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The local property taxes and municipal federalism. Current and future inequity condition of Italian Property Taxation

The main purpose of this paper is to analyze and compare the current local tax on real estate and the future and assessing criticality.

The tax base is calculated by applying calculation methods that differ depending on the type of property you must tax. For buildings used for residential, the tax base is calculated on the basis of the cadastral income; in the case of building land is rather used the market value of land and buildings and, for rent, rural manor.

The land property values are always lower than market values, which is because some time trying to implement a revision of the class with the objective of bringing the two values.

The reclass procedure has recently been adopted in the municipality of Milano where it was decided to reclass of buildings located within a few micro-climates for the most central, in which houses were originally built affordable housing to meet the housing needs of the social classes poor and that over time turned into mansions in the city center. From 1 January 2012, the Imu will come into force, only municipal tax, which replaces the current Ici; the two taxes differ in the higher fixed rate (7.6 ‰), which does not involve substantial modifications to the old system tax. In this way, the result will be to produce an increase in the tax burden without solving the inequalities of the old system but increasing the gap. The Implementation Act contains provisions which IMU when applied to allow municipalities to solve some problems present in the Ici.

1. Introduction

The recent implementation of fiscal federalism has among its main objectives the transition from the current system of financial transfer, based on historical spending, to a new system based on the identification of the requirements necessary to ensure full financing across the country and to safeguard civil and social rights and basic functions of local authorities¹.

These changes lead the transition from a derivative financial system, based mainly on the transfer of financial resources by the state to the local institutions, to a system based on the autonomy of local authorities.

This model of tax federalism refers to Articles 117, 118 and 119 of the Italian Constitution which regulate the basic functions that local authorities must self-finance and self-manage.

The implementation of these provisions has kicked off with the final promulgation of Law No. 42 of 5 May 2009 that provides for the implementation of Ar-

¹ Cfr. Document XVI-bis of Commissione parlamentare per l'attuazione del federalismo fiscale, "Relazione semestrale sull'attuazione della Legge delega 5 maggio 2009, n. 42, sul federalismo fiscale". Adopted on 30 november 2010, transmitted to Presidenze on 1° dicembre 2010.

Cfr. http://www.camera.it/_dati/leg16/lavori/documentiparlamentari/indiceetesti/016bis/003/INTERO.pdf

title 119² of Constitution³, referring to governing principles and criteria⁴ contained in article 118⁵.

The promulgation of this Act shall issue guidelines for federalism, divided into ten parts. In particular Chapter III contains the provisions for the regulation of finance of local authorities according to different functions within the competence of the various entities:

- fundamental functions of municipalities that will be financed primarily by the proceeds obtained from the collection of VAT (Value Added Tax) and Personal income tax (Irpef) and from real estate tax excluding tax on the main residence of the taxpayer⁶;
- basic functions of the provinces that will be financed primarily by the proceeds of taxes based on the taxation of road transport and sharing a tribute to the state treasury.

Twenty-four months after enactment of Act 42, the State must make operational changes and promulgate the decrees in which the Local Authorities taxes will be identified and the mode of application of the tax structure will be defined. In addition, the Regions have the opportunity to make laws for the adoption of new taxes in favor of local authorities and in the case of the special statute regions, the regional councils can legislate independently to implement the guidelines laid out by the national law in accordance with their rules in force. The municipalities and provinces have the option of applying purpose⁷ and amending the tax rates that are assigned by the State or Region respecting the maximum threshold set by law.

Through the function of control and monitoring the State guarantees, the fair distribution of taxes to ensure the financing of institutions. To ensure proper

² Costituzione, art. 119: «Le Regioni hanno autonomia finanziaria nelle forme e nei limiti stabiliti da leggi della Repubblica, che la coordinano con la finanza dello Stato, delle Provincie e dei Comuni. Alle Regioni sono attribuiti tributi propri e quote di tributi erariali, in relazione ai bisogni delle Regioni per le spese necessarie ad adempiere le loro funzioni normali.

^{Per} provvedere a scopi determinati, e particolarmente per valorizzare il Mezzogiorno e le Isole, lo Stato assegna per legge a singole Regioni contributi speciali. La Regione ha un proprio demanio e patrimonio, secondo le modalità stabilite con legge della Repubblica.»

³ Cfr. Racca E., Racca P., "Federalismo e risorse, il modello di fiscalità", 15 January 2011, *Il Sole 24 Ore* - Guida agli Enti Locali, number 3, pag. 3.

⁴ Cfr. <http://www.camera.it/522?tema=52&ll+federalismo+fiscale>

⁵ Costituzione, art. 118: «Spettano alle Regioni le funzioni amministrative per le materie elencate nel precedente articolo, salvo quelle di interesse esclusivamente locale, che possono essere attribuite dalle leggi della Repubblica alle Provincie, ai Comuni o ad altri enti locali. Lo Stato può con legge delegare alla Regione l'esercizio di altre funzioni amministrative.

^{La} Regione esercita normalmente le sue funzioni amministrative delegandole alle Provincie, ai Comuni o ad altri enti locali, o valersi dei loro uffici.»

⁶ Exemption under the Legislative L. May 27, 2008, n. 93, Art. 1, with amendments, into law July 24, 2008, n. 126.

⁷ L. 42/2009, art. 12 comma 1, lettera d: «disciplina di uno o più tributi propri comunali che, valorizzando l'autonomia tributaria, attribuisca all'ente la facoltà di stabilirli e applicarli in riferimento a particolari scopi quali la realizzazione di opere pubbliche e di investimenti pluriennali nei servizi sociali ovvero il finanziamento degli oneri derivanti da eventi particolari quali flussi turistici e mobilità urbana».

distribution of funds to institutions a special equalization fund is created. The accessibility of the fund will be defined by the criteria to be issued through one or more laws in compliance with Article 2 of Law 42/09 by May 21, 2011⁸.

The state is responsible for financing the equalization fund⁹ while the Regions are responsible for the management of resources, differentiating them according to their destination, for the provinces and metropolitan cities and for the municipalities¹⁰.

The financial capacity of the fund is quantified by calculating the difference between the total amount of standard needs and the total amount of standardized revenues with the exception of special purpose taxes and special contributions, while for the other functions it reduces the differences between the different fiscal capacity, taking into account the demographic factor¹¹.

Article 9 defines the methods of allocation of the equalization fund for the regions that meet the requirements .

The State, through the promulgation of decrees, defines the exclusive responsibility on the taxation of the municipalities and the Provinces, as on Article 12.

Among the new replacement tax, to be applied locally, there is the new municipal tax on the property (IMU), as enacted in the letter b, Article 12, that participates in the quantification of the revenue available to municipalities for their basic expenses¹². Following the financial crisis, which led to the edge of economic failure some European member states, the current executive engineer, decided to bring forward (January 2012) the timing of adoption of IMU, originally planned for January 1, 2014.

The law makes a distinction on the costs that affect the fundamental rights of citizens, for which there is full coverage of the financial needs, and the costs of the basic functions of local authorities assigned, for the most part, to the funding of the facilities of "fiscal autonomy". They are funded with regard to different levels of wealth of the territories the State must establish the minimum level of performance for the functions relating to civil law and social and related costs necessary for the quantification of needs. Funding for decentralized expenditure have been prepared and is based on a model of equalization, which should result in a convergence of resources available to different territories, but without altering the order of their fiscal capacity¹³.

In addition, economic resources, which Regions, Provinces and Local Authorities can use, must be self-financing entities through the intensification of the fight against tax evasion and through the discovery of the hidden economy related to not registered buildings and the rents in black.

⁸ Racca E., Racca P., *op. cit*

⁹ The resources required to finance the equalization fund to cover the revenues are collected by the state obtained from general taxation.

¹⁰ Cfr. L. 42/2009, art. 13 comma 1, letter a.

¹¹ Racca E., Racca P., *op. cit*

¹² The fundamental principles are defined in Article number 117 of the Constitution.

¹³ Cfr. <http://www.camera.it/522?tema=52&Il%20federalismo%20fiscale>

To implement this management system operators of local authorities must have the conditions and infrastructure in order to access information necessary to perform the audits and tax audits¹⁴.

2. Conditions for application of the estate tax: buildings, building areas and farmland

Currently, the Legislative Decree no. 504/1992 provides for a property tax of local competence. The peculiarity of municipal property tax is the fact that for the first time the State has implemented a vertical shift of power to local authorities which in addition to the planning may exercise the power of collection of property tax rates. The existing ICI will be replaced with a new tax that will decide a greater devolution of power from the state tax to the local authorities.

Proper Municipal Tax (IMU) will take over the ICI and collect the legal basis by applying only a few changes, so the problems of the outgoing tax will recur in new tax system. The premise of application of ICI is the possession of a property located in the State. It affects the possession of the property regardless of economic status of the taxpayer as well as buildings used for the exercise of professional and business are subject to taxation¹⁵. The legislator in the Legislative Decree no. 504/92 distinguishes the buildings into three main groups: the buildings, divided into civil and rural, manufacturable areas and farmland. This distinction is associated with a different mode of assessment for each group:

- for residential buildings, the annual value of the tax is calculated based on the cadastral rent of the property revalued by 5%, this amount is multiplied by a coefficient of capitalization which varies according to of the class of the building¹⁶. The value obtained is multiplied by the rate that each municipality, in total autonomy, may act between the minimum and maximum 4 ‰ 7 ‰. The state sets the range of rates that can not be exceeded either in excess or defect, except in special cases for which there are deductions or exclusion from tax.
- For building areas the legislature has determined that the market value is the method of computation of taxable income. It also granted to the municipalities the power to determine, periodically and with regard to homogeneous areas, the market values of building land for the purpose of inspections and investigations

¹⁴ Racca E., Racca P., *op. cit*

¹⁵ Cfr. Ministerial circular n. 168/E of 26 june 1998, response 5.20

¹⁶ The various multipliers vary depending on whether this is the first house, and according to the category. Are as follows:

- 110 first house,
- 120 buildings belonging to group A, C,
- 168 for buildings of group B
- 60 for buildings of A/10 and D
- 40,80 for buildings of category C/1 and E
- 112,50 for non-building land

of municipal property tax. The ICI taxable income is calculated by applying the tax rate directly on the market value of the area.

- For agricultural land and farm buildings, the tax payable to the municipality is calculated on the basis of the cadastral income, revalued by 25% and multiplied by seventy-five.

For tax purposes, the legislature has identified three main categories of types of properties, for each of these a different computation of taxable income has been adopted: buildings and agricultural land are estimated by cadastral parameters, while the building areas are estimated on the basis of the real market value of the property. Taking into account the considerable difference between cadastral values and market values, it is clear the significant disparity between the different types of properties. The owner of a building area pays more tax than he would pay after completion of construction on the same area while maintaining full ownership of the building built. This situation is an obvious contraction of the constitutional principle of the contributive capacity (Article 53), for which "all are required to contribute to public expenditure due to their ability to pay."

3. Main aspects of inequality of ICI due to the cadastre: the updating of the cadastral income and classes

The transfer of skills that the State has created with the adoption of ICI has given rise to a new cooperation between local authorities and the Cadastre. The municipal offices responsible for the tax calculation and verification of the amount need to have free access to cadastral data that define the real estate units, in order to determine the amount to be charged for each "user". So, for the first time, the Cadastre must interact directly with municipalities to provide the data needed to calculate the tax base, this task was previously done exclusively by the State. The adoption of this new operating procedure has highlighted the obsolescence of the cadastral system, which is structurally inadequate to manage this new synergy. Before the intensification of the estate tax, the Cadastre was considered only a general register of real estate on national territory. Its structural dysfunctions have long been neglected because the tax on real estate, before the of ICI, which produced a low yield that did not justify a revision procedure on the organizational structure of such great importance. The new taxes imposed on real property and the increased revenues obtained from them undertake a review of the cadastral structure. The establishment of the to New Urban Cadastre dates back to the years 1937-39 NCEU and cadastral values in some cases of buildings date back to the mid-'40s, a time when the census of buildings was performed for the first time, and since then no major update has been implemented. The application of ICI in terms of Cadastre therefore has basically two main causes of inequality: the failure of cadastral rents updating and the failure of the review of the class of real property according to their characteristics. These two aspects combine to make the land value deeply divergent from the real market value.

Updating the cadastral rents

The importance of activation of a procedure for updating the cadastral rents is desirable to obtain a match between cadastral values and actual market values of property, if these two values have no correspondence between them a system of arbitrary assignment without any logical values is formed.

The tax base, in the case of buildings, is calculated by multiplying the revalued cadastral rent for the multiplier, but the reference tariffs based on market values of type units were determined in the period 1988-1989. These values must be multiplied by the predetermined rates of fruitfulness and are applied uniformly across the country without any consideration of the actual values that characterize the entire housing stock.

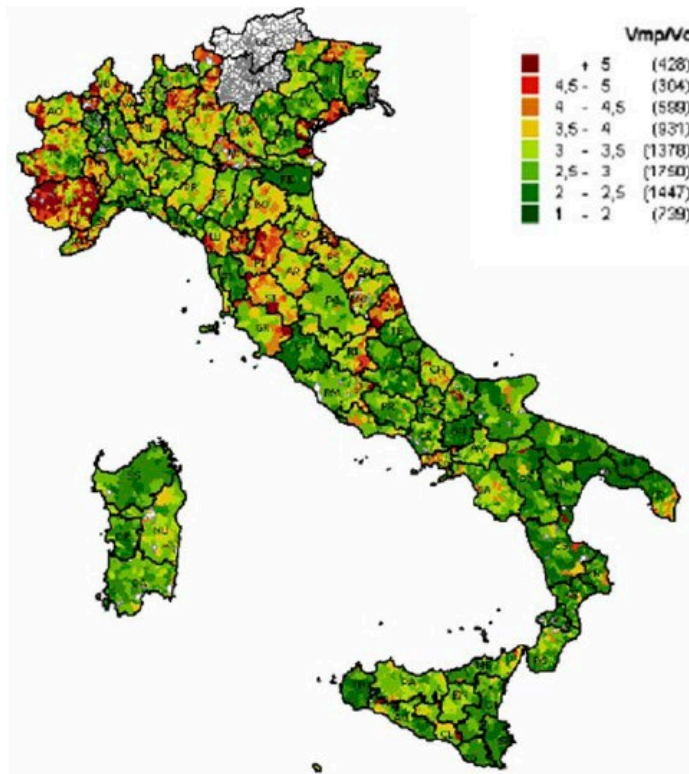
The transition from the market value to the cadastral value by a multiplier valid for the whole country creates a stereotyped and incoherent value that does not include the deviation of a property value which does not fall under the conditions of ordinariness and does not assess the heterogeneous distribution of wealth between the different territories. The coefficients were initially used with the same values as the basis for calculating other taxes and, subsequently, have been diversified to the municipal tax and register tax¹⁷. Their introduction was made to update the minimum register taxable amount and to avoid the assessment because cadastral values were too far from the truth and to use cadastral values as a concrete tax base¹⁸. The introduction of multiplicative coefficients was not helpful to stem the problem of excessive deviation of actual values from the cadastral values and to avoid the possibility of cadastral tax assessments, neglecting or overlooking the fact that the variability of the existing rates of return can be effectively implemented only if it is assumed a uniform framework circumscribed to sub-municipal areas for huge municipalities or admitting an acceptable margin of error. The real estate market of an entire province could be considered homogenous, but not on the whole national territory. With regard to what was said Guerrieri states that "the uniformity of rates of return at the national level is a simplification, which involves a structural inequities." In this context the data represented in Figure 1 show the differences between the values detected by the real estate market and the corresponding cadastral values compared at the provincial level. The market value defined by the Observatory of real estate market is 2.5 to 3 times higher than the cadastral value.

The major discrepancies were found in Tuscany, Piedmont and in some tourist municipalities where the market value exceeds the average by 5, while only 500 municipalities show a gap near zero. The current system needs to be reviewed to eliminate inequality due to the differences.

¹⁷ Roscelli R., Simonotti M., *Catasto dei redditi e catasto di valori*, 2007, contained in the publication *Catasto Patrimoniale chi lo vuole?*, published by Confedilizia.

¹⁸ Cfr Guerrieri G., "Discussant", contained in *Atti del XXXVIII incontro di studio del Ce.S.E.T.: Il catasto nelle politiche di fiscalità immobiliare e di governo del territorio*, 2009, Viterbo, Cfr pagg 101 – 112.

Figure 1. Distribution of market values. Differences between the value for ICI, and actual market values and their distribution throughout the country¹⁹.



The Agency of Territory has determined that the relationship between the values of real estate used for housing units and the corresponding values reported for tax purposes ICI will result in average gap of about 3.7 throughout the national territory. The average gap is subject to strong variability at the national level that can be evaluated by setting standard values in different regions, see the values reported in Table 1²⁰.

The inhomogeneity emerged from the data in Table 1 reveals that at least in part to eliminate the inequality of taxation is necessary to update the cadastral values in order to align them with actual market values of estate units. The risk of unfair regain values, as in the current case, is very high if a continuous and repeated review process is not implemented.

¹⁹ Picture drawn by the intervention of Guerrieri G., *op. cit.*, the data used for the graphics processing refers to tax year 2006.

²⁰ Cfr. "Gli immobili in Italia – distribuzione del patrimonio e dei redditi dei proprietari", 2010, publication by the Agenzia del Territorio, cap.5.

Table 1. Distribution of the value of residential property in the various regions. The regions where it the ratio value is greater than 4 units are highlighted in bold, the regions with a value of less than 3 units are highlighted in italic.

Region of residence	Number of index values OMI	Index number in taxable value Ici	Number of index values OMI / taxable Ici	Relationship value OMI / taxable Ici
Valle d'Aosta	145,8	137,9	105,7	3,9
Piemonte	93,7	103,6	90,5	3,3
Lombardia	90,2	93,5	96,5	3,6
<i>Friuli Venezia Giulia</i>	79,4	100,9	78,7	2,9
Trentino Alto Adige	114,1	75,8	150,4	5,5
Veneto	94,9	100,1	94,9	3,5
Liguria	147,3	136,4	108,0	4,0
Emilia Romagna	108,4	109,3	99,2	3,7
Toscana	134,0	115,0	116,5	4,3
Marche	93,3	81,5	114,4	4,2
Umbria	80,7	88,1	91,6	3,4
Lazio	148,7	142,4	104,4	3,9
Abruzzo	73,2	88,8	82,4	3,0
<i>Molise</i>	55,5	75,2	73,9	2,7
Campania	124,0	99,0	125,2	4,6
Basilicata	51,8	57,3	90,3	3,3
Puglia	71,8	87,2	82,4	3,0
Calabria	56,4	63,6	88,7	3,3
Sicilia	70,0	72,6	96,4	3,6
Sardegna	78,5	80,8	97,2	3,6
Totale	100,00	100,00	100,00	3,7

In the context of fiscal federalism the ICI plays an increasingly important role for local authorities as municipalities may rely on the tax revenues essential for the economic management. In the case of implementation of dynamic rents local authorities need to know in advance the value of expenditure that can support in the preparation of financial statements of management to prepare their financial plans.

Revision of cadastral classes

The Financial Law of 2005, Article 335, which implement the provisions of Presidential Decree 138/1998, has prepared the verification of real estate assets of municipalities to identify areas in which the deviation of the average market value,

compared to the average cadastral reference, has a gap greater than the mean value recorded by the Municipality. If an irregular situation is detected, the verification of income and a possible reclass of all properties identified in the affected area should be implemented, in order to distribute fairly the property values throughout the municipality. A cadastral rent lower than the right rent of the property determines a condition of inequality in respect of properly sorted real estate units as well as determining a lower tax revenue for the municipality fund. The ICI taxable income, is calculated on the basis of the rent of the property that determines the cadastral class, upper class corresponds to a higher income and a greater burden but to a lower class corresponds a lower percentage of contributions. Therefore there is a taxable income inequality that privileges who has an inadequate classification compared to those who pay the right tax. In general it was found that the major difference in the classification of real estate units are found in inhabited centers that in a short time had a population growth and thus a proportional increase in their housing stock compared to the centers where the land has been urbanized in a long time longer or has remained virtually unchanged over the years. Central areas of big cities are a representative example, where the properties were classes in the first post-war period, ie during the formative years NCEU²¹, without regard to their subsequent transformation. Several tests have verified that the areas with lower average cadastral rents correspond to classification made in remotest period. The central areas of cities often have very different types of architecture, buildings with historical value are side by side to cheap buildings, as a result of repairs or renovations often become prestigious houses. The renovation and maintenance work carried out on these units, sometimes, were performed in order to maintain the low-class guaranteeing owners a low tax burden.

In order to apply for the reclassification Agency of the Territory recently placed as a further condition to comply with the possession of the "threshold" at least three micro-zones. The adoption of this new constraint condition led to a sharp gap between the towns of small size and the larger municipalities. In the central area of Milan a gap equal to 140% is enough to trigger the possible revision of the classification, in the case of a small tourist communities like Portofino, where a unit of real estate of 60 square meters is worth 98,000 euros for the tax authorities in front of 600,000 euros for the market (a discrepancy of 500%), there are no tax increases because the minimum prerequisite of the three micro-zones required by the Agency of the Territory does not exist and as an immediate consequence there is no increase of taxation. With these assumptions increases in ICI tax revenue can not be created in the resort areas of sea and mountains, as most of these places do not have the minimum requirement of three micro-zones and usually are small centers defined by a single microzone coincident with the entire municipality.

Despite these limitations, a review of cadastral classes is desirable to photograph the real estate assets. In summary the reclassification of the housing stock

²¹ The Nuovo Catasto Edilizio Urbano (new land registry) was established in the years 1937-1939 and the first class operation of the buildings have been carried out since 1945.

can be performed if the municipality finds the presence of a gap greater than 35% of the average value of the property of the city. Established the presence of this, the municipality should require the Agency of the territory to proceed with reclassification of the homogenous areas where the anomaly was detected. But to do the verification request, the town must:

- be a Chief Town or otherwise a great city;
- meet the requirement of having at least three homogeneous areas defined by the Agency of the Territory.

Ultimately a review for the equalization purpose has been promoted on a national scale, however, affects only 150 municipalities out of 8,102 and of these, to date, only 14 have applied the update to the Agency in the area.

4. The taxation property values revision in Milan municipality

The adoption of the recent taxation property values revision in Milan municipality has led to two different results. On one hand has generated a projection of municipality revenue increase next to 43.748.130 Euro²², on the other hand it produced a legal action by home owners, who claims that property values are not consistent with the amount paid by the citizens of the neighboring areas. For these reasons, in November 2009, after a legal action promoted by Assoedilizia (an housing property association in Milan), Milan Provincial Tax Committee has banned the adoption of the property tax review. The following are a summary of the three main reasons of the ban declared by the Provincial Tax Committee:

- illegality of the administrative procedure, city officials had no jurisdiction to take the 'political' decision needed to start property values revision;
- unequal citizen taxation process (violation of Article 3 and 53 of the Constitution) resulting from definition of property value homogenous zones;
- The Director of the Territorial Agency has no jurisdiction to define the 35% threshold needed to identify a market homogenous zone.

While the first and third reasons are related to legal affairs, the second reason is typically related to real estate appraisal.

The whole procedure of taxation property values revision is based on the identification of the urban zones where property market value is 35% higher than whole town average cadastral average value created by resolution in June 1999.

This kind of procedure has an significant limitation, regarding the border zones. If two identical facing buildings are located in two different homogenous property market urban zones and just one of this two zones has to be reclassified, because its average market value is 35% greater than average cadastral value in

²² Values taken from an article by Campo T, *"Ricomincio dal catasto"*, Milano Finanza del 29 January 2011

the whole town, the two identical facing building will have a different taxation, in contrast with Article 3 and 53 of Italian Constitution, that require equity in national taxation.

5. Conclusions

Without going into the merits of the procedures used by Milan Tax Committee, it appears clear that Italian taxation property values revision, even if limited to the procedure of building reclass on a local scale, appears to be a very long and complex for its complexity. The current risk is to getting bogged in the existing property taxation system, based on an obsolete structure and unable to define a fair and efficient property taxation.

Italian continuous failure in changing the cadastral didn't got the appropriate institutions consideration. Those attempts, have created a property tax system based on an inconsistent appraisal approach. These critical conditions of the appraisal method will not disappear when (2013) the new property tax (IMU) will replace the actual one (ICI). The new property tax concern exclusively some changes in the law which does not affect the actual cadastral appraisal system causing the inequity taxation described briefly described in section 3. It is consequently necessary, for a fair Italian property taxation, setting a revision in accordance with the real market value of the whole national real estate, especially for buildings.

The reform efforts taken up to now, both at national and at local level, are based on a top-down approach; probably a bottom up approach, where property owners have to declare the right property value and the public administration will just declare value, can be the right solution. This way to operate is actually used in Italian building lot taxation where each municipality publishes every year the minimum threshold of property value and declares to provide for further checks just against owners who claim a lower property value. Municipalities can immediately achieve this goal using the values proposed by the OMI as a minimum threshold and compare them with the property values declared. Adopting a verification process of this kind would result in an fine-tuning of the time and cost needed for a complete cadastral top-down reform.

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