

## Land tax reform

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On April 10, 2018, the Federal Constitutional Court ruled that the previous statutory regulations on the standard valuation of real estate for property tax purposes are unconstitutional and called on the legislature to introduce new regulations by December 31, 2019.

The Bundesrat (upper house of the German parliament) passed the package of laws on land tax reform on November 8, 2019, thus comprehensively modernizing the valuation procedure.

In addition to the federal statutory regulations, the states were given the option of creating their own state statutory regulations for the valuation of real estate and the levying of real estate tax. The states of Bavaria, Baden-Württemberg, Hesse, Hamburg and Lower Saxony have made use of this option. The remaining states - including Bremen - apply the federal law.

### Competent Department

- [Finanzamt Bremerhaven](#)
- [Finanzamt Bremerhaven - Bewertungsstelle Bremen](#)

### Basic information

The previous regulations will continue to be applied for another 5 years after the promulgation of the new regulations, i.e. until 31.12.2024. Since the previous regulations will continue to apply until 31.12.2024, the property tax will have to be paid until this date in the amount resulting from the last property tax assessment.

The tax offices have until then to implement the new regulations, i.e. to introduce and apply the new rules.

Since approx. 36 million properties nationwide and approx. 245,000 properties in Bremen have to be revalued, this period is also necessary.

All properties will be revalued. For this purpose, tax returns are required from the property owners. This applies regardless of whether the land is used by the owner or rented out. The condition of the property on January 1, 2022, is the key date for determining the new property tax values.

The declarations must be submitted electronically to the tax office from July 1, 2022, until January 31, 2023, at the latest. The "My ELSTER" portal can be used for this purpose. The request to submit the declaration will be made by public announcement in March 2022. In addition, the tax office is expected to send general information letters to taxpayers in June/July 2022.

## Frequently asked Questions

- **Who is required to file a declaration to establish the property tax value?**

A declaration for the determination of the real property tax value must be submitted by anyone who was the owner:in of undeveloped or developed real property or agricultural and forestry land on January 1, 2022. This applies regardless of whether the property is used by the owner or rented out.

Several owners of a property must submit only one joint declaration.

- **I sold my property after January 1, 2022, do I still have to file the declaration?**

Anyone who was the owner of a property on January 1, 2022 is obliged to submit the declaration. If there is a change of ownership after January 1, 2022, the obligation to submit the declaration remains in force for the former owners.

The tax office then determines the property tax value of the land and the property tax assessment amount on the basis of the declared information. The notices issued by the tax office (notice of property tax value and notice of property tax measurement) are only received by the person obliged to submit the declaration and thus by the person who sold the property. These notices are also valid for the new owners, the purchasers. The property tax payable from 2025 will be calculated on the basis of these notices. The new owners should therefore have these notices handed over to them by the previous owners. This will enable them to see how the property tax value and the property tax assessment amount were determined.

- **What is a fractional community and when is a real estate community?**

In a fractional community, the property belongs to several persons. These have co-ownership according to fractional shares. The fractional owners are entered in the first section of the land register.

Example: You have purchased a condominium together with your mother. As long as you have not made any other agreements, you are equal owners. In concrete terms, you are fractional owners.

If this applies to you, the fractional community must be selected as the ownership relationship in the declaration. The fractional community must then be entered under "Information on communities of heirs, fractional communities and communities without customary names". In addition, the individual owners and their respective shares in the property must be entered under "Owners/participants".

In the case of a real estate community, several persons are also involved. However, the property belongs to a partnership (e.g. a civil law partnership (GbR)). In contrast to a fractional community, it is not the persons involved but the partnership itself that is the owner. If the real estate belongs to a real estate community with a customary name and registered office, the real estate community is only to be entered under "owner(s)/participant(s)". The individuals participating in the partnership are not to be declared separately.

- **How many declarations do I have to submit?**

You must submit a declaration for each plot of land. If more than one person is the owner of a plot of land, only one joint declaration must be submitted for the plot. A plot of land can consist of several parcels. If you own a garage near your residential property, it must be included in the valuation as part of your residential property. In this case, list only the number of garages in your declaration for the main property. Please make sure that your declaration is complete.

- **Will I be asked to submit the declaration?**

The request was made nationwide by public notice dated November 4, 2022. The obligation to pay the levy is referred to in the most important media. In addition, owners of properties in Bremen and Bremerhaven received an information letter from the Bremerhaven tax office in mid-July 2022, which also refers to the tax obligation.

- **I have received an information letter although I am not owner:in. What do I have to do?**

If you have received an information letter from the Bremerhaven Tax Office even though you are not the owner:in of the property, please inform the Bremerhaven Tax Office of the change of ownership in writing. Under certain circumstances, the obligation to submit the declaration still exists. For more information, see "I sold my property after January 1, 2022, do I still have to submit the declaration?" above.

- **Why have I not received an information letter?**

Information letters were sent in mid-July 2022 to owner:s who were owner:s on January 1, 2022. Subsequent changes of ownership are not taken into account. In addition, if there is more than one owner of a property, only one owner will receive the information letter. If you are not the sole owner of the property, please contact the other owners for information.

- **When do I have to submit the declaration?**

The declaration must be submitted by January 31, 2023. This deadline also applies if you have received tax advice.

- **How can I make the declaration?**

The declaration must always be submitted electronically to the tax office. You can use My ELSTER for this purpose, for example:

[www.elster.de](http://www.elster.de)

This is free of charge for you. Step-by-step completion instructions can be found at:

[www.grundsteuer.bremen.de](http://www.grundsteuer.bremen.de)

First, you need a user account. If you are already registered with "My ELSTER", you can also use this user account, which you use e.g. for your income tax return, for the property tax. If you do not yet have a user account, you can set one up at any time at [www.elster.de](http://www.elster.de). If you have any technical questions about ELSTER, feel free to take a look at the help at [www.elster.de](http://www.elster.de).

If you are unable to submit the return electronically yourself, related persons may do this for you. They can use their own registration with My ELSTER to submit the return for you as well.

You can also obtain the forms in paper form from your tax office and your local office. Please note the respective opening hours. The forms can also be sent to you. Simply send an e-mail to [office@fa-hb.bremen.de](mailto:office@fa-hb.bremen.de) with the subject: Property tax forms.

On the website [www.grundsteuer.bremen.de](http://www.grundsteuer.bremen.de) you can also download the declaration forms as fillable pdf files.

- **How can I submit the declaration without access to ELSTER?**

Persons close to you who have ELSTER access can use it to submit your declaration.

You can also obtain paper forms from your tax office and your local office. Please note the respective opening hours.

On the website [www.grundsteuer.bremen.de](http://www.grundsteuer.bremen.de) you will also find the declaration forms as fillable pdf files for download.

- **Can I use forms from other states?**

For properties in Bremen and Bremerhaven, the forms issued in Bremen should be used. You can obtain the forms from your tax office in Bremen, Bremen-North and Bremerhaven as well as from your local office. This ensures that you are using the correct forms.

Besides Bremen, 10 other federal states apply the same property tax model (federal model). Therefore, the forms of these federal states could also be used. Participating federal states are: Berlin, Brandenburg, Mecklenburg-Western Pomerania, North Rhine-Westphalia, Rhineland-Palatinate, Saarland, Saxony, Saxony-Anhalt, Schleswig-Holstein and Thuringia.

- **Which persons and institutions can support me in submitting the declaration? Who can I ask to prepare the declaration for me?**

Persons close to you who already have an ELSTER user account or are setting one up for the first time can submit the return for you. In addition, tax advisors and property managers can support you in submitting the declaration.

- **Do I need to submit supporting documents for the declaration?**

Please do not submit supporting documents. The tax office will request documentation from you if necessary.

- **Where do I have to submit the declaration?**

You must submit the declaration to the tax office in whose jurisdiction the property is located.

For properties in Bremen and Bremerhaven, the Bremerhaven tax office is centrally responsible.

- **Do I need or will I receive a new tax number?**

The tax number for your property does not change. In a few individual cases, new tax numbers will be assigned. These have already been communicated to the property owners in good time before July 1, 2022.

You will find your tax number on the information letter from the tax office that was sent to property owners in mid-July 2022. You will also find your tax number on your notice of assessed value and, for a property in the municipality of Bremen, also on your last property tax notice.

- **What is the effective date for determining the property tax value?**

The condition of the property on January 1, 2022 is decisive for the new property tax value.

- **What information do I need to submit the declaration?**

The required property information for single-family homes, duplexes, condominiums and residential rental properties summarized at a glance:

- Tax number of your property
- District, parcel, land parcel
- Ownership shares and co-ownership shares
- Property area
- Standard land value
- Year of construction (only from 1949)
- Living space
- Number of garage/undergarage parking spaces

#### Explanations

To submit the declaration, you first need the tax number of your property.

Then, a few general details are required for all properties:

The personal data of all owners such as name, address and date of birth must be provided. If available, the income tax number and identification number must also be entered. You must also provide information on ownership. Several owners must name a representative in the declaration.

Otherwise, you only need a few property details for the declaration. What exactly this is depends on your property.

The address of the property is required for all properties. The land parcel details (Gemarkung, Flur, Flurstück) and the land area must also be declared. The land register sheet is optional. In addition, you need the standard land value for developed and undeveloped land.

For developed land, the further details depend on the type and use of the land. Residential properties, i.e. properties that are predominantly used for residential purposes, are single-family houses, two-family houses, rented residential properties and condominiums. For these, in addition to the general information and the size of the property and the standard land value, the following information must also be provided: Type of property, year of construction, living and usable space and, if applicable, number of garage and underground parking spaces. Outdoor parking spaces and carports are not to be entered.

Non-residential properties, i.e. properties that are not predominantly used for residential purposes, are commercial properties, mixed-use properties, partial ownership and other developed properties. For these, in addition to the general information and the size of the property and the standard land value, the following information must also be provided: Property type, year of construction, building type and gross floor area.

You can also find out which information is required for which type of property on the website of the Bremen tax authorities :

<https://www.finanzen.bremen.de/steuern/grundsteuerreform/grundstuecksangaben-98989#Grundst%C3%BCcksangaben>

- **Where can I find the information I need?**

To submit the declaration, you first need the tax number of your property. You can find your tax number on the information letter from the tax office that was sent out in mid-July 2022. You can also find the tax number on your last notice of assessed value. For a property in the municipality of Bremen, you will also find the tax number on your last property tax notice and in the subject line for debits and transfers.

The general information on the property, such as property area, parcel details and land register sheet number, can be found in your land register extract. Please note that several land register pages may belong to your property. This may be the case, for example, if you have acquired a garage nearby or if you have subsequently extended your property. You will find further information in the purchase contract or donation contract, the construction documents and the declaration of division.

You can find the details of your parcels of land (district, parcel and land area) free of

charge on the Internet at: <https://www.geo.bremen.de/informationen-fuer-immobilienbesitzer-14892>.

You can also find the standard land value free of charge on the Internet at :

<https://immobilienmarkt.niedersachsen.de/bodenrichtwerte>

The land area indicated on the standard land value map shows how large an average plot of land is in the respective district. You can find the land area of your property in the land register excerpt or the land parcel viewer (<https://www.geo.bremen.de/informationen-fuer-immobilienbesitzer-14892>).

You can also find the links as well as a quick guide for determining your standard land value on the website of the Bremen tax authorities at:

[www.grundsteuer.bremen.de](http://www.grundsteuer.bremen.de) .

Information on the living space or gross floor area can be found, for example, in the building plans, the rental agreement or, in the case of condominiums, the operating cost statement. In some cases, you will also find information on this in the purchase contract. If none of this information is available, you will have to determine the living space yourself. Please refer to the question "How can I determine the living area of my property?"

You can find out the year of construction from construction plans. You do not need a specific year of construction for single-family houses, two-family houses, residential rental properties and condominiums (apartment ownership) that were built before 1949.

You can find out the year of construction from building plans, for example. You can also request it from the ServiceCenterBau by e-mail at [planservice@bau.bremen.de](mailto:planservice@bau.bremen.de), stating your address. You do not need a specific year of construction for single-family houses, two-family houses, rented residential properties and condominiums built before 1949.

- **Will I be reimbursed for the costs of, for example, obtaining an extract from the land register or inspecting the building file?**

The costs incurred will not be reimbursed. However, a land register excerpt or an excerpt from the real estate cadastre are generally not required for submitting the declaration of assessment. You can also obtain the required information free of charge. You can find more information on this above under "Where can I find the required information?".



- **Do I necessarily need an extract from the land register?**

No, an extract from the land register is not mandatory. However, in order to submit the declaration, you will need information that is included in your land register extract.

These are:

- Ownership share,
- for condominiums: Co-ownership share of the property,
- District, parcel and land parcel,
- area of the property,
- land register sheet number (optional)

Important: Alternatively, you can find this data, for example, in the construction documents, in the purchase contract or donation contract and, if applicable, in the declaration of partition. In addition, you can query your property area, cadastral district, parcel and land parcel free of charge on the Internet: <https://www.geo.bremen.de/informationen-fuer-immobilienbesitzer-14892>

- **Why do I have to submit a declaration even though my data is available to the tax authorities?**

On the one hand, the tax authorities do not have all the data (e.g. the living or usable area). On the other hand, some of the available data is outdated, as the previous calculation of property tax is based on the value ratios from 1964.

In addition, not all the necessary data on the land and the buildings on it are available in electronic form. For this reason, the tax authorities are not yet able to offer a fully digitized administrative procedure at this point in time. This data must therefore be requested from the owners.

- **How can I determine the living area of my property? What all belongs to the living space?**

You can usually find the living space in the construction documents or the purchase contract. In the case of a condominium, the service charges are usually calculated on the basis of the living space. The property management therefore knows your living space and includes it in the utility bill. If you rent out the property, you will also find the living space in the rental agreement.

The living space must always be determined in accordance with the living space ordinance. If the living space was determined in accordance with the Second Calculation Ordinance until December 31, 2003, this area can also be entered in the declaration of assessment. If you do not have any information, you must measure the

area yourself and create a floor plan. On the basis of the floor plan you have prepared yourself, calculate the living space as follows:

According to the Living Space Ordinance, the living space of an apartment includes the floor areas of the rooms that belong exclusively to this apartment.

The living area includes:

- Full: the floor area of rooms serving living needs with a height of at least 2 meters, this includes domestic study rooms.
- Half: the floor area of rooms with a height of at least 1 meter, but less than 2 meters. As well as winter gardens, swimming pools and similar rooms closed on all sides.
- As a rule, a quarter, but not more than half: balconies, loggias, roof gardens and terraces, if they belong exclusively to the apartment.
- Not: the floor area of rooms with a height of less than 1 meter. As well as accessory rooms, such as basement rooms and attics that do not serve as living space, storage rooms and substitute basement rooms outside the apartment, laundry and drying rooms, floor rooms and boiler rooms.

If you cannot accurately determine the living area, please estimate.

## • **When is a core renovation?**

Extensive renovation and modernization measures have been carried out on your building and you are wondering whether this is now a core renovation?

A core refurbishment can only be assumed if the measures taken change the condition of the building to such an extent that it almost corresponds to that of a new building. Individual measures, such as replacing windows, modernizing the heating system or insulating the exterior walls and roof, are not sufficient on their own.

In a core renovation, everything in the building except the load-bearing substance must first be removed. Ceilings, exterior walls, load-bearing interior walls and, if necessary, the roof trusses are usually left intact. These can be repaired if necessary.

Prerequisites for the existence of a core renovation are in particular the complete renewal of

- the roofing
- the facade
- the interior and exterior walls, with the exception of the load-bearing walls
- the floors
- the windows
- interior and exterior doors and
- all technical systems such as the heating system including all lines, the sewage system including the basic lines, the electrical lines and the water supply lines, provided that they are technically sound and can be considered as new.

In individual cases, not all of the aforementioned criteria must necessarily be met at the same time. This applies in particular to buildings and parts of buildings for which extensive alterations are not permissible due to building regulations (e.g. listed buildings and parts of buildings).

- **What are the effects of a core renovation? What do I have to include in the declaration?**

Core refurbishment regularly means that a building can be used for much longer. The original year of construction therefore no longer plays a major role in property valuation. Instead, the year in which the core renovation was completed is important. You must state this in addition to the year of construction in the declaration.

- **Do I have to provide information on rents? Where do the rents come from?**

No, you do not have to provide any information on rents. The rent actually agreed or paid or a customary rent are not required for the valuation. They are therefore not taken into account.

The legislature has determined rents for each state and added them to the Valuation Law as Appendix 39. For the first main assessment, these rents are based on data from the 2018 microcensus and were extrapolated to the year 2022. They are divided into 3 property types (single-family home, two-family home, and rental residential property), with the same rents applied to residential property as to rental residential property. Further, a distinction is made according to 5 construction year groups and three apartment sizes. As a result, the rent for each apartment in the property is very individual and true to reality.

- **Is it possible to get a deadline extension beyond January 31, 2023? If so, how?**

An extension of the submission deadline is generally not possible. In justified exceptional cases, you can apply for an extension of the deadline in writing to the Bremerhaven Tax Office, stating the reasons. You can send your letter directly to the property tax mailbox of the Bremerhaven tax office: Bremerhaven Tax Office, P.O. Box 10 57 02, 28057 Bremen.

- **What happens if I don't submit the declaration? (Reminder runs, estimate?)**

If you do not submit the declaration, you will first be reminded of your submission obligation with a renewed letter. The submission of the declaration for the determination of the real estate tax value is a tax return like, for example, the income tax return. If you have still not submitted a return as a result of the reminder, the tax office has the option, for example, to threaten and impose penalty payments or to estimate the values.

- **How will the process work in the future?**

After receipt of the declaration, the tax office determines the property tax value as of January 1, 2022 by notice. This value will then be used to calculate the property tax for the first time from 2025. Until the end of 2024, property tax will still be levied on the basis of the standard value.

The current assessment rates will cease to apply at the end of 2024. The assessment rates to be applied from 2025 will be adopted by the Bremen Parliament in 2024. As soon as this has taken place, you will receive a property tax assessment notice and the new property tax assessment notice.

Important! The notices on the property tax value and the property tax measurement amount only contain assessment bases. The new tax to be paid from 2025 and the due dates are shown in the property tax assessment notice.

If you have already issued a SEPA direct debit mandate for debiting the property tax, this will remain valid.

- **Would you like to know whether your declaration has been received or what the processing status is?**

Until the new constitutional property tax can finally start, the tax office still has a lot to do. Your tax office processes the declarations in the order in which they are received. Therefore, please refrain from inquiries regarding receipt and processing status.

You will not receive an acknowledgement of receipt. However, you can assume that all declarations sent to the tax office or submitted to a tax office will find their way to the responsible processor.

Note: You will receive a confirmation of dispatch when you send your declaration via ELSTER. It is not necessary to contact the tax office.

- **Will I have to continue paying property tax at the current rate starting in 2022?**

Yes, the property tax is also payable from 2022 onwards in the amount resulting from your last property tax assessment.

- **How long is the old regulation still valid and from when on the new one?**

The new property tax values will be determined as of January 1, 2022 and will form the basis for calculating property tax from 2025. Up to and including 2024, property tax is still payable under the old rules.

- **What is the difference between the assessed value and the property tax value?**

Until 2025, the standard value will continue to be the assessment basis for real estate tax in order to determine the value of undeveloped or developed real estate and of agricultural and forestry operations. As of January 01, 2022, all real property throughout Germany must be revalued for real property tax purposes. The property tax value will be determined for the first time on this date. This will then replace the standard value from 2025 onwards and form the new assessment basis for determining property tax.

- **How long does it take from the submission of the declaration to the notice on the property tax value (property tax value notice), the notice on the property tax measurement amount (property tax measurement notice) and the notice on the property tax to be**

Property tax value notice:

After receipt of the declaration, the tax office calculates the property tax value. As a result, you will receive a property tax value notice shortly after submitting your declaration. The value stated therein is not payable to the tax office. The real estate tax value is the basis for determining the real estate tax assessment amount and the real estate tax.

Land tax assessment notice and land tax assessment notice:

You will receive the property tax assessment notice and the property tax notice in good time before the first payment date in 2025. The amount of property tax to be paid and the due dates are shown in the property tax assessment notice.

- **The property tax value will be much higher than the standard value. Will this automatically increase the property tax from 2025?**

The property tax values are naturally much higher than the previous standard values due to the development of values. However, no payment obligation arises from the determination of the property tax value. In the new procedure, as before, the measured amount is initially determined with the aid of a tax base. Compared with the old procedure, the new tax measurement figures are already only about one tenth, so that the measurement amount will generally be very similar to the previous one. In addition, the municipalities of Bremen and Bremerhaven will adjust the assessment rates in 2024 in order to achieve the desired overall revenue neutrality.

- **What exactly does the new regulation mean? Will I have to pay more property tax from 2025?**

Based on the established property tax value, the amount of your new property tax cannot be calculated at this time. The current assessment rate is not to be applied to the newly determined property tax values. Only when the majority of Bremen's properties have been reassessed will the municipalities adjust the amount of the assessment rates. This will probably be possible in the course of 2024.

Depending on the location and size of your property as well as the age of the buildings, the amount of your property tax may change. Overall, the property tax revenue in Bremen and Bremerhaven is expected to remain the same. You will then receive the new property tax notice in good time by the beginning of 2025, which will show the amount of the new property tax for your property.

- **Will the amount of my property tax change retroactively?**

Your property tax will not change retroactively as a result of the revaluation, because up to and including 2024, property tax will generally still be levied as before. However, in individual cases, the property tax may already change from 2022 if the data previously used as a basis for the assessed value no longer corresponds to reality. This is the case, for example, if the living space has still been assessed with the old inventory after an extension.

- **From when do I have to pay the new property tax?**

Property tax under the new statutory regulations will be levied for the first time in 2025. You will receive a new property tax notice in due course.

- **Do I have to issue a new SEPA direct debit mandate?**

The SEPA direct debit mandates that have already been issued will continue to be valid. As before, any changes must be notified to the tax office or the municipality in good time.

- **How can I raise objections?**

Objections to the determination of the property tax value must be raised by filing an objection to the property tax value assessment. You have one month from the date of notification of the property tax assessment to do so. An objection to the property tax assessment notice (which is not expected to be issued until 2025) or the property tax assessment notice is not sufficient if you wish to object to the amount of property tax.

- **How can I appeal the decision?**

You can submit an objection in writing or electronically to the tax office or declare it there for recording. You can send your letter directly to the property tax mailbox of the Bremerhaven tax office: Bremerhaven Tax Office, P.O. Box 10 57 02, 28057 Bremen.

- **What about properties in other states?**

Declarations for properties in other federal states must be submitted to the tax offices responsible there. Please refer to the websites of the respective federal states for more information. You can find these at [www.grundsteuerreform.de](http://www.grundsteuerreform.de) .

- **Why do I need less information for a property in Lower Saxony?**

As part of the real estate tax reform, a so-called "Länder-Öffnungsklausel" (opening clause) was created. It allows the federal states to use models for determining property tax values that deviate from the uniform federal law. Some states, including Lower Saxony, have made use of this option in the area of real property.

Lower Saxony determines the land tax value using a location-dependent area model. This means that only the size of the property and the living and usable area are required. In addition, there is a factor based on the standard land value of the property.

The living and usable area and the land area are each multiplied by flat-rate factors.

- **Why doesn't Bremen use the model from Lower Saxony?**

Along with 10 other federal states, Bremen implements the federal model. The federal model calculates property values very closely to the actual value. This approach was already used for the standard value, since taxes in Germany should be based on the ability-to-pay principle. The standard values are only outdated, since they are based on conditions from 1964. However, the basic idea was a good one and was best pursued by the federal model as part of the reform. Here, value-influencing factors, such as the age of the building and other factors depending on it, are also taken into account. Therefore, the federal model is the fairest from Bremen's point of view and best meets the requirements of the Federal Constitutional Court.

- **I received a letter in May 2022 asking me to provide information about my property. Was this already for the valuation of the land for property tax?**

The letter sent in May 2022 came from the State Statistical Office. This is to request information on buildings and apartments as part of the 2022 census (building and apartment census). As a property owner:in, you are required to declare the information to the State Statistical Office.

The information you declare is not exchanged between the State Statistical Office and the tax office. Therefore, you must additionally provide the information that the tax office requires for the revaluation of the land. This applies even if the information is partly the same.

- **What other information options are available?**

For further information, please visit the website of the Bremen tax authorities at:  
[www.grundsteuer.bremen.de](http://www.grundsteuer.bremen.de)

You can find your personal standard land value at :

<https://immobilienmarkt.niedersachsen.de/bodenrichtwerte>

You can find information on parcels and the area of the property at :

<https://www.geo.bremen.de/informationen-fuer-immobilienbesitzer-14892>

If you have further questions, you can also try out the new tax chatbot. Registration is not required :

<https://www.steuerchatbot.de/konsens.html>

Do you have a property in another state? Then please check the websites of the respective states. You can find them at:

[www.grundsteuerreform.de](http://www.grundsteuerreform.de)



- **Do I need the tax assessment notice to submit the declaration?**

No. The new property tax value will replace the standard value in the future. You can only take the tax number of your property from the notice of assessed value. This applies to properties in Bremen as well as to properties in Bremerhaven. If you do not have your Einheitswertbescheid at hand, wait for the information letter from your tax office. This was sent in mid-July 2022 for properties in Bremen and Bremerhaven. Therefore, you do not need to request a notice of assessed value from your tax office.

- **Where can I find the tax number of my property?**

The tax number of your property does not match your income tax number. The tax number of your property does not change. You can find your tax number on the information letter sent by the tax office in mid-July 2022. You can also find the tax number on your most recent notice of assessed value. For a property in the municipality of Bremen, you can also find the tax number on your last property tax notice and in the subject line for debits and transfers.

The tax number looks as follows:

- for properties in Bremen it starts with 57 (e.g. 57 / 123 / 12345)
- for properties in Bremerhaven it starts with 77 (e.g. 77 / 456 / 45678).

- **What is the difference between the "share in the property" and the share in the economic entity?**

In the declaration, the first section to be queried is the share belonging to the economic unit in the "Parcel(s) of real estate" section. This is about the part of a property area (or a parcel) that belongs to your property. This means the so-called co-ownership share according to the land register of the parcel (e.g. 67/1000). This share describes the part of an owner in a common property. The value thus determines how many fractions of a common property belong to one person. Typical examples are a condominium in a multi-family house or a part of a private road or garage yard belonging to several single-family houses. In this case, several owners share the land. In this case, enter the total area of the land with your co-ownership share.

In the "Owner(s)/participant(s)" area, the share of the property must be distinguished from this. Here it concerns to which shares the property belongs to individual owners. Therefore, the ownership share of the individual owners, for example, of the condominium or the single-family house, must be entered here.

- **What is the unit value file mark?**

The file number of the property is called "tax number" in Bremen and "file number" or "standard value file number" in many other federal states.

- **Can declaration forms also be sent to me?**

Yes, just send an email to [office@fa-hb.bremen.de](mailto:office@fa-hb.bremen.de) with the subject line: property tax forms.

- **Are the declaration forms also available as fillable pdf files?**

Yes, you can find a link to the fillable pdf files on the website [www.grundsteuer.bremen.de](http://www.grundsteuer.bremen.de).

- **I am owner:in of an allotment garden - how do I have to indicate the allotment garden in the declaration?**

You can find step-by-step completion instructions on our website:

[www.grundsteuer.bremen.de](http://www.grundsteuer.bremen.de)

An allotment garden must be declared as agricultural land. For this purpose information has to be given in the main form (GW 1) and in the annex agriculture and forestry (GW 3). The allotment garden area is to be entered in the Annex Agriculture and Forestry with the use type 13. If there is a garden arbor with a size of more than 30 m<sup>2</sup> - here the external dimensions of the house and the adjoining areas such as a veranda or terrace are to be taken into account - this area is to be entered with use type 14 in the appendix Agriculture and Forestry. Arbors with a size of up to 30 m<sup>2</sup> do not have to be declared separately.

- **I made a mistake in the explanation. How can I correct this?**

The declaration can be corrected and resubmitted in ELSTER. To do this, select the "Property tax for other federal states" form again. The system will automatically suggest the already submitted declaration for data transfer. In the line at "Action", click on Transfer data and all declaration data will be available to you. You can now correct the incorrect fields. Finally, submit the declaration to the tax office again - as you did the first time.

When submitting the declaration in paper form, please submit the complete declaration again.

- **I have submitted a declaration as a heritable building right holder. Why is there no reference to the heritable building right in the real estate tax assessment?**

The building is combined with the land to form a single unit and valued like a plot of land without heritable building rights. However, this does not result in any difference to the past. As the beneficial owner of the entire plot of land, you have also paid the entire property tax up to now, since you can use the plot of land exclusively for a very long time. The owner of the heritable building right was only informed about the standard value. Due to the new procedure, a part of the land is assessed, but this is also attributable to you as described. In the old procedure, you did not see the valuation of the land because the land was already taken into account in the rents.

By paying the ground rent, you are not in a worse position than an owner of the land, because the ground rent does not represent any current costs, but is to be paid instead of a purchase price.

- **Where can I find the information I have declared in the property tax assessment notice?**

You can find a sample notice at [www.grundsteuer.bremen.de](http://www.grundsteuer.bremen.de) . The fields outlined in red will help you to find your declared values. The annexes to the Valuation Act, which are referred to in your notice, are also linked there.