

99033009279000, 99033009279000

# Apply for a certificate to apply for tax benefits for the preservation or appropriate use of monuments

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/129299499/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99033009279000, 99033009279000
Leistungsbezeichnung I	Apply for a certificate to apply for tax benefits for the preservation or appropriate use of monuments
Leistungsbezeichnung II	
Typisierung	3b - Bundesaufsichtsverwaltung: Regelung, Land: Ausführungsvorschriften, Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Denkmalschutz (033)
Verrichtungskennung	Zusicherung (279)
SDG-Informationsbereich	Kauf und Verkauf von Immobilien, einschließlich aller

Modul	Sachverhalt
	Bedingungen und Pflichten im Zusammenhang mit der Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	03.08.2023
Fachlich freigegeben durch	Ministry of Science, Culture, Federal and European Affairs Mecklenburg-Vorpommern
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_7i.html">https://www.gesetze-im-internet.de/estg/_7i.html</a> <a href="https://www.gesetze-im-internet.de/estg/_7i.html">https://www.gesetze-im-internet.de/estg/_7i.html</a> <a href="https://www.landesrecht-mv.de/bsmv/document/VMMV-VMMV000008277">https://www.landesrecht-mv.de/bsmv/document/VMMV-VMMV000008277</a> <a href="https://www.landesrecht-mv.de/bsmv/document/jlr-DSchGMVV2IVZ">https://www.landesrecht-mv.de/bsmv/document/jlr-DSchGMVV2IVZ</a> <a href="https://www.landesrecht-mv.de/bsmv/document/VMMV-VMMV000008277">https://www.landesrecht-mv.de/bsmv/document/VMMV-VMMV000008277</a> <a href="https://www.landesrecht-mv.de/bsmv/document/jlr-DSchGMVV2IVZ">https://www.landesrecht-mv.de/bsmv/document/jlr-DSchGMVV2IVZ</a>
Teaser	For monuments and buildings within listed areas or protected complexes, you can apply for an assurance of the expected certification of measures carried out for the preservation or appropriate use of the monument or building and their costs.
Volltext	<p>You can claim tax concessions for the preservation of listed buildings and buildings within listed areas or protected complexes, particularly in connection with your income tax return. Among other things, you need a special certificate for this, which you can apply for as the owner or as the owner's authorized representative/agent from the relevant certifying authority.</p> <p>In order to provide you with clarity about the content of the expected certificate at an early stage, the certifying authority can already provide you with a written assurance about the expected certificate. However, the assurance does not replace the final certificate. It is therefore not suitable as proof when</p>

**Modul**
**Sachverhalt**

applying to the tax office for tax benefits. However, if you have a legitimate interest, you can use the assurance to apply to the tax office for binding information on the expected assessment basis for the tax benefits.

**Erforderliche Unterlagen**

- In the case of representation: Copy of the power of attorney or authorization to represent,
- Planning documents inventory,
- Planning documents with entry of the measures,
- Justification of the obligation or tax coordination with the responsible monument protection authority before the start of the measure (e.g. in the course of a building permit procedure, a monument protection permit or documented as a special coordination)

**Voraussetzungen**

You will only receive the certificate for necessary measures on a listed building or building within a listed area or protected complex. Measures may be necessary, for example, in order to

- preserve the listed building (in particular the substance),
- ensure appropriate use (for example, through heating systems or toilets),
- enable special monument-related care and maintenance (e.g. restoration maintenance) or
- to preserve the external appearance of the listed area/complete complex in which the building is located.

Only those measures that the owner has agreed in writing with the certifying authority before the start of the measure are eligible for certification. The agreement or consent of the certifying authority can be documented as part of a listed building permit, a building permit or as a special agreement.

**Kosten**

- free of charge

**Verfahrensablauf**

You can apply for the certificate as the owner of a building or as an authorized representative/authorized representative of the owner. The competent certifying authority will then check the requirements.

In order to obtain clarity about the content of the

Modul	Sachverhalt
	<p>expected certificate at an early stage, you can also apply to the certifying authority for a written assurance about the expected certificate. The assurance does not replace the final certificate. It is therefore not suitable as proof when applying to the tax office for tax benefits. However, if you have a legitimate interest, you can use this assurance to apply to the tax office for binding information on the expected assessment basis for tax benefits.</p>
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Apply for an assurance to apply for tax concessions for the preservation or appropriate use of listed buildings or buildings within listed areas or protected complexes</li> <li>• Written application required</li> <li>• Applicant: Monument owner or authorized representative/authorized representative of the owner</li> <li>• Responsible: lower monument protection authority in whose jurisdiction the monument is located</li> <li>• Assurance does not replace the certificate. It is therefore not suitable as proof when applying for tax relief from the tax office.</li> </ul>
Ansprechpunkt	
Zuständige Stelle	<p>responsible monument protection authority</p> <ul style="list-style-type: none"> <li>• of the districts, independent cities, large cities belonging to districts</li> </ul>
Formulare	<ul style="list-style-type: none"> <li>• Forms/online services available: No</li> <li>• Written form required: Yes</li> <li>• Informal application possible: No</li> <li>• Personal appearance necessary: No</li> </ul>
Ursprungsportal	Apply for a certificate to apply for tax benefits for the

## Modul

## Sachverhalt

preservation or appropriate use of monuments,  
 Zusicherung über die Bescheinigung zur Beantragung  
 steuerlicher Vergünstigungen für die Erhaltung oder  
 sinnvolle Nutzung von Denkmalen beantragen