

CLASSIFICA PER TOTAL TAX RATE PROIEZIONI 2022 DEI COMUNI CHE DISEGNANO LE PROVINCE ITALIANE SULLA BASE DELLE ALIQUOTE E TARiffe APPLICATE

| Classifica | Comuni anno 2022 | %TTR  | Tax Free Day | IMU C3<br>(laborator.) | IMU C1<br>(negozi) | TARI<br>(€ al mq) | IVS | IRPEF<br>(aliq.media) | Addiz. Regionale<br>(aliq.media) | Addiz. Comunale<br>(aliq.media) |
|------------|------------------|-------|--------------|------------------------|--------------------|-------------------|-----|-----------------------|----------------------------------|---------------------------------|
| 1          | Bolzano          | 46,7% | 18-giu       | 0,56%                  | 0,56%              | 1,12              | 24% | 26,5%                 | 0,04%                            | 0%                              |
| 2          | Trento           | 47,9% | 23-giu       | 0,55%                  | 0,55%              | 1,84              | 24% | 26,4%                 | 1,23%                            | 0%                              |
| 3          | Gorizia          | 48,5% | 25-giu       | 0,46%                  | 0,46%              | 1,78              | 24% | 26,3%                 | 1,23%                            | 0%                              |
| 4          | Udine            | 49,3% | 28-giu       | 0,76%                  | 0,86%              | 1,26              | 24% | 26,1%                 | 1,23%                            | 0,20%                           |
| 5          | Cuneo            | 49,4% | 28-giu       | 0,81%                  | 0,81%              | 1,76              | 24% | 26,3%                 | 2,05%                            | 0,72%                           |
| 6          | Iglesias         | 49,6% | 29-giu       | 0,86%                  | 0,86%              | 2,52              | 24% | 26,1%                 | 1,23%                            | 0,66%                           |
| 7          | Belluno          | 50,1% | 1-lug        | 0,80%                  | 0,80%              | 1,52              | 24% | 26%                   | 1,23%                            | 0,74%                           |
| 8          | Sondrio          | 50,2% | 1-lug        | 1,06%                  | 1,06%              | 2,49              | 24% | 26,1%                 | 1,46%                            | 0,80%                           |
| 9          | Arezzo           | 50,2% | 1-lug        | 1,02%                  | 1,02%              | 2,12              | 24% | 26%                   | 1,47%                            | 0,54%                           |
| 10         | Vicenza          | 50,2% | 1-lug        | 0,76%                  | 0,76%              | 3,77              | 24% | 26%                   | 1,23%                            | 0,64%                           |
| 11         | Carbonia         | 50,3% | 2-lug        | 1,01%                  | 1,01%              | 2,31              | 24% | 26%                   | 1,23%                            | 0,63%                           |
| 12         | Trani            | 50,5% | 2-lug        | 0,96%                  | 0,96%              | 1,83              | 24% | 26%                   | 1,44%                            | 0,74%                           |
| 13         | Aosta            | 50,8% | 3-lug        | 0,86%                  | 0,86%              | 1,43              | 24% | 25,8%                 | 1,23%                            | 0,30%                           |
| 14         | Fermo            | 50,9% | 4-lug        | 1,00%                  | 1,00%              | 3,93              | 24% | 25,9%                 | 1,43%                            | 0,80%                           |
| 15         | Asti             | 50,9% | 4-lug        | 0,76%                  | 0,76%              | 3,18              | 24% | 26%                   | 2,02%                            | 0,63%                           |
| 16         | Reggio Emilia    | 51%   | 4-lug        | 0,96%                  | 0,96%              | 2,78              | 24% | 25,9%                 | 1,68%                            | 0,71%                           |
| 17         | Bergamo          | 51%   | 4-lug        | 1,06%                  | 0,76%              | 1,94              | 24% | 25,9%                 | 1,45%                            | 0,60%                           |
| 18         | Cagliari         | 51%   | 4-lug        | 1,06%                  | 1,06%              | 1,58              | 24% | 25,9%                 | 1,23%                            | 0,70%                           |
| 19         | Teramo           | 51,1% | 5-lug        | 1,06%                  | 1,06%              | 2,55              | 24% | 25,9%                 | 1,73%                            | 0,80%                           |
| 20         | Piacenza         | 51,1% | 5-lug        | 1,06%                  | 1,06%              | 2,90              | 24% | 25,9%                 | 1,68%                            | 0,50%                           |
| 21         | Nuoro            | 51,1% | 5-lug        | 0,86%                  | 0,86%              | 2,17              | 24% | 25,8%                 | 1,23%                            | 0,52%                           |
| 22         | Verbania         | 51,2% | 5-lug        | 1,04%                  | 1,04%              | 2,01              | 24% | 25,9%                 | 2,02%                            | 0,54%                           |
| 23         | Pordenone        | 51,3% | 5-lug        | 0,89%                  | 0,76%              | 1,38              | 24% | 25,7%                 | 1,23%                            | 0,20%                           |
| 24         | Milano           | 51,3% | 5-lug        | 0,95%                  | 0,95%              | 2,93              | 24% | 25,8%                 | 1,45%                            | 0,80%                           |
| 25         | Enna             | 51,3% | 5-lug        | 1,06%                  | 1,06%              | 1,76              | 24% | 25,8%                 | 1,23%                            | 0,80%                           |
| 26         | Matera           | 51,4% | 6-lug        | 1,14%                  | 1,14%              | 5,52              | 24% | 25,8%                 | 1,23%                            | 0,80%                           |
| 27         | Imperia          | 51,4% | 6-lug        | 1,06%                  | 1,06%              | 5,74              | 24% | 25,8%                 | 1,64%                            | 0,80%                           |
| 28         | Oristano         | 51,4% | 6-lug        | 0,91%                  | 0,91%              | 1,72              | 24% | 25,7%                 | 1,23%                            | 0,40%                           |
| 29         | Pescara          | 51,5% | 6-lug        | 1,06%                  | 1,06%              | 3,38              | 24% | 25,8%                 | 1,73%                            | 0,80%                           |
| 30         | Ferrara          | 51,5% | 6-lug        | 1,02%                  | 1,02%              | 3,54              | 24% | 25,8%                 | 1,68%                            | 0,66%                           |
| 31         | Brescia          | 51,5% | 6-lug        | 1,14%                  | 1,14%              | 2,46              | 24% | 25,8%                 | 1,45%                            | 0,80%                           |
| 32         | Massa            | 51,5% | 6-lug        | 1%                     | 1%                 | 2,58              | 24% | 25,8%                 | 1,47%                            | 0,68%                           |
| 33         | Prato            | 51,6% | 6-lug        | 1,02%                  | 1,02%              | 3,27              | 24% | 25,7%                 | 1,47%                            | 0,50%                           |
| 34         | Rovigo           | 51,6% | 6-lug        | 1,06%                  | 1,06%              | 2,38              | 24% | 25,8%                 | 1,23%                            | 0,80%                           |
| 35         | Venezia          | 51,6% | 6-lug        | 1,06%                  | 1,06%              | 5,31              | 24% | 25,8%                 | 1,23%                            | 0,80%                           |
| 36         | Padova           | 51,7% | 7-lug        | 0,99%                  | 0,99%              | 2,78              | 24% | 25,7%                 | 1,23%                            | 0,70%                           |
| 37         | Treviso          | 51,7% | 7-lug        | 1,06%                  | 1,06%              | 1,75              | 24% | 25,7%                 | 1,23%                            | 0,64%                           |
| 38         | Avellino         | 51,8% | 7-lug        | 1,06%                  | 1,06%              | 3,53              | 24% | 25,8%                 | 2,03%                            | 0,80%                           |
| 39         | Modena           | 51,8% | 7-lug        | 0,97%                  | 0,97%              | 2,79              | 24% | 25,7%                 | 1,68%                            | 0,60%                           |
| 40         | Parma            | 51,8% | 7-lug        | 1,06%                  | 1,06%              | 2,13              | 24% | 25,8%                 | 1,68%                            | 0,80%                           |
| 41         | Latina           | 51,9% | 7-lug        | 0,91%                  | 0,91%              | 2,08              | 24% | 25,7%                 | 1,73%                            | 0,80%                           |
| 42         | Ascoli Piceno    | 51,9% | 7-lug        | 1,06%                  | 1,06%              | 3,67              | 24% | 25,7%                 | 1,42%                            | 0,80%                           |
| 43         | Andria           | 51,9% | 7-lug        | 1,06%                  | 1,06%              | 2,63              | 24% | 25,7%                 | 1,43%                            | 0,80%                           |
| 44         | Ragusa           | 51,9% | 7-lug        | 0,76%                  | 0,76%              | 2,87              | 24% | 25,7%                 | 1,23%                            | 0,66%                           |
| 45         | La Spezia        | 52%   | 8-lug        | 0,70%                  | 0,70%              | 5,80              | 24% | 25,7%                 | 1,63%                            | 0,60%                           |
| 46         | Lodi             | 52%   | 8-lug        | 0,87%                  | 0,87%              | 2,18              | 24% | 25,7%                 | 1,44%                            | 0,66%                           |
| 47         | Alessandria      | 52%   | 8-lug        | 1,06%                  | 1,06%              | 2,22              | 24% | 25,8%                 | 2%                               | 0,80%                           |
| 48         | Grosseto         | 52%   | 8-lug        | 0,86%                  | 0,86%              | 2,02              | 24% | 25,7%                 | 1,47%                            | 0,80%                           |
| 49         | Lucca            | 52%   | 8-lug        | 1,06%                  | 1,06%              | 2,71              | 24% | 25,7%                 | 1,46%                            | 0,61%                           |
| 50         | Palermo          | 52,1% | 8-lug        | 1,06%                  | 1,06%              | 3,86              | 24% | 25,6%                 | 1,23%                            | 0,80%                           |
| 51         | Siena            | 52,1% | 8-lug        | 1,12%                  | 1,12%              | 3,69              | 24% | 25,7%                 | 1,46%                            | 0,76%                           |
| 52         | Rimini           | 52,2% | 9-lug        | 1,04%                  | 1,04%              | 3,29              | 24% | 25,6%                 | 1,67%                            | 0,63%                           |
| 53         | Verona           | 52,2% | 9-lug        | 1,06%                  | 1,06%              | 2,03              | 24% | 25,6%                 | 1,23%                            | 0,80%                           |
| 54         | Ravenna          | 52,3% | 9-lug        | 1,06%                  | 1,06%              | 2,18              | 24% | 25,6%                 | 1,67%                            | 0,56%                           |
| 55         | Pistoia          | 52,3% | 9-lug        | 0,96%                  | 0,96%              | 2,30              | 24% | 25,6%                 | 1,46%                            | 0,80%                           |
| 56         | Trieste          | 52,4% | 9-lug        | 0,85%                  | 0,85%              | 2,92              | 24% | 25,6%                 | 1,23%                            | 0,80%                           |

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|------------|------------------|-------|--------------|-------------------------|--------------------|-------------------|-----|-----------------------|----------------------------------|---------------------------------|
| 57         | Siracusa         | 52,4% | 9-lug        | 1,06%                   | 1,06%              | 1,53              | 24% | 25,6%                 | 1,23%                            | 0,80%                           |
| 58         | Cesena           | 52,5% | 10-lug       | 1,06%                   | 1,06%              | 1,65              | 24% | 25,6%                 | 1,67%                            | 0,80%                           |
| 59         | Como             | 52,5% | 10-lug       | 0,96%                   | 0,96%              | 2,52              | 24% | 25,6%                 | 1,44%                            | 0,80%                           |
| 60         | Macerata         | 52,5% | 10-lug       | 1,06%                   | 1,06%              | 2,29              | 24% | 25,6%                 | 1,42%                            | 0,80%                           |
| 61         | Novara           | 52,5% | 10-lug       | 1,06%                   | 1,06%              | 2                 | 24% | 26,7%                 | 2%                               | 0,80%                           |
| 62         | Pisa             | 52,5% | 10-lug       | 1,06%                   | 1,06%              | 2,24              | 24% | 25,6%                 | 1,46%                            | 0,57%                           |
| 63         | Perugia          | 52,5% | 10-lug       | 1,06%                   | 1,06%              | 4,45              | 24% | 25,6%                 | 1,45%                            | 0,80%                           |
| 64         | L'Aquila         | 52,6% | 10-lug       | 1,01%                   | 1,01%              | 1,59              | 24% | 25,6%                 | 1,73%                            | 0,60%                           |
| 65         | Viterbo          | 52,6% | 10-lug       | 0,99%                   | 0,99%              | 2,45              | 24% | 25,6%                 | 1,73%                            | 0,76%                           |
| 66         | Monza            | 52,6% | 10-lug       | 0,84%                   | 0,84%              | 2,21              | 24% | 25,6%                 | 1,44%                            | 0,80%                           |
| 67         | Barletta         | 52,6% | 10-lug       | 0,96%                   | 0,96%              | 1,42              | 24% | 25,5%                 | 1,42%                            | 0,57%                           |
| 68         | Chieti           | 52,7% | 10-lug       | 0,90%                   | 0,90%              | 2,85              | 24% | 25,6%                 | 1,73%                            | 0,80%                           |
| 69         | Catanzaro        | 52,8% | 11-lug       | 1,06%                   | 1,06%              | 4,21              | 24% | 25,6%                 | 2,03%                            | 0,80%                           |
| 70         | Olbia            | 52,8% | 11-lug       | 0,96%                   | 0,96%              | 3,28              | 24% | 25,5%                 | 1,23%                            | 0,80%                           |
| 71         | Frosinone        | 52,9% | 11-lug       | 1,06%                   | 1,06%              | 2,74              | 24% | 25,5%                 | 1,73%                            | 0,80%                           |
| 72         | Varese           | 52,9% | 11-lug       | 1,06%                   | 1,06%              | 2,57              | 24% | 25,5%                 | 1,44%                            | 0,80%                           |
| 73         | Lecco            | 53%   | 11-lug       | 1,06%                   | 1,06%              | 2,06              | 24% | 25,4%                 | 1,44%                            | 0,36%                           |
| 74         | Trapani          | 53%   | 11-lug       | 1,06%                   | 1,06%              | 2,41              | 24% | 25,4%                 | 1,23%                            | 0,80%                           |
| 75         | Crotone          | 53,1% | 12-lug       | 1,06%                   | 1,06%              | 1,99              | 24% | 25,5%                 | 2,03%                            | 0,80%                           |
| 76         | Vibo Valentia    | 53,2% | 12-lug       | 1,06%                   | 1,06%              | 4,22              | 24% | 25,5%                 | 2,03%                            | 0,80%                           |
| 77         | Bari             | 53,2% | 12-lug       | 1,06%                   | 1,06%              | 2,90              | 24% | 25,4%                 | 1,42%                            | 0,80%                           |
| 78         | Genova           | 53,3% | 13-lug       | 0,96%                   | 0,96%              | 5,20              | 24% | 25,4%                 | 1,61%                            | 0,80%                           |
| 79         | Savona           | 53,3% | 13-lug       | 1,14%                   | 1,14%              | 3,21              | 24% | 25,4%                 | 1,61%                            | 0,80%                           |
| 80         | Pavia            | 53,3% | 13-lug       | 1,06%                   | 1,06%              | 1,51              | 24% | 25,4%                 | 1,44%                            | 0,74%                           |
| 81         | Caltanissetta    | 53,3% | 13-lug       | 1,06%                   | 1,06%              | 1,94              | 24% | 25,3%                 | 1,23%                            | 0,60%                           |
| 82         | Napoli           | 53,4% | 13-lug       | 1,06%                   | 1,06%              | 5,53              | 24% | 25,5%                 | 2,03%                            | 0,80%                           |
| 83         | Roma             | 53,4% | 13-lug       | 1,14%                   | 0,86%              | 6,20              | 24% | 25,4%                 | 1,73%                            | 0,90%                           |
| 84         | Carrara          | 53,4% | 13-lug       | 1,06%                   | 1,06%              | 3,90              | 24% | 25,4%                 | 1,46%                            | 0,80%                           |
| 85         | Caserta          | 53,5% | 13-lug       | 1,06%                   | 1,06%              | 5,95              | 24% | 25,4%                 | 2,03%                            | 0,80%                           |
| 86         | Mantova          | 53,5% | 13-lug       | 1,06%                   | 0,78%              | 4,22              | 24% | 25,3%                 | 1,43%                            | 0,42%                           |
| 87         | Potenza          | 53,6% | 14-lug       | 1,14%                   | 1,14%              | 3,38              | 24% | 25,3%                 | 1,23%                            | 0,80%                           |
| 88         | Forlì            | 53,6% | 14-lug       | 1,06%                   | 1,06%              | 1,84              | 24% | 25,3%                 | 1,66%                            | 0,66%                           |
| 89         | Campobasso       | 54%   | 15-lug       | 1,06%                   | 1,06%              | 2,46              | 24% | 25,3%                 | 2,16%                            | 0,80%                           |
| 90         | Ancona           | 54,1% | 15-lug       | 0,76%                   | 0,76%              | 3,41              | 24% | 25,2%                 | 1,41%                            | 0,80%                           |
| 91         | Messina          | 54,2% | 16-lug       | 1,06%                   | 1,06%              | 2,67              | 24% | 25,2%                 | 1,23%                            | 0,80%                           |
| 92         | Torino           | 54,3% | 16-lug       | 1,06%                   | 1,06%              | 3,50              | 24% | 25,2%                 | 1,96%                            | 0,80%                           |
| 93         | Firenze          | 54,3% | 16-lug       | 1,04%                   | 1,04%              | 5,32              | 24% | 25,1%                 | 1,45%                            | 0,20%                           |
| 94         | Benevento        | 54,5% | 17-lug       | 1,06%                   | 1,06%              | 4,77              | 24% | 25,2%                 | 2,03%                            | 0,80%                           |
| 95         | Sassari          | 54,8% | 18-lug       | 0,95%                   | 0,95%              | 5,32              | 24% | 25%                   | 1,23%                            | 0,80%                           |
| 96         | Cosenza          | 55,1% | 19-lug       | 1,06%                   | 1,06%              | 5,11              | 24% | 25%                   | 2,03%                            | 0,80%                           |
| 97         | Pesaro           | 55,1% | 19-lug       | 0,96%                   | 0,96%              | 2,84              | 24% | 24,9%                 | 1,40%                            | 0,62%                           |
| 98         | Urbino           | 55,2% | 19-lug       | 1,05%                   | 1,05%              | 2,16              | 24% | 24,9%                 | 1,40%                            | 0,80%                           |
| 99         | Terni            | 55,2% | 19-lug       | 1,06%                   | 1,06%              | 3,85              | 24% | 24,9%                 | 1,44%                            | 0,80%                           |
| 100        | Reggio Calabria  | 55,4% | 20-lug       | 1,06%                   | 1,06%              | 3,65              | 24% | 25%                   | 2,03%                            | 0,80%                           |
| 101        | Rieti            | 55,5% | 21-lug       | 1,14%                   | 1,14%              | 5                 | 24% | 24,9%                 | 1,73%                            | 0,80%                           |
| 102        | Brindisi         | 55,6% | 21-lug       | 1,14%                   | 1,14%              | 4,56              | 24% | 24,8%                 | 1,40%                            | 0,80%                           |
| 103        | Foggia           | 55,6% | 21-lug       | 1,06%                   | 1,06%              | 4,79              | 24% | 24,8%                 | 1,40%                            | 0,80%                           |
| 104        | Lecce            | 55,6% | 21-lug       | 1,10%                   | 1,10%              | 4,71              | 24% | 24,8%                 | 1,40%                            | 0,80%                           |
| 105        | Bologna          | 56,1% | 23-lug       | 1,06%                   | 1,06%              | 3,45              | 24% | 24,7%                 | 1,64%                            | 0,80%                           |
| 106        | Catania          | 56,1% | 23-lug       | 1,06%                   | 1,06%              | 7,09              | 24% | 24,7%                 | 1,23%                            | 0,80%                           |
| 107        | Taranto          | 56,3% | 23-lug       | 1,06%                   | 1,06%              | 5,59              | 24% | 24,6%                 | 1,40%                            | 0,80%                           |
| 108        | Cremona          | 56,4% | 24-lug       | 0,96%                   | 0,96%              | 1,64              | 24% | 24,6%                 | 1,41%                            | 0,80%                           |
| 109        | Isernia          | 56,5% | 24-lug       | 1,06%                   | 1,06%              | 1,22              | 24% | 24,7%                 | 2,14%                            | 0,80%                           |
| 110        | Livorno          | 56,5% | 24-lug       | 1,06%                   | 1,06%              | 3,42              | 24% | 24,6%                 | 1,44%                            | 0,80%                           |
| 111        | Salerno          | 56,9% | 26-lug       | 1,06%                   | 1,06%              | 4,89              | 24% | 24,6%                 | 2,03%                            | 0,80%                           |
| 112        | Biella           | 56,9% | 26-lug       | 1,06%                   | 1,06%              | 3,05              | 24% | 24,5%                 | 1,91%                            | 0,80%                           |
| 113        | Vercelli         | 57,1% | 26-lug       | 1,06%                   | 1,06%              | 2,08              | 24% | 24,5%                 | 1,90%                            | 0,75%                           |
| 114        | Agrigento        | 58%   | 30-lug       | 1,09%                   | 1,09%              | 5,19              | 24% | 24,1%                 | 1,23%                            | 0,80%                           |