

18. December 2025

City Hall

City council adopts procedure for property tax for 2026

Current tax rates continue to apply // Courts are still reviewing the legal situation // City wants to develop a legally secure solution by June // No direct appeals necessary

At its meeting on 17 December 2025, the municipal council decided to initially retain the current tax rates for property tax at the turn of the year, but to review them again by mid-2026. The reason for this approach is ongoing court proceedings to clarify whether different tax rates for residential and commercial properties are permissible. The city would like to wait until the legal situation has been clearly clarified before making a final decision.

With the decision of 17 December, property taxes in Bocholt will remain unchanged at the previous year's level for the time being as of 1 January 2026. The city administration and the council are thus reacting to an uncertain legal situation in North Rhine-Westphalia. Although the federal property tax reform is generally considered to be constitutional, the first administrative courts have expressed doubts as to whether cities are allowed to set different tax rates for residential and non-residential properties. As the exact reasons for these judgements are not yet available and further decisions by higher instances are pending, it is currently unclear which model will be legally valid in the long term.

In order to create clarity for all parties involved, the city of Bocholt is utilising a legal deadline. Local authorities are allowed to adjust their tax rates retroactively for the current year until 30 June of each year. The administration is therefore planning to closely monitor developments in the courts over the coming months and to draft a new statute that is as legally secure as possible by the end of June 2026 at the latest, which can then be adopted by the city council. Although an immediate switch to a uniform tax rate would be legally simpler, it would jeopardise the political goal of not making housing disproportionately more expensive by harmonising the so-called property tax B.

For residents, this timetable means that the tax assessment notices, which are expected to be sent out at the beginning of February, are not yet the last word. As the city has firmly promised to replace the regulations with a new collection rate statute by June, the process remains legally open.

"It is in the interests of all citizens if we do not create any hasty facts, but wait for the final judgements of the courts and then present a legally secure solution", explains City Treasurer Jennifer Schlaghecken, "no one needs to worry about missing a deadline, as we will be adopting a new statute in the first half of the year anyway."

The administration therefore urges owners not to lodge an objection to the notices arriving in February. This is not legally necessary in order to defend against possible errors, as a new resolution will be passed anyway. This will avoid overloading the administration, while the rights of taxpayers will be safeguarded by the planned new regulation.



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