

99102017002000, 99102017002000

# Second home tax

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<https://fimportal.de/xzufi-services/32225549/L100008>

| Modul                         | Sachverhalt                                           |
|-------------------------------|-------------------------------------------------------|
| Leistungsschlüssel            | 99102017002000, 99102017002000                        |
| Leistungsbezeichnung I        | Second home tax                                       |
| Leistungsbezeichnung II       |                                                       |
| Typisierung                   | 4 - Land: Regelung                                    |
| Quellredaktion                | Sachsen-Anhalt                                        |
| Freigabestatus Katalog        | unbestimmter Freigabestatus                           |
| Freigabestatus Bibliothek     | unbestimmter Freigabestatus                           |
| Begriffe im Kontext           |                                                       |
| Leistungstyp                  | Leistungsobjekt mit Verrichtung                       |
| Leistungsgruppierung          | Steuern (102)                                         |
| Verrichtungskennung           | Festsetzung (002)                                     |
| SDG-Informationsbereich       |                                                       |
| Lagen Portalverbund           | Wohnen und Umzug (1050200), Zweitwohnsteuer (1060500) |
| Einheitlicher Ansprechpartner | Nein                                                  |
| Fachlich freigegeben am       |                                                       |

**Modul**
**Sachverhalt**

Fachlich freigegeben durch

Handlungsgrundlage

Teaser

**Volltext**

The cities and municipalities can decide under their own jurisdiction and municipal fiscal responsibility whether and to what extent they wish to levy second home tax, taking into account the principles of revenue generation. The tax is levied on the possession of an additional dwelling (second or secondary residence) in addition to a main residence. As a rule, this applies to all natural persons who have moved into an apartment in the town in question and have registered it as a secondary residence. Whether the dwelling is rented or occupied by the owner does not matter, nor does the question of whether the main residence is in the same place. According to the Municipal Tax Act of the state of Saxony-Anhalt, the collection of the secondary residence tax requires a statute. The basis of assessment is usually the annual rental expense and otherwise the local comparative rent (rent index). Due to municipal autonomy, no uniform regulations apply. Exceptions: According to the case law of the Federal Constitutional Court, married couples who are not permanently separated and who maintain a secondary residence for professional reasons are generally exempt from the secondary residence tax.

Erforderliche Unterlagen

Voraussetzungen

Kosten

Verfahrensablauf

Bearbeitungsdauer

Frist

 weiterführende  
Informationen

Hinweise

| Modul             | Sachverhalt                                                                                                                                                                                                                |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Rechtsbehelf      |                                                                                                                                                                                                                            |
| Kurztext          |                                                                                                                                                                                                                            |
| Ansprechpunkt     | You can find out from the registration authority responsible for your second or secondary residence whether and to what extent or under what conditions you can expect to be subject to corresponding payment obligations. |
| Zuständige Stelle |                                                                                                                                                                                                                            |
| Formulare         |                                                                                                                                                                                                                            |
| Ursprungsportal   | Second home tax, Zweitwohnungssteuer                                                                                                                                                                                       |