The Portuguese cadastral state of art and challenges

The Tax Authority Perspetive's

Nuno Santos Félix
Deputy Diretor General
Tax and Customs Authority
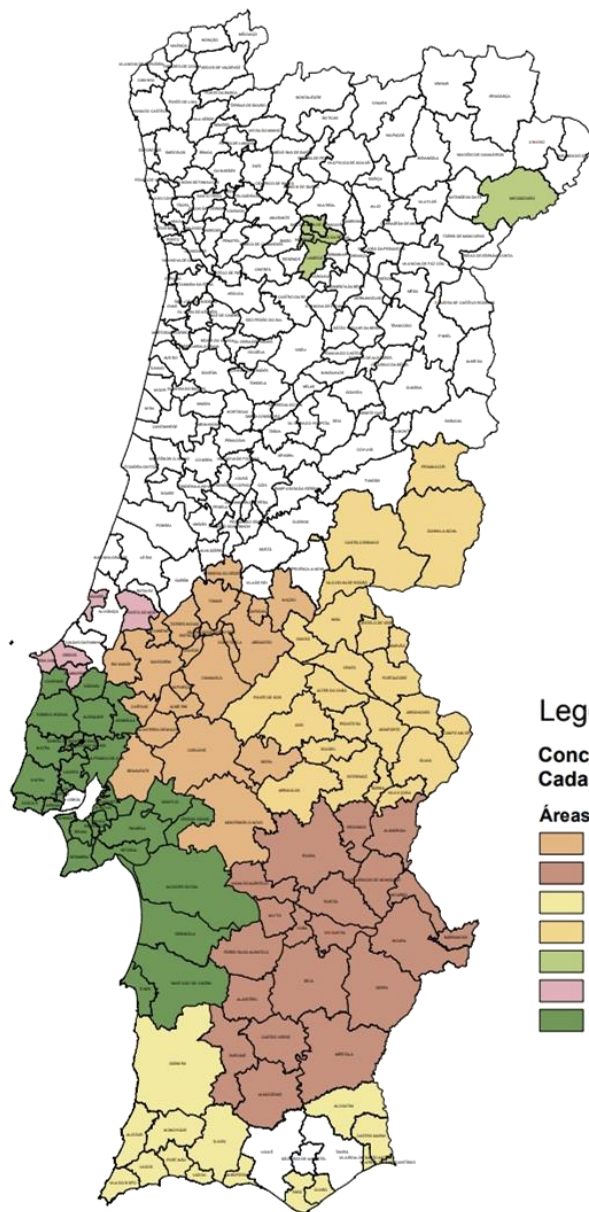
With Tax Geometrical Cadastre

- Plot location, delimitation, size (georeferenced)
- Plot Owner (for Tax Purposes)
- Plot usage

Without any Cadastre

- Plot location and size (both aproximate)
- Plot Owner (for Tax Purposes)
- Plot usage

With Full Cadastre

- Very limited geographical coverage

Portugal Continental

N

Legenda

**Concelhos em regime de
Cadastro Geométrico de Propriedade Rústica**

Áreas de atuação das Unidades Orgânicas

- Delegação Regional de Lisboa e Vale do Tejo - Santarém
- Delegação Regional do Alentejo - Beja
- Delegação Regional do Algarve - Faro
- Delegação Regional do Centro - Castelo Branco
- Delegação Regional do Norte - Mirandela
- Estrutura deconcentrada da DR do Centro - Coimbra
- Sede - Lisboa
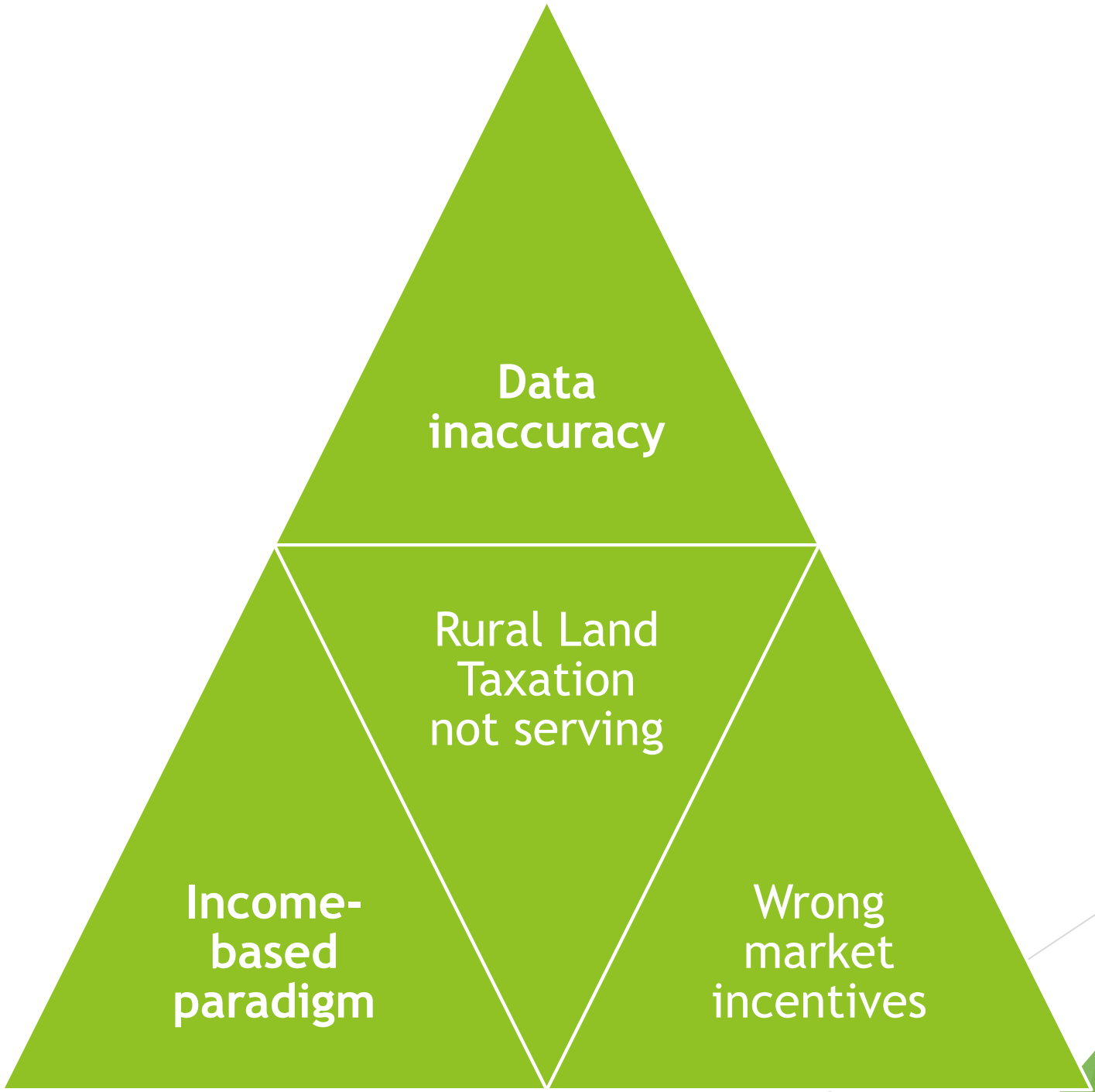
Escala 1:1.000.000

Land Tax based on income

- Desincentivize investment and land usage

Land Tax not adjusted to ecosystem

- Risk to incentivize higher output environmental production that harms the environment

Land Tax Out-of-date

- Mismatched incentives due to lack of adjustment to evolution of farming and forestry over the past decades
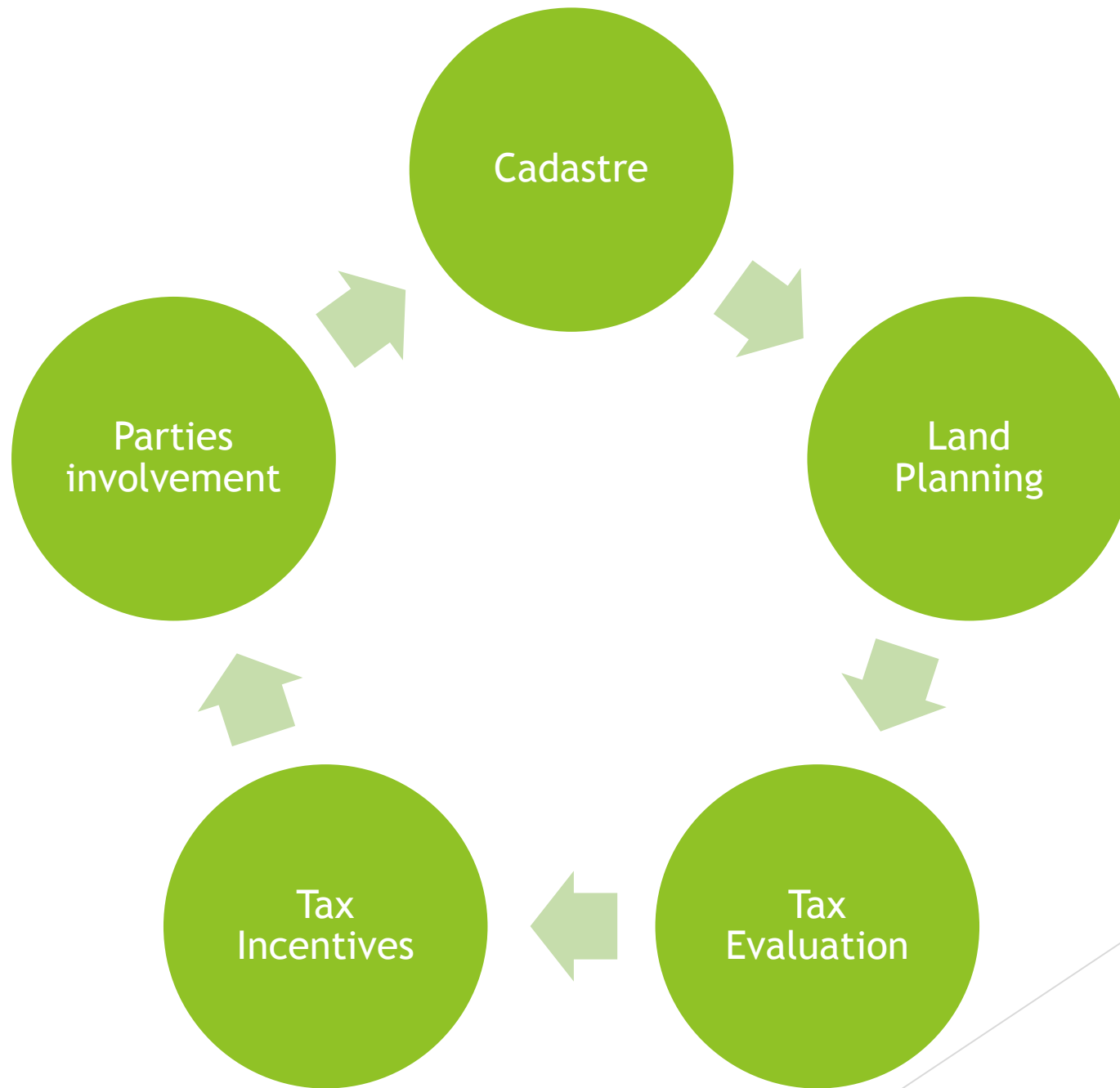
Tax System – a powerful tool to induce behaviours

| Economically compensate for Ecosystem Services | Induce Environmental Friendly Land Usage | Flexibility |

Value for Owner

Value for local community

Value for environmental sustainability
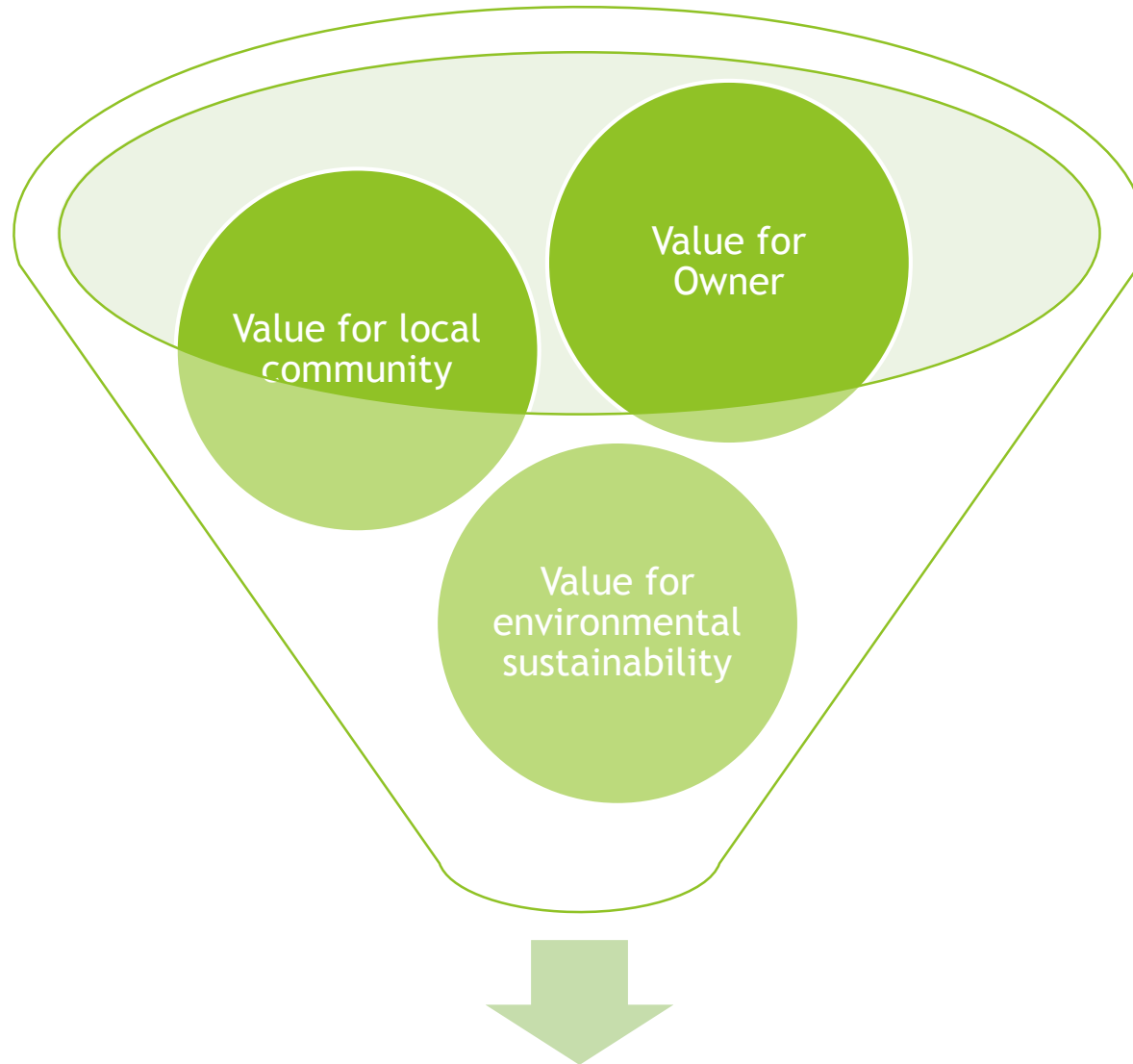
Land evaluation?

Value for Owner

Commercial value

Expected future income

What?

- Atual income?
- Expected income?
- Potential income?

Where?

- Size, Location

Whom?

- Owner?
- User?

When?

How?
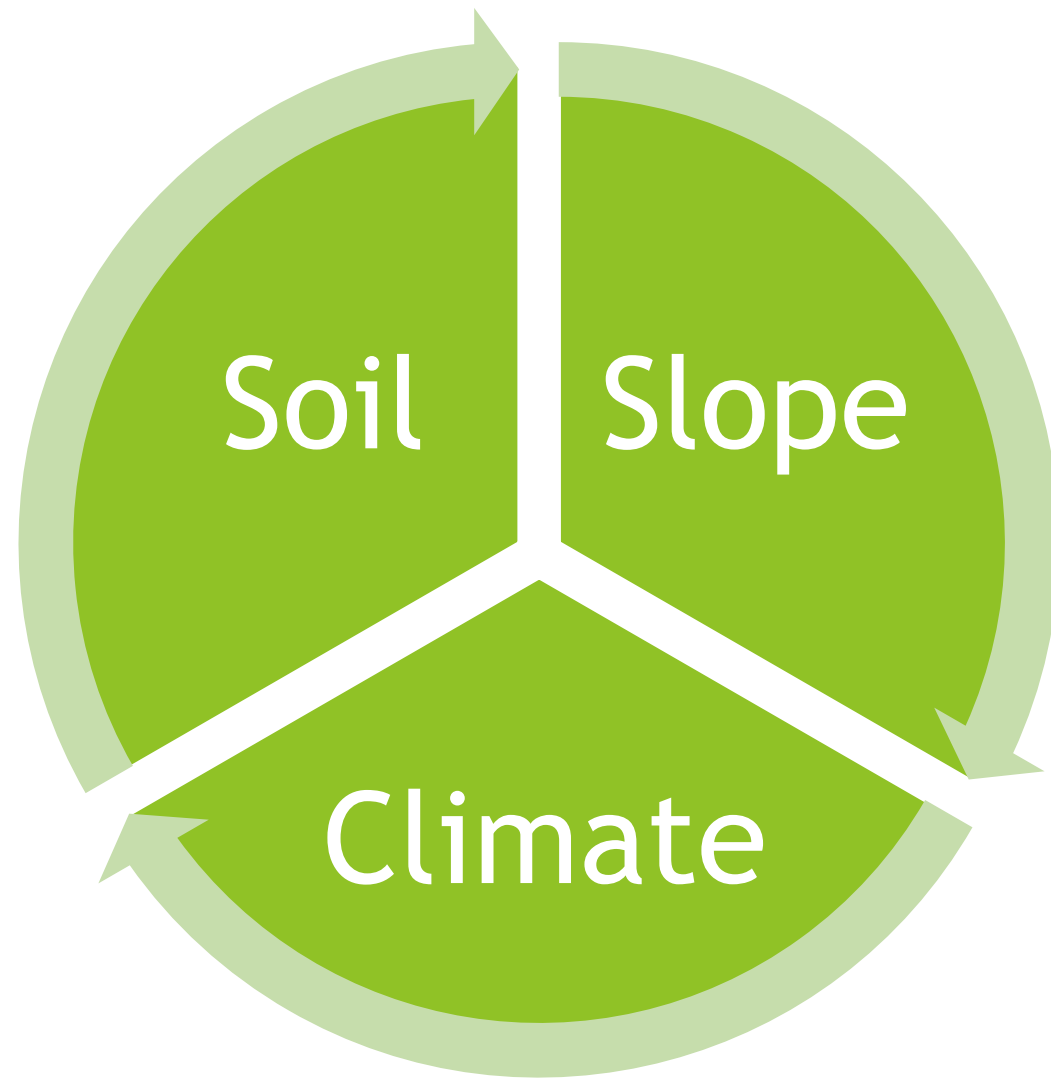
Land Tax based on ~~income~~ potential

- Desincentivize ~~investment and land usage~~ land abandonment

Land Tax ~~not~~ adjusted to ecosystem

- ~~Risk to incentivize higher output environmental production that harms the environment~~ Incentivize environmental friendly land use

Land Tax ~~Out-of-date~~ Up-to-date

- ~~Mismatched incentives due to lack of adjustment to evolution of farming and forestry over the past decades~~ Right incentives to the right plots/owners.

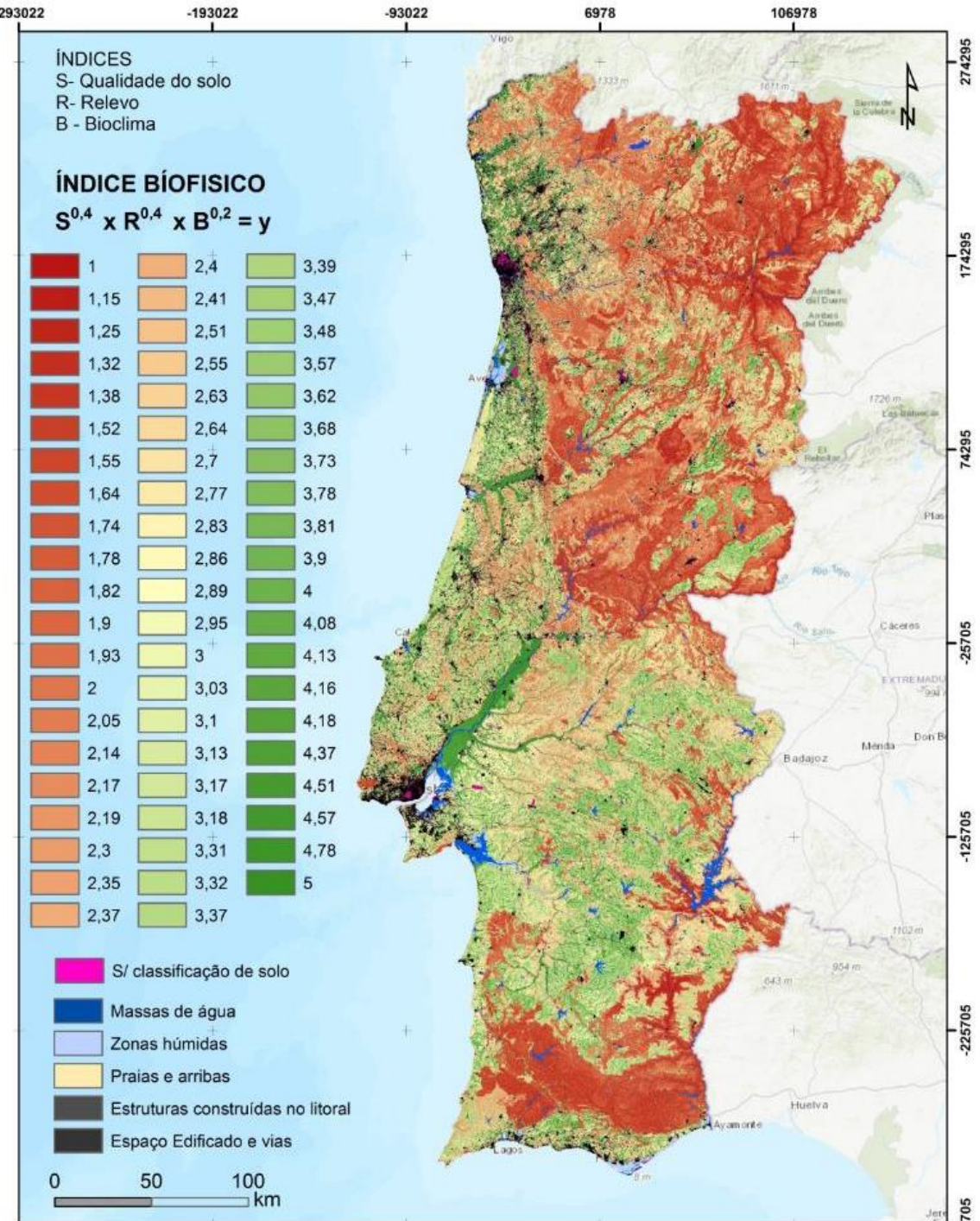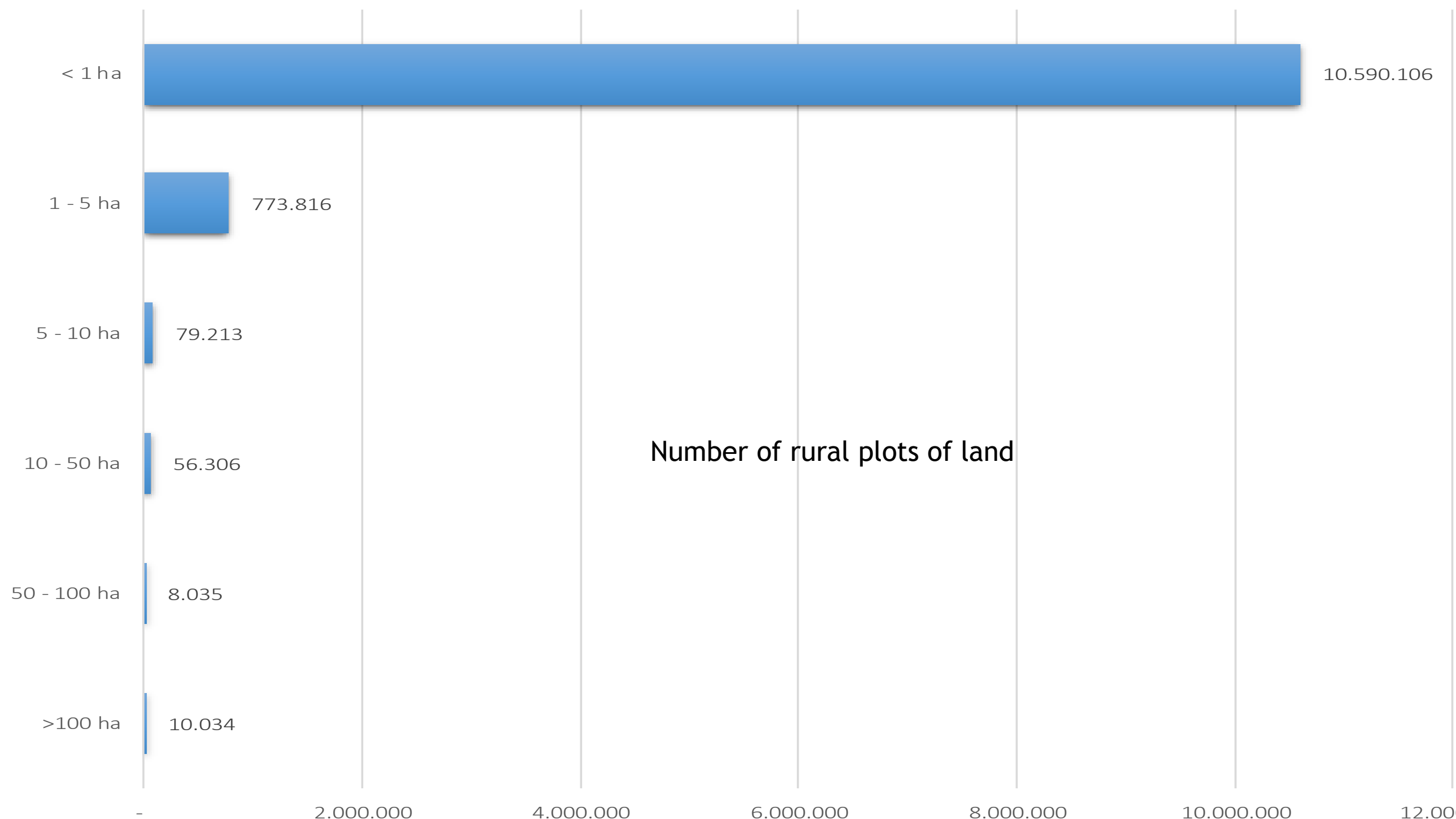| $S^{0.4} \times R^{0.4} \times B^{0.2}$	%
[1-1.5[	**9.25%**
[1,5-2[	**17.63%**
[2-2,5[	**18.85%**
[2,5-3[	**13.03%**
[3-3,5[	**18.45%**
[3,5-4[	**6.13%**
[4-4,5[	**5.66%**
[4,5-5[	**2.93%**
Water	1.74%
Wetlands	0.36%
Beaches	0.07%
Urban áreas	5.11%
No information	0.78%

ÍNDICES
S- Qualidade do solo
R- Relevo
B - Bioclima

ÍNDICE BÍOFISICO

$S^{0,4} \times R^{0,4} \times B^{0,2} = y$

1	2,4	3,39
1,15	2,41	3,47
1,25	2,51	3,48
1,32	2,55	3,57
1,38	2,63	3,62
1,52	2,64	3,68
1,55	2,7	3,73
1,64	2,77	3,78
1,74	2,83	3,81
1,78	2,86	3,9
1,82	2,89	4
1,9	2,95	4,08
1,93	3	4,13
2	3,03	4,16
2,05	3,1	4,18
2,14	3,13	4,37
2,17	3,17	4,51
2,19	3,18	4,57
2,3	3,31	4,78
2,35	3,32	5
2,37	3,37	

S/ classificação de solo
Massas de água
Zonas húmidas
Praias e arribas
Estruturas construídas no litoral
Espaço Edificado e vias

0   50   100
km

Size	Number of rural plots of land
< 1 ha	10.590.106
1 - 5 ha	773.816
5 - 10 ha	79.213
10 - 50 ha	56.306
50 - 100 ha	8.035
>100 ha	10.034

Avaliação de Prédios Rústicos
Caracterização Biofísica

▷ 👁 Informação Cadastral ⋯

▷ 👁 Aproveitamentos Hidroagrícolas ⋯

▷ 👁 Áreas Protegidas ⋯

▷ 👁 Ocupação e Uso do Solo 2015 ⋯

▷ 👁 Índice Biofísico da Paisagem em Bruto ⋯

▷ 👁 Índice Biofísico da Paisagem ⋯

▷ 👁 Índice de Qualidade do Solo ⋯

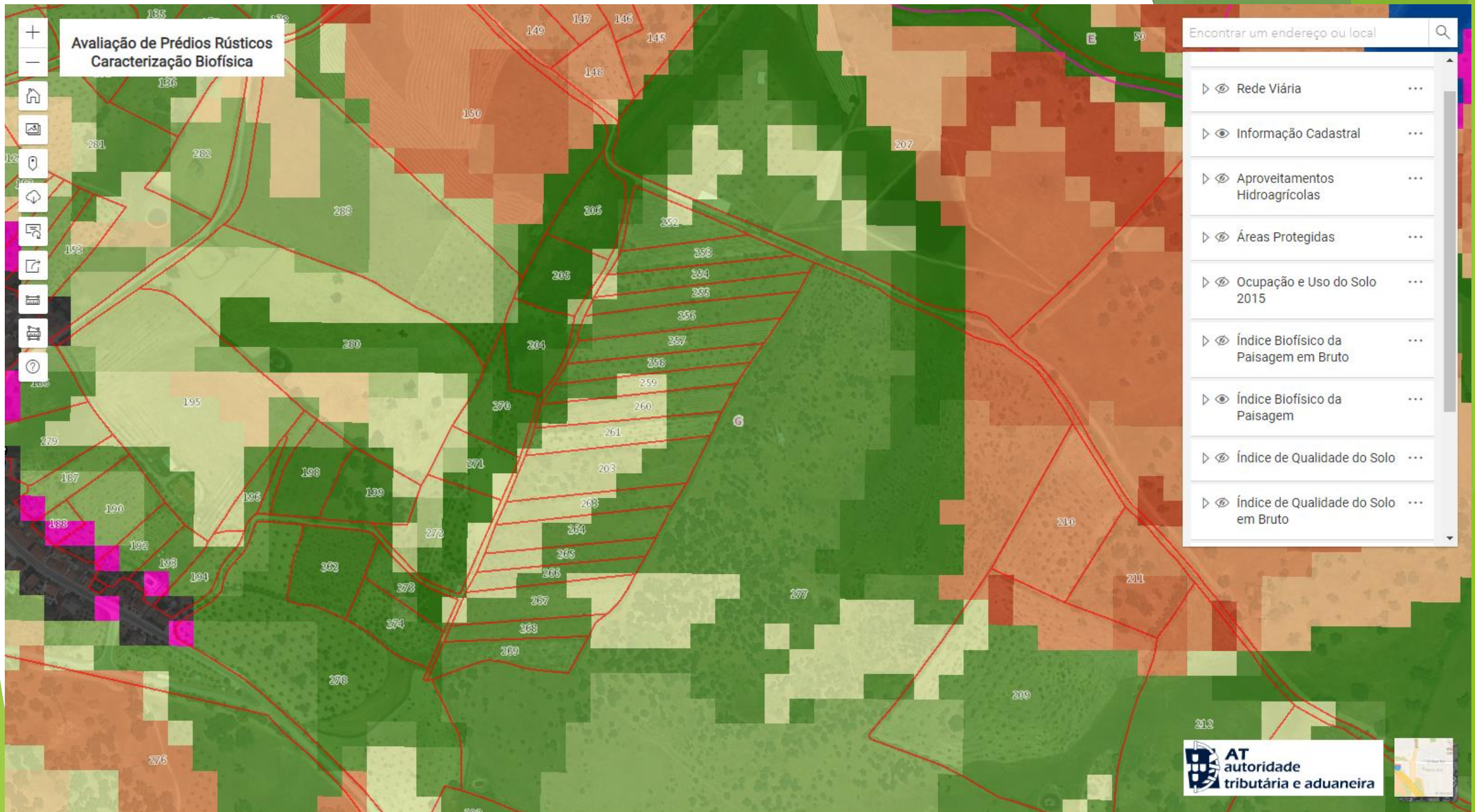▷ 👁 Índice de Qualidade do Solo em Bruto ⋯

▷ 👁 Índice de Relevo ⋯

Falagueira

Monte Claro

Ribeira de Figueiró

Ribeira de Figueiró

AT
autoridade
tributária e aduaneira

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Avaliação de Prédios Rústicos
Caracterização Biofísica

▷ ◉ Rede Viária ⋯

▷ ◉ Informação Cadastral ⋯

▷ ◉ Aproveitamentos Hidroagrícolas ⋯

▷ ◉ Áreas Protegidas ⋯

▷ ◉ Ocupação e Uso do Solo 2015 ⋯

▷ ◉ Índice Biofísico da Paisagem em Bruto ⋯

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▷ ◉ Índice de Qualidade do Solo em Bruto ⋯
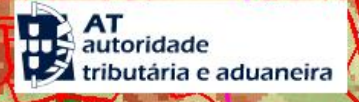
Encontrar um endereço ou local

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autoridade
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