

Property Tax - Unconstitutionality of section IV of Article 282 of the Mexico City Tax Code

It is a pleasure to inform you that in the session held on February 1, 2024, the Twenty Fourth Collegiate Court in Administrative Matters resolved to grant the amparo protection in an amparo trial sponsored *pro bono* by our Firm. In this matter we challenged the unconstitutionality of a rule that unjustifiably restricted the access to the reduction of the payment of the Property Tax for senior citizens in vulnerable situations, when the cadastral value of the property exceeds \$2'432,573.00 pesos.

The judgment issued by the Collegiate Court supports our arguments by determining that section IV of Article 282 of the Tax Code of Mexico City violates the fundamental right of tax equity provided in Article 31, section IV of the Federal Constitution. This violation is based on the unjustified exclusion of the application of the reduction to the payment of the Property Tax contemplated in such precept for senior citizens with no fixed income, solely based on the cadastral value of their property, when they share the same conditions as those who could have access to such subsidy.

At Von Wobeser y Sierra we are pleased to share the successful outcome of this matter and reaffirm our commitment to contribute to the community by promoting and developing the culture of *pro bono* work.

In case you require additional information, please do not hesitate to contact our expert partners:

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S I N C E R E L Y

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The information contained in this note does not constitute, nor is it intended to constitute, nor shall be construed as legal advice on the topic or subject matter covered herein. This note is intended for general informational purposes only. To obtain legal advice on a particular matter in connection with this topic, please contact one of our attorneys referred to herein.



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