99102012002000, 99102012002000

Property tax assessment

Modul	Sachverhalt
Leistungsschlüssel	99102012002000, 99102012002000
Leistungsbezeichnung I	Property tax assessment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
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)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	05.03.2020
Fachlich freigegen durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/bewg/index.html https://www.gesetze-im-internet.de/grstg_1973/index.html https://www.gesetze-im-internet.de/bewg/index.html https://www.gesetze-im-internet.de/grstg_1973/index.html
Teaser	
Volltext	Property tax is a real tax (also called property tax). It is linked to the ownership, condition and value of a piece of land. It is levied by the municipality on whose territory the property is located. Taxable property is the property located in Germany. Real estate is • agricultural and forestry assets (property tax A), • Real estate and business assets (property tax B). The tax office is responsible for the valuation of the individual properties. The assessed value forms the basis for the tax assessment amount. The municipality (municipality or city) decides on the assessment rate with the budget statute and issues the property tax assessment. The tax assessment amount multiplied by the assessment rate forms the tax to be paid.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende	

Modul	Sachverhalt
Informationen	
Hinweise	Further information on property tax can be found on the website of the Federal Ministry of Finance in the brochure "Taxes from A to Z". https://www.bundesfinanzministerium.de/Content/DE/Downloads/Broschueren_Bestellservice/steuern-von-a-z-2023.html https://www.bundesfinanzministerium.de/Content/DE/Downloads/Broschueren_Bestellservice/steuern-von-a-z-2023.html
Rechtsbehelf	
Kurztext	
Ansprechpunkt	If you have general questions on the subject of "unit valuation", the service hotline of the state of Hesse is available to you on the toll-free number 0800 522 533 5 (Monday to Friday from 8:00 a.m. to 6:00 p.m.). Please note that the service hotline is not allowed to provide tax advice. Furthermore, it is not possible to go into specific individual cases. If you have any questions about topics relating to your personal tax return (e.g. queries about the assessment notice), please contact the tax office responsible for you. In principle, the valuation office of the tax office in whose district the property is located is responsible for issuing the assessment notice. The municipality in which the property is located is responsible for issuing the property tax assessment and collecting the property tax.
Zuständige Stelle	
Formulare	
Ursprungsportal	Grundsteuer Festsetzung, Property tax assessment