

The property tax is one of the most important sources of income for cities and municipalities. It is used to finance, among other things, schools, kindergartens and the maintenance and expansion of infrastructure.

In 2018, the Federal Constitutional Court declared the previous legal situation regarding the valuation of properties to be unconstitutional. The implementation of the property tax reform will therefore start in 2022, and July 1, 2022 was the starting signal for submitting the property tax return: the property tax values are gradually being reassessed. All property owners and property owners must submit a tax return for their property and agricultural and forestry operations between July 1st, 2022 and October 31st, 2022.

Information from the Saxon tax administration on the subject of property tax and property tax reform

Tax laws are primarily enforced by the state authorities, which also include the tax offices. Their data protection control is the responsibility of the Federal Commissioner for Data Protection and Freedom of Information (BfDI) insofar as the tax offices process personal data within the scope of the Fiscal Code (AO) (§ 32h Paragraph 1 AO). The BfDI is also responsible for municipal tax offices, insofar as they determine the trade tax and the property tax (§ 32h paragraph 1, § 1 paragraph 2 number 1 AO).

If you have any questions about data protection law in connection with the property tax return, please contact the BfDI.