

# Notices on property tax and contributions from the Bremen Dike Association on the right / left bank of the Weser River

In the city of Bremen, the property tax and the dike association contribution of the Bremen dike associations on the right / left bank of the Weser are assessed in a combined notice by the tax office.

## Competent Department

- [Finanzamt Bremerhaven - Bewertungsstelle Bremen](#)

## Basic information

New property tax notices are also issued whenever the contribution rates of the levee associations have changed without the amount of the property tax having changed.

Both levee associations have decided to adjust their previous contribution rates as of 01.01.2023. As a result, all properties located in the levee associations' contribution areas will have to receive new property tax and contribution notices at the beginning of 2023. A total of around 167,000 properties are affected.

In addition, the dike association on the left bank of the Weser has decided to make an area that was previously not subject to contributions subject to contributions for the first time. This affects around 500 properties. The properties are located in the dike-protected area and have an infrastructural benefit from the association's business.

If you have issued a SEPA direct debit mandate, you do not need to do anything else. The new amount will be collected automatically on the due date.

Transfer the property levies yourself, for example, by means of a SEPA standing order. Please take the changed amounts into account.

## Requirements

- Ownership, co-ownership or heritable building right to a property in the municipality of Bremen (not in Bremerhaven).

# Procedure

You will receive a notice for property tax and dike association contribution from the Bremerhaven tax office in January 2023 or at another time.

## Legal bases

- [Grundsteuergesetz \(GrStG\)](#)
- [§ 31 Wasserverbandsgesetz](#)
- [§ 37 der Satzung des Bremischen Deichverbandes am rechten Weserufer](#)
- [§§ 29, 34 bis 38 der Satzung des Bremischen Deichverbandes am linken Weserufer](#)

## More information

The new notices from the City of Bremen regarding property tax from the Bremerhaven Tax Office and contribution notice from the Bremen Dike Association on the right / left bank of the Weser from the year 2023 are not the recalculation of the property tax to be paid from 2025. You will probably receive this new property tax notice from the end of 2024.

## Frequently asked Questions

### • Why have levee association dues increased?

If you have any questions regarding the adjustment of contributions, please contact the relevant dike association directly. You can reach the Bremischer Deichverband on the left bank of the Weser by calling 0421 333060 and the Bremischer Deichverband on the right bank of the Weser by calling 0421 2076525. You will also find the telephone number and other information from the Deichverband on the second page of your notice under "Explanations".

### • I do not agree with the amount of the levee association fees. What can I do?

The decisions notified with the contribution notice may be contested by means of an appeal. The appeal must be lodged with the responsible dike association. The Bremerhaven tax office is not responsible for this. Reference is made to the appeal.

### • Can I issue a direct debit authorization for the property tax / dike association fee?

This requires the written issuance of a SEPA direct debit mandate. Transmission via ELSTER is possible. However, you cannot issue the SEPA direct debit mandate over the phone or by e-mail, as a signature is required.

Please note that the form requires a signature twice (as tax debtor and as account holder). You can download a form from the Internet.

For properties in Bremen and the free port in Bremerhaven, you can download a form SEPA direct debit mandate for property taxes, see "Further information".

- **Do I have to issue a new SEPA direct debit mandate due to a new notice for property tax and dike association contribution?**

No. A SEPA direct debit mandate that has already been issued remains in effect. The amounts due will continue to be debited. This is also evident in the notice, as the amounts to be debited are marked with an asterisk.

- **How can I tell from the notice whether the assessed taxes will be debited?**

The amounts that are collected on the basis of a SEPA direct debit mandate are marked in the notice with an asterisk after the amount. The subsequent amounts will also be debited (even if they are not marked with an asterisk).

Subsequent contributions of the levee association fee can be seen on the reverse side of the notice, if applicable. If no amounts are marked with an asterisk in the notice, no debit will be made, even if the amounts due have been debited previously.

- **Which bank accounts can I transfer to?**

For the municipality of Bremen, the accounts of the tax office are indicated in the notice for property tax and dike association contribution. It is also possible to issue a SEPA direct debit mandate. Then you save the effort for the transfers.

- **I have questions regarding payment transactions or the debiting of my property tax and dike association fees.**

For questions relating exclusively to payment transactions, please preferably contact the Central Tax Office at the State Central Tax Office (for Bremen properties). You will find the extension telephone number at the bottom left of the footer of your property tax notice.

- **Can the SEPA direct debit mandate also be issued by someone other than the owner?**

This is possible in principle, since the identity of ownership is not checked by the tax office.

- **The levies I have to pay have increased. However, I have so far only transferred the previous amount. May I pay the difference only with the next due date?**

Please transfer the difference immediately, otherwise the issuance of reminders cannot be prevented and enforcement measures may also be initiated. Late payment will also incur late payment penalties of 1% per month on the amount in default, but rounded down to the nearest amount divisible by €50.

- **Why have I already received a notice for property tax and dike association contribution for this year, although I am not yet registered in the land register as owner or was not registered on 01.01. of this year?**

The standard value for the land was already attributed to you on 01.01. of the year, since according to the concluded purchase agreement the delivery of the land (the transfer of benefits and encumbrances) was already agreed last year or on 01.01. of this year. Therefore, until the entry in the land register, you are considered to be the beneficial owner. You should already have received a corresponding notice on the allocation and the amount of the standard value.

- **When are the property tax and dike association dues due?**

The property tax and the dike association fee are due quarterly on February 15, May 15, August 15 and November 15 of each year. You can also find the due dates in your notice. Until a new notice is issued, payments are to be made in accordance with the last assessment.

As an annual payer, the annual tax debt is due on 01.07. of the year.

- **Is this notice the new property tax due to the property tax reform?**

No. This notice is not a recalculation of the property tax payable from 2025. You will probably receive this new property tax notice from the end of 2024.

- **Do I have to issue a new SEPA direct debit mandate due to a new notice for property tax and dike association contribution (36-month rule)?**

No. The amounts due for the property tax and the dike association fee will continue to be debited. The text in the notice reads as follows: "On the basis of the mandate issued, the amounts marked with \* will be debited from the account by direct debit on the due date with reference to the mandate reference number".

In principle, a SEPA direct debit mandate that has already been issued remains valid for an unlimited period. Only when a SEPA direct debit mandate has not been used by the tax authorities for 36 months does it automatically expire. With each direct debit collection, these 36 months are counted from the beginning. For technical reasons, the following notice is issued in each notice: "Amounts can no longer be collected if your SEPA mandate has not been used again within 36 months of the last time it was used". The debiting of the property tax including the dike association contribution is usually carried out quarterly and thus within these 36 months. The note is therefore not to be observed.

If you are concerned that the SEPA direct debit has not been made, please check your account statements from your bank.

The SEPA direct debit mandate can be revoked in writing by the debtor or the creditor.