

99102012002002, 99102012002002

# Property tax assessment for real estate

Heruntergeladen am 16.07.2025

<https://fimportal.de/xzufi-services/108230267/L100041>

Modul	Sachverhalt
Leistungsschlüssel	99102012002002, 99102012002002
Leistungsbezeichnung I	Property tax assessment for real estate
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Brandenburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
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	28.10.2020
Fachlich freigegeben durch	Ministry of Finance and Europe of the State of Brandenburg
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/grstg_1973/_41.html">https://www.gesetze-im-internet.de/grstg_1973/_41.html</a> <a href="https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301">https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</a> <a href="https://www.gesetze-im-internet.de/grstg_1973/_15.html">https://www.gesetze-im-internet.de/grstg_1973/_15.html</a> <a href="https://www.gesetze-im-internet.de/grstg_1973/_32.html">https://www.gesetze-im-internet.de/grstg_1973/_32.html</a> <a href="https://www.gesetze-im-internet.de/bewg/_129.html">https://www.gesetze-im-internet.de/bewg/_129.html</a> <a href="https://www.gesetze-im-internet.de/bewg/_130.html">https://www.gesetze-im-internet.de/bewg/_130.html</a> <a href="https://www.gesetze-im-internet.de/bewg/_131.html">https://www.gesetze-im-internet.de/bewg/_131.html</a> <a href="https://www.gesetze-im-internet.de/bewg/_132.html">https://www.gesetze-im-internet.de/bewg/_132.html</a> <a href="https://www.gesetze-im-internet.de/bewg/_133.html">https://www.gesetze-im-internet.de/bewg/_133.html</a> <a href="https://www.gesetze-im-internet.de/grstg_1973/_41.html">https://www.gesetze-im-internet.de/grstg_1973/_41.html</a> <a href="https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301">https://www.gesetze-im-internet.de/bewg/BJNR010350934.html#BJNR010350934BJNG001402301</a> <a href="https://www.gesetze-im-internet.de/grstg_1973/_15.html">https://www.gesetze-im-internet.de/grstg_1973/_15.html</a> <a href="https://www.gesetze-im-internet.de/grstg_1973/_32.html">https://www.gesetze-im-internet.de/grstg_1973/_32.html</a> <a href="https://www.gesetze-im-internet.de/bewg/_129.html">https://www.gesetze-im-internet.de/bewg/_129.html</a> <a href="https://www.gesetze-im-internet.de/bewg/_130.html">https://www.gesetze-im-internet.de/bewg/_130.html</a> <a href="https://www.gesetze-im-internet.de/bewg/_131.html">https://www.gesetze-im-internet.de/bewg/_131.html</a> <a href="https://www.gesetze-im-internet.de/bewg/_132.html">https://www.gesetze-im-internet.de/bewg/_132.html</a> <a href="https://www.gesetze-im-internet.de/bewg/_133.html">https://www.gesetze-im-internet.de/bewg/_133.html</a>
Teaser	Property tax is a municipal tax that is levied on property located in the municipal area.
Volltext	Property tax is a municipal tax that is levied on property located in the municipal area. If you are the owner of an undeveloped or developed plot of land, you must pay property tax on it, the so-called property tax B. You will receive a property tax assessment notice from the municipality. Property tax is assessed in a three-stage procedure. The basis for the property tax

## Modul

## Sachverhalt

assessment notice is the assessed value determined by the tax office in accordance with the Valuation Act according to the value ratios as at 1.1.1935. This value in turn forms 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. For rented residential properties and single-family houses for which there was no assessed value on January 1, 1991 and for which such a value could not be determined, taxation is to be carried out according to the substitute assessment basis. The annual amount of property tax in this case is based on the living or usable area. This is a tax registration procedure with the municipality. 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. Even if you build on your previously undeveloped property, you will not have to pay the increased property tax until the following year. Under certain circumstances, you may be exempt from paying property tax. This is the case, for example, for a non-profit organization that uses the property exclusively and directly for charitable purposes. 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. In special cases, it is possible to waive the property tax. For example, if you own property whose preservation is in the public interest due to its importance for art, history, science or nature conservation, you can apply to the local authority for a tax waiver if the income generated is generally less than the annual costs.

## Erforderliche Unterlagen

The basis for the tax assessment and collection is laid by the relevant tax office during the valuation. 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

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	done.
Voraussetzungen	The tax liability arises if you are the owner of an undeveloped or developed property.
Kosten	<ul style="list-style-type: none"> <li>• None</li> <li>• This is a tax payment; further costs only arise in the event of late payment or non-payment (e.g. late payment surcharges).</li> </ul> <p>Please contact your local authority for details of permitted payment methods.</p>
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 payable 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	If you own an undeveloped or developed property, you must pay property tax B on it.
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Assessment of property tax for real estate</li> <li>• Tax debtor: Owners of undeveloped and developed properties</li> <li>• Basis: assessed value determined by the tax office and property tax assessment amount or substitute assessment basis determined by the municipality</li> </ul>

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	<ul style="list-style-type: none"> <li>• Property tax amount is calculated by multiplying the property tax assessment amount by the assessment rate</li> <li>• Responsible: municipality authorized to levy</li> </ul>
Ansprechpunkt	
Zuständige Stelle	The respective municipality in which the undeveloped or developed property is located.
Formulare	Forms: generally none; if necessary, direct debit authorization for the municipality to participate in the direct debit procedure Online procedure possible: Please ask your municipality.
Ursprungsportal	Property tax assessment for real estate, Grundsteuer Festsetzung für Grundvermögen