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Observations on the Draft Table of Land and Construction Values for the Payment of 2026 Property Tax in Playa del Carmen

Addressed to the Cadastre Office of the Municipality of Solidaridad, as a citizen and in exercise of my right established in Article 40 of the Regulations of the Cadastre Law of the State of Quintana Roo, I hereby submit my observations and criticisms of the draft table of land and construction values proposed for calculating the 2026 property tax in Playa del Carmen. This process is carried out in response to the call published in the May 2025 edition of the Municipal Gazette regarding the "PROCEDURE FOR THE TABLE OF UNIT VALUES OF LAND AND CONSTRUCTION," recognizing the responsibility of the Cadastre Office in drafting said project, pursuant to Article 37 of the Organic Regulations of the Public Administration of the Municipality of Solidaridad and Article 17 of the Internal Regulations of the Municipal Treasury.

I. My Observations on the Draft Valuation Tables

My analysis of the 2026 draft table of unit values reveals several fundamental deficiencies in its design and justification, which violate essential legal and technical principles.

First Observation: Absence of a Complete Study Justifying the Proposed Values

The primary concern lies in the lack of publication of the complete analytical study that should underpin the proposed values. While Article 40 of the Regulations of the Cadastre Law of the State of Quintana Roo grants the right to present observations, this right is seriously compromised by the lack of access to the technical information necessary for a well-founded analysis. The publication in the Municipal Gazette is limited to formulas and final values, omitting the methodology, evidence, and reasoning behind them.

It is crucial to highlight that Article 2, Section I, of the Cadastre Law of the State of Quintana Roo requires that value updates be based on an "analytical study," meaning a technical document with methodology and proof. The following essential information is missing:

- **Origin and representativeness of the 58 market samples:** There is no detail about the selection process, location, property type, age, or characteristics of these samples, which prevents verification of their representativeness for the more than 137,000 properties in the municipality.

- **Data treatment and valuation method:** There is no explanation of the statistical criteria used to eliminate outlier values.
- **Cadastral zoning criteria:** The technical justification to define or confirm value zones and corridors is non-existent.
- **Urban planning connection:** There is no explanation of how tools like the Ecological Land Use Program (POEL) and the Urban Development Program (PMDU) influenced the monetary impact per square meter.

This lack of transparency leads to serious legal consequences:

- **Violation of the principle of maximum transparency and publicity** (Article 6 of the Federal Constitution): Withholding information in the possession of authorities hinders citizen oversight and generates distrust.
- **Violation of the guarantee of due justification** (Article 16 of the Constitution): By only presenting results without the process that generated them, the authority fails to justify its actions, leading to outcomes that lack objectivity.
- **Annulment of the right to effective public consultation:** Without complete information and with the observation deadline (until July 30, 2025) approaching, this right becomes unenforceable, leaving citizens in a state of uncertainty.

Therefore, I request that this procedural error be formally recorded and, as a consequence, that this stage of public consultation be declared invalid. I ask that the process be restarted with a new call that includes publication and full access to the complete technical file, establishing a new deadline for submitting observations.

Second Observation: Valuation Model Lacks Technical Soundness and Statistical Representativeness

Regardless of the transparency issue, the project presents a fundamental design flaw: the use of only 58 commercial samples to assess more than 137,000 properties, which represents only 0.042% of the total. This data set is clearly insufficient and nullifies the study's validity.

It is technically unfeasible for 58 data points to reflect the vast diversity of Playa del Carmen's real estate market, which in reality consists of multiple sub-markets. The absence of a true "analytical study" to justify the proposal constitutes a violation of legal principles and mandates, including:

- **Violation of the guarantee of due justification** (Article 16 of the Constitution): The proposal is not based on sufficient evidence, so its conclusions do not logically derive from its premises.
- **Violation of the fundamental requirement of “equity”** (Article 29 of the Cadastre Law of the State of Quintana Roo): This law requires that cadastral values be “comparable to real market value.” A model based on poor data cannot produce results comparable to the market, which makes the values arbitrary.
- **Violation of the principles of proportionality and tax equity** (Article 31, Section IV of the Constitution): An arbitrary cadastral value leads to an incorrect tax base, generating disproportionate and unjust contributions where some citizens pay beyond their real economic capacity, breaching the principle of tax equality.

In conclusion, I request that the current study and valuation model be rendered null and void and that its technical insufficiency be formally recognized. I request a new “analytical study” based on a massive, segmented, and statistically representative data collection from the market, clearly demonstrating how the new values comply with the requirement of “equity.”

Third Observation: Application of Adjustment Factors (Fzo) That Violate Tax Equity

The project introduces additional distortions through the use of “adjustment factors,” specifically the Zone Factor (Fzo). Although these are commonly used tools, their design and application must be based on logic, objectivity, and proportionality to be valid.

The proposal sets fixed and general multipliers (1.30 for “Main Avenue” and 1.70 for “Facing ZOFEMAT”) without a market study justifying these specific figures. It does not explain how these were calculated or why they apply uniformly across the municipality, rendering them “magic numbers” with no demonstrable origin.

Furthermore, the model applies these multipliers indiscriminately, treating identical situations that are economically different as if they were the same. Examples are provided of properties on “Main Avenue” versus “Facing ZOFEMAT,” which have drastically different market values but are assigned the same adjustment factor.

This use of arbitrary adjustment factors completely ignores market reality, resulting in a direct and clear violation of the principle of tax equity, established in Article 31, Section IV of the Mexican Constitution. Applying the same fixed multiplier to different market situations means the authority is treating unequal cases as equal, which results in:

- **Excessive and unfair burdens:** Artificially inflated taxes for properties in lower-value areas.

- **Undue benefits and preferential treatment:** Lower-value properties may pay less than they should if the fixed factor is below their actual market value.

Given the above, I request that the methodology of applying fixed and universal adjustment factors be discarded, recognizing their technical inadequacy and violation of the principle of tax equity. Any future adjustment factor must be supported by a micro-market analysis and demonstrable evidence, explaining how it was calculated and justifying its differentiated application.

Proposal: Increase Based on the INPC

Given the above observations, and with the intention of offering a fair and reasonable alternative for updating cadastral values, I respectfully propose that any increase in cadastral values be limited strictly to the National Consumer Price Index (INPC) of Mexico from the previous fiscal year. I consider this to be the most equitable and prudent measure to avoid a negative and disproportionate impact on the local economy and the wallets of citizens and businesses.

An excessive increase in cadastral value will trigger a domino effect. It will not only raise property taxes but will also drive up housing prices in general, directly affecting the ability of our workers to access decent and affordable housing. The tourism sector, the main economic engine of this region and a generator of thousands of direct and indirect jobs, could be compromised by an added tax burden at this moment, affecting job stability and the quality of life of many families.

Challenging Economic Context Justifying My Petition

My concern is based on a challenging scenario for tourism in Playa del Carmen, marked by:

- **Decline in tourist flow and international political turbulence.**
- **Heavy sargassum influx**, which has hindered reservations and increased cancellations.
- **Perceived insecurity**, which has negatively impacted bookings.
- **Strong competition from newer, safer tourist destinations.**
- **Exponential growth in vacation rentals**, creating unfair competition for established hotels.
- **National and global economic and employment uncertainty.**

- **Reduction in flights from the United States**, forcing lower fares to maintain occupancy.

Final Considerations

I reiterate that I do **not oppose** the updating of the Unit Value Tables. I recognize the need to strengthen the public finances of the municipality. However, I emphasize that this update must be carried out with technical rigor, transparency, and in accordance with the law to generate confidence and encourage voluntary compliance.

I warn that poorly designed value tables will not only lead to unfair property tax increases, but also generate:

- **Investment uncertainty**: Discouraging the real estate and construction sector due to the lack of clear and predictable rules.
- **Impact on small and medium-sized enterprises**: Increased operating costs that could lead to business closures.
- **Pressure on family assets**: Artificial inflation of cadastral value generates unaffordable tax burdens for families.

I invite collaboration to resume this process as an opportunity to build consensus and strengthen the legitimacy of fiscal administration. A transparent update process based on real data would send a strong signal of trust to the market and reinforce the link between the administration and the community.

In summary, my petitions focus on the following points:

- **Discard the current consultation and request a restart**: I request that the current consultation stage be declared null due to the impossibility of informed participation. I request a new call that includes unrestricted public access to the complete technical file and a new period to submit observations.
- **Demand a new valid “analytical study”**: In the event of restarting the procedure, I request a new study that meets at least the following technical and legal conditions:
 - **Robust technical foundation**: The study must be based on a massive, segmented, and statistically representative database of market data, discarding

the current model as insufficient.

- **Justified adjustment factors:** Eliminate the use of fixed and generic adjustment factors. Any future factor must be supported by a micro-market analysis that justifies its rationale and differentiated application.
- **Compliance with market value and constitutional principles:** The methodology must be designed to achieve **comparability** with market value (as required by the Cadastre Law) and respect the constitutional principles of proportionality and tax equity.
- **INPC application for cadastral increase:** As a central proposal, I request that any increase in cadastral values be limited to the National Consumer Price Index (INPC) of the previous fiscal year.

In summary, this document seeks to ensure that the cadastral update process is fair, transparent, and legal, based on solid technical studies and respecting my rights as a citizen of Playa del Carmen.

Finally, I request a **written agreement**, justified and motivated, that provides a formal and detailed response to each point and petition, in accordance with the right of petition established in Article 8 of the Federal Constitution.

Sincerely,

[Your Name]

As the owner of the lot located at [Your Address]

[Your Mailing Address for a response]
