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A12 Property tax calculator

Fact Sheet

- The A12 property tax calculator is a practical demonstration of A12 and makes no claim to completeness or accuracy and does not constitute business, legal or tax advice. The data you enter will not be stored, analysed or further processed. The data you enter may be saved by your browser. The data you enter should also be deleted from your browser, in particular by deleting your browser history.
- The A12 property tax calculator can generally assist with the property tax valuation of all types of property as at 1 January 2022 and also with the determination of the property tax assessment amounts and the property tax from 2025.
- The following laws and administrative pronouncements were taken into account as part of the model-based development:
  - Act amending the Basic Law (Articles 72, 105 and 125b) of 15 November 2019, Federal Law Gazette I 2019, 1546
  - Act on the Reform of Property Tax and Valuation Law (Property Tax Reform Act -GrStRefG) of 26 November 2019, Federal Law Gazette I 2019, 1794
  - Act to amend the Property Tax Act to mobilise plots of land ready for construction for development of 30.11.2019, Federal Law Gazette I 2019, 1875
  - Act on the Facilitated Implementation of the Property Tax Reform and Amendment of Other Tax Regulations (Property Tax Reform Implementation Act -GrStRefUG) of 16 July 2021, Federal Law Gazette I 2021, 2931
  - Law on the regulation of a state property tax (State Property Tax Act -LGrStG) of 4 November 2020, Federal Law Gazette of 13.11.2020, 974
  - Act amending the State Property Tax Act and introducing a separate assessment rate right for the mobilisation of building land (ÄndGLGrStG) of 26.10.2021, BW printed matter 17/1076, 18
  - Bavarian Property Tax Act (BayGrStG) of 10 December 2021, GVBl. 638, BayRS611-7-2-F
  - Hamburg Property Tax Act (HmbGrStG) of 24 August 2021, HmbGVBl. 2021, 600
  - Hessian Property Tax Act (HGrStG) of 15 December 2021, Hes. GVBl. 2021, 906
  - Lower Saxony Property Tax Act (NGrStG) of 7 July 2021, Nds. GVBl. 2021, 502
  - Act No. 2040 on the introduction of a state property tax (Saarland Property Tax Act, GrStG-Saar) of 15 September 2021, Official Gazette I 2021, 2372
  - Saxon law on the implementation of the property tax reform of 3 February 2021, SächsGVBl. 2021 No. 9, 242
  - Ordinance on the revision of Annexes 27 to 33 of the Valuation Act of 29 June 2021, Federal Law Gazette I 2021, 2290)
  - Ordinance on the classification of municipalities into a rent level within the meaning of Section 254 of the Valuation Act (Rent Level Classification Ordinance - MietNEinV) of 18 August 2021, Federal Law Gazette I 2021, 3738
  - Determination of the building asset value pursuant to Section 190 BewG; building price indices for adjusting the standard production costs from Annex 24 BewG for valuation dates in the calendar year 2022 of 11 February 2022, IV C 7 -S 3225/20/10001 :003

- Coordinated decree of the supreme tax authorities of the federal states on the application of the Seventh Section of Part Two of the Valuation Act for the valuation of real estate (general part and real estate assets) for property tax from 1 January 2022 (AEBewGrSt)
- Lower Saxony Ministry of Finance, Circular dated 22 February 2022 - G 1003-6 -, Application of the Lower Saxony Property Tax Act (NGrStG) for the valuation of real estate for property tax from 1 January 2022 (AENGrStG), Nds. MBl. No. 11/2022, 326.
- Hessian Ministry of Finance, Application Decree on the Hessian Property Tax Act (AE HGrStG), State Gazette for the State of Hesse dated 13 June 2022, 642.
- Tax authority of the Free and Hanseatic City of Hamburg, decree of 8 July 2022, FB5.G1200-2022/001-53, Application of the Hamburg Property Tax Act (HmbGrStG) of 24 August 2021 and on the partial application of the Seventh Section of Part Two of the Valuation Act for the valuation of real estate (general part and real estate assets) and for property tax from 1 January 2022 and the Property Tax Act from 1 January 2025 (AEHmbGrStG).

- In particular, the following are not supported or taken into account:
  - the federal model
    - valuations for periods after the 1st main assessment period
    - the valuation of properties with several buildings
    - the valuation of properties with more than one standard land value zone
    - Any special features in the consideration of conversion coefficients when determining the land value of a property
    - the principles of the guideline for determining the asset value (Sachwertrichtlinie -SW-RL) of 5 September 2012 of the Federal Ministry of Transport, Building and Urban Development
    - the application of the conversion key for livestock in livestock units (VE) according to feed requirements (Annex 34 to Section 241 (5) BewG) for the basic tax valuation of agricultural and forestry businesses
    - value, type and attribution updates after 1 January 2022
  - Examination of notification obligations
  - Draft of an application decree for the Bavarian Property Tax Act

mgm technology partners gmbh
Taunusstr. 23
80807 Munich

Tel+49 89 / 358 680-0
info@mgm-tp.com
www.mgm-tp.com