

Partner di



To whom it may concern

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Avv. Francesca Palladi

Reggio Emilia, May 23, 2024

MEMORANDUM N. 28/2024

Deadline/Fulfillment

Subject: Deposit IMU 2024

Next **June 17, 2024** (the 16th is on Sunday) is the deadline by which to make the payment of the first or single installment IMU 2024 (Municipal Property Tax).

Regarding the determination of the amount due, as usual:

- the first installment is equal to the tax due for the first half of 2024 by applying rates and deductions provided for the previous year;
- the second installment as the balance to be paid by Dec. 16, is made by adjustment, based on the rates published on the MEF website by Oct. 28 of each year.

In this regard, we are requesting that you provide us with all possible changes and transmit to us **by May 31, 2024**, copies of the documentation necessary to update the data in our archives (by way of example but not limited to: deeds of purchase, dates of sale, notices of assignment of cadastral rents, declarations of uninhabitability/inhabitability, condition of building of historical or artistic interest, changes in registry residences, granting of loan of use to relatives, changes in the value of building areas, stacking etc.).

In case of no written communication, we will proceed to prepare the payment templates based on the data already in our possession.

The firm remains available for any clarifications.

Kind regards.

SGB & Partners - Commercialisti

SGB & Partners

Sede legale

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