



 FIG WORKING WEEK 2012
May 6-10 2012
Rome, Italy

PLENARY SESSION 1
"Knowledge to manage"

 **Agenzia del Territorio** 

**The Italian Cadastre
and the Real Estate Taxation**

Franco Maggio
Central Director for Cadastre and Cartography

Rome, 7th of May 2012

THE ITALIAN CADASTRAL SYSTEM MANAGING BODY

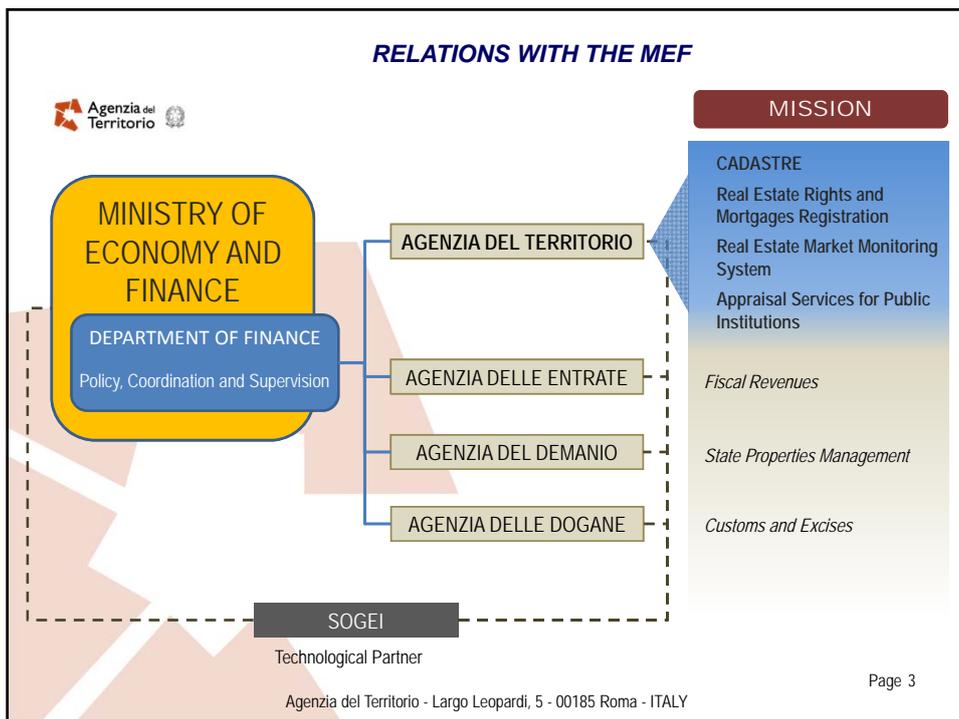
 **Agenzia del Territorio** 

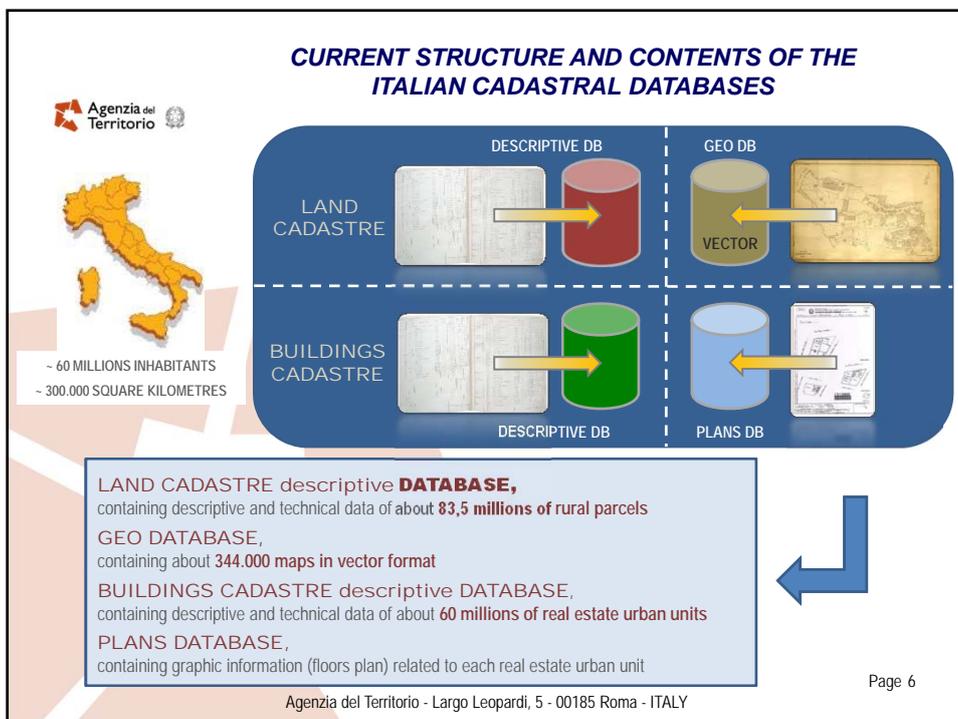
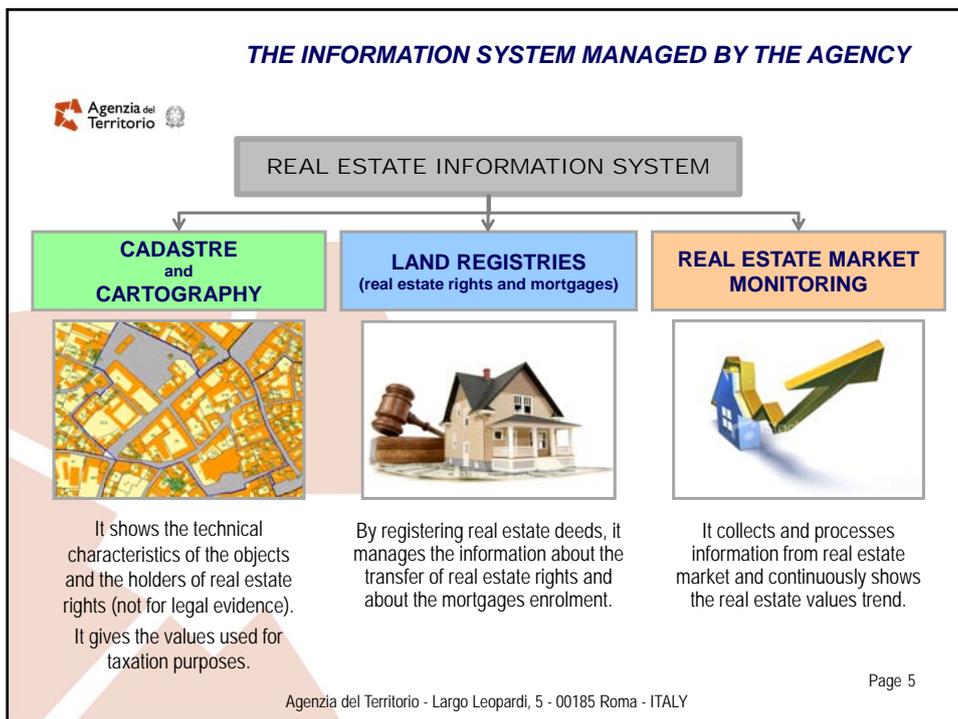
AGENZIA DEL TERRITORIO
IS A NON - PROFIT PUBLIC BODY CHARGED WITH THE MANAGEMENT
OF
CADASTRE,
LAND REGISTRIES
AND
REAL ESTATE MARKET MONITORING SYSTEM
and APPRAISAL SERVICES FOR PUBLIC INSTITUTIONS

THE AGENCY, AUTONOMOUS FROM AN ORGANISATIONAL, ADMINISTRATIVE AND FINANCIAL
POINT OF VIEW, ACTS UNDER THE SUPERVISION OF THE
MINISTRY OF ECONOMY AND FINANCE

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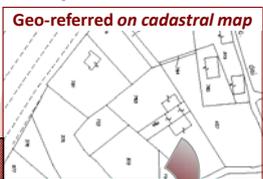


CADASTRAL DATA BASE - CONTENTS





LAND (rural parcels)



Geo-referred on cadastral map



BUILDINGS (real estate urban units)



INTEGRATED WITH PLANS

THE MOST IMPORTANT REGISTERED DATA

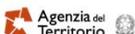
- **cadastral identification code**
- **district**
- **type of crop**
- **class (level) of productivity**
- **size (area)**
- **cadastral revenues (landlord and agrarian)**
- **owner data, kind of right and its share**
- **history of all data changes**

- **cadastral identification code**
- **address**
- **typology (permitted use)**
- **class (level) of productivity**
- **size**
- **cadastral revenue**
- **number of floors**
- **other technical data (from 1985)**
- **owner data, kind of right and its share**
- **history of all data changes**

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THE ITALIAN CADASTRAL CARTOGRAPHY



The specific task assigned to cadastral cartography is to represent the real-property in compliance with the different real estate rights claimed on it.



☑ Tematismi:

☑ Confini

☑ Punti fiduciali

☑ Vestizioni

☑ Toponimi

☑ Fabbricati

☑ Particelle

☑ Particelle

☑ Codici

☑ Centroidi

☑ Acque

☑ Strade

☑ Qualità

☑ Ortofoto



The Italian cadastral cartography, wholly available in vector format, is managed through a single GIS application called WEGIS (Web Enable Gis) throughout the national territory.

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THE CADASTRAL UPDATING SYSTEM



INVOLVED PLAYERS and RESPECTIVE ROLES

In accordance with the Italian cadastral rules, the owner is obliged to declare to the cadastral managing Institution every change occurred in his properties



Owners

The cadastral updating documents have to be drawn up by a private licensed surveyor that bears a professional responsibility for them



Private Licensed Surveyors

Charged of:

- Cadastral Information System management
- Cadastral technical instructions issuing
- Updating procedures implementation
- Services providing
- Control of the updating activities



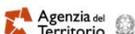


The updating processes are essentially delegated to real estate or land owners, through private licensed surveyors.

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THE CADASTRAL SW UPDATING PROCEDURES



Agenzia del Territorio has developed specific sw procedures for the drawing up and submission of the technical updating documents by the private licensed surveyors.



“DOcFA” sw procedure for real estate urban units updating
(Urban Buildings Cadastre - descriptive data and plans)



“PREGEO” sw procedure for rural parcels updating
(Land Cadastre - descriptive data and cartography)

These procedures, provided free of charge to the private licensed surveyors and directly downloadable from the web site of *Agenzia del Territorio* (www.agenziaterritorio.it), are valid (mandatory) for the whole national territory

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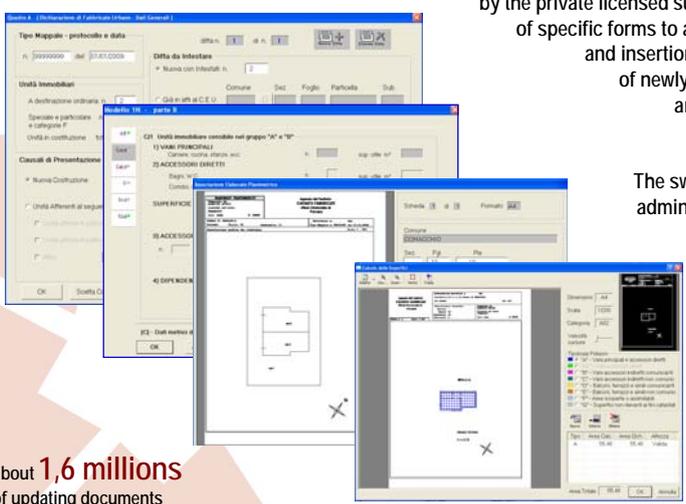
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DOCSA updating sw procedure for Buildings Cadastre



DOCSA procedure enables the filling in and the submission by the private licensed surveyors to the Agency of specific forms to achieve the notification and insertion in the urban cadastre of newly constructed buildings and of any other change brought about.

The sw application combines administrative, technical and graphical information.

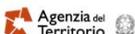


about **1,6 millions** of updating documents processed in the last year

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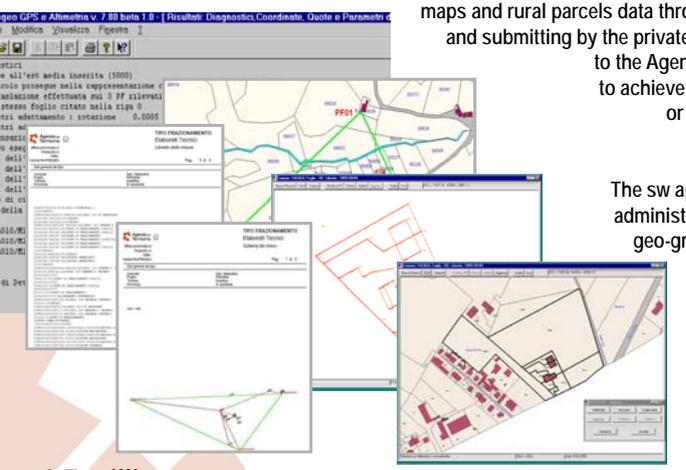
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PREGEO updating sw procedure for Land Cadastre



PREGEO procedure enables the updating of cadastral maps and rural parcels data through the drawing up and submitting by the private licensed surveyors to the Agency of specific forms to achieve parcel break-downs or insert new or varied building shapes.

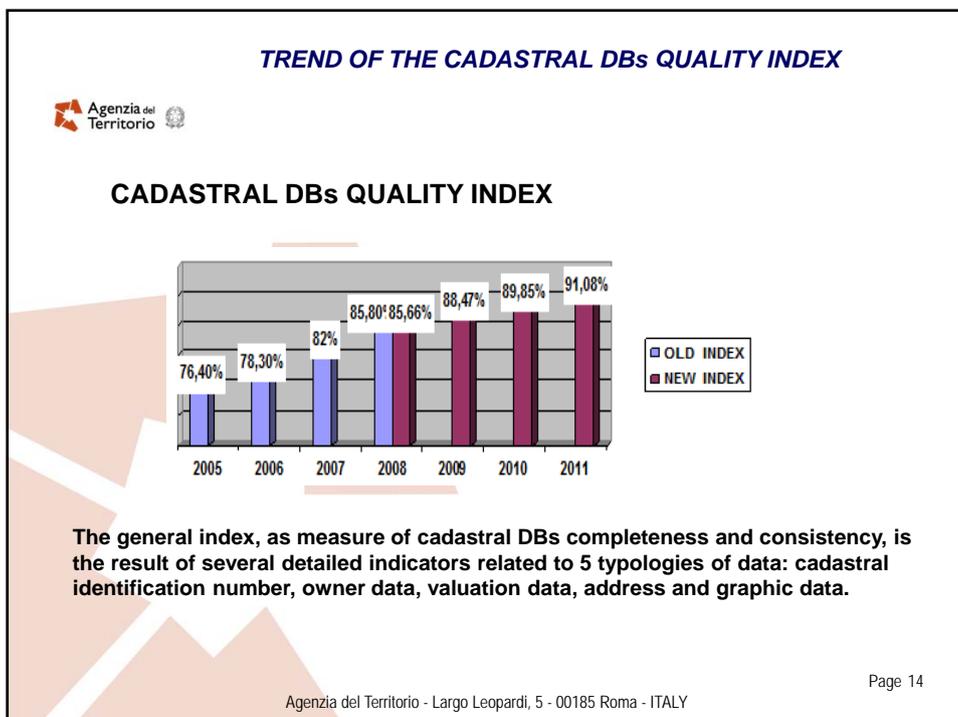
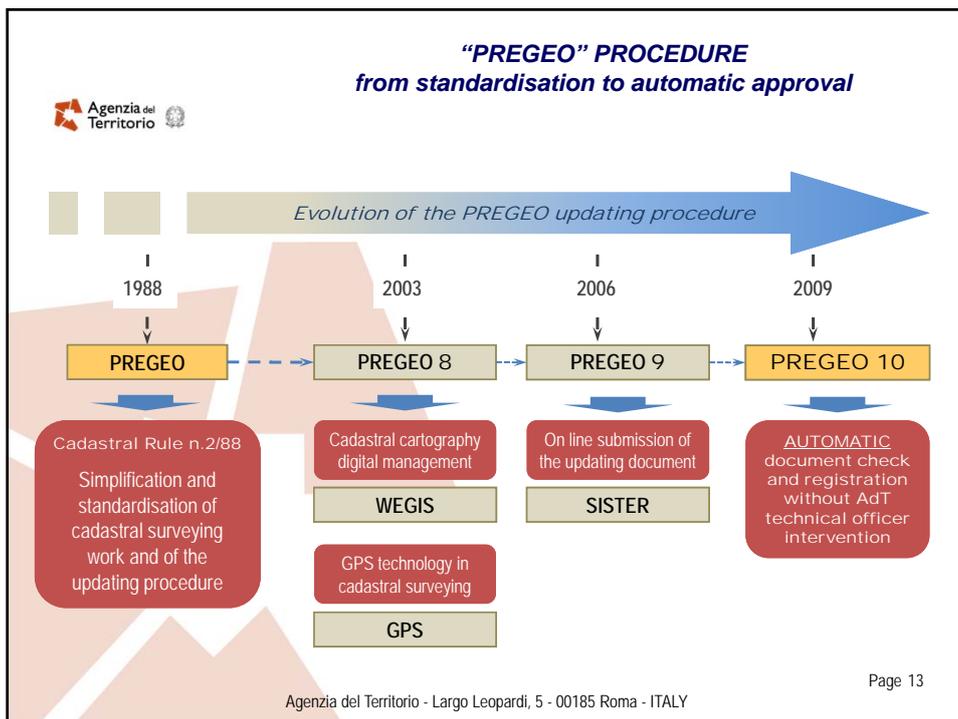
The sw application combines administrative, technical and geo-graphical information.



about **0,7 millions** of updating documents processed in the last year

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THE AdT CADASTRAL VIRTUAL OFFICE

MAIN OBJECTIVES
to make access to information easier
to simplify the submission of the updating documents



 access point by web portal
<http://sister.agenziaterritorio.it/>

SERVICES FOR THE ON LINE SEARCHES AND DOWNLOAD OF INFORMATION



SERVICES FOR THE ON LINE SUBMISSION OF THE UPDATING DOCUMENTS



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ON LINE CADASTRAL DATA SEARCHING AND DOWNLOADING



COVENANT signature
charges payment for starting service and yearly fee payment for each enabled password



<http://sister.agenziaterritorio.it/>

PRODUCTS AVAILABLE

MAP SHEET ABSTRACTS

SIMPLE COPY (free of charge)

FULL COPY for the updating activity (on payment)



DATA QUERY REPORTS

CURRENT AND HISTORICAL DATA

- Owner personal data
- Type of right and share
- Identification code
- Address
- Typology
- Level of productivity
- Size
- Cadastral revenue



PLANS *

SERVICE AVAILABLE SINCE THE 20th of OCTOBER 2010

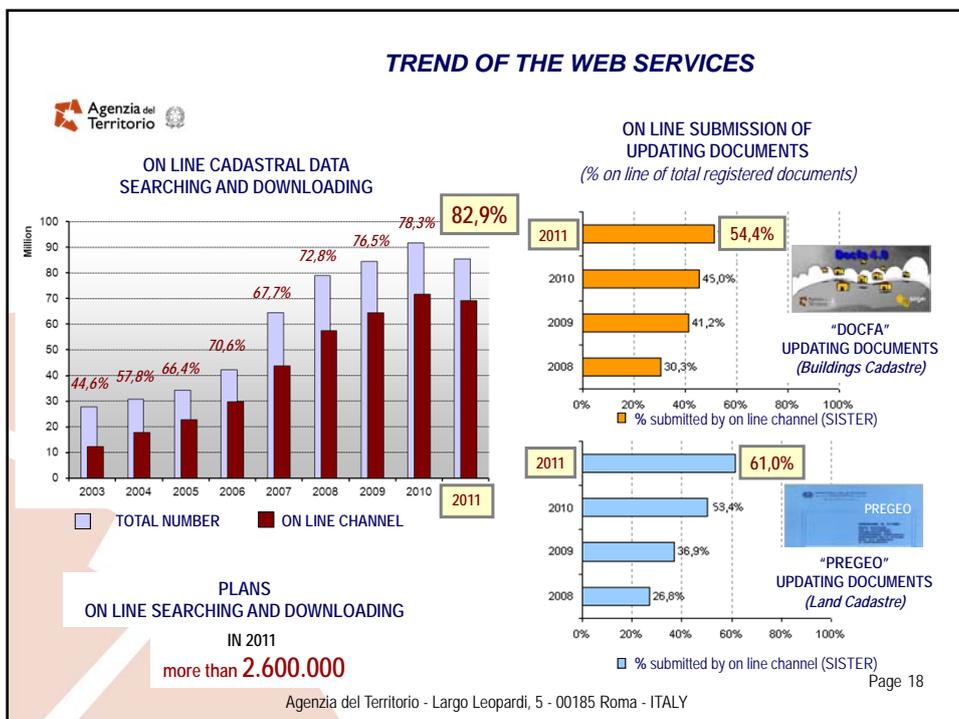
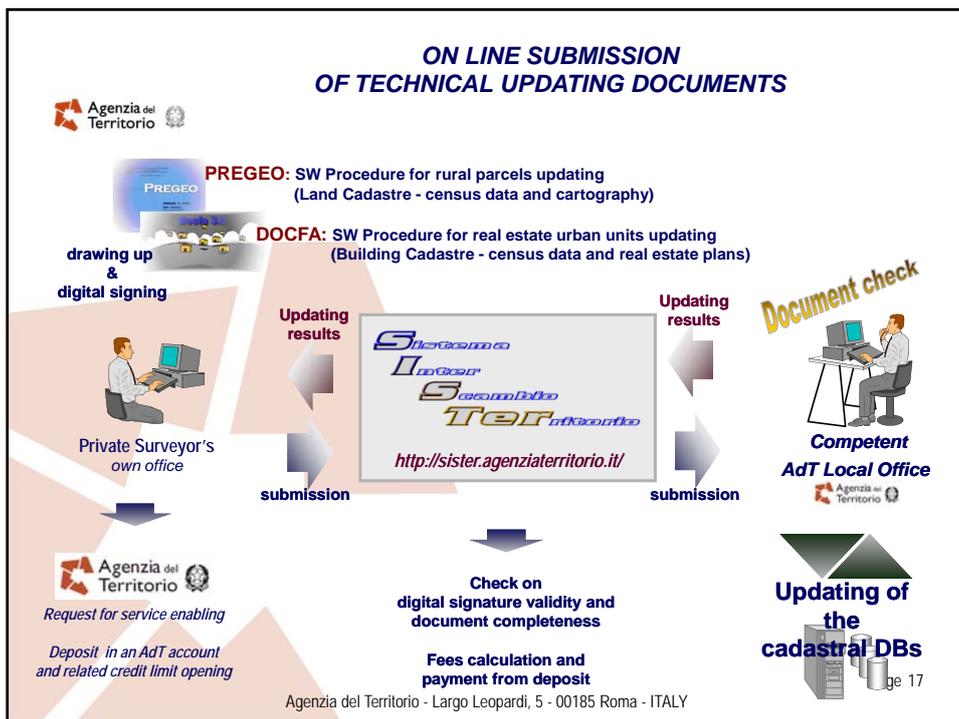
** Only for users authorized to the on line submission of updating documents*





 Private Surveyor's own office

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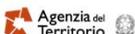




**CADASTRE,
REAL ESTATE TAXATION AND
SUPPORTING ACTIVITIES TO REDUCE TAX EVASION**

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REAL ESTATE TAXATION IN ITALY

MAIN REAL ESTATE TAXES:

- *Related to real estate rights transfer*
 - **VALUE ADDED TAX**
 - **REGISTRATION TAX**
 - **REAL ESTATE RIGHTS REGISTRATION AND CADASTRAL TAX**
- *Related to ownership*
 - **MUNICIPAL PROPERTY TAX**
 - **PERSONAL INCOME TAX**
 - **WASTE DISPOSAL TAX**

More than the 90% of the total real estate tax yield

DATA SOURCE : Ministry of Economy and Finance – Department of Finance - 2008

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**CADASTRAL VALUATION AND
REAL ESTATE TAXATION**



THE ECONOMIC COMPONENT OF THE ITALIAN CADASTRAL INFORMATION IS BASED ON THE
 (MASS) VALUATION OF THE PRESUMPTIVE INCOME OF EVERY REAL ESTATE,
 THE SO CALLED



CADASTRAL INCOME

VALUATED CONSIDERING THE REAL ESTATE PERMITTED USE, LOCATION, SIZE AND
 OTHER TECHNICAL CHARACTERISTICS, THE CADASTRAL INCOME IS DIRECTLY USED FOR
 THE CALCULATION OF THE TAXABLE BASE OF SEVERAL REAL ESTATE TAXES,
 AMONG WHICH THE MAIN SIGNIFICANT ARE

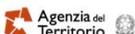
THE MUNICIPAL PROPERTY TAX,
and
THE DEED REGISTRATION TAX
related to real estate rights transfer ⁽¹⁾

⁽¹⁾ CADASTRAL INCOME IS USED ON DEMAND OF THE PURCHASER, ONLY FOR TRANSFER OF HOUSES AND RELATED
 ACCESSORIES WHEN THE PURCHASER DOES NOT ACT AS PROFESSIONAL OR TRADER

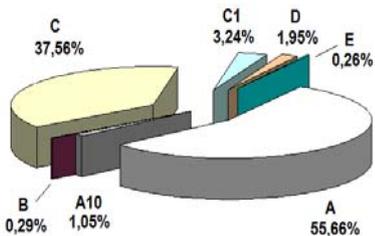
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**DISTRIBUTION OF REAL ESTATE UNITS
AND RELATED CADASTRAL INCOME**

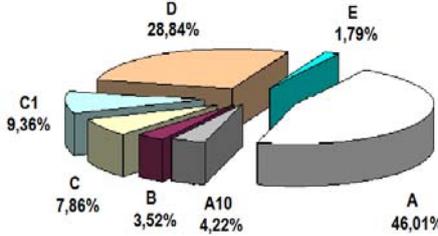


REAL ESTATE UNITS
divided by groups of cadastral categories



Category	Percentage
A	55,66%
C	37,56%
B	0,29%
A10	1,05%
D	1,95%
C1	3,24%
E	0,26%

CADASTRAL INCOME
divided by groups of cadastral categories



Category	Percentage
A	46,01%
D	28,84%
C1	9,36%
C	7,86%
B	3,52%
A10	4,22%
E	1,79%

LEGENDA
Groups of cadastral categories

- A: residential use
- A10: offices
- B: public uses
- C: commercial use
- D: special use – revenue-bearing activities
(for instance: factories, hotels, theatres, etc.)
- E: specific use
(for instance: stations, airports, churches, etc.)

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THE MUNICIPAL PROPERTY TAX
(as provided by the recent legislative decree n. 201/2011)



MUNICIPAL PROPERTY TAX

CADASTRAL INCOME^(*) X FACTOR^() X TAX RATE^(***)**

also known as the "CADASTRAL VALUE"

^(*) Cadastral income increased of 5%

^(**) The factor value depends on the real estate cadastral typology
(examples: 160 for residential units, 55 for shops, 60 for industries, ...)

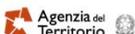
^(***) The ordinary tax rate fixed by the State is equal to 0,76%, reduced to 0,4% for the main residence. These tax rates can be modified by the Municipalities

Tax deductions are provided for the main residence.

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THE DEED REGISTRATION TAX
(as provided by the law n. 266/2005 for transfer of houses and related accessories when the purchaser does not act as professional or trader)



The "Price-Value" principle

DEED REGISTRATION TAX

CADASTRAL INCOME^(*) X FACTOR^() X TAX RATE^(***)**

also known as the "CADASTRAL VALUE"

^(*) Cadastral income increased of 5%

^(**) The factor value depends on the real estate cadastral typology and, in case of residential units, on the fact that the transfer concerns the main residence or other houses
(examples: 110 for the main residence, 120 for other houses, ...)

^(***) The tax rate is 3% for the main residence and related accessories and 7% for other houses.

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THE HIDDEN BUILDINGS PROJECT: the main AdT action to reduce tax evasion

MASSIVE EXTRACTION OF BUILDINGS "UNKNOWN TO THE CADASTRE" THROUGH THE PHOTO-INTERPRETATION OF HIGH RESOLUTION AERIAL IMAGES

From the aerial images ...

ORTOPHOTOS

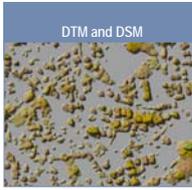


CADASTRAL CARTOGRAPHY VECTORFORMAT

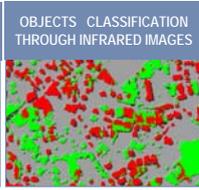




DTM and DSM



OBJECTS CLASSIFICATION THROUGH INFRARED IMAGES



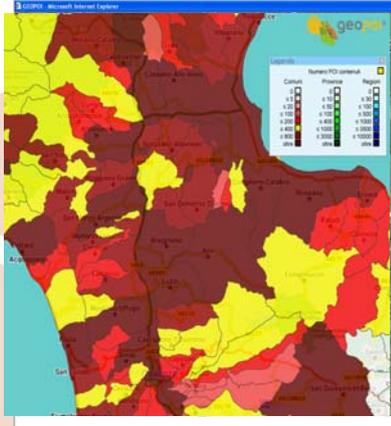
... to the identification of the hidden buildings centroids on vector cadastral maps

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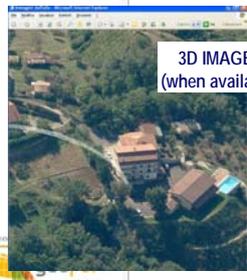
THE HIDDEN BUILDINGS PROJECT: Tools implemented for the parcel by parcel check

GEO-REFERRED INFORMATION (parcel by parcel and aggregated)





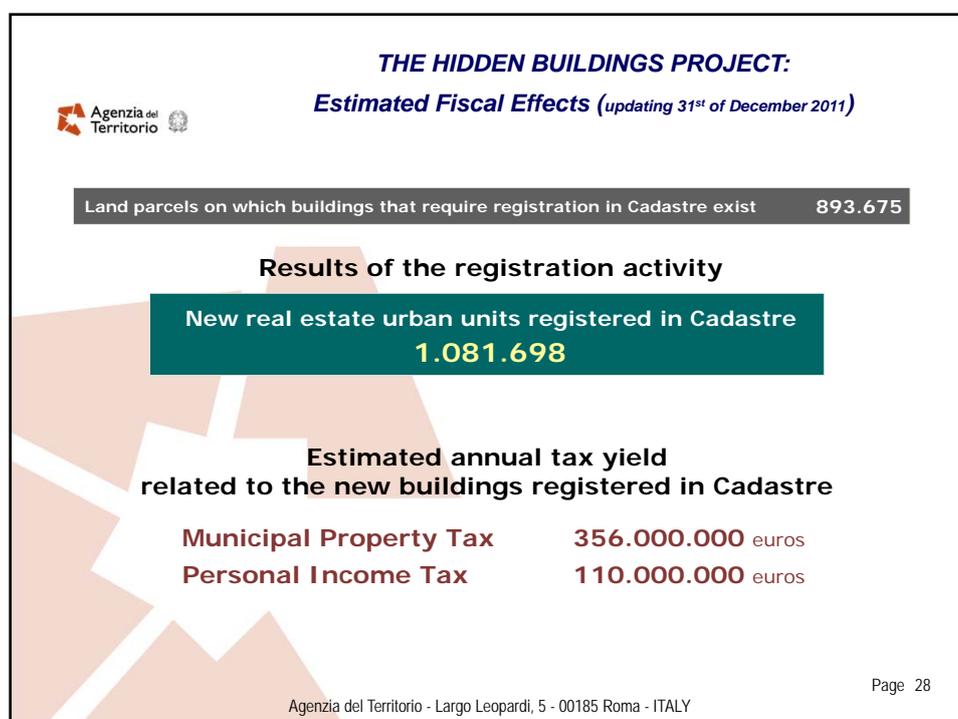
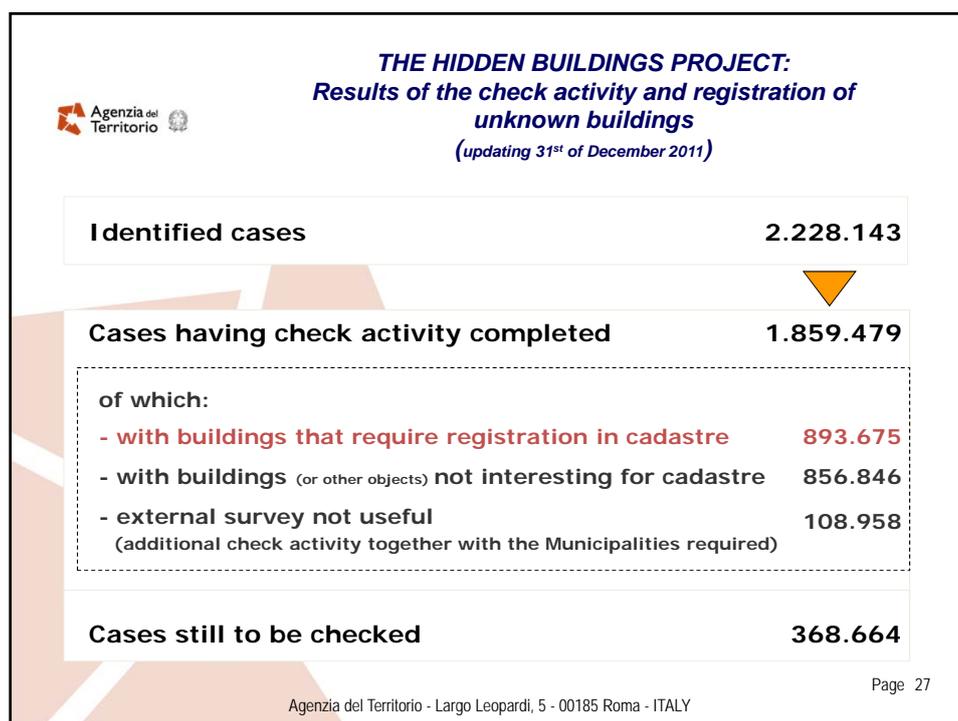




3D IMAGES
(when available)

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*MANY THANKS
FOR YOUR KIND ATTENTION*