Historical and current determination of the cadastral income: equity research tax in two different Land Registry Systems.

Trento, May 22th 2015

Piermassimo Pavese
Direzione Regionale Friuli Venezia Giulia
Ufficio Attività Immobiliari
1 - Mission and organization of the Agency

2 - Friuli Venezia Giulia - two different Land Registry Systems

3 - Evolving developments – The land integrated system (SIT)
1 - Mission and organization of the Agency

2 - Friuli Venezia Giulia - two different Land Registry Systems

3 - Evolving developments – The land integrated system (SIT)

- What’s a Tax Agency
- Revenue Agency – From 1st December 2012
- Organization chart
What’s a Tax Agency

- The Agency is a non-profit public body acting under the supervision of the Ministry of Economy and Finance
- Set up by Decree no. 300, 30th July 1999 (Reform of Government Organization)
- Operational since 1st January 2001
- The Agency provides services related to tax administration and collection
- As part of the measures to reduce public spending, the Decree no. 95/2012 enabled the incorporation of “Agenzia del Territorio” into the Revenue Agency, as well as the integration of the Autonomous Administration of State Monopolies into the Customs Agency
- Following the incorporation, the Revenue Agency also provides cadastral, geo-cartographic and appraisal services, and manages the land registry and the real estate market observatory
Revenue Agency – From 1st Dec. 2012 (Decree no. 95/2012)

The Agreement with the MEF
- Three-year lasting, updated every year with reference to the budgetary provisions
- Defines the services to be carried out and the objectives to be achieved yearly

Tax Agencies Autonomy
- Organization
- Management
- Accounting and Finance
- Human Resources Management

MISSION
- Recovery of tax evasion and avoidance
- Services, assistance and information to taxpayers
- Fiscal Revenues
- Cadastre
- Real Estate Rights and Mortgages Registration
- Real Estate Market Monitoring System

Department of Finance
Policy, Coordination and Supervision

Ministry of Economy and Finance
This organisation guarantees a widespread presence on the whole national territory.

- 10 Central Directorates
- 21 Regional Directorates
- 108 Provincial Directorates
- 103 Provincial Offices - Territorio
- 38,989 Staff (31/12/2013)
- 1,354 Executives (31/12/2013)
The Italian cadastral system

The **CADASTRE** is the inventory of the real estate assets in the national territory

**LAND CADASTRE**

- **Inventory basic element:** the cadastral parcel
- **Cadastral valuations:** Owner’s rent, Farmer’s rent

Continuous portion of land, located in a single municipality, owned by the same person, having the same quality or class, and the same assigned use

About **85.2** millions of cadastral parcels, 60 millions of which producing an income. Less of 2% located in Friuli

**URBAN BUILDING CADASTRE**

- **Inventory basic element:** the urban real estate unit
- **Cadastral valuation:** Cadastral income

Part of a building, a whole building or groups of buildings, or an urban area, suitable to have a functional and income autonomy

About **35.5** millions of residential buildings or parts of them having a rent. About **2%** located in Friuli
The land information system managed by the Agency

REAL ESTATE INFORMATION SYSTEM

CADASTRE AND CARTOGRAPHY

CARTOGRAPHY

LAND CADASTRE
BUILDING CADASTRE

It shows the technical characteristics of the objects and the holders of real estate rights (not for legal evidence). It gives the values used for taxation purposes.

LAND REGISTRATION
(real estate rights and mortgages)

By registering real estate deeds, it manages the information about the transfer of real estate rights and about the mortgages enrolment.

REAL ESTATE MARKET OBSERVATORY

It collects and processes information from real estate market and continuously shows the real estate values trend.
The updating of cadastre is mainly committed to real estate owners, through private technical professionals and notaries, under control of Agenzia delle Entrate.
Agenda

1 - Mission and organization of the Agency

2 - Friuli Venezia Giulia - two different Land Registry Systems

3 - Evolving developments – The land integrated system (SIT)

- The land information system managed by the Agency
- The Italian cadastral system
- Contents of the cadastral system – the data bases
- Italian cadastre updating services
- View services
- Correction of archives data
- Services for public administrations
At the end of the First World War Trieste and Venezia Giulia were annexed to Kingdom of Italy, nevertheless the Austrian legislation remained in force.
Two different Land Registry systems

With the Royal Decree no. 499 of 29 March 1929, the Italian legislation established that land registers would be regulated by the Austrian law of 1871, but within a new act linked to the provisions of Italian law.

- A system of deeds registration, moulded on the French and Belgian system, known as “trascrizione”.
- A title registration system, moulded on the Austrian “Grundbuch” known as “tavolare”, which is applied to limited areas (Provinces of Trento, Bolzano, Trieste, Gorizia and some municipalities in the Provinces of Udine, Belluno, Vicenza and Brescia.)
Two different Land Registry systems

- A system of deeds registration known as “trascrizione”

- A title registration system known as “tavolare” Provinces of Trieste, Gorizia and some municipalities in the Provinces of Udine
Two different Land Registry systems
The **CADASTRE** is the inventory of the real estate assets in the national territory.

### LAND CADASTRE

- **Inventory basic element:** the cadastral parcel
- **Cadastral valuations:**
  - Owner’s rent
  - Farmer’s rent

**Continuous portion of land, located in a single municipality, owned by the same person, having the same quality or class, and the same assigned use**

- **About 85.2 millions of cadastral parcels,**
- **60 millions of which producing an income**
- **Less of 2% located in Friuli**

### URBAN BUILDING CADASTRE

- **Inventory basic element:** the urban real estate unit
- **Cadastral valuation:**
- **Cadastral income:**
- **Owner’s rent**
- **Farmer’s rent**

**Part of a building, a whole building or groups of buildings, or an urban area, suitable to have a functional and income autonomy**

- **About 35.5 millions of residential buildings or parts of them having a rent**
- **About 2% located in Friuli**
The updating of cadastre is mainly committed to real estate owners, through private technical professionals and notaries, under control of Agenzia delle Entrate.
An upgraded cadastral map and a revised Land Registry database are essential tools for a correct interrelationship among citizens, and for carrying out reliable technical activities in Civil Engineering and Geomatics. Furthermore, the updated cadastral map must be characterized by enough precision and accuracy, while the Land Registry content must be usable in a digital form in order to guarantee a real time updating process. We analyses the results of a global and qualified set of interventions, carried out during the last decade by the Friuli Venezia Giulia (FVG) regional administration, within an agreement established with the former Italian Agenzia Entrate. These interventions make the cadastral database fully harmonized and interoperable with the regional spatial data infrastructure, and allow the updated Land Registry content to be completely usable in digital format.
Many PROCEDURE inside Regional and Local Authorities systems need to threat cadastral and cartographic data together

Main actors:
- Regione FVG
- Agenzia Entrate
- Municipalities (as users)

Closing of 150 “open perimeter”
Vectorization of 2800 raster maps
Cadastral updating services: **PREGEO**

**PREGEO** is a software application for the updating of land cadastre

- The IT application PREGEO makes possible the cartographic and census updating of the **Land Cadastre** through the filling in and submission of **divisions** and forms to introduce in the map **new constructions or enlargements**

- The application manages **administrative, technical and geographic data**

- The new version of procedure **Pregeo 10**, tested during 2014, together with the professional orders, has made possible the automatic approval of all the updating documents. This procedure is going to become compulsory by **1° January 2015**

About **0.6 million** documents registered each **YEAR** related to about 2 million parcels
Cadastral updating services: DOCFA

DOCFA is a software application for the updating of urban building cadastre

- The IT application DOCFA makes possible to fill in and submit to the Offices of Agenzia delle Entrate the form “Declaration of urban real estate property”. This form is meant to submit to Cadastre declarations of new constructions and changes.

- The application manages administrative, technical and graphic data

- Through DOCFA procedure the updating document is immediately registered in the data base. Thus, no more backlog!

About 1.3 million documents registered each year related to more than 2 million urban real estate units.
View services – the traditional channel

PROVINCIAL OFFICES – TERRITORIO (103)

DECENTRALIZED COUNTERS at the local authorities (about 400) 14 in Friuli
ACCESS THROUGH THE AGENCY WEB SITE
www.agenziaentrate.gov.it

OVER THE WHOLE NATIONAL TERRITORY

ONLY THROUGH CADASTRAL IDENTIFIER

SEARCH RESULT
simplified document for fiscal duties

OVER THE WHOLE NATIONAL TERRITORY
View services – the online channel

ACCESS THROUGH «FISCO ON LINE» SERVICE
http://telematici.agenziaentrate.gov.it

SEARCH BY FISCAL CODE

SERVICE ENABLING through registration and issuing of PINCODE and PASSWORD

INTEGRATED WITH DATA CONCERNING OWNERSHIP

Through «Fisco on line» service, general public can search and view free of charge information related to their own properties, by means of:

- CADASTRAL DESCRIPTIVE DOCUMENT (titled as subject or as object)
- MAP with land parcels
- Building PLAN
- LAND REGISTRIES DESCRIPTIVE DOCUMENT
ACCESS THROUGH «SISTER» PORTAL

http://sister.agenziaentrate.gov.it/

Over the whole national territory
Different search keys
- Owners
- Cadastral identifiers
- Addresses

Signing of an AGREEMENT to join the service
(200 Euros una tantum + 30 Euros / year for each enabled password)

MAP ABSTRACTS

Descriptive documents, current and historical situation

PLANS *

*Only for subjects enabled to the online submission of cadastral updating documents

As from 2014 it is possible to buy - through the «Sister» channel - the descriptive documents in a format suitable to be processed and the map sheets. This will be especially helpful for public bodies and private professionals, which will have their operational range increased
Correction of archives data

CONTACT CENTER

The service makes possible to point out, directly through internet, inconsistencies in cadastral data, asking for their correction (The applicant can be the owner of the real estate or a person interested in or delegated for correction)

PROCESSED CASES

✓ Error about the registered owner
✓ Error concerning the real estate data
✓ Registration of previous non-computerized documents
✓ Inconsistency related to a non-declared building
✓ Inconsistency related to a former rural building
Minority Rights and cadastral services

• There are an estimated 530,000 Friulian-speakers living in the provinces of Udine and Pordenone and in parts of Gorizia and another 170,000 living elsewhere in Italy, making Friulian the second largest minority language in Italy. All speakers are at least bilingual.

• Slovenes live in 39 municipalities in the Trieste, Gorizia, Udine and Pordenone provinces of the Friuli-Venezia Giulia region in north-eastern Italy. Slovene-speakers are estimated to number between 50,000 and 183,000 out of a regional population of 1.2 million.
Minority Rights and cadastral services

• Trough an agreement between the Agenzia and ISTAT (National Institute of Statistics), with the collaboration of all the municipalities has been defined the so called ANNCSU (House Number’s Roads National Archive).
• The purpose of this project, is encode all data about public circulation areas and numbers to accesses from public circulation areas to the inner spaces of buildings and private areas (Toponymy). In Friuli Venezia Giulia, according to the peculiarity of the minority linguistics communities present in some areas of the region we have to elaborate data about public circulation areas with diacritical characters (usual in Slovenian language) whereby the Agenzia is developing a web platform in four different languages.
1 - Mission and organization of the Agency

2 - Friuli Venezia Giulia - two different Land Registry Systems

3 - Evolving developments – The land integrated system (SIT)

- The land integrated system - SIT
- The SIT features
- The SIT cartographic representations
The land integrated system - SIT

• A review and evolution process of the information system is in progress, in collaboration with Sogei. The overall goal is the separation of the updating process related to information concerning **subjects** from the one related to information concerning **objects**, as well as at creating two centralized and integrated information databases: the **Register of the owners** and the holders and the **Register of the real estates**

• The new cadastral system (**SIT**) for the management of real estate information is a modern **GIS**, realized in Web architecture, evolution of the current cadastral and cartographic system
The SIT features
The SIT features

• The SIT makes possible to surf and search on a geographic basis all the land information managed by the Agency: cartographic, cadastral, graphic and alphanumeric. It makes possible the analysis of information throughout the territory, using the spatial relations and overlapping information layers (cadastral cartography, census data, plans, data collected by the real estate market observatory, ortophotos and street graphs) and the spatial integration with territorial objects coming from external data sources (town plan zones, topographic DB streets, earthquake maps or any other thematic information representation).

• The new system will support the Agency central and local offices in their usual and special activities, and specifically:
  o technical verification activities: collection of information on real estates, through positioning them over cartography and comparing the results with their real condition; optimum planning of surveys and all the activities on the field
  o assessment of cadastral incomes: comparison - through DOCFA procedure - between the proposed incomes and the medium value of the real estate units existing in the geographic surroundings
  o data quality improvement: possibility to restore territorial information, through a comparison with other cadastral and cartographic elements or other information layers, using the spatial relations (addresses, connections between land and buildings, etc.)
The SIT features

• To compare territorial data with the current situation of real estates, the SIT services make use of high definition aerial photos, even historical ones. This enables the Agency staff to verify the modification of territory over time.

• The survey activities on the field will be supported by the SIT services intended for mobile devices, too.

• The applications needed to implement the Reform of the building cadastre evaluation system provided by Law 11 March 2014, n. 23 will be realized on the SIT.
The SIT cartographic representations

The basic cartography...
The SIT cartographic representations

The detailed information...
The SIT cartographic representations

Integrated representation of data maintained in all the cadastral archives
The SIT cartographic representations

Data surfing with overlapping of territorial images

The distribution of real estate units classified as «Offices and private professionals studios»
The SIT cartographic representations

Data surfing with overlapping of territorial images

The distribution of real estate units classified as «Offices and private professionals studios»
The Italian cadastral system as a support to land management

Thank you