

99102054002000

Bescheid über Grundsteuerwert / Zurechnungsfortschreibung

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/S1000030000328881/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102054002000
Leistungsbezeichnung I	Bescheid über Grundsteuerwert / Zurechnungsfortschreibung
Leistungsbezeichnung II	Decision on property tax value / allocation update
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Attribution update, Attribution notice, Notification of unit value/ attribution update, Change of ownership, Acquisition of land, Change of ownership
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	

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Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100), Grundsteuer und Grunderwerbsteuer (1060400)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	18.07.2024
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/bewg/index.html https://www.gesetze-im-internet.de/grstg_1973/index.html
Teaser	Attribution update
Volltext	If the ownership structure of a property, an agricultural or forestry business or a piece of land changes and the responsible tax office becomes aware of this, the previously determined property tax value is determined for new owners by means of an allocation update. At the same time, a notice of the property tax assessment amount is issued. This is the basis for calculating the property tax. The debtor of the property tax is the person who was the owner or beneficial owner of the taxable object on January 1 of a given year. If the property has been assigned to several persons by the tax office, they are joint and several debtors.
Erforderliche Unterlagen	No documents required.
Voraussetzungen	• Ownership, partial ownership or heritable building right to a property • The responsible tax office is determined by the municipality in which the property is located • For properties in the municipality of Bremen, the Bremerhaven tax office is responsible for determining the property tax value, the property tax assessment amount and the assessment of property tax • For properties in Bremerhaven, the Bremerhaven tax office is responsible for determining the property tax value and the property tax assessment amount. The Tax Office at the Municipality of Bremerhaven is responsible for determining the property tax. • From 01.01.2025, the basis for determining the

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	property tax is the most recently determined property tax value. The property tax assessment is a subsequent assessment.
Kosten	There are no fees to be paid to the tax office.
Verfahrensablauf	The responsible tax office issues a notice of the property tax value / allocation update when it becomes aware of a change in the ownership structure of a property. You have the option of uploading applications (e.g. in PDF form) and supporting documents for an existing application or submitting queries regarding your application. To access the simplified online form, click on "Further information" - "Online service" - "Property tax value/assessment update online".
Bearbeitungsdauer	If the ownership structure of a property changes, for example due to a sale, the tax office generally updates the property tax value for the property in question within one year. If the ownership structure changes for other reasons, for example due to succession, the processing time depends on when the tax office becomes aware of this.
Frist	There are no deadlines to be observed
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://buergerservice.bremen.de/sixcms/media.php/5/Vordruck_SEPA-Mandat_Grundbesitzabgaben_mit%20Vorblatt_April2022.47050.pdf https://buergerservice.bremen.de/sixcms/media.php/5/Vordruck_SEPA-Mandat_Grundbesitzabgaben_mit%20Vorblatt_April2022.47051.pdf

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	http://service.bremen.de/sixcms/detail.php?gsid=bremen128.c.283394.de&asl=bremen2014_sp.c.13091.de http://service.bremen.de/sixcms/detail.php?gsid=bremen128.c.283394.de&asl=bremen2014_sp.c.13091.de
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen