

99102012002002, 99102012002002

Property tax assessment notice for properties received

Heruntergeladen am 16.07.2025

<https://fimportal.de/xzufi-services/100104244/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102012002002, 99102012002002
Leistungsbezeichnung I	Property tax assessment notice for properties received
Leistungsbezeichnung II	Property tax assessment notice for properties 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
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400)

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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	<p>for reference dates up to 01.01.2024:</p> <p>§ Section 41 et seq. of the Property Tax Act</p> <p>Legal situation until 31.12.2024:</p> <p>§§ Sections 68 to 94 and sections 125 and 129 to 133 of the Valuation Act (BewG)</p> <p>Legal situation from 01.01.2025:</p> <p>§§ Sections 232 to 262 of the Valuation Act (BewG)</p> <p>https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</p> <p>https://www.gesetze-im-internet.de/bewg/___125_bis_128.html</p> <p>https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG003900301</p> <p>https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG006100123</p> <p>https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</p> <p>http://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</p> <p>http://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</p>
Teaser	Property tax is a municipal tax that is levied on property located in the municipal area.
Volltext	<p>Property tax is a municipal tax levied on real estate within the municipal area. As a property owner, you are generally liable for the property tax B payable on the property. The municipality entitled to levy the property tax issues a property tax assessment. Property tax is assessed in a three-stage procedure. Up to and including 31.12.2024, the basis for the property tax assessment notice in the old federal states is the</p>

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assessed value determined by the tax office in accordance with the Valuation Act in 1964 and in the new federal states the assessed value determined by the tax office in accordance with the Valuation Act in 1935. From 01.01.2025, property tax will be levied on the basis of new assessment bases. In 11 federal states, this will be done according to the so-called federal model. The new property tax values will be determined according to the value ratios as at 01.01.2022. The federal states of Baden-Württemberg, Bavaria, Hamburg, Hesse and Lower Saxony have made use of the so-called state opening clause and have regulated the valuation by law within the framework of their own state model. These state specifics are not discussed here. Please contact the respective tax authorities for more information. The standard or property tax values in turn form the basis for the property tax assessment amount, which is also determined by the tax office and set by notice.

The tax assessment amount multiplied by the assessment rate then results in the property tax to be paid. The assessment rate is set by the municipality by means of bylaws. 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. You also only have to pay the increased property tax for the development of your previously undeveloped property in 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 of use or ownership of wholly or partially tax-exempt properties, as well as the discontinuation 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 discontinuation of the conditions for a reduction. The notification obligation

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can be fulfilled by submitting a property tax change notification (GW-5) or by submitting a declaration of assessment. Under certain conditions, you may be exempt from property tax. This is the case, for example, if you are a non-profit organization and the property is used exclusively and directly for non-profit purposes. However, 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. Under certain conditions, you can apply for a waiver of property tax for real estate 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 forestry assets) or a significant reduction in income (developed pieces of real estate). The responsible local authority decides on the application for remission.

Erforderliche Unterlagen

none The basis for the tax assessment and collection is laid by the relevant tax office during the valuation. The documents required 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 when you are the owner of a property.

Kosten

none

Verfahrensablauf

After the tax office has issued an assessment notice and property tax assessment notice, the municipality will issue you with a notice of assessment of property tax B on this basis. This notice may contain the assessment of property tax for one calendar year or, if applicable, for 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

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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	<p>Assessment of property tax for real estate</p> <p>Tax debtor: Owner of real estate</p> <p>Basis: Unit value determined by the tax office (legal situation until 31.12.2024) or property tax value (from 01.01.2025) and determined property tax assessment amount</p> <p>The property tax amount to be paid is calculated by multiplying the property tax assessment amount by the assessment rate</p> <p>Responsible: municipality entitled to levy, i.e. the respective municipality in which the property is located</p>
Ansprechpunkt	Municipality responsible for collection
Zuständige Stelle	Municipality responsible for collection
Formulare	
Ursprungsportal	Grundsteuerbescheid für Grundstücke erhalten, Property tax assessment notice for properties received