

Estate - Settlement of estate matters / State inheritance law

State inheritance law means inheritance law of the state (treasury).

The inheritance law of the treasury, i.e. the state, is regulated by law in the German Civil Code (BGB). If the state becomes an heir, this is referred to as a state inheritance, fiscal inheritance or fiscal user inheritance.

Competent Department

• Der Senator für Finanzen

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Basic information

If the deceased person leaves no testamentary or legal heirs or if they do not inherit for other reasons, e.g. because the inheritance was waived, the Free Hanseatic City of Bremen (state) inherits provided the deceased person had their last place of residence or habitual abode in the territory of the municipality of Bremen or the municipality of Bremerhaven. The purpose of this federal regulation is not the fiscal interest of the state, but the avoidance of ownerless estates so that, for example, claims of third parties (landlords, creditors, etc.) can be satisfied if the estate allows this.

The processing and handling of these estate matters is the responsibility of the Senator for Finance. Responsibility lies with the Q11 Investment Management, Legal Affairs and Estates Department.

The respective probate court is responsible in advance for determining the right of inheritance of the Treasury.

Procedure

Legal bases

• Bürgerliches Gesetzbuch (BGB)