

Local taxes | Unconstitutionality of the property tax in Mexico City

Mexico City, June 20, 2024

On June 19, 2024, the Second Chamber of the Supreme Court of Justice of the Nation declared the unconstitutionality of the property tax in Mexico City, since its calculation mechanism is not progressive, that is to say, it generates that for properties of lower value a higher fee is paid than for some properties of higher value.

Likewise, it was recognized that the changes in the rate constitute a new legislative act that allows claiming the unconstitutionality of the tax.

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