

## Decision on property tax value / allocation update

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Attribution update

### Competent Department

- [Zentrale Informations- und Annahmestelle \(ZIA\) Bremen](#)
- [Finanzamt Bremerhaven](#)
- [Dienstleistungszentrum Finanzen](#)

### Basic information

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.

### Requirements

- 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 property tax is the most recently determined property tax value. The property tax assessment is a subsequent assessment.

## Procedure

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".

## Legal bases

- [Grundsteuergesetz \(GrStG\)](#)
- [Bewertungsgesetz \(BewG\)](#)

## What deadlines must be paid attention to?

There are no deadlines to be observed

## How long does it take to process

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.

## What are the costs?

There are no fees to be paid to the tax office.

## Frequently asked Questions

- **Why have I received a notice about the attribution of a property tax value?**

You have received this notification because you have acquired ownership of a property, for example through a purchase agreement or inheritance.

- **What is the notification about the allocation update for?**

The decision on the property tax value / allocation update is the basis for determining the property tax assessment amount and the property tax. In the event of a change in ownership (e.g. due to sale, inheritance), the previously determined property tax value is to be attributed to the new owners by means of an attribution update. The effective date of the attribution is the following January 1 of the year in which the delivery according to the purchase agreement or the inheritance took place.

- **Why is the attribution not made on the day of delivery?**

The key date for determining the property tax value is always January 1 of a year, as property tax is an annual tax based on this date.

- **How much property tax do I have to pay?**

The property tax to be paid results from the "Notice on property tax and the contribution to the Bremischer Deichverband" (= property tax notice). If the attribution has been made to a future reference date, you will receive a land tax assessment notice at the beginning of the year of attribution.

In the case of retroactive attribution, a land tax assessment notice should have been sent together with the notice on the land tax value and the notice on the land tax assessment amount. Exception: If the attribution takes place on 01.01.2023 or 01.01.2024, you are expected to receive the land tax assessment notice together with the notice on the land tax assessment amount in January 2025.

- **How was the property tax value determined?**

In the case of an attribution update, the most recently determined property tax value is attributed, i.e. in the same amount as was valid for the previous owner. How the property tax value for the property is calculated is shown in the assessment notice.

- **Together with the apportionment notice, I also received a notice of the property tax assessment amount. Do I have to pay this amount? When does the amount have to be paid?**

The property tax assessment amount does not have to be paid. It is only used to calculate the property tax. Please wait for the property tax assessment notice, which you will receive by the end of January. This will also state the due dates. Note: The property tax to be paid is considerably higher than the property tax assessment

amount because the municipal assessment rate valid at that time is still to be applied to it.

- **When will I receive a property tax notice?**

In January, you will receive a land tax assessment notice for the year from the date of attribution. Only in the case of allocations on 01.01.2023 and 01.01.2024 will you receive the property tax assessment in January 2025. This assessment remains valid for subsequent years until you receive a new assessment. A new assessment will only be issued if the amount of property tax has changed.

- **Do I have to pay property tax before the year of attribution?**

In the year of sale, the person who sold the property still owes the property tax for the entire year and must pay the installments due. However, if you have contractually agreed (e.g. in the purchase contract) to pay the property tax from the date of transfer, you must make the payments on the basis of the contractual obligation. The tax office has nothing to do with this, i.e. the buyer and seller must clarify between themselves who will make the payments to the tax office in the year of the transfer of ownership.

- **As the purchaser, can I issue a SEPA direct debit mandate in the year of transfer of ownership?**

Yes, a SEPA direct debit mandate can also be issued in the year of the transfer of ownership.

- **Which tax number / file reference do I have to provide?**

The tax number is shown at the top left of the property tax assessment notice / notice on the allocation update or the property tax assessment notice. The tax number remains the same even if the property changes hands. This is also the reference number that must be entered in Annex V to the income tax return.

- **Can I appeal the allocation decision?**

When allocating the property tax value, only the ownership structure is determined. An objection is only permissible if the ownership structure has been incorrectly determined. The amount of the property tax value can only be changed by means of an application for a value update.