

99102056128000, 99102056128000

Receive notice of the property tax assessment amount

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/417039377/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102056128000, 99102056128000
Leistungsbezeichnung I	Receive notice of the property tax assessment amount
Leistungsbezeichnung II	Receive notice of the property tax assessment amount
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ermittlung (128)
SDG-Informationsbereich	Vorübergehender oder dauerhafter Umzug in einen anderen Mitgliedstaat
Lagen Portalverbund	Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	23.09.2020
Fachlich freigegeben durch	Lower Saxony Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/grstg_1973/_13.html http://www.gesetze-im-internet.de/grstg_1973/_14.html http://www.gesetze-im-internet.de/grstg_1973/_14.html
Teaser	If you are the owner of real estate (or, in the new federal states, the user of agricultural and forestry property) that is not exempt from real estate tax, the tax office will issue a real estate tax assessment notice to you.
Volltext	<p>If you are the owner of real estate (or, in the new federal states, the user of agricultural and forestry property) that is not exempt from real estate tax, the tax office will issue a real estate tax assessment notice to you. This land tax assessment notice serves the municipality as the basis for the land tax assessment notice to be issued. In the case of real estate tax, the tax object is the real estate as defined by the valuation law. Property tax is assessed in a three-stage procedure. The so-called standard value to be determined by the tax office is decisive for the calculation of the property tax. The tax assessment amount is determined by applying a tax assessment figure to the assessed value. In the case of agriculture and forestry in the new federal states, the standard value is replaced by the substitute economic value. The notice of assessed value is the basis for the notice of land tax assessment, and the notice of land tax assessment in turn is the basis for the notice of land tax assessment. If you have objections to the amount of the assessed value of the real property, you must appeal against the notice of assessed value within the appeal period; if you have objections to the tax assessment figure, you must appeal against the notice of real property tax assessment figure. The basic tax</p>

Modul
Sachverhalt

rate for land in the old federal states is between 2.6 and 3.5 per cent, for land in the new federal states it is between 5.0 and 10 per cent; for agricultural and forestry operations it is 6 per cent in both the old and new federal states. Under certain conditions, you can be exempted from property tax. This is the case, for example, if you are a non-profit corporation and the property is used exclusively and directly for non-profit purposes. However, an exemption is usually not possible if the property is used for agricultural, forestry or residential purposes. You can apply for an exemption from property tax at the tax office.

Erforderliche Unterlagen

The basis for the property tax assessment amount is already laid in the value determination procedure. The tax office will therefore request you - if necessary - to submit a declaration for the determination of 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 in what way and enclosing what documents the application should be made.

Voraussetzungen

Tax liability occurs when you own real property.

Kosten
Verfahrensablauf

If you have acquired 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 establish a standard value. The tax office will then allocate to you a standard value that has already been determined or update the standard value. The value determined during the determination of the standard value forms the basis for the property tax assessment. Multiplied by the tax assessment figure, it results in the real estate tax assessment amount. The tax office informs you of this amount in an assessment notice. These notices have a permanent effect, i.e. as long as the factual and legal circumstances of the property do not change, these notices remain in effect for the future. The municipality entitled to levy the tax also receives notification of the amount of the assessed property tax. It will determine the property tax on this basis.

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Bearbeitungsdauer	
Frist	in principle none; However, if you have been granted a property tax exemption and the usage or ownership conditions change, you must notify the relevant tax office within 3 months of the change occurring.
weiterführende Informationen	
Hinweise	If you are the owner of a property or an agricultural and forestry business or land used for agricultural and forestry purposes, you will receive a property tax assessment notice from the tax office, which is issued on the basis of a standard value assessment notice. The land tax assessment notice forms the basis for the land tax assessment by the municipality.
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Determination and assessment of the real property tax assessment amount for real property (land and agricultural and forestry operations) • Basis: standard value determined by the tax office or substitute economic value determined. • Application of a tax rate to the assessed value or substitute economic value results in the real estate tax assessment amount. • The notice of assessment of the assessed value and the notice of the assessed amount of real estate tax are basic notices, therefore the amount of the value and the tax assessment figure can only be contested here. • Property tax exemption only possible in very specific exceptional cases; duty to notify if conditions no longer apply • responsible: Tax office
Ansprechpunkt	
Zuständige Stelle	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.
Formulare	Forms: none Online procedure possible: no Written form required: yes Personal appearance required: no

Modul	Sachverhalt
Ursprungsportal	Bescheid über den Grundsteuermessbetrag erhalten, Receive notice of the property tax assessment amount