

The Cadastre: essential for municipalities and provinces

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- Collaboration as the basis for the system.
- Collaboration in tax matters.
 - The recurrent property tax (IBI).
 - The capital gains tax.
- Urbanism and Cadastre.
 - Modifications to the urban planning.
 - Urban planning actions.
- Areas of collaboration.
- Cooperation in the transformation strategy of the Madrid City Council Tax Agency.

-The Madrid City Council Tax Agency.



We are the Madrid City Council unit in charge of managing municipal taxes.

- **812 headcount** (69% women)
- **60 million € annual budget**
- **5 offices** (258.053 taxpayers attended on site)
- Most of the activity is managed through **digital services**.
- **5 million** taxpayers (individual and legal persons).

We collect **2.965 million €** annually

(Total Budget for Madrid = 5.801 million €)



-Collaboration as the basis for the system.

1.- Distribution of competences system.

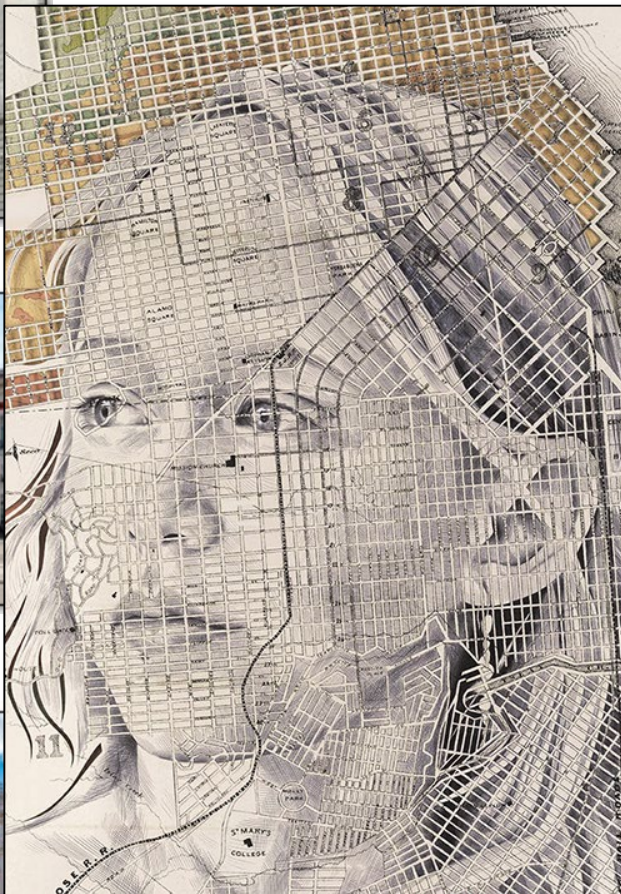
National



Regional



Municipal



3 administration levels.....but the citizen should always be the core of the whole system.



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- Collaboration as the basis for the system.

2.- The municipal taxes and the territory.

Most of municipal taxes are “territorial”, since the taxable event and/or de taxable person can be geopositioned.

Real estate



Real estate market



Vehicles



Fords



Use of the public space



Waste



Works and facilities



Subsoil use



Un-geopositioned data is just “half of data”
(Tax GIS)



- Collaboration as the basis for the system.



CADASTRAL INFORMATION IN MADRID

Urban properties **2.237.397**

Residential properties **1.502.436**

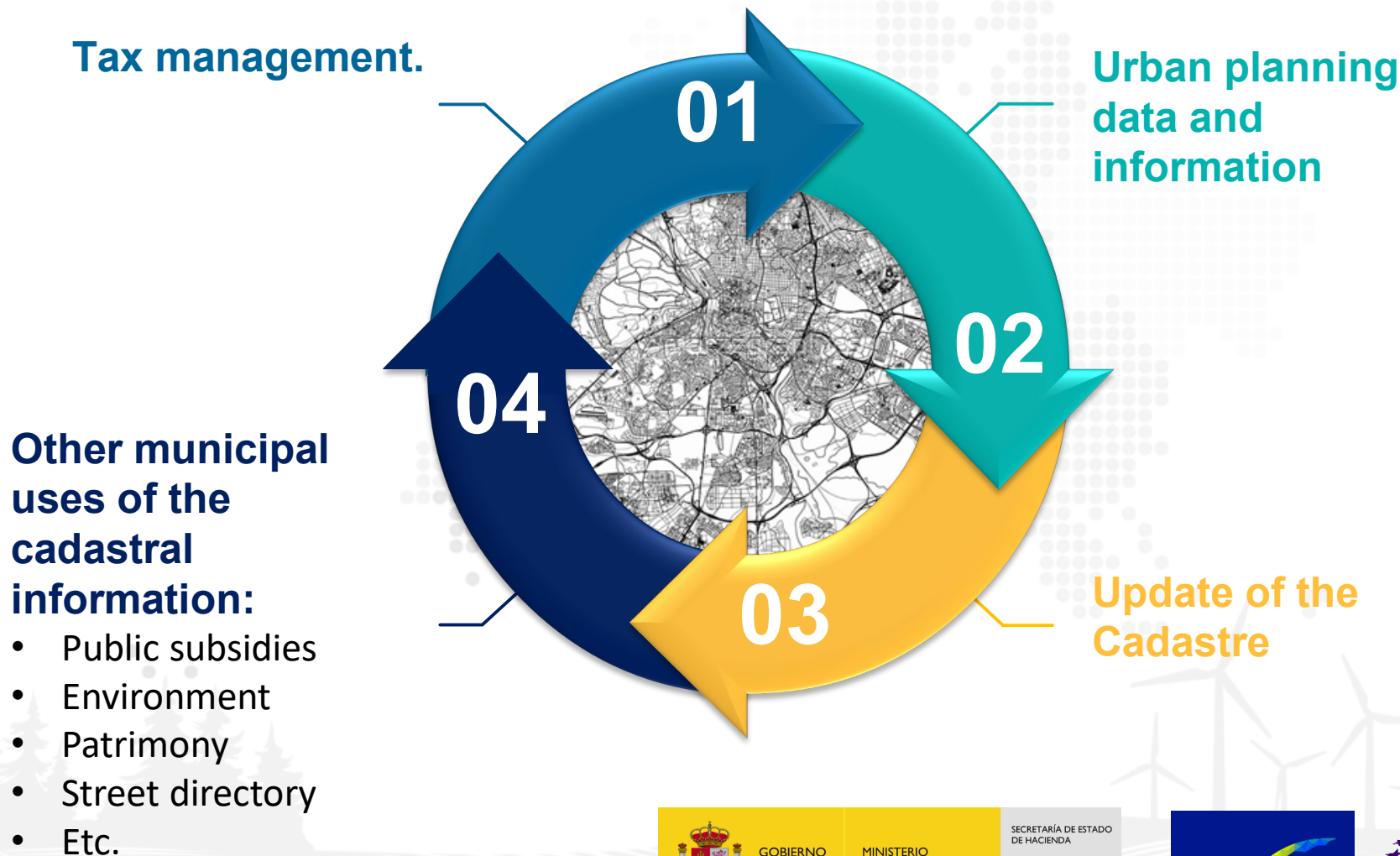
Other uses **734.961**

Owners **1.882.437**

Cadastral value **293 billion**

- Collaboration as the basis for the system.

-4 main areas of collaboration.



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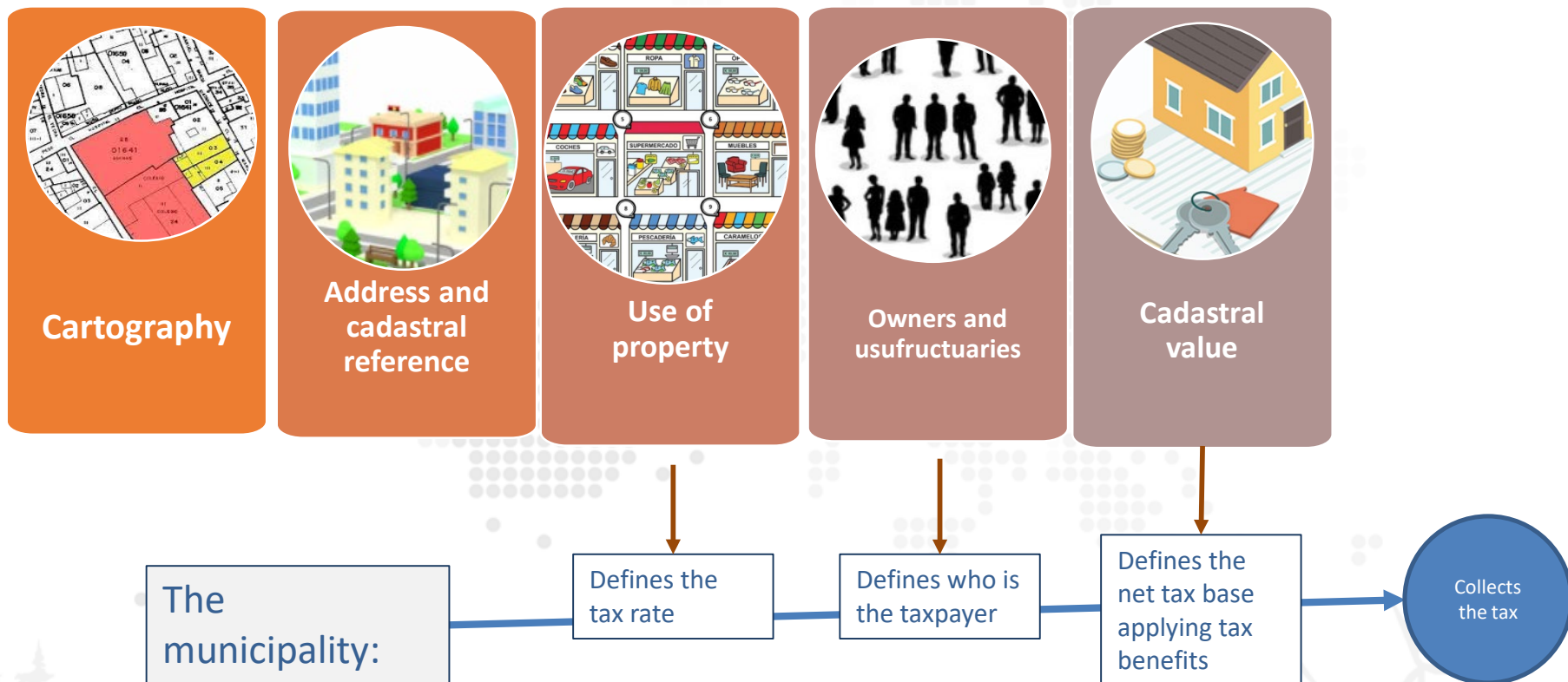
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-Tax management: The recurrent property tax.

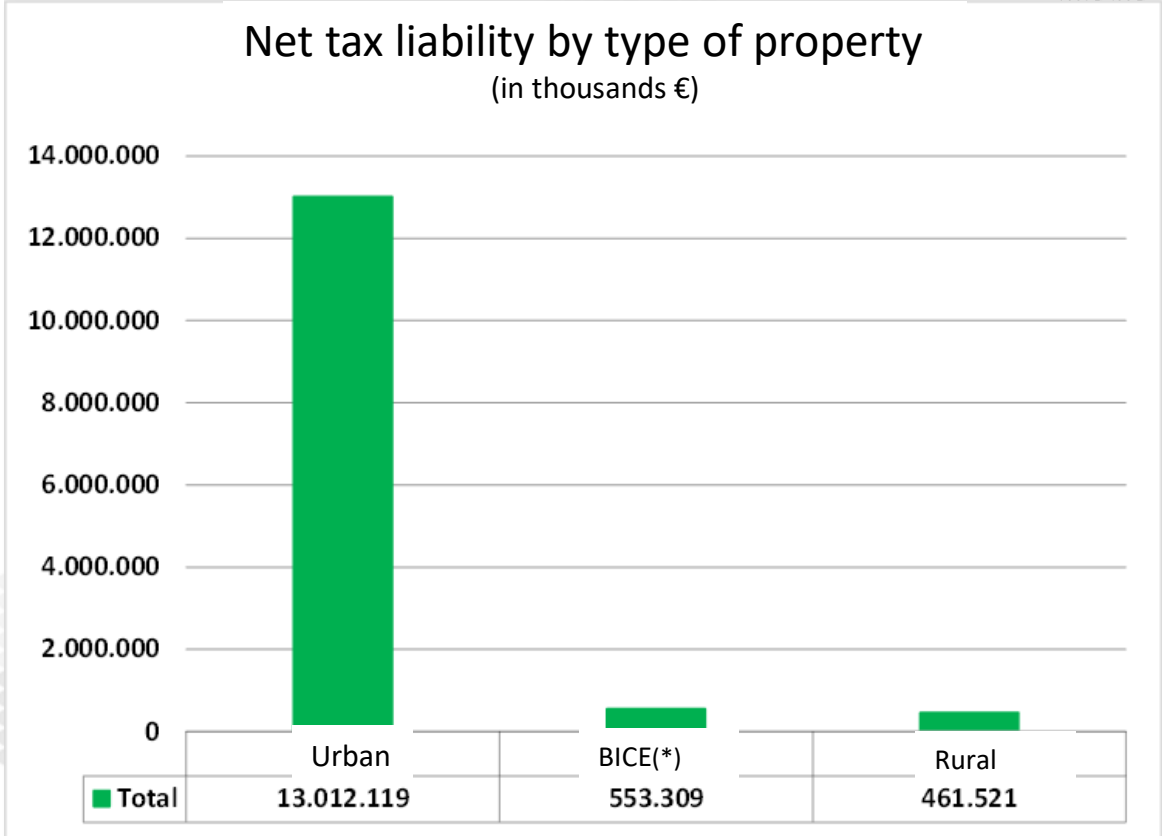
The Cadastre permanently provides the municipalities with information on:



-Tax management: The recurrent property tax.



NATIONAL TAX LIABILITIES 2022 (IN THOUSANDS €)



Type of property	Net tax liability (thousands €)	% of total net tax liabilities
Urban	13.012.119	92,77%
BICES (*)	553.309	3,94%
Rural	461.521	3,29%
Total	14.026.950	100,00%

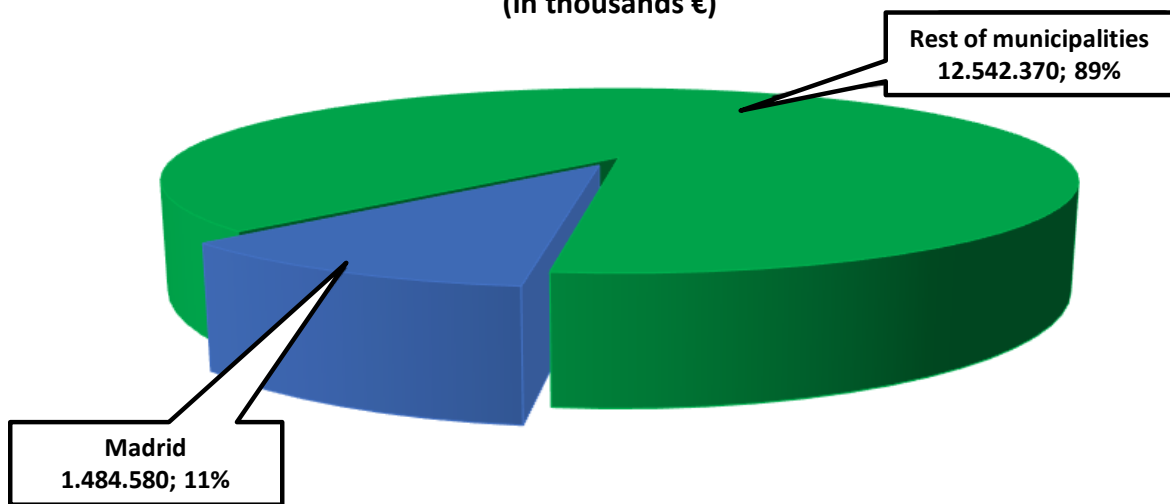
(*) Properties with special characteristics (airports, power plants, etc.)

- Tax management: The recurrent property tax.

	Tax levy	% of total
Madrid	1.484.580.000 €	11%
Rest of municipalities	12.542.379.000 €	89%
TOTAL	14.026.950.000 €	100%

Madrid compared to other municipalities.

Net tax liability
(in thousands €)



-Tax management: The capital gains tax

The tax base is the difference between the value of the land at the time of acquisition and the value of the land at the time of transfer.

Cadastral provides information about:



Addresses
and cadastral
reference.



Cadastral
value, but
only land
value.



Taxpayers.

The cadastral value of land (buildings excluded) is used as one of the methods for calculating the increase in value between the date of acquisition and the date of transfer.



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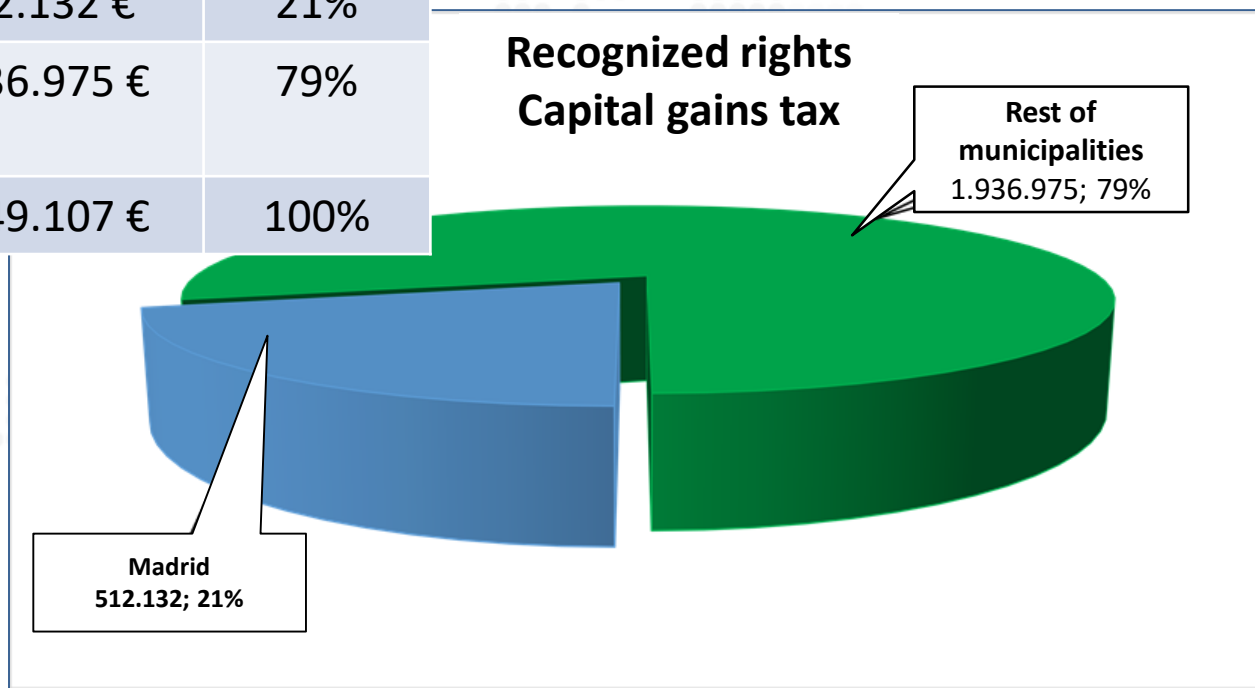


-Tax management: The capital gains tax

	Amount of recognized rights	% of total
Madrid	512.132 €	21%
Rest of municipalities	1.936.975 €	79%
TOTAL	2.449.107 €	100%

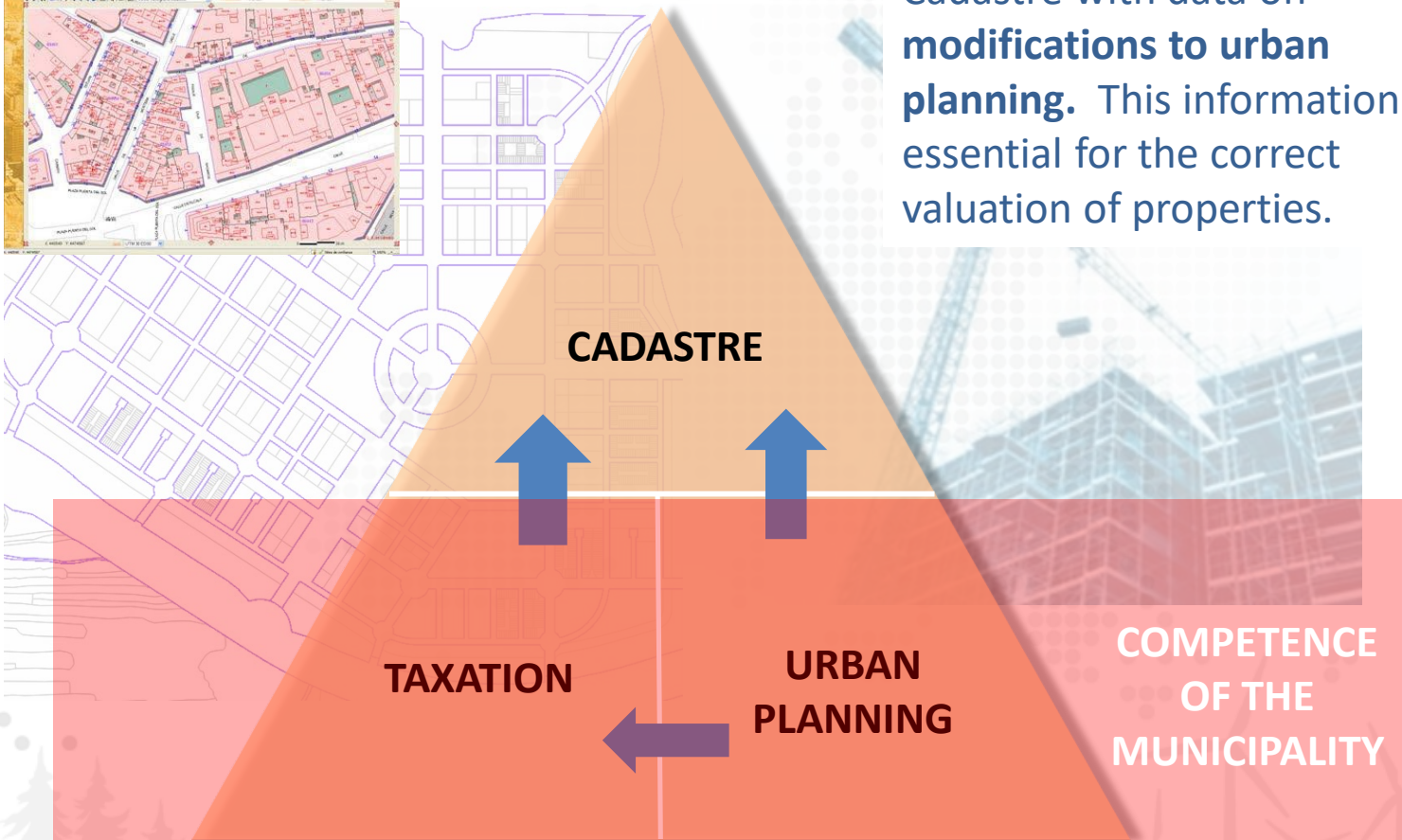
Madrid compared to other municipalities.

Recognized rights Capital gains tax



-Urban planning data and information:

The municipalities provide the Cadastre with data on **modifications to urban planning**. This information is essential for the correct valuation of properties.



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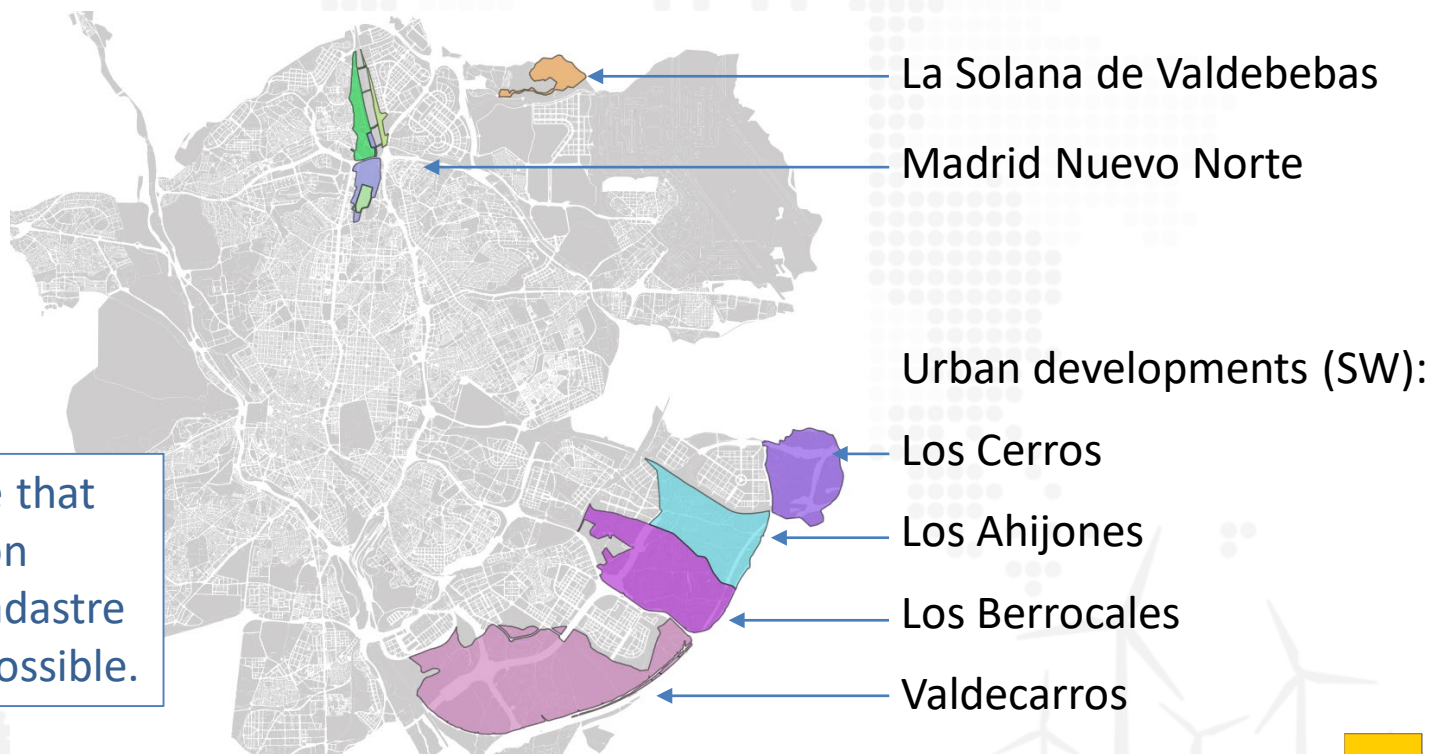
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- Urban planning data and information:

URBAN PLANNING MODIFICATION OF LARGE AREAS OF MADRID IS CURRENTLY UNDERWAY



It is imperative that this information reaches the Cadastre as quickly as possible.



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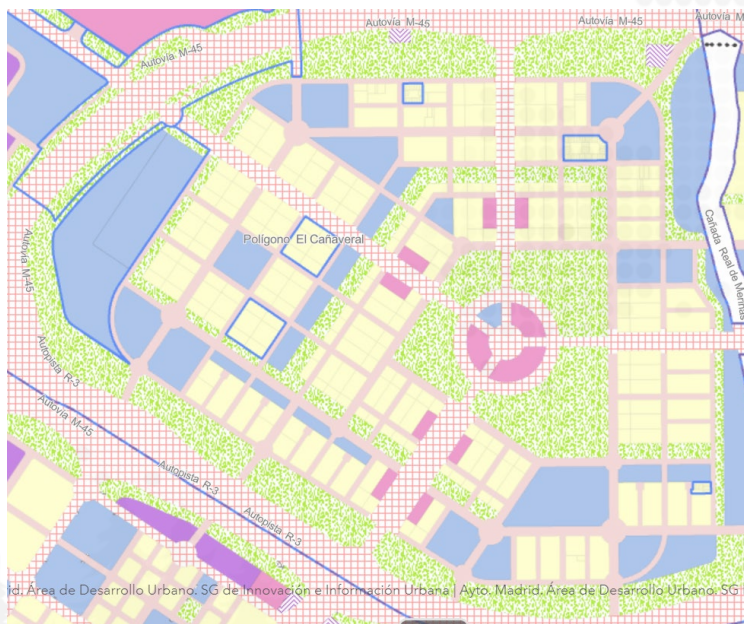


- Urban planning data and information:

Urban planning :

Certain information must also reach the Cadastre quickly:

- New parcels: **coordination Cadastre – Land Property Register.**
- New parcelling or building **licences**: Direct impact on cadastral value.



Areas of collaboration.

The collaboration agreements allow the municipalities to act directly by updating the cadastral database and providing services to citizens.

Incorporation of
new urban units

Alteration of
cadastral
ownership

Cadastral
inspection



Correction of
discrepancies:

Resolution of
appeals

Citizen
information

Cooperation in the transformation strategy of the Madrid City Council Tax Agency.

MADRID CITY COUNCIL TAX AGENCY STRATEGIC PLAN



MISSION: TO SATISFY THE REVENUE NEEDS OF THE MADRID CITY COUNCIL THAT MUST BE ACHIEVED THROUGH TAX MANAGEMENT AND OTHER NON-TAX REVENUES ENTRUSTED TO IT, BY MEANS OF PROCEDURES THAT GUARANTEE THE PRINCIPLES OF EQUALITY, PROGRESSIVENESS AND ADAPTATION TO THE ECONOMIC CAPACITY OF TAXPAYERS.

Strategic guidelines:

1. Tax reinforcement
2. Implement. of the digital transform. process
3. Development of a transformative model based on "Smart taxation"
4. Implement. of a "green taxation" model
5. Implement. of an efficient model of cooperation in tax management
6. Implement. of a new people oriented structure and on the redef. of processes and objectives

Increased cooperation with the Cadastre is part of the basic strategic lines of action.

Cooperation in the transformation strategy of the Madrid City Council Tax Agency.

-The commitment to a management model based on "smart taxation" will require further deepening of a collaborative model based on the increased use of new technologies, in order to::



-Develop efficient processes related to the "management map".

-Update cadastral information without the need for citizens to do anything (new communications regime).



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i Thank
you very
much!

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