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The importance of clarity: Impacts of Colombia's Lenguaje Claro Program on reducing administrative burdens

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The Importance of Clarity

Impacts of Colombia's *Lenguaje Claro*
Program on Reducing Administrative
Burdens

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Abstract*

Citizens confront multiple challenges when attempting to access public services. This article focuses on an aspect yet unaddressed by existing literature on administrative burdens: the complexity of the written language used by government agencies in Latin America. It presents an impact evaluation of the Lenguaje Claro Program of Colombia's National Planning Department. A randomized control trial compared two versions of a letter—the original and one with plain language—used by the property department of the city of Bogota. The study shows that clarifying content via modifications in language, content order, and formatting can reduce citizen's learning costs. Plain language thus has positive effects for both individuals and public institutions. A complementary perception survey revealed that there is significant room for additional simplification, as both the original and the plain language letter were largely poorly rated by citizens.

JEL: C93, H11, H83, Z13, Z18

Keywords: administrative burden, language simplification, plain language, public services, red tape

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1. Introduction

Accessing public services is not always easy. Citizens can face a series of administrative burdens—such as finding information about the service or program, collecting documentation, completing requirements, taking a bus to a public office, standing in line for hours, waiting at the counter, reading instructions, filling out forms, or sending letters—making it difficult for them to complete the processes to access such services. This paper analyses the impact of one government intervention aimed at reducing such administrative burdens. Through a randomized control trial, this study evaluates the effects of simplifying the language, format, and content of a response letter sent by the Unidad Administrativa Especial de Catastro Distrital (the real property department, hereafter Catastro) of Bogota, Colombia, to citizens who requested a review of their property appraisal. The goal is to test whether such simplification has an impact on the number of citizens who appeal this decision. It aims to test whether a simpler and clearer response detailing the reasons and the considerations used in the appraisal can lead to a better understanding of the criteria used by Catastro, therefore reducing the number of citizens that contest the decision.

The paper contributes to the literature on transactional public services and administrative burdens, which is particularly relevant in Latin America. Roseth, Reyes, and Santiso (2018) found that Latin American citizens face these burdens, resulting in many hours and much energy spent completing transactions. On average, Latin American citizens spent more than five hours accessing a public service, and nearly half of all government transactions required more than one visit to a public office to be completed. In Colombia, the average citizen spends more than seven hours completing a public transaction and 26 percent require three visits or more to a government office.

Herd and Moynihan (2018) characterized administrative burdens by defining three types of costs that citizens may encounter when trying to access public services. The first, *learning costs*, refers to the need to learn if they are eligible for a service and understanding the process to access such service. The second, *compliance costs*, refers to following the rules, processes, and regulations established to access the service, such as filling out forms and applications, providing documentation, and completing the requirements. The third, *psychological costs*, refers to the emotions citizens experience when interacting with the government, such as the stress of complying with complicated administrative processes or of not understanding what needs to be done, or feelings associated with the stigma of applying to aid programs.

Administrative burdens can have an impact on access to public services. The harder and more costly it is to access a service or program, the lower the uptake. Kabbani and Wilde (2003)

showed that an increased number of requirements to obtain food stamps in the United States was associated with reduced enrollment. Studying the Supplemental Nutrition Assistance Program (also in the United States), Herd (2015) demonstrated a direct link between administrative burden and uptake, particularly for the elderly. In the realm of healthcare, Herd, DeLeire, Harvey, et al. (2013) demonstrated a similar connection for Medicaid in Wisconsin in the United States.

In addition, the costs of government transactions hit lower-income individuals harder, and thus difficult transactions have a regressive effect. As Roseth et al. (2018) stated, lower-income individuals generally enjoy less flexibility at work, which makes it difficult for them to take the time off to carry out a government transaction. In addition, they are less able to forego lost income and have less resources to cover the monetary costs necessary to carry out a transaction (e.g., transportation, photocopies, and fees).

Similarly, the learning costs resulting from complex information about transaction requirements and specifications, including forms that are difficult to fill out or that are presented in a language hard to understand, are factors that also affect, to a greater extent, people with lower educational attainment and who lack the necessary tools to navigate the system. Roseth et al. (2018) found empirical evidence that administrative burdens negatively affect less educated citizens' likelihood of completing transactions to obtain public services. They found that citizens with less education complete fewer government transactions.¹ While 42 percent of university-educated people reported completing a transaction in the previous year, only 16 percent of people with no university education and 23 percent of people with one or two years of schooling did so.

This paper focuses on exploring the effect of government interventions aimed at mitigating the learning costs for citizens. In addition to the effects on the take-up of a service, bad, unclear, or incomplete information about a public service can lead people to perform additional or unnecessary steps and procedures, increasing the administrative burden. Furthermore, increased administrative burden can also translate into additional work—and thus costs—for public institutions.

There have been government programs aimed at mitigating these administrative burdens and making the completion of government transactions easier for all citizens. In the United States, the Plain Language Action and Information Network (PLAIN) promotes the use of clear language by offering training sessions to federal agencies, sponsoring seminars, and creating guidelines to simplify government communications. The country also approved the *Plain Writing Act* of 2010,

¹ Only transactions associated with identity, education, health, social programs, transportation, and reporting crimes were considered, as these transactions are assumed to have, at the very least, an even distribution among different socioeconomic levels or an over-representation of lower-income earners.

stating that all government documents must be written clearly. Canada has a *Plain Language Act* and publishes plain language guides for public institutions and communications, while Mexico publishes a clear language manual for government entities. In Colombia, the Lenguaje Claro (Clear Language) Program, managed by the National Planning Department (known in Spanish as Departamento Nacional de Planeación, or DNP), aims to simplify and clarify the language used in public documents, forms, and letters. These interventions seek to reduce the learning costs associated with public transactions by providing clear, timely, and pertinent information to citizens, as well as simplifying forms and other types of government communications. Section 1.2 provides a detailed description of the Lenguaje Claro Program in Colombia.

1.1. Contribution to the Literature

This paper complements existing literature regarding the negative impacts of administrative burdens and provides experimental results in the context of Latin American countries. Several authors have documented the relationship between administrative burdens and program take-up, as mentioned above. Moynihan and Herd (2010) argued that administrative burdens can impact basic citizenship rights, such as voting, as well as the desire and capacity to effectively exercise such rights. This paper complements this strain of literature by analyzing the impact of administrative burdens on a process with implications for both citizens and the public administration.

It also expands on the academic literature that tests the effectiveness of modifications in written communications with individuals to achieve diverse public policy objectives. In recent years, such studies have taken a prominent role in the field of behavioral economics. One strain of this literature explores the potential of personalizing information. For example, in studying communications regarding enrollment in Medicare Part D prescription drug plans in the United States, Kling, Mullainathan, Shafir, et al. (2012) found that consumers provided with personalized information directly in the letter led to 28 percent of recipients switching plans, as opposed to 17 percent in the group that received a letter that contained a link where the same information was accessible. Another strain explores the potential for various language modifications in promoting tax compliance. In a field experiment in the United Kingdom, Hallsworth, List, Metcalfe, et al. (2014) found that messages highlighting social norms (e.g., “most of your neighbors have already paid”) and public good (e.g., “your contribution helps pay for schools”) had a positive impact on compliance. Torgler (2004) found that moral suasion (e.g., “it is the right thing to do”) had no effect on compliance in an experiment conducted in Switzerland. In a related study on licensing fee evasion conducted in Austria, Fellner, Sausgruber, and Traxler (2013) found that

threatening potential evaders with legal consequences was more effective than moral appeals or referencing social norms.

A related line of research examines the potential of simplification to achieve desired policy outcomes. In a field experiment conducted in Mexico, Hastings and Tejada-Ashton (2008) found that simplifying information about management fees of pension funds increased price sensitivity among the financially illiterate. In the realm of taxes, Bhargava and Manoli (2015) conducted a randomized evaluation to test the impact of different interventions on the number of citizens that claimed an IRS tax credit for which they were eligible. They found that providing reminder letters with simplified language had a positive effect on take-up, as did including the amount of the benefit in the letter.

The present study examines a government-led (as opposed to researcher-led) intervention—the Lenguaje Claro Program—managed by the Colombian DNP. This distinction is significant given the many legal restrictions faced by government institutions in redesigning their forms. This suggests that the results achieved by this effort may be more replicable than researcher-led interventions that may be conducted with temporary exceptions to legal restrictions. The existence of legal restrictions also suggests that the results are a lower bound of the impact that could be achieved with more thorough simplification (e.g., if legal requirements were to be relaxed). Second, the approach to the modification of the letters was holistic (with changes to many aspects at once, such as language, content, and format) as opposed to surgical and theory-driven (with small, specific changes motivated by theory on matters such as social norms). This approach is due to the fact that Lenguaje Claro is a government program guided by a set of principles designed to be applied to a wide range (and large number) of public sector communications. While this may be seen as a disadvantage empirically—making it difficult to distinguish what specific changes in the communications account for the observed results—it is also an advantage in terms of replicability, as the same principles could be (and, in the Colombian case, already are) applied to many different letters. Third, as discussed in greater detail below, the desired change in the primary outcome indicator was negative (the counterpart institution was interested in reducing the rate of repeated property appraisal requests), whereas most previous interventions attempt to increase a given behavior (such as tax payments or pension enrollment).

1.2. The Lenguaje Claro Program in Colombia

To tackle problems related to administrative burdens in accessing public services, the Colombian DNP, through its National Citizen Service Program, launched the Estrategia de Lenguaje Claro (clear language strategy) in 2011. The objective of the program is to improve trust and the

relationship between citizens and the government by simplifying and clarifying the language used in public documents, forms, and letters. The program was included as a specific commitment to increase citizen's access to information and the quality of information in the Colombian Second National Action Plan (2015–2017) submitted to the Open Government Partnership.² The program was informed by experiences in several other countries aiming to simplify state communications, including the *Plain Writing Act* of 2010 in the United States (H.R. 946), the Plain Language Guides of Canada, the Chilean Clear Language Network (encompassing seven public institutions), as well as Spain's legal language dictionary. In Colombia, as of late 2018, this strategy had been implemented in more than 100 public institutions and has resulted in the simplification of more than 100 public forms, documents, and letters.

To simplify official communications and translate them into simple language that is easily understandable by every citizen, the Lenguaje Claro Program uses a series of tools. For starters, it organizes Simplification Labs, a methodology to simplify the documents of entities whose programs and services have the largest impact on citizens' lives. In these labs, citizens and public officials get together to analyze forms and communications in focus groups and propose changes of language and format, among others, to make them more accessible. Additionally, it has created a Lenguaje Claro Guide for Public Officials, a document that provides practical recommendations to facilitate communication between the government and citizens, as well as an infographic with 10 steps to communicate using Lenguaje Claro. Lastly, the DNP has created an online course on Lenguaje Claro, available for all public servants. As of late 2018, the course had been completed by over 27,000 individuals.

To test the effectiveness of the Lenguaje Claro Program, the authors and Colombia's DNP devised a field experiment to determine whether the official communications in simple and clear language had an impact on citizen behavior. They wanted to know if the simplification increased understanding of such communications and reduced the administrative costs related to clarifications, reviews, and rejections. A specific communication from Catastro of Bogota was selected as the object for the experiment.

The selected communication piece was a response letter from Catastro to citizen requests for a cadastral (property) appraisal review. Citizens were randomly assigned to a treatment group that received the simplified letter or a control group that received the original letter. The details of the experimental design are provided in Section 3.

² The Second National Action Plan (commitment number 1), can be found at: <https://www.opengovpartnership.org/documents/colombia-segundo-plan-de-accion-2015-17>

As mentioned above, the DNP's Lenguaje Claro Program translated many government communications from a variety of public institutions into plain language. After a thorough review, the letter from Catastro was selected because it fulfilled all the criteria for the experiment:

1. The administrative data provided by the institutions connected the individual, the letter received, and the action taken after receiving the communication.
2. Access to administrative data on the citizens' responses to the letters allowed researchers to analyze the impact of the plain language transformation.
3. The communication was relevant in that it could have an impact on citizens and on the government.

In the case of Catastro, a reduction in the need to redo, clarify, and explain the cadastral appraisal could result in significant savings in administrative costs (which entails the work of engineers, lawyers, and other office staff) and less effort on the part of citizens to request such actions.

1.3. Catastro's Cadastral Appraisal Review Letter

Catastro is a public entity in charge of creating, maintaining, and updating the real estate inventory of the city of Bogota, Colombia. Among its functions, Catastro is responsible for appraising the value of the real estate in the city, which serves as a basis for taxation.

The communication on which this study was based is a letter sent to citizens with Catastro's response after a request for a review of the appraisal of a property. Every year, Catastro updates the real estate census to determine the value of each property in the city and informs owners of the appraised value. Citizens and companies have the right to contest this appraisal by submitting a form indicating the reason why they disagree, which can be related to the value, the characteristics of the property, property use, and location, among others.³ This appraisal review can be submitted for the current year as well as for past year appraisals. Catastro has 60 days to review these requests and inform citizens of its decision either to correct or to confirm the appraisal. This decision is communicated through a letter, which is the object of this experiment. The letter includes a number of standard fields: the declaration of Catastro's legal authority, the background of the request, technical details of the property, the decision regarding the adjustment of the appraisal, and the appraisal itself.

The notification of the decision can be made through different channels: by mail, in person at a public one-stop shop (CADE⁴ or SuperCADE), or by posting the decision for two weeks on a

³ <https://www.nomasfilas.gov.co/memoficha-tramite/-/tramite/T8391>

⁴ CADE is the Centro de Atención Distrital Especializado (Specialized Municipal Customer Service Center).

public board at Catastro's offices if the person cannot be located. After the citizen has been notified of this decision, they can contest it again and have 10 working days to file a request for reinstatement or an appeal. In both reinstatements and appeals, the citizen can request any kind of change in the assessed property value (up or down). If the request is successful, the citizen gets what they asked for. The only difference between the two processes is who decides. In reinstatements, the same official is requested to re-examine the case. In appeals, a manager is requested to review the case. After this request has been filed, Catastro has 60 days to give the citizen an answer.

Processing such requests results in high administrative costs for Catastro, which has estimated that the average cost to process one appeal is US\$1,104 and the average cost to process a request for reinstatement is US\$513. Therefore, reducing the number of requests submitted by citizens could significantly reduce costs for Catastro. Historical data from recent years show that Catastro receives between 400 and 1,100 requests annually.

The experiment is based on the hypothesis that a clearer letter that informs citizens of the reasons why the appraisal was modified or why it was maintained could reduce the number of requests filed and thus the city's administrative costs. The original version of the letter is cumbersome, filled with legal terminology and lengthy citations that could affect a citizen's ability to understand the response, thus leading them to file additional appeals.

The simplified version of this letter, which was created after a workshop by the DNP's Lenguaje Claro Program, is shorter than the original version at six pages versus 10. The simplified letter follows a more intuitive order, starting with the general considerations and summary of the request. The language of some sections was clarified to improve understanding, and the document is organized in clear subsections to make browsing easier. However, it should be noted that the clarified version of the letter still included legal language in the explanation of Catastro's decision. Furthermore, the response to the request is found for the first time on page 3. Both communications are provided in Appendix 2.

2. Methodology and Experimental Design

With the objective of decreasing the administrative costs for the government (additional paperwork and time spent by the public servants providing clarifications) and evaluating the effectiveness of a government communication piece with clear language, Catastro agreed to randomly assign the response to property appraisal review requests during the second half of 2017 into a treatment group (simplified language) and a control group (original letter).

From July to December 2017, Catastro reviewed property appraisal requests for 1,351 properties. The properties were distributed among the 19 localities of Bogota, different use categories, and six socioeconomic levels (plus one for properties not categorized within one of the six levels). Responses were randomized using the last digit of a submission ID number.⁵

The goal of the experiment was to evaluate the effect of the simplified letter, particularly to gauge if the Lenguaje Claro Program effectively decreased the number of subsequent requests and appeals. Assignment to treatment and control groups was used to identify treatment effects (ATE: average treatment effects) on results of the requests for reinstatement and appeals. Equation 1 was used to estimate the effects.

$$[Request] = \alpha + \beta * [Simplified Letter] + \varepsilon \quad (1)$$

Where *Request* (the behavior of the individual after being notified) is an endogenous binary indicator equal to 1 if the individual filed a request for reinstatement or an appeal and 0 otherwise, and *Simplified Letter* is a binary variable equal to 1 for those individuals that were randomly assigned to receive the simplified letter and 0 otherwise.

The analysis uses administrative data provided by Catastro, including basic information related to the citizen or company that requested the review (name and ID number⁶), detailed information related to the property (location, property use, and socioeconomic level⁷), information related to the request (date and response date), type of delivery mechanism for sending the response (personal, electronic, or public message board), and the variable of interest (if the citizen filed an appeal to the response).

The original sample included a total of 1,351 appraisal requests that were reviewed by Catastro during the second half of 2017. Of these, 862 were included in the final sample.^{8,9} The main observable variables of interest—locality, use (i.e., residential or commercial), and

⁵ Multiple requests submitted by the same individual were assigned to the same treatment group.

⁶ Catastro provided an anonymized unique ID identifier by citizen or company.

⁷ The city determines socioeconomic levels by geographic area, ranging from 1 (low) to 6 (high), and a special category 0 for those without an assigned stratification.

⁸ 158 individuals did not receive a response during the second half of 2017 after requesting the appraisal review and were dropped from the sample. In addition, 207 observations were dropped, as they corresponded to individuals who received both types of responses (original and simplified) after requesting reviews for more than one property, and thus we could not link their behavior to the type of communication received. Finally, five observations from individuals who filed multiple reviews were dropped from the final sample because they presented both behaviors (filing a request for one property and not for the other) after receiving the same type of response. We selected only one observation for those individuals that requested appraisal reviews for more than one property, thus eliminating 111 observations (we kept only the first review that the citizen or company filed). Lastly, eight observations were dropped because of inconsistencies with the dates of notification.

⁹ With this sample size and prevalence of behavior, effects of at least 6 percentage points difference could be detected with a power of 0.8 and a confidence of 0.05.

socioeconomic level—are balanced across experimental groups. See Appendix 1 for detailed descriptions of the experimental groups. With respect to the channel through which the letter was sent, 409 individuals (47.5 percent) were notified via email and 353 (40.9 percent) in person, while 100 (11.6 percent) notifications were posted on a public board at Catastro.

3. Results

As presented in detail in Section 3.1, analysis suggests that the simplified letter successfully reduced the number of additional requests: the simplified letter was associated with a 20.7 percent reduction in both types of requests and a 30 percent reduction when considering only requests for reinstatements. However, these results should be taken with caution given that these effects are found at marginal levels of significance due to the small number of individuals that filed a request during the period in which the experiment was carried out.

The tables presented in this section summarize the intention-to-treat effects, including with and without additional control variables. Additional details are provided in Appendix 3. Section 3.2 summarizes the main findings of a complementary perception survey. Overall, the survey revealed that the perception of the original and simplified letters was poor and there was only one element—the clarity of the action that should be taken—that was noticeably different between the two.

3.1. Intention-to-Treat Effects

A total of 95 individuals (11 percent of the sample) filed a request after receiving the notification from Catastro. Of those requests, 85 were for reinstatement and 10 were appeals.¹⁰ Table 1 presents the share of individuals in each experimental group that filed a request for reinstatement or appeal. Of the 95 requests filed, 55.8 percent (53) were filed by individuals in the control group (original letter). Most of the requests filed (89.5 percent) were requests for reinstatements, 59 percent of those (50) were filed by individuals in the control group.

¹⁰ The historic average from 2013 to 2016 was 33.4 percent, with a maximum of 53.9 percent and a minimum of 13.4 percent.

Table 1. Type of Request Filed (by Experimental Group)

| | Original | Simplified | Total |
|---------------------------|-----------------|-------------------|--------------|
| Any | 53 | 42 | 95 |
| Request for reinstatement | 50 | 35 | 85 |
| Request for appeal | 3 | 7 | 10 |
| None | 378 | 389 | 767 |
| Total | 431 | 431 | 862 |

Source: Authors' elaboration.

The results presented in this section provide estimates for the case of any type of request filed and requests only for reinstatement. Given that there were few appeals filed (10), a separate statistical analysis for this type of request is not included in this section. As mentioned in Section 2, the main observable variables of interest are balanced across experimental groups, therefore estimations without additional controls are presented in columns (a) of the tables; the results for the specifications using additional controls are presented in columns (b). Some additional control variables were included to understand how different channels through which the communication was sent affect individual behavior. Tables including the results on inclusion of additional controls are presented in Appendix 3.

Overall, the effect of the Lenguaje Claro Program had the expected direction—negative—and, when including additional controls, the effect became slightly smaller. As shown in Table 2, on average, individuals who received the original letter have a probability of 12.3 percent of filing any type of request and of 21.7 percent when including control variables (for reinstatements alone, 11.6 and 17.5 percent, respectively). The effect of a simplified letter on filing any type of request was negative (-0.025) and had a similar level when including additional control variables (-0.023). This means that individuals who received the simplified letter were 2.5 percentage points (equivalent to 20.7 percent) less likely to file any type of request after receiving Catastro's notification (18.5 percent when including additional controls). Restricting the analysis exclusively to requests for reinstatement, individuals that received the simplified letter were, on average, 3.5 percentage points (equivalent to 30 percent) less likely to file a request for reinstatement (significant at the 10 percent level); the level was similar when including additional controls (-0.032 , significant at the 15 percent level, equivalent to 27.5 percent).

Table 2. Intention-to-Treat Results

| | Any Request Filed | | Request for Reinstatement | |
|-------------------|-----------------------|-----------------------|---------------------------|----------------------------------|
| | (a) | (b) | (a) | (b) |
| Simplified letter | -0.0255 (0.0213) | -0.0227 (0.0209) | -0.0348* (0.0203) | -0.0319 ^T (0.0200) |
| Constant | 0.1230*** (0.0151) | 0.2177*** (0.0407) | 0.1160*** (0.0144) | 0.1755*** (0.0389) |
| Includes controls | No | Yes | No | Yes |
| Observations | 862 | 862 | 862 | 862 |
| R-squared | 0.0017 | 0.0430 | 0.0034 | 0.0386 |

Source: Authors' elaboration.

Note: Standard errors in parentheses. *** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$, ^T $p < 0.15$. Controls include socioeconomic level (1–6), city localities (19 localities), use of property (residential, plot, or productive). Details on these controls are provided in Appendix 1.

In all the specifications using additional control variables, the channel through which the notification was sent had a relatively large effect, as shown on Table A4 in Appendix 3. Individuals that received an electronic notification were less likely to file a request than those that received the notification personally (ranging from 9.3 to 10.8 percentage points, significant at the 1 percent level). Similarly, individuals that were notified by placing the notification on the public message board were less likely to file a request than those that received the notification personally (ranging from 16 to 17.7 percentage points, significant at the 1 percent level). These findings suggest that both simpler language and delivery channel can diminish the administrative burden faced by Catastro of receiving additional requests. However, the reduced rates of requests may have been due to different factors. While the reduction in requests following simplified letters may have been the result of the simplification, the reduced number of requests following delivery through email or the public message board (compared to in-person notification) may have been due to a lower proportion of citizens who effectively received and read the letter from Catastro (this assertion cannot be verified empirically with the available data).¹¹ Lastly, the results suggest that the time elapsed since the individual requested the initial review of the appraisal of their property and the time Catastro sent the response had no effect on individual behavior.

No evidence was found of a difference in the effect of the Lenguaje Claro Program for different property uses or socioeconomic level, as shown on Tables A6 to A9 in Appendix 3. This is relevant, as it shows that the Lenguaje Claro Program has the potential to improve

¹¹ The results were also estimated restricting the sample to those communications in which the citizens were notified personally or electronically. The details of the estimations are included in Appendix 3.

understanding and change behavior no matter an individual's socioeconomic level or the property use. Given the relatively modest observed reductions in additional requests, this also suggests that the improvements made in the simplified letter were insufficient to provoke major behavioral change in any group, segmented by property use or socioeconomic strata. The results of the perception survey, presented in the following section, support this interpretation.

3.2. Survey

The theory of change underlying the Lenguaje Claro Program assumes that making public sector communications simpler and more focused on key messages will increase citizen understanding and thus help guide citizens to the desired behavior. The administrative data used in this study detects the key behaviors of interest to the public institutions but does not reveal the role that the individual's perception and understanding played in determining that behavior. Analyzing citizen understanding separately from their behavior as revealed through administrative data is necessary because there are potential perverse effects of increased understanding. In the case of Catastro, it is possible that citizens who understand their rights better will be more inclined to make repeated demands for appraisal adjustments, which is precisely the opposite reaction desired by Catastro.

To fill this gap in the theory of change, the research team designed and implemented a perception survey for recipients in both the treatment and control groups. The survey covered two main elements: (i) understanding of the content (measured objectively and subjectively) and (ii) attitude toward the content and responsible institution, in addition to a series of socio-demographic control variables. The survey was administered in person and consisted of three segments:

1. identifying the respondent to make sure the person answering the survey is the same person that received the communication and to gauge the extent to which the respondent recalled having received the communication;
2. refreshing the respondent's memory by showing them a generic (non-personalized) version of the letter received (original or simplified); and
3. asking the perception and socio-demographic questions.

The survey sample, which included 585 people (313 treatment and 272 controls, 57 percent of all unique observations), was surveyed between December 2017 and April 2018. Citizens were surveyed after they were notified and the legal period to take additional actions had elapsed. It should be noted that the time elapsed between receipt of the letter from Catastro and participation in the survey, though necessary to avoid influencing behavior during the experiment,

may have hampered respondents' memory of the letter received and their experience therewith. Table 3 presents a summary of the findings (simple means for treatment and control groups).

Table 3. Perception Survey Means Comparison

| Question | Treatment | Control | Difference |
|---|-----------|---------|------------|
| 1. Do you remember having asked anyone for help to understand the content of the letter? (% yes) | 24.7 | 24.9 | -0.2 |
| 2. Did you take any action regarding the content of this communication? (% yes) | 23.0 | 25.4 | -2.4 |
| 3. If you did take action, do you recall having sought help to do so? (n=T-41, C-44) | 53.7 | 61.4 | -7.7 |
| 4. Did the respondent understand the content of the document? (question posed to enumerator) (% yes) | 53.8 | 56.6 | -2.8 |
| 5. On a 10-point scale from 1 "very confusing" to 10 "very clear," how clear was the communication? | 4.4 | 4.2 | 0.2 |
| 6. On a 10-point scale from 1 "very difficult" to 10 "very easy," how easy or difficult was it to do what the letter suggested? | 4.32 | 4.06 | 0.26 |
| 7. On a 10-point scale from 1 "not useful at all" to 10 "very useful," how useful was the information in the letter? | 4.62 | 4.49 | 0.13 |
| 8. On a 10-point scale from 1 "very negative" to 10 "very positive," how would you characterize the feeling the letter generated? | 3.5 | 3.51 | -0.01 |
| 9. On a 10-point scale from 1 "very negative" to 10 "very positive," what is your general perception of Catastro as an institution? | 4.01 | 4.13 | -0.12 |
| 10. Does the letter give precise instructions regarding what to do? (% yes) | 40.4 | 32.3 | 8.1** |
| 11. Is the main message of the letter at the beginning? (% yes) | 40.1 | 38.6 | 0.5 |

Source: Authors' elaboration.

Table 3 reveals two significant findings for the Lenguaje Claro Program. First, the overall perception of the letters from Catastro was poor. Both letters scored around 4 on a 10-point scale for clarity. Similarly, poor results were found for the measures of the ease of doing what the letter recommended, the utility of the information presented, and the feeling the letter generated.

Second, there were few perceived differences between the two letters.¹² The only question with a statistically significant difference ($p=0.051$, simple difference of means) was “does the letter give precise instructions regarding what to do?”—the simplified letter fared better than the original letter. Given the positive impact of the simplified letter on the frequency of additional requests as discussed above, the survey findings suggest that this singular question, on the precision of the instructions, is driving the results. This finding is significant given the relatively subtle change in the letters (the original Spanish versions are provided in Appendix 2). In both cases, the instructions regarding how to submit an additional request appear at the end of the letter and the language on how to do so is nearly identical. The main differences are that the simplified letter is six pages long compared to 10 pages for the original version, and that the section on how to submit additional requests is clearly marked (bold, all-caps text “RESOURCES”) in the simplified letter and unmarked in the original letter.

4. Concluding Remarks, Policy Recommendations, and Potential Future Avenues of Research

The statistical analysis confirms the hypothesis that government communications with simple and clear language decrease the administrative burden. These findings are robust to 20 different regression estimations conducted. However, the results should be taken with caution, given that these effects are found at marginal levels of significance due to the very small number of individuals that filed a request, thus limiting the assertions that can be made regarding the success of this particular intervention.

The results emerging from the perception survey are less definitive. First, the results for both experimental groups denote a relatively low perception of clarity of the letters, which may suggest that there is still room to improve the language and content of the simplified letter in order to make it even more clear. Second, on only one of many questions designed to measure the success of the proximate objectives of the Lenguaje Claro Program, regarding whether the letter gave clear instructions on what to do, did the simplified communication perform better than the original communication. This leads to two initial interpretations:

1. When interacting with government, citizens are business-oriented. They are looking to understand what they can or should do. They may be less affected by other aspects of the communication as long as they are clear on their future actions.

¹² The comparisons were between the treatment and control groups, not side-by-side comparisons made by the same individuals.

2. The limited perceived difference between the two letters may explain the relatively small treatment effect observed in the administrative data.

Moving forward, the results discussed herein suggest several actions for policymakers in Colombia and other countries with programs similar to the Lenguaje Claro Program. First, we recommend continuing with the program, as its impact appears to be as hoped. Second, we suggest further simplifying communications to improve citizen perception and in turn improve the administrative indicators. Third, we advise deepening empirical analysis of language simplification efforts, in particular to understand if there is a distinct impact on specific subgroups.

This paper also highlights potential future avenues of research in the field of public administration and the study of administrative burdens. First, as one of the first efforts to understand the effects of a broad-based government-led language simplification program on administrative burdens, there are many important questions left unanswered. For example, it would be useful to understand the specific keys to success in language simplification efforts (e.g., pertaining to terminology, structure, design format, tone, etc.). Second, it may be valuable to understand the different impacts that different simplification methodologies produce (e.g., translations done by civil servants vs. via collaborative efforts with citizens). Third, it would be important to understand how language simplification could, or should, be tailored to different groups (e.g., socioeconomic, cultural) to obtain maximum impact.

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Appendix 1. Description of Experimental Groups

Table A1. Balance Between Treatment and Control Groups

| | | Original Letter (control) N = 431 | Simplified Letter (treatment) N = 431 | |
|------------------------|----------------|---|---|--------------------|
| | | Mean | | Mean Difference |
| Localities | Antonio Narino | 0.021 | 0.012 | 0.009 |
| | Barrios Unidos | 0.014 | 0.016 | -0.002 |
| | Bosa | 0.107 | 0.084 | 0.023 |
| | Candelaria | 0 | 0.009 | -0.009** |
| | Chapinero | 0.044 | 0.06 | -0.016 |
| | Ciudad Bolivar | 0.07 | 0.063 | 0.007 |
| | Engativa | 0.107 | 0.107 | 0 |
| | Fontibon | 0.03 | 0.026 | 0.005 |
| | Kennedy | 0.13 | 0.121 | 0.009 |
| | Martires | 0.009 | 0.014 | -0.005 |
| | Puente Aranda | 0.014 | 0.016 | -0.002 |
| | Rafael Uribe | 0.032 | 0.026 | 0.007 |
| | San Cristobal | 0.053 | 0.032 | 0.021 |
| | SantaFe | 0.021 | 0.007 | 0.014* |
| | Suba | 0.118 | 0.183 | -0.065*** |
| | Teusaquillo | 0.042 | 0.042 | 0 |
| | Tunjuelito | 0.014 | 0.007 | 0.007 |
| Usaquen | 0.125 | 0.146 | -0.021 | |
| Usme | 0.049 | 0.03 | 0.019 | |
| Use | Residential | 0.594 | 0.594 | 0 |
| | Plot | 0.111 | 0.09 | 0.021 |
| | Productive | 0.292 | 0.299 | -0.007 |
| Socioeconomic level | Est_0 | 0.406 | 0.406 | 0 |
| | Est_1 | 0.063 | 0.049 | 0.014 |
| | Est_2 | 0.223 | 0.213 | 0.009 |
| | Est_3 | 0.13 | 0.146 | -0.016 |
| | Est_4 | 0.093 | 0.088 | 0.005 |
| | Est_5 | 0.039 | 0.058 | -0.019 |
| | Est_6 | 0.046 | 0.039 | 0.007 |

Source: Authors' elaboration.

As shown in Table A1, the main observable variables of interest are balanced across experimental groups. That is, the treatment (simplified letter) and control (original letter) groups

are balanced in most of the observable variables that capture the characteristics of the property (location among the 19 localities of Bogota), use (residential, unconstructed plot of land, or productive/commercial), and socioeconomic level. There are a few imbalances for some of the location characteristics in three localities: Candelaria, Santafe, and Suba.¹³

Table A1. Share of Observations (by Locality)

| Locality | Number of Observations | % |
|-----------------|-------------------------------|----------|
| Antonio Narino | 14 | 1.6 |
| Barrios Unidos | 13 | 1.5 |
| Bosa | 82 | 9.5 |
| Candelaria | 4 | 0.5 |
| Chapinero | 45 | 5.2 |
| Ciudad Bolivar | 57 | 6.6 |
| Engativa | 92 | 10.7 |
| Fontibon | 24 | 2.8 |
| Kennedy | 108 | 12.5 |
| Martires | 10 | 1.2 |
| Puente Aranda | 13 | 1.5 |
| Rafael Uribe | 25 | 2.9 |
| San Cristobal | 37 | 4.3 |
| SantaFe | 12 | 1.4 |
| Suba | 130 | 15.1 |
| Teusaquillo | 36 | 4.2 |
| Tunjuelito | 9 | 1.0 |
| Usaquen | 117 | 13.6 |
| Usme | 34 | 3.9 |
| Total | 862 | |

Source: Authors' elaboration.

¹³ In Candelaria, the ex-ante randomization rule assigned all the responses (4) to the treatment group.

Table A3. Share of Observations (by Socioeconomic Level)

| Socioeconomic Level | Number of Observations | % |
|----------------------------|-------------------------------|----------|
| 0 | 350 | 40.6 |
| 1 | 48 | 5.6 |
| 2 | 188 | 21.8 |
| 3 | 119 | 13.8 |
| 4 | 78 | 9.1 |
| 5 | 42 | 4.9 |
| 6 | 37 | 4.3 |
| Total | 862 | 100 |

Source: Authors' elaboration.

Appendix 2a. Original Letter (Catastro)



RESOLUCIÓN No. 41150 DE [FECHA]

"Por La Cual Se Corrigen Unos Avalúos Catastrales"

EL SUJERENTE DE INFORMACIÓN ECONÓMICA DE LA UAEC, en ejercicio de las atribuciones legales y estatutarias,

CONSIDERANDO QUE:

Mediante escrito radicado en la Gerencia Comercial y de Atención al Usuario de la UAEC bajo los números [NÚMROS], en la fecha [FECHA] del sector [SECTOR], identificando con la cédula de ciudadanía No. [CÉDULA], quien es propietario del sector [SECTOR], identificado con la cédula de ciudadanía No. [CÉDULA], quien es copropietario de los predios identificados con nomenclaturas [NOMENCLATURAS], cédulas catastrales No. [CÉDULAS], solicitó la revisión de los avalúos catastrales vigentes 2016 para los bienes antes señalados, teniendo como argumentos principales los siguientes: 1.- Que en el año 2016 el avalúo catastral de la Oficina 301 se incrementó un 47% respecto del 2015, quedando por la suma de [SUMA] porcentajes muy elevados, teniendo en cuenta el valor de metro cuadrado de la zona de inmuebles semejantes. 2.- Que el área de las oficinas anteriormente señaladas es de 81.20 m² y 98.60 m², con un valor de metro cuadrado fijado por Catastro de [VALOR] suma muy por encima del valor de metro cuadrado de la zona, teniendo en cuenta que los bienes hacen parte de un edificio de tres niveles, que no cuenta con ascensor, portería, parqueaderos y las oficinas fueron construidas en 1984. 3.- Que los predios no han tenido modificaciones ni externas ni internas, trinitariamente pintados sus paredes y techos. 4.- Que en los alrededores no se han construido nuevas vías, ni puentes, ni obras públicas. 5.- Que se tenga en cuenta el recibo del impuesto predial unificado de un inmueble que hace parte de la misma edificación correspondiente a un local comercial con un área de 23.59 m², cuyo valor de metro cuadrado es el [VALOR]. 6.- Que el porcentaje que se fija para rentar en una oficina es de 0.6 al 1%, y el caso que nos ocupa, si una de las oficinas está avaluada en \$378.742.000 el arriendo quedaría en \$3.000.000, suma que ninguna persona natural o jurídica pagaría.

Alega con su petición, fotocopias de ofetas, autorización del señor [NOMBRE] al señor [NOMBRE], y fotocopia de recibo del impuesto predial unificado.

El artículo 30 de la Ley 14 de 1983 dispone que las autoridades catastrales tendrán a su cargo las labores de formación, actualización y conservación de los catastros, tendientes a la correcta identificación física, jurídica, fiscal y económica de los inmuebles.

Los predios que nos ocupan fueron objeto de actualización catastral para la vigencia 2016, en cumplimiento a lo ordenado en la Ley 14 de 1983, y comunicada mediante Resolución No. 2977 de 2015 de la UAEC.

Los avalúos que figuran incorporados para la vigencia 2016 son resultado de aplicar los valores para M² de terreno y construcción, establecidos en las Resolución No. 2975 de 2015 de la UAEC.

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RESOLUCIÓN No. 41150 DE [FECHA]

Continuación de la Resolución "Por la cual se corrigen unos Avalúos Catastrales"

El proceso de Actualización de la Formación Catastral consiste en el conjunto de operaciones destinadas a renovar los datos de la formación catastral, mediante la revisión de los elementos físico y jurídico del catastro y la eliminación en el elemento económico de las disparidades originadas por cambios físicos, variaciones de uso o de productividad, obras públicas o condiciones locales del mercado inmobiliario, como lo establecen los artículos 91 y 7 de las Resoluciones Nos. 070 de 2011 y 1055 de 2012 del IGAC, respectivamente.

La instancia con el propósito de establecer la verdad del dicho del peticionario y para mejor proveer, ordenó a través de auto de 20 de mayo de 2016, la práctica de las siguientes pruebas: 1.- Establecer si los valores fijados para el M² de terreno y construcción, se ajustan a las características del predio y al mercado inmobiliario del sector para la vigencia 2016, según solicitud. 2.- Pronunciarse sobre los argumentos esgrimidos por el interesado y las pruebas aportadas. 3.- Revisar los documentos catastrales que existan en la UAEC sobre el predio. 4.- Si en las demás pruebas que el perito avaluador estime pertinentes y sobre las cuales debe pronunciarse en el informe técnico, y 5.- Diligenciar el correspondiente informe técnico.

Surtidas en su integridad las pruebas decretadas, el funcionario comisionado para el efecto rinde el correspondiente informe técnico, cuya parte pertinente se transcribe a continuación:

| INFORME TÉCNICO DE AVALÚO CATASTRAL | |
|--|------------------------------|
| No. de RADICACIÓN: 2016-512999513949313865513115 | FECHA RADICACIÓN: 2016/05/16 |
| TIPO DE TRAMITE: REVISIÓN DE AVALÚO | |
| VIGENCIA (SÍ OBJETO DE TRAMITE): 2016 | |
| FECHA DE COMITE: 09/06/2016 | |
| FECHA ELABORACION DE INFORME TÉCNICO: 09/06/2016 | |

| 1. IDENTIFICACIÓN E INFORMACIÓN DEL PREDIO | |
|---|---|
| NOMENCLATURA: KR 43B 22A 75 OF 301 KR 43B 22A 75 OF 302 KR 43B 22A 75 OF 201 KR 43B 22A 75 OF 202 | CHIP: AAAB17YZZR AAAB17YZZX AAAB17YZZY AAAB17YZZZ |
| CÓDIGO DE SECTOR: 00278 16 24 601 83001 00278 16 24 601 83002 00278 16 24 601 83003 00278 16 24 601 83004 | NOMBRE SECTOR: QUINTA PARÍS ESTRATO: N/A |
| LOCALIDAD: 3-TEUSQUILLO ÁREA DE LA ULTIMA VIGENCIA DE ACTUALIZACIÓN Y NO DE RESOLUCIÓN: | VIGENCIA 2016 - RESOLUCIÓN 2975 de 2015 |

Fuente: Base de datos Sistema Integrado de Información Catastral SIIC

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RESOLUCIÓN No. 41150 DE [FECHA]

Continuación de la Resolución "Por la cual se corrigen unos Avalúos Catastrales"

| VIGENCIA | ZONA | TERRENO | CONSTRUCCIÓN | DEBITO | AVALÚO CATASTRAL | VALOR M ² PREDIAL |
|----------|---------------------|---------|--------------|--------------|------------------|------------------------------|
| 2016 | 022201513114 173000 | 46,72 | \$ 1.795.000 | \$ 1.200.000 | \$ 1.200.000 | \$ 1.413.214,33 |

| VIGENCIA | ZONA | TERRENO | CONSTRUCCIÓN | DEBITO | AVALÚO CATASTRAL | VALOR M ² PREDIAL |
|----------|---------------------|---------|--------------|--------------|------------------|------------------------------|
| 2016 | 022201513114 173000 | 81,00 | \$ 1.795.000 | \$ 1.200.000 | \$ 1.200.000 | \$ 1.413.214,33 |

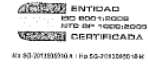
| VIGENCIA | ZONA | TERRENO | CONSTRUCCIÓN | DEBITO | AVALÚO CATASTRAL | VALOR M ² PREDIAL |
|----------|---------------------|---------|--------------|--------------|------------------|------------------------------|
| 2016 | 022201513114 173000 | 46,72 | \$ 1.795.000 | \$ 1.200.000 | \$ 1.200.000 | \$ 1.413.214,33 |

| VIGENCIA | ZONA | TERRENO | CONSTRUCCIÓN | DEBITO | AVALÚO CATASTRAL | VALOR M ² PREDIAL |
|----------|---------------------|---------|--------------|--------------|------------------|------------------------------|
| 2016 | 022201513114 173000 | 81,00 | \$ 1.795.000 | \$ 1.200.000 | \$ 1.200.000 | \$ 1.413.214,33 |

- TIPO DE PREDIO: Oficinas.
- NORMA URBANÍSTICA: N.A.
- INVESTIGACIÓN ECONÓMICA DE MERCADO INMOBILIARIO Vigencia 2016

| No. | DIRECCIÓN | VALOR OFERTA | VALOR MEDICADO | ÁREA TOTAL M ² | ÁREA CONSTR. M ² | VALOR M ² PREDIAL | CONSTRUCCIONES |
|-----|-------------------|--------------|----------------|---------------------------|-----------------------------|------------------------------|----------------|
| 1 | BO 4725 11 OF 200 | | \$ 200.000.000 | 65,80 | 64,15 | \$ 4.157.847,00 | 2016 03 117349 |
| 2 | CL 224 45 OF 101 | | \$ 330.000.000 | 66,09 | 64,38 | \$ 4.938.162,00 | 2015 02 212493 |
| 3 | MC20 45B 45B 165 | | \$ 300.000.000 | 66,00 | 64,33 | \$ 4.200.339,00 | 2016 02 212493 |
| 4 | BO 4725 11 OF 200 | | \$ 200.000.000 | 64,00 | 64,15 | \$ 4.157.847,00 | 2016 02 212493 |

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RESOLUCIÓN No. 41150 DE [FECHA]

Continuación de la Resolución "Por la cual se corrigen unos Avalúos Catastrales"

Observaciones: No se ubicaron ofetas de oficinas en el sector con las mismas características, por lo que se tomaron ofetas de apartamentos para determinar el valor promedio para bienes en propiedad horizontal, con el fin de realizar una comparación para el estudio de mercado.

5. RESPUESTA A ARGUMENTOS DEL SOLICITANTE
Luego de revisados los hechos de inconformidad enunciados en su escrito, se infiere lo siguiente:

"El catastro es el inventario o censo, debidamente actualizado y clasificado, de los bienes inmuebles pertenecientes al Estado y a los particulares, con el objeto de lograr su correcta identificación física, jurídica, fiscal y económica".
El aspecto físico "consiste en la identificación, descripción y clasificación del terreno y de las edificaciones del predio, sobre documentos gráficos, tales como cartas, planos, mapas, fotografías aéreas, topográficas, etcétera, inscripciones, indiques de radar o satelital u otro producto que cumpla con la misma función".
El aspecto jurídico "consiste en indicar y anotar en los documentos catastrales la relación entre el sujeto activo del derecho, o sea el propietario o poseedor, y el objeto o bien inmueble, mediante la identificación ciudadana o tributaria del propietario o poseedor, y de la escritura y registro o matrícula inmobiliaria del predio respectivo".

El aspecto económico "consiste en la determinación del avalúo catastral del predio, obtenidos por la acción de los avalúos parciales practicados independientemente para los terrenos y para los edificaciones en el correspondiente".
El predio que nos ocupa fue objeto del Proceso de Actualización Catastral para la vigencia 2016 en cumplimiento a lo ordenado en la Ley 14 de 1983 y su Decreto reglamentario 3496 de 1983, Ley 1450 de 2011, Resoluciones Nos. 070 de 2011 en sus artículos 91 y s.s., 1008 de 2012 y 1055 de 2012 del IGAC.

Dicho proceso consiste en el conjunto de operaciones destinadas a renovar los datos de la formación catastral, mediante la revisión de los elementos físico y jurídico del catastro y la eliminación en el elemento económico de las disparidades originadas por cambios físicos, variaciones de uso o de productividad, obras públicas o condiciones locales del mercado inmobiliario, como lo establecen los artículos 91 y 7 de la Resolución No. 070 de 2011 del IGAC, modificada por el artículo 7 de la Resolución 1055 de 2012.

Desde la vigencia 2011, la UAEC se encuentra realizando anualmente el Proceso de Actualización Catastral que cubre toda la zona urbana de Bogotá D.C., lo que se conoce con el nombre de Censo Inmobiliario de Bogotá - CIB - con el objeto de minimizar el riesgo de la información predial y geográfica, asegurando su actualización de acuerdo con las dinámicas inmobiliarias de la ciudad.
Para que el peticionario, tenga mayor claridad sobre la justificación de índole técnica y legal, que sustentan el estudio de los avalúos en el proceso de Actualización Catastral realizado en el sector donde se ubica su predio, le informamos que el soporte jurídico del estudio técnico que da origen a la determinación de los valores unitarios de terreno y construcción, se encuentra en lo consignado en el Artículo 4 de la Ley 14 de 1983, Artículo 7 del Decreto 3496 de 1983 y Artículo 8 de la Resolución No. 70 de 2011 del IGAC, modificada por el Artículo 1 de la Resolución No. 1055 de 2012.

Para la determinación del valor m² de terreno, se aplica la metodología de las zonas homogéneas físicas y geoeconómicas -ZGf- que establece, a partir de puntos de investigación económica dentro de las zonas homogéneas físicas -ZHF-, el valor en el mercado inmobiliario para los terrenos ubicados en ellas.
Las Zonas Homogéneas Físicas -ZHF-, corresponden a espacios que tienen características físicas similares, en cuanto a: topografía, norma urbanística, servicios públicos domiciliarios, red de infraestructura vial y tipología de las construcciones.

La Resolución 070 de 2011 del IGAC establece:

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RESOLUCIÓN No. **41150** Continuation de la Resolución "Por la cual se corrigen unos Avalúos Catastrales"

Los puntos de investigación económica son aquellos predios tipo, que representa a los otros dentro de una misma ZHF y seleccionados dentro del área urbana o rural de la unidad orgánica catastral para establecer valores unitarios del terreno, mediante el análisis de la información directa e indirecta de precios en el mercado inmobiliario.

Así mismo, una de las actividades contempladas en los artículos 77 y 98 de la Resolución 070 del 2011, para el Proceso de Actualización Catastral, es la de identificar las características físicas de los inmuebles, para lo cual la Unidad tiene establecida una metodología, que consiste en determinar cuáles predios deben ser modificados en su información física por presentar algún cambio, por lo que simultáneamente la UAECOD reconoce todas las manzanas de la ciudad, identificando las nuevas construcciones a demoliciones, y las variaciones de uso o destino económico de los inmuebles; datos que son tomados puntualmente y mediante un sistema de calificación, que describe las características de las construcciones de cada predio, junto con otras variables como la vetustez de las mismas y el uso que tienen las edificaciones al momento de efectuar el reconocimiento predial, surtido a las particularidades del terreno y de esta manera actualizar la base predial catastral. Con lo anterior se quiere mostrar que la UAECOD ha realizado el reconocimiento a los predios de la ciudad.

Es así como con el Proceso de Actualización Catastral, se realiza un chequeo de los predios directamente en terreno todos los años, para observar las características propias de éstos. Información que también se valida con imágenes satelitales o con el croquis topográfico, heramientas con las que cuenta la Unidad.

Ahora, la determinación de valores unitarios para las construcciones o edificaciones, es el proceso por el cual se establece, a partir de puntos de investigación económica para cada tipo de construcción, el valor al mercado inmobiliario, de tal manera que realizándose el respectivo modelamiento económico se obtiene el valor M² de la construcción de cada predio, considerando variables como: la tipología de la construcción, la estructura, acabados principales, baño, cocina, la edad o vetustez, uso, entre otras. Es así como el avalúo catastral, por tal razón, el avalúo no se fundamenta por el índice de ley (VIURU) ni por ningún otro índice (por ejemplo IPC), sino que se fijan valores producto del estudio económico en el mercado inmobiliario llevado a cabo en el sector; el cual determina los valores de terreno por Zonas Homogéneas Físicas y Geoeconómicas y los valores de construcción por los modelamientos económicos, mediante la utilización de variables endógenas (propias de su predio) y exógenas.

Como complemento del punto anterior, los propietarios de los predios, deben conocer la diferencia entre dos grandes procesos que se definen en el tema catastral: el Proceso de Conservación Catastral, y el Proceso de Actualización Catastral.

Para los predios ubicados en el proceso de Conservación Catastral, el avalúo catastral se reajusta anualmente de acuerdo al Índice de Valoración Inmobiliaria Urbana y Rural (VIURU), que establece el Gobierno Distrital, previa aprobación del CONPES, de conformidad con lo preceptado por el Artículo 3 de la Ley No. 601 del 2000.

Para los predios que se encuentran en el Proceso de Actualización Catastral, como es el caso del predio objeto de la solicitud, la autoridad catastral en el Distrito Capital, que es la UAECOD, debe realizar un estudio detallado que contempla entre otros el Reconocimiento Predial, la determinación de las Zonas Homogéneas Físicas y Geoeconómicas y la formulación de los modelos económicos, con el fin de renovar los aspectos físicos, jurídicos y

RESOLUCIÓN No. **41150** Continuation de la Resolución "Por la cual se corrigen unos Avalúos Catastrales"

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| VIGENCIA | ZONA | TERMINO | | CONSTRUCCION | | ESTADO | AVL. CATASTRAL | VALOR M ² MEDIAN | |
|----------|---------------|---------------------|----------------------|-----------------------------------|----------------------|---------------|----------------|-----------------------------|--------------|
| | | AREA M ² | VALOR M ² | AREA TOTAL CONSTR. M ² | VALOR M ² | | | | |
| 2016 | 1022210150114 | 153000 | 10,40 | 1.178.000 | 80,12 | 12.024.000,00 | 22 | 1.902.781,00 | 8.200.791,02 |

El Catastro es el censo, debidamente clasificado y periódicamente actualizado, de los bienes inmuebles ubicados en un espacio determinado, en lo que corresponde a sus características físicas, jurídicas, económicas y fiscales. En el Catastro se conocen tres procesos. Estos son: formación, actualización y conservación. En lo concerniente a la solicitud que usted nos presenta, debe decirse que el sector en donde se ubican los inmuebles relacionados con anterioridad, fue incluido dentro del proceso de actualización catastral para la vigencia 2016, el cual consiste en el conjunto de operaciones destinadas a renovar los datos recogidos durante el proceso de formación. Ello, mediante la revisión de los elementos físico, jurídico y económico, ya mencionados, y la eliminación, en el elemento económico, de las disparidades originadas por cambios físicos, variaciones de uso o de productividad, obras públicas y condiciones locales del mercado inmobiliario, según corresponda.

En consecuencia, los avalúos catastrales para el año 2016 de los bienes anteriormente citados, fueron el resultado del mencionado proceso de actualización. Lo anterior, en cumplimiento a lo ordenado en la Ley 14 de 1983, Decreto 3496 de 1983, artículos 97 y s.s. de la Resolución No. 070 de 2011 del IGAC.

Realizó el estudio de su solicitud se verificó la edad de la construcción del inmueble encontrando que el Reglamento de Propiedad Horizontal del edificio fue constituido en 1999, según consta en los folios matriciales de los inmuebles objeto de estudio, situación que coincide con la información incorporada en la base catastral (Sistema Integrado de Información Catastral SIIC).

| | | | |
|------------------------------------|--------------|----------------------|----------------------|
| PROCESO DE INVESTIGACION ECONOMICA | CONSTRUCCION | VALOR M ² | VALOR M ² |
| 1022210150114 | 153000 | 10,40 | 1.178.000 |

Resulta oportuno manifestar que el objeto de la UAECOD es "responder por la recopilación de la información de la propiedad inmueble del Distrito Capital en sus aspectos físico, jurídico y económico y facilitar el acceso a la información geográfica y especial para contribuir a la toma de decisiones del Distrito Capital". Así mismo, una de sus principales funciones es la de "Realizar, mantener y actualizar el censo catastral del Distrito Capital en sus diversos aspectos, en particular: fijar el valor de los bienes inmuebles que sirve como base para la determinación de los impuestos sobre dichos bienes", razón por la

RESOLUCIÓN No. **41150** Continuation de la Resolución "Por la cual se corrigen unos Avalúos Catastrales"

económicas de los predios objeto de actualización; por esta razón, el incremento o disminución del avalúo catastral NO es igual para los predios del Proceso de Conservación Catastral que para los predios del Proceso de Actualización Catastral.

Verificada la información del predio, se evidenció que el predio data de 1999, teniendo en cuenta que el reglamento de Propiedad Horizontal escritura N° 1439 de la notaría 6 es del 12/03/1999. El solicitante anexa como prueba una oferta de una oficina del sector cuyo valor integral es de \$3.214.283,02. Es de anotar que realizado el análisis la oferta, ésta corresponde a una casa adecuada al uso de oficina y cuya área es de 420m² y las oficinas en estudio están entre 72,10 y 92 m², por lo que no son comparables en cuanto al área. Anexa fotos de los inmuebles. Para corroborar si el avalúo catastral fijado para la vigencia 2016 está acorde con el mercado inmobiliario de la zona y el estado actual del predio, se realizó un nuevo estudio económico.

Una vez verificada la información inscrita en la base de datos gráfica y alfanumérica, de áreas, uso, características de la construcción y destino, esta se mantuvo. Realizado un nuevo estudio económico, no se ubicaron ofertas de oficinas en propiedad horizontal, sin embargo analizado el mercado de la zona se evidencia que es un sector principalmente residencial, por lo que se tomaron ofertas de apartamentos con el fin de determinar su valor promedio para bienes en propiedad horizontal los cuales están por el orden de \$ 4.221.702m², encontrando que los predios objeto de estudio están superando los valores que arroja el mercado inmobiliario tal como se observa en el ítem 4 del presente informe. También se evidencia que los valores integrales catastrales de los locales de esta propiedad están por debajo de los valores arrojados a las oficinas, tal como indica el solicitante.

Acorde con lo anterior, se propone valor matro cuadrado de construcción para el uso CB045- oficinas y consultorios en PH, con los cuales el avalúo de los predios se ajusta a los valores de mercado. Teniendo en cuenta lo anterior se corrige el avalúo catastral para la vigencia 2016.

7. AVALÚO CATASTRAL APROBADO

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| VIGENCIA | ZONA | TERMINO | | CONSTRUCCION | | ESTADO | AVL. CATASTRAL | VALOR M ² MEDIAN | |
|----------|---------------|---------------------|----------------------|-----------------------------------|----------------------|---------------|----------------|-----------------------------|--------------|
| | | AREA M ² | VALOR M ² | AREA TOTAL CONSTR. M ² | VALOR M ² | | | | |
| 2016 | 1022210150114 | 153000 | 10,40 | 1.178.000 | 80,12 | 12.024.000,00 | 22 | 1.902.781,00 | 8.200.791,02 |

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| VIGENCIA | ZONA | TERMINO | | CONSTRUCCION | | ESTADO | AVL. CATASTRAL | VALOR M ² MEDIAN | |
|----------|---------------|---------------------|----------------------|-----------------------------------|----------------------|---------------|----------------|-----------------------------|--------------|
| | | AREA M ² | VALOR M ² | AREA TOTAL CONSTR. M ² | VALOR M ² | | | | |
| 2016 | 1022210150114 | 153000 | 10,40 | 1.178.000 | 80,12 | 12.024.000,00 | 22 | 1.902.781,00 | 8.200.791,02 |

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| VIGENCIA | ZONA | TERMINO | | CONSTRUCCION | | ESTADO | AVL. CATASTRAL | VALOR M ² MEDIAN | |
|----------|---------------|---------------------|----------------------|-----------------------------------|----------------------|---------------|----------------|-----------------------------|--------------|
| | | AREA M ² | VALOR M ² | AREA TOTAL CONSTR. M ² | VALOR M ² | | | | |
| 2016 | 1022210150114 | 153000 | 10,40 | 1.178.000 | 80,12 | 12.024.000,00 | 22 | 1.902.781,00 | 8.200.791,02 |

RESOLUCIÓN No. **41150** Continuation de la Resolución "Por la cual se corrigen unos Avalúos Catastrales"

RESUELVE

Artículo 1. Retirar para los predios que se contraen en la parte motiva de la presente Resolución, los siguientes avalúos catastrales:

| Nº | NOMENCLATURA | CÉDULA CATASTRAL | VIGENCIA | AVL. CATASTRAL |
|----|----------------------|---------------------|----------|----------------|
| 1 | 1022210150114-153000 | 006020150114-153000 | 2016 | \$332.626.000 |
| 2 | 1022210150114-153000 | 006020150114-153000 | 2016 | \$478.700.000 |
| 3 | 1022210150114-153000 | 006020150114-153000 | 2016 | \$351.091.000 |
| 4 | 1022210150114-153000 | 006020150114-153000 | 2016 | \$378.742.000 |

Artículo 2. Fijar en su lugar, los siguientes avalúos catastrales:

| Nº | NOMENCLATURA | CÉDULA CATASTRAL | VIGENCIA | AVL. CATASTRAL |
|----|----------------------|---------------------|----------|----------------|
| 1 | 1022210150114-153000 | 006020150114-153000 | 2016 | \$250.916.000 |
| 2 | 1022210150114-153000 | 006020150114-153000 | 2016 | \$315.527.000 |
| 3 | 1022210150114-153000 | 006020150114-153000 | 2016 | \$243.326.000 |
| 4 | 1022210150114-153000 | 006020150114-153000 | 2016 | \$265.760.000 |

Artículo 3. Notifíquese Personalmente del presente Acto Administrativo al señor MAURICIO FORERO LEAL ya identificado, en los términos establecidos en el Artículo 67 de la Ley 1437 de 2011.



RESOLUCIÓN POR LA CUAL SE CORRIGEN UNOS AVALÚOS CATASTRALES

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RESOLUCIÓN No. 41150 DE [Redacted]

Continuación de la Resolución "Por la cual se corrigen unos Avalúos Catastrales"

Artículo 4. La presente Resolución rige a partir de la fecha de su expedición y contra ella proceden los Recursos de Reposición ante el Subgerente de Información Económica y/o Apelación ante el Señor Director de la Unidad, de los cuales habrá de hacerse uso, por escrito en la diligencia de notificación personal o dentro de los diez (10) días siguientes a ella o a la notificación por aviso, o al vencimiento del término de publicación, según el caso, de acuerdo con el artículo 76 de la Ley 1437 de 2011.

COMUNÍQUESE, NOTIFIQUESE Y CÚMPLASE Dado en Bogotá, D.C., a los 13/09/2016

[Signature] Subgerente de Información Económica

UNIDAD ADMINISTRATIVA ESPECIAL DE CATASTRO DISTRITAL NOTIFICACION En Bogotá a los 14 días del mes de julio de 2016 se notificó personalmente de [Redacted] expedido (a). Por [Redacted] de fecha 12/09/2016 el Señor (a) [Redacted] en su carácter de [Redacted] quien se identifica c.c. [Redacted] EL NOTIFICADO [Redacted] EL NOTIFICADOR [Redacted]

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MEJOR PARA TODOS

Appendix 2b. Simplified Letter (Catastro)

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ALCALDÍA MAYOR DE BOGOTÁ D.C.
SECRETARÍA DE HACIENDA Y PLANIFICACIÓN

POR LA CUAL SE RESUELVE UNA SOLICITUD DE REVISIÓN DE AVALÚO CATASTRAL

RESOLUCIÓN No. 87453 DE 23/11/2017
 "Por la cual se resuelve una solicitud de revisión de avalúo catastral"

LA SUBGERENTE (C) DE INFORMACIÓN ECONÓMICA DE LA UNIDAD ADMINISTRATIVA ESPECIAL DE CATASTRO DISTRITAL -UAECD- En uso de sus facultades legales y estatutarias, en especial las contenidas en los numerales 1 y 2 del artículo 15 del Acuerdo 004 de 2012 del Consejo Directivo de la Unidad Administrativa Especial de Catastro Distrital, y

CONSIDERANDO:

Antecedentes

Que el 28 de septiembre de 2017, mediante escrito radicado con el n.º 2017-1321212, la señora [REDACTED] identificada con las cédulas de ciudadanía No. [REDACTED] propietaria del predio incorporado en los archivos catastrales con la nomenclatura KR 13 116 05 AIP 204 Cédula Catastral No. [REDACTED] CHIF [REDACTED] solicitó la revisión de los avalúos catastrales para las vigencias 2015, 2016 y 2017, teniendo como argumento en su petición:

1. Que se encuentra en desacuerdo con el aumento de los avalúos catastral.
2. Que el bien no ha sufrido cambios y/o construcciones.

RAZONAMIENTOS DE LA SUBGERENCIA DE INFORMACIÓN ECONÓMICA DE LA UAEC

1. Competencia

El inciso primero del artículo 133 de la Resolución 70 de 2011 del Instituto Geográfico Agustín Codazzi -IGAC-, en consonancia con el artículo 9 de la Ley 14 de 1983, estipula que el propietario o poseedor podrá obtener la revisión del avalúo ante la autoridad catastral correspondiente. Asimismo, el artículo 25 de la referida resolución identifica entre las autoridades catastrales a la Unidad Administrativa Especial de Catastro Distrital -UAECD-.

De igual forma, el literal "a" del artículo 63 del Acuerdo Distrital 257 de 2006 establece que la Unidad Administrativa Especial de Catastro Distrital -UAECD- es la encargada de "Realizar, mantener y actualizar el censo catastral del Distrito Capital en sus diversos aspectos, en particular fijar el valor de los bienes inmuebles que sirve como base para la determinación de los impuestos sobre dichos bienes".

A su turno, los numerales 1 y 2 del artículo 15 del Acuerdo 004 de 2012 del Consejo Directivo de la UAEC disponen que la Subgerencia de Información Económica tiene entre sus funciones "Liderar el mantenimiento de la base de información económica del Catastro" y "Orientar la respuesta a las solicitudes de los usuarios en relación con los procesos a cargo".

Por lo tanto, la Subgerencia de Información Económica de la UAEC es competente para resolver la solicitud de revisión del avalúo catastral.

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ALCALDÍA MAYOR DE BOGOTÁ D.C.
SECRETARÍA DE HACIENDA Y PLANIFICACIÓN

POR LA CUAL SE RESUELVE UNA SOLICITUD DE REVISIÓN DE AVALÚO CATASTRAL

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 "Por la cual se resuelve una solicitud de revisión de avalúo catastral"

2. Procedencia

La solicitud de revisión del avalúo catastral objeto de estudio es procedente, por cuanto se ajusta a lo preceptuado en el artículo 9º de la Ley 14 de 1983 y en los artículos 133 a 136 de la Resolución 70 de 2011 del IGAC, toda vez que fue presentada por el propietario o poseedor del predio o su apoderado o representante legal, por escrito e indicando la(s) vigencia(s) de los avalúos catastrales objeto de revisión.

3. Pruebas

Con el propósito de dar respuesta a la solicitud de revisión del avalúo catastral, la Subgerencia de Información Económica ordenó a través de acto del 20 de noviembre de 2017 la práctica de las siguientes pruebas:

1. Establecer si los valores fijados para el m² de terreno se ajustan a las características y condiciones del inmueble y al mercado inmobiliario del sector para las vigencias 2015, 2016 y 2017.
2. Pronunciarse sobre los argumentos esgrimidos por el interesado y las pruebas aportadas.
3. Revisar los documentos catastrales que existen en la UAEC, sobre el predio.
4. Surtir las demás pruebas que el perito evaluador estime pertinentes. A las cuales deberá referirse en un informe.
5. Diligenciar el correspondiente informe técnico.

4. Problema jurídico

El problema jurídico que se plantea consiste en determinar si el avalúo catastral de las vigencias 2013, 2014, 2015, 2016 y 2017, se ajusta a las características y condiciones del predio.

5. Análisis de la Subgerencia de Información Económica

Practicadas las pruebas decretadas, el funcionario comisionado para el efecto rindió el informe técnico que se transcribe a continuación.

INFORME TÉCNICO DE AVALÚO CATASTRAL

| | |
|--|------------------------------|
| Nº DE RADICACIÓN: 2017-1321212 | FECHA RADICACIÓN: 28/09/2017 |
| TIPO DE TRAMITE: REVISIÓN DE AVALÚO | |
| VALOR LAS VIGENCIAS DE TRAMITE: 2015-2016-2017 | |
| FECHA DE VISITA: N/A | FECHA DE COMITÉ: N/A |
| FECHA ELABORACIÓN DE INFORME TÉCNICO: 21/11/2017 | |

1. IDENTIFICACIÓN E INFORMACIÓN DEL PREDIO

| | |
|------------------------------|--------------------------------------|
| NOMBRE CLAVATURA: [REDACTED] | CUBI: [REDACTED] |
| CODIGO DE SECTOR: [REDACTED] | NOMBRE SECTOR: SANTA BARBARA CENTRAL |

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ALCALDÍA MAYOR DE BOGOTÁ D.C.
SECRETARÍA DE HACIENDA Y PLANIFICACIÓN

POR LA CUAL SE RESUELVE UNA SOLICITUD DE REVISIÓN DE AVALÚO CATASTRAL

RESOLUCIÓN No. 87453 DE 23/11/2017
 "Por la cual se resuelve una solicitud de revisión de avalúo catastral"

| | |
|---|-------------------------------|
| LOCALIDAD: I - USAQUEN | ESTRATO: 6 |
| AÑO DE LA ÚLTIMA VIGENCIA DE ACTUALIZACIÓN Y DE RESOLUCIÓN: | RESOLUCIÓN 2381 DE 15/12/2016 |

Fuente: Base de datos Sistema Integrado de Información Catastral SIIC

| VIGENCIA | ZONA | TERRENO | | CONSTRUCCION | | METHODO ECONOMICO | AVALÚO CATASTRAL | VALOR M² PREDIAL |
|----------|------------|---------|-------------|--------------|-------------|-------------------|------------------|------------------|
| | | ÁREA M² | VALOR M² | ÁREA M² | VALOR M² | | | |
| 2017 | 4022100000 | 0,00 | \$1.440,000 | 0,00 | \$1.440,000 | 00 | \$12.000,000 | \$0,00 |
| 2016 | 4022100000 | 0,00 | \$1.440,000 | 0,00 | \$1.440,000 | 00 | \$12.000,000 | \$1.225,000 |
| 2015 | 4022100000 | 0,00 | \$1.440,000 | 0,00 | \$1.440,000 | 00 | \$12.000,000 | \$1.120,000 |

2. ANÁLISIS DE LA INFORMACIÓN PREDIAL.
 Revisada la información física incorporada en la base predial se determinó que no hay lugar a su modificación.

3. RESPUESTA A LOS ARGUMENTOS DEL SOLICITANTE.
 Luego de revisados los hechos de informalidad denunciados en su escrito, se informa lo siguiente:
 El predio que nos ocupa fue objeto del Proceso de Actualización Catastral en las vigencias 2015-2016-2017 en cumplimiento a lo ordenado en la Ley 14 de 1983 y su Decreto reglamentario 3496 de 1983, Ley 1450 de 2011, Resoluciones No. 070 de 2011 en sus artículos 97 y ss., 1008 de 2012 y 1055 de 2012 del IGAC.
 Dicho proceso consistió en el conjunto de operaciones destinadas a renovar los datos de la formación catastral, mediante la revisión de los elementos físico y jurídico del catastro y la eliminación en el elemento económico de las disparidades originadas por cambios físicos, variaciones de uso o de productividad, obras públicas o condiciones locales del mercado inmobiliario, como lo establecen los artículos 97 y ss., de la Resolución No. 070 de 2011 del IGAC, modificada por el artículo 7 de la Resolución 1055 de 2012.
 Para establecer el avalúo catastral se realizan las labores de identificación predial, determinación de zonas homogéneas físicas y geoeconómicas (ZHF y ZHG), determinación de valores unitarios para los tipos de edificación y liquidación de los avalúos catastrales (Artículo 98 Res. 070/2011).
 El avalúo catastral es el resultado de la sumatoria de los avalúos parciales de terreno y construcción. En el caso de los predios sometidos al régimen de propiedad horizontal los avalúos se determinan teniendo en cuenta valores integrales.
 Por lo anteriormente citado, es importante precisar, que su predio ha presentado un cambio en el avalúo catastral producto del citado proceso de Actualización Catastral, por tal razón, el avalúo no se incrementó por índice alguno (IVU/R o IPC), sino que se fijaron valores producto de un nuevo estudio económico del mercado inmobiliario.
 Es importante aclarar que en Bogotá, las políticas de reajuste de los avalúos catastrales se encuentran reguladas en la Ley 601 de 2000 "Por la cual se concede una autorización a los contribuyentes del Impuesto Predial Unificado en el Distrito Capital", disposición que establece en el artículo 3 lo siguiente:
 "Los avalúos catastrales de conservación se reajustarán anualmente en el porcentaje que determine y publique el Gobierno Distrital en el mes de diciembre de cada año, de acuerdo con los índices de valoración inmobiliaria urbana y rural, previo concepto del Consejo de Política Económica y Fiscal, CONFIS del período comprendido entre el primero de septiembre del respectivo año y la misma fecha del año anterior." (Subrayado por fuera del texto) En consecuencia, no es posible la aplicación del IVU/R, pues solo opera para los predios conservados, es decir, para aquellos inmuebles que NO fueron objeto de proceso de actualización catastral.

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ALCALDÍA MAYOR DE BOGOTÁ D.C.
SECRETARÍA DE HACIENDA Y PLANIFICACIÓN

POR LA CUAL SE RESUELVE UNA SOLICITUD DE REVISIÓN DE AVALÚO CATASTRAL

RESOLUCIÓN No. 87453 DE 23/11/2017
 "Por la cual se resuelve una solicitud de revisión de avalúo catastral"

La competencia para tratar temas como las tarifas, cobro y liquidación del impuesto predial unificado es de la Secretaría de Hacienda Distrital.

Una vez verificada la información inscrita en la base de datos gráfica y alfanumérica, de áreas, destino económico, usos y características de la construcción, esta se mantiene. Observando los valores que arroja la dinámica inmobiliaria del sector según la destinación económica del predio para las vigencias analizadas y los valores catastrales, se obtiene que estos se encuentran acordes con la información que reposa en la entidad, y por tanto, se confirma el avalúo catastral para esos años.

4. CONCLUSIONES

Una vez verificada la información incorporada en la base de datos de la entidad, y realizado un nuevo análisis del mercado inmobiliario, se comprobó que el avalúo catastral para el predio objeto de revisión es inferior a los valores obtenidos en la investigación económica, por lo anteriormente expuesto se confirma el avalúo catastral para las vigencias 2015-2016-2017.

Las normas que regulan la actividad catastral son, entre otras, la Ley 14 de 1983 - incluidas las reformas expresas y tácitas que otras leyes han hecho de esta -, su Decreto Reglamentario 3496 de 1983, la Ley 1450 de 2011 y las Resoluciones 70 de 2011, 1008 y 1055 de 2012 expedidas por el Instituto Geográfico Agustín Codazzi (IGAC) como ente rector en materia catastral.

El Artículo 8 de la ya citada Resolución No. 70/ 2011, modificado por el Artículo 1 de la Resolución 1055 de 2012 también del IGAC, establece que: "Avalúo catastral. El avalúo catastral consiste en la determinación del valor de los predios obtenido mediante investigación y análisis estadístico del mercado inmobiliario. El avalúo catastral de cada predio se determinará por la adición de los avalúos parciales practicados independientemente para los terrenos y para las edificaciones en él comprendidos (...)"

Parágrafo 2o. El avalúo catastral es el valor asignado a cada predio por la autoridad catastral en los procesos de formación, actualización de la formación y conservación catastral, tomando como referencia los valores del mercado inmobiliario, sin que en ningún caso los supere. Para el efecto, las autoridades catastrales desarrollarán los modelos que reflejen el valor de los predios en el mercado inmobiliario de acuerdo a sus condiciones y características" (Negrilla por fuera del texto)

Sobre las condiciones particulares del bien, se consultó la base catastral (Sistema Integrado de Información Catastral SIIC) evidenciando que el bien figura inscrito con un área construida de 92,80 m², distribuida así:

| USO | ÁMBITO | DESCRIPCIÓN USO | ÁREA | AÑO | PREDIAL | VALOR M² CONSTR |
|-----|--------|-------------------------------|-------|------|---------|-----------------|
| 00 | A | HABITACIONAL EN PROPIEDAD HOI | 92,80 | 1977 | 38 | 1.440,000 |

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En lo referente a la carga de la prueba en materia catastral, tenga presente que el Instituto Geográfico Agustín Codazzi (IGAC) ante rector en materia catastral se pronunció sobre el asunto, argumentando lo siguiente: (Concepto 8002014EE6913 de 4 de junio de 2014)

3. En principio, quien debe probar el valor del avalúo de un predio es la Autoridad Catastral. Ahora bien, si quien solicita la revisión del avalúo es el propietario, poseedor o tercero, por considerar que el avalúo realizado por la Entidad no corresponde a la realidad, será éste el encargado de probar el respectivo valor del bien.

Inicialmente es necesario aclararle que no se debe confundir el avalúo catastral con el impuesto predial. Si bien la base gravable para liquidar el impuesto predial es el avalúo catastral, la liquidación es un acto y la fijación del avalúo es otra. La Unidad Administrativa Especial de Catastro Distrital únicamente fija el avalúo catastral que sirve como referente para la liquidación del impuesto predial, en consecuencia no tiene competencia alguna para determinar tarifas o impuestos.

Teniendo en cuenta lo expuesto en el punto anterior, es evidente que la Unidad Administrativa Especial de Catastro Distrital – UAECED actúa de conformidad con la Constitución y la Ley, razón por la cual cumple sus funciones respetando los derechos de todos y cumpliendo con sus funciones y deberes. Es necesario precisar que siendo Catastro la entidad encargada de mantener el inventario o censo debidamente actualizado y clasificado, de los bienes inmuebles pertenecientes al Estado y a los particulares y no se encarga de la liquidación y/o recaudo del impuesto predial, no le es posible hacer exoneraciones tributarias.

Finalmente, de las pruebas recaudadas frente a los hechos y a las pretensiones del peticionario, se hace necesario reiterar que el predio descrito con anterioridad, fue objeto de Actualización Catastral para las vigencias 2015, 2016 y 2017, de conformidad con lo establecido en la Ley 14 de 1983 y los parámetros técnicos contenidos en las Resoluciones Nos. 070 de 2011 y 1055 de 2012 del IGAC, respectivamente. Ahora bien, según el informe técnico antes transcrito, los valores que figuran en la base catastral está acorde con las características del predio, razón por la cual se confirman los avalúos catastrales para las vigencias 2015, 2016 y 2017.

Que en mérito de lo expuesto,

RESUELVE:

Artículo 1. Decisión. Confirmar para el predio identificado en las consideraciones de la presente resolución el siguiente avalúo catastral:

| Nº | NOMENCLATURA | CÉBULA CATASTRAL | VIGENCIA | AVALÚO |
|----|--------------|------------------|----------|---------------|
| 1 | | | 2017 | \$331.699.000 |
| | | | 2016 | \$336.650.000 |
| | | | 2015 | \$336.962.000 |

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Artículo 2. Notificación. Notificar personalmente el contenido de la presente resolución a la señora [REDACTED], anteriormente identificada. Si no pudiere hacerse la notificación personal se procederá a notificar mediante aviso. Lo anterior en los términos establecidos en los artículos 67 y 69 de la Ley 1437 de 2011.

Artículo 3. Recursos. Contra la presente resolución proceden los recursos de reposición ante el(a) Subgerente de Información Económica y/o apelación ante el(a) Director(a) de la UAECED, los cuales deberán presentarse por escrito en la diligencia de notificación personal, o dentro de los diez (10) días siguientes a ella, o a la notificación por aviso, según el caso, de acuerdo con los artículos 76 y 77 de la Ley 1437 de 2011.

COMUNÍQUESE, NOTIFIQUESE Y CÚMPLASE.
Dada en Bogotá D.C., a los 23/11/2017


MARÍA ISABEL CÓGUA MORENO
Subgerente de Información Económica (C)

Eliker, Jairo Andrés Pérez Pardo
Bogotá, 23 de Noviembre de 2017
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Appendix 3. Additional Results Tables

Table A4. Intention-to-Treat Results, Including Channel of Notification

| | Any Request Filed | | Request for Reinstatement | |
|-----------------------------|-----------------------|------------------------|---------------------------|----------------------------------|
| | (a) | (b) | (a) | (b) |
| Simplified letter | -0.0255 (0.0213) | -0.0227 (0.0209) | -0.0348* (0.0203) | -0.0319 ^T (0.0200) |
| Electronic notification | | -0.1073*** (0.0225) | | -0.0924*** (0.0215) |
| Board notification | | -0.1773*** (0.0351) | | -0.1603*** (0.0335) |
| Notification time (elapsed) | | -0.0001 (0.0002) | | 0.0000 (0.0002) |
| Constant | 0.1230*** (0.0151) | 0.2177*** (0.0407) | 0.1160*** (0.0144) | 0.1755*** (0.0389) |
| Includes controls | No | Yes | No | Yes |
| Observations | 862 | 862 | 862 | 862 |
| R-squared | 0.0017 | 0.0430 | 0.0034 | 0.0386 |

Source: Authors' elaboration.

Note: Standard errors in parentheses. *** p<0.01, ** p<0.05, * p<0.1, ^T p<0.15.

Table A5. Intention-to-Treat Results, Without Board Notifications

| | Any Request Filed | | Request for Reinstatement | |
|-----------------------------|-----------------------|------------------------|---------------------------|------------------------|
| | (a) | (b) | (a) | (b) |
| Simplified letter | -0.0269 (0.0239) | -0.0258 (0.0237) | -0.0376* (0.0228) | -0.0361 (0.0226) |
| Electronic notification | | -0.1075*** (0.0240) | | -0.0923*** (0.0229) |
| Notification time (elapsed) | | -0.0001 (0.0002) | | 0.0000 (0.0002) |
| Constant | 0.1380*** (0.0169) | 0.2223*** (0.0453) | 0.1302*** (0.0161) | 0.1779*** (0.0433) |
| Includes controls | No | Si | No | Si |
| Observations | 762 | 762 | 762 | 762 |
| R-squared | 0.0017 | 0.0275 | 0.0036 | 0.0250 |

Source: Authors' elaboration.

Note: Standard errors in parentheses. *** p<0.01, ** p<0.05, * p<0.1.

Table A6. Heterogeneous Effects (by Property Use Type)

| | Any Request Filed | | Request for Reinstatement | |
|------------------------|-----------------------|-----------------------|---------------------------|-----------------------|
| | (a) | (b) | (a) | (b) |
| Simplified letter | -0.0089 (0.0386) | -0.0056 (0.0379) | -0.0005 (0.0368) | 0.0022 (0.0362) |
| Residential | -0.0245 (0.0340) | -0.0282 (0.0335) | -0.0126 (0.0323) | -0.0137 (0.0319) |
| Plots | 0.0328 (0.0530) | 0.0227 (0.0522) | 0.0486 (0.0505) | 0.0422 (0.0498) |
| Simplified*residential | -0.0263 (0.0475) | -0.0284 (0.0466) | -0.0425 (0.0452) | -0.043 (0.0445) |
| Simplified*plots | -0.0040 (0.0778) | 0.0008 (0.0763) | -0.0893 (0.0740) | -0.0863 (0.0728) |
| Constant | 0.1339*** (0.0278) | 0.2442*** (0.0490) | 0.1181*** (0.0264) | 0.1885*** (0.0468) |
| Controls | No | Yes | No | Yes |
| Observations | 862 | 862 | 862 | 862 |
| R-squared | 0.0078 | 0.0495 | 0.0089 | 0.0440 |

Source: Authors' elaboration.

Note: Standard errors in parentheses. *** p<0.01, ** p<0.05, * p<0.1.

Table A7. Heterogeneous Results (by Property Use), Excluding Board Notifications

| | Any Request Filed | | Request for Reinstatement | |
|------------------------|-----------------------|-----------------------|---------------------------|-----------------------|
| | (a) | (b) | (a) | (b) |
| Simplified letter | -0.0101 (0.0434) | -0.0062 (0.0429) | -0.0006 (0.0413) | 0.0025 (0.0409) |
| Residential | -0.0284 (0.0381) | -0.0314 (0.0378) | -0.0150 (0.0363) | -0.0155 (0.0361) |
| Plot | 0.0260 (0.0583) | 0.0221 (0.0578) | 0.0438 (0.0555) | 0.0434 (0.0552) |
| Simplified*residential | -0.0280 (0.0534) | -0.0330 (0.0528) | -0.0466 (0.0509) | -0.0492 (0.0504) |
| Simplified*plot | 0.0038 (0.0862) | 0.0022 (0.0851) | -0.0915 (0.0821) | -0.0934 (0.0813) |
| Constant | 0.1518*** (0.0312) | 0.2507*** (0.0546) | 0.1339*** (0.0297) | 0.1927*** (0.0522) |
| Controls | No | Yes | No | Yes |
| Observations | 762 | 762 | 762 | 762 |
| R-squared | 0.008 | 0.0347 | 0.0093 | 0.0310 |

Source: Authors' elaboration.

Note: Standard errors in parentheses. *** p<0.01, ** p<0.05, * p<0.1.

Table A8. Heterogeneous Results (by Socioeconomic Level)

| | Any Request Filed | | Request for Reinstatement | |
|-------------------|-----------------------|-----------------------|---------------------------|-----------------------|
| | (a) | (b) | (a) | (b) |
| Simplified letter | -0.0132 (0.0236) | -0.0097 (0.0232) | -0.0246 (0.0224) | -0.0213 (0.0221) |
| High stratum | -0.0074 (0.0394) | 0.0142 (0.0390) | -0.0147 (0.0374) | 0.0056 (0.0372) |
| Simplified*high | -0.0662 (0.0552) | -0.0707 (0.0543) | -0.0543 (0.0525) | -0.0578 (0.0518) |
| Constant | 0.1243*** (0.0166) | 0.2169*** (0.0414) | 0.1186*** (0.0158) | 0.1763*** (0.0396) |
| Controls | No | Yes | No | Yes |
| Observations | 862 | 862 | 862 | 862 |
| R-squared | 0.0059 | 0.0456 | 0.0076 | 0.0409 |

Source: Authors' elaboration.

Note: Standard errors in parentheses. *** p<0.01, ** p<0.05, * p<0.1.

**Table A9. Heterogeneous Results (by Socioeconomic Level),
Without Board Notifications**

| | Any Request Filed | | Request for Reinstatement | |
|-------------------|-----------------------|-----------------------|---------------------------|-----------------------|
| | (a) | (b) | (a) | (b) |
| Simplified letter | -0.0114 (0.0265) | -0.0110 (0.0262) | -0.0246 (0.0252) | -0.0240 (0.0250) |
| High stratum | -0.0045 (0.0444) | 0.0168 (0.0443) | -0.0131 (0.0423) | 0.0069 (0.0423) |
| Simplified*high | -0.0813 (0.0620) | -0.0796 (0.0613) | -0.0670 (0.0590) | -0.0648 (0.0585) |
| Constant | 0.1388*** (0.0185) | 0.2211*** (0.0461) | 0.1325*** (0.0177) | 0.1784*** (0.0440) |
| Controls | No | Yes | No | Yes |
| Observations | 762 | 762 | 762 | 762 |
| R-squared | 0.0068 | 0.0304 | 0.0086 | 0.0276 |

Source: Authors' elaboration.

Note: Standard errors in parentheses. *** p<0.01, ** p<0.05, * p<0.1.