

## Property tax

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For information on property tax reform and what information is required to file a declaration to establish property tax value, visit [www.grundsteuer.bremen.de](http://www.grundsteuer.bremen.de) .

Here you will find general information on property tax.

### Competent Department

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

### Basic information

Anyone who owns real estate is liable to pay real estate tax. Unlike land transfer tax, which is only payable once when a property is purchased, property tax must be paid annually. The debtor of the property tax is the person who was the owner or beneficial owner of the tax object on January 1 of a year. If the land is attributed to several persons by the tax office, they are joint and several debtors. The basis for the calculation of the real estate tax is the assessed value of the real property, the agricultural and forestry business or the piece of land. For the real property tax from 2025 onwards, the standard value will be replaced by the real property tax value.

A real property tax assessment is issued only if

- the obligation to pay real estate tax has been newly established
- the person liable to pay the tax has changed
- the annual amount of the property tax has changed

- new due dates have arisen
- the dike association contribution obligation has been newly established or has ceased to exist
- the annual amount of the levee association contribution has changed.

For other properties, the annual assessment is made by means of a public announcement (Section 27 (3) GrStG). You can find the official announcement at: <https://www.amtliche-bekanntmachungen.bremen.de/> .

## Requirements

- Ownership, co-ownership or heritable building right to a plot of land.
- 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 - Bremen Valuation Office is responsible for determining the standard value or the property tax value, the property tax assessment amount and the determination of the property tax.
- For properties in Bremerhaven, the Bremerhaven Tax Office - Valuation Office Bremerhaven is responsible for determining the assessed value or the property tax value and the property tax assessed amount. The City Treasury at the Municipality of Bremerhaven - Tax Department - is responsible for determining the real property tax.
- The basis for the assessment of the property tax up to and including 2024 is the most recently determined assessed value. For property tax from 2025 onwards, the basis is the most recently determined property tax value. The property tax assessment notice is a follow-up assessment notice.

## Procedure

The responsible tax office must first determine the assessed value or real property tax value of the property in question. This value is then multiplied by the tax assessment figures stipulated in the Real Property Tax Act. The resulting property tax assessment amount is then multiplied by the so-called assessment rate to determine the property tax to be assessed. The assessment rate is set by the municipality; it is 695% (as of 2016, previously 580% since 2004) for real property (property tax B) in Bremen and 250% for agricultural property.

## Legal bases

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

## More information

Certain land is exempt from real estate tax (e.g. land owned by religious societies and also used for religious purposes).

## **What deadlines must be paid attention to?**

The property tax is due quarterly on 15 February, 15 May, 15 August and 15 November of each year. As a rule, property tax is assessed at the beginning of each year by public notice if the previous circumstances (owner, assessed value or property tax value, assessment rate for property tax, etc.) have not changed. Until a new tax assessment notice is issued, payments are to be made in accordance with the last assessment.

## **What are the costs?**

There are no fees at the tax office.

## **Frequently asked Questions**

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

The assessed value (from 01.01.2022 also property tax 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 in the previous 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 (from 01.01.2022 also the property tax value).

- **I have not yet received a property tax assessment for the year (from 2013) and now need an assessment for my income tax return (or similar). Can you send me a duplicate?**

If the tax circumstances have not changed (owner, amount of property tax, method of payment), a notice in paper form is no longer issued, so that no duplicate can be sent. In these cases, the real estate tax is assessed by public announcement in the daily newspapers. If necessary, you can obtain the required data from the last notice issued in paper form (e.g. tax number, annual amount of property tax).

- **When is the property tax due?**

In the case of quarterly payment, one quarter of the assessed annual tax is due on 15 February, 15 May, 15 August and 15 November of each year.

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

- **I would like to pay my property tax only once a year. Is that possible?**

A change to annual payment must be requested in writing (fax or e-mail also possible) by 30.09. and will then take effect from the following year. A formal notice is then issued in January of the year with first-time validity.

- **How do I notify the IRS if the property was sold during the year?**

The tax office receives a corresponding notification of change in ownership via the land register. In addition, the valuation office receives a control notification about the acquisition process from the real estate transfer tax office of the Bremerhaven tax office. A notification of the owner is generally not necessary, but can be done informally by letter or e-mail if required. When the new owner becomes known, the tax office allocates the tax object to him for the following year in a new assessment notice. The taxes for the current year must still be paid, as the tax liability is only transferred to the purchaser in the year following the delivery.

- **Can I issue a direct debit authorization for the property tax / dike contribution?**

This requires the written issuance of a SEPA direct debit mandate. SEPA direct debit mandates cannot be issued by telephone or by mail because of the signatures that would then be missing.

Please note that two signatures are required on the form (as tax debtor and as account holder). In addition, please always enter the tax number (starting with 57/ or 457/ in Bremen and the free port area and 77 or 477 in Bremerhaven) and the location.

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 ( [https://www.buergerservice.bremen.de/sixcms/media.php/5/SEPALastschriftmandat%20Grundbesitzabgaben\\_neues\\_Formular.pdf](https://www.buergerservice.bremen.de/sixcms/media.php/5/SEPALastschriftmandat%20Grundbesitzabgaben_neues_Formular.pdf)) .

For properties in Bremerhaven, you can download a SEPA Direct De bit Mandate form (<https://www.bremerhaven.de/sixcms/media.php/94/Sepa+Mandat.pdf>) from the Municipality of Bremerhaven.

Otherwise, the form can also be sent to you.

- **My neighbor pays much less property tax than I do, even though our apartment/house is the same size. How can this be?**

Information about your neighbor's circumstances may not be provided due to tax secrecy. Statements can only be made about the amount of your property tax. Please note that the property tax assessment is a follow-up assessment to the property tax assessment, which in turn is a follow-up assessment to the assessment of the assessed value or property tax value. This value is determined, among other things, by the area of the building and the year of construction. The tax office will be happy to provide you with more detailed information on which factors have been taken into account for your property.

- **On my income tax return, I have to indicate the unit value file number. Where can I find this?**

The tax number is shown at the top left of the notice of assessed value or the property tax notice (for properties in Bremen). This is also the file number that must be indicated in the Annex V to the income tax return.

- **When do I have to pay the amount according to the property tax assessment notice? There is no date there.**

The property tax assessment amount is not payable. It is only the basis according to which the property tax is to be paid. Only when a property tax assessment notice is issued is the tax to be paid determined. The property tax assessment also states when the tax is due.

- **Do I have to issue a new SEPA direct debit mandate due to a property tax notice?**

SEPA direct debit mandates that have already been issued remain in effect, and 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 if 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 notice. 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. In case of doubt or for clarification of related / further questions, please contact the assessment office.

- **To which bank accounts can I transfer the real estate taxes?**

The following bank accounts are available for the municipality of Bremen and the properties in the free port of Bremerhaven:

Deutsche Bundesbank

IBAN: DE59 2500 0000 0025 0015 32

BIC: MARKDEF 1250

Sparkasse Bremen AG:

IBAN: DE 68 2905 0101 0001 0906 46

BIC: SBREDE 22

For the municipality of Bremerhaven, you can find the bank details of the municipal treasury of the magistrate here [Stadtkasse.Bremerhaven.de \(https://www.bremerhaven.de/de/verwaltung-politik-sicherheit/buergerservice/adressen-oeffnungszeiten/stadtkasse.22537.html\)](https://www.bremerhaven.de/de/verwaltung-politik-sicherheit/buergerservice/adressen-oeffnungszeiten/stadtkasse.22537.html).

It is also possible to issue a SEPA direct debit mandate. Then you save the effort for the transfers.

- **I own only part of the property. Do all co-owners receive a property tax notice?**

No, only one notice is issued. This is then issued with effect for and against all co-owners.

- **Why was my account still debited even though the property has already been sold?**

The real estate tax is an annual tax. The tax debtor is the person to whom the property was allocated on January 1 of the year. This means that if the property is sold during the year, the previous owner is still liable for the property tax and must pay the partial amounts due on 15/02, 15/05, 15/08 and 15/11. The amounts due will still be collected for the entire year if a valid SEPA direct debit mandate is in place.

Deviating private-law agreements on the payment of tax made between the seller and the purchaser shall not affect the seller's liability for tax. However, a SEPA direct debit mandate issued by the purchaser will also be taken into account in the year of the sale.

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

If you have any questions concerning payment transactions only, please contact the Central Finance Office ( Zentrale Finanzkasse ) at the State Central Finance Office (Landeshauptkasse ) (for properties in Bremen) or the City Finance Office (Stadtkasse) of the Bremerhaven City Council (Magistrat) (for properties in Bremerhaven). You will find the extension telephone number at the bottom left of the footer of your property tax notice.

- **Do I still pay property tax if I sell the property during the year and was still the owner on 01 January of that year? Do I get a refund of the overpaid property tax?**

A refund of the property tax is not made, since the property tax arises at the beginning of the calendar year and is therefore assessed according to the circumstances at the beginning of the calendar year (§ 9 Property Tax Act). The person (or persons) to whom the tax object is attributed is the tax debtor (Section 10 of the Real Property Tax Act). I.e., if the property is sold during the year, the previous owner is still the debtor of the property tax and has to pay the due instalments on 15.02., 15.05. 15.08 and 15.11. The amounts due will still be collected for the entire year if a valid SEPA direct debit mandate is in place. Deviating private-law agreements on the payment of tax made between the seller and the purchaser shall not affect the seller's liability for tax. However, a SEPA direct debit mandate that has been issued will also be taken into account in the year of the sale.

- **When is a property tax liability newly established?**

The property tax liability is newly established when a new economic unit is created, e.g. an existing building is divided into residential and partial ownership, a heritable building right is created for a property for the first time, a property is divided by surveying and partially sold to other owners. If a new economic unit is established, you will receive a notice of assessment for the property.

- **Does the amount of property tax change if the property is inherited?**

The amount of the property tax is based on the assessed property tax amount, which remains unchanged in the event of inheritance. The assessment rate valid for the calendar year is applied to the property tax assessment amount.

- **I have questions about paying my property tax and levee association dues. Can I pay the quarterly/semi-annual amounts in one lump sum?**

Pursuant to Section 28 (1) of the Real Property Tax Act, real property taxes are payable in quarterly installments in the middle of each quarter. Small amounts of up to €15 in property tax per year can be paid annually, and amounts up to €30 can also be paid semi-annually (Section 28 (2) of the Property Tax Act). In addition, according to Section 28 (3) of the Real Property Tax Act, the entire real property tax can also be paid in one annual amount on July 1 upon application. The application must be submitted by 30.09. of the previous year.

Amounts paid in excess are always refunded and cannot be offset against a next installment.

- **Shortly after signing the purchase agreement, I withdrew from the purchase or the purchase agreement was not executed. However, I still received a property tax notice. What should I do?**

Please contact the evaluation office in

.

- **I have received a property tax notice, but I do not own any property at the address given. What should I do?**

Please contact the evaluation office.

- **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 percent per month on the amount in default, which will, however, be rounded down to the nearest amount divisible by €50.