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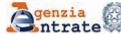
# The Italian Cadastral System

data as at 31 December 2022



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edited by:



Taxpayers' Services

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The data contained in this brochure refer to 31<sup>st</sup> December 2022 and include the entire national territory, except the territories in which the Cadastre is managed, by delegation of the State, by the Autonomous Provinces of Trento and Bolzano

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### 1. BACKGROUND INFORMATION

The Italian cadastre, an inventory of the real property present throughout the national territory, was implemented through the subsequent establishment of two distinct sub-systems: the first - called *Catasto Terreni* (Land Cadastre) – comprising the list of all rural properties and unbuilt land plots, the second - called *Catasto Edilizio Urbano* (Urban Building Cadastre) – including buildings for civil, industrial and commercial use.

The "establishment" of the Land Cadastre, provided by Law n. 3682 of 1 March 1886, was completed in 1956. The regulation for the "maintenance" of the Land Cadastre was approved with Royal Decree n. 2153 of 8 December 1938.



The Land Cadastre is geometrically configured in parcels, as it includes information on both the geometric nature (topography – shape and consistency) and on the technical and economic features (technical-physical characteristics and incomes) of the minimum inventory item represented on the map, the "cadastral parcel".

The "establishment" of the Urban Building Cadastre, which followed the Land Cadastre, was provided by Law n. 1249 of 11 August 1939, approving the Royal Decree Law n. 652 of 13 April

1939, subsequently amended by Legislative Decree n. 514 of 8 April 1948. The relative implementing regulation was later approved with Presidential Decree n. 1142 of 1 December 1949. The Urban Building Cadastre went into the "maintenance" phase on the 1<sup>st</sup> of January 1962 with homogeneous regulations throughout the Italian State<sup>1</sup>.

The *Catasto dei Fabbricati* (Cadastre of Buildings), established by Decree-Law n. 557 of 30 December 1993, passed with amendments into Law n. 133 of 26 February 1994, is an evolution of the Urban Building Cadastre; it concerns all the buildings, both urban and rural. Nowadays, the Cadastre of Buildings doesn't still replace the Urban Building Cadastre, but completes it and extends its scope.

The founding objectives of cadastre are to survey and register real properties, track their changes and prepare the ground for a fair taxation.

The management of cadastral databases and the provision of related services were entrusted to *Agenzia del Territorio*, established by Legislative Decree n. 300 of 30 July 1999, which reformed the Finance Administration, transferring to the new Agency the duties previously charged to *Dipartimento del Territorio* of the Ministry of Finance.

As from the 1<sup>st</sup> December 2012, *Agenzia del Territorio* was incorporated in *Agenzia delle Entrate* (the Agenzia delle Entrate) according to art. 23-quater, paragraph 1, of Decree Law n. 95 of 6 July 2012, passed, with amendments, into law by art. 1, paragraph 1, of Law n. 135 of 7 August 2012.

<sup>&</sup>lt;sup>1</sup> With the exception of the Province of Trieste, where the Urban Building Cadastre went into the "maintenance" phase on the 1<sup>st</sup> January 1966.

A decree of the Minister of Economy and Finance dated 8 November 2012 implemented the related transfer of functions, equipment, human and financial resources, with effect from the 1<sup>st</sup> December 2012.

### 2. THE CONTENTS OF THE CADASTRAL INFORMATION SYSTEM

The cadastral information system comprises four archives which are different in nature (alphanumerical or graphic), but closely inter-correlated:

- the cartographic archive;
- the Land Cadastre archive (alphanumerical);
- the Urban Building Cadastre archive (alphanumerical);
- the real estate urban units plans archive.

The system also includes the following new archives:

- the archive of buildings (currently being implemented);
- the national archive of urban streets and house numbers (ANNCSU)

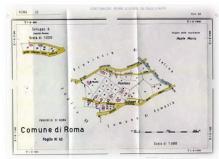
The basic inventory item of the Land Cadastre is the cadastral parcel, legally defined as a continuous piece of land located in a single Municipal area, owned by one or more natural or legal persons, planted with a homogeneous type of crop and having a uniform degree of productivity (class).

The basic inventory item of the Urban Building Cadastre is the *real estate urban unit*, legally defined as a portion of a building (for example, a dwelling, a shop, an office, etc.), a whole building (for example, a hospital, a hotel, etc.), or a set of buildings (for example, an industrial plant), or an urban area that is independent in terms of its functions and profit capacity.

### **2.1** The cartographic archive

The cartographic archive, through the cadastral maps, defines the shape, area and position on the territory of the cadastral parcels.

The specific objective of the cadastral cartography is therefore to represent real properties consistently with the different rights existing on them, an aspect that, among all the official cartographies held by the State, can only be found on cadastral maps.



Cadastral maps were normally drafted referring to municipal territories<sup>2</sup> and subdivided into sheets, identified through progressive cardinal numbers.

Cadastral cartography may be defined as a "large scale" representation, as it was originally created mostly in a scale of 1:2000<sup>3</sup>.

<sup>&</sup>lt;sup>2</sup> In some cases, municipal territories are subdivided into census sections and the cadastral map is formed on the basis thereof.

<sup>&</sup>lt;sup>3</sup> Cadastral cartography also includes, to a lesser extent, maps in different scales (1:4000, 1:1000 and 1:500).

The Italian cartographic archive, which covers the whole national territory<sup>4</sup> (roughly three hundred thousand square kilometres), consists of about three hundred thousand cartographic files.

Cadastral cartography is one of the official maps of the Italian State<sup>5</sup>. *Agenzia delle Entrate*, as one of the Italian State Cartographic Bodies, takes part in national and international technical boards, such as the National Council for Territorial and Environmental Information, the United Nations Committee of Experts on Global Geospatial Information Management in Europe (UN-GGIM Europe), the Permanent Committee on Cadastre in the European Union (PCC) and EuroGeographics (International *non-profit* Organization, associating the main European National Mapping, Cadastre and Land Registry Authorities).

Today the Cadastral Cartography is available for the whole national territory in vector format and in the National Reference System<sup>6</sup>; this allows the full interoperability with other geographic data bases, becoming a fundamental element in the land information systems of the central and local Public Administrations.

Cartographic data are managed by *Agenzia delle Entrate* through a single GIS application, called WEGIS (Web Enable Gis), for the whole national territory, which operates in a web environment. This application software's functions make it possible to query cartographic databases, provide users (technical professionals, citizens) with abstracts of cadastral vector maps upon request, update cadastral cartography in vector format either through its digitalization functions or by supplementing updating documents submitted by licensed professionals.

In addition to the fiscal purposes (agricultural and real estate cadastral incomes are used for determining the taxable base of direct and indirect taxation), cartographic and cadastral information has progressively taken relevance also for civil and legal purposes (identification of real estate and legal value of the cadastral information), for the land management (civil protection, determination of municipal areas, fire cadastre, investigations of environmental crimes, etc.) and for historical aspects (reconstruction of natural and anthropic land evolution)<sup>7</sup>

<sup>&</sup>lt;sup>4</sup> With the exception of the territories in which the Cadastre is managed, by delegation of the State, by the Autonomous Provinces of Trento and Bolzano.

<sup>&</sup>lt;sup>5</sup> Law n. 68 of 2 February 1960 established the Administration of Cadastre and Technical Revenue Services (now, Agenzia delle Entrate) as one of the five cartographic bodies of the Italian State. The function is held by the Central Director for Cadastral, Cartographic and Land Registration Services (see Decision of the Director of Agenzia delle Entrate n. 36936 of 13 February 2018).

<sup>6</sup> Decree of the Prime Minister of 10 November 2011, art. 2: "... ETRF2000" – at the time 2008.0 – of the European geodetic reference system ETRS89, ...".

<sup>&</sup>lt;sup>7</sup> In support of territorial government policies, we highlight the collaborations in place for the supply of cadastral cartography to various entities, for their own institutional tasks. Among the main ones: Regions and Municipalities, for urban planning and land management; Agea - Agency for disbursements in agriculture; Istat - National Institute of Statistics, for census procedures and the definition of administrative borders; IGM - Military Geographic Institute, for the updating of the Map of Italy; Ispra – Italian Institute for Environmental Protection and Research, for researches on land use; Ministry of the Interior, for investigations on environmental crimes; Ministry of Infrastructures and Transport, for the Maritime State Property Information System; Ministry of Culture, for cultural heritage localization; Department of Civil Protection, for emergency management and prevention of critical events; National Fire Brigades, for management of disastrous events; "Casa Italia" Department of the Italian Presidency of the Council of Ministers, for data interoperability.

### 2.2 The Land Cadastre archive

The Land Cadastre archive registers technical-physical, juridical and economic data, linked to each cadastral parcel, including:

- cadastral identification (name of the Municipality, Section code, map sheet number, parcel number);
- place (address or name of the location area);
- type of crop for cultivated land parcels, or permitted use for parcels not used for agricultural production (the information is codified and refers to a General Table of the cadastral types of crop and permitted uses);
- class of productivity (codified information expressing different potential degrees of soil production levels);
- **consistency** (expressed in hectares, ares and centiares of surface area);
- cadastral incomes (subdivided into landlord income<sup>8</sup> and agrarian income);
- cadastral holder (tax code number and personal data of natural persons, or corporate name of legal
  persons, holding title to the land parcel, supplemented with information on the type of right held
  and on the share of interest in it).

Additionally, each parcel is provided with identification data of the deeds that determined a change in the status of the holders (for example, transfer of title), or in the technical-physical state of the property. By tracking these changes, data relative to cadastral parcels are time-linked for subsequent phases. This makes it possible to browse them also referring to a previous time period.

As at 31 December 2022, the Land Cadastre archive comprised about 86 million cadastral parcels; out of these, over 60.1 million producing a cadastral income<sup>9</sup>.

Туре	Parcels Consistency
Parcels producing income (with quality)	60.156.132
Areas exempted from cadastral income valuation (with destination)	3.519.568
Areas containing buildings registered in the Urban Building Cadastre (in special stock)	22.307.151
Total - census cadastral parcels	85.982.851

### **2.3** The Urban Building Cadastre archive

The Urban Building Cadastre archive registers technical-physical, juridical and economic data, linked to each real estate urban unit, including:

<sup>&</sup>lt;sup>8</sup> Which takes into account possible "deductions to the landlord income tariffs due to permanent works for protection, drainage and reclamation, and to irrigation costs".

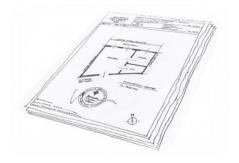
<sup>&</sup>lt;sup>9</sup> The remaining parcels concern areas containing buildings registered in the Urban Building Cadastre (about 22.3 million) and other areas that are exempt from cadastral income valuation (over 3.5 million). Source: DWH Agenzia delle Entrate (as at 31 December 2022).

- cadastral identification (name of the Municipality, Section code, map sheet number, parcel number, sub-parcel number);
- address (usually referring to the official street guides provided by Municipal Authorities and included in the National Archive of urban streets and house numbers, managed by the Agency and Istat - the Italian National Institute of Statistics);
- typology (coded information, linked to the permitted use of the real estate urban unit, which refers to a general classification currently listing different typologies organized into 5 groups identified as letter A residential use and offices, B public use, C commercial use and outbuildings, D industrial and special commercial uses and E uses of community interest. In the Urban Building Cadastre properties that do not have the capacity of producing a cadastral income because of their nature (real estate portions that are common utility of several real estate urban units) or state of construction (unbuilt urban areas, units under construction, units in a state of collapse, etc. organized into "fictitious" categories of the group F) are also registered.
- class of productivity (this is expressed only for the real estate urban units registered under a typology of groups A, B and C and is coded information outlining different levels of possible income);
- consistency (this is expressed differently according to the typology under which the real estate urban unit is listed. For units listed under group A, it is expressed in number of main rooms. For units listed under group B, it is expressed in cubic metres, while for units listed under group C it is expressed in square metres of net area. Consistency is not expressed for units listed under groups D and E. In addition to the consistency data originally provided for in the founding law of the Urban Building Cadastre, with reference to the provisions of Presidential Decree n. 138 of 23 March 1998, for the real estate units listed under groups A, B and C consistency of the gross area in square metres has also been determined);
- cadastral income (defined as the ordinary before-tax income that can be potentially produced from the real estate urban unit, after having detracted ordinary maintenance expenses and eventual losses).

The indication of the holders, of the type of right held and the share of interest in it, as well as the registration of changes in rights and in the state of real estate urban units, occur according to the very same procedures described above in relation to cadastral parcels registered in the Land Cadastre.

### **2.4** The real estate urban units plans archive

In addition to the information described above, the Urban Building Cadastre information system also includes graphic information. More specifically, each real estate urban unit comes complete with a planimetric representation that is normally projected in a scale of 1:200.



Units that do not require a cadastral income assessment are only represented in a special graphics datasheet (named "elaborato planimetrico") that defines their shape and position inside the building in which they are located.

The real estate urban units plans archive, linked to the alphanumerical information archive through the cadastral identification data of the units, is now wholly computerized<sup>10</sup>. In details, while plans already existing in paper format were entered into the information system through the acquisition of their raster images, starting from the end of the '90s, thanks to the automation of updating procedures the new real estate urban units (new buildings or changes to the units already registered) are compulsorily<sup>11</sup> entered into the information system having in attachment their planimetric representation in electronic format, directly provided by the licensed technical professionals concerned.

### 2.5 The Integrated Real Estate Register and the Integrated System of Territory (SIT)

Since 2010 the Cadastral System has been completely computerised and is managed within the system of the "Integrated Real Estate Register"<sup>12</sup>, which includes and integrates both cadastral database comprising cadastral cartography and land registry and real estate market monitoring databases, created and historically managed separately, placing real estate at its core.

This integration is aimed at establishing a complete and uniform inventory of the Italian real estate assets, in support of property taxation, integrating the correct identification of the *object* (real estate) and the correlations with its *subject* owner of property title.

The Integrated Real Estate Register consists of two components:

• **the Integrated System of Territory (SIT)**, which constitutes the national inventory of properties and is an evolution of the cadastral information system towards a web-based geographic information system, based on the cartographic system and specialised for the management of the *objective* information of properties.



<sup>&</sup>lt;sup>10</sup> Cadastral plans can be requested free of charge by the holders of real rights, resulting in the cadastre archive, or their delegates. Consultation of the cadastral plans stored in the computer database can be made at any Provincial Office—Territory, any decentralied cadastral front-office or by telematic online services available on the Agency's website.

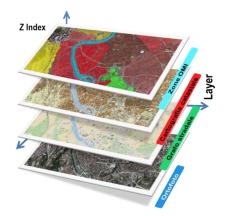
Consultation of the cadastral plans archive does not include the territory of the Autonomous Provinces of Trento and Bolzano, which independently manage their cadastral and land registry databases. Whereas consultation of the data available only on paper is solely possible at the related Provincial Office—Territory.

<sup>&</sup>lt;sup>11</sup> The Directorial Decree ref. n. U.D.A./2425 of 7 November 2001, pursuant to art. 5 of the Decree of Minister of Finance n. 701 of 1994, provides for the obligation to submit the updating documents regarding new buildings or variations in the state or consistency of registered real estate units having attached the plans and other graphic representations, as well as the related metric data, in digital format.

<sup>&</sup>lt;sup>12</sup> The Integrated Real Estate Register is provided for in art. 19 of Decree Law n. 78 of 31 May 2010 and is a computerised archive of real properties, set up and managed by the Agency, that certificates, for tax purposes, the integration status of its administrative, cartographic, planimetric and land registry archives.

SIT integrates graphical with alphanumerical information and allows the correct georeferencing and the precise description of the relevant characteristics of each property registered in the cadastre for tax purposes, by connecting descriptive, identifying, technical and census information, the related fiscal value<sup>13</sup>, as well as the average market values, necessary to verify and update tax value, also using further information external to the cadastral field.

SIT is based on GIS (Geographic Information System) technology, which allows the integration of the operations related to the use of



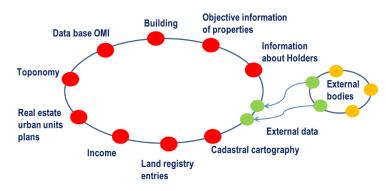
cadastral databases (inputs, queries, statistical analysis) in a single frame benefitting from map viewing and spatial analysis.

SIT is based on cadastral cartography in vector format and, since 2014, the information system has been integrated with high-resolution orthophotos (GSD 20 cm/px), which are provided yearly by Agea (Italian Agricultural Payments Agency) for one third of the national territory.

This latest integration provides the cadastral administration with a significant contribution in terms of land monitoring. The integrated and periodic acquisition of aerial images in the SIT allows cadastral technicians to carry out the identification of a considerable number of undeclared real estate cadastral changes remotely, avoiding the substantial costs of on-site surveys.

Through the Integrated System of Territory (SIT), an integrated platform of "open" type is set up, able to allow sharing and exchange of information with the entities that manage land and real estate taxation.

Public Administrations can use SIT data in their data systems to perform their institutional tasks, or integrate them with



additional information and data they hold to support territorial and environmental policies.

Moreover, SIT also allows information from external sources to flow into it (as, for example, national census sections of the Italian National Institute of Statistics ISTAT, zoning of municipal regulatory plans, roads of topographic databases, mapping of seismic events, environmental and hydrogeological constraints, etc.), integrating the geographic information assets already managed by the Revenue Agency.

the Register of Holders (AdT), which is the information component on legal data and includes the
original national "Integrated Data-base". This archive allows to define the correct identification of
subjects owner of real estate property title in order to define for tax purposes application, improving

<sup>&</sup>lt;sup>13</sup> During 2021, migration of the cartographic and cadastral procedures was carried out to the new SIT framework in most of the Provincial Offices-Territory and then in the first quarter of 2022 it was completed for all offices.

data quality through the qualified representation of their relationships and the full integration of cadastral and land registry archives (Land Registers Offices).

The close interconnection between these two components of the Integrated Real Estate Registrer and the possibility of the new system to host and integrate other sources of information, today allow greater efficiency in the fight against tax evasion and avoidance in the real estate sector, besides improving quality and accuracy for civil law purposes, also guaranteeing knowledge and interoperability of spatial information in support of territorial and environmental policies.

The cadastral information system, entirely managed in digital format, is a concrete and consolidated example of an interoperable system, as required by the Digital Administration Code (CAD) of Legislative Decree n. 82 of 7 March 2005 and its subsequent additions.

### **2.6** The archive of buildings

As part of the Integrated System of Territory (SIT), in addition to the provisions of the current national system of cadastre, based on parcels and urban real *estate units*, the Agency has launched a project for the management of the information of a new logical entity - the "*building*" - so far never considered independently in the cadastre records.



The new entity "building" gathers the structural, functional and economic information of the construction, allowing to overcome and make fully aligned, in the phase of acquisition of information from declarations of variation of real estate units (e.g. address, cadastral typology), the data inconsistencies often existing among real estate units belonging to the same building.

Since 2011, a series of first procedures for the management of the *building* in databases have started, also in view of testing the review processes of the cadastral valuation system.

These first procedures have been aimed primarily to the identification of the floor level and to the association of the body of the building with the single units contained therein.

More recently, following also some evolutionary changes made in terms of defining the logical entity "building" and its attributes, the design activities and consequent implementation of applications have started, in order to allow the constant updating of the information related to "building", based on the data acquired through declarations of new buildings and changes to those already registered, made in the Cadastre, by the holders of real rights on the assets.

Progressively, therefore, the new entity "building" may be furtherly associated to specific information of its own in order to describe its technical-physical characteristics of cadastral relevance, as essential reference also for the enablement of new value-added services, as well as for the management of several tax benefits in the real estate sector and of the technical and administrative processes carried out by the institutional entities governing territory.

### **2.7** The national archive of urban streets and house numbers (ANNCSU)

The national archive of urban streets and house numbers (ANNCSU) is provided for by art. 3 of Decree Law n. 179 of 18 October 2012, approved with amendments by Law n. 221 of 17 December 2012 and by the implementing Prime Minister's Decree of 12 May 2016. This archive, created by ISTAT (Italian National Institute of Statistics) and the Revenue Agency, already includes the official street guides and house numbers of all Italian Municipalities, certified by the Municipalities themselves and, as provided for the implementing decree, "from its activation date, the ANNCSU is the national reference for municipal streets and addresses".

Pursuant to art. 7, paragraph 3 of the Prime Minister's Decree of 12 May 2016, as from the activation date of the ANNCSU, Municipalities use, within the scope of their activities, only data contained therein.

On 25 May 2022, the activity of data provision to ANNCSU by Municipalities has started; as at 31 December 2022, 6.130 Municipalities completed this process.

The services of ANNCSU will be gradually activated for the territorial areas of the Municipalities that completed the transfer, allowing public entities, citizens and businesses to use data therein contained.

At the beginning of the second half of 2023, the ANNCSU website will be activated, allowing anyone a prompt data consultation. At the end of the second half of the year, services allowing authenticated users to carry out also massive data *downloads* will be available.

In the second half of 2023, the first ANNCSU query services through PDND (National Digital Data Platform), intended for Municipalities, will be developed and in 2024 they will be extended to all Public Administrations.

The Revenue Agency has already been using these data for several years to check and correct the addresses associated to the real estate urban units registered in cadastre, in order to standardize them with those certified by Municipalities.

### **2.8** The urban real estate stock

The real estate stock registered in the Italian cadastral archives<sup>14</sup>, as at 31 December 2022, consists in a total of over 76.3 million buildings or parts of them. Out of these, over 65.5 million are registered under "ordinary" and "special" cadastral typologies, bearing indication of cadastral income (total cadastral income amounting about 37.4 billion euros).



Properties as "common properties unsuitable for registration" are 7 million (namely, properties with a shared use by several real estate units, that do not produce an income independently).

Over 3.6 million properties are registered under cadastral typologies of group F, as real estate units that do not have the capacity of producing income (unbuilt urban areas, paved roofs, real estate urban units under construction or still lacking an assigned use, units in a state of collapse).

<sup>&</sup>lt;sup>14</sup> With the exception of the data concerning the territories in which the Cadastre is managed, by delegation of the State, by the Autonomous Provinces of Trento and Bolzano.

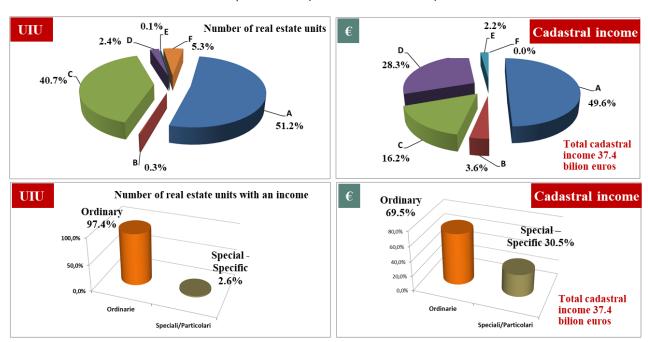


Cadastral typologies	Stock (UIU)	Stock (%)	Cadastral income (euro)	Cadastral income (%)
Group A (dwellings, offices, professional studios)	35.452.368	51.2%	18.530.420.857	49.6%
Group C (commercial/artisan business, outbuildings)	28.168.682	40.7%	6.072.158.732	16.2%
Group D (special use)	1.630.828	2.4%	10.584.092.494	28.3%
Group E (specific use)	103.061	0.1%	830.380.460	2.2%
Group B (public use)	205.032	0.3%	1.356.496.494	3.6%
Group F (particular units – <i>fictitious</i> typologies)	3.634.786	5.3%	0	0.0%

Most part of the Italian real estate stock is registered under group A (dwellings, offices, professional studios; 51.2%) and under group C (commercial/artisan business, outbuildings; 40.7%).

Properties of groups A, B and C constitutes 69.5% of the total cadastral income (over 25.9 billion euros).

Properties of group D (for special use), though only 2.4% of the total real estate stock, produce a relevant part of real estate income, equal to 28.3% (about 10.6 billion euros). Properties under group E (specific use) account a share of the total cadastral income equal to 2.2% (over 0.8 billion euros).



With regard to the inventory of **rural buildings**, the legislation has undergone substantial changes over the years in relation to tax and cadastral profiles. The most recent regulation, supervision about the existence of the requirements of rurality of buildings fall under the remit of the Revenue Agency; in particular the art. 13, paragraph 14 and following, of Decree Law n. 201 of 6 December 2011, innovated the previous rules both with the provision of adding a specific "side note" concerning the existence of the rurality mark<sup>15</sup> on the

<sup>&</sup>lt;sup>15</sup> At 31 December 2022, real estate units of the Urban Building Cadastre with the side-note of rurality amounted to a total of 437.028, of which 317.920 are related to the submission of the relating "applications". At the same date, real estate units recorded in category D/10 (Buildings for productive functions connected to agricultural activities) of the Urban Building Cadastre database were 419.080. Following the submission of applications, accompanied by the required self-declarations provided by applicants, pursuant to Presidential Decree n. 445 of 2000, the Provincial Offices-Territory of the Agency verify, on a sample basis, the existence of the subjective and objective requirements of rurality. For the check of the related requests, the Agency has started exchanges of information with data held by other Administrations. In particular, the exchange of information with Local Authorities is carried out

cadastral records and, at the same time, with the obligation of declaring rural buildings to the Urban Building Cadastre.

As part of the activities aimed at the emersion of situations of tax avoidance and evasion in the real estate sector, after an extensive process of information, since 2016 a massive assessment campaign has been carried out with regard to rural buildings still recorded in the Land Cadastre archive instead of in the Urban Cadastre archive and therefore without any cadastral income.

At the time of the entry into force of Law Decree n. 201/2011, the number of rural buildings, or portions of them, amounted to over 3.2 million real estate units. Since 2011, this number has progressively decreased, with an acceleration subsequent to the aforementioned activities of the Agency, until reaching, at the end of 2022, approximately 587 thousand units still not updated to the Land Cadastre or declared to the Urban Building Cadastre (CEU). Buildings still under verification, for which the obligation to declare to the CEU has been established, are currently about 268 thousand.

### 3. THE UPDATING PROCEDURES

Whereas it was the State that established the cadastre, its updating is essentially delegated to real estate or land owners, through technical professionals qualified to draft cadastral updating documents (mainly surveyors, engineers, architects, agronomists and forestry experts, building and agro-technical experts).

The State, in addition to managing the archives, has full competence over the following activities:

- creating new cartography;
- performing topographic surveys of public interest;
- checking and validating updates proposed by the party;
- performing ordinary (five-yearly) and extraordinary revisions.

Thanks to the computerization of cadastral records, the Cadastral Administration has progressively adopted procedures aimed at enabling users to present applications for cadastral registration changes in digital format and to submit them online, so that the results of the proposed updates can be registered in databanks in real time<sup>16</sup>.

through the "Portal for Municipalities", an IT platform created to manage the exchange of data on the real estate assets related to every Municipality.

The mandatory service concerns the documents drafted using computerized procedures provided by the Decision of the Director of former Territory Agency dated 22 March 2005 and, specifically, declarations for registration of newly built urban real estate units, declarations for variation in the state, consistency and permitted use of registered units, declarations concerning properties not producing an urban income, including common properties, and their changes, building representations on the map, land parcelling out, assessments of the correct area of existing parcels.

With Decision prot. 2021/27427 dated 28 January 2021, computerised procedures to draft and submit cadastral updating documents, provided for by art.1, paragraph 374, of Law n. 311 of 30 December 2004, have been extended, under an optional regime, to the Public Administrations referred to in art. 1, paragraph 2, of Legislative Decree n.165 of the 30 marzo 2001, for properties which they are the owners of, or are holding title of other rights subject to cadastral registration.

<sup>&</sup>lt;sup>16</sup> In compliance with the Decision of the Agency Director dated 11 March 2015, from the 1<sup>st</sup> of June 2015 chartered professionals qualified to draft and submit cadastral updating documents can submit them only through the online channel.

The application software developed by the Agency, downloadable directly from the website www.agenziaentrate.gov.it, are unique and mandatory on the whole national territory and are made available to users free of charge.

From May 2016 the filing of cadastral updating documents is carried out in a fully digital mode, within the Digital Documents Retention System - SCD.

This System implements the provisions of the Digital Administration Code, with significant benefits for both the Agency, the professional categories and the citizens, with a view to transparency, efficiency and spending review.

Referring to the Land Cadastre, the digital keeping includes the updating documents drafted through the Pregeo procedure (see par. 3.1), together with any supplementary documentation, as well as related declarations of approval or cancellation, digitally signed by the Office director or his delegate.

As for the building cadastre, the digital retention of documents drafted through the DOCFA procedure is made directly by the software applications, that manage the digitally signed documents. The Offices make the subsequent checks within the time limits laid down under provisions in force.

### **3.1** The PREGEO procedure for Land Cadastre

Regarding Land Cadastre, variations in the state of cadastral parcels (consistency, shape or permitted use) are registered through the submission by the interested private parties of the following updating documents:

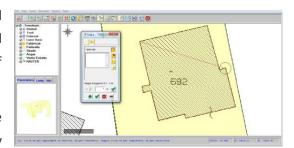
- land parcelling out, aimed at the subdivision of one or more existing parcels to create geometrically different new parcels;
- building representation on the map, required when a new building or other permanent construction is built on a parcel, or an existing one is expanded.

These documents are drafted through the computerized procedure PREGEO which allows, through the management of administrative, technical and spatial data related to the survey, to update the Land Cadastre cartographic and alphanumerical archives.

The PREGEO software, created by the Agency and made available to the technical professionals free of charge, makes possible the automatic processing of cadastral documents and its updates with fast, simplified, automatic and transparent procedures, without requiring any intervention by the operator.

The technical and organizational model for the updating of Land Cadastre is based on the:

- access to cadastral archives by technical professionals via the web, to request map extracts;
- active participation of technical professionals in the process of drafting cartographic updating document proposals and online submission of documents;
- execution, through the PREGEO procedure, of the necessary checks, according to the current legislation, of the automatic cadastral cartography updates and corresponding census archive.



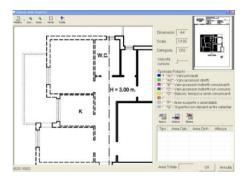
Enabled users, delegated by the citizens, directly and daily operate from their office and without going at the Agency's desks by using these procedures for updating the Land Cadastre databases, on the basis of the rules agreed with Administrations and professional Chambers. The checks of the Agency, following the automatic data registration in the archives, carried out also through inspections on the ground, assure transparency and simplification of the cadastral updating process and make possible to maximize the use of resources. In 2022, the cadastral updating deeds recorded in automatic online way, in some Provinces, peaks of more than 97% of the documents submitted by professionals<sup>17</sup>.

In the year 2022 the number of approved documents amounted to more than 277,450. In the 2020-2022 three-year period, the average number of land cadastre technical documents processed through this procedure amounts to about 274,660.

### **3.2** The DOCFA procedure for Urban Building Cadastre

Referring to Urban Building Cadastre, the technical updating documents concern:

- new buildings, in case of new construction of a building or other permanent structure. The updating document includes, for each urban real estate unit present in the new building, both administrative data (consistency, typology, class and cadastral income) and plans;
- variations in the state or consistency of registered real estate units, following restructuring works.



To draft these updating documents, the licensed professional uses the procedure named DOCFA (**Do**cuments of **C**adastre **BU**ildings, i.e. "**FA**bbricati" in Italian), which makes possible to create files containing graphic (plans of the single units and datasheets representing the whole building) and alphanumerical (technical-physical and income data) information on the real estate units that have to be registered or changed in the cadastre. The procedure contains the enabling functions for the updating proposals by

technical professionals for attribution of consistency, typology and class (and, consequently, related cadastral income) to be assigned to real estate units, that can be defined on the basis of a specific algorithm, referenced on the real estate unit declared characteristics impacting on income. Such cadastral income is registered in the cadastral database as "proposed income" until the Office carries out its suitability controls (and possible amendment activities, with notification of the assessment notice to the concerned person) through computerized or conventional assessment tools, that can also be sample-based, in any case within 12 months after submission of the updating documents (the term is regulative and not peremptory).

Since July 2022 the automatic processing of DOCFA has started. In particular, some types of telematics DOCFA – that meet requirements, defined by the cadastral administration at national level, on the basis of the characteristics of the DOCFA updating documents and of the progressive automation of the preparatory

<sup>&</sup>lt;sup>17</sup> Since January 2020, a new version of PREGEO 10 has been in use, introducing significant innovations linked to preceding operational and improving dispositions, toward simplification of the procedures for drawing up geometric updating declarations by drafting technicians, integration with further checks and corrective measures, with a view to extending fully automatic processing to all documents and in favour of the migration to the new Integrated System of Territory (SIT) and computerisation of document flows. In particular, the version 10.6.1 released in January 2020, was replaced in April 2020 by the current version 10.6.2, which introduced improvements to the functionalities already included in the previous release.

checks in the acceptance phase – are processed, for the purpose of their registration in the database, in a fully automatic manner, therefore without any intervention by the staff in charge of the Revenue Agency<sup>18</sup>. In the year 2022, the number of units registered in the database amounted to about 1,881,960. The average in the three-year period 2020-2022 of processed urban real estate units (UIU) through this procedure is approximately 1,674,000.

## 3.3 The VOLTURA procedure

Changes related to subjects mainly concern the variation requests to modify the cadastral holders, submitted by those who are committed to register civil or judicial acts transferring rights registered in the cadastre (notaries, public officers, courts clerks, etc.). Similarly, persons obliged to submit the declaration of succession have to submit the related variation requests as a consequence of transfer of rights following the death of the previous holder.

The Decision of the Director of the Agency, prot. 40468 of 10 February 2021, establishes that requests for cadastral holder variations, submitted through the online channel by the technical professionals qualified to submit cadastral documents, are drafted through the telematic procedure named "Voltura 2.0 – Telematica" which replaces, from 1 October 2022, the previous software "Voltura 1.1", no longer usable.

However, it is still possible to use the usual paper forms.

"Voltura 2.0 – Telematica" is the most advanced software<sup>19</sup> tool for the drafting and the telematic transmission of requests for cadastral holder variations and is available in the IT environment of the "Territorio desk". Using this version, users can draw up a variation request in full autonomy, through a guided path that, starting from the entry of general data, subjects and real estates, gets completed, for enabled users, by forwarding the updating document to the Agency's Offices.

This procedure completes the overview of the automatic procedures whereby cadastral registration changes can be submitted and received, alongside the other procedures aimed at updating the names of holders registered in the cadastre through the automatic collection of data related to the transfers of rights in rem registered at the Land Registry Offices, such as the Single Electronic Model and the drawing up softwares named "Declaration of succession and request for cadastral holders variation" and "Pre-completed Declaration of succession (via the web)".

In the year 2022 about 351.000 variation requests were submitted to the Cadastre. The average number in the period 2020-2022 is about 342.000 requests of variation.



<sup>&</sup>lt;sup>18</sup> For the subsequent assessment phase, ordinarily carried out within one year from the declaration made to the cadastre, new criteria were consequently implemented for the planning of sampling activities and the monitoring of real estate units to be subjected to assessment and on-site inspections.

<sup>&</sup>lt;sup>19</sup> The new software is installed in stand-alone mode on the user's workstation and on every new start automatically checks for possible presence of updates by the Agency, avoiding the user from constant monitoring for releases of new updates.

### **3.4** The DOCTE procedure

Persons who change the kind of crop planted on a land parcel, as it is registered in the Land Cadastre database, are obliged to declare such variations, using the DOCTE *Software* 2.0 or a specific form for Declaration of crop changes, to be submitted to the competent Provincial Office—Territory.

As from the 1<sup>st</sup> of January 2007 this duty is not necessary anymore if a person correctly declares the use of soil in each cadastral parcel to a paying Body, recognized as supplier of agricultural subsidies.

On the basis of these declarations *Agea* (the Italian paying agency for agricultural subsidies) yearly proposes to the *Agenzia delle Entrate* the updating of Land Cadastre database.

Following this update, the *Agenzia delle Entrate* publishes in the Official Journal a public statement including the list of Municipalities involved by crop variations.

For sixty days following this publication the Agency makes available the lists of parcels involved by the updating.

The list of parcels subject to crop variations can be accessed:

- at the Provincial Offices-Territory;
- at the involved Municipalities;
- *online,* through the website of the Agency.

Users can point out any discrepancy between the information they declared and those found in the Land Cadastre database, though a request for rectification.

### 4. THE PROVIDED SERVICES

The continuous improvement in quality of services provided to users is one of the main objectives for the Agency, that promotes transparency, simplification of processes and easy access to its services, as well as interchange of data on the real estate stock with other Public Administrations.



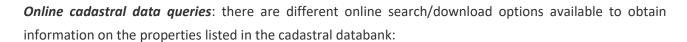
The achieved quality empowers the cadastral information system to offer services in compliance with the high standards of the Agency's *Charter of Services* and contain creation of new backlog.

In this perspective, in view of the different needs of users interested in cadastral data (citizens, businesses, private professionals, Public Administrations, etc.), the Agency has developed specific services and activated special channels, with preference to the online channel, guaranteeing the use of cadastral and cartographic services via the web, with ease of access and communication with the system, particularly for consultation services, thus making recourse to front-office services completely residual.

### **4.1** Services for the GENERAL PUBLIC

### A. ONLINE SERVICES.

The telematic services are available on the Agency's website, in a free area, by clicking on the "Access the service" button next to the information sheet on the service, or directly through the "Access the reserved area" button on the website homepage.



### A.1 queries in free area

- Search of cadastral incomes (based on the property cadastral identifiers) allows users to obtain <a href="free of charge">free of charge</a> income data and information on any property on the national territory (except for the Autonomous Provinces of Trento and Bolzano) registered in the Cadastre of Buildings and landlord and agricultural income data and information on any property registered in the Land Cadastre. To access the service, simply indicate the Provincial Office where the property is located and its cadastral identification data (Municipality, section, map sheet number, parcel number);
- Online cadastral queries (not personal): the service allows all taxpayers, who are not owners neither holders of a shared title to a property, to query the cadastral database information for a fee. To use the service users must accept the terms of use and declare that have read the information on the processing of personal data. The payment, contextual to the request for the service, is made through the pagoPA payment system and the fees charged vary according to the Payment Service Provider (PSP) and the chosen payment instrument. The service is available throughout the national territory, except for properties located in the territories managed by the Autonomous Provinces of Trento and Bolzano. Query outcomes are provided on file in pdf format.

### A.2 queries in the reserved area

- Cadastral outcomes the "reserved area" of the Revenue Agency's website, accessible using
  the SPID (Public System of Digital ID), or the EIC (Electronic ID Card), or the NCS (National
  Card of Services), allows owners to obtain, free of charge, in addition to cadastral incomes
  and identification codes, also descriptive census information and data concerning the
  ownership and the owner's related share of interest in it. To carry out queries, the Province,
  the Municipality, the type of Cadastre (Land or Buildings) which the real estates are located
  on and the holder's tax code must be first indicated.
- Online personal queries the "reserved area" of the Revenue Agency's website, by entering
  the service through the SPID, EIC, NCS, allows citizens holding title (even a shared one) to a
  property, to access, <u>free of charge</u> and any tax or fee, cadastral and land registry data bases,
  to view plan<sup>20</sup>, cadastral income, typology and class, cadastral area assessed according to
  criteria provided by Presidential Decree n. 138/1998 (for properties under groups A, B and C

registered with a plan) and, only for dwellings, also the area<sup>21</sup> that can be used by Municipalities for checks concerning the urban waste tax (TARI), extract of cadastral map representing the land parcel. This procedure is operational for properties located throughout the national territory (except the territories managed by the Autonomous Provinces of Trento and Bolzano);

This kind of query has been extended to legal persons, companies and institutions, holding title to a real property, if registered to "Entratel" and "Fisconline" services. This service, accessible through the SPID, EIC, NCS or the registration credentials to the Agency (as long as they are in use), makes possible to search for all information concerning the personal real estate stock, free of charge and without going to a counter.

The service for *Online personal* queries is operational throughout the national territory, except the territories managed by the Autonomous Provinces of Trento and Bolzano.

### Contact center

The online cadastral data correction service is targeted to users who find inconsistencies in their property's cadastral status. It allows, only for certain types of found errors to be corrected, the submission of an online request via the web, filling in the form available on the institutional website with information, or the cadastral data correction.

### **B.** FRONT-OFFICE SERVICES.

- Cadastral certificates. The expression "cadastral certificate" refers to the certified representation of the contents of cadastral records and of the additional documentation stored in the archives. Cadastral certificates may concern what is represented on the cadastral map, or registered in the Land Cadastre, in the Urban Building Cadastre and in the real estate urban units plans archive. More specifically, a certificate is the official way of acquiring identification and income data relative to real estate properties (land and buildings) and of verifying if a given person (natural or legal) holds a title thereto:
- Cadastral data queries. The data and documents search is generally followed by the issue, in the
  form of an unstamped paper copy, of the databank output. Its contents are the same as in a
  certificate, but it does not have the legal validity thereof;

Since December 2017 it is possible to use a special "service stamp" to make front-office payments of mortgage fees and special land registry fees related to queries for mortgage status, cadastral data and maps or other certifications, which can be purchased at the retailers of monopoly items and revenue stamps<sup>22</sup>. The "service stamp" is equal to the usual revenue stamp and can be used for duties relating to cadastral data requests, mortgage status queries, issuing of copies and certificates, as well as for

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<sup>&</sup>lt;sup>21</sup> Excluding balconies, terraces and uncovered annex areas, whether adjoining or not (Decision of the Director of Agenzia delle Entrate dated 29 March 2013).

<sup>&</sup>lt;sup>22</sup> The Revenue Agency, whit Decision of 28 June 2017, provided for the introduction of new payment systems for mortgage fees and special cadastral fees, according to art. 7-quater, paragraph 36, of the Decree-Law n. 193 of 22 October 2016.

variation cadastral holders. The service stamp has to be affixed to the application forms submitted or to the cadastral holders variation requests, the fac-similes of which are available on the Agency's website.

### **4.2** Services for PROFESSIONALS

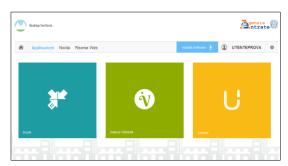
Considering the role played by private professionals in the updating process of the cadastral data banks, the Agency gave a main importance to the development of services aimed at simplyfing the related duties, and especially to the use of online channel. In this perspective, it created a specific web portal, named "SISTER", through which it is possible to access the following services:

- cadastral data query: it comprises advanced searching functions (diversified query keys, present-day and time-linked consultations, etc.) for data contained in the Land Cadastre and in the Urban Building Cadastre (with subsequent data printout). This real-time consultation result is identical, in its contents, to the information that can be obtained at the front-office desk;
- cadastral data query in a suitable format for computer processing: it makes possible to get
  cadastral data queries results (usually issued in non-editable pdf format), also in a suitable
  format for computer processing "xml", to carry out several activities. In this way private
  professionals (and institutions) can complete their own archives with information stored in
  the Land and Urban Building Cadastre records;
- o request/issue of digital map abstract (for the drafting of updating documents);
- o **documents submission:** it enables to online submitting of documents drafted through the application softwares provided by the Agency (PREGEO, DOCFA, etc.) for the purpose of updating cadastral databases, monitor their processing status and receive the answers from the Office, through the online submission to the competent Offices (Land Registry, Fiscal Registry, Cadastre)<sup>23</sup>;
- online cadastral maps: this service enables users subscribed to the "SISTER" web platform to request maps related to all the Italian Provinces, except for the territories managed by the Autonomous Provinces of Trento and Bolzano. The online purchase has the same costs required for the digital copies of the maps provided at the Provincial Offices—Territory (Decision of Agenzia del Territorio dated 19 March 2003, published in the Official Journal n. 74 of 29 March 2003);
- online query of urban unit floorplan: professionals enabled to use the service are the technical professionals entitled to the electronic submission of cadastral updating documents, or to fulfill duties connected with the stipulation of deeds related to a property

(appointed by one of the subjects holding title to real rights on the property or by the judicial authority), and notaries in charge of the stipulation of deeds related to a property. The service is free of charge and included in the subscription to the document submission service, which can be accessed through the SISTER platform<sup>24</sup>.

Since 12 July 2023, the new web service is available and allows real estate agents to consult - telematically and independently - the cadastral plans of properties<sup>25</sup>.

Since December 2016, on the Agency's website the *Territorio desk* is available, a front-end cadastral system, by means of which it is possible to access, through a unique interface on the PC, a new generation of compiling and checking applications, intended for the professionals



qualified to update the Agency's cadastral and land registry databases. The desk will progressively enable installation and online updating of software packages for the drafting and submission of documents, without needing to access the Agency's institutional website for single operations.

### **4.3** Services for MUNICIPAL AUTHORITIES and INSTITUTIONS

With a view to develop collaboration and cooperation aiming at improving data quality, streamlining administrative processes and supporting local taxation and land management policies, the Cadastral Administration created the "Portal for Municipalities", accessible to Municipalities and Mountain Communities on the basis of an agreement, for online supplying of cadastral data through the "SISTER" technological web platform in different ways:

- upon request: supplies upon request of an Administration, concerning both for the Land and the Urban Building Cadastre and for the vector cartography all cadastral data updated at the date specified by the user and/or the updates registered during a given time interval;
- specific: periodic supplies concerning data related to registration of new real estate units or changes in already registered units, the results of changes in cadastral incomes related to single real estate units, the metric data from the Urban Building Cadastre and data related to changes in the cadastral holders.

<sup>&</sup>lt;sup>24</sup> Pursuant to the Decision of the Director of the Revenue Agency dated 11 February 2021, access to the online query service for floorplans of urban units is also possible for other deeds or activities concerning the property, provided that they are within the assignment conferred by an entitled party. The service can also be used by the studio coworkers of the professionals already qualified for the electronic document submission service. To this end, professional collaborators must be specifically enabled for this service by the "Responsible for the Connection Management" through the SISTER User Management function.

<sup>&</sup>lt;sup>25</sup> Pursuant to the <u>Decision of the Director of the Revenue Agency dated 20 May 2022</u>, to access the service for floorplans consultation, owners who want to sell or rent a house may give a proxy [to subjects registered in the Economic and Administrative Index (REA) held by the Chambers of Commerce Industry Crafts and Agriculture in the real estate agents section] directly through the reserved area of the Agency's website via pc, tablet or smartphone. Instructions on how to complete the request form and extract floorplans are available on <u>the dedicated page</u> of the Agency's <u>website</u>.

Through the Portal, Municipalities and Mountain Communities, on their side, can transmit to the Agency,

- the data concerning the notifications sent to citizens pursuant to art. 1, paragraph 336, of Law n. 311/2004;
- the reports prepared pursuant to art. 34 quinquies of Law n. 80/2006;
- changes/integrations to be made to the street map for certification;
- useful technical information for attributing incomes to buildings never declared to the Cadastre (Decree-Law n. 78/2010);
- useful information for the assessment of the requirement of rurality to buildings;
- reports on surface area discrepancies of the urban real estate units for ordinary use registered in the Urban Building Cadastre, pursuant to art. 14, paragraph 9, of Decree-Law n. 201/2011.

Through the online platform "SISTER", Municipalities were also given a new option to access free of charge the **cadastral plans of urban real estate units**. This service allows to display the plan of a real estate unit, directly accessing the data banks managed by the Agency, enabling the Local Authority to improve its control levels and urban planning activities, as well as the management of the local real estate taxation.

Furthermore, the Agency, through the **Massive Data Interchange Services of Territory (SMIDT)** and defined technical-economic rules, makes available the data included in the national cadastral information system to the Public Administrations IT systems, through use of the **Data Flow Interchange System (SID)**<sup>26</sup>.

### **4.4** View services and interoperability of cadastral spatial information

In the perspective of interoperability of cadastral spatial information, web services available for all users have been developed, allowing surfing the various contents of cadastral maps, updated in real time.

Such services are provided to implement specific European directives, in particular the European Directive 2007/2/CE called INSPIRE (Infrastructure for Spatial Information in Europe), that has been transposed in Italy by Legislative Decree n. 32 of 27 January 2010, aimed at supporting environmental policies through measures that guarantee knowledge, availability and interoperability of spatial information.

Interoperable cadastral spatial data can be consequently used more easily in multiple fields of application, from local taxation to land management and urban planning, from property evaluation to real rights transfers, from emergency management to protection and enhancement of environment and cultural heritage.

The available information covers the whole national territory<sup>27</sup> and is directly extracted from the cadastral cartographic database, which is continuously automatically updated with the technical documents drawn up by the licensed professionals.

<sup>&</sup>lt;sup>26</sup> These services, thanks to intrinsic technological characteristics, are particularly suitable for the entites whose institutional activities refer to significantly extended territorial areas and which, having advanced IT systems and specific technical equipment, are able to automatically integrate cadastral data into their systems.

<sup>&</sup>lt;sup>27</sup> With the exception of the territories in which the Cadastre is managed, by delegation of the State, by the Autonomous Provinces of Trento and Bolzano.

Citizens, professional users and Public Administrations have therefore the possibility to monitor, through these services, the evolution of cadastral cartography moment by moment, in a perspective of full transparency. In particular, for the cadastral updating deeds recorded in automatic way (approximately 90% and up to 97% of the total), this results in users having the possibility to verify the outcome of an update document sent a few seconds earlier and recorded in databases following fully automated checks.

There are two cartographic consultation services available, also usable via mobile devices:

- WMS view service: it is based on the international standard Web Map Service and can be used through a GIS (Geographic Information System) software or other users' applications. The service allows to view cadastral cartography also in an integrated way with other geospatial data (e.g. aerial images, urban master plans, hazard analysis, infrastructures), supporting public bodies and private users who use cadastral spatial information in various fields (urban planning, local taxation, civil protection and emergency services, management of the environment and of cultural heritage)<sup>28</sup>.
- Cadastral Cartographic Geoportal: it is a platform accessible via the internet that makes possible to search and view the cadastral parcels in the cadastral map, easily and without needing to download any software (web link to the service: <a href="https://geoportale.cartografia.agenziaentrate.gov.it">https://geoportale.cartografia.agenziaentrate.gov.it</a>). Using satellite positioning, it is also possible to consult the cadastral map corresponding to one's own geographic location and therefore identify the cadastral parcel on which one is located<sup>29</sup>.

WMS cadastral cartography view service - example of response (first image below) and the service used with aerial images (second image below)





URL: The cadastral he via the cartoaraphy view service can accessed https://wms.cartografia.agenziaentrate.gov.it/inspire/wms/ows01.php. (to be copied into the enabled software or applications). To facilitate IT operations, in collaboration with the Department for Digital Transformation of the Italian Presidency of the Council of Ministers - Minister for Technological Innovation and Digital Transition, the Agency's WMS service is also listed in the "API (Application Programming Interfaces) Catalog", available at https://developers.italia.it/it/api, that contains a collection of Italian public services accessible through the interoperability model, with the related documentation and description according to the standard called OpenAPI.

<sup>&</sup>lt;sup>29</sup> The user's geographic location is displayed in a small circle surrounded by a semi-transparent area, the radius of which varies according to the level of accuracy achieved.



Through these services, it is easy to spot the identification code of any parcel, through which it is possible to access all the connected information included in the cadastral archives (via the query services). It is also possible to verify if what the map displays matches with the territorial reality.

The cadastral cartography view service is available with the Creative Commons Attribution 4.0 International License - CC-BY 4.0, operators and citizens therefore can use these services without any particular restrictions, also to create new value-added services or applications, even for commercial purposes, provided that the source is always mentioned.

Users are provided with constantly updated support tools (manuals, guidebooks, FAQ) and an assistance service for questions or reports is also available by e-mail. Additionally, it is possible to consult the daily updated graphs, reporting data on the usage of the cartographic view services in the "Data and statistics" web section of the Cartographic Cadastral Geoportal<sup>30</sup>.

Free access view services do not offer all contents of the cadastral cartography, for which the ordinary services are available, also by online channel, including the personal cadastral data query.

### 4.5 The "customer satisfaction" survey on telematic services

The Agency conducted a recent customer satisfaction survey to measure the level of satisfaction with the functioning of the offered cadastral telematic services, in order to make them increasingly efficient and user friendly. The survey concerned:

- o the telematic services for transmission of cadastral and cartographic updating documents via the SISTER web platform;
- the cadastral online consultation services, both for users via the SISTER platform under agreements, and for the free access service made available on the Revenue Agency's website or within the Fisconline/Entratel service;

<sup>&</sup>lt;sup>30</sup> The online view services are used by an increasing number of customers. On weekdays, around 30 thousand daily users - citizens, professionals, or public and private institutions - make more than 17 million map requests. Technological performance and service quality levels are constantly monitored. Over 99% of the requests made by users through these services are replied in less than 3 seconds.

the Contact Center web service for corrections of cadastral data.

The survey involved the audience of users of the telematic services in the period October-November 2020. Participants were given an online questionnaire to investigate the different aspects of the provided services. Reports on used methodology and results of the survey are published on the Agency's website, in the section "Charter of services and listening system".

### 5. THE MAIN CADASTRAL AND CARTOGRAPHIC PROJECT ACTIVITIES

In the last years the exact knowledge of the cadastral information stock managed by the Agency proved to be increasingly important for its supporting function to the national and local fiscal policy decision-making in the real estate field.

The continuous and effective updating of this information stock, also considering its fiscal and civil value, makes also possible the availability of more updated archives for a more effective land management by the competent Bodies.



The Agency was often required by law to carry out different activities that resulted in the updating of the cadastral data bank, improving the level of representation of the real situation and, thus, assuring an increasing reliability of data.

### **5.1** The identification of "hidden buildings"

The identification and regularization of buildings unregistered in the cadastre (so called "hidden buildings") is ruled by art. 2, paragraph 36, of Decree Law n. 262 of 3 October 2006 (approved with amendments through Law n. 286 of 24 November 2006), by art. 19 of Decree Law n. 78 of 31 May 2010 (approved with amendments through Law n. 122 of 30 July 2010) and by Decree Law n. 225 of 29 December 2010.

Hidden buildings were identified through a well-structured and complex process operated in all the national territory, except for the Autonomous Provinces of Trento and Bolzano, where similar activities were carried out as well.

The territorial inspection was conducted together with *Agea* and *Sogei* and carried out matching the cadastral cartography in vector format with the Digital Terrain Model (DTM), the Digital Surfaces Model (DSM), infrared images and high-definition colour aerial images.

This procedure makes possible to identify parcels for which the existing buildings are not represented in the cadastral cartography.

Then, additional checks in the cadastral administrative archives were made to identify Land Cadastre parcels where buildings undeclared to cadastre had been discovered.

The complex control activity over these buildings led to identify more than 1.2 million urban units unregistered in the cadastral database, in more than 2.2 million Land Cadastre parcels.

Out of these units, about 769 thousand, submitted by the interested party afterwards, have a final cadastral income, while for 492 thousand the income was provisionally assessed.

In fact, the Decree Law n. 78 of 31 May 2010 provided that, pending the final registration in the cadastre, the office had to give to the undeclared buildings still to be regularized an estimated provisional income. To estimate the cadastral incomes and link them to the buildings, the Agency based on accurate parameters, picked up through external surveys to the irregular buildings, too.

The total value of the cadastral incomes that during these activities were referred to buildings identified and registered in the databases is over 825 million euros. More specifically, 537 million euros correspond to the final incomes, i.e. the ones given after the interested persons spontaneously submitted the needed updating documents to Cadastre, while a value of 288 million euros is related to the estimated ones, i.e. the incomes given by the office, because the buildings had not been voluntarily registered by the taxpayers by the 30 November 2012, when the verification activity on undeclared buildings was closed up.

The whole "hidden buildings" program is able to produce, if the estimated incomes are confirmed, a total increase in tax return assumed by the Department of Finance in about 589 million euros.

## **5.2** Partial revision of the typologies and the class (categorization) of the existing real estate urban units

The partial revision of categorization is ruled by the "2005 Budget law" (Law n. 311 of 30 December 2004), whose art. 1, paragraph 335, stated that Municipalities could ask to the Cadastral Administration a partial revision of real estate categorization.

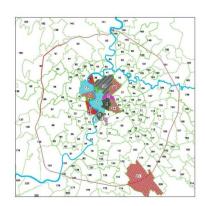
The Agency, after verifying the necessary conditions (existence of at least three cadastral micro-zones in the Municipality and a difference between the average market value and the cadastral average value higher or lower than 35%, compared to the same ratio referred to the whole set of municipal micro-zones), begins the activity of assigning the new classes and reviewing the cadastral incomes.

The revision, that may amend the typology and the class of the real estate unit, also involves the change of cadastral income, that is successively notified to cadastral holders through verification notices.

The Municipalities that asked to the Agency the partial revision of categorization are 17 (including Rome, Milan, Ferrara, Perugia, Bari, Lecce).

The revised micro-zones in these 17 cities were altogether 38, for a total of 418,118 real estate units. The modified real estate urban units have been 327,649 (about 78% of the units located in the "abnormal" micro-zones), from which an increase in the cadastral income of over 183 million euros have resulted.

The most recent and complex operation was the investigation in Rome, held by the Agency upon request of the City council (resolution n. 5 of 11 October 2010), which involved 175,354 real estate units out of a total of 224,285, located in 17 cadastral micro-zones of the city, proved to be "abnormal". The micro-zones involved by revision of categorization were the City centre, Aventino, Trastevere, Borgo, Prati, Flaminio 1, XX Settembre, Monti, San Saba, Testaccio, Gianicolo, Delle Vittorie-Trionfale, Flaminio 2, Parioli, Salario Trieste, Esquilino and Appia villas.



Among the most evident effects of this activity it is noticeable the substantial

disappearance in reviewed cadastral micro-zones of some no more topical cadastral typologies, such as the ultra-cheap (A/5), and the significant reduction of cheap (A/4) and economic (A/3) dwelling-houses, still present in several central zones.

The involved cadastral holders were notified the cadastral verification notices, including justification of the revision of categorization and information about the updating of data concerning typology, class and income of their properties.

The activity included an appropriate assistance to involved citizens. In addition to the online consultation service, present in the home page of the Agency's website, various channels of assistance and information to taxpayers have been made available through:

- a specific call center (which could be reached through a toll-free number) where it was possible to directly book an appointment at the Provincial Office *Territorio* of Rome;
- the Provincial Office Territorio of Rome, at the counters reserved to users ex paragraph 335;
- e-mailing to a dedicated address.

### **5.3** Evolving projects of the cadastral cartographic system

The cadastral cartographic system is involved in project activities aimed at overcoming some critical issues arising from the process of creating the original (historical) maps and the paper cartography computerisation phase, as well as at completing the geo-referencing of information included in it. The carrying out of these activities makes completely usable and interoperable the cartographic information required for achieving the fiscal policy objectives and for the land management policies. Out of the main undertaken projects, the following can be noted:

### Recovery of maps accuracy and construction of topological consistency between adjoining maps

Following the computerisation of cadastral cartography<sup>31</sup> and the use of GIS (*Geographic Information System*) platforms, also by different bodies for other than fiscal purposes, there is a need to achieve and maintain a "topological consistency" inside and outside the map sheet.

<sup>&</sup>lt;sup>31</sup> The transposing of the cadastral cartography from paper to a digital format, carried out through the acquisition of the cadastral maps raster images, then digitalised to get related files in vector format, caused a deterioration of the map precision, making necessary to recover the distortions of vector maps.

As from 2017, thanks to the availability in digital images of the *original establishment* maps and to the software procedures developed by the technological partner Sogei, a recovery project activity has been started, aimed at improving quality of vector cartography, still characterised by distortions inside the sheet and gaps on the edges of adjoining sheets, resulting both from the cadastral establishment phase and from the paper maps digitalisation process. These problems affect the effectiveness of some *topology* based functionalities typical of GIS systems, in several Agency's strategical projects, such as the evolution of the Integrated System of Territory (SIT).

This project has a strategic value also for the Committee of Experts UN-GGIM Europe, which identified cadastral cartography as one of the fundamental datasets for the analysis, achievement and monitoring of the 17 Sustainable Development Goals (see <a href="http://www.un.org/sustainabledevelopment">http://www.un.org/sustainabledevelopment</a>), defined to achieve, by 2030, a sustainable economic, social and environmental development through the world.

This Committee identified *topological consistency* as one of the 8 main characteristics that cadastral cartography must have, to be efficiently used in the various land management processes.

At the end of 2022, notwithstanding the limited HR of the Provincial Offices-Territory, the geometric deformations of about 187 thousand map sheets were recovered and discontinuities and overlaps between adjoining maps of about 30 thousand sheets were eliminated out of a total of 300 thousand map sheets through the *mosaic* software "Mosaica". The activity is currently fully operational and will be completed within the time frame possible with the specialized technical resources that can be dedicated to it.

# Inclusion of the non declared buildings in cadastral maps and evolving scenario for complete territorial surveys

The current vector cadastral maps show missing or inconsistent representation of the geometries of some buildings.

This can be reconducted to some imperfections arising from the maps computerisation process and mismatches caused by some absences of the due declarations to the Land Cadastre in case of new constructions - in a situation of urgency related to building amnesties, set up by the Legislator.

The quality of cadastral and cartographic services provided (both true and perceived by all interested stakeholders) and, more generally, the quality of the entire cadastral system is directly proportional to the quality and completeness of the information and data managed by the system itself.

Actually, constant and improving quality of the system together with its credibility are of strategic importance in this historical moment when, through the Web Map Service (WMS) and the Cadastral Cartographic Geoportal developed, as search service, in compliance with the INSPIRE European Directive, the Agency's cartographic data are available to anyone and used by an increasing number of private subjects and Public Administrations, for their own personal or institutional purposes.

In such context, it was necessary to start a quick recovery on the maps of all the buildings non declaredor with a graphic representation which is different from reality; this task is now possible by overlapping digital ortho-images with a high resolution (GSD 20 cm/px) to cadastral vector map's layer.

The recovery activities, begun on an experimental basis in 2019 in some geographical areas and operationally completed in the first 13 Provinces on 31.12.2022, will improve the geometric consistency of the cadastral maps with the real situation on the ground, which can be seen in the aerial photos; furthermore they will support the implementation of the "Buildings Archive", usable through the Integrated System of Territory (SIT) or, more in general, through the geographic information systems (GIS)<sup>32</sup>.

Further to favouring the achievement of the primary objective of the timely completion of cartography, these activities will also provide the useful elements for the formulation of evolving hypothesis to innovate the so-called "cadastral lustrations" (provision set up by law), i.e. ordinary five-year revisions aimed at the updating of Land Cadastre operated by the fiscal Administration and, in general, for a possible definition of a complete model for a full territorial survey.

# Remaking of cartography in the Region of Lombardy and hypothesis for "in house" reconstruction of new cartography

The remaking project of cartography in Lombardy concerns about 15,000 cadastral maps dated to the cadastres of some Provinces of Lombardy (Bergamo, Brescia, Como, Lecco and Varese), surveyed before the unification of Italy, surveyed through the so called Praetorian table, with the *open perimeter* system, referred to a local reference systems and simply oriented to the North with the compass.

These maps have some breaks in the geometric continuity at the edge of the sheets, so as the same parcel may be represented partly on a sheet and partly on another one, causing problems in managing information.

Despite the update attempts started up by the Cadastral Administration over the past decades<sup>33</sup>, this kind of cartography doesn't guarantee the precision and accuracy levels needed for the current and future uses by the Agency or for interoperability with external bodies. To meet the need to create a new cadastral cartography in the mentioned territories, the Agency has started up two different project activities:

- to update cadastral maps surveyed on the ground in the 70's, and through aerophotogrammetry in the 80's-90's in order to substitute the current maps with these updated ones;
- to create a new cadastral cartography to be derived from the topographic data bases.

Regarding the first project, launched in 2018, aimed at the enhancement of the already surveyed maps, the activities involving the updating, publication and maintenance of about 4,500 map sheets related to 232

28

In order to achieve the goal of a fast completion of cartography without, on the other hand, affecting the degree of alignment between cartographic and cadastral databases, starting from 2021 the activity has evolved toward a new processing paradigm which provides for the inclusion of every identified building without any cadastral verification, but on a dedicated layer, different from the "official" cadastral layer of buildings. This different layer is only visible to the Agency's technicians and, in the future, it will be possible to evaluate the eventual exposure in a targeted way, also to certain external public bodies (Fire Brigade, Department of Civil Protection, etc.) through a specific Web Map Service.

<sup>&</sup>lt;sup>32</sup> The initial piloting experience, carried out according to the working method of inserting into the maps non declared buildings, identified by orthophotos, only if they were already correctly registered in the Urban Building Cadastre, has shown the impracticability of the originally planned path, due to the unsustainability of the resources effort needed to conduct preliminary cadastral verifications for the insertion.

<sup>&</sup>lt;sup>33</sup> In the 70's a new cadastral cartography was created through on the ground surveying, in some Municipalities of the Provinces of Brescia and Bergamo. Later, in the years 80's-90's, the Cadastral Administration made an aero photogrammetric survey aimed at creating cadastral maps, involving parts of the territory of 7 Italian Provinces, including Bergamo, Como, Lecco and Varese. Maps surveyed in this period, amounting to about 5,000, are going to be used as a basic framework for the new cartography.

Municipalities in the Provinces of Bergamo, Brescia, Como, Lecco and Varese, made possible, in December 2022, to update 655 map sheets in 70 Municipalities. Of these, 63 were involved in the simple publication of the resulting acts and 58 completed all the needed steps ending with the substitution of the current maps with the new ones. With reference to the year 2022, the activities covered 24 map sheets related to 4 Municipalities.

Regarding the second project, started in 2014 at the Provincial Office-Territory of Brescia in cooperation with the Mountain Communities of Valle Sabbia, and later joined, in 2017, by the collaboration of the Mountain Community of Valle Camonica and the Municipality of Passirano, on 31 December 2022 it achieved the production and conservation of new revised cadastral cartography for 34 Municipalities (for a total of 571 map sheets).

More generally, new cartography is needed national territory, with different levels of priority, as a metter of fact, almost all the Italian cadastral maps were surveyed more a hundred years ago. This means that, despite the full effectiveness of the current automatic updating model, a physiological discrepancy from the territorial reality has accumulated over time, due to territorial, urbanistic and buildings modification that, for various reasons, have not been drawn on maps.

The Agency has therefore consolidated an innovative and economical process (carried out "in house", with its own tools, data and human resources) which provides for the possible construction of new maps, updating the current vector maps by overlapping them to high resolution digital ortho-photos with GSD 20 cm/pix<sup>34</sup>.

### Innovative satellite technologies for cadastral surveys

The Revenue Agency takes part in the European research project Giscad-Ov (Galileo improved services for cadastral augmentation development On-field validation)<sup>35</sup>, which exploits the new opportunities offered by the Galileo HAS service<sup>36</sup>, for the use of precision satellite positioning systems in the updating of cadastral maps.

The primary objective of this participation is to identify the new opportunities related to the use, in the cadastral cartography sector, of systems aimed at minimizing, the costs of the testing activities on geometric updating documents (currently based on correction services, in some cases provided upon payment by private systems, as regards precision positioning).

The delegates of the Central Directorate for Cadastral Cartographic and Land Registration Services participated in a first phase of institutional and advisory meetings of the project and in a subsequent campaign of cadastral surveys using satellite instrumentation, carried out technical-qualitative checks of

<sup>&</sup>lt;sup>34</sup> The process, successfully tested in two Municipalities, drastically reduces the remaking cartography costs connected to traditional methods of survey and represents a tool of decision-making support, available to the Agency, to plan and schedule such activities in relation to the effective availability of resources and to priority of intervention.

<sup>&</sup>lt;sup>35</sup> The Giscad-Ov Project is co-financed by the European Commission under the framework of the Horizon 2020 Programme for research and innovation (Grant agreement no. 870231) and is coordinated by the Italian company Geoweb, which is constituted by the National Council of Graduate Surveyors and Surveyors and Sogei (in-house company of the Ministry of Economy and Finance).

<sup>&</sup>lt;sup>36</sup> The high-precision service HAS (High Accuracy Service) of the European global satellite navigation system Galileo has recently entered into operation and provides free and high-precision Ppp (Precise point positioning) corrections, both through the Galileo signal in space (E6-B), and via the Internet.

technological solutions and contributed to their validation, as part of the ordinary on-field tests on cartographic updates<sup>37</sup>. It is clearly of great interest to be able to carry out this activity in an increasingly efficient way, in order to guarantee a constant monitoring of the territory.

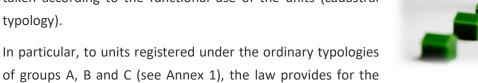
The intent is the continuous improvement of the quality of cadastral cartography contents, in an interoperability perspective.

Further information about the project Giscad-Ov is available at: https://giscad-ov.eu

### 6. THE VALUATION SYSTEM OF THE URBAN BUILDING CADASTRE

real estate urban units registered in the Urban Building Cadastre, cadastral rules provide different approaches to be taken according to the functional use of the units (cadastral

In respect of the mass valuation of the cadastral incomes of





application of a comparative method by "classes and tariffs", while to units registered under the typologies of groups D and E, a "direct valuation" for each unit is applied, in consideration of the peculiar and unique features of these kinds of assets.

Therefore, for real estate urban units registered under the typologies of groups A, B and C, it is necessary to preliminarily identify the list of typologies existing in each Municipality<sup>38</sup> – this activity is named qualification procedure – referring to a pre-established comprehensive list of typologies (see Annex). The following activity is the identification, for each cadastral typology listed, of one or more income classes (classification procedure) on the basis of factors linked to the location of the units within the Municipal territory (centre, suburbs, with the relative provision of public services and utilities). The income variation between one class and the following one is usually not less than 15%.

Once this operation is finished, a qualification and classification table containing the list of cadastral typologies and classes existing in its territory will be available for each Municipality.

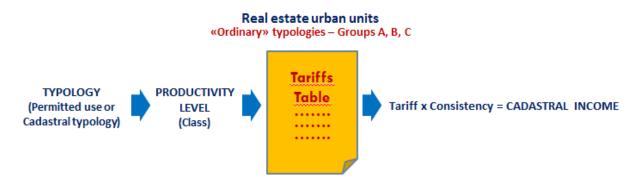
The following step is the determination of the cadastral tariffs (cadastral income per consistency unit) to be referred to each typology and class listed in the table. This procedure consists in determining, through specific economic analyses performed on sample real estate units called "reference units", the gross average ordinary income that might be (potentially) produced by each unit of consistency, after the deduction of maintenance costs and of any other expense and eventual loss, excluding taxes.

<sup>&</sup>lt;sup>37</sup> All cartographic updating documents submitted by technical professionals are subjected to rigorous automatic checks and subsequently randomly tested by the Agency's expert technical staff, primarily through the use of satellite instrumentation and networks of permanent stations.

<sup>&</sup>lt;sup>38</sup> The territorial area of some Municipalities may be subdivided into several portions (defined as census zones) that are homogeneous from the point of view of their environmental and construction characteristics, each of which corresponding to a different qualification and classification table.

Finally, the method used to determine the cadastral income for each real estate urban unit registered in the Urban Building Cadastre comes complete with the determination of its "categorization", which consists in linking to each unit the most pertinent typology and class present in the qualification and classification table of the Municipality in which it is located, considering its positional and construction characteristics, in determining its consistency (in terms of rooms, m² or m³, according to the typology under which it is registered) and, subsequently, in multiplying the assessed cadastral tariff for the consistency of the real estate urban unit.

### Procedure for determining the cadastral income



The Urban Building Cadastre tariffs in force since 1 January 1992 were determined with reference to the fiscal period 1988/1989.

It is understood that, while categorization is a frequent operation in the maintenance activities of the Urban Building Cadastre (declarations of new urban units or changes in existing ones), the other operations leading to the definition (or updating) of the classification framework and of the related cadastral tariffs only occur as a consequence of provisions given by law and pertinent ministerial decrees.

The cadastral income of real estate urban units registered under the typologies of group D and E is determined on a case-by-case basis, through conventional urban valuation techniques.

### 7. THE VALUATION SYSTEM OF THE LAND CADASTRE

The current valuation system of the Land Cadastre provides, for each cadastral parcel, the determination of a double economic value: the landlord income and the agrarian income.

These incomes represent respectively the capital income referable to the owner of the parcel (landlord income) and the income referable to the farmer (agrarian income).

The mass activity of determining the landlord and agrarian incomes for all the rural parcels was carried out using a comparative method, by classes and tariffs.

This methodology involves performing the following activities:

- qualification;
- classification:
- determination of the cadastral tariffs;
- categorization;
- evaluation of the landlord and agrarian incomes.

The qualification activity consists in defining, for each Municipality, the list of kind of crops existing in its territory, with reference to a predefined crop variety grid (see Annex 2).

The following activity, classification, is the subdivision of each kind of crop into one or more classes, corresponding to different levels of soil production, in relation to agronomic, topographical and economic factors. The income variation between one class and the following one is usually equal to about 20%.

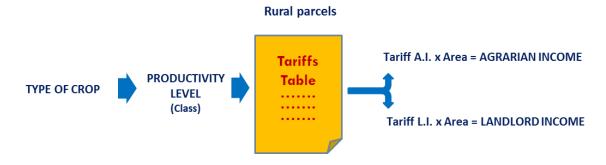
Once these operations are finished, a qualification and classification table containing the list of crop typologies and classes existing in its territory will be available for each Municipality.

The following step is the determination of the cadastral tariffs. This procedure consists in determining, through specific economic analyses performed on sample farms called "reference farms", the landlord tariffs (income per unit area referable to the owner) and the agrarian tariffs (income per unit area referable to the farmer) for each typology and class listed in the qualification and classification table.

In some cases "deductions to the landlord income tariffs due to permanent works for protection, drainage and reclamation, and to irrigation costs" have been determined, too (extra tariff deductions).

The determination of the landlord and the agrarian incomes of each rural parcel registered in the Land Cadastre comes complete with the categorization activities, which consist in linking to each parcel, using synthetic-comparative criteria, the most pertinent typology and class present in the qualification and classification table of the Municipality (or census zone) in which it is located, and subsequently in multiplying the related cadastral tariffs (landlord<sup>39</sup> and agrarian incomes) for the area of the parcel.

### Procedure for determining the landlord and agrarian incomes



It is worth noting that, while categorization is a frequent operation in the maintenance activities of the Land Cadastre (updating of a crop, creation of a new parcel resulting from the subdivision of an existing parcel,

<sup>&</sup>lt;sup>39</sup> Takes into account possible "deductions to the landlord income tariffs due to permanent works for protection, drainage and reclamation, and to irrigation costs".

l,

etc.), the other operations leading to the definition (or updating) of the classification table and of the related cadastral tariffs only occur as a consequence of provisions given by law and pertinent ministerial decrees. The Land Cadastre tariffs in force since 1 January 1988 were determined with reference to the fiscal period 1978/1979.<sup>40</sup>

### 8. THE CENSUS COMMISSIONS

In the context of a general revision of the regulations on the Building Cadastre valuation system, in 2014 the Parliament delegated the Government to redefine the competences and functioning of the census commissions. The census commissions, as previously provided for and regulated by Title III of the Presidential Decree n. 650 of 26 October 1972<sup>41</sup>, used to be bodies that assisted the financial Administration in the procedures for determining the cadastral tariffs of Land Cadastre and Urban Building Cadastre, carrying out both judicial and administrative functions.

Therefore, Legislative Decree n. 198 of 17 December 2014 regulated the composition, attributions and functioning of the central census commission, based in Rome, and of the 106 local census commissions - whose locations are established in the Table annexed to the Legislative Decree<sup>42</sup>.

According to the provisions of the Legislative Decree, the new census commissions keep on performing, with regard to Land Cadastre and Urban Building Cadastre, the functions already provided for by Presidential Decree n. 650 of 1972.

Among the novelties, there is the extension to Municipalities and to the most representative organisations operating in the real estate sector of the possibility of appealing against the decisions of the local census commissions concerning the lists of land typologies and classes, qualification and classification of real estate urban units, as well as related cadastral tariff lists.

The Legislative Decree assigns to the census commissions, with the introduction of a dedicated section, specific competences within the framework of the revision of the valuation system of the Cadastre of Buildings.

The central census commission is primarily entrusted with the function of examining appeals lodged by the Agency, the interested Municipalities and the most representative organisations operating in the real estate sector, against the decisions of the local census commissions; subsidiary power over local commissions in case of inaction in validating statistical functions and average profitability rates; giving opinions on request in relation to issues regarding cadastral operations, usage of the cadastral elements established by laws and

<sup>&</sup>lt;sup>40</sup> The landlord and agrarian incomes determined referring to the period 1978/1979 have been subject to various revaluations in relation to the different taxes using them as economic reference data to define their tax bases.

More specifically, as a result of the provisions of Law n. 662 of 23 December 1996, as from 1997 the landlord and agrarian incomes had respectively a revaluation of 80% and 70% for the personal income tax, while for all the other taxes (municipal real estate tax, registration tax, etc.) the landlord income had a revaluation of 25%.

<sup>&</sup>lt;sup>41</sup> As amended by Presidential Decree n. 138 of 23 March 1998.

<sup>&</sup>lt;sup>42</sup> Specifically, pursuant to art. 2, paragraph 3, letter a), of Law n. 23 of 11 March 2014 concerning provisions for a fairer, more transparent and growth-oriented tax system, which, in the context of a general revision of the rules on the valuation system for the building cadastre, laid down criteria and principles for redefining competences - including the validation of statistical functions, the composition and functioning of census commissions.

regulations; formation, revision and maintenance of Land Cadastre and Urban Building Cadastre and usage of related data for tax purposes.

The local and central census commissions, in compliance with provisions of art. 22 of Legislative Decree n. 198 of 17 December 2014 and of Decision of the Director of the Agency dated 18 March 2022, were established with effect as of  $1^{st}$  July  $2022^{43}$ .

<sup>43</sup> As of the same date, the provisions contained in Title III and the articles 41 and 42 of Title IV of Presidential Decree n. 650 of 26 October 1972, as well as the last sentence of art. 2, paragraph 1-octies, of Decree-Law n. 16 of 23 January 1993, converted with amendments by law n. 75 of 24 March 1993, are therefore repealed.

### **ANNEX 1**

### COMPREHENSIVE LIST OF TYPOLOGIES

### I) - REAL ESTATE UNITS FOR ORDINARY USE

### **GROUP A**

- A/1 Luxury dwelling-houses
- A/2 Well-finished dwelling-houses
- A/3 Economic dwelling-houses
- A/4 Cheap dwelling-houses
- A/5 Ultra-cheap dwelling-houses
- A/6 Rural dwelling-houses
- A/7 Detached houses
- A/8 Villas
- A/9 Castles, palaces of great artistic and historical value
- A/10 Private offices and practices
- A/11 Traditional local dwelling-houses and accommodations

### **GROUP B**

- B/1 Schools and boarding schools; girls' boarding schools, shelters, orphanages, hospices, convents, seminaries and barracks
- B/2 Nursing homes and hospitals (when, due to their characteristics, they are comparable with the reference units)
- B/3 Prisons and reformatories
- B/4 Public offices
- B/5 Schools, scientific laboratories
- B/6 Libraries, picture galleries, museums, art galleries, academies, not located in buildings included in group A/9
- B/7 Chapels and oratories not used as public places of cult
- B/8 Underground food storage

### **GROUP C**

- C/1 Shops and workshops
- C/2 Warehouses and storage facilities
- C/3 Crafts and trades workshops
- C/4 Sports facilities
- C/5 Beach facilities and spas
- C/6 Stables, sheds, storehouses and garages
- C/7 Closed and open canopies

### II) - REAL ESTATE UNITS FOR SPECIAL USE

### **GROUP D**

- D/1 Factories
- D/2 Hotels and pensions
- D/3 Theatres, cinema theatres, concert and performance halls
- D/4 Nursing homes and hospitals (when, due to their characteristics, they are not comparable with the reference units)

- D/5 Credit, exchange and insurance institutions (when, due to their characteristics, they are not comparable with the reference)
- D/6 Sports facilities (when, due to their characteristics, they are not comparable with the reference units)
- D/7 Buildings constructed for or adjusted to meet special industrial needs and not liable to be destined for a different use without radical transformations
- D/8 Buildings constructed for or adjusted to meet special commercial needs and not liable to be destined for a different use without radical transformations
- D/9 Floating or pile buildings, tethered to fixed points on the ground, private toll bridges
- D/10 Buildings for productive functions connected to agricultural activities

### III) - REAL ESTATE UNITS FOR SPECIFIC USE

### **GROUP E**

- E/1 Land, sea and air transport service stations
- E/2 Municipal and provincial toll bridges
- E/3 Constructions and buildings for special public use
- E/4 Fenced enclosures for special public use
- E/5 Buildings enclosed within fortifications and outhouses
- E/6 Lighthouses, traffic lights, municipal clock towers
- E/7 Buildings used as public places of cult
- E/8 Buildings and constructions in cemeteries, excluding burial niches, tombs and family graves
- E/9 Special-use buildings not included in the foregoing Group E typologies

### **FICTITIOUS TYPOLOGIES**

### **GROUP F**

- F/1 Unbuilt urban areas
- F/2 Units in a state of collapse
- F/3 Units under construction
- F/4 Units transitorily without a well-defined use
- F/5 Paved roof
- F/6 Buildings still to be declared for cadastral registration
- F/7 Infrastructure of public communication networks

### **ANNEX 2**

For the land "General Table of the cadastral types of crop and permitted uses" reference can be made to the original list included in the "Annex A" to the Statement XV (revised) dated 14 September 1931 of the General Directorate of the Cadastre and of the Technical Services and to subsequent integrations of crop varieties, classes or use related to the parcels registered in the Land Cadastre, that are used for the completion of the cadastral updating forms.

Original "General Table of the cadastral types of crop and permitted uses"

- Annex "A" of Statement XV -

ALLEGATO A.

### QUADRO DI QUALIFICAZIONE DEI TERRENI

1. Seminativo	Terreno lavorato coll'aratro, o colla vança, o colla zappa, senza distinzione di posizione, la cui coltivazione è avvicendata, o suscettibile di esserlo, a cer ali o anche a legumi, a tuberi, a piante filerecce, a piante erbacce da forazgio od a piante industriali temporance.
2. Seminativo irriguo	Terreno con e sopra, irrigato con acqua propria o di affitto, sia che nell'avvicendan ento ricorrano coltivazioni rich edentinecessar amente l'irrigazione, come per es.: il riso; sia che a talune l'irrigazione non sia indispensabile.
3. Seminativo arborato	Seminativo come al n. 1, in cui esistono viti o alberi allineati o sparsi, il cui prodotto costituisca un fattore notevole del reddito del fondo.
4. Seminativo arborato ir- riguo	Seminativo come sopra, cui si applichi l'irrigazione come al n. 2.
5. Prato	Terreno comunque situato, produttore di foraggio erras o, falciabile almeno una volta all'anno p.r. essere conser- vato in ficno.
6. Prato irrigue	Terreno a prato perenne come sopra, che godà del beneficio di una rezolare irrigazione o con acqua propria o con acqua d'affitto.
7. Prato arborato	Terreno come sopra al n. 5, in cui esi- stono alberi come al n. 3.

8. Prato irriguo arborato	Terreno come sopra al n. 7, in cui si ap- plichi l'irrigazione come al n. 2.
9. Prato a marcita	Terreno a prato perenne irrigato con acqua propria o d'affitto, non solo nella stagione estiva, ma anche nella iemale, in modo da fornire un taglio almeno di erbe o nell'autunno avan- zato, o alla fine dell'inverno.
10. Risaia stabile	Terreno fornito di acqua d'irrigazione, o propria, o di affitto, coltivato a riso esclusivamente.
11. Pascolo	Terreno produttore di erbaggi utilizzabili come foraggio, i quali, non si possono economicamente falciare, e si fanno pascolare dal bestiame.
12. Pascolo arborato	Terreno come sopra al n. 11, in cui esi- stono alberi, come ai nn. 3 e 7.
13. Pascolo cespugliato	Terreno pascolativo, sparso di cespucli, che con l'ombra e l'estesa occupazione dello spazio riducono a limiti ristretti la produzione delle erbe.
14. Giardini	Terreni destinati a scopo di delizia, a colture che richiedono speciale apparecchio di riparo o riscaldamento, o in generale sottratti, per qualsivoglia uso, alla ordinaria coltivazione, in quanto non siano a considerarsi come accessori dei fabbricati rurali.
15. Orte	Terreno coltivato ad ortaggi per scopo commerciale.
16. Orto irriguo	Terreno come sopra al n. 15, che gode di una regolare irrigazione.
17 Agrumeto	Terrani coltivati ad agrumi, di ogni specie.
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18. Vigneto	Terreno coltivato a viti allo scopo di ottenere, o esclusivamente o principal- mente, dal suolo il massimo raccolto di uva, attribuendosi agli altri pro- dotti un'importanza secondaria.
19. Frutteto	Terreno coltivato a piante da frutta esclusivamente o principalmente, at- tribuendosi agli altri prodotti un'im- portanza secondaria.
20. Uliveto	Terreno coltivato ad olivi esclusiva- mente o principalmente, attribuen- dosi agli altri prodotti un'importanza secondaria.
21. Gelseto	Terreno coltivato a gelsi esclusivamente o principalmente, attribuendosi agli altri prodotti un'importanza secon- daria.
22. Colture speciali ad al- cune parti d'Italia	Escluse quelle colture che entrano nelle rotazioni agrarie e quelle che possono essere assegnate ad altre qualità del presente quadro.
23. Castagneto du frutto	Terreno occupato esclusivamente o prin- cipalmente a castagni da frutto, attri- buendosi un'importanza secondaria agli altri prodotti.
24. Canneto	Terreno produttore di canne destinate al servizio delle vigne ed al commercio.
25. Bosco di alto fusto	Terreno occupato da alberi di alto fusto di ogni genere.
26. Bosco ceduo	Terreno occupato da alberi di ogni ge- nere che si tagliano ad intervalli gene- ralmente non maggiori di 15 anni, sia di ceppaia che di piante a capitozza.
27. Besco misto	Bosco composto promiscuamente di alto- fusto e di ceduo.

28. Incolto produttivo	
•	Qualunque t rreno, non compr so n precedenti titoli, che senza l'inte vento della mano dell'uomo dia u prodotto valutabile, anche minimo.
29. Ferrovia e tramvia con sede propria	
30 Incolto sterile (*)	Terreni assolutamente improduttivi.
	Avvertenza.
introdurre nei prospetti di qu nomi uniti insieme. Il qualific nel caso in cul le varie qualità.	re comprensive di due o più qualità, si potran allificazione qualità complesse, intitolandole e atore non applicherà questi nomi multipli. C unite insieme, lo siano in propozzioni presso herà il nome della qualità predominante.
-	elle catastali esenti da stima.
Fabbricate urbane	
Fabbricate rurale	
	Costruzioni rurali contemplate nell'articolo della legge 1º marzo 1886, n. 3682.
Fabbricati per il culto	della legge 1º marzo 1886, n. 3682.
Fabbricati per il culto	della legge 1º marzo 1886, n. 3682.  Fabbricati destinati all'escreizio dei culti amme nello Stato.  Fabbricati e terreni demaniali dello Stato co-
	della legge 1º marzo 1886, n. 3682.  Fabbricati destinatiall'escreizio dei cultiamme nello Stato.  Fabbricati e terreni demaniali dello Stato costucuti le fortificazioni militari e le loro dipo denze.
Fortificazioni	della legge 1º marzo 1886, n. 3682.  Fabbricati destinati all'escreizio dei culti amme nello Stato.  Fabbricati e terreni demaniali dello Stato costucuti le fortificazioni militari e le loro dipedenze.  Luogo recinto destinato alla sepoltura dei mor
Fortificazioni.  Cimitero  Miniero, cave, torbiere, saline, ton-	Fabbricati destinati all'escreizio dei culti amme nello Stato.  Fabbricati e terreni demaniali dello Stato cos tuenti le fortificazioni militari e le loro dipe denze.  Luogo recinto destinato alla sepoltura dei mor Vedasi l'articolo 17, legge 1º marzo 1386, n. 36
Fortificazioni  Cimitaro  Miniere, cave, torbiere, saline, tonnare, laghi e stagni da pesca	della legge 1º marzo 1886, n. 3682.  Fabbricati destinatiall'escreizio dei cultiamme nello Stato.  Fabbricati e terreni demaniali dello Stato costuenti le fortificazioni militari e le loro dipa denze.  Luogo recinto destinato alla sepolitura dei mot Vedasi l'articolo 17, legge 1º marzo 1886, n. 36 ed art. 1 legge 11 luglio 1929, n. 1280.  Ricettacolo d'acqua, affatto improduttivo e