

99102017002000, 99102017002000

Pay second home tax

Heruntergeladen am 23.06.2025

<https://fimportal.de/xzufi-services/105475862/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102017002000, 99102017002000
Leistungsbezeichnung I	Pay second home tax
Leistungsbezeichnung II	
Typisierung	5 - Kommune: Regelung
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.03.2015

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of the Interior and Sports Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.landesrecht-mv.de/bsmv/document/jlr-KA-GMV2005pP3 https://www.landesrecht-mv.de/bsmv/document/jlr-KA-GMV2005pP3
Teaser	
Volltext	<p>The towns and municipalities in Mecklenburg-Vorpommern can decide under their own jurisdiction and legal and municipal financial responsibility whether and to what extent they wish to levy a second home tax. There is no legal obligation to levy a tax on second homes. 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 persons who have moved into an apartment in the respective city or municipality and have registered it as a secondary residence. Whether the apartment is rented or occupied by the owner does not matter, nor does the question of whether the main residence is in the same place. The basis of assessment is usually the annual rental expense, or the local comparative rent in the case of owner-occupied apartments. Due to municipal autonomy, no uniform regulations apply. The details can be found in the secondary residence tax statutes of the respective city or municipality. Exceptions: Second homes that exclude the possibility of personal use and are held as an investment are not subject to the second home tax. Generally exempt from the second home tax are married couples who are not permanently separated and who maintain a second home that is primarily used for professional reasons.</p>
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	The amount of the second home tax is determined by the municipalities in the local second home tax statutes and varies from municipality to municipality.
Verfahrensablauf	The city or municipality/office must be notified of the

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	<p>occupation of a secondary residence or its abandonment. The owner of the secondary residence is obliged to provide the city or municipality/office with all the necessary information to determine the rental expense. Details are regulated by the respective secondary residence tax statutes, which also specify a certain period for the notification (this is often one week).</p>
Bearbeitungsdauer	
Frist	see process flow
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	<p>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.</p>
Formulare	
Ursprungsportal	Zweitwohnungssteuer bezahlen, Pay second home tax