

This is a courtesy translation using Chatgpt. I have only included the applicable tax areas of Puerto Aventuras to keep the document brief. If you own property in other areas inside the county of Playa del Carmen (formerly Solidaridad) you will need to find them on the original Spanish document.

<https://playadelcarmen.gob.mx/category/Front/Avisos/TVUSyC-PDC.pdf>

There are maps and other images that have been excluded as well. If you have any questions about this, I strongly suggest you speak with your legal counsel or accountant to clarify any questions you may have.

MUNICIPAL GAZETTE OF PLAYA DEL CARMEN

ORDINARY EDITION, MAY 2025

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Table of unit land and construction values to serve as the basis for calculating property tax contributions in the Municipality of Playa del Carmen, Quintana Roo, for Fiscal Year 2026; including the value zone distribution map.

TABLE OF UNIT LAND AND CONSTRUCTION VALUES

To serve as the basis for calculating property tax contributions in the Municipality of Playa del Carmen, Quintana Roo, for Fiscal Year 2026; including the value zone distribution map.

PROCEDURE

FOR THE TABLE OF UNIT LAND AND CONSTRUCTION VALUES TO SERVE AS THE BASIS FOR CALCULATING PROPERTY TAX CONTRIBUTIONS IN THE MUNICIPALITY OF PLAYA DEL CARMEN, QUINTANA ROO, FOR FISCAL YEAR 2026.

In accordance with articles 2 and 7 section III, 13 section VII, 20 sections I and II, 21 sections II, 27 and 29 of the Cadastral Law of the State of Quintana Roo; articles 39 and 40 of the Regulations of the Cadastral Law of the State of Quintana Roo; article 37 of the Organic Regulations of the Public Administration of the Municipality of Solidaridad, Quintana Roo; and article 17 of the Internal Regulations of the Municipal Treasury of Playa del Carmen, Quintana Roo: the Municipal Cadastre Department is the cadastral authority empowered to formulate the Plan and Table of Unit Land and Construction Values that will serve as the basis for calculating property tax contributions in the Municipality of Playa del Carmen, Quintana Roo, for the upcoming fiscal year.

To this end, via Certificate of Record dated April 30, 2025, the Cadastre Department certified the drafting of the Project of the Value Table under review for Fiscal Year 2026. This project follows core principles of fairness, proportionality, rationality, and taxpaying capacity, and includes the value zone distribution map.

This cadastral authority then proceeded to publish, during May and June of this year, the draft of the Table of Unit Land and Construction Values, to serve as the basis for calculating property tax contributions in the Municipality of Playa del Carmen, Quintana Roo, for Fiscal Year 2026. The draft includes the value zone distribution map. Property owners and those with a legitimate interest may submit their written observations regarding the draft no later than July 30, 2025.

Accordingly, comments must be submitted in writing by July 30, 2025, at the Cadastre Department office located at Av. 20, Block 101, s/n, Col. Centro, between 8th and 10th Streets North, Playa del Carmen, Quintana Roo, C.P. 77710, Monday to Friday from 9:00 a.m. to 5:00 p.m.

MUNICIPAL CADASTRE DEPARTMENT

PLAYA DEL CARMEN, QUINTANA ROO

TABLE OF UNIT LAND AND CONSTRUCTION VALUES

To serve as the basis for calculating property tax contributions in the Municipality of Playa del Carmen, Quintana Roo, for Fiscal Year 2026.

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1. DEFINITION OF CONCEPTS

CONCEPT	DEFINITION
URBAN ZONE	The area within the urban limit, primarily intended for urban purposes, as determined by the Municipality's current Urban Development Program.
RURAL ZONE	Areas outside the urban limit, as determined by the Municipality's current Urban Development Program.
PROPERTY (PREDIO)	A lot or real estate property with defined borders and geographic/juridical identity, including Exclusive Property Units (U.P.E.) under Condominium Property Regime.
CATEGORY	Classification of a property as urban or rural based on its surroundings.
URBAN PROPERTY	Property within the boundaries of the urban zone.
RURAL PROPERTY	Property located outside the boundaries of the urban zone.
CONDITION	Property classification based on usage.
PROPERTY USE	The function or activity developed on the property.
PROPERTY IN OPERATION	Property with minimal structures or improvements that make it usable according to the Urban Development Program.
PROPERTY WITH CONSTRUCTION	Property with permanent construction or improvements, but insufficient to classify as operational.

CONCEPT

DEFINITION

VACANT LOT	Property with no permanent structure or just perimeter walls; not operational or usable as per the Urban Development Program.
MERIT FACTORS	Characteristics that increase a property's cadastral value.
DEMERIT FACTORS	Characteristics that decrease a property's cadastral value.
PROPERTY WITH MANGROVE	Property containing mangrove ecosystem, certified by an Environmental Expert with valid state registration.
PROPERTY WITH SASCAB PIT	Property containing a pit for extracting limestone material ("sascab"), in production and with a valid permit from the State Ecology and Environment Secretariat.
PROPERTY WITH GOLF COURSE	Property fully equipped as a golf course. Partial golf courses or those part of a U.P.E. are excluded.
PROPERTY FOR AGRICULTURAL PRODUCTION	Property with land used for intensive crop production.
PROPERTY WITH CENOTE	Property containing a cenote, fracture, or subsurface geographic feature.

2. CALCULATION OF CATASTRAL VALUE

Cadastral Value is the sum of the land value and the construction value, as determined by the Municipal Cadastral Authority, based on applicable land and construction unit value tables:

$$VC = VS + VCo$$

Where:

- VC = Cadastral Value
- VS = Land Value
- VCo = Construction Value

For Exclusive Property Units (U.P.E.), land value is based on the square meters corresponding to the individual's proportional share of the common area, and construction value is based on the individual's share of common construction areas.

2.1. CALCULATION OF LAND VALUE

Land Value (VS) is calculated using technical data from the Cadastral Register. It is the sum of land values per homogeneous zone of the property, calculated using:

$$VS = \sum (m^2 T_i \times [VUS]_i \times [Fre]_i)$$

Where:

- VS = Land Value
 - $m^2 T_i$ = Surface area (in square meters) of each homogeneous zone of the property
 - VUS = Unit Land Value based on the Value Table
 - Fre = Adjustment factor
 - i = Index for each zone (1, 2, ..., n)
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2.1.1. TABLE OF UNIT LAND VALUES 2026

The following information is provided in the 2026 land unit value table:

- **Value Zone Identifier:** Zone code from the Zoning Map, which determines the applicable values.
 - **Locality:** The locality where the property is located.
 - **Price per square meter of land.**
 - **Description of the Value Zone Location:** Including boundaries and predominant use.
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2.1.2. RESULTING FACTOR

The resulting factor is a value derived from three components that adjust the unit land value according to specific characteristics of each zone:

- **ZONE FACTOR (FZO):**
The ZONE FACTOR corresponds to the general classification of the zone, which reflects the overall characteristics and land use intensity. This factor allows adjusting the land value to account for broader environmental or urban conditions of the zone.
- **LOCATION FACTOR (FUBI):**
The LOCATION FACTOR refers to the geographical positioning of the lot or zone in relation to points of interest such as main roads, urban services, commercial areas, etc. Higher accessibility or desirability may increase this factor.
- **URBANIZATION FACTOR (FURB):**
The URBANIZATION FACTOR evaluates the level and quality of infrastructure available in the zone, including services such as electricity, drainage, potable water, street paving, lighting, and others.

Each of these factors is applied to the base value to obtain the adjusted unit value per square meter for cadastral purposes.

2.2. CALCULATION OF CONSTRUCTION VALUE

The construction value is calculated based on the type, condition, classification, and structure of the built area, in accordance with the corresponding value tables.

2.2.1. STRUCTURAL CHARACTERISTICS

This section considers the materials and construction techniques used in the structure. It evaluates elements such as:

- Foundations
- Walls
- Roofs
- Floors
- Columns and structural framework

Each type of structural characteristic is assigned a coefficient that affects the unit value of the construction.

2.2.2. CONDITION CHARACTERISTICS

This section evaluates the state of conservation of the construction, whether it is:

- Excellent
- Good
- Fair
- Poor

These categories adjust the value based on wear, maintenance, and age of the construction.

2.2.3. CLASSIFICATIONS

The classification is based on the building's use, typology, and finishes, which may include:

- Economic

- Medium
- Residential
- Premium
- Special (e.g., industrial, commercial, public use)

2.2.4. TABLE OF UNIT CONSTRUCTION VALUES

A detailed table follows with unit construction values per square meter, based on the previous characteristics.

3. VALUE ZONE MAPS

This section presents graphic materials that visually represent the valuation zones for the municipality.

3.1. GENERAL MAP OF THE MUNICIPALITY OF PLAYA DEL CARMEN

An overview of the full municipal territory, including urban and rural zones.

3.2. VALUE ZONE DISTRIBUTION MAP 2026

This map illustrates how valuation zones are divided for 2026 and is essential for determining the value applicable to each property.

3.3. ZONES IN NORTH COASTAL AREA

Map and description of value zones along the northern coast.

3.4. ZONES IN CENTRAL COASTAL AREA

Includes the central coastal development corridor and adjacent neighborhoods.

3.5. ZONES IN SOUTH COASTAL AREA

Covers southern coastal developments and communities.

3.6. ZONES IN NORTHERN PLAYA DEL CARMEN

Detailed zone distribution for the northern section of the city.

3.7. ZONES IN SOUTHERN PLAYA DEL CARMEN

Covers neighborhoods and developments south of the city center.

3.8. ZONES IN AKUMAL LOCALITY

Includes value zones for the Akumal area, part of the municipality.

3.9. ZONES IN PUERTO AVENTURAS LOCALITY

Details valuation zones in Puerto Aventuras, including marina and golf areas.

2.1.1. TABLE OF UNIT LAND VALUES 2026 (*continued*)

Below is the information structure used in the 2026 land unit value table:

- **Zone Identifier:**
Code for the value zone, which allows for easy identification on the Zoning Map accompanying this document and serves as a reference for the designated project.
 - **Locality:**
The name of the locality in which the zone is situated.
 - **Value per Square Meter in Pesos:**
Unit value assigned to each square meter of land within that specific zone.
 - **Description of the Zone Location:**
Detailed geographic description, including boundaries and predominant land use within the zone.
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2.1.2. RESULTING FACTOR (*detailed breakdown*)

This subsection explains how the *Resulting Factor* (FRE_i) is composed of the following:

- **Zone Factor (FZO):**
Reflects the general classification of the area—such as residential, commercial, industrial, or mixed—and how these impact land value.
- **Location Factor (FUBI):**
Adjusts value based on location-specific features such as:
 - Proximity to roads, services, or transportation hubs
 - Accessibility and connectivity
 - Desirability of neighborhood or community
- **Urbanization Factor (FURB):**
Takes into account:
 - Availability and quality of infrastructure
 - Access to electricity, potable water, sewage, paved roads, lighting, etc.

These factors are combined and applied to each zone using a coefficient that modifies the base land value for greater accuracy and fairness.

2.2. CALCULATION OF CONSTRUCTION VALUE (*detailed explanation*)

2.2.1. STRUCTURAL CHARACTERISTICS

Each construction is classified by the type of structural system used. The categories include:

- Traditional masonry
- Reinforced concrete frame
- Steel structure

- Precast panels
- Lightweight or prefabricated materials

Each category has a different cost implication per square meter.

2.2.2. CONDITION CHARACTERISTICS

Construction condition categories are:

- **Excellent** – New or fully renovated structures
- **Good** – Properly maintained, functional, with minor wear
- **Fair** – Some deterioration, requires repairs
- **Poor** – Significant deterioration, nearing end of useful life

These directly affect the depreciation and final construction value.

2.2.3. CLASSIFICATIONS

The classification helps refine valuation by distinguishing use and finish levels:

- **Economic Housing** – Basic, functional finishes
- **Middle-Class Housing** – Moderate finishes, wider amenities
- **Residential Housing** – High-quality materials and design
- **Luxury or Premium** – Top-tier materials, high-end architecture
- **Special Use** – Industrial, institutional, public service, etc.

2.2.4. TABLE OF UNIT CONSTRUCTION VALUES

This table provides the unit value per square meter of construction, depending on:

- Construction type
- Structural and finish category
- Use and condition


ZONE VALUE TABLE – PUERTO AVENTURAS & COASTAL AREA

ZONE VALUE	LOCALITY	VALUE PER M ² (2026)	VALUE ZONE DESCRIPTION
301	Puerto Aventuras	\$5,000.00	Beachfront zone adjacent to the northeast by Hotel Aventura Palace; southwest by Hotel Barceló Maya Palace; southeast by ZOFEMAT; and northwest by Av. 50 Norte; consists of single-family housing, condominiums, and services.
305	Puerto Aventuras	\$7,000.00	Beachfront zone adjacent to the northeast by Hotel Aventura Palace; southwest by Hotel Barceló Maya Palace; southeast by ZOFEMAT; and northwest by Av. 50 Norte; consists of single-family housing, condominiums, and services.
307	Puerto Aventuras	\$800.00	Zone bounded: northeast by private property; southwest by Avenida El Vivero; southeast by Av. 50 Norte; and northwest by properties of Fraccionamiento Puerto Maya; mainly residential.
315	Puerto Aventuras	\$1,000.00	Zone bounded: northeast by private property; southwest by Avenida El Vivero; southeast by Av. 50 Norte; and northwest by properties of Fraccionamiento Puerto Maya; mainly residential.
316	Puerto Aventuras	\$1,200.00	Zone bounded: northeast by private property; southwest by Avenida El Vivero; southeast by Av. 50 Norte; and northwest by properties of Fraccionamiento Puerto Maya; mainly residential.

2.2.4. TABLE OF UNIT CONSTRUCTION VALUES

This table defines the unit construction values per square meter (in Mexican pesos), based on the previously established classifications of use, structure, and conservation.

CLASSIFICATION	VALUE (MXN / m ²)
(01 to 18) / A.1	\$ 1,030.00
(01 to 18) / A.2	\$ 1,200.00
(01 to 18) / A.3	\$ 1,340.00
(01 to 18) / B.1	\$ 1,580.00
(01 to 18) / B.2	\$ 1,720.00
(01 to 18) / B.3	\$ 1,910.00
(01 to 18) / C.1	\$ 2,160.00
(01 to 18) / C.2	\$ 2,400.00
(01 to 24) / C.3	\$ 2,640.00

 **Note:** Each row corresponds to a specific combination of structural quality and conservation status, as previously defined:

- A = Economic Structure
 - B = Medium Structure
 - C = Good Structure
 - 1 = Poor Condition, 2 = Normal, 3 = First-Class
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3. VALUE ZONE MAPS

The following section contains graphic representations of valuation zones across the municipality, segmented by region. These maps correspond directly to the ZONA DE VALOR (Value Zone) codes found in the unit tables.

3.1. GENERAL MAP OF THE MUNICIPALITY OF PLAYA DEL CARMEN

Provides a visual overview of all zones including urban, rural, and coastal areas.

3.2. VALUE ZONE DISTRIBUTION MAP FOR 2026

Highlights changes or updates for fiscal year 2026. Use this map to locate the corresponding zone for valuation purposes.

3.3 to 3.9: SPECIFIC ZONE MAPS BY REGION

- 3.3. North Coastal Zone
- 3.4. Central Coastal Zone
- 3.5. South Coastal Zone
- 3.6. Playa del Carmen (North)
- 3.7. Playa del Carmen (South)
- 3.8. Locality of Akumal
- 3.9. Locality of Puerto Aventuras

These maps visually segment the municipality into its respective valuation zones and support application of unit value tables.

2.2.4. TABLE OF UNIT CONSTRUCTION VALUES

(Continued from earlier section)

Unit values are expressed in Mexican pesos (MXN) per square meter, based on the structural type and the conservation condition of the building.

1. SINGLE-FAMILY DWELLING

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	1,680.00	3,360.00	n/a
B (medium)	2,100.00	4,200.00	5,040.00
C (good)	2,520.00	5,040.00	6,300.00

2. MULTIFAMILY CONDOMINIUM (Under Condominium or Private Regime)

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	2,400.00	4,800.00	n/a
B (medium)	4,000.00	6,000.00	7,200.00
C (good)	6,800.00	8,000.00	10,000.00

3. SHARED MULTIFAMILY HOUSING (Carterías)

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	1,600.00	3,200.00	n/a
B (medium)	2,000.00	4,000.00	n/a
C (good)	2,400.00	4,800.00	6,000.00

4. ADMINISTRATIVE OFFICE BUILDINGS (Under Condominium or Private Regime)

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	1,800.00	3,600.00	n/a
B (medium)	2,250.00	4,500.00	5,400.00
C (good)	2,700.00	5,400.00	6,750.00

5. HOTELS & INNS (1 to 3 Stars)

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
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A (economic)	n/a	3,600.00	n/a
B (medium)	n/a	4,500.00	6,400.00
C (good)	n/a	6,800.00	7,750.00

6. HOTELS (4–5 Stars, Grand Tourism, Boutique)

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	n/a	6,800.00	n/a
B (medium)	n/a	8,500.00	10,200.00
C (good)	n/a	11,000.00	12,750.00

7. BANKS

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	n/a	6,000.00	n/a
B (medium)	n/a	7,500.00	9,000.00

C (good)	n/a	9,000.00	11,250.00
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8. SHOPPING PLAZAS

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	n/a	4,800.00	n/a
B (medium)	n/a	6,000.00	7,200.00
C (good)	n/a	8,000.00	9,000.00

9. COMMERCIAL STORES

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	1,600.00	3,200.00	n/a
B (medium)	2,000.00	4,000.00	4,800.00
C (good)	2,400.00	4,800.00	6,000.00

10. RESTAURANTS

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	n/a	2,560.00	n/a
B (medium)	n/a	3,200.00	3,800.00
C (good)	n/a	4,500.00	5,200.00

11. INDUSTRIAL WAREHOUSES

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	800.00	1,600.00	n/a
B (medium)	1,000.00	2,000.00	2,400.00
C (good)	1,200.00	2,600.00	3,000.00

12. COMMERCIAL WAREHOUSES

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	n/a	3,200.00	n/a

B (medium)	n/a	4,000.00	4,800.00
C (good)	n/a	5,000.00	6,000.00

13. CLINICS & HOSPITALS

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	n/a	4,000.00	n/a
B (medium)	n/a	5,000.00	6,000.00
C (good)	n/a	7,000.00	7,500.00

14. PALAPAS

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	800.00	1,600.00	n/a
B (medium)	1,000.00	2,000.00	2,400.00
C (good)	1,200.00	2,600.00	3,000.00

15. POOLS

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	n/a	2,240.00	n/a
B (medium)	n/a	2,800.00	3,360.00
C (good)	n/a	3,500.00	4,200.00

16. GOLF COURSES

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	n/a	n/a	n/a
B (medium)	n/a	500.00	750.00
C (good)	n/a	n/a	900.00

17. SPORTS COURTS

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
A (economic)	n/a	n/a	n/a

B (medium)	n/a	500.00	700.00
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C (good)	n/a	n/a	800.00
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18. PARKING LOTS

STRUCTURE TYPE	POOR (1)	NORMAL (2)	FIRST-CLASS (3)
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A (economic)	n/a	n/a	n/a
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B (medium)	n/a	250.00	n/a
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C (good)	n/a	n/a	375.00
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