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Dott.ssa Alessia Testa

Avv. Francesca Palladi

To whom it may concern

Reggio Emilia, Nov. 20, 2026

MEMORANDUM N. 44/2026

Deadline / Fulfillment

Subject: IMU balance for 2026

The balance of the IMU for the year 2026 must be paid by December 16, 2026.
Since the first installment of the IMU for the year 2026, due on June 16, 2026, was paid based on the rates and deductions established for the year 2025, any changes approved by municipalities for the current year will only take effect when the balance is paid, with a possible adjustment to the first installment.
In other words, in many cases, when paying the 2026 IMU balance, it will be necessary to recalculate the amount due and pay the adjustment for the year 2026, based on the resolutions that municipalities have published on the Ministry of Finance's website.

In this regard, we are requesting, as usual, that you provide us, **by December 1, 2026,** with a copy of the documentation necessary to update the information in our records (including, but not limited to: purchase deeds, sale dates, notices of cadastral income assessments, declarations of unfitness for use or uninhabitable status, designation as a building of historical or artistic interest, changes in registered residence, grants of use to relatives, changes in the value of buildable land, cadastral registrations, etc.).

If we do not receive written notification, we will prepare the payment forms based on the information we already have on file.

The Firm remains available for any clarifications.

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