



## Request list real estate tax return

We ask you to conscientiously and completely fill out the fields that apply to you. Use one request list per property. To verify your information, please send us copies of the following documents:

- Notice of assessed value/property tax notice or other document verifying the property tax number.
- Land register excerpt or, if applicable, purchase contract to verify the property details
- Extract from BORIS (Berlin) or similar to check the standard ground value

<b>1. General information - federal model</b>	
Real estate tax number/file number	
Address/location of the property	
Federal state	
Land register extract available	<input type="checkbox"/> yes <input type="checkbox"/> no
<i>(an excerpt from the land register must be available so that we can determine the value of the property for you).</i>	
– District	
– Land register sheet	
– Plot(s)	
– Property area	
– Independently usable partial area / developable	<input type="checkbox"/> yes <input type="checkbox"/> no
– Sequence nr	
<b>Ownership</b>	
– Sole ownership of a natural person	<input type="checkbox"/> yes <input type="checkbox"/> no
– Sole ownership of a public corporation	<input type="checkbox"/> yes <input type="checkbox"/> no
– Sole ownership of an entrepreneurial legal entity	<input type="checkbox"/> yes <input type="checkbox"/> no
– Spouse or life partner / community of heirs	<input type="checkbox"/> yes <input type="checkbox"/> no
– Fractional share	<input type="checkbox"/> yes <input type="checkbox"/> no
– Joint ownership of real estate by natural persons only	<input type="checkbox"/> yes <input type="checkbox"/> no
– Real estate community of legal entities only	<input type="checkbox"/> yes <input type="checkbox"/> no
– Other property community / Other	<input type="checkbox"/> yes <input type="checkbox"/> no
– Name of the owner	
Leasehold	<input type="checkbox"/> yes <input type="checkbox"/> no
Buildings on land owned by others	<input type="checkbox"/> yes <input type="checkbox"/> no
<b>Real estate type</b>	
Undeveloped land	<input type="checkbox"/> yes <input type="checkbox"/> no
<i>(if yes, continue with item 4. property tax exemptions /property tax relief on page 3)</i>	
<b>Residential property</b>	
– Single-family house	<input type="checkbox"/> yes <input type="checkbox"/> no
– Two-family house	<input type="checkbox"/> yes <input type="checkbox"/> no

- Rental property	<input type="checkbox"/> yes <input type="checkbox"/> no
- Condominium	<input type="checkbox"/> yes <input type="checkbox"/> no
<i>(if yes continue with item 2. Capitalized earnings value on page 2)</i>	
<b>Non-residential property</b>	
- Partial ownership	<input type="checkbox"/> yes <input type="checkbox"/> no
- Business property	<input type="checkbox"/> yes <input type="checkbox"/> no
- Mixed-use property	<input type="checkbox"/> yes <input type="checkbox"/> no
- Other developed land	<input type="checkbox"/> yes <input type="checkbox"/> no
<i>(if yes continue with point 3. Real value on page 2)</i>	
<b>Information on land</b>	
- Area of the plot	
- Standard ground value	
- Deviating development state	<input type="checkbox"/> Land awaiting building <input type="checkbox"/> Raw building land

<b>2. Capitalized earnings value</b>		
Construction year		
First ready for occupancy before 1949	<input type="checkbox"/> yes <input type="checkbox"/> no	
Core renovation	<input type="checkbox"/> yes <input type="checkbox"/> no	To year
Demolition obligation	<input type="checkbox"/> yes <input type="checkbox"/> no	To year
Number of garage / underground parking spaces		
Living space (in the case of single-family and two-family houses, the usable space also counts)		
<b>Number of apartments with area</b>		
- under 60 m <sup>2</sup>	Quantity	Total area
- between 60 m <sup>2</sup> and 100 m <sup>2</sup>	Quantity	Total area
- over 100 m <sup>2</sup>	Quantity	Total area
<b>Usable areas (only for residential rental properties; list individually if necessary)</b>		
- Area (cumulative without accessory rooms e.g. cellar, washrooms)		
- Use (office, warehouse)		
- Location (floor, basement, etc.)		
Co-ownership share (only in the case of condominium ownership)		

<b>3. Real value</b>	
Site plan no. (if there are several buildings, please inform us of the site plan numbers separately)	
Building type number (see instructions)	
Construction year	
Time of core renovation	

Demolition obligation	To date
Gross floor area	
- Gross floor area for civil defense	

#### 4. Real estate tax exemptions / Real estate tax relief (if relevant)

<b>Real estate tax exemption</b>		
All real estate is used for tax-privileged purposes (§§ 3, 4 GrStG)	<input type="checkbox"/> yes <input type="checkbox"/> no	Type
Part of the real estate is used for tax-privileged purposes	<input type="checkbox"/> yes <input type="checkbox"/> no	Type
- Spatially definable	<input type="checkbox"/> yes <input type="checkbox"/> no	Area
- Not spatially definable, but tax-advantaged use predominates	<input type="checkbox"/> yes <input type="checkbox"/> no	
<b>Real estate tax relief</b>		
Subsidy commitment in accordance with the Housing Subsidy Act	<input type="checkbox"/> yes <input type="checkbox"/> no	
Exist the bonds of this funding commitment for each collection period within the main assessment period	<input type="checkbox"/> yes <input type="checkbox"/> no	
<b>Attribution of the real estate to a</b>		
- Housing association whose shares are held by at least one local authority and a profit and loss transfer agreement exists between them	<input type="checkbox"/> yes <input type="checkbox"/> no	
- Housing association, recognized as a non-profit organization	<input type="checkbox"/> yes <input type="checkbox"/> no	
- Cooperative/association and are they exempt from income tax	<input type="checkbox"/> yes <input type="checkbox"/> no	
Is there a listed building on the property	<input type="checkbox"/> yes <input type="checkbox"/> no	
- If yes, to which part? Area key		

#### 5. Additional information (for properties in other federal states)

<b>Building type</b>		
Outbuildings	<input type="checkbox"/> yes <input type="checkbox"/> no	Area
- connection with residential use	<input type="checkbox"/> yes <input type="checkbox"/> no	
Parking space / garage(s) available	<input type="checkbox"/> yes <input type="checkbox"/> no	Area
- connection with residential use	<input type="checkbox"/> yes <input type="checkbox"/> no	
Living space		
Usable area		
Is there a close spatial connection between the residential area and the LuF business (Art. 4 (2) BayGrStG; Sec. 6 (2) NGrStG)	<input type="checkbox"/> yes <input type="checkbox"/> no	
Housing subsidies (Sec. 15 (2-4) GrStG; Art. 4 (2) BayGrStG; Sec. 39 (4) LGrStG (BW); Sec. 6 (4) NGrStG; Sec. 4 (4) HmbGrStg)	<input type="checkbox"/> yes <input type="checkbox"/> no	
Attribution of land to (non-profit) housing association, association or cooperative (Sec. 39 (5) LGrStG (BW))	<input type="checkbox"/> yes <input type="checkbox"/> no	
Residential area HH --> Hamburg residential area directory	<input type="checkbox"/> good <input type="checkbox"/> normal	



## Instructions request list

### Re 1. General information - federal model:

#### Where can I find the or file number?

You can find the real estate tax number /file number on the notice of assessment or the property tax notice. In Berlin, the number can also be found on the bank statement (especially in the case of direct debit) or on older assessment notices.

**Definition real estate** (according to the coordinated state decrees of 9.11.2021 (BStBl 2021 I S. 2334) and (BStBl 2021 I S. 2369) on the BewG)

The economic unit of the real estate is the plot of land. The term real estate is not synonymous with the term real estate under civil law. According to § 2 BewG, the decisive factor is only what is to be regarded as an economic unit in accordance with the commercial view. In this context, several parcels of land, buildings or independent parts of buildings can also be grouped together. The prerequisite is that they belong to one type of property and to the same owner or owners (§ 2, paragraph 2, BewG; but see A 244, paragraph 3, A 261 and A 262). Areas owned by an owner and areas owned jointly by the owner and other persons - either jointly or in fractions - cannot form a single economic unit and must be valued separately (exceptions see paragraph 3 and A 266.2 paragraph 5).

If an undeveloped area borders on an area of land that is built on, e.g. with a single-family house, both areas can form independent economic units even in the case of open construction. These cases must be distinguished from those in which there is only one economic unit with an independently usable partial area (see A 257.4, paragraph 1). If a partial area of a larger plot of land is leased and the lessee erects a building on this area, the partial area is to be valued as an independent economic unit.

The owner's share in other real estate (e.g. common courtyard areas or garages) is to be included in the real estate pursuant to Section 244 (2) sentence 1 BewG if the share is used together with the real estate and there is a certain spatial proximity to the building and the economic unity remains recognizable despite the spatial separation. This provision makes it possible, in deviation from § 2 (2) BewG, to combine several parts of real estate into one economic unit even if they belong to different owners (exceptions to A 244 (1)). The prerequisite for this is that the joint real estate assets are not to be regarded as an independent economic unit in accordance with the commercial view (§ 244, Subsection 2, Sentence 2, FL).

#### OWNERSHIP STRUCTURE

Please indicate who owns the real estate or the agricultural and forestry enterprise. In the case of a leasehold, please indicate the legal form of the leasehold owner; in the case of a property with a building on third-party land, please indicate the legal form of the owner of the land.

##### Sole ownership:

The real estate or the agricultural and forestry enterprise is owned by a natural person or a legal entity.

##### Spouses and registered partnerships:

The real estate or the agricultural and forestry enterprise belongs to the spouses or to the registered partnership.

##### Joint heirs:

The real estate or the agricultural and forestry enterprise belongs to a community of heirs.

##### Fractional community:

The real estate or the agricultural and forestry enterprise belongs to several persons. They have co-ownership according to fractional shares (registered in the land register). Each co-owner can freely dispose of his or her own share, i.e. the share can be sold, encumbered or bequeathed.



#### Joint ownership of land:

The real estate or the agricultural and forestry enterprise is owned by a partnership (e.g., a general partnership (OHG), a limited partnership (KG), a civil partnership (GbR), etc.). The partnership itself is the owner, not the persons participating in it. Please select the appropriate entry option if only natural persons or only legal entities are involved in the real estate partnership. If neither is the case or if both natural persons and legal entities participate in the partnership, select "Other real estate community" here.

#### **Leasehold**

The leasehold is the right of the leasehold owner to have a building on or under the surface of a real estate belonging to another owner (an inheritance obligor). This right can be sold and inherited. The leasehold, together with the real estate encumbered by the leasehold, forms an economic unit.

In the case of a leasehold, the declaration for the determination of the real estate tax value must be submitted by the leasehold owner with the involvement of the inheritance obligor.

#### **Buildings on third-party land**

In the case of a building on third-party land, the building and the associated land form an economic unit. In this case, the declaration for the determination of the real estate tax value must be submitted by the owner of the land, including the (beneficial) owner of the building.

#### **TYPE OF REAL ESTATE**

When determining the type of real estate, always consider the entire economic unit, including tax-exempt and tax-subsidized land. Select one of the following real estate types:

#### **Undeveloped land**

Select "Undeveloped Property" if there are no usable buildings on your property. A building is usable if it is ready for occupancy and the future occupants or other users can therefore be expected to use it as intended from an objective point of view. A building inspection is not necessary. Land with buildings that have been destroyed or left to decay is considered undeveloped. A building is considered to have fallen into disrepair if it can no longer be used on a permanent basis.

#### **Residential property**

Residential property are developed properties that contain at least one apartment. An apartment usually consists of several rooms forming a self-contained residential unit. The apartment must have its own entrance and be structurally separated from other apartments. The apartment must contain all ancillary rooms that enable the management of an independent household (kitchen, bathroom or shower, toilet). Please indicate what type of residential property is involved.

#### Single-family house:

Single-family houses are residential properties that

- contain an apartment

and

- are not condominiums.

A property is also a single-family house if

- the living area is at least 50% of the total area

and

- in addition to the apartment, other rooms are not used for residential purposes, which do not significantly affect the character as a single-family house.

#### Two-family houses:

Two-family houses are residential properties that

- contain two apartments

and

- are not condominiums.



A property is also a two-family house if

- the living area is at least 50 % of the total area

and

- in addition to the apartments, other rooms are not used for residential purposes, which do not significantly affect its character as a two-family house.

Rental property:

Rental properties are properties where

- more than 80 % of the living and usable area is used for residential purposes

and

- are not single- or two-family houses or condominiums.

This also applies if the apartments are located in different buildings.

Condominium:

Condominium ownership is the special ownership of an apartment and the associated co-ownership share in the common property. Special ownership can also be granted to rooms in a building that has not yet been constructed. In such a case, there is an undeveloped land.

**Non-residential property**

A non-residential property is a developed property that is predominantly not used for residential purposes. Please indicate what type of non-residential property is involved.

Partial ownership:

Partial ownership is the separate ownership of rooms in a building that are not used for residential purposes and the associated co-ownership share in the common property.

Business property:

Business properties are properties where

- more than 80% of the residential and usable floor space is used for own or third-party business or public purposes

and

- are not part-owned.

Mixed-use property:

Mixed-use properties are properties that are used

- partly for residential purposes and partly for other purposes (e.g. own or third-party business or public purposes)

and

- are not single- or two-family houses, rental properties, condominiums, partial ownership or business properties.

Other developed land:

Other developed land is property that is not residential, business, mixed-use, or part-owned property and is not used for residential purposes or for its own or others' business or public purposes, e.g., clubhouses, association houses, boathouses, student fraternity houses, gymnasiums, rifle halls, and hunting huts.

***Additional information for condominium/partial ownership***

*Condominium and partial ownership exists when the application for registration is submitted to the land registry. If necessary, please ask the notary when he or she submitted the application to the land registry. Please state this date. Registration is only required for newly created condominium or partial ownership, i.e. if there is no condominium or partial ownership land register sheet yet.*



## INFORMATION ON LAND

### Area of the property

Please enter the area of the parcel(s) in square meters (pro rata, if applicable), insofar as it belongs to the property (the economic unit). If the areas of several parcels of the economic unit are located within one standard ground value zone, they must be entered as a total.

*Example 1:* You are the owner of a 130 m<sup>2</sup> apartment in a condominium owners' association. The total area of the property is 1,500 m<sup>2</sup>. Your condominium includes an underground parking space and 333/10,000 co-ownership share in the common property (here: land). Enter 50 m<sup>2</sup> as the area of the property. The area of the underground parking space is not recorded separately; it is sufficient to enter the number of garage/underground parking spaces belonging to your condominium (here: 1). Enter "1" for "Apartments over 100 m<sup>2</sup>" and "130" as the total living area in m<sup>2</sup>.

*Example 2:* You are the sole owner of a parcel 1 (total area: 500 m<sup>2</sup>), to which 1/10 co-ownership share of a garage yard area on parcel 2 belongs (10 m<sup>2</sup> of the total area: 100 m<sup>2</sup>). Sole ownership and co-ownership share of the property form an economic unit (e.g. "single-family house") and count together. Both parcels are located in the same standard ground value zone. Enter 510 m<sup>2</sup> as the area of the property (added up). Enter any independently usable partial areas separately. An independently usable partial area is the part of a property that is not required for the construction and other use of the property and can be used or utilized independently (e.g., in the case of a residential building with a house garden, the additional orchard).

### Standard ground value

The value of undeveloped land and the ground value of developed land are determined by the standard ground value. This is determined by expert committees in accordance with Section 196 of the German Building Code (Baugesetzbuch). You can obtain the standard ground value for the standard ground value zone in which your property is located free of charge on the Internet via the information systems of the federal states. Enter this standard ground value without any adjustments. The standard ground value applicable on the main assessment date of 1 January 2022 must be entered. This is also valid for updates and subsequent determinations on a reference date after the main determination date. If different standard ground values are applicable to the property, e.g. because the property extends over several standard ground value zones, enter the proportional area with the respective standard ground value.

### Deviating development status

**Land awaiting building** is land that cannot yet be developed according to planning law, but where this is expected to be the case in the foreseeable future.

**Raw building land** is land that is intended for development but

- the development has not yet been secured, or
- is insufficient for development in terms of location, shape or size.

As a rule, this refers to larger, undeveloped areas of land that are no longer agricultural or forestry assets, even if they are still used in this way.

## **Re 2. Capitalized earnings value**

### **Construction year**

Please enter as construction year the year in which the building was ready for occupancy for the first time. A building is ready for occupancy as soon as it can be used by the occupants or users as intended. Acceptance by the building inspection authority is not decisive. Please always enter the year of initial readiness for occupancy, even if the building was later expanded by additions or extensions.



### **Core renovation**

Please enter the year in which a core renovation was completed. Core renovation is the process of restoring a building to a condition that is nearly equivalent to that of a new building. To do this, the building is first stripped of everything except the load-bearing fabric. Ceilings, exterior walls, load-bearing interior walls and, if necessary, the roof trusses are normally retained. These can be repaired if necessary. The prerequisites for a core renovation are, in particular, the complete renewal of the roof covering

- the roofing,
- the facade,
- the interior and exterior walls with the exception of load-bearing walls,
- the floors
- the windows
- interior and exterior doors, and
- all technical systems, e.g. the heating system including all pipes, the sewage system including the basic pipes, the electrical lines and the water supply lines, provided that they are technically sound and can be considered as new.

In individual cases, not all of the aforementioned criteria must necessarily be met at the same time. This applies in particular to buildings and parts of buildings for which extensive alterations are not permitted due to building regulations (e.g. listed buildings and parts of buildings).

### **Demolition obligation**

In the case of a demolition obligation, please enter the year in which the building must be demolished.

### **Garage/underground parking spaces**

Please enter the total number of garage and underground parking spaces available on the property. You do not need to enter outdoor parking spaces.

In the case of condominium and partial ownership, only enter the parking spaces that belong to this property. A parking space still belongs to this property even if a separate land register sheet has been created for it. It is also irrelevant whether a garage is located on the property of the condominium complex or on a property in the immediate vicinity. This also applies to parking spaces to which special ownership has been granted.

## **INFORMATION ON THE LIVING AND USABLE AREAS**

### **Living space**

The living space (scope and calculation) results, for example, from the living space calculation according to the living space ordinance. You can usually find the living area in the construction documents or in the rental agreement. If the living space was determined according to the Second Calculation Ordinance until December 31, 2003, this can also be used for the calculation.

The living space of an apartment includes the floor areas of the rooms that belong exclusively to this apartment. In the case of dormitories, this also includes the floor areas of the rooms intended for common use.

The living space also includes the floor areas of:

- domestic workrooms,
- half of conservatories,
- half of the area of swimming pools and similar rooms closed on all sides, and
- balconies, loggias, roof gardens and terraces, if they belong exclusively to the apartment or dormitory, as a rule to one quarter, but not more than half.

Please enter the number and total area of living rooms that do not meet the definition of an apartment (e.g. living rooms in a student dormitory in the form of an apartment building). If the floor areas of rooms do not meet the requirements of the building code of the federal states for use, they do not belong to the living space.



### **Usable area**

Usable areas include areas that serve business (e.g. workshops, stores, offices), public or other purposes (e.g. club rooms) and are not residential areas.

In the case of rented residential properties, please enter such rooms and the respective use under "Other usable areas". For single-family and two-family houses and condominiums, you must add these areas to the living space of the respective apartment.

### **Accessory rooms**

The floor areas of accessory rooms are not to be entered. Accessory rooms include:

- Basement rooms,
- Storage rooms and substitute basement rooms outside the apartment,
- laundry rooms and drying rooms,
- floor rooms and
- heating rooms.

## **Re 3. Real value**

### **Site plan no.**

Please enter the number of the building from the site plan.

### **Building type**

Please enter one of the following values that applies to the building type:

- 1 Mixed-use properties (mixed-use residential buildings).
- 2 Banks and similar commercial buildings
- 3 Office buildings, administrative buildings
- 4 Community centers, clubhouses, hall buildings, event buildings
- 5 Kindergartens (day care centers), general education schools, vocational schools, colleges, special schools
- 6 Residential homes, boarding schools, homes for the elderly or nursing homes
- 7 Hospitals, clinics, day clinics, medical centers
- 8 Accommodation facilities, hotels, catering facilities
- 9.1 Sports halls
- 9.2 Indoor tennis courts
- 9.3 Recreational pools, spas and health resorts
- 10.1 Consumer markets
- 10.2 Department stores
- 10.3 Car dealerships without workshops
- 11.1 Factory and workshops without halls; industrial production buildings, solid construction
- 11.2 Multi-storey factory and workshop buildings with a high proportion of halls; industrial production buildings, mainly skeleton construction
- 12.1 Storage buildings without mixed use, cold storage
- 12.2 Warehouse buildings with up to 25 percent mixed use
- 12.3 Warehouse buildings with more than 25 percent mixed use
- 13 Museums, theaters, sacred buildings
- 14 Riding halls, former agricultural multi-purpose halls, barns and similar buildings
- 15 Stable buildings
- 16 Elevated garages, underground garages and commercial vehicle garages
- 17 Single garages, multiple garages
- 18 Carports and similar



If you wish to indicate a building type that is not listed, please enter the number of a comparable building type. Examples of unlisted building types can be found in the following table:

Unlisted building type	Comparable building type	Building type
Handling building, terminal, railroad station concourse	Factory and workshops, multi-storey, high proportion of halls; industrial production building, predominantly skeleton construction	11.2
Pharmacy, boutique, store	Department stores	10.2
Bar, dance bar, night club	Accommodation facilities, hotels, catering facilities	8
DIY store, discount store, garden center	Consumer markets	10.1
Community center	Community centers, hall buildings, event buildings, clubhouses	4
Shopping center (shopping mall)	Department stores	10.2
Commercial free-standing roofed building	Warehouse buildings without mixed use, cold storage	12.1
Large disco, cinema, concert hall	Community centers, hall buildings, event buildings, clubhouses	4
Indoor playground, climbing, karting, indoor skiing	Sports halls	9.1
Youth home, day care center	Residential homes, boarding schools, homes for the elderly and nursing homes	6
Logistics center (storage, administration, commissioning, distribution and handling), if it is not possible to demarcate separate parts of the building	Warehouse buildings	12.1, 12.2 or 12.3
Market hall, wholesale market	Consumer markets	10.1
Apartment building, residential building on mixed-use land	Mixed-use land (residential buildings with mixed use)	1
Furniture store, single-storey	Consumer markets	10.1
Furniture store, multi-storey	Department stores	10.2
Parking garage	Elevated garages, underground garages and commercial vehicle garages	16
Horse stable	Stable buildings	15
Restaurant	Accommodation facilities, hotels, catering facilities	8
Thermal baths, sauna facilities	Recreational pools, spas and health resorts	9.3
Car wash	Factory and workshop buildings, industrial and production buildings, single-story or multi-story, without halls; industrial production buildings, solid construction	11.1
Weekend house, which cannot be permanently inhabited	Mixed-use properties (residential buildings with mixed use)	1

**Construction year**

s. 2. Capitalized earnings value

**Core renovation**

s. 2. Capitalized earnings value

**Demolition obligation**

s. Capitalized earnings value

**Gross floor area**

Please enter the gross floor area in square meters for each building type separately. The gross floor area is the sum of the usable floor areas of all plan levels of a building and the floor areas of the external dimensions of the building components. This includes cladding, e.g. plaster and outer shells. The following areas are distinguished in the base areas:

- Area a: covered and enclosed on all sides to the full height,
- Area b: covered, but not enclosed on all sides to the full height,
- Area c: not covered.

Only the floor areas of areas a and b are relevant as gross floor area.

The gross floor area does not include, for example:

- Areas of balconies
- areas of pointed floors
- areas of crawl spaces
- areas used exclusively for the maintenance, inspection and repair of building structures and technical installations
- Areas under constructive cavities (e.g. above suspended ceilings).

Buildings, parts of buildings and facilities used for civil defense purposes are not taken into account when determining the real estate tax value. Therefore, please indicate how many square meters of the gross floor area are allocated to buildings, parts of buildings and facilities for civil defense.