

99102056128000, 99102056128000

Determination of property tax assessment amount

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/121389592/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102056128000, 99102056128000
Leistungsbezeichnung I	Determination of property tax assessment amount
Leistungsbezeichnung II	Receive notification of the property tax assessment amount
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ermittlung (128)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	http://www.gesetze-im-internet.de/grstg_1973/_13.html http://www.gesetze-im-internet.de/grstg_1973/_13.html
Teaser	If you are the owner of property (or, in the new federal states, the user of agricultural and forestry property) that is not exempt from property tax, the tax office will issue you with a property tax assessment notice.
Volltext	<p>If you are the owner of real estate (or, in the new federal states, the user of agricultural and forestry assets) that is not exempt from property tax, the tax office will issue a property tax assessment notice to you. This property tax assessment notice serves the municipality as the basis for the property tax assessment notice to be issued. In the case of property tax, the subject of the tax is the property as defined by the Valuation Act. Property tax is assessed in a three-stage procedure. The unit value to be determined by the tax office is decisive for the calculation of the property tax. The tax assessment amount is calculated by applying a tax assessment figure to the assessed value. In the case of agriculture and forestry in the new federal states, the replacement economic value takes the place of the assessed value. The assessment notice is the basic notice for the property tax assessment notice, and the property tax assessment notice in turn is the basic notice for the property tax assessment notice. If you have objections to the amount of the assessed value of the property, you must appeal against the assessment notice within the appeal period; if you have objections to the tax assessment figure, you must appeal against the property tax assessment notice. The property tax assessment figure is between 2.6 and 3.5 percent for properties in the old federal states, for properties in the new federal states</p>

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it is between 5.0 and 10 percent; for agricultural and forestry businesses it is 6 percent in both the old and the new federal states. Under certain conditions, you may be exempt from property tax. This is the case, for example, if you are a charitable corporation and the property is used exclusively and directly for charitable purposes. However, an 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.

Erforderliche Unterlagen

The basis for the property tax assessment amount is already established in the valuation procedure. The tax office will therefore ask you - if necessary - to submit a declaration for the assessment of the assessed value, enclosing the declaration forms. If necessary, the tax office will ask you to enclose further documents. If you wish to apply for a property tax exemption, please ask your tax office how and with which documents the application should be made.

Voraussetzungen

The tax liability arises if you are the owner of real estate.

Kosten
Verfahrensablauf

If you have purchased a property or, for example, built on a property that you own, you may receive a request from your tax office to submit a declaration to determine a unit value. The tax office will then assign you a unit value that has already been determined or update the unit value. The value determined during the assessment forms the basis for the property tax assessment. Multiplied by the tax assessment figure, it results in the property tax assessment amount. The tax office will inform you of this in a notice. These notices have permanent effect, i.e. as long as the actual and legal circumstances of the property do not change, these notices will remain in effect for the future. The municipality entitled to levy the tax will also receive a notice of the property tax assessment amount. It will set the property tax on this basis.

Bearbeitungsdauer
Frist

However, if you have been granted a property tax

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exemption and the usage or ownership situation changes, you must notify the relevant tax office within 3 months of the change occurring.

weiterführende Informationen

Hinweise

If you own a plot of land or an agricultural or forestry business or land used for agricultural or forestry purposes, you will receive a property tax assessment notice from the tax office, which is issued on the basis of an assessment notice. The property tax assessment notice forms the basis for the property tax assessment by the municipality.

This service is provided by the tax offices. Find your local tax office at <https://ias.fin-nrw.de/>.

Rechtsbehelf

Kurztext

- Calculation and determination of property tax assessment amount for real estate (land and agricultural and forestry businesses)
- Basis: assessed unit value or replacement economic value determined by the tax office
- Application of a tax assessment figure to the assessed value or replacement economic value results in the property tax assessment amount
- Assessment notices and property tax assessment notices are basic notices, therefore the value and tax assessment figure can only be contested here
- Property tax exemption only possible in very specific exceptional cases; obligation to notify if conditions no longer apply
- Responsible: Tax office

Ansprechpunkt

https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html

Zuständige Stelle

The tax office responsible for determining the property tax assessment amount for your property is usually the tax office in whose district your property is located.
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html

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	https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	Forms: noneOnline procedure possible: noWritten form required: yesPersonal appearance required: no
Ursprungsportal	Determination of property tax assessment amount, Grundsteuermessbetrag Ermittlung