

To whom it may concern



Reggio Emilia, May 16, 2025

MEMORANDUM N. 34/2025

Deadline/Fulfillment

Of counsel

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Avv. Francesca Palladi

Subject: IMU advance payment 2025

Next **June 16, 2025** is the deadline by which to make the payment of the first or single installment IMU 2025.

Regarding the determination of the amount due, as usual:

- the first installment is equal to the tax due for the first half of 2025 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 you to provide us with all possible changes and to transmit to us by **May 25, 2025**, 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.).

If no written notice is given, we will proceed to prepare the payment forms based on the data we already have.

The Firm remains available for any clarification.

SGB & Partners

Sede legale

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