

## ● How is the property tax A calculated for agricultural and forestry enterprises?

The capitalised earnings value (property tax value) is decisive for agricultural and forestry enterprises. It is calculated based on the property areas and the general factors depending on the use.

## ● How does the property tax reform work?

All property owners must file a property tax return between 1 July 2022 and 31 January 2023.

After the tax office has received the property tax return, it determines the equivalent amounts or the property tax value (agricultural and forestry) and the property tax measurement amount in each case by notice.

The local municipality determines the new property tax in 2024 based on the respective assessment rate and sends out the property tax assessment. Only the property tax assessment will state how much property tax has to be paid from 2025 onwards.

In subsequent years, property tax will only be redetermined if the size or usage of the land changes. For agricultural and forestry enterprises, on the other hand, it is recalculated every seven years, the same as on a federal level.

### Additional information

- Detailed information and explanatory videos at [www.grundsteuer.bayern.de](http://www.grundsteuer.bayern.de)
- Chatbot on [www.elster.de](http://www.elster.de) under „How do I find help?“
- Information hotline: +49 89 / 30 70 00 77  
Mon. - Thurs.: 08:00–18:00, Fri.: 08:00–16:00
- Free online access to data from the real estate cadastre between 1 July 2022 and 31 March 2023 via [www.grundsteuer.bayern.de](http://www.grundsteuer.bayern.de)
- Detailed instructions for completing the property tax return
- Information letter sent to the majority of owners from April to June 2022
- Calculation of property tax in the other federal states of Germany: [www.grundsteuerreform.de](http://www.grundsteuerreform.de)
- The information listed above is provided in German.



# Property tax reform in Bavaria



#### Imprint

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## ● What changes in property tax?

From 2025, the property tax will be calculated according to a new basis, which will be newly determined for all properties and agricultural and forestry enterprises as of 1 January 2022.

Until 2024, the old law (standard valuation) is still decisive for property tax.

In the future, the property tax B for real property will be calculated according to the plot size and the size of the building and its use.

For property tax A for agricultural and forestry enterprises, the capitalised earnings value of the enterprise will continue to be decisive in the future.

## ● Do I have to file a tax return?

Everyone who was the owner of land or an agricultural or forestry business on 1 January 2022 has to submit a property tax return.

You can submit the return either electronically via ELSTER – your online tax office at [www.elster.de](http://www.elster.de) or on paper.

The forms are available on the internet, at your local tax office or at your local municipality since 1 July 2022.

**Important!** You must submit your property tax returns between 1 July 2022 and 31 January 2023.

## ● How is the property tax B calculated for properties?

Four factors are decisive:

### Plot size

The decisive factor is the plot size, i.e. the parcels. If the parcel is built on, the built-up area is also taken into account. If a building is divided into flats or the ownership is shared, each flat or owned part shall be assessed separately with the proportion of the plot belonging to the apartment/ owned part.

### Building space

In addition to that, the building space is to be taken into account for developed plots. The building area is the living space (according to the Living Space Ordinance) in case of residential use, and the usable floor space in case of other use.

### Equivalent number

These are statutory.

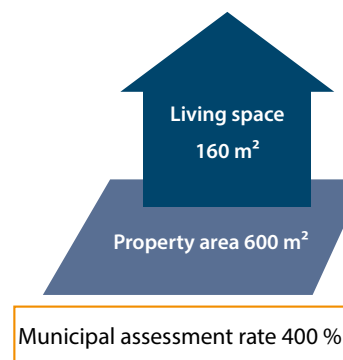
Property area: € 0.04 per m<sup>2</sup>

Building area: € 0.50 per m<sup>2</sup>

### Property tax measurement number

The Property tax measurement numbers are also statutory. They amount to 100 % for land, 70 % for living space and 100 % for usable space. They are reduced in certain cases (residential part of an agricultural and forestry business, listed buildings, social housing)

## ● Calculation example for property tax B



	property	living space
Area	600 m <sup>2</sup>	160 m <sup>2</sup>
x equivalence number	0,04 €/m <sup>2</sup>	0,50 €/m <sup>2</sup>
= equivalent amount	24 €	80 €
X Property tax measurement number	100 %	70 %
=	24 €	56 €
= Property tax measurement amount	80 €	
x Municipal assessment rate	400 %	
= <b>Property tax payable</b>	<b>320 €</b>	

## ● How high is the assessment rate?

The assessment rate is a percentage rate set individually by the municipalities, which ultimately determines the amount of property tax. The assessment rate can therefore vary from municipality to municipality. The municipalities will probably set the assessment rates for 2025 in 2024.