OFFICIAL COMMUNICATION AND EXPLANATORY NOTE FROM THE MAYOR'S OFFICE ON THE LEGAL, URBAN-PLANNING AND FINANCIAL SITUATION OF URBAN DEVELOPMENT AREA No. 4 (PAU-4), "LES PLANES DEL REI"

Unofficial English translation of the document signed on 19 November 2026. Provided for information only. In the event of any discrepancy, the original Catalan document prevails.

Given that this Town Council makes publicly available on its Transparency Portal all documentation forming part of the urban-planning management and implementation files for the PAU-4 "Les Planes del Rei" area (the 2007 Urbanisation Project, the Land Readjustment Project definitively approved in July 2022, and the 2026 Assessment of Management-Cost Contributions), I, as Mayor of Pratdip, issue this Official Note to inform residents, property owners and prospective purchasers about the area's legal and financial situation and future planning:

1. Finality of the land readjustment project and closure of administrative and judicial avenues

The Les Planes del Rei development forms part of Urban Development Area No. 4 (PAU-4) within the municipality of Pratdip, developed under the public-cooperation implementation system.

Regarding the legal position and rights to challenge the land readjustment and urbanisation, the following points must be stated categorically:

1. The amendment to the second consolidated version of the Economic Land Readjustment Project was definitively approved by the Local Government Board on 1 July 2022, following public consultation and the consideration and resolution of the objections submitted. The decision was published in the Diari de Tarragona on 28 October 2022 and in the Official Gazette of the Province of Tarragona on 3 November 2022.
2. The registration certificate issued by the Falset Land Registry, signed on 28 April 2026, confirms the registration of the project and the registry transactions recorded in it, as well as the encumbrance of the properties in respect of the land readjustment settlement account. We are therefore not dealing with an initial proposal awaiting a decision, but with a definitively approved and registered project that provides the framework for continuing urban-planning management.
3. The transfer of a dwelling or plot does not extinguish the urban-planning obligations attached to the property. Under Article 27.1 of the consolidated Land and Urban Rehabilitation Act and Article 27.3 of the Regulations implementing the Catalan Urban Planning Act, the new owner succeeds to the previous owner's urban-planning rights and obligations. A recent purchase does not, in itself, mean that the project procedure starts again.
4. Procedures already concluded must be distinguished from decisions still to be taken. Decisions that have become final cannot be challenged again through acts that merely reproduce or confirm them, within the meaning of Article 28 of the Act governing Administrative Judicial Proceedings. This rule does not mean that every subsequent municipal action is immune from appeal.

2. Land Registry certification and legal certainty

The Land Readjustment Project has been duly certified and registered at the Falset Land Registry. This registration is a milestone of major importance because it provides the highest level of legal certainty to all parties concerned (buyers, sellers, current owners and financial institutions):

- It clearly and reliably establishes legal ownership of the resulting plots and the equitable allocation of benefits and burdens.
- It officially records the urban-planning encumbrances attached to each property as security for compliance with urbanisation obligations.
- It enables any third party or prospective buyer to ascertain the precise legal and property status of a plot before entering into any property transaction.

3. Provisional amounts recorded at the Land Registry and updating the assessment base

As regards the financial amounts appearing in the Land Registry's simple extracts (notas simples) and certificates:

- Origin of the provisional registered amounts: The amounts currently shown in Land Registry extracts relate to a provisional assessment based on the original Urbanisation Project, drafted in 2007 and definitively approved in 2009 (with a base budget of €6,161,654.90 excluding VAT).
- Indicative update report (Tarragona Provincial Council, 2025): In view of the time elapsed, on 31 July 2025 the Tarragona Provincial Council (DIPTA) issued a technical report providing an indicative price update, estimating the overall cost of the works at approximately €11,249,178.51 (including VAT). This figure is merely a market estimate and has not been entered or administered in the Land Registry.
- Comprehensive review in progress: The Tarragona Provincial Council is currently carrying out a comprehensive review of the Urbanisation Project, covering both its implementation aspects (updating materials, construction solutions and compliance with current environmental rules) and its financial aspects (an updated schedule of prices).
- Changes to the final assessment base: As a result of this review, the final assessment base for future urbanisation contributions will differ from the historical figures for 2007/2009. Until the new updated Detailed Implementation Project is formally approved, the exact provisional works assessment for each plot will not be available. Nevertheless, assessments will become final only once all the works have been carried out, completed and audited.

4. Planning of the urbanisation works

Once the Tarragona Provincial Council delivers the updated Detailed Urbanisation Implementation Project, adjusted to actual market prices and current technical and environmental regulations, the Town Council proposes carrying out the works in phases, giving priority to the water-supply and sewerage networks, followed by a later phase covering other works such as road surfacing, street lighting and the electricity network.

The precise technical scope, cost and timetable will depend on the updated project and available funding.

One of the options under consideration is a possible concession arrangement for building and operating the water and sanitation networks. This possibility has yet to be defined and does not guarantee either the award of a contract or the participation of companies.

The concession arrangements will require a corresponding feasibility study. A 25-year term is regarded as a working assumption, not a definitively established duration: under Article 29 of the Public Sector Contracts Act, concessions lasting more than five years must justify their duration by reference to the reasonable time required to recover investments and obtain a return on invested capital.

The Town Council proposes that the financial model separately identify investment and operating costs and specify how amounts financed through service tariffs and urbanisation contributions will be treated, so that the same investment is not charged twice. This mechanism is not yet presented as an approved

automatic offset.

Why does the Town Council not advance the money through a loan?

The Town Council understands the owners' question: why not take out a loan, carry out the works and then recover the money through urbanisation contributions?

The difficulty is the scale of the project in relation to the municipality's financial capacity. The Town Council's annual current revenue for the 2025 financial year, as reported in the settled accounts, was €1,616,861.90, whereas the technical estimate for the works is €11,249,178.51 including VAT, excluding electrification and the wastewater treatment plant (EDAR). Annual municipal revenue is not money that is entirely available for investment in this development.

Furthermore, under Article 53 of the consolidated Local Government Finance Act, the Town Council may not incur debt exceeding 110% of its settled annual current revenue. Consequently, obtaining a loan does not depend solely on whether a lender is willing to grant it.

In view of the municipal financial position described, the Town Council does not consider it feasible to borrow the entire amount needed to advance this investment and subsequently recover it from the owners.

Why would a loan from the Generalitat not automatically solve the problem?

A loan is not a grant: the money must be repaid. If the Generalitat lent the money to the Town Council, the latter would still have a repayment obligation. Changing the lender does not, in itself, remove municipal borrowing and financial-sustainability constraints, without prejudice to any specific rules applicable to a possible financing facility.

The works therefore cannot be planned on the assumption that a loan from the Generalitat would allow the Town Council to advance their entire cost.

What is the concession intended to achieve?

The municipal proposal is to prioritise the water-supply and sewerage networks, which, according to the initial forecast, would represent approximately 50% of the cost of the works, subject to confirmation in the updated project.

Under the proposed concession model, the successful contractor would undertake the initial investment for this phase during the first years and recover it over the period of service operation through the remuneration set out in the contract.

The aim is to make this investment possible without the Town Council having to advance the full amount and without owners having to pay, in a single instalment, the entire portion financed in this way.

This does not mean that the company provides the works free of charge or that their cost disappears. It means spreading cost recovery over time. The financial model must explain separately the investment, financing, operation and maintenance, as well as how amounts paid through tariffs and urbanisation contributions are treated.

A provisional horizon of 20 or 25 years is being considered, but the final duration must be justified in the feasibility study. Under Article 29 of the Public Sector Contracts Act, where a concession exceeds five years, its duration must be linked to the reasonable time required to recover the investment and earn a return on invested capital.

Economic viability and the effective transfer of operating risk are essential elements of the concession structure. It is not simply a matter of replacing a municipal loan with deferred payments to a company.

This is the rationale for the proposal: to try to unlock an essential first phase through an arrangement that allows the initial investment to be made and recovered during operation. Implementation will depend on the model's viability, approval of the relevant file and the outcome of the tender; company participation is not guaranteed.

Public grant policy

Nevertheless, the Town Council will apply for and make use of any available public grant schemes to invest in Les Planes del Rei, both in common areas already formally taken over by the municipality and in the rest of the area. It must, however, be clarified that the rules governing public grants generally exclude the financing of urbanisation works that must legally be paid for by the owners within the area.

5. Clarification concerning the 2026 urbanisation-contribution file (Decree 2026-0216 / File 265/2026)

Regarding the assessment of contributions notified by Decree 2026-0216 and reflected in the notification addendum:

- Amount claimed (management expenses already incurred): The amount claimed in this assessment is NOT an advance or payment towards future urbanisation works. It relates solely and exclusively to the allocation of urban-planning management expenses already incurred, accrued and justified by the Town Council in processing, approving and registering the Land Readjustment Project (Article 120.1 of the consolidated Catalan Urban Planning Act, TRLUC).
- Calculation basis and invoices (€357,829.86 including VAT): This amount is the exact sum of the fees for registration at the Falset Land Registry, architectural professional fees for correcting deficiencies, processing extensions of marginal registry entries, legal services and individual postal notification expenses.
- Payment arrangements: This management contribution will be collected by BASE–Tarragona Provincial Council, which will send the relevant payment notice allowing the amount to be divided automatically into three instalments without any surcharge.

6. Recommendations to owners and purchasers

The Pratdip Town Council recommends that anyone interested in managing or purchasing property in Les Planes del Rei:

1. Request a simple Land Registry extract (nota simple) or certificate from the Falset Land Registry to check ownership and the provisional charges attached to the property.
2. Allow for future adjustments to urban-planning charges when the new Detailed Implementation Project prepared by the Tarragona Provincial Council is approved.
3. Consult all documentation on the Town Council's Transparency Portal at: https://seu-e.cat/ca/web/pratdip/govern-obert-i-transparencia/accio-de-govern-i-normativa/urbanisme
4. Make an appointment with the Town Council's technical and legal services for any individual clarification concerning a particular plot.

Pratdip, on the date of signature

Sílvia Carrillo Marco

Mayor of Pratdip