

99102056128000, 99102056128000

Determination of property tax assessment amount

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/100104262/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102056128000, 99102056128000
Leistungsbezeichnung I	Determination of property tax assessment amount
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
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), Steuern und Abgaben für Betriebe (2040200)

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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	https://www.gesetze-im-internet.de/grstg_1973/_13.html https://www.gesetze-im-internet.de/grstg_1973/_13.html
Teaser	As the owner of property subject to property tax, you will receive a property tax assessment notice from the tax office, on the basis of which the municipality entitled to levy property tax will set the property tax.
Volltext	<p>If you are the owner of property that is not exempt from property tax, the tax office will issue you with a property tax assessment notice. 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. Property tax is calculated on the basis of the so-called unit value to be determined by the tax office (legal situation until 31.12.2024) or property tax value (from 01.01.2025). The tax assessment amount is calculated by applying a tax assessment figure to the assessed value/property tax value. The assessment notice is the basis for the property tax assessment notice, the property tax assessment notice in turn is the basis 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/property tax 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 a calculated value. As part of the amendment to property tax and valuation law, the tax assessment figures were adjusted.</p> <p>Until 31.12.2024, the tax assessment figures in the old federal states are as follows</p>

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- for agricultural and forestry businesses: 6 percent
- for single-family homes: 2.6% for the first EUR 38,346.89 of the assessed value 3.5% for the remainder
- for two-family houses: 3.1 percent
- for all other properties: 3.5%.

From 01.01.2025 the property tax will be levied on a new legal basis. The Saarland legislator has used the state opening clause in the area of real estate to set tax rates that deviate from the Land Tax Act (GrStG) as part of the GrStG-Saar (dated 15.09.2021 Official Gazette 2021 I p. 2372). For property located in the Saarland, the following tax assessment figures apply from this date

- for agricultural and forestry businesses: 0.55 per cent
- for detached and semi-detached houses, condominiums and rental properties: 0.34 per cent
- for undeveloped properties, mixed-use properties, commercial properties, part-ownership and other developed properties: 0.64%.

Under certain circumstances, your property may be exempt from property tax. This is the case, for example, if the owner is 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.

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 to determine 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.

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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/property tax value.

As part of the main assessment as of 01.01.2022, all owners have been requested by public notice to submit a declaration to determine the property tax value for their property, on the basis of which the property tax value was determined. From 01.01.2022, property owners are obliged to notify changes that could affect the property tax value, the type of property or the type of property within one month of the end of the calendar year following the year of the change. Changes in use and ownership of fully or partially tax-exempt property must also be reported. In this case, the deadline is three months after the change occurs. The notification obligation can be fulfilled by submitting a property tax change notification (GW-5) or a declaration of assessment. The tax office will then review an allocation, value and/or type update of the property tax value and, if necessary, issue a corresponding notice.

The value determined during the assessment of the assessed value/property tax value 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 effective in the future.

The municipality entitled to levy the tax also receives notification of the property tax assessment amount. It will set the property tax on this basis.

Bearbeitungsdauer

Frist

in principle none; However, if you have been granted a property tax exemption and the usage or ownership situation changes, you must notify the relevant tax

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	office within 3 months of the change occurring.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Determining and setting the property tax assessment amount for real estate (land and agricultural and forestry businesses) • Basis: assessed value determined by the tax office (legal situation until 31.12.2024) or property tax value determined by the tax office (legal situation from 01.01.2025) • Application of a tax assessment figure to the assessed value or property tax value results in a property tax assessment amount • Assessment notices for assessed value or property tax value 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	<p>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.</p> <p>Responsible for property</p> <ul style="list-style-type: none"> • 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)

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Sankt Wendel tax office

Marienstraße 27, 66606 St. Wendel

Telephone: 06851 / 804-0

Fax: 06851 / 804-189

E-Mail: 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 of Saarbrücken

Saarbrücken II tax office

Mecklenburgring 23,

66121 Saarbrücken

Telephone: 0681 / 3000-0

Fax: 0681 / 3000-762

E-Mail: 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

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	https://www.bzst.de/gemfa https://www.bzst.de/gemfa
Formulare	https://www.elster.de https://www.formulare-bfinv.de/ https://www.elster.de https://www.formulare-bfinv.de/
Ursprungsportal	Grundsteuermessbetrag Ermittlung, Determination of property tax assessment amount