

99102012002001, 99102012002001

# Receive real estate tax assessment for land used for agriculture and forestry or agricultural and forestry enterprises

Heruntergeladen am 16.07.2025

<https://fimportal.de/xzufi-services/112736892/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102012002001, 99102012002001
Leistungsbezeichnung I	Receive real estate tax assessment for land used for agriculture and forestry or agricultural and forestry enterprises
Leistungsbezeichnung II	Receive real estate tax assessment for land used for agriculture and forestry or agricultural and forestry enterprises
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

Modul	Sachverhalt
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	18.08.2020
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/grstg_1973/_14.html">https://www.gesetze-im-internet.de/grstg_1973/_14.html</a> <a href="https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG000502301">https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG000502301</a> <a href="https://www.gesetze-im-internet.de/grstg_1973/_14.html">https://www.gesetze-im-internet.de/grstg_1973/_14.html</a> <a href="https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG000502301">https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG000502301</a>
Teaser	Property tax is a municipal tax levied on real property located within the municipality's territory.
Volltext	<p>Property tax is a municipal tax levied on real property located in the municipality's territory. If you are the owner or, in the new federal states, the user of a piece of agricultural or forestry land, you have to pay property tax - the so-called property tax A. You will receive a property tax assessment notice from the municipality. The property tax is assessed in a three-stage procedure. In the old federal states, the basis for the land tax assessment notice is the assessed value determined by the tax office in accordance with the Valuation Act based on the 1964 value ratios, and in the new federal states it is the substitute economic value determined in accordance with the Valuation Act based on the 1964 value ratios. These values in turn form the basis for the land tax assessment amount. The tax assessment amount multiplied by the assessment rate forms the tax to be paid. The assessment rate is set by the municipality by statute. The assessment rate for agricultural and</p>

## Modul

## Sachverhalt

forestry assets may differ from that for real property. Under certain conditions, you can apply to the municipality for a partial remission of the tax if the normal gross income is reduced by more than fifty percent and other conditions are met. Changes in the legal or factual circumstances of the real estate only have an effect on the real estate 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.

## Erforderliche Unterlagen

- basically none

The basis for the tax assessment and levy is laid down in the valuation by the relevant tax office. 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 ask your municipality in which form and enclosing which documents this has to be done.

## Voraussetzungen

You are liable to pay the tax if you are the owner or (in the new federal states) user of agricultural and forestry land or farms.

Please ask your municipality for permissible payment methods.

## Kosten

- none,
- it is a tax payment; further costs are incurred only in case of late payment or non-payment (e.g. late payment penalties).

## Verfahrensablauf

After the tax office has issued a notice of assessed value and property tax measurement, the municipality will issue you a notice of assessment of property tax A on this basis. This notice may contain the assessment of property tax for one, or if necessary, for several calendar years. If the same tax is to be paid in the future as in the previous year, the municipality may also assess the property tax by public notice. The property tax payment shall be made according to the established payment dates.

## Bearbeitungsdauer

Modul	Sachverhalt
Frist	One quarter of the annual amount of the property tax is due on February 15, May 15, August 15 and November 15. The municipalities may determine that small amounts are due in a different annual amount or in half annual amounts. In addition, at your request, the tax can also be paid in one annual amount on July 01.
weiterführende Informationen	
Hinweise	If you are the owner or user of an agricultural and forestry property or business, a property tax A is payable for it.
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Assessment of property tax for agricultural and forestry assets</li> <li>• Tax debtor: owner or user of agricultural and forestry property</li> <li>• Basis: standard value determined by the tax office or determined substitute economic value and property tax assessment amount.</li> <li>• The amount of the real estate tax is calculated by multiplying the assessed amount of the real estate tax by the assessment rate.</li> <li>• responsible: municipality entitled to levy</li> </ul>
Ansprechpunkt	The relevant municipality with the right to levy
Zuständige Stelle	The relevant municipality with the right to levy
Formulare	Forms: basically none; if necessary, direct debit authorization for the municipality to participate in the direct debit procedure. Online procedure possible: Please ask your municipality. Written form required: yes Personal appearance required: no
Ursprungsportal	Grundsteuerbescheid für land- und forstwirtschaftlich genutzte Flächen bzw. Betriebe der Land- und Forstwirtschaft erhalten, Receive real estate tax assessment for land used for agriculture and forestry or agricultural and forestry enterprises