

¿IMPUESTO PREDIAL PROGRESIVO? ¿PAGA MÁS QUIEN MÁS TIENE?

Ejercicio de aplicación de la tabla de valores, rango y tasas para el cálculo del impuesto, para predios urbanos y suburbanos con edificación de uso habitacional que aparece en el artículo 7º de la Ley de Ingresos del Municipio de San Luis Potosí.

“El cálculo de pago del Impuesto Predial resultará de aplicar la cuota fija, correspondiente al rango de valor en que se ubique el inmueble, más la cuota progresiva al millar de la diferencia positiva resultante entre el límite inferior y el valor catastral del inmueble”. (segundo párrafo del artículo 7º de la Ley de Ingresos del Municipio de San Luis Potosí)

RANGO DE VALORES						Inmuebles con precio igual al RANGO SUPERIOR				Inmuebles con precio igual al RANGO INFERIOR + mil pesos			
Número de Rango	Inferior	Superior	Promedio	Cuota fija en pesos	Tasa aplicable al excedente	Valor del inmueble (rango superior)	Diferencia positiva resultante entre el límite inferior y el valor catastral del inmueble	Cuota progresiva conforme a tasa aplicable	Suma de cuota fija más progresiva	Valor del inmueble (rango inferior más mil pesos)	Diferencia entre el límite inferior y el valor catastral	Cuota progresiva conforme a tasa aplicable	Suma de cuota fija más progresiva
1	\$0.00	\$298,733.00		\$358.48									
2	\$298,733.01	\$366,162.32	\$303,529.30	\$364.29	1.210%	\$366,162.32	\$67,429.31	\$815.89	\$1,180.18				
3	\$366,162.33	\$556,566.72	\$461,364.53	\$557.22	1.326%	\$556,566.72	\$190,404.39	\$2,524.76	\$3,081.98	\$367,162.33	1,000.00	13.26	\$570.48
4	\$556,566.73	\$845,981.42	\$701,274.08	\$841.53	1.441%	\$845,981.42	\$289,414.69	\$4,170.47	\$5,012.00	\$557,566.73	1,000.00	14.41	\$855.94
5	\$845,981.43	\$1,285,891.76	\$1,065,936.60	\$1,279.12	1.556%	\$1,285,891.76	\$439,910.33	\$6,845.00	\$8,124.12	\$846,981.43	1,000.00	15.56	\$1,294.68
6	\$1,285,891.77	\$1,954,555.48	\$1,620,223.63	\$1,944.27	1.671%	\$1,954,555.48	\$668,663.71	\$11,173.37	\$13,117.64	\$1,286,891.77	1,000.00	16.71	\$1,960.98
7	\$1,954,555.49	\$2,970,924.33	\$2,462,739.91	\$2,955.29	1.786%	\$2,970,924.33	\$1,016,368.84	\$18,152.35	\$21,107.64	\$1,955,555.49	1,000.00	17.86	\$2,973.15
8	\$2,970,924.34	\$4,515,804.97	\$3,743,364.66	\$4,492.04	1.901%	\$4,515,804.97	\$1,544,880.63	\$29,368.18	\$33,860.22	\$2,971,924.34	1,000.00	19.01	\$4,511.05
9	\$4,515,804.98	\$6,864,023.56	\$5,689,914.27	\$6,827.90	2.016%	\$6,864,023.56	\$2,348,218.58	\$47,340.09	\$54,167.99	\$4,516,804.98	1,000.00	20.16	\$6,848.06
10	\$6,864,023.57	\$10,433,315.81	\$8,648,669.69	\$10,378.40	2.131%	\$10,433,315.81	\$3,569,292.24	\$76,061.62	\$86,440.02	\$6,865,023.57	1,000.00	21.31	\$10,399.71
11	\$10,433,315.82	\$15,858,640.03	\$13,145,977.93	\$15,775.17	2.246%	\$15,858,640.03	\$5,425,324.21	\$121,852.78	\$137,627.95	\$10,434,315.82	1,000.00	22.46	\$15,797.63
12	\$15,858,640.04	\$24,105,132.85	\$19,981,886.45	\$23,978.26	2.361%	\$24,105,132.85	\$8,246,492.81	\$194,699.70	\$218,677.96	\$15,859,640.04	1,000.00	23.61	\$24,001.87
13	\$24,105,132.86	\$36,639,801.94	\$30,372,467.40	\$36,446.96	2.476%	\$36,639,801.94	\$12,534,669.08	\$310,358.41	\$346,805.37	\$24,106,132.86	1,000.00	24.76	\$36,471.72
14	\$36,639,801.95	\$55,692,498.94	\$46,166,150.45	\$55,399.38	2.476%	\$55,692,498.94	\$19,052,696.99	\$471,744.78	\$527,144.16	\$36,640,801.95	1,000.00	24.76	\$55,424.14
15	\$55,692,498.95	\$84,652,598.39	\$70,172,548.67	\$84,207.06	2.476%	\$84,652,598.39	\$28,960,099.44	\$717,052.06	\$801,259.12	\$55,693,498.95	1,000.00	24.76	\$84,231.82
16	\$84,652,598.40	\$128,671,949.56	\$106,662,273.98	\$127,994.73	2.476%	\$128,671,949.56	\$44,019,351.16	\$1,089,919.13	\$1,217,913.86	\$84,653,598.40	1,000.00	24.76	\$128,019.49
17	\$128,671,949.57	\$195,581,363.33	\$162,126,656.45	\$194,551.99	2.476%	\$195,581,363.33	\$66,909,413.76	\$1,656,677.08	\$1,851,229.07	\$128,672,949.57	1,000.00	24.76	\$194,576.75
18	\$195,581,363.34	\$297,283,672.26	\$246,432,517.80	\$295,719.02	2.476%	\$297,283,672.26	\$101,702,308.92	\$2,518,149.17	\$2,813,868.19	\$195,582,363.34	1,000.00	24.76	\$295,743.78
19	\$297,283,672.27	\$451,871,181.84	\$374,577,427.06	\$449,492.91	2.476%	\$451,871,181.84	\$154,587,509.57	\$3,827,586.74	\$4,277,079.65	\$297,284,672.27	1,000.00	24.76	\$449,517.67
20	\$451,871,181.85	\$686,844,196.40	\$569,357,689.13	\$683,229.23	2.476%	\$686,844,196.40	\$234,973,014.55	\$5,817,931.84	\$6,501,161.07	\$451,872,181.85	1,000.00	24.76	\$683,253.99
21	\$686,844,196.41	EN ADELANTE	\$693,422,098.21	\$1,265,022.42	2.476%	\$693,422,098.21	\$6,577,901.80	\$162,868.85	\$1,427,891.27	\$686,845,196.41	1,000.00	24.76	\$1,265,047.18