

Tax Law on Real Estate

LAWS

No. 7509

TAX ON REAL ESTATE

CHAPTER I

Origin, purpose and administration of the tax

ARTICLE 1 .- Establishment of the tax.

A tax on real estate is established in favor of the municipalities, which will be governed by the provisions of this Law.

ARTICLE 2.- Purpose of the tax. Are subject to this tax land, facilities or fixed and permanent buildings that exist there.

ARTICLE 3.- Competition of the municipalities

For purposes of this tax, the municipalities will have the character of tax administration. They will be responsible for real estate appraisals, invoicing, collecting and processing the judicial collection and for administering, in their respective territories, the taxes generated by this Law. They may provide for administrative expenses up to ten percent (10%) of the amount that corresponds to them for this tribute.

The municipalities will distribute among the taxpayers a declaration formula, which will be compulsorily received by the tax administration and, based on it, they will draw up a record that they must keep updated. The statement presented by the taxpayer will not have the character of a sworn statement.

(As amended by Article 1, subsection a), of Law No.7729 of December 15, 1997)

CHAPTER II

Goods not taxed

ARTICLE 4.- Properties not subject to the tax. They are not subject to this tax:

a) State buildings, municipalities, autonomous and semi-autonomous institutions that, by special law, enjoy exemption.

b) The buildings that constitute river basins or have been declared by the Executive Power, forest, indigenous or biological reserve, national park or similar.

c) Public education and health institutions.

d) The landowners or the adjudicators of the Rural Development Institute (INDER) (*), during the first five years of the award.

(*) (Modified its name by the article 14 of the Law N ° 9036 of May 11, 2012, "Transforms the Institute of Agrarian Development (IDA) in the Institute of Rural Development (INDER) and Creates Technical Secretariat of Development Rural")

e) The properties that constitute a single asset of the taxpayers (natural persons) and have a maximum value equivalent to forty-five base salaries; nevertheless, the tax must be paid on the excess of that sum. The concept of "base salary" used in this Law is that established in article 2 of Law No. 7337, of May 5, 1993.

(As amended by Article 1, subsection b), of Law No.7729 of December 15, 1997)

f) REPEALED.-

(Repealed by Article 3, subsection a), of Law No.7729 of December 15, 1997)

g) Real estate belonging to churches and religious organizations but only those dedicated to worship; in addition, the assets corresponding to the temporalities of the Catholic Church: the Episcopal Conference of Costa Rica, the Archdiocese and the dioceses of the country.

h) The diplomatic offices and the houses of residence of the diplomatic and consular agents, with the limitations that are generated when applying, in each case, the principle of reciprocity on the fiscal benefits.

i) International organizations that, in the headquarters agreement approved by previous law, are exempt from territorial tax or taxes in general.

j) The Red Cross and the buildings destined to the firemen.

k) The assets of common use, property of legal persons protected by Law No. 3859 and its reforms.

l) The properties belonging to the associations declared of public utility by the corresponding authorities.

(This subsection is added by article 2, subsection a), of Law No.7729 of December 15, 1997)

m) The boards of education and the administrative boards of the official teaching institutions.

(Thus, added the previous paragraph by the single article of Law No. 8619 of November 1, 2007)

n) The properties registered in the name of Hospicio de Huérfanos de San José, in the meantime, are dedicated to the purposes of this Institution

(Thus, added the previous paragraph by the article 4 of the law Pro Help to Hospicio de Huérfanos de San José, No. 8810 of May 3, 2010)

ARTICLE 5.- Tax credit. Municipalities may grant a tax credit, partial or total, equivalent to the annual amount of the territorial tax, which corresponds to pay institutions or organizations, public or private and non-profit, that meet social objectives in their territory. This provision will be applied according to the principle of equality and non-discrimination.

The Regulations of this Law shall establish the scope to apply the provisions of this Title.

CHAPTER III

Passive subjects of the tax

ARTICLE 6.- Passive subjects. Are taxable persons of this tax:

- a) The owners with title registered in the Public Registry of Property.
- b) The property owners, who are not registered in the Public Registry of Property.
- c) The concessionaires, the permit holders or the occupants of the border strip or the maritime zone, but only with respect to the facilities or fixed constructions mentioned in article 2 of this Law, since, for the land, the canon will govern corresponding municipal
- d) Occupants or holders with title, registered or non-registrable in the Public Registry, with more than one year and who are in the following conditions: owners, agricultural entrepreneurs, usufructuaries, rural sharecroppers, esquilmos, free land borrowers and occupants in precarious. In the latter case, the owner or the original owner of the real estate may request, to the Municipality that the tax obligation be transferred to the current holder, from the fiscal period following that of his request, through a procedure that will establish the Regulations of this Law.
- e) The INDER landowners (*), after the fifth year and if the value of the plot is higher than the amount established in paragraph f) of article 4 of this Law.

(*) (Modified its name by the article 14 of the Law N ° 9036 of May 11, 2012, "Transforms the Institute of Agrarian Development (IDA) in the Institute of Rural Development (INDER) and Creates Technical Secretariat of Development Rural")

In accordance with this article, the definition of the taxpayer does not prejudice the ownership of the property subject to taxation. In case of conflict, the tax obligation will be required to the subject who keeps the usufruct of the property, in any form.

ARTICLE 7.- Properties of co-owners. When a property belongs to several co-owners, each one will pay a part of the tax proportional to their right over the property. In case of default, the preferred legal mortgage will be executed on the respective rights.

ARTICLE 8.- Responsibility of the taxpayers. The taxpayers respond for the payment of the tax, the respective interests and the default that weigh on the property. The term of prescription to collect the sums referred to in this article shall be three years.

The current owner is jointly and severally liable for the taxes he has not paid and for the respective interests and outstanding surcharges of the previous chapters. In any case, the current owner will have the right to demand, from his predecessor or predecessors in the domain of the property, the reimbursement of the amount paid for the time that has belonged to them.

The agreements concluded between individuals on the payment of the tax, are not adducible against the Tax Administration.

Who cancels the tax without having obligation, may subrogate the rights of the taxpayer.

CHAPTER IV

Taxable base and appraisals

ARTICLE 9.- Taxable base to calculate the tax. The tax base for the calculation of the tax will be the value of the property registered in the Tax Administration, on January 1 of the corresponding year.

The Tax Administration will be the municipal administrative body in charge of the collection and inspection of taxes.

(As amended by article 1, subsection c), of Law No.7729 of December 15, 1997)

ARTICLE 10.- Valuation of the buildings. For tax purposes, every property must be valued.

The properties will be valued when a general valuation is agreed and when any of the causes that determine the modification of the registered values take place, in accordance with this Law.

The general valuation will be the one that includes, at least, all the properties of a district of the respective canton, in accordance with the foreseen in the following articles and when the circumstance mentioned in the article 15 of the present Law occurs.

The general or individual assessment will be carried out once every five years. Only new valuations may be made when this period has expired.

(This final paragraph is amended by article 1, subsection d), of Law No.7729 of December 15, 1997)

ARTICLE 10 Bis.- Appraisal and Valuation. For the purposes of this Law, it is defined as an appraisal of the set of calculations, reasoning and operations, which serve to determine the value of a real estate of an urban or rural nature, taking into account its use. This appraisal must be prepared by a professional incorporated to the College of Agronomic Engineers or the Federated College of Engineers and Architects, with extensive experience in the matter, referred to in the official currency of the country and issued on a specific date.

Valuation means any modification of the taxable base of the real estate carried out by the municipalities following the technical criteria of the Technical Standardization Body.

(Thus, added by article 2, subsection b), of Law No.7729 of December 15, 1997)

ARTICLE 11.- Participation of the Tax Administration. It is the ordinary activity of the Tax Administration, as a non-delegable function, to carry out the assessments cited in this Law, for which it may contract the services of individuals or legal entities.

When the taxpayer, duly notified by the Tax Administration, of the new value recorded by any of the causes referred to in chapter IV of this Law, does not agree, he shall have the right to file the remedies established in this Law.

(As amended by Article 1, subsection e), of Law No.7729 of December 15, 1997)

CHAPTER V

Technical Standardization Body

(This chapter is added by article 2, subsection c), of Law No.7729 of December 15, 1997. In addition, the numeral of the subsequent article follows)

ARTICLE 12.- Creation of the Technical Standardization Body. Create the Technical Standardization Body with minimum deconcentration and attached to the Ministry of Finance. It will be a specialized technical body and an obligated advisor to the municipalities. It will aim to ensure greater precision and homogeneity when determining the values of real estate throughout the national territory; In addition, optimize the administration of the tax.

The Technical Standardization Body shall have the following attributions:

- a) Establish the general assessment provisions for the common use of the municipalities.
- b) Maintain strict coordination with the municipalities and the National Cadastre, to optimally develop the valuation.
- c) Provide the municipalities with the depreciation methods, the total and estimated useful life rates, the values of the buildings according to the types, the methods to assess land, technical and economic factors to be considered in terms of topography, location, description, urban equipment and public services of the land. The detail of the methods emanating from the Technical Standardization Body shall be regulated in the Regulations of this Law.
- d) Analyze and recommend the quality of the appraisals made by the municipalities, in order to apply the necessary corrections.
- e) To know about other matters that the laws and regulations indicate.

For full knowledge of taxpayers, each year municipalities must publish, in La Gaceta and in a newspaper of national circulation, the criteria and general provisions dictated by the Technical Standardization Body.

(Thus, added by Article 2, subsection c), of Law No.7729 of December 15, 1997. The old numeral 12 is now 14)

Article 13.- Assignment and use of resources. The Ministry of Finance will take the budget forecasts for the adequate development of the Municipal Technical Standardization Body. In order to meet its objectives, it will also have one percent (1%) of what each municipality collects for the real estate tax. This fund may be used only for the specific purposes of this Law. The Technical Standardization Body shall inform the municipalities each year about the results of its management and about the use and destination of said resources, without prejudice to the superior control that corresponds to the Comptroller General of the Republic.

(Thus, added by Article 2, subsection c), of Law No.7729 of December 15, 1997. The old numeral 13 is now 15)

(As amended by Article 3, point "a" of Law No. 8494 of March 30, 2006)

CHAPTER VI

(Thus, tacitly modified the numbering of this Chapter by Article 2, paragraph c), of Law No.7729 of December 15, 1997, which moved it from V to VI)

Modification of the value

ARTICLE 14.- Automatic modification of the tax base of a property. The tax base of a property will be modified automatically by:

- a) The highest value recorded in a public instrument due to a transfer of ownership.
- b) The constitution of a mortgage lien or mortgage bonds. In this case, the new tax base will be the amount by which the property responds, if it is greater than the registered value. In case of several mortgages, the value of the sum of its different degrees will constitute the tax base, so that the amount for which all the mortgages not canceled jointly will be the new tax base, provided that it is a greater amount than the registered value.
- c) The rectification of space and the meeting of farms. The addition of the registered values of each of the assembled properties will be applied to the meeting of properties.
- d) The highest value that taxpayers formally recognize through the declaration established in article 3 of this Law.
- e) The fractionation of a property.
- f) The construction or addition, in the buildings, of appreciable improvements that require a building permit, whose assessment modifies the tax base, provided that they represent a value equal to or greater than twenty percent (20%) of the registered value. In the land dedicated to agricultural or agroindustrial activity will not be taken into account, for purposes of valuation, the improvements or constructions made in them, for the benefit of the workers of these activities or production.

(As amended by article 1, subsection f), of Law No.7729 of December 15, 1997)

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, which moved it from 12 to 14)

ARTICLE 15.- Causes of modification of the registered value. The Tax Administration may modify the registered value of the real estate, through valuation, ex officio or at the request of the interested party, in the following cases:

- a) The construction of highways, roads, neighborhood roads or public works and substantial improvements that result in the benefit of real estate.
- b) The damage suffered by a property for reasons beyond the control of its owner.
- c) The value derived from the assessment made by the municipalities, applying the criteria established by the Technical Standardization Body of the Directorate General of Direct Taxation of the Ministry of Finance.

In the above cases and in any other case that implies a modification of the registered value, for any reason, the interested party must be notified, in accordance with article 14 (*) of this Law.

(*) (NOTE: Article 14 became 16)

(As amended by Article 1, subsection g), of Law No.7729 of December 15, 1997)

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from the 13 to the 15. The previous article 15 is now the 17)

(NOTE: Article 65 of the Law of Soil Use and Conservation No.7779 of April 30, 1998 says to add a paragraph to article 15 of this law, however, because the former article 15 happened to be on the 17th, the addition has been made to that last numeral)

ARTICLE 16.- Declarations of real estate. Taxpayers of real estate must declare, at least every five years, the value of their assets to the municipality where they are located.

The declared value will be taken as the basis of the real estate tax, if it is not corrected within the fiscal period following the presentation of the declaration, without prejudice to the modification of the taxable base, according to articles 12 and 13 (*) of the present Law.

(*) (NOTE: Articles 12 and 13 are now 14 and 15)

If the Tax Administration changes the value, the municipality will transfer it to the interested party through the notification procedures of the Law of Notifications, Citations and other Judicial Communications, No. 7637, of October 21, 1996. The notification will contain, in detail, the characteristics of the property and the factors or models that served as the basis for the appraisal, with the breakdown, as the case may be, of what corresponds to land or construction. The municipal official designated for this purpose is vested with public faith to record, under his responsibility, the diligence of notification when the acknowledgment of receipt is denied.

In the latter case, the proof of certified mail or that of the means used when proceeding to notify the indicated address or, alternatively, that of the property must be included in the administrative file.)

(NOTE: In accordance with Law No. 7729 of December 15, 1977, taxpayers who have not made their declaration of assets in accordance with this law, will have a period of two months, counted from the effective date of this Law, to be carried out in the offices of the municipality or by certified mail.)

(As amended by article 1, subsection h), of Law No.7729 of December 15, 1997)

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from the 14 to the 16)

Article 17.- Non-compliance with the declaration of assets

When the taxpayer has not filed in accordance with Article 16 of this Law, the Tax Administration will impose a fine of an amount equal to the difference left to pay and will be authorized to carry out, ex officio, the valuation of real estate Undeclared. In this case, the Tax Administration may not make new valuations until the three-year term contemplated in this law has expired.

The general assessment will be made considering the components: land and construction, if both are present in the property, or only the land, and may be made based on the area of the property registered in the Public Registry of Property and the value of the property. homogeneous zone where the property is located within the respective district. For such purposes, a homogeneous zone shall be understood as the set of real estate properties with similar characteristics in terms of their development and specific use.

In those cases of valuation or modification of the tax base, if the interested party has not indicated the place to receive notifications within the municipal perimeter, he will be notified through the notification procedures of Law No. 8687, Law of Judicial Notifications, of December 4, 2008. If place has been indicated to receive notifications, the Tax Administration will proceed according to the data offered by the administrator.

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from the 15 to the 17)

(As amended by Article 10 of Law No. 9069 of September 10, 2012, "Law for Strengthening Tax Management")

ARTICLE 18.- References for expert opinions.

(Repealed by Article 3, subsection b), of Law No.7729 of December 15, 1997)

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from the 16 to the 18)

ARTICLE 19.- Resources against valuation and valuation. In all the municipalities, a rating office will be established, which must be in charge of a professional trained in this matter, incorporated into the respective school. This office will have the direct advice of the Technical Standardization Body.

When there is a general or particular assessment of real estate made by the municipality, and the taxpayer did not accept the assigned amount, it will have fifteen business days, counted from the respective notification, to present a formal appeal for revocation to the office of valuations. This unit must resolve it within a maximum period of fifteen business days. If the appeal is declared without a place, the taxpayer may file a formal appeal before the municipal council, within fifteen business days following notification of the office.

The taxpayer may challenge the resolution of the municipal council before the Administrative Tax Court, within a period of fifteen working days, according to the Tax Standards and Procedures Code. The aforementioned Court must resolve within a maximum period of four months from the filing of the appeal.

As long as the Court does not rule on the merits of the matter in administrative resolution, the previous appraisal will continue to apply and will be charged accordingly. Once this resolution has been issued and the parties have been notified, the administrative procedure will be considered exhausted.

The resolution may be appealed to the Superior Contentious-Administrative Court, in accordance with Article 83 and following of the Law governing the contentious-administrative jurisdiction.

(As amended by Article 1, subsection j), of Law No.7729 of December 15, 1997)

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from 17 to 19)

ARTICLE 20.- Challenge of the resolution of the Council.

(Repealed by Article 3, subsection b), of Law No.7729 of December 15, 1997)

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, which moved it from 18 to 20)

CHAPTER VII

(Thus, tacitly modified the numbering of this Chapter by Article 2, paragraph c), of Law No.7729 of December 15, 1997, which moved it from VI to VII)

Tax, date and places of payment

ARTICLE 21.- Validity modification date. Once signed administratively, any change in value will be taken into account to fix the tax, from the first day of the year following that in which it is notified.

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from 19 to 21)

ARTICLE 22.- Characteristics of the tax. The tax established in this Law is annual; The period begins on January 1 and ends on December 31 of each calendar year. The value of each property will be determined and will be the responsibility of the taxpayer.

The annual tax determined as provided in the previous paragraph, must be paid annually or semi-annually or in four quarterly installments, as determined by each municipality.

Payments will be credited, first, to the periods due.

If the account is a judicial collection or payment arrangement, the taxpayer can pay, also by order, the fees originated after collection or settlement.

The lack of timely cancellation will generate interest payments, which will be governed by the provisions of the Tax Rules and Procedures Code.

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from the 20 to the 22)

ARTICLE 23.- Percentage of the tax. Across the country, the percentage of the tax will be one quarter percent (0.25%) and will be applied to the value of the property registered by the Tax Administration.

(As amended by article 1, subsection k), of Law No.7729 of December 15, 1997 of December 15, 1997)

(Thus, modified its numbering by the article 2, clause c), of the Law No.7729 of December 15, 1997, that moved it from the 21 to the 23)

ARTICLE 24.- Perception of the tax. To facilitate the collection of the tax, the State and its institutions, autonomous and semi-autonomous, that pay salaries, allowances, pensions, retirement benefits or any other similar income, may retain, in each payment period, the sum that the interested parties voluntarily indicate, for To cover the amount of the tax referred to in this Law, when they are taxpayers of it.

The withholding agents must remit the money to the municipalities, within a maximum period of three months. Upon expiration of this term, interest will be charged as stipulated in this Act.

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from the 22 to the 24)

ARTICLE 25.- Advance payment of the tax. The municipality may create incentives for the advance payment of the tax referred to in this Law, up to a percentage equivalent to the basic passive rate of the Central Bank at the time of payment.

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from the 23 to the 25)

ARTICLE 26.- Collection of the tax. This tax may be paid in any public or private entity authorized by the municipality or in the treasury of the respective municipality, which may contract collection services with the aforementioned entities.

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from the 24 to the 26)

CHAPTER VIII

(Thus, tacitly modified the numbering of this Chapter by Article 2, paragraph c), of Law No.7729 of December 15, 1997, which moved it from VII to VIII)

General disposition

ARTICLE 27.- List of defaulters. The value of the properties is public. Each municipality may publish, quarterly, the list of taxpayers who are in arrears.

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from the 25 to the 27)

(NOTE: The derogation indicated in article 190, clause d), of the Notarial Code, refers in fact to 29, according to the indicated variation)

ARTICLE 28.- Debts for territorial tax. The debts by concept of territorial tax constitute preferential legal mortgage on the respective real estate, in accordance with article 83 of the Municipal Code.

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from the 26 to the 28)

ARTICLE 29.- Registration of real estate.

(Repealed by Article 190, paragraph d), of the Notarial Code No.7764 of April 17, 1998. Its numbering had previously been varied by Article 2, paragraph c), of Law No.7729 of December 15, 1997, which moved from 27 to 29)

Article 30.- Resources for the National Cadastre . Each year, the municipalities must turn to the Administrative Board of the National Registry, three percent (3%) of the annual income that they collect as property tax.

The National Cadastre will use the percentage established to keep updated and accessible, permanently, the cadastral information for the municipalities, which will demand it and supervise the fulfillment of the goals related to this obligation. The Cadastre must report annually, to the municipalities, on the results of its management related to the use and destination of said resources, without prejudice to the superior control that corresponds to the Comptroller General of the Republic.

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from the 28 to the 30)

(As amended by Article 3, point "b" of Law No. 8494 of March 30, 2006)

ARTICLE 31.- Investment of resources.

(Repealed by Article 3, subsection b), of Law No.7729 of December 15, 1997)

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from 29 to 31)

ARTICLE 32.- Limitation on the use of resources. The Municipal Development Fund will be constituted in trust, in a bank of the National Banking System. The resources can not be used to cover the operating expenses of the (IFAM), the municipalities or the Planning Board.

NOTE: The Transitory I of Law No. 7729 of December 15, 1997, amended by Law No. 8420 of July 20, 2004 provides that: " The cantonal districts selected as recipients of resources from the Municipal Development Fund they will keep their right to the sums allocated by the Planning Board, charged to the amounts collected in 1996 and 1997. Trust No. 002-99, Municipal Development Fund / Banco Crédito Agrícola de Cartago, must transfer these sums to the respective municipalities.

All the resources of the Fund, both those already allocated and the existing balances, will be distributed through a monitoring and inspection commission that, in addition to approving the plans for the use of resources and investment reports submitted by the municipalities, will also have as objective to control the correct management of resources.

This commission will act as trustee and will be formed by the Minister of National Planning or its representative, the executive president of the Municipal Development and Advisory Institute, or its representative, and three representatives of the National Union of Local Governments (UNGL), designated by its Board of Directors. The members of the commission representing UNGL will receive per diem's equivalent to those received as members of the Board of Directors of said organization, and for payment purposes will be recognized, at most, two sessions per month.

Of the existing balances once the amount of these resources has been determined for the initially selected cantons, adding the income generated by the financial products and for other items, and once the administrative expenses have been deducted, the eighty percent (80%) will distribute among the municipalities of the fifteen cantons with the lowest social development index of the country, according to Decree No. 29923-PLAN-COMEX, of September 17, 2001, published in La Gaceta No. 210, of November 1, 2001, for the purpose of executing projects to create and improve public infrastructure in the districts belonging to these fifteen cantons and present a social development index of less than forty-nine point thirty and three (49.33), in the following areas: construction and maintenance of roads and neighborhood roads; solid waste management; construction and maintenance of educational, sports, cultural and health facilities; electrification; housing programs of social interest; public telephony; environmental protection works, aqueducts, sewerage and curb.

The remaining twenty percent (20%) will be assigned to the UNGL, so that the National Council for Municipal Training promotes and executes training programs for the leagues of municipalities, municipalities, municipal district councils and councils of district of the country, giving priority to the rural area.

The municipalities, after consulting the district councils that will benefit from these resources, must submit a plan for using the resources and a report on the investment made to the monitoring and inspection committee for approval.

The trust will remain in effect until all the trust funds turned over to the municipalities are liquidated, which will be supervised by the General Comptroller of the Republic, to verify its proper administration. "

(Thus, modified its numbering by the article 2, clause c), of the law No.7729 of December 15, 1997, that moved it from 30 to 32)

ARTICLE 33.- Requirement to approve municipal budgets. The Office of the Comptroller General of the Republic will disapprove the annual municipal budget that does not include the percentages of the collected for the concept of real estate tax, indicated in article 28 and transitory I and II (*) of this Law.

(*) (NOTE: Transients I and II mentioned in this numeral are repealed)

(Thus, modified its numbering by the article 2º, clause c), of the law Nº 7729 of December 15, 1997, that moved it from the 31 to the 33)

ARTICLE 34.- Transfer of information. The values established under this Act will serve to update the records available to the Directorate General of Direct Taxation, to collect the tax on real estate transfers, established in Article 9 of Law No. 6999, of September 3, 1985. For this purpose, the municipalities must provide this information.

(Thus, added by Article 2, paragraph d), of Law No.7729 of December 15, 1997. This law made this effect to the original Article 32 but, in accordance with paragraph c) of Article 2 of the same law , the numbering was run in two numbers,

FINAL PROVISIONS

ARTICLE 35.- Assignment of officials. Public institutions are authorized to assign, as a loan, officials from their agencies in order to cooperate with the municipalities.

(Thus, modified its numbering by the article 2, clauses c) and d), of the Law N° 7729 of December 15, 1997, that moved it from 32 to 34, and then to 35)

ARTICLE 36.- Supplementary legislation. For what is not provided for in this Law, the Code of Tax Rules and Procedures will be supplemented as soon as it is compatible with it. Its rules are integrated, delimited and interpreted in accordance with the applicable principles of Tax Law.

(Thus, modified its numbering by article 2, clauses c) and d), of the Law N° 7729 of December 15, 1997, which moved it from 33 to 35, and then to 36)

ARTICLE 37.- Annually, the municipalities must turn, to the Administrative Board of the National Registry, three percent (3%) of the annual income collected by the territorial tax. The Board will be obliged to keep the registry and cadastral information updated and accessible; In addition, it must provide the advice required by the municipalities. The municipalities will supervise the fulfillment of the goals related to this obligation. The National Registry shall inform, annually, of the results of its management. By the means at its disposal, it will deliver in December of each year the information corresponding to each municipality.

(Thus, added by article 187 of the Notary Code No.7764 of April 17, 1998. The former article 37 became the 38)

ARTICLE 38.- Derogations. The following regulation is repealed:

- a) The Law on Territorial Tax, No. 27, of March 2, 1939 and its reforms.
- b) Law No. 4340, of May 30, 1969, its reforms and authentic interpretations.
- c) Article 5 of the Law on tax on high value constructions, No. 7088.
- d) Any other legal provision that opposes this Law.
- e) Derogate the article 94 of the Municipal Code.

(This subsection is added by article 2, subsection e), of Law No. 7729 of December 15, 1997)

(Thus, modified its numbering by the article 2, clauses c) and d), of the Law N° 7729 of December 15, 1997, that moved it from 34 to 36, and then to 37)

(Thus, its numbering tacitly modified by article 187 of the Code of Notaries No.7764 of April 17, 1998, which, when inserting article 37, moved it from 37 to 38)

ARTICLE 39.- Regulation. The Executive Power will regulate this Law within four months, counted from its publication. The municipalities may complement this regulation as appropriate.

(Thus, modified its numbering by the article 2º, clauses c) and d), of the Law N° 7729, that moved it from the 35 to the 37, and soon to the 38)

(Thus, tacitly modified its numbering by Article 187 of the Code of Notaries No.7764 of April 17, 1998, which, when inserting Article 37, moved from 38 to 39)

ARTICLE 39.- Validity. It applies as of its publication.

(Thus, modified its numbering by the article 2, clauses c) and d), of the Law N° 7729 of December 15, 1997, that moved it from 36 to 38, and then to 39)

(Thus, tacitly modified its numbering by Article 187 of the Code of Notaries No.7764 of April 17, 1998, which, when inserting Article 37, moved from 38 to 39)

Transitory I.- REPEALED.

(Repealed by Article 3, subsection c), of Law No. 7729 of December 15, 1997)

Transitory II.- REPEALED.

(Repealed by Article 3, subsection c), of Law No.7729 of December 15, 1997)

Transitory III.

(Repealed by Article 3, subsection c), of Law No.7729 of December 15, 1997)

Transitory IV.- REPEALED.

(Repealed by Article 3, subsection c), of Law No.7729 of December 15, 1997)

Transitory V. - During the first six months of the effectiveness of this Law, the taxpayers of the territorial tax are exempted from the payment of interest and fines for the periods due, when they pay the tax within the aforementioned period. In that case, the prescribed tax declaration will be made ex officio.

Transitory VI. - Six months after the validity of this Law, the declaration mentioned in the first paragraph of Article 14 above must be presented.

Date of generation: 04/11/2019 07:05:58 pm

Translated from

http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=26598&nValor3=89982&strTipM=TC