property tax. This is the case, for example, if you are a non-profit organization and the property is used exclusively and directly for charitable purposes. However, exemption is generally not possible if the property is used for agricultural, forestry or residential purposes. You can apply for exemption from property tax at the tax office. In special cases, it is possible to waive the property tax. For example, if you own property whose preservation is in the public interest due to its importance for art, history, science or nature conservation, you can apply to the local authority for a waiver of the tax if the income generated is generally less than the annual costs.

Erforderliche Unterlagen

none, The basis for the tax assessment and collection is determined by the relevant tax office when the property tax assessment amount is determined. The documents required for the assessment must already be submitted in the property tax assessment procedure there. If you wish to apply for a remission, please contact your local authority to find out in what form and with what documents this should be done.

Voraussetzungen

Tax liability occurs when you are the owner of a piece of land.

Kosten

- There are no fees;
- it is a tax payment; further costs only arise in the event of late payment or non-payment (e.g. late payment surcharges).

Please inquire about permitted payment methods in your municipality.

Verfahrensablauf

After the tax office has issued a property tax assessment notice, the municipality will issue you with a notice of assessment of property tax B 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

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	be paid in accordance with the specified payment dates.
Bearbeitungsdauer	
Frist	The property tax is due at a quarter of its annual amount on 15 February, 15 May, 15 August and 15 November. The municipalities may stipulate that small amounts are due in the annual amount or in half annual amounts. In addition, the tax can also be paid at your request on 01 July in an annual amount.
weiterführende Informationen	https://grundsteuer.hessen.de
Hinweise	<p>If you own a property, you will have to pay property tax B on 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 https://grundsteuer.hessen.de</p>
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Assessment of property tax for real estate • Tax debtor: Owner of real estate • Basis: property tax assessment amount determined by the tax office • Property tax amount is calculated by multiplying the property tax assessment amount by the assessment rate • Responsible: municipality authorized to levy
Ansprechpunkt	Please contact the municipality responsible for lifting.
Zuständige Stelle	Please contact the responsible municipality authorised to lift
Formulare	<p>Forms: basically none; If applicable, direct debit authorization for the municipality to participate in the direct debit procedure</p> <p>Online procedure possible: Please ask your municipality.</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p>
Ursprungsportal	Receive property tax assessment for land,

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Grundsteuerbescheid für Grundstücke erhalten