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Dott. Matteo Giovannini

Avv. Francesca Palladi

To whom it may concern

Reggio Emilia, Nov. 20, 2024

MEMORANDUM N. 43/2024

Deadline/Fulfillment

Subject: IMU balance 2024

The IMU balance for the year 2024 must be paid by 16.12.2024.
Given that the payment of the first installment of IMU for the year 2024, which was due last on 16.6.2024, was made on the basis of the rates and deductions provided for the year 2023, any changes decided by the municipalities for the current year are relevant only when paying the balance, with any adjustment on the first installment.
In other words, in many cases, when paying the 2024 IMU balance, it will be necessary to recalculate the amount due and pay the adjustment for the year 2024, based on the resolutions that municipalities have published on the Ministry of Finance website.

In this regard, we are requesting you, as usual, to provide us by **December 2, 2024**, with 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.

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