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To whom it may concern

Reggio Emilia, Nov. 25, 2025

MEMORANDUM N. 53/2025

Deadline/Fulfillment

Subject: IMU balance for 2025

The balance of the IMU tax for the year 2025 must be paid by December 16, 2025.

Considering that the payment of the first installment of IMU for the year 2025, which expired on June 16, 2025, was made on the basis of the rates and deductions provided for the year 2024, any changes decided by the municipalities for the current year are only relevant when paying the balance, with a possible adjustment to the first installment.

In other words, in many cases, when paying the IMU 2025 balance, it will be necessary to recalculate the amount due and pay the adjustment for the year 2025, based on the resolutions that the municipalities have published on the Ministry of Finance website.

In this regard, we kindly ask you, as usual, to send us **by December 1, 2025**, a copy of the documentation necessary to update the data in our archive (including, but not limited to: purchase deeds, dates of sale, notifications of cadastral income allocation, declarations of unfitness for use/uninhabitability, status of buildings of historical or artistic interest, changes in registered residences, granting of loans for use to relatives, changes in the value of building areas, cadastral registrations, etc.).

In the absence of written notification, we will proceed to prepare the payment forms based on the data already in our possession.

The Firm remains available for any clarifications.

SGB & Partners

Sede legale

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