



## INFORMATION: MUNICIPAL TAXES 2019

**Payment Period:** The dates for voluntary annual payment of municipal taxes are as follows:

<b>PERIOD</b>	<b>DATE</b>	<b>INCLUDES</b>
First period:	15 March – 15 May	Motor Vehicle Tax (IVTM) 50% payment of Personal Property Tax (IBI)
Second period:	15 July – 16 Sept.	Remaining 50% of Personal Property Tax (IBI) Income Tax (IAE) Pet Control Tax including obligatory vaccination of dogs Waste Management and Treatment Tax Municipal Cemetery Tax Private Entrance for Vehicles Tax Taxi Rank Tax Public Space Occupancy Tax Private Hunting Reserve Tax

### Property Tax: Payment plans and bonuses

As in previous tax years, to facilitate the compliance of tax payment by contributors, the IBI personal property tax will be paid in two installments. All contributors meeting the requirements provided by the tax regulator by-law of this tax will be able to apply for the following bonuses before the 31st of December:

- New construction and restoration work for housing development firms, building and real estate development
- Official protection housing and housing which is in compliance with the CAIB regulation.
- Rural property of agrarian cooperatives and community use of land (Regulation 20/1990).
- Large families: Up to 90% bonus based on property tax value and large family classification. New this year is that the reimbursement will be only the first 75.000 euros of the property tax value.
- Property where economically profitable activities to do with special interest groups or municipal use, for social, cultural, historic and/or artistic purposes.
- Property where economically profitable activities of special interest or municipal purposes are carried out when they coincide with the promotion of the activity

### Direct Debit Payment

3% for IBI Personal Property Tax

1.5% bonus for direct debit payment of remaining fees, except in the case of Private Hunting Reserve Tax.

Direct debit payment will be made on 5<sup>th</sup> of April and 5<sup>th</sup> of August, respectively. The deadline for authorizing direct debit payment will be one month before the start of each voluntary payment period.

Authorization of direct debit payment may be carried out in person at the Citizen Service office or via the town hall e-mail address: [alaior.sedelectronica.es](mailto:alaior.sedelectronica.es), with the use of the contributor's electronic identification or digital certificate. Authorization will be renewed automatically and will be valid indefinitely until cancellation or modification is requested by the person who authorized it.

If you have any questions, please do not hesitate to contact us at **971 37 10 02, extension 139** (Tax Collection) or at the **Citizen Service office**.