

99102056128000

Set the property tax assessment amount for the property tax until 31.12.2024

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/6000616-99102056128000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102056128000
Leistungsbezeichnung I	Set the property tax assessment amount for the property tax until 31.12.2024
Leistungsbezeichnung II	Set the property tax assessment amount for the property tax until 31.12.2024
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 2 Grundsteuergesetz (GrStG) – Steuergegenstand • §§ 3 bis 8 GrStG – Steuerbefreiungen • § 9 GrStG – Stichtag für die Festsetzung, Entstehung der Steuer • § 10 GrStG – Steuerschuldner • § § 13 bis 18 GrStG – Berechnung und Veranlagung des Messbetrags • § 19 GrStG – Anzeigepflicht • § 40 GrStG – Land- und forstwirtschaftliches Vermögen • § 41 GrStG – Bemessung der Grundsteuer für Grundstücke nach dem Einheitswert • § 19 Bewertungsgesetz (BewG) – Feststellung von Einheitswerten • §§ 125 und 126 BewG – Land- und forstwirtschaftliches Vermögen • §129 BewG – Grundvermögen
Teaser	<p>As a rule, the property tax is calculated from the property tax assessment amount and the respective assessment rate of the municipality in which the property is located. The land tax assessment amount is determined by the tax office on the basis of the value of the land or the agricultural and forestry business.</p>
Volltext	<p>As a rule, the property tax is calculated from the property tax assessment amount and the respective assessment rate of the municipality in which the property is located. The land tax assessment amount is determined by the tax office on the basis of the value of the land or the agricultural and forestry business.</p> <p>The value of the property is determined on the basis of a declaration, which the taxpayer usually submits to the tax office upon request.</p>

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The tax office sets for

- the agricultural and forestry business (subject to land tax A) a substitute economic value or
- the land (subject to land tax B) a standard value.

The real property tax assessment amount is then determined by multiplying the substitute economic value/unit value by the relevant tax assessment figure

- for farms and forestry 6 per mile.
- for land between 5 and 10 per mile.

This property tax assessment figure is the basis for the property tax up to and including 2024. From 2025 onwards, the property tax is based on new assessments.

Updates

If there are changes to the circumstances relevant to the assessment of the property tax for a property, a so-called update may occur. The tax office then issues new assessments for the property. The update is carried out on 01.01. of the calendar year following the change.

A distinction is made between the following updates, which can also be carried out simultaneously:

Type update

A type update is carried out if the property type differs from the last determination.

Example: The property type changes if an undeveloped property is built on or if a building previously rented out for office or practice purposes is rented out for residential purposes.

Update of value

The replacement economic value/unit value is updated upwards or downwards if, among other things, the tax

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office becomes aware of changes relevant to the value.

Example: The assessed value of a property may change if one of several buildings on it is demolished.

However, not every small deviation in value leads to a value adjustment; rather, it must reach a certain extent. A value adjustment is carried out by the tax office if the new standard value compared to the previously determined value

- deviates downwards by more than 10 %, but at least by DM 500.00, or by more than DM 5,000.
- deviates upwards by more than 10 %, but at least by DM 5,000, or by more than DM 100,000.

The conversion into Euro shall be made by the tax office.

If the substitute economic value/unit value changes, the property tax assessment amount is also reassessed accordingly.

Apportionment update

If a property changes ownership, the tax office must carry out an update of the assessed value and reassess the property tax assessment amount.

Only then can the municipality assess the property tax on the new owner and relieve the previous property tax payer.

This also applies if the (economic) ownership of a building on third-party land changes (for example, in the case of a garage or a bungalow).

Erforderliche Unterlagen	none
Voraussetzungen	The tax liability arises if you are the owner of real estate.
Kosten	none
Verfahrensablauf	Duty to declare

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If you are requested to do so by the tax office, you must submit a declaration for your real estate. The tax office will send you the necessary forms.

A declaration is requested, for example, if the tax office becomes aware of changes to the property that are relevant for property tax (for example, through notifications from other authorities or through yourself).

Obligation to notify

Significant changes in the actual circumstances, such as changes to the property, building or use, can trigger an obligation to notify the tax office. This applies, for example, if a previously undeveloped plot of land is built on, a building or part of a building is added on to or demolished, or a building used for residential purposes is now used for business purposes.

Any change in the use or ownership of a property that is fully or partially exempt from property tax, which may lead to a change or discontinuation of the tax exemption, must be reported to the tax office.

Bearbeitungsdauer

Frist

The deadline for submitting the notification is three months and begins at the end of the calendar year in which the actual circumstances have changed or there has been a change in the use or ownership of a tax-exempt property. The owner or, in the case of a property encumbered with a heritable building right, the heritable building right holder is obliged to notify.

weiterführende Informationen

Hinweise

Exemptions

Exemption from property tax is only possible for certain legal entities if the property is used for specified preferential purposes. However, if the property is also used for agricultural, forestry or residential purposes, no exemption can be considered.

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	Whether the conditions for tax exemption are met is decided by the tax office in the standard value or land tax assessment procedure.
Rechtsbehelf	Objection (details on the procedure in the notification)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	