

99102012002000, 99102012002000

# Property tax assessment

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<https://fimportal.de/xzufi-services/100099890/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102012002000, 99102012002000
Leistungsbezeichnung I	Property tax assessment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400), Steuern und Abgaben für Betriebe (2040200), Hausbau und Immobilienerwerb (1050100), Kauf, Miete und Pacht (2050100)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.03.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/3
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html#BJNR109650973BJNG000200314">https://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html#BJNR109650973BJNG000200314</a> <a href="https://recht.saarland.de/bssl/document/jlr-GrStGSLrahmen/part/X">https://recht.saarland.de/bssl/document/jlr-GrStGSLrahmen/part/X</a> <a href="https://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html#BJNR109650973BJNG000200314">https://www.gesetze-im-internet.de/grstg_1973/BJNR109650973.html#BJNR109650973BJNG000200314</a> <a href="https://recht.saarland.de/bssl/document/jlr-GrStGSLrahmen/part/X">https://recht.saarland.de/bssl/document/jlr-GrStGSLrahmen/part/X</a>
Teaser	Property tax is linked to the ownership of land. It must be paid regularly by the property owner.
Volltext	<p>Property tax (until 2024)</p> <p>According to Article 106 (6) of the Basic Law, the municipalities are entitled to the revenue from property tax. They alone are responsible for deciding whether property tax is to be levied on the property located in their area. However, this does not require a formal resolution. Rather, the fact that the municipality makes use of the right to which it is entitled and sets property tax rates indicates the decision to levy property tax. The municipality is free to decide on the level of the assessment rate to be set. An assessment rate is set for agricultural and forestry businesses (property tax A) and for real estate (property tax B). As part of the property tax reform, so-called property tax C was also introduced. This means that the municipality can set a higher assessment rate for undeveloped plots of land ready for construction in its municipal area or part of the municipal area for urban development reasons. Urban development reasons are, for example, an increased need for residential and workplaces or community facilities or the strengthening of inner development. The municipality can decide whether and to what extent it makes use of property tax C. If it decides to levy property tax C, it must make this publicly known in a general decree. §</p>

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Section 3 (7) of the Municipal Tax Act grants the Saarland municipalities the right to set and levy property tax, while the administrative competence for determining the tax base (the assessed value) and for setting the tax assessment amount lies with the tax offices. Property tax is determined in three independent, successive procedural stages. First, the tax office determines the assessed value of the taxable object, which forms the basis for determining the property tax assessment amount. The property tax assessment amount in turn forms the basis for the property tax. The assessment notice is binding for the subsequent property tax assessment notice as a so-called basic assessment notice and this is binding for the property tax assessment notice as a basic assessment notice. For this reason, objections, such as to the amount of property tax, can only be raised against the assessment notice, and in certain cases also against the property tax assessment notice, but not against the property tax notice.

Property tax is calculated using the following formula:

Property tax value x tax assessment figure x assessment rate = property tax.

**Erforderliche Unterlagen**

At the request of the tax office, the person to whom the property or agricultural and forestry business is attributable must submit a declaration on the determination of the unit value. The declaration should be accompanied by relevant documents (e.g. building and site plan).

**Voraussetzungen**

Land and agricultural and forestry businesses (and business properties) are grouped together under the generic term "real estate", which is the subject of the assessment procedure and is therefore subject to property tax. For real estate located in Germany, standard values are determined by the valuation office of the competent local tax office, but only to the extent that they are relevant for property tax purposes. If a property or an agricultural or forestry business (or a business property) is wholly or partially exempt from property tax, the assessed value is only to be determined for the part subject to property tax. §

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Section 3 of the Property Tax Act contains factual exemptions in favor of legal entities under public law, non-profit corporations and religious communities under public law (e.g. school buildings owned by the municipality, sports grounds of the soccer club), while the tax exemptions contained in Section 4 of the Property Tax Act (e.g. roads and paths used for public transport, flowing waters, hospitals) also apply under certain conditions if the taxable object is attributable to other persons. However, the exemption only applies if the taxable object is used directly for the tax-privileged purpose. If a spatially delimitable part of the taxable object is subject to property tax, while the remaining part is exempt from tax, the unit value is only to be determined for the part subject to taxation. If, on the other hand, it is not possible to delimit a taxable object that is used for both tax-privileged and taxable purposes, a tax exemption can only be considered if the tax-privileged purposes predominate.

## Kosten

## Verfahrensablauf

The property tax assessment amount - like the assessed value - is determined by the assessment office of the competent local tax office by applying a thousand rate, the so-called tax assessment figure, to the assessed value. The tax base rate is

- 6.0% for agricultural and forestry businesses;
- 2.6% for single-family houses with the exception of condominiums and heritable building rights including the land encumbered with them for the first 38,346.89 euros (= DM 75,000) of the assessed value and
- 3.5% for the remainder of the assessed value in excess of 38,346.89 Euro;
- 3.1 percent for two-family houses;
- 3.5% for other properties (including commercial properties, residential rental properties, condominiums, undeveloped properties)

The unit value determined at the beginning of the calendar year is used to determine the property tax assessment amount. Changes to the assessed value, its subsequent determination or revocation also lead to a change, subsequent determination or revocation of the

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property tax assessment amount.

If the taxable object (e.g. factory property, agricultural and forestry business) extends over several municipalities, the tax assessment amount is generally to be broken down into the shares attributable to the individual municipalities (apportionment shares). If the municipalities cannot reach an agreement with the tax debtor on the apportionment shares, the apportionment scale is as follows

- in the case of real estate, the ratio between the areas attributable to the individual municipalities. A different scale is to be applied if the apportionment by area leads to an obviously unfair result.
- In the case of agricultural and forestry businesses, the portion of the taxable amount attributable to the residential value is to be allocated to the municipality in which the residential part is located. The portion of the taxable amount attributable to the economic value is to be apportioned in accordance with the proportion of the area attributable to the individual municipalities.

Apportionment shares of less than EUR 25 are allocated to the municipality with the largest apportionment share. The apportionment shall be based on the circumstances at the time of assessment at which the assessed value relevant for the determination of the taxable amount was determined. If the basis for the apportionment changes without the assessed value having been updated or subsequently determined, the apportionment shares shall be recalculated as at January 1 of the following year if, for at least one municipality, the new share differs from the previous share by certain value limits.

## Bearbeitungsdauer

## Frist

## weiterführende Informationen

Property tax from 2025

To date, property tax has been calculated on the basis of standard values. The standard values are based on the value ratios from 1964 (e.g. annual gross rents).

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Due to the fact that, for reasons of administrative economy, no regular revaluations of property were carried out as part of regular main assessments, the actual development in the value of property over the last few decades was not taken into account and, despite the similarity of property, different treatments may occur. For this reason, the Federal Constitutional Court declared the previous valuation methods of the standard valuation unconstitutional (judgment of April 10, 2018; 1 BvL 11/14, 1 BvR 889/12, 1 BvR 639/11, 1 BvL 1/15, 1 BvL 12/14). The legislator fulfilled the Federal Constitutional Court's demand to amend the valuation and property tax regulations by the end of 2019 and the Bundestag passed the Property Tax Reform Act (BGBl. I p. 1794) with the approval of the Bundesrat in November 2019. In future, the new property tax values will replace the previous standard values as the new assessment basis. The property tax values will have an effect on property tax assessment from 01.01.2025. Until then, the previous law will continue to apply. The property tax values will be determined by the tax offices as part of a main assessment as of 01.01.2022. Through an amendment to the Basic Law, the legislator has given the federal states the option of deviating from the federal valuation rules for property tax purposes (so-called federal model) and enacting their own state laws. The federal states of Baden-Württemberg, Bavaria, Hamburg, Hesse and Lower Saxony have made use of this option. Although Saxony and Saarland apply the federal model in principle, they have set their own tax assessment figures (see "Determination of the property tax assessment amount").

Property tax is assessed in three independent, successive stages. First, the tax office determines the assessed value (until 31.12.2024) or property tax value (from 01.01.2025) for the taxable object, which forms the basis for determining the property tax assessment amount. The property tax assessment amount in turn forms the basis for the property tax and is also issued by the responsible tax office. The assessment notice or property tax assessment notice is binding for the subsequent property tax assessment notice as a so-called basic assessment notice and this is binding

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for the property tax assessment notice as a basic assessment notice. For this reason, objections, such as to the amount of property tax, can only be raised against the assessment notice or property tax assessment notice, and in certain cases also against the property tax assessment notice, but not against the property tax assessment notice.

Property tax is calculated using the following formula:  
$$\text{Unit value/property tax value} \times \text{tax assessment figure} \times \text{assessment rate} = \text{property tax}.$$

Land and agricultural and forestry businesses are grouped together under the generic term "real estate", which is the subject of the assessment procedure and is therefore subject to property tax. Property tax values are determined by the valuation office of the competent local tax office for properties located in Germany. This is only done to the extent that they are relevant for property tax purposes. If a property or an agricultural or forestry business is fully or partially exempt from property tax, no property tax value is to be determined or a property tax value is only to be determined for the part subject to property tax. However, this does not affect the obligation to submit a declaration of assessment. § Section 3 of the Property Tax Act contains factual exemptions in favor of legal entities under public law, non-profit corporations and religious communities under public law (e.g. school buildings owned by the municipality, sports grounds of the soccer club), while the tax exemptions contained in Section 4 of the Property Tax Act (e.g. roads and paths used for public transport, flowing waters, hospitals) also apply under certain conditions if the taxable object is attributable to other persons. However, the exemption only applies if the taxable object is used directly for the tax-privileged purpose. If the initially tax-exempt property is used for taxable purposes over time, the owner must notify the tax office of this within three months of the change in circumstances.

If a spatially delimitable part of the taxable object is subject to property tax while the remaining part is exempt from tax, the property tax value is only to be

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determined for the part subject to taxation. If, on the other hand, it is not possible to delimit a taxable object that is used for both tax-privileged and taxable purposes, a tax exemption can only be considered if the tax-privileged purposes predominate.

The property tax assessment amount - like the property tax value - is determined by the assessment office of the competent local tax office by applying a per mille rate, the so-called tax assessment figure, to the property tax value. The Saarland Property Tax Act stipulates tax assessment figures that deviate from federal law. From 01.01.2025, these will be as follows for property located in Saarland

- 0.55 per thousand for agricultural and forestry businesses
- 0.64 per thousand for undeveloped land, partial ownership, commercial properties, mixed-use properties and other developed properties
- 0.34 per thousand for detached and semi-detached houses, rental properties and condominiums

The property tax assessment amount is calculated on the basis of the property tax value determined at the beginning of the calendar year. Changes to the property tax value, its subsequent determination or revocation also lead to a change, subsequent determination or revocation of the property tax assessment amount.

Property owners are obliged to submit a declaration of assessment for property tax purposes if they are requested to do so. For the main assessment as at 01.01.2022, this has been publicly announced by the Federal Ministry of Finance. The tax office can request the submission of a declaration of assessment for subsequent reporting dates. The assessment declaration must be submitted electronically in accordance with the officially prescribed data set. In principle, no additional documents need to be attached to the declaration. However, relevant documents such as building and site plans must be submitted at the request of the assessment office, so it is advisable to have these documents ready. In



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addition to the declaration obligation, new notification obligations will also apply in future, which citizens must fulfill without being requested to do so.

In which cases do the notification obligations apply?

The tax office must be notified of any change in the actual circumstances that may affect the amount of the property tax value, the type of property or the type of land. Notification is also required if ownership of a building erected on third-party land has been transferred. If there is any uncertainty regarding a possible effect on the property tax value, the type of property or the type of land, a notification should always be submitted. The tax office will then check whether the property tax value needs to be updated. In the event of very extensive changes, the tax office may also request that a declaration of assessment be submitted.

A change in the actual circumstances exists, for example, if an undeveloped plot of land is developed, a building or part of a building is demolished, an extension or addition to an existing building or a change of use from residential to commercial use or vice versa takes place.

Changes that may lead to a first-time assessment must also be reported, such as the discontinuation of a tax exemption or the creation of a new economic unit due to a parceling of land or the establishment of residential or partial ownership.

What deadlines apply to the obligation to notify?

The deadline for submitting the notification is one month and begins at the end of the calendar year in which the change occurred. A different deadline must be observed if there are changes in the use or ownership of a property that is fully or partially exempt from property tax or if the conditions for a reduction in the tax rate no longer apply. In this case, the tax office must be notified within three months of the change occurring.

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How can the notification be made?

The notification can be made by submitting the official form "Grundsteuer-Änderungsanzeige", which is available at the service centers of the Saarland tax offices. Alternatives can be found under "Forms".

The notification obligation is also fulfilled by the electronic submission of a declaration for the determination of the property tax value with the changed details as of January 1st of the year following the change. It is also possible to submit the notification electronically via ELSTER as an "Other message to the tax office". Please enter the file number of the property concerned. If necessary, you will be asked to submit a declaration of assessment.

The tax office will generally take the changed circumstances into account from January 1 of the calendar year following the change and you will receive a corresponding property tax assessment notice and a property tax assessment notice. If no change to the assessment notice is required, the tax office will also inform you of this. If the taxable object (e.g. factory property, agricultural and forestry business) extends over several municipalities, the tax assessment amount must generally be broken down into the shares attributable to the individual municipalities (apportionment shares). The following apportionment criteria apply when apportioning the tax base:

- In the case of real estate: the ratio in which the areas attributable to the individual municipalities relate to each other. If the apportionment by area leads to an obviously unfair result, the municipality and the tax debtor should agree on apportionment shares.
- In the case of agricultural and forestry businesses: the municipal share of the property tax value of the agricultural and forestry business calculated in accordance with Section 239 (2) BewG.

Apportionment shares of less than EUR 25 are allocated to the municipality with the largest apportionment share. The apportionment is based on the circumstances on the date on which the property

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tax value relevant for the determination of the tax assessment amount was determined. If the bases for the apportionment change without the property tax value having been updated or subsequently determined, the apportionment shares are to be recalculated in accordance with the status as at January 1 of the following year if the new share differs from the previous share by certain value limits in at least one municipality.

## Hinweise

The municipalities are entitled to the revenue from property tax. They alone are responsible for deciding whether property tax is to be levied on the property located in their area. Property tax is calculated by applying a percentage rate - the assessment rate - to the taxable amount (or the apportionment share). The municipality is free to decide on the amount of the assessment rate to be set. An assessment rate is set for agricultural and forestry assets (property tax A) and for land assets (property tax B). The so-called property tax C was also introduced as part of the property tax reform. This means that the municipality can set a higher assessment rate for undeveloped plots of land ready for construction in its municipal area or part of the municipal area for urban development reasons. Urban development reasons are, for example, an increased need for residential and workplaces or community facilities or the strengthening of inner development. The municipality can decide whether and to what extent it makes use of property tax C. If it decides to levy property tax C, it must make this publicly known in a general decree.

As a rule, the person liable for the property tax is the person to whom the property or agricultural and forestry business has been allocated in the procedure for determining the assessed value or property tax value. If several persons are involved in the taxable object, they are jointly and severally liable. Joint and several liability means that the municipality is free to decide which of the persons involved is to be held liable. The assessment is then also effective for and against the other parties involved, with the result that the debt is also extinguished for the other parties involved when the tax is paid by the person against

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whom the claim is made. If the property or the agricultural or forestry business is transferred in whole or in part to another person, the purchaser is generally liable for the property tax due on the taxable object or part thereof for the period since the beginning of the last calendar year prior to the transfer of ownership, in addition to the former owner. The property tax is regularly assessed for a calendar year and is due in installments of one quarter of the annual amount on February 15, May 15, August 15 and November 15. Under certain circumstances, the municipalities may agree to the payment of property tax in one annual amount upon request. Other due dates may be determined for small amounts of up to EUR 30. (Partial) remission of property tax:

Under certain conditions, an application can be made for remission of property tax for properties whose conservation is in the public interest (cultural assets, green spaces, playgrounds and sports grounds) or in the event of a significant reduction in net income (agricultural and forestry assets) or a significant reduction in income (developed land in the property portfolio). The responsible local authority decides on the application for remission.

## Rechtsbehelf

### Kurztext

Property tax is a real tax (also known as property tax). It is linked to the ownership, condition and value of a property. It is levied by the municipality in whose municipal area the property is located. Property located in Germany is subject to the tax. A distinction is made between

- Property tax A for agricultural and forestry property (farms and individual areas used for agriculture and forestry) and
- property tax B for all other properties.

The tax office is responsible for the valuation of the individual properties. The assessed value (until 31.12.2024) or the property tax value (from 01.01.2025) forms the basis for the tax assessment amount. The local authority (municipality or city) decides the

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assessment rate with the budget bylaws and issues the property tax assessment notice. The tax assessment amount multiplied by the assessment rate results in the tax to be paid.

Note:

On 10.04.2018, the Federal Constitutional Court ruled that the previous valuation of properties using the unit value violates the German Basic Law, as the unit value is still determined according to the value ratios of 1964 (West) and 1935 (East). In accordance with the requirements of the Federal Constitutional Court, a reform of the property tax has since been decided at federal level, which will come into effect on 01.01.2025. You can find more information on this under "Further information".

## Ansprechpunkt

The tax office in whose district the property is located is responsible for determining the assessed value and the property tax value and for setting the property tax assessment amount. Responsible for property

- in the Saarpfalz district (Bexbach, Blieskastel, Gersheim, Homburg, Kirkel, Mandelbachtal, St. Ingbert) and in the districts of St. Wendel (Freisen, Marpingen, Namborn, Nohfelden, Nonnweiler, Oberthal, St. Wendel, Tholey) and Neunkirchen (Eppelborn, Illingen, Merchweiler, Neunkirchen, Ottweiler, Schiffweiler, Spiesen-Elversberg)

Sankt Wendel tax office

Marienstraße 27, 66606 St. Wendel

Telephone: 06851 / 804-0

Fax: 06851 / 804-189

E-Mail: [poststelle@fawnd.saarland.de](mailto:poststelle@fawnd.saarland.de)

- in the regional association of Saarbrücken (Friedrichsthal, Großrosseln, Heusweiler, Kleinblittersdorf, Püttlingen, Quierschied, Riegelsberg, Sulzbach/Saar, Völklingen) and in the state capital

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Saarbrücken

Saarbrücken II tax office

Mecklenburgring 23,

66121 Saarbrücken

Telephone: 0681 / 3000-0

Fax: 0681 / 3000-762

E-Mail: [poststelle@fasbm.saarland.de](mailto:poststelle@fasbm.saarland.de)

• in the districts of Merzig-Wadern (Beckingen, Losheim am See, Merzig, Mettlach, Perl, Wadern, Weiskirchen) and Saarlouis (Bous, Dillingen/Saar, Ensdorf, Lebach, Nalbach, Rehlingen-Siersburg, Saarlouis, Saarwellingen, Schmelz, Schwalbach, Überherrn, Wadgassen, Wallerfangen)

Saarlouis tax office

Gaswerkweg 25, 66740 Saarlouis

Telephone: 06831 / 449-0

Fax: 06831 / 449-950

E-mail: [poststelle@fasls.saarland.de](mailto:poststelle@fasls.saarland.de)

For matters relating to the assessment and collection of property tax, please contact the municipality in whose district the property is located.

<https://www.bzst.de/gemfa>

<https://www.bzst.de/gemfa>

## Zuständige Stelle

### Formulare

<https://www.elster.de>

<https://www.formulare-bfinv.de/>

<https://www.elster.de>

<https://www.formulare-bfinv.de/>

## Ursprungsportal

Property tax assessment, Grundsteuer Festsetzung