



## GERMANY – January 2023

---

### CONTENTS

<b>A THIRD OF THE PROPERTY TAX RETURNS ARE STILL MISSING .....</b>	<b>1</b>
<b>WHY GERMANY'S PROPERTY TAX REFORM IS MIRED IN CHAOS .....</b>	<b>1</b>

---

### **A THIRD OF THE PROPERTY TAX RETURNS ARE STILL MISSING**

Germany is currently undergoing a revaluation for property tax which will come into effect in 2025. In 2018 the Federal Constitutional Court declared the rating system unconstitutional because properties are treated differently. The assessments in West Germany are currently based on property values dating back to 1964, and in East Germany from 1935. This article looks at the problems they have encountered with data collection, essential to the revaluation.

The article can be accessed via the following link:

[A third of the property tax returns are still missing - Globe Echo](#)

### **WHY GERMANY'S PROPERTY TAX REFORM IS MIRED IN CHAOS**

Almost one third of Germany's property owners had still not filed their property tax declarations by the weekend before the deadline of 31 January 2023. This article examines the chaos that has ensued with regard to the revaluation, the confusing, long and complicated declaration form and calls for the deadline to be extended.

The article can be accessed via the following link:

[Why Germany's property tax reform is mired in chaos - The Local](#)

### **International Property Tax Institute**

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.