

99102012002001, 99102012002001

Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses received

Heruntergeladen am 16.07.2025

<https://fimportal.de/xzufi-services/100104238/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102012002001, 99102012002001
Leistungsbezeichnung I	Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses received
Leistungsbezeichnung II	Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses received
Typisierung	2/3b - Bund: Regelung, Land: Ausführungsvorschriften, Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

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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)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.03.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/3
Handlungsgrundlage	<p>Legal situation as of 01.01.2025:</p> <p>§§ Sections 14, 33, 35, 37 of the Real Estate Tax Act (GrStG)</p> <p>Legal situation until 31.12.2024:</p> <p>§§ Sections 33 to 67 of the Valuation Act (BewG)</p> <p>Legal situation from 01.01.2025:</p> <p>§§ Sections 232 to 242 of the Valuation Act (BewG)</p> <p>https://www.gesetze-im-internet.de/grstg_1973/_14.html</p> <p>https://www.gesetze-im-internet.de/grstg_1973/_33.html</p> <p>https://www.gesetze-im-internet.de/grstg_1973/_35.html</p> <p>https://www.gesetze-im-internet.de/grstg_1973/_37.html</p> <p>https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG000502301</p> <p>https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG006100123</p> <p>https://www.gesetze-im-internet.de/grstg_1973/_14.html</p>
Teaser	Property tax is a municipal tax that is levied on property located in the municipal area.

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Volltext

Property tax is a municipal tax levied on property within the municipal area.

If you are the owner of agricultural and forestry land or a business, you must pay property tax - known as property tax A. You will receive a property tax assessment notice from the municipality.

Property tax is assessed in a three-stage procedure. In the old federal states, the property tax assessment notice is based on the unit value determined by the tax office in accordance with the Valuation Act based on the 1964 value ratios and in the new federal states on the replacement economic value determined in accordance with the Valuation Act based on the 1964 value ratios. The property tax and valuation law was revised as part of the property tax reform. From 01.01.2025, the property tax value will form the new assessment basis. The property tax value will be determined according to the value ratios on the key date 01.01.2022 (main assessment) and will apply for the entire main assessment period. The tax office's value assessment is generally based on the owner's declaration of assessment. As part of the main assessment on 01.01.2022, all property owners were obliged to submit a declaration of assessment by means of a public request. In the event of changes to the actual or legal circumstances after the main assessment date, the owner may be obliged to report the changes (see below) and may be requested by the tax office to submit a declaration of assessment. The unit value or property tax value in turn forms the basis for the property tax assessment amount. The tax assessment amount multiplied by the assessment rate results in the tax to be paid. The assessment rate is set by the municipality by means of statutes. The assessment rate for agricultural and forestry assets may differ from that for real estate.

Under certain conditions, a waiver of property tax can be applied for property whose preservation 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

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forestry assets) or a significant reduction in income (developed land in the property portfolio). The responsible local authority decides on the application for remission.

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 year.

Changes to the actual or legal circumstances may have to be reported. Changes that could affect the property tax value, the type of property or the type of land or could lead to a first-time determination of the property tax value must be reported to the tax office within one month of the end of the calendar year following the change. The transfer of ownership of a building on third-party land is also subject to this notification obligation. The change in use or ownership of fully or partially tax-exempt properties and the cessation of the conditions for a reduction in the tax base must be reported to the tax office within three months of the change occurring or the conditions for a reduction ceasing to apply. The notification obligation can be fulfilled by submitting a property tax change notification (GW-5) or by submitting a declaration of assessment.

Erforderliche Unterlagen

none in principle

The basis for the assessment and collection of tax is determined during the valuation by the relevant tax office. The necessary documents for the valuation must already be submitted in the valuation and property tax assessment procedure there.

If you wish to apply for a waiver, please contact your local authority to find out in what form and with what documents this should be done.

Voraussetzungen

The tax liability arises if you are the owner of agricultural and forestry land or businesses. Please contact your local authority for details of permitted payment methods.

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Kosten	none
Verfahrensablauf	After the tax office has issued an assessment or property tax value and property tax assessment notice, the municipality will issue you with a notice of assessment of property tax A on this basis. This notice may contain the assessment of property tax for one or 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 be paid in accordance with the specified payment dates.
Bearbeitungsdauer	
Frist	One quarter of the annual amount of property tax is due on February 15, May 15, August 15 and November 15. Municipalities may decide that small amounts are due in one annual amount or in half annual amounts. In addition, the tax can also be paid in one annual amount on July 1 at your request.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	- Assessment of property tax for agricultural and forestry assets - Tax debtor: Owners of agricultural and forestry assets - Basis: assessed value determined by the tax office (legal situation until 31.12.2024) or property tax value (from 01.01.2025) and property tax assessment amount - Property tax amount is calculated by multiplying the property tax assessment amount by the assessment rate - Responsible: municipality entitled to levy
Ansprechpunkt	Municipality responsible for collection
Zuständige Stelle	Municipality responsible for collection
Formulare	
Ursprungsportal	Property tax assessment notice for agricultural and forestry land or agricultural and forestry businesses

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received, Grundsteuerbescheid für land- und forstwirtschaftlich genutzte Flächen bzw. Betriebe der Land- und Forstwirtschaft erhalten