

Questionnaire for the development of ISO 19152:2012 LADM Valuation Module

Section A. General questions for property valuation systems in Argentina

Questions	Responses
<p>1. Please indicate the organizations responsible for valuation of properties for property taxation purposes through name in national language and English translation.</p>	<p>Every single provincial government has the responsibility to determine the value of the properties for taxation. There are different names for the institutions, however, in general terms, there is a Direction or Agency of Cadastre (by Province). Some examples:</p> <ul style="list-style-type: none"> • Dirección Provincial de Catastro e Información Territorial (Provincia de Neuquén) • Dirección General de Catastro (Provincia de Formosa) • Dirección de Geodesia y Catastro (Provincia de San Juan) • Agencia de Recaudación Tributaria - Gerencia de Catastro (Río Negro) • Dirección General de Catastro y Cartografía (Corrientes) • ARBA. Agencia de Recaudación de la Provincia de Buenos Aires.
<p>2. What are the types of objects of valuation for property taxation (e.g. unimproved parcel, building)? Name and date of the ordinance to be listed.</p>	<p>In all the cases, the objects of valuation for property taxation are the land, buildings and improvements.</p> <p>Buenos Aires, Ley prov. de Catastro 10707/88, Ley Tarifaria 5723/16.</p> <p>Catamarca, Ley provincial de Catastro 3585/1980.</p> <p>Ciudad Autónoma de Buenos Aires – Ley Tarifaria 5723/16 and Decreto 2128/07.</p> <p>Chaco, Ley Provincial 3053/1984 y Ley Provincial de Catastro 4851/2001.</p> <p>Córdoba, Ley Provincial 5057/69, Decreto Reglamentario 7949/69, Resolución Ministerial N°158 94 and Resolución Única de la DGC N°1/ 2011.</p> <p>Entre Ríos, Ley 8672/92 and Decreto 6827/92.</p> <p>Corrientes, Ley 1566, Ley 2569, Ley 3450, and Decreto 2943/1968.</p> <p>Formosa, Ley 1094 and Decreto-Ley 398/69.</p> <p>Jujuy, Ley 3623/79, Decreto 1875-H-08 and Ley 5611/08.</p> <p>La Pampa, Ley Provincial 935/1979</p> <p>Misiones, Ley 818/77 (LEY 354).</p> <p>Neuquén, Ley Provincial 2.217 y Decreto Reglamentario 3.382.</p>

	<p>Río Negro, LEY 3483 and Resolución 100/06 (NORMAS TÉCNICAS Y PROCEDIMENTALES PARA EL AVALUO DE INMUEBLES)</p> <p>San Luis, Ley Provincial V-0597-2007.</p> <p>Santa Cruz, Ley 1966/88.</p> <p>Santa Fe, Ley 2.996/41 and Decreto 5286/74.</p> <p>Santiago del Estero, Decreto 2187/2010.</p> <p>Tierra del Fuego, Ley 118/78.</p>
3. Please mention value type (e.g. market value, tax value, capital value) used by the responsible organization for property taxation?	The value is not necessarily related to the market value, it is defined using tables and coefficients.
4. Please mention the public registry datasets (e.g. cadastre, land registry, building registry) which are used in valuation procedures, and their mutual functions?	Cadastral datasets of the province are used in valuation procedures. The relation with Registry of Properties and even with the local government (who registry the constructions) are precarious.
5. Which methods are applied for collecting market data needed for valuation?	There are some initiatives oriented to Observatories of Land Market, but very incipient.
6. Is there any special valuation database for storing datasets <i>used in</i> (e.g. property characteristics) or <i>produced with</i> (e.g. sales statistics) valuation procedures? If yes, please give the name of database, indicate responsible authority, and describe its content.	There are some private and academic initiatives, but not a systematic one. Example: https://properatidata.carto.com/viz/77a2108e-d652-11e5-a6f5-0ecd1babdde5/public_map
7. Is there a web-based dissemination of valuation information? If yes, please indicate which data (e.g. sales statistics) is open to the public.	
8. How frequently are general revaluations made?	Rarely. There are some initiatives, however, it does not mean that the new values are used for the property tax purposes.
9. Is there a system of indexation affecting property value between regular revaluations?	Some coefficients are used, but not in a specific way.
10. Do taxpayers have a right to appeal against the appraised values? If yes, please indicate how disputes are resolved.	Taxpayers have the right to appeal against the appraised value, and when it happens, it is solved by an administrative procedure.

Section B - Questions for mass appraisal procedures in Argentina (focused on Province of Buenos Aires¹).

Questions	Responses
1. Do you have a (computer aided) mass appraisal system in your country? If yes, please indicate also responsible authorities.	In the Province of Buenos Aires no single and centralized mass appraisal system is used.
2. Is there any other use of the mass appraisal system than property taxation?	No, there is not.
3. Which CAD/GIS/CAMA (Computer-aided design / Geographic information system / Computer Assisted Mass Appraisal) software packages are used in mass appraisal?	No specific software packages are used in mass appraisal, but it's frequent the use of AUTOCAD, ARCGIS, gvSIG and QGIS.
4. Which geographical or spatial datasets are used in mass appraisal? Please describe the source of these datasets.	Market data, collected from different publications and field work.
5. Which geographic or spatial analysis methods (e.g. visibility analysis, proximity analysis) are applied in mass appraisal?	Almost none. Eventually it is used the proximity analysis.
6. Is three-dimensional (3D) data used in mass appraisal? Please describe source of 3D data (e.g. floor plans). Does Valuation objects include condominium, strata title, freehold flats or other 3D units.	No
7. Is there any relationship between the CAMA system and other public registers (e.g. cadastre, land registry, building registry, ...)?	There is no CAMA System as an independent structure, however, the cadastral organization is always looking for different tools and methods implementations.
8. Please describe the statistical models (e.g. additive, multiplicative) applied in mass appraisal according to type or functions of properties?	Additive and multiplicative statistical models have been applied in some studies, but not systematically yet.
9. Please indicate statistical analysis methods (e.g. multiple regression analysis, artificial neural network) applied in mass appraisal?	Only multiple regression analysis have been used until now.
10. Which land use characteristics (e.g. land use zones) are used as variables in mass appraisal models? Please describe the source(s) of these characteristics.	Land use characteristics include most common uses (singled houses, multi-level houses, commercial, industrial) and density levels of use. Data are collected by the cadastral institution.
11. Which environmental and locational characteristics (e.g. location nuisance, distance to points of interest / POIs, environmental risks) are used as variables in mass appraisal models? Please describe the source(s) of these characteristics.	There were used views, proximity and/or access to main and relative location, orientation. Data comes from the own cadastral databases and from publications.
12. Which building or improvement characteristics (e.g. number of unit, construction type and material) are	Building types, functional characteristics, data of the building, state, covered areas,

¹ It has been chosen because it is the biggest province in the country.

	used as variables in mass appraisal models? Please describe the source(s) of these characteristics.	bathrooms, amenities as other dependencies and supplementary facilities are mostly used.
13.	Does valuation legislation prescribe an investigation into the general quality or performance analysis (e.g. 'ratio study') of the mass appraisal system? If yes, please describe the indicators used in the performance analysis.	They are no rules.
14.	Please indicate whether single property appraisal is applied for improving accuracy of mass appraisal estimations.	It is not common.

Section C. Questions for single property valuation procedures in Argentina

Questions	Responses
1. Which valuation methods are used for single property appraisal for property taxation? Please relate valuation methods with the type of valuation objects (e.g. sales comparison approach for unimproved parcels).	The comparative market value, the capitalization of income and the replacement cost depreciated are used.
2. Which geographical or spatial datasets are used for single property appraisal? Please describe the source(s) of these datasets.	Relative location, urban indicators, road and services infrastructure. The source varies.
3. Which legal property characteristics (e.g. property rights) are taken into account for single property appraisal? Please describe also the source of these characteristics.	Ownership information, and restrictions are taken in account. Data from Registries of Properties, cadastral data bases and urban characteristics are used.
4. Which land use characteristics (e.g. land use zones) are taken into account for single property appraisal? Please describe also the source(s) of these characteristics.	Zones defined by indicators as urban density and permitted uses.
5. Which environmental and locational characteristics (e.g. location nuisance, distance to POIs, environmental risks) are taken into account for single property appraisal? Please describe the source(s) of these characteristics.	Only environmental restrictions are taken in account for land valuation.
6. Which building or improvement characteristics (e.g. number of unit, construction type and material) are taken into account for single property appraisal? Please describe the source(s) of these characteristics.	Number of rooms, materials, bathrooms, age, covered and semi-covered areas, floors, amenities, etc. The sources are the official cadastral maps and the direct survey.
7. If there is a special valuation database, please indicate which sales comparison method related data (e.g. comparable property identifiers, monetary adjustment for time, physical differences) are kept in this database.	There is no centralized database, each organization structure their own. The methods allow to choose the items to be compared, for example, physical and functional features.
8. If there is a special valuation database, please indicate which cost method related data (e.g. type and source of cost price, chronological age, depreciations) are kept in this database.	There are several databases. For the cost value method, own or published analysis of costs are used, as depreciation models by chronological age and status. There are tables of

	depreciation, being Ross-Heidecke based-method the most applied.
9. If there is a special valuation database, please indicate which income valuation method related (e.g. gross income, net income, capitalization rate, discount rate) are kept in this database.	There is not a single database. Each entity or professional drawing up their own tables based on their own experience.

Section D. Information concerning respondent(s)

Questions of the Section A have been answered by	Respondent
1. Name	Diego Alfonso Erba
2. Affiliation / position	National University of Litoral.
3. Country	Argentina
4. E-mail	diegoerba@gmail.com
5. Comments	

Questions of the Sections B and C have been answered by	Respondent
1. Name	Carlos Alberto Basilio
2. Affiliation / position	Assessor at the Agencia de Recaudación Provincia de Buenos Aires – ARBA (Tax Revenue Agency of Buenos Aires Province)
3. Country	Argentina
4. E-mail	basiliocarlos@gmail.com
5. Comments	The answers were focused on the urban aspects.