

99102054002000

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/24574/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102054002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Property tax until 2024; receipt of the assessment notice on the assessed value and the property tax assessment amount
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

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Ansprechpartner	
Fachlich freigegeben am	12.05.2025
Fachlich freigegeben durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	http://bundesrecht.juris.de/bewg/ http://bundesrecht.juris.de/bewg/ http://www.gesetze-im-internet.de/grstg_1973/index.html http://www.gesetze-im-internet.de/grstg_1973/index.html
Teaser	<p>You will receive a notice from the tax office about the assessed value and the property tax assessment amount.</p> <p>Property tax is payable for the last time on November 15, 2024 in accordance with this law (see "Special information").</p>
Volltext	<p>Have you received a notice from the tax office about the assessed value or the property tax assessment amount? Below you will find the answers to the most important questions.</p> <p>Why have I received the assessment notices?</p> <p>Property tax is levied on all agricultural and forestry businesses and land (e.g. single-family homes, condominiums, commercial properties) in Germany. Property tax is levied by the municipality, while the tax office determines the basis of assessment. With the notices you have now received, the tax office has determined the assessment bases. You can find out which notices will be sent out and by whom under "Procedure".</p> <p>The notices were sent to you because you are the owner of an agricultural or forestry business or the owner of a property.</p>

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How is property tax calculated until 2024?

Unit value x property tax rate = property tax
assessment amount

Property tax assessment amount x assessment rate =
property tax

The basis for the assessed value is solely the value of the business or property. Although it is decisive what the property looks like now, the value is based on the reference date of January 1, 1964.

Agricultural and forestry businesses: In the case of an agricultural and forestry business, the capitalized earnings value is used as the basis for the economic part, which is determined in a comparative procedure. The value of the residential part is calculated as a multiple of the customary local annual rent for the property, which is adjusted by additions and deductions if necessary.

Land: Undeveloped land is valued on the basis of its area and the standard land value. Developed land is generally valued using the income capitalization approach. The value of the property is determined using a multiple of the achievable annual rent. If the building or part of it is owner-occupied, the standard local rent is used as a basis. Here too, additions and deductions may be necessary. In special cases, the asset value method is used (e.g. buildings with special features, local rent for the property cannot be determined).

The personal circumstances of the property owner are not taken into account when calculating the assessment basis.

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What do I have to do with the notifications?

Please check the data listed in the notifications. If you find any errors, please contact the relevant tax office. Please refer to the "Legal remedy" section.

The tax office will automatically inform the responsible municipality of the assessment bases. You do not have to do anything in this regard. The municipality will then send you the property tax assessment notice. Details can be found under "Property tax; receipt of the property tax assessment notice and payment to the municipality".

How will property tax be calculated from 2025?

Please refer to the "Special information" section.

Erforderliche Unterlagen

Voraussetzungen

Kosten

Verfahrensablauf

Property tax is calculated in a three-stage procedure. You will therefore be sent three notices.

1. Assessment notice
2. Notification of the property tax assessment amount
3. Property tax assessment notice

The first two notices (assessment notice and land tax assessment notice) are issued and sent by the local tax office. These two notices are combined in one envelope.

The third notice (property tax assessment notice) is issued and sent by the local municipality as soon as it has set its assessment rate. The municipality is free to determine the level of its assessment rates. Only the third assessment notice states how much property tax you have to pay. The due dates and the municipality's

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bank details are also listed there. Details can be found under "Property tax; receipt of the property tax assessment notice and payment to the municipality".

Bearbeitungsdauer
Frist
weiterführende Informationen

<https://www.grundsteuer.bayern.de>
<https://www.grundsteuer.bayern.de>
<https://grundsteuerreform.de/>
<https://grundsteuerreform.de/>

Hinweise
Property tax reform

In its ruling of April 10, 2018, the Federal Constitutional Court declared the standard values to be incompatible with the German Basic Law. The Bundestag and Bundesrat therefore decided to reform the valuation law in the fall of 2019. The new values will be used as the basis for property tax assessment from January 1, 2025. Up to and including 2024, property tax continued to be calculated on the basis of standard values. Bavaria has enacted independent state regulations that deviate from federal law (see "Bavarian Property Tax Act (BayGrStG)" under "Legal bases").

Information on the property tax reform in Bavaria can be found on the website of the Bavarian State Tax Office (see "Property tax in Bavaria" under "Related links") or on the pages linked under "Related topics".

Rechtsbehelf

You can lodge an appeal against the assessment notices or file a lawsuit.

A separate assessment is issued for the assessed value, the property tax assessment amount and the property tax, which can be appealed against separately. If one assessment is amended, the other assessments are also amended ex officio.

In each case, you can only appeal against what is specifically stated in the respective assessment. The objection to the property tax assessment notice cannot therefore be based on the fact that the assessment notice on the assessed value is incorrect.

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	For further information - in particular the deadline within which an appeal must be lodged and the authority to which it must be addressed - please refer to the information on legal remedies contained in the notices.
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal