



Documentation Regional development instruments

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Federal Ministry for the
Environment, Nature Conservation
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Bavarian State
Ministry of the
Environment,
Public Health
and Consumer
Protection

Interreg III B

General Data	
Name of instrument:	Municipal Tax on Estates (ICI - Imposta Comunale sugli Immobili)
Country / region:	IT
Spatial level:	local
Type:	Economic instruments
Subtype:	Steering taxes
Description:	Introduced in 1992, it has become a major source of income for Italian municipalities. It applies to buildings and plots of either cropland or building land. It is calculated as a fixed quota over the estate value; every municipality determines the amount of the fixed quota to be applied within its own municipal boundaries.
General objectives:	Re-introduction of some elements of fiscal independency for local governments.
General Objectives keywords:	municipal budgets ; real estate tax ;
Responsible:	Local authority/Municipal council
Stakeholder Involved:	others
Reference:	http://it.wikipedia.org/wiki/Imposta_Comunale_sugli_Immobili
General assessment of strength and weakness:	Strength: Being a local tax, collection should be eased and evasion minimized. Weakness: It has quickly become unpopular, especially since no distinctions are made between main residence homes and vacation or other houses.
Metadata:	Date of entry: 2007/04/09 Contact: Ifuplan, Schleißheimer Str. 156, 80797 München
Implementation	
Legal status:	mandatory
Extension:	all municipalities
Type of monitoring:	Report basing on quantitative indicators
Assessment	
Relevance	
Status:	weak indirect relevance
Ranking:	1
Remark:	no direct steering effect for land ressource management

Acceptance	
Status:	-
Ranking:	0
Remark:	no information about acceptance
Implementation	
Status:	-
Ranking:	5
Remark:	-
Feasibility	
Status:	Legislation
Ranking:	5
Remark:	-
Effectiveness	
Status:	Direction of effect, acceptability
Ranking:	2
Remark:	-