**Questionnaire in preparation for the Spanish Conference of the PCC organized jointly with the EuroGeographics CLRKEN**

**October 26 and 27 2023, Madrid**

The overall topic of the upcoming PCC and CLRKEN Joint Conference will be the "CONTRIBUTION OF THE CADASTRE TO THE WELFARE STATE: TAXATION AND OTHER SERVICES". This is in line with the motto of the Spanish Presidency of the Council of the EU in 2023: "Driving greater social and economic justice".

As cited in the United Nations document "Framework for Effective Land Management", land administration relates people to land and informs about the "how", "what", "who", "when" and "where" of land tenure, **its use, its value** and its development. Land administration systems are the basis for recording the complex range of rights, restrictions and responsibilities related to people, policies and places.

In previous questionnaires of the PCC, we have been dealing with many of these issues, however, we still need to deal with the fiscal component of the cadastre, the valuation of real estate and its use as a basis for real estate taxation essential to promote social justice and economic development.

For this reason, the questionnaire aims to know the role that the cadastres of European countries play in the valuation and taxation of real estate

1. **DATA OF THE PERSON WHO COMPLETES THE SURVEY:**

**Country:**

**Institution:**

**Unit:**

**Name:**

**Position:**

**Email:**

**Phone:**

**Consent to publish the data:**

1. **REAL ESTATE TAX SYSTEM**

**2.1. What are the main taxes on real estate in your country and at what level are they managed?**

|  |  |  |  |
| --- | --- | --- | --- |
|  **Tax** | **National** | **Subnational** | **Local** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

**2.2. What are the competences of the Cadastre in relation to these taxes?**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  Tax | **None** | **Provides the data for another body to define the value** | **Determines the value.**  | **Manages the tax** |
| Recurrent property tax |  |  |  |  |
| Transfer tax |  |  |  |  |
| xxxxxx |  |  |  |  |
| xxxxxx |  |  |  |  |

**2.3. At what level are the main taxes collected?**

|  |  |  |  |
| --- | --- | --- | --- |
|  Collection | **National** | **Subnational** | **Local** |
| Recurrent property tax |  |  |  |
| Transfer tax |  |  |  |
| xxxx |  |  |  |
| xxxxx |  |  |  |

**2.4. If you know the data, please indicate what percentage of municipal income represents the recurring property tax.**

**2.5. if you know the data. Please indicate what percentage of GDP represents the Recurrent Property tax.**

**3. VALUATION**

**3.1. The value of real estate is the same for all taxes**

**Yes --------------------**

**No----------------------**

Remarks

**3.2. Which institution determines the value of real estate in the different taxes on real estate?**

|  |  |  |
| --- | --- | --- |
| **Who determines the value for the tax?:** | **Cadastre** | **Other Institution (which one)** |
| Recurrent property tax |  |  |
| Transfer tax |  |  |
| xxxxx |  |  |
| xxxxxx |  |  |

**3.3 How are the property values calculated?**

|  |  |  |
| --- | --- | --- |
| **Valuation methodology** | **Recurrent property tax** | **Transfer tax** |
| Mass valuation with reference to the market |  |  |
| Mass valuation not referenced to the market. (Income capitalization or others) |  |  |
| Both depending on the type of property |  |  |
| Other forms of valuation (self-declarations, etc)  |  |  |

Remarks

**3.4. Is there a Market Values Observatory?**

Yes-----

No-----

Remarks

**3.5. If any, which body is responsible for the Market Values Observatory**

|  |  |  |
| --- | --- | --- |
|  | **Cadastre** | **Other Institution (whichone)** |
| **Body responsible for the Market Values Observatory** |  |  |

Remarks:

**3.6. How often are property values updated for recurrent property tax?**

**3.7. Are the real estate values published? If yes, where?**

|  |  |  |
| --- | --- | --- |
|  | **Cadastre** | **Other institution (which one)** |
| Those set for the recurrent property tax |  |  |
| Those set for transmissions tax |  |  |
| Those declared in the transmission  |  |  |

Remarks

**4. FUTURE**

**4.1. Are any changes in the property tax system underway or planned?"**

|  |  |  |  |
| --- | --- | --- | --- |
|  Posible modificación | **NO** | **YES** | **Remarks** |
| Type of Tax |  |  |  |
| Change of level of responsibility |  |  |  |
| Valuation |  |  |  |
| Publicity of Vaues  |  |  |  |
| Collection |  |  |  |
|  |  |  |  |

**Will your country/jurisdiction participate at the conference and and contribute with a**

**presentation about the topics**

1. The Role of the Cadastre in Real Estate Taxation.
2. CMO European Cadastral Map from the point of view of users and other experiences of international use of the cadastre
3. The usefulness of the 3D Cadastre

**If yes, please indicate a presenter and a tentative title for the presentation**

**(depending on the number of positive responses, we will have to make a choice**

**and will get back to you in time for the actual presentation).**

**Name of presenter: ………**

**Email address for contact: ………**

**Possible title of presentation**

If you intend to attend, please let us know how many people will be coming.

 Yes (number of persons)----------

**More information, draft agenda and registration is available on the EuroGeographics website** [**here**](https://eurogeographics.org/calendar-event/joint-pcc-eurogeographics-clrken-conference/)**. Please register before September latest.**

Thank you very much for answering the survey.

 At the Madrid conference we will present the results.