



RESCALDINA CITY HALL

EXPIRY DATE FOR LOCAL TAXES YEAR 2014

Lex n. 147, 27 December 2013 (Stability Lex for year 2014) sets,
from 1° January 2014, Imposta Unica Comunale (I.U.C.).

Imposta unica comunale (I.U.C.) incorporates:

TASI
SELF SETTLEMENT
(APPROVAL C.C. N. 35, 31/07/2014)

DOWN PAYMENT, BEFORE 16/10/2014 – FULL PAYMENT, BEFORE 16/12/2014

THE PAYMENT MUST BE DONE WITH THE F24 FORM (MODELLO F24) USING THE RATES INDICATED IN THE TABLE BELOW. THE TAX BASE ON WHICH YOU CAN APPLY THE TASI IS THE SAME AS IMU. START FROM THE CADASTRAL REVENUE REVALUED ON 5% AND MULTIPLY THE RESULT WITH THE COEFFICIENT OF THE BUILDING. ON THIS YOU HAVE TO APPLY THE TASI RATE AND DEDUCT ANY DETRATIONS IN THE MEASURE OF PROPERTY PERCENTAGE.

RATES		
CASE LAW	RATE	DETRATCION
Main habitation (first house) and its related amenities, except from the ones included in the cadastral categories A/1, A/8 and A/9.	2,2 X 1000	According to the diagram below (*)
Housing units kept by building cooperatives with undivided property, used as main habitation (first house) and members assignees' related amenities.	2,2 X 1000	According to the diagram below (*)
Conjugal house and related amenities gave to the consort, due to legal separation, cancellation, termination or suspension of the marriage's civil effects.	2,2 X 1000	According to the diagram below (*)
Main habitation (first house) and its related amenities, included in the cadastral categories A/1, A/8 and A/9	2,00 X 1000	
Strumental rural buildings.	1,00 X 1000	
All the other buildings not included in the cases written above.	RESET	

Detractions

Cadastral Rent	Income 2013	Deduction
€ 0 – € 500	Until € 20.000	€ 150,00
	Over € 20.000	-
€ 501 – € 600	Until € 20.000	€ 100,00
	Over € 20.000	-
€ 601 – € 700	Until € 20.000	€ 75,00
	Over € 20.000	-
€ 701 – € 800	Until € 20.000	€ 50,00
	Over € 20.000	-
€ 801 – € 900	Until € 20.000	€ 25,00
	Over € 20.000	-
Over € 901	-	-

YOU CAN CHECK YOUR TAXABLE INCOME BY:

MODELLO 730/3 - LINE 14;
MODELLO UNICO - TABLE RN - LINE RN4
CUD - POINTS 1-2;

Codes TASI toll:

3958 - Main habitation (first house) and its related amenities;
3959 – Strumental rural buildings;
3961 – Other buildings (e.g. property goods).

Rescaldina City Hall codex: **H240**

YOU CAN CALCULATE THE TASI'S AMOUNT IN THESE WAYS:

1) **Visiting City Hall's website (www.rescaldina.org) and clicking on the logo "CALCOLO TASI 2014";**

OR

2) **Going in a CAF CGIL, CISL ed UIL** (Appointment is necessary : CGIL 0331/576257- CISL 3311773172 – 0331/547174 - UIL 0331/1770655): the service of calculation and compilation of the model is **free** for the taxpayers who live in Rescaldina and with an income not major than € 28.000 and only on buildings and filed located in the territory of Rescaldina City Hall.

IMU
IN AUTOLIQUIDAZIONE
(APPROVAL C.C. N. 34, 31/07/2014)

FULL PAYMENT, BEFORE 16/12/2014

YOU HAVE TO PAY BY MODELLO F24, USING RATES WRITTEN BELOW.

- 0,895%** buildings cadastral or that can be cadastral in the cadastral category C/1;
0,895% housing units, except cadastral categories A/1, A/8 and A/9, given by the possessor to relatives in free use; the relatives must be within the first grade (e.g. father and son) and in collateral line within the second grade (e.g. brother and sister) with the condition that the relative and its family live regularly and have the registered residence in the above-mentioned building. In this rate are also included related amenities of cadastral categories C/2, C/6 and C/7, in the maximum extent of one pertinence unit for each one of the cadastral categories above-mentioned. **You have to present the apposite model (downloadable form the City Hall website or available at the City Hall's offices) at Tax Office before 30.06.2015.**
- 0,400%** housing units used as main habitation, cadastral in the categories A/1, A/8 and A/9, and their related amenities included in the categories C/2, C/6 and C/7, in the maximum extent of one pertinence unit for each one of the cadastral categories above-mentioned;
- 1,060%** all the other buildings for whom the tax is due but that weren't mentioned in the precedent casuistries (e.g. second houses, second garages, building areas, rural areas).

Codes IMU toll:

3912 – main habitation included in cadastral categories A/1, A/8 and A/9 and related amenities;
3914 – fields;
3916 – building areas;
3918 – others buildings, except those belonging to category D;
3925 – buildings group D (quote reserved for the State);
3930 – buildings group D (quote reserved for the City Hall).

Codex Rescaldina City Hall: **H240**

YOU CAN CALCULATE THE IMU'S AMOUNT IN THESE WAYS:

- 3) **Visiting City Hall's website** (www.rescaldina.org) and clicking on the logo **"CALCOLO IMU 2014"**;
OR
- 4) **Going in a CAF CGIL, CISL ed UIL** (Phone meeting is necessary : CGIL 0331/576257- CISL 3311773172 – 0331/547174 - UIL 0331/1770655): the service of calculation and compilation of the model is **free** for the taxpayers who live in Rescaldina and with an income not major than € 28.000 and only on buildings and fields located in the territory of Rescaldina City Hall.

TARI (GARBAGE TAX)
(APPROVAL C.C. N. 36, 31/07/2014)

PAYMENT BEFORE 31/12/2014

Municipality approved new rates for the year 2014; they are applied from 01/01/2014.

Tax service will send new alerts of payment for TARI with attached F24 form.

FOR FURTHER INFORMATION
CONTACT TAX OFFICE DURING THESE TIMESHEETS:

From **Monday to Friday**: 9.00-13.30

Wednesday: morning **CLOSED** – afternoon: 16.30-18.15

Saturday: 9.00-11.30

Phone: 0331/467821 - 0331/467851 - 0331/467818
Mail: tributi@comune.rescaldina.mi.it