

# 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 2025

Determination of dike association contributions from 2025, property tax from the Bremerhaven tax office and contribution notice from the Bremen Dike Association on the right / left bank of the Weser

## Competent Department

- [Finanzamt Bremerhaven - Bewertungsstelle Bremen](#)
- [Landeshauptkasse Bremen](#)  
[Finanzkasse und Vollstreckungsstelle](#)

## Basic information

In the city of Bremen, the property tax and the dyke association contribution of the Bremen dyke associations on the right/left bank of the Weser are assessed by the tax office in a combined assessment. The central tax office in Bremerhaven - Bremen assessment office is responsible for this.

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

When the property tax reform comes into force on 1.1.2025, all property owners will receive new property tax assessments at the beginning of 2025.

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.

If you transfer the property tax yourself, e.g. via 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 dyke association contribution from the Bremerhaven tax office in January 2025 or at another time.

## Legal bases

- [Grundsteuergesetz \(GrStG\)](#)
- [§ 31 Wasserverbandsgesetz](#)
- [§§ 29, 34 bis 38 der Satzung des Bremischen Deichverbandes am linken Weserufer](#)
- [§§ 29, 34 bis 38 der Satzung des Bremischen Deichverbandes am rechten Weserufer, zuletzt geändert am 10. Dezember 2024 \(Brem.ABl. 2024 S. 1478\)](#)

## More information

As a result of the property tax reform, the previous unit value will also be replaced by the property tax value for determining the dyke association contributions.

Under "Further information" - "Where can I find out more" you will find the following links:

- Information on the property tax reform
- Website of the Bremen Dyke Association on the right bank of the Weser
- Website of the Bremen Dyke Association on the left bank of the Weser
- Members' letter for property owners on the right bank of the Weser
- Information letter from the Bremischer Deichverband am linken Weserufer

## What deadlines must be paid attention to?

None.

## How long does it take to process

None.

## What are the costs?

None.

## Frequently asked Questions

- **Why have the dyke association contributions changed?**

If you have any questions about the fee adjustment, please contact the relevant dyke association directly. You can contact the Bremischer Deichverband on the left bank of the Weser on 0421 333060 and the Bremischer Deichverband on the right bank of the Weser on 0421 2076525.

- **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 issue 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 a signature is required twice on the form (as the tax debtor and as the account holder). You can download a form from the Internet.

For properties in Bremen and the free port in Bremerhaven, you can download a SEPA direct debit mandate form for property taxes ( [https://www.finanzen.bremen.de/sixcms/media.php/13/Vordruck\\_SEPA-Mandat\\_Grundbesitzabgaben\\_mit%20Vorblatt\\_29.11.2024.pdf](https://www.finanzen.bremen.de/sixcms/media.php/13/Vordruck_SEPA-Mandat_Grundbesitzabgaben_mit%20Vorblatt_29.11.2024.pdf) ).

- **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 with an asterisk after the amount in the notification. The subsequent amounts will also be debited (even if they are not marked with an asterisk).

Subsequent contributions to the dyke association fee can be found on the reverse of the notice. If no amounts are marked with an asterisk in the notification, no direct debit will be made, even if the amounts due were previously debited.

- **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 property tax value for the property was already attributed to you on January 1 of the year, as the delivery of the property (the transfer of benefits and encumbrances) was already agreed in the previous year or on January 1 of this year according to the concluded purchase agreement. You are therefore to be regarded as the beneficial owner until the entry is made in the land register. You should have already received a corresponding notification of the attribution and the amount of the property tax 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.