

99102056128000, 99102056128000

Property tax assessment amount determination

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/108506190/L100041>

Modul	Sachverhalt
Leistungsschlüssel	99102056128000, 99102056128000
Leistungsbezeichnung I	Property tax assessment amount determination
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	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	28.10.2020
Fachlich freigegeben durch	Ministry of Finance and for Europe of the State of Brandenburg
Handlungsgrundlage	https://www.gesetze-im-internet.de/grstg_1973/_13.html https://www.gesetze-im-internet.de/grstg_1973/_13.html
Teaser	If you are the owner of real estate or a user of agricultural and forestry assets who are not exempt from property tax, the tax office will issue a property tax assessment notice to you.
Volltext	<p>If you are the owner of real estate or a user of agricultural and forestry assets who are not exempt from property tax, the tax office will issue a property tax assessment notice to you. This property tax assessment notice serves the municipality as the basis for the property tax assessment to be issued. In the case of property tax, the object of taxation is real estate within the meaning of the Valuation Act. The property tax is determined in a three-stage process. For the calculation of the property tax, the so-called unit value to be determined by the tax office is decisive. The tax assessment amount is obtained by applying a tax assessment figure to the assessed value. In the case of agriculture and forestry, the unit value is replaced by the substitute economic value. The assessment notice / substitute economic value assessment notice is the basic assessment notice for the property tax assessment notice, the property tax assessment notice in turn is the basic assessment notice for the property tax assessment. If you have objections to the amount of the determined value of the real estate, you must appeal against the assessment notice / substitute economic value notice within the appeal period; if you have objections to the tax assessment figure, it is necessary to contest the property tax assessment notice. The property tax rate is between 5.0 and 10 percent; for agricultural and</p>

Modul

Sachverhalt

forestry holdings, it is 6 per cent. Under certain conditions, you can be exempt from property tax. This is e.g. this is the case with non-profit corporations that use the property exclusively and directly for charitable purposes. However, an exemption is generally out of the question 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 valuation procedure. The tax office will therefore ask you - if necessary - to submit a declaration to determine the assessed value or to determine the replacement economic value, enclosing the declaration forms. If necessary, the tax office will ask for further documents. If you want to apply for a property tax exemption, please ask your tax office how and with which documents the application should be submitted.

Voraussetzungen

The tax liability arises if you are the owner of real estate or a user of agricultural and forestry assets.

Kosten

Verfahrensablauf

Have you acquired a plot of land or leased agricultural and forestry assets or, for example, have you purchased a plot of land? builds on a plot of land owned by you, you will receive a request from your tax office to submit a declaration to determine a assessed value or to determine a substitute economic value. The tax office will then assign you a value that has already been determined or update the value. The determined value forms the basis for the property tax assessment amount. Multiplied by the tax rate, it results in the property tax assessment amount. The tax office will inform you of this with a notification. These decisions have permanent effect, i.e. as long as the factual and legal circumstances of the real estate do not change, these decisions remain effective for the future. The municipality entitled to levy also receives a notification of the amount of the property tax assessment amount. On this basis, it will determine the property tax.

Bearbeitungsdauer

Modul
Sachverhalt
Frist

Basically none; However, if you have been granted a property tax exemption and the usage or ownership structure changes, you must notify the responsible tax office within 3 months of the change occurring.

weiterführende Informationen
Hinweise

If you are the owner of a plot of land or a user of an agricultural and forestry business or agricultural and forestry land, you will receive a property tax assessment notice from the tax office, which is issued on the basis of a unit value assessment notice / substitute economic value assessment. The property tax assessment notice forms the basis for the property tax assessment by the municipality.

Rechtsbehelf
Kurztext

- Determination and determination of property tax assessment amount for real estate (undeveloped and developed land as well as agricultural and forestry businesses, agricultural and forestry land)
- Basis: assessed value determined by the tax office or determined substitute economic value
- Application of a tax rate to the assessed value or substitute economic value results in a property tax assessment amount
- The assessment notice or substitute economic value assessment notice and property tax assessment notice are basic assessments for the property tax assessment, therefore the value and tax assessment number can only be challenged here
- Property tax exemption only possible in very specific exceptional cases; Obligation to notify if the requirements cease to apply
- responsible: respective tax office

Ansprechpunkt
Zuständige Stelle

Your tax office of residence
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html

Modul	Sachverhalt
Formulare	Forms: noneOnline procedure possible: noWritten form required: yesPersonal appearance required: no
Ursprungsportal	Property tax assessment amount determination, Grundsteuermessbetrag Ermittlung