

Transdisciplinariedad valuatoria. Hacia una construcción sistémica para la valuación inmobiliaria

*Valuable transdisciplinarity. Towards a systemic construction for real estate
valuation*

*Transdisciplinaridade valiosa. Rumo a uma construção sistêmica para avaliação
imobiliária*

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Resumen

A partir del último cuarto del siglo XX, la sociedad ha sido testigo del vertiginoso avance tecnológico y del proceso individualizador que ha ido trastocando la manera de pensar de los individuos en busca de un estilo de vida de carácter frutivo y cosmopolita. El mercado inmobiliario y la valoración de los bienes no ha sido ajeno a este fenómeno, pues la posesión de estos bienes se ha sumado a esa vertiente y, por consiguiente, su adquisición se ha convertido en un goce, así como su impronta territorial ha generado nuevos escenarios socioespaciales. Si partimos de que al inicio la valuación inmobiliaria tenía el carácter impositivo, es decir, se valuaba para conocer el costo del inmueble y a través de él se determinaban los impuestos correspondientes a pagar, podemos asentar que los procedimientos valuatorios estaban en correspondencia. Sin embargo, hoy en día, ese énfasis y proceso está rebasado. A pesar de que el mercado inmobiliario guarda una relación indivisible e indisoluble con la valoración de bienes y el hacer ciudad, la valuación sigue realizándose de igual manera. Por tal motivo se presenta este trabajo que tiene como objetivo plantear el enfoque transdisciplinar para la valoración de bienes inmuebles.



Este trabajo se realizó a través de una metodología comparativa entre tendencia valuatoria tradicional, implicaciones disciplinares en la estimación del valor de los bienes y enfoque transdisciplinar. Al final del estudio resultó que la valuación tradicional enfatiza la evidencia legal del bien y el propietario, y considera elementos edificatorios de tipo endógeno, concepción tan alejada de la actual realidad. En consecuencia, la valoración de bienes inmuebles debe realizarse desde un enfoque integral y para ello es necesaria una recomposición en los estudios de posgrado en valuación y en la aplicación de la normatividad.

Palabras clave: posmodernidad, transdisciplinariedad, valuación tradicional.

Abstract

From the last quarter of the twentieth century, society witnesses the rapid technological advance and the individualizing process that is disrupting the way of thinking of individuals in search of a lifestyle of fruitive and cosmopolitan character. The real estate market and the valuation of goods is no stranger to this phenomenon, because the possession of these goods is focused on that aspect, therefore, their acquisition becomes a pleasure, in addition, their territorial imprint generates new socio-spatial scenarios. If we start that at the beginning the real estate valuation had the tax character, that is, was valued to know the cost of the property and through it the corresponding taxes were determined to pay, we can say that the valuation procedures were in correspondence, however, today in day that emphasis and process is exceeded. Although the real estate market has an indivisible and indissoluble relationship with valuation of goods and making the city, the valuation continues to be carried out in the same way. For this reason, this paper is presented, which aims to propose a transdisciplinary approach for the valuation of real estate.

This work was carried out through a comparative methodology between traditional valuatory tendency, disciplinary implications in the estimation of the value of goods and transdisciplinary approach. At the end of the study it turned out that the traditional valuation emphasizes the legal evidence of the property and the owner, and considers building elements of an endogenous type, a conception so far removed from the current reality. Therefore, the valuation of real estate must be done from an integral approach, for this, a recomposition is necessary in postgraduate studies in valuation and in the application of regulations.



Keywords: postmodernity, transdisciplinarity, traditional valuation.

Resumo

A partir do último quartel do século XX, a sociedade assistiu ao rápido avanço tecnológico e ao processo de individualização que mudou a mentalidade dos indivíduos em busca de um estilo de vida de natureza frutiva e cosmopolita. O mercado imobiliário e a valorização dos bens não foram alheios a esse fenômeno, pois a posse desses bens foi adicionada a este declive e, conseqüentemente, sua aquisição tornou-se um prazer, assim como sua impressão territorial gerou novos cenários sócio-espaciais. Se partirmos desde o início que a valorização imobiliária tinha o caráter tributário, ou seja, se valorizava conhecer o custo da propriedade e através dela se determinavam os correspondentes impostos a pagar, podemos afirmar que os procedimentos de avaliação estavam em correspondência. No entanto, hoje, essa ênfase e processo acabaram. Apesar de o mercado imobiliário ter uma relação indivisível e indissolúvel com a valorização de bens e a fabricação de uma cidade, a avaliação continua a ser feita da mesma maneira. Por este motivo, este trabalho é apresentado, que visa propor uma abordagem transdisciplinar para a avaliação de imóveis.

Este trabalho foi realizado através de uma metodologia comparativa entre tendência valorativa tradicional, implicações disciplinares na estimação do valor dos bens e abordagem transdisciplinar. No final do estudo, descobriu-se que a avaliação tradicional enfatiza a evidência legal da propriedade e do proprietário, e considera elementos de construção de um tipo endógeno, uma concepção tão distante da realidade atual. Conseqüentemente, a valorização dos imóveis deve ser feita a partir de uma abordagem integral e para isso é necessária uma recomposição nos estudos de pós-graduação em avaliação e na aplicação dos regulamentos.

Palavras-chave: pós-modernidade, transdisciplinaridade, valoração tradicional.

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Background

Valuation is an activity almost as old as the history of man, since it arises in the stage of transition from the nomadic way of life to the sedentary way. Historiographically, corresponds to the Neolithic period, around 8000 years ago a. C. This leads us to infer that the man's decision about where to build his home was marked by intangible factors, since they had to assess, on the one hand, the conditions to live, and on the other, the conditions to survive, that is, , the ideal territory should meet the favorable conditions for housing, agriculture, hunting and fishing. Considering that there were no clear and precise antecedents at that time, they had to do it through prospective strategies.

In search of an analog link from a conceptual construction, the term valuation has similar attributes with valuation and valuation. The Royal Academy of the Spanish Language [RAE] (2012) defines this concept as the action and effect of valuing; and to value, on the other hand, is to recognize, estimate or appreciate the value or merit of someone or something. Regarding appraisal (RAE, 2012), it is defined as the estimation of the value of a good or a service, and in reference to valuation it indicates that it is the action or effect of valuation. As noted, this conceptual triad has a close relationship where the element of union is the term value.

The International Valuation Standards Council (IVSC¹, por sus siglas en inglés), defines valuation as "the process of establishing the value of an asset or liability, or the amount that represents an opinion or estimate of value". Following in the explanatory axis, in the Official Gazette of the Federation of January 9, 2013, the "guidelines for the administration, acquisition, lease and divestiture of real estate" are established; they mention that the assessment is "the technical and methodological procedure that, through physical, economic, social, legal and market research, allows estimating the amount, expressed in monetary terms, of the quantitative and qualitative variables that affect the value of any good. " On the other hand, Aznar and Guijarro (2012) point out that valuing is "applied science that has the objective of determining the value of a good taking into account, the attributes or explanatory variables that characterize it, the economic, social and temporal environment in that is, using a contrasted method of calculation that allows the

¹ El IVSC es una organización independiente sin ánimo de lucro que actúa como organismo regulador mundial de las prácticas de valoración y de la profesión de valoración, al servicio del interés público. La membresía del IVSC está abierta a usuarios, proveedores, organismos profesionales, educadores y reguladores de servicios de valoración.



expert to incorporate both the quantitative variables or objective components as the qualitative variables or subjective components of the value between those who find the knowledge and the experience of valuing ".

The antecedents of the modern real estate valuation in Mexico are located in the year 1896, when the first Cadastre Law is issued to apply in the Federal District. The Cadastre Regulation was removed from this law, understood as the administrative register of real estate, which was prepared by Ing. Salvador Echegaray. In it, the Cadastre Regulation establishes the rules for the formulation of cadastral appraisals (see annex 1). As noted in the aforementioned regulation, the emphasis is on property taxation, that is, on the calculation of the tax payable for the possession of real estate.

In our country valuation services are regulated in consideration of the owner or possessor. Thus, in the case of individuals, the services are regulated by the Ministry of Economy through the Mexican standard NMX-C-459-SCFI-ONNCCE-2007. And for the case of national goods, it corresponds to the Institute of Administration and Appraisals of National Assets (INDAABIN) to regulate them. Regarding the conception of the term valuation, INDAABIN states the following: "It is the technical and methodological procedure that, through physical, economic, social, legal and market research, allows estimating the amount, expressed in monetary terms, of the variables quantitative and qualitative that affect the value of any good ". For its part, the State Congress of Jalisco (1998) states that valuation "is a process that aims to estimate the value of a good through an appraisal that determines the measure of value in monetary units". Now, about the scope of real estate valuation, Jerónimo Aznar and Francisco Guijarro (2012: 7) point out:

This has the objective of determining the value of a good, taking into account, the elements of comparison, characteristics or explanatory variables that characterize it, the economic-temporal environment in which it is found, by means of the use of a contrasted method of calculation applied by a professional appraiser that allows the expert to incorporate both objective and subjective knowledge.

The concept of real estate, on the other hand, is defined by INDAABIN as the set of rights, participations and benefits over a portion of land with its improvements and permanent works, including the benefits obtained through its usufruct. It should be noted that the main characteristics of real estate are its mobility and being tangible (SHCP, 2017).



The goods, as a whole, are classified into different categories for a better study; Here we mention five:

1. The IVSC, through the "International Valuation Standards" (2007), establishes four types of properties:

- a)* Real estate.
- b)* Furniture.
- c)* Business.
- d)* Financial interests.

2. At the national level, the Official Gazette of the Federation of August 14, 2008 establishes four types of assets:

- a)* Real estate.
- b)* Furniture.
- c)* Financial assets.
- d)* Companies.

3. At the state level, the Jalisco State Congress, through the Valuation Law of the State of Jalisco², in the sixth article, establishes that the determination of the values will have three general or specific modalities:

- a)* Valuation of real estate.
- b)* Valuation of movable assets.
- c)* Valuation of intangible assets.

4. With reference to the specific modalities, the seventh article of the aforementioned Law of Valuation of the State of Jalisco establishes that "the determination of the values, according to the main activity in which they are used, will have the following modalities:

- a)* Farming.
- b)* Industrial
- c)* Extractive activities.
- d)* Room with social purpose or social interest.
- e)* Commercial.

² Ley de Valuación del Estado de Jalisco, aprobada el 15 de enero de 1998; publicada el 5 de febrero de 1998. Sección II, y vigente a partir del 7 de marzo de 1998.



f) Other modalities determined by the regulations of this law ".

5. Finally, in the Mexican Standard NMX-C-459-SCFI-ONNCCE-2007, the valuation services are classified according to the nature of the property subject matter of the valuation, and are the following seven types:

- A. Companies
- B. Intangibles
- C. Furniture
- D. Properties
- E. Farming or rural
- F. Works of art and jewelry
- G. Jewelry

The valuation of businesses - as mentioned in the declaration - is considered a matter different from this norm.

As it is observed, the typology established by the different public and private instances presented has different classification and consideration, being the one contained in the Mexican Standard NMX-C-459-SCFI-ONNCCE-2007 the most punctual and applicable to our purpose. However, it should be noted that the types mentioned in this are considered in others of lower classification.

Traditional valuatory trend

In reference to the methodology for valuation services in Mexico, the Mexican Standard NMX-C-459-SCFI-ONNCCE-2007 indicates, in its section of requirements for the presentation of the valuation report, that must be formulated in writing in a clear manner and objective, presenting the reasoning and sufficient information by means of which the appraiser obtains the conclusive value of the property under study, in addition to the following more non-limiting enunciative items:

- Data of the appraiser.
- Applicant details.
- Data of the owner, indicating the documentation on which it is based.
- Type of valuation service provided.
- Validity. This requirement is mandatory when there is a legal provision that establishes it.

- Description of the subject matter of the valuation, if applicable.
- When appropriate, location of the good subject of the valuation.
- Purpose of the valuation report.
- Use of the valuation report.
- Considerations prior to the valuation.
- Description of valuation approaches applied.
- Date of the inspection.
- Value reference date.
- Date of the valuation report.
- Information sources.
- Considerations prior to the conclusion.
- Conclusion of value.
- Signature of the appraiser or, where appropriate, appraisers.
- Photographic report.

Tabla 1. Modelo para avalúo inmobiliario según la Norma Mexicana NMX-C-459-SCFI-ONNCCE-2007

Tipo de inmueble	Tipo de valor objetivo	Enfoques por estudiar	Documentación necesaria en copia simple
Terreno para desarrollo habitacional	<ul style="list-style-type: none"> • Valor comercial 	<ul style="list-style-type: none"> • Mercado • Físico • Estudio residual 	<ul style="list-style-type: none"> • Escritura de propiedad. • Boleta predial o identificación de catastro. • Boleta de agua, en su caso. • Identificación de la poligonal envolvente del terreno mediante croquis acotado. • Licencia de construcción. • Factibilidad de servicios expedida por el municipio. • Planos arquitectónicos. • Especificaciones de obra. • Presupuestos y calendario de obra. • Programa de ventas.
Individualización de crédito hipotecario para vivienda terminada	<ul style="list-style-type: none"> • Valor comercial 	<ul style="list-style-type: none"> • Mercado • Físico • Capitalización de rentas en su caso 	<ul style="list-style-type: none"> • Planos arquitectónicos. • Boleta predial. • Boleta de agua, en su caso. • Oficio de terminación de obra, para vivienda nueva.
Recuperación de crédito	<ul style="list-style-type: none"> • Valor comercial • Valor de reposición 	<ul style="list-style-type: none"> • Mercado • Físico • Capitalización de rentas en su caso 	<ul style="list-style-type: none"> • Escritura de propiedad. • Boleta predial. • Boleta de agua, en su caso. • Planos arquitectónicos.

Fuente: Elaboración propia a partir de la Sociedad Hipotecaria Nacional

For its part, the INDAABIN establishes two rules to conform the content or conclusive report of the real estate valuation service:



1. Each final opinion or report of the real estate valuation service must:
 - a) expose the valuation clearly and precisely in a way that does not lead to confusion;
 - b) contain sufficient information so that the users to whom the valuatory service is directed understand it adequately, and
 - c) clearly and accurately show all the extraordinary assumptions, hypothetical conditions and the limiting conditions used in the valuatory service.
2. The content of a conclusive report or report of the valuatory service must be consistent with the use of the valuatory service, and at a minimum must:
 - a) specify the identity of the promoter and potential users, by name or type;
 - b) summarize the information sufficiently to identify the real estate included in the valuatory service, as well as the physical, legal and economic characteristics of the property that are relevant for the valuatory service;
 - c) specify the rights on the real estate valued;
 - d) specify the use and purpose of the valuatory service and indicate the terms in which said use and purpose will be expressed;
 - e) indicate the effective date of the value and the date of the final report or report of the valuatory service;
 - f) summarize all the work done to develop the valuatory service;
 - g) summarize the information analyzed, the valuation methods and techniques used, and the reasoning behind the analyzes, opinions and conclusions; the exclusion of the market approach method, cost approach, or income approach must be explained;
 - h) specify the date of the value of the real estate that is reflected in the valuatory service;
 - i) when an opinion of greater and better use was developed by the appraiser, summarize the support and reasoning of said opinion;
 - j) the national property appraiser must verify the accuracy of the data provided by the promoter;



k) clearly and visibly indicate all the extraordinary cases and the hypothetical conditions as well as indicate that their use could have affected the results of the valuatary service, and

l) include a certification signed in accordance with the valuation standards cited above.

Regarding the methodological process, INDAABIN presents the following guide:

1. Identification of the problem.
2. Determination of the scope of the work to attend the valuatary service.
3. Collection of information and description of the property.
4. Analysis of the information at the time of the alleged occupation.
5. Value assessment of the land at the time of irregular occupation.
6. Application of valuation approaches.
7. Conciliation of values and final opinion of value.
8. Valuation opinion.

In addition, the Institute of the National Housing Fund for Workers (Infonavit) establishes the following valuation model (see table 2):

Tabla 2. Formato de solicitud Infonavit para avalúo inmobiliario y dictamen técnico de calidad

N°	Concepto	Información
1	Datos de identificación del derechohabiente	Nombre Domicilio Teléfono
2	Datos del propietario actual de la vivienda	Nombre RFC Domicilio Teléfono
3	Datos de la vivienda objeto de crédito	Domicilio
4	Documentos oficiales presentados	Escritura pública Planos arquitectónicos Constancia de no adeudo agua Constancia de no adeudo impuesto predial
5	Trámites, aclaraciones o quejas	Datos del INFONAVIT
6	Requisitos técnicos jurídicos	Características de la vivienda

Fuente: <https://INFONAVIT.gob.mx/>

Valuable problem

In reference to the configuration of the models for obtaining the value of real estate here proposed we can establish that these emphasize three axes:

1. Data of the owner and appraiser;
2. Identification and physical description of the property, and
3. Conclusion of the value of the property.

Therefore, these models have a conformation of a tangible and endogenous type. Tangible because it only observes and accounts for the visible, that is, what manifests itself before the eyes



of the appraiser, and endogenous because it only considers and ponders the components of the property, those of a constructive nature and that are determined in their own possession legal.

Although the models of the Infonavit and the City of Guadalajara add data of the urban characteristics of the property, these are exclusively of enunciative and informative form and character, but not of an analytical nature.

This reality allows us to establish that the different models for real estate valuation analyzed show omissions in relation to tangible variables that are part of the context of the property, such as urban equipment, infrastructure, insecurity, the environment, the social fabric, the road, etc. in addition, intangible variables constructed through perceptions and valuations, among others.

Challenges from the information city

Today we are in the stage called postmodernity³, which is based on new scientific paradigms. A substantive element in this context is the rethinking of technology, which has brought with it a vertiginous development of information technology. This development, in turn, has revolutionized, on the one hand, the processing of information, and on the other, telecommunications, generating transcendental communication systems. However, a relevant fact is the duality in the results, which pass between growth and decline. For example, "the old poles of attraction constituted by nation-states, parties, professions, institutions and historical traditions lose their attraction" (Lyotard, 1997: 15, cited in Salas, 2017) and the demand for the individual and local versus the universal, giving way to fragmentation.

In this same order of ideas, Touraine (1994) points out:

Postmodernity implies the growing differentiation of the various sectors of social life, such as politics, economics, family life, religion, art in particular, since instrumental rationality is exercised within a type of activity and excludes the possibility that some of those types is organized from the outside (p. 17).

³ En esta transición "la tradición pierde su imperio y la vida diaria se reinstaura en función de la interrelación dialéctica entre lo local y lo universal, los individuos se ven forzados a elegir estilos de vida entre una diversidad de opciones" (Correa, 2011: 5).



And is that, as noted by Salas (2017: 129), in individuals emerges:

The need to live a life of their own and the possibility of doing so emerges when a society is highly differentiated. When that society is divided into separate functional spheres that are neither interchangeable nor gratable in each other, individuals are only partially integrated into society.

This dissolution, which some authors have identified "as the dissolution of the social bond and the passage of social collectivities to the state of a mass composed of individual atoms" (Salas, 2017), is capable of shaping the current form of society.

Already in the particular, of this relation between the new technologies of the information and the urban processes, Castells (1995: 19) indicates:

A social and spatial form emerges: the informational city. It is not the city of information technologies prophesied by futurologists. Nor is the totalitarian technopolis denounced by the nostalgia of the past. It is the city of our society, as the industrial city was the urban form of the society we are leaving. It is a city made of our potential for productivity and our capacity for destruction, our technological prowess and our social miseries, our dreams and our nightmares. The informational city is our circumstance.

This informational reality has transformed the way of thinking of individuals and with it their conception about culture. Today they have gone from an "antiquated" lifestyle (rejected and in collapse) to another one known in advance, in which the fruitive feeling and the search for a cosmopolitan life situation predominate. This style embraces a condition where individuals claim to live reality in itself through the exaltation of difference, and in that sense, the possession of property, specifically real estate, becomes a joy, no longer just in a cadastral referent or option to quantify riches, meaning of distinction between individuals, demonstration of power and control among national states, as had been their historical course.

This new way of conceiving the possession of real estate generates new scenarios given their scope and significance that they represent for society and space. As it has been observed, the cities are erected as repositories of externalities, since "cities are planned from mainly economic interpositions", Salas (2017: 126).

In this sense, the forms of cities that result from the social, economic, legal, labor, etc., in a certain time and space, do not respond to technological and communicational vertiginosity. Today we can observe dualized and polarized urban environments. It is important to point out that the spatial dualization does not consolidate two dissident worlds, but, on the contrary, unites segregation, fragmentation, hierarchy and flexibility into one.

Commitments from the valuatary transdisciplinarity

In spite of the deep transformations in the context of the goods, the real estate valuation remains as in the beginning: it is oriented to give legal certainty of the property and the owner and to describe urban aspects. It is important to highlight that this type of assessment enthrones methodological unilaterality and results in the absence of a midpoint or a meeting place between reality and procedure.

This specific relationship can be attributed to two factors: on the one hand, the normative scope for valuation services and their application; on the other, the professional field. The first is shaped in a general way, which makes it broad and dispersed; the second can be disaggregated into two axes: i) a high percentage of the curricula of postgraduate programs in valuation are made up of contents whose emphasis is the preservation of traditional real estate valuation; ii) property valuation services are tied to engineers and architects.

Given this order of ideas, real estate valuation requires a rethinking from its own roots. In the field of reality, it requires the participation of the valuation professionals and the entities in charge of regulating and applying the guidelines, in such a way that the appraisers develop competences to identify the multiple interrelations of the different goods with their tangible and intangible environment. and the applicators submit to rigorous monitoring and respect the content of the appraisals under a systemic expectation. In the procedural field, it requires the participation of professionals and the acquisition of new skills.

In reference to transdisciplinarity, Edgar Morín (2012: 42) points out that she is the "daughter of growing imperfections in the dominant ways of constructing knowledge". And continues:



It is a way of organizing knowledge that transcends disciplines in a radical way (...). [A] need for scientific knowledge to nurture and provide a global perspective that is not limited to disciplines or their fields, which goes in the direction of considering the world in its diverse unity. Therefore, the dialogue of knowledge and complexity are inherent in the transdisciplinary attitude.

Transdisciplinarity and complexity are closely linked as relational thinking forms, and as interpretations of knowledge from the perspective of human life and social commitment.

Transdisciplinarity does not mean a single point of view, on the contrary, it means multiple visions of the same phenomenon or object of study. With transdisciplinary "one aspires to a relational, complex knowledge that will never be finished, but aspires to permanent dialogue and revision" Basarab Nicolescu (1996: 39). That is, transdisciplinarity is an aspiration to a complex knowledge, not by the path that leads to it, but by the multiple relationships that occur in different phenomena; it is to go beyond discipline.

Mentioned all the above, before the current reality of the valuation services, we propose that the real estate valuation must:

- a)* Apply from an integral approach.
- b)* Be inclusive.
- c)* Be more objective.
- d)* Achieve greater certainty.
- e)* Contribute to the development of the city.



Conclusions

Faced with these ideas, two large assignments arise. One refers to higher education institutions offering postgraduate courses whose object of study is real estate valuation; the other is directed to the institutions in charge of regulating and applying the guidelines. The educational instances have a slope: the curricular design and the contents should be constructed from a transdisciplinary approach that contributes to the analysis of the environment of the good and to the weighting of precise aspects and in an accurate manner.

In the case of regulatory institutions, these require conceiving a real estate valuation model with a holistic nature, since the real estate market does not act in isolation, but on the contrary, together with other objects of study, they are complex systems of a complex nature due to its articulations and implications. Considering that the regulations do not end with the establishment of standards, then it requires that the bodies in charge of applying them go to transdisciplinarity, which is why it is necessary that the officials of these public and private entities acquire the necessary and sufficient training.

Finally, the real estate valuation is in a sine qua non situation, whose condition to reach a greater degree of objectivity and valuative certainty requires, as already mentioned, to move to the transdisciplinarity, considered this as the development of competences by the valuadores and the applicators.



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económicas de los que las dependencias, la Procuraduría General de la República, las unidades administrativas de la Presidencia de la República y las entidades pretendan adquirir derechos de propiedad, posesión o cualquier otro derecho real mediante compra-venta, arrendamiento financiero, permuta, donación y dación en pago. México: Diario Oficial de la Federación.

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Anexos

Anexo I

Reglamento de Catastro 1889

Capítulo XXII

Inciso 2005. El catastro tiene por objeto la descripción de la propiedad raíz y la anotación de los cambios y alteraciones que ella experimenta.

Inciso 2006. La descripción física consiste en determinar para cada predio:

- I. La situación geográfica.
- II. La forma y dimensiones perimetrales.
- III. El área.
- IV. la clase y calidad.
- V. La renta neta.

Inciso 2007. La descripción jurídica fija:

- I. El nombre del propietario o poseedor de cada predio.
- II. El título de la propiedad o de la posesión
- III. Los derechos reales constituidos.

Inciso 2008. La descripción catastral debe producir el conocimiento de la renta neta o el del valor de las propiedades inmuebles para basar el impuesto, o bien suministrar la prueba legal de la propiedad, o bien satisfacer uno y otro de los fines expresados. De aquí una primera e importante clasificación del catastro en fiscal y jurídico o civil.

Anexo II**Tabla 3.** Guía Técnica INDAABIN

Paso	Descripción
1	Identificación del problema
2	Determinación del alcance del trabajo para atender el servicio valuatorio
3	Recolección de información y descripción del bien
4	Análisis de la información al momento de la supuesta ocupación
5	Opinión de valor del terreno al momento de la ocupación irregular
6	Aplicación de los enfoques de valuación
7	Conciliación de valores y opinión final de valor
8	Dictamen valuatorio

Fuente: Elaboración propia

Tabla 4. Formato de avalúo para transmisión de dominio con valores catastrales

N°	Concepto	Información
1	Antecedentes	Nombre propietario Nombre solicitante Datos notaría Inmueble y ubicación Régimen de propiedad
2	Características urbanas	Clasificación de la zona Densidad de construcción Construcción dominante Coeficiente de utilización
3	Descripción general del predio	Medidas y colindancias Uso específico Destino
4	Descripción de elementos de construcción por partida y tabla paramétrica	Elementos físicos del inmueble
5	Localización del predio y croquis con área construida	Ubicación en determinada área
6	Clasificación de las construcciones	Tipo-Calidad-Estado de conservación
7	Descripción y distribución del inmueble	Descripción física del inmueble
8	Reporte fotográfico	Imágenes del inmueble
9	Avalúo físico	Valor del terreno Valor de las construcciones Instalaciones especiales

Fuente: Ayuntamiento de Guadalajara, Jalisco (<https://guadalajara.gob.mx/>)