

## *Abstract*

The growing interest of local government to use a common and geospatial identifier to relate interdepartmental administrative records and the use of reliable base values for calculating various taxes has generated the necessity of implementing a set of protocols carried out by the Dirección General del Catastro de España to update in an efficient way the cadastral information of the real estate.

The objective of this research is the assessment and quantification of errors related to cadastral information that affect to the base values for calculating local taxes, georeferenced identification of the properties and to have updated database of the real estate of a municipality. This study also provides a methodology to analyze the errors related to the selection of parameters for the valuation, outdated values and those generated by the lack of maintenance and control of the property database. To do this three objectives are defined:

1. Develop a methodology to control omission errors based on remote sensing and free access software available for any municipality of Spain.
2. Analyze the differences between cadastral values and market price of the properties, subjective errors in their valuation, category and remodeling class selection, omission of properties, change in their uses and area errors to obtain real values to calculate local taxes.
3. Design of new protocols to be followed by the different local entities in charge of the tax management to update the cadastral data of the real estate of a municipality.

The results show the influence of the studied errors in the cadastral database and in the local taxes and the repercussions for the incomes of local entities. This study also reveals the importance of a suitable coordination between the entities that manage local taxes and the right selection of the parameters to value the real estate of a municipality.