99102012000000

# Grundsteuer: Veranlagung von Grundsteuern



| Modul | Sachverhalt |
|---|---|
| **Leistungsschlüssel** | 99102012000000 |
| **Leistungsbezeichnung I** | Grundsteuer: Veranlagung von Grundsteuern |
| **Leistungsbezeichnung II** | Property tax: Assessment of property taxes / Bremerhaven |
| **Typisierung** | 2 - Bundesauftragsverwaltung: Regelung |
| **Quellredaktion** | Bremen |
| **Freigabestatus Katalog** | unbestimmter Freigabestatus |
| **Freigabestatus Bibliothek** | unbestimmter Freigabestatus |
| **Begriffe im Kontext** | Brhv |
| **Leistungstyp** | |
| **Leistungsgruppierung** | |
| **Verrichtungskennung** | |
| **SDG-Informationsbereich** | |
| **Lagen Portalverbund** | Wohnen und Umzug (1050200), Grundsteuer und Grunderwerbsteuer (1060400) |

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| Einheitlicher Ansprechpartner | |
| Fachlich freigegeben am | 17.04.2025 |
| Fachlich freigegen durch | |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/grstg_1973/index.html |
| Teaser | |
| Volltext | The person liable for property tax is generally the person who owned the taxable property on January 1 of a given year. If the tax office assigns this to more than one person, they are liable as joint debtors. The names of the tax debtors can be found in the basic assessment notice from the tax office.<br>X<br>Assessment rate in accordance with the budget bylaws or local assessment rate law of the City of Bremerhaven<br>Rates of assessment from 01.01.2025: |
| Erforderliche Unterlagen | No documents required. |
| Voraussetzungen | No special requirements. |
| Kosten | None |
| Verfahrensablauf | The property tax is paid after the tax office has issued a corresponding basic assessment notice. The transfer of ownership for tax purposes is also automatic. A corresponding application does not have to be submitted.<br>An agreement in the purchase contract that the purchaser must assume payment of the property tax from a certain point in time only applies to the contracting parties among themselves. We recommend that you consult with each other in good time regarding the payment of any additional claims that may be assessed. |
| Bearbeitungsdauer | The transfer to a new taxpayer shall take place immediately after the receipt of the basic notice of the tax office in the tax office. |

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| Frist | The transfer of the tax to a new taxpayer (e.g. due to a purchase agreement) is carried out immediately after the tax office has received the basic decision of the tax office. |
| weiterführende Informationen | |
| Hinweise | |
| Rechtsbehelf | |
| Kurztext | |
| Ansprechpunkt | |
| Zuständige Stelle | |
| Formulare | |
| Ursprungsportal | Bremerhaven.de, Bremerhaven.de |