

FAQs – RENTING

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Q. How long have you been in business?

A. Suzanne Pitcher has been in the real estate business in Florence for more than 25 years. Her son Corso Flaccomio joined as a partner in 2001.

Q. What sets you apart from others?

A. We are located in Florence. Any problems? We are right here to take care of it. Our personal involvement, service and attention to detail are greatly appreciated by our clients.

Q. Does Pitcher & Flaccomio need a real estate licence for renting properties?

A. Yes. Not only do we have a licence for rental contracts but also for buying and selling. It is most important to deal with a licenced agent, as only then are you protected. Real estate agents with a licence are responsible and accountable for their actions and are obliged to have insurance coverage as a guarantee against any misconduct during a transaction. This is very important for you, the client. So when approaching a real estate agent always ask for their licence number.

Q. Who are your clients?

A. We regularly provide superior accommodation for guest conductors of the Florence Symphony Orchestra (Orchestra del Maggio), CEOs of international corporations, families relocating to Florence for a scholastic year, as well as visitors from all corners of the world who know that the best way to enjoy a city or a region is in a home, not a hotel. Our business is based on repeat clients, word-of-mouth recommendations and our comprehensive website.

Q. What properties do you offer in Florence itself?

A. Our properties include both modern and traditionally furnished apartments, as well as our “The Best of the Best” which offer especially elegant and spacious accommodation.

Q. Do you offer villas for rent outside of Florence?

A. Yes. We offer apartments in the hills surrounding Florence, as well as villas and country houses from as close as 5 minutes from the centre of Florence to within about an hour's drive. We also have country houses in Cortona, the hill town immortalised in the best-selling book “Under the Tuscan Sun.” We have a full range of accommodation; your choice depends on your personal taste and budget.

Q. Do you have apartments/flats suitable for a handicapped person?

A. Yes we do, but there is not a big range to choose from. Florence, being a medieval city, is not easy to change, especially for wheelchairs. The size of the elevator/lift may not accommodate a wheelchair. A few owners have managed to adapt their properties to be handicap-accessible. PITCHER & FLACCOMIO will make every effort to assist and, wherever possible, to find the appropriate accommodation for your specific needs.

Q. Are all your properties listed on your website?

A. No. Not all our properties are available on the website; we have many others. Should you not find the exact property that you are seeking, let us know and we will send you a special link to view others. This link key is given for a limited time to protect the owners' wishes.

Q. Can I telephone the agency about what I'm looking for?

A. Yes. We are more than happy to discuss your needs over the phone, but we prefer that you email us your ideas first. Once you've given some careful thought to the questions or suggestions we send, we will have a better idea of what you are looking for.

Q. Will you show me some properties if I am already in Florence?

A. Yes. Once you give us some details of what you are looking for, we can arrange for you to visit the properties. It is *PITCHER & FLACCOMIO* policy for long-term rentals that the client comes in person to check the houses, as we are aware that every property has its idiosyncrasies and it is best that they are made evident prior to signing a contract. This makes for a happier stay in Italy.

Q. Why would anyone stay for a year? What about my family?

A. To immerse oneself fully in Italian life and culture. Added to this, Florence is the site of several international schools offering elementary through high school education. The International School of Florence follows the American curriculum and the International Baccalaureate. The French School has a tri-lingual Lycée International programme. The Sacro Cuore Convent follows more the Italian school system together with an American High School Diploma, making all of these a wonderful choice for parents interested in providing a priceless opportunity to their growing children.

Q. Do you offer student accommodation or should I ask the school for help?

A. No. We do not specialise in student accommodation. We do suggest contacting the school or university that you will be attending. They generally have a list of real estate agencies specialising in this type of accommodation.

Q. Why don't you offer student housing?

A. Because *PITCHER & FLACCOMIO* specialises in the medium to high range, not usually requested by students. Some of our clients are parents visiting their student children for a short or long period of time. Florence has approximately 45 foreign university campuses, and numerous language and cooking schools.

Q. In addition to renting a villa, I would like a guide for touring. Can you help me with this?

A. Yes. We will be happy to recommend any number of services including trusted drivers, guides, restaurants, and shops that you can contact on your own. *PITCHER & FLACCOMIO* also publishes a Newsletter at the beginning of every month especially for its clients, giving information on what is happening in Florence and in the countryside of Tuscany – concerts, markets, festivals and cultural events. To receive this Newsletter please sign up on our website at www.pitcherflaccomio.com.

Q. What else do you do apart from property management, renting, selling and buying?

A. We also offer properties for Special Event Venues – an area in which we have a great deal of experience. Please click on **AND MORE** on the tool bar for more information.

Q. Are you a wedding or event planner?

A. No. We are not; we are a location provider. We liaise with a wedding or event planner to supply the most suitable location whether it be a villa, castle or country estate. We also find, when requested, the accommodation for all the guests or participants in the event.

Q. Is your agency gay-friendly?

A. Yes, absolutely; we do not discriminate on the basis of anything.

Q. Can I bring my dog, cat and parrot when I come to stay for a year?

A. In theory, yes. You can bring all your pets, but whether they are accepted by the owner is another matter. Some owners will refuse or will ask for a bigger security deposit to cover the eventual damages that your pets may cause. This deposit will be a clause in the contract. Remember that animals must be vaccinated and chipped prior to bring them into a foreign country, and also find out if your own country has quarantine laws that may hinder your pet's re-entry.

Q. Why are there several prices for each property on the website?

A. This variation depends on whether the property is for long-term or short-term rental. For long term (over 4 weeks), the amount quoted is monthly. Please go to our tool bar marked LONG TERM/SABBATICAL. Short-term rentals have a minimum and maximum price. So sending your exact dates is the only way we can quote you an accurate price. The website gives an indication of the price range for your consideration.

Q. Are these prices negotiable?

A. Yes. Sometimes they are, especially if the request is for a long-term rental period. The price can also be negotiated according to how the payments will be made; for example, if the rent is paid six months in advance a discount is generally given.

Q. Do you have unfurnished apartments or houses?

A. Yes, we do; but, of course, not for short-term leases. An unfurnished apartment or villa generally does not come supplied with a kitchen, light fixtures or window dressings of any sort. Therefore make sure to negotiate with the owner beforehand as to what will be included in the rental.

Q. Why are there so few elevators in Florence?

A. Because the city was built a few centuries prior to the discovery of this convenient tool. Elevators have been squeezed in where possible, and about 15% of Florence's buildings have them.

Q. Why are there so few mosquito screens in Italy?

A. Some buildings cannot have them installed because they are protected buildings (artistically and historically), or they have windows that are too high. Where possible owners are installing them, but they are not a frequent feature so please bring your favourite mosquito repellent.

Q. When do I sign the contract?

A. For short-term rentals, in most cases you sign on the day you take possession of the property. For long-term rentals, the contract is signed before taking possession, and for foreigners the contract is sent in advance to facilitate visa requirements.

Q. What kind of contracts are there?

A. There are several types of contracts under Italian law, but they differ mainly in the length of time. For example: tourist contracts; “transitorio” (transitory); 4 + 4 (4 years plus 4 years); 3 + 2 (3 years plus 2 years based on a calculated price per sq.mt.) and student contracts. Contracts for commercial buildings, etc. are for 12 years. Villas and properties of historic value are excluded from these types of contracts.

Q. What sort of contract should I have?

A. It depends for how long you want to rent the property. We will advise you during all the procedures.

Q. Will the contract be in English?

A. No. It will be in Italian in order to be registered in Italy. Of course, one of the services PITCHER & FLACCOMIO offers is to assist with a translation when needed.

Q. Are these contracts safe?

A. Yes. They clearly mark what are the conditions, the responsibilities and duties of each party.

Q. Can we review the contract before signing it?

A. Absolutely yes. We can provide you with a copy via email, post or fax before you sign it.

Q. What kind of documents do I need to rent an apartment?

A. You will need identification, such as your passport, but for long-term contracts you will also need a valid entry visa and your Italian fiscal code number. This fiscal code number is necessary for registration of the contract with the local taxation office (Agenzia delle Entrate).

Q. What is an Italian fiscal code?

A. It is a unique code assigned to each person by the Italian State. It is used for all financial transactions such as tax returns, state health care, contracts, utility bills, and also for purchasing a property.

Q. Does this code interfere with my own country's fiscal system?

A. No, it is only for Italian purposes. Of course, once you have one, it is for life. Next time you come to Italy bring it with you.

Q. How do I get this fiscal code?

A. You need to go to the local taxation department called the Agenzia delle Entrate – there are several located in Florence – with a photocopy of your passport (the page with the photo identification) or a copy of your European Union identity card.

Q. Can your agency help me to obtain my fiscal code number?

A. Not always, the offices are making this process very difficult, either for us and for you, but we can try. You can sign an authorisation form that allows us to obtain the fiscal code on your behalf.

Q. What is the Agenzia delle Entrate (Taxation Office) and why does the contract need to be registered?

A. This is the tax department of the Italian state, just like the Internal Revenue Service of the United States. All contracts beyond 30 days in length need to be registered with this office, as taxes are paid on every contract.

Q. How much tax will I pay on a contract?

A. Unless the Flat Tax is applied by the owner, both the owner of the property and the lessee equally divide the tax. It is 2% of the total rental price, as per the contract. For example, if the total rent for an apartment for six months is Euro 6,000.00 (Euro 1,000.00 per month) the owner will pay 1% which equals Euro 60.00 and the same will apply for the lessee. There is a minimum registration tax of Euro 67.00 per contract (as of end 2017).

Q. What happens if I need to cancel my rental contract?

A. This depends on what sort of contract you have signed. Should you wish to cancel prior to your arrival date, there are several penalties applied depending on how much in advance you have notified us. The cancellation policy of PITCHER & FLACCOMIO is written very clearly when you receive confirmation of your booking. To make sure there is no misunderstanding, we repeat this policy on every piece of correspondence thereafter. If you have signed a long-term contract, one of the clauses in the contract will stipulate the cancellation policy of that particular contract, which in most cases is between 3 to 6 months. This “disdetta” (cancellation) must be sent to the owner by registered post. A fee of Euro 67.00 must be paid to the Agenzia delle Entrate for the cancellation (as of end 2017).

Q. So does this mean that I will have to pay from 3 to 6 months rent if I leave before the contract expires?

A. Yes.

Q. If I would like to stay longer what happens?

A. Whether the lease could be extended would depend on the availability of the apartment and whether the landlord wishes to continue the contract. Should either of these answers be negative PITCHER & FLACCOMIO can offer alternative accommodation for your consideration.

Q. If I don't like the apartment where I am, can I change?

A. This depends on the type of contract you signed. Generally speaking, “No.” Clearly, it is very important to choose the property well, especially when renting long term. PITCHER & FLACCOMIO will try to negotiate with the owner to accept a replacement for you. Should this not be the case, the (“disdetta”) cancellation letter would have to be sent and you would have to wait out the period stipulated in the contract.

Q. If I have to change apartments does it mean I have to go through the same procedure again?

A. Yes.

Q. Who decides how long the cancellation notice should be?

A. This depends on the type of contract, but the Italian law stipulates for the standard contract of 4 years the owner may ask for a maximum of 6 months notice. Otherwise, it is negotiable.

Q. Can the owner cancel the contract at any time?

A. No. The owner has to wait till the natural expiry date of the contract.

Q. What other expense may I expect apart from the rental fee?

A. Generally, for short-term rentals such as one week, all expenses are included, but should the owner of the property request it, a final cleaning and laundry charge may be added. For longer rentals there are other expenses to be paid – the contract registration tax, duty stamps, and the agency commission. Although it is

not an expense, a damage deposit is always requested prior to checking in. The amount required will depend on the length of the contract and on the value of the property and its furnishings.

Q. What other expenses can I expect on a long-term rental?

A. For long-term contracts (over three months) the expenses will depend on what was negotiated and put into the contract; for example there could be utilities (electricity, heating, water, gas, air conditioning), garbage collection tax, satellite TV, gardener, pool maintenance, cleaners, evacuation of septic tanks, etc.

Q. How can I pay my deposit?

A. You may pay it in cash on arrival, wire transfer (prior to your arrival), or by credit card.

Q. When will I get my deposit back?

A. The balance between your deposit and all the expenses (utilities, telephone, final cleaning fee, internet connection, etc.) will be calculated and deducted from this deposit and the balance will be reimbursed on the day you depart. In the rare case that damage or billing assessment is necessary, the contract stipulates the right of the owner to withhold a portion or all of your deposit for a maximum of 90 days. This is to allow time for an assessment and for the repair to be carried out.

Q. In what currency will I get my deposit back?

A. Whenever possible, a deposit is returned in the currency in which it was paid. Otherwise we can credit your credit card for the balance due. For long-term rental contracts the deposit is generally reimbursed by bank transfer.

Q. How will we arrange my check-in?

A. We will send you a confirmation letter or email, explaining the procedure together with the exact address of the property. You will also be sent a phone number to call when you get to Italy to arrange a meeting time for us to show you into the property.

Q. Can I check in anytime?

A. No. *PITCHER & FLACCOMIO* has a few rules in this regard. You may be checked in between Monday to Sunday from 9:00 a.m. to 6:30 p.m. (9.00 - 18.30) There will be a late check-in fee of EUR 100.00 for arrivals after this. The latest time is 9.00 p.m. (21.00) after which the office is not available to assist clients. Therefore, if you arrive late in the evening, alternative arrangements for the first night must be made by you. Please contact the office the following morning to set up another check-in time.

Q. How would I get into my apartment on the day of arrival?

A. A member of the *PITCHER & FLACCOMIO* staff will meet you there. Delays may occur, so we ask you to use the number supplied in your arrival instructions to telephone us when you get to the airport, train station or highway exit to advise us of your imminent arrival and we will meet you at the property. Please note that *PITCHER & FLACCOMIO* staff do not wait at the property for your call.

Q. Would you help us go through the apartment that I have rented?

A. Yes, absolutely! We will walk you through all the details of the apartment and show you how to use all the appliances.

Q. Will the apartment already be clean when I rent it?

A. Yes. We always check the apartment prior to a client's arrival. We also leave a welcome gift bag in the apartment together with a printout of the *PITCHER & FLACCOMIO* Newsletter.

Q. If I check in late, will there be some food in the apartment?

A. No, unless we have been asked in advance to do this for you. A shopping list may be requested on booking. This service is not included in the rent. The *PITCHER & FLACCOMIO* gift bag provides some basic necessities to start off with.

Q. Does *PITCHER & FLACCOMIO* check us out when we leave the apartment?

A. Yes, the agency will make an appointment with you for a convenient time to come by to check you out.

Q. Will I get my deposit back when the agency checks me out?

A. No, generally the deposit is sent back to you in the same way as it was received, either by credit card or a bank transfer. If a cash deposit was given at check in, it will be reimbursed in the same form, at check out. The utilities will be calculated, and should there be no damages the deposit will be reimbursed deducting the expenses. A general inspection is done together on the day of departure and if there are damages that need to be evaluated, the deposit will be withheld for a maximum of 90 days to complete the necessary work.

Q. How long will it take to get my deposit back if there are no damages to be repaired?

A. Generally it takes approximately two to three weeks to be processed, and deposited into your account.

Q. Will the apartment have basic items, such as toilet paper?

A. Yes, we provide you with the basic necessities to start, after which you will need to buy them on your own. The properties are not serviced, unless you request maid service, which can be available every day (if desired) but must be booked in advance.

Q. Will my apartment or villa be air conditioned?

A. Some properties are. Please check with the amenities on the bottom of every property description to make sure that the property of your choice has this facility. To help you find the air-conditioned properties, fill in the QUICK SEARCH amenities list.

Q. Will it have internet connection?

A. Many of properties now have this facility; but prior to making your choice, check the property description first

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Q. Will I need to get insurance while I am renting an apartment?

A. *PITCHER & FLACCOMIO* thinks it is very wise to do so, but be assured all apartments are insured by the owner against third-party liability.

Q. What would I be responsible for while I am renting an apartment?

A. *The tenant is responsible for the good use of the furnishings and the cleanliness of property, plus the so-called ordinary maintenance, such as light bulbs, toilet rolls, etc. The owner is responsible for the extraordinary situations that may occur – leaking roof, cracks in the walls, broken septic tank, etc.*

Q. What happens if there is a major water leak?

A. *This would depend on what sort of water leak. For example, if it is the roof or the plumbing or a pipe in the walls, it would be the responsibility of the owner. Should it be a leaking tap or the attachment of the washing machine is loose, it would be the tenant's responsibility as this would be classified as "ordinary maintenance."*

Q. And if I leave my window open in a thunderstorm?

A. *It would be your responsibility to fix and pay for the damages that may have been caused by the rain coming in.*

Q. In the unfortunate case that something happens that needs to be fixed, would PITCHER & FLACCOMIO be able to help me?

A. *Yes, of course. Through our management service we have a list of professionals and craftsmen that can do any kind of job.*

Q: I have heard this word "condominium" – what is it or what does it mean?

A. *Condominio (condominium) refers to the fact that, if a building contains more than four apartments, Italian law requires a qualified condominium administrator to be employed to coordinate all matters pertinent to the common interest (e.g. elevator/lift if it exists, repairs to the structure, septic tank or sewer connections, cleaning of the stairwell, etc.). Annual meetings are held (or more frequently if necessary) to discuss the annual budget and any other issues requiring attention.*

Q. Would I as a tenant have anything to do with the condominium?

A. *If you have a long-term contract, you will be obliged to pay condominium charges. The expenses for the tenant are those that are called "ordinario" which are the communal parts – i.e., elevator/lift, stairs, lights on the stairs, emptying septic tanks and sewers, etc. The other expenses called "straordinario" are those which are pertinent to the owner – i.e., fixing the roof, painting the facade, building a garage, etc. If the lease is for a short term, the tenant is not responsible for condominium expenses.*

Q. Can I bring my own furniture?

A. *Yes. An unfurnished apartment in Italy is generally totally unfurnished. Unlike other countries, there are no fixtures except in the bathrooms. Sometimes a kitchen may be installed. It is a very good idea to find out exactly what the landlord is prepared to supply beforehand or negotiate what is necessary before signing the contract. Anything you bring into the apartment must be taken out at the end of the contract unless otherwise negotiated with the landlord.*

Q. Can I bring animals?

A. *Bringing pets depends entirely on the landlord. Sometimes PITCHER & FLACCOMIO has managed to negotiate permission to have animals, by offering the landlord an extra "animal damage deposit." This deposit is an extra amount above the normal damage deposit. Some buildings have a "condominium" rule*

that animals are not allowed. In this case, the owner would have to comply with this ruling and would refuse the request.

Q. What happens if something breaks down in the apartment during our stay?

A. You would need to inform PITCHER & FLACCOMIO, and depending on the problem, it would be taken care of in the quickest possible time.

Q. What if I lock myself out of the apartment?

A. PITCHER & FLACCOMIO or the owner generally has a copy of the keys. Should this not be the case, a locksmith would be required or the fire brigade would be called to break down the door.

Q. Can I arrange to have a cleaning lady to help me during my stay?

A. Yes. We can arrange for daily, weekly, or bi-weekly cleaning during your stay.

Q. Is the final cleaning fee refundable?

A. No. The final cleaning fee is used to return the apartment to its pristine state.

Q. How much do the utilities cost?

A. The cost of utilities would depend on for how long you rent the property. Generally for contracts of one week utilities are included. For longer periods, meter readings are taken of all the utilities (water, electricity, gas) and also the telephone. These readings are done at the beginning and at the end of the contract. For long-term rentals the utility contracts are generally put directly into the lessee's name immediately, and the bills paid bi-monthly thereafter. Gas and electricity are expensive in Italy.

Q. Why is electricity so expensive in Italy?

A. Italy buys all its energy from abroad – there are no atomic energy plants here. Therefore, heating (gas or electric) together with air conditioning (electric) are very expensive. We highly recommend that you bring appropriate clothing for both the cold and hot weather.

Q. Why do my lights go out so frequently?

A. To conserve energy, each home is fed with a fixed amount of electricity. If you hit the limit, your circuit breaker will shut off. Turn off the toaster or other appliance, then flip the switch to reset the breaker. To avoid this happening take care with the number of appliances in use at any one time. You may find it frustrating not to be able to run the washing machine, dishwasher and a hair dryer all at the same time, but be aware as to what you are running simultaneously to avoid the inconvenience of needing to reset the circuit breaker.

Q. Can I increase this base amount of electricity?

A. Yes. More electricity may be requested from the electric company, but the price per kilowatt increases with every kilowatt above the base amount. Electricity is not cheap in Italy and the base amount of power is very small.

Q. Why can't I turn on the heating whenever I want to?

A. In order to conserve energy, Italian law states that in the central part of Italy – where Florence is situated – heating units should only be used from the 1st of November to the 15th of April and for a maximum of 12 hours per day (as of end 2017). If you are in a building that is centrally heated, you will not be able to change this time schedule. If you have an individual gas heater in your apartment/home, you can change the hours and temperature to suit your specific needs. Only electric heaters or wood fires are exempt from this law.

Q. If I like a particular apartment that doesn't have internet connection, is it possible to get it connected?

A. Yes, in most cases it is possible. But there are regions of Italy that do not as yet have access to this service. At present there are internet keys and satellite connections available.

Q. Is it possible to view English-speaking programmes on TV?

A. Yes. If the apartment has a satellite dish and a decoder, there is access to television channels in English. Please check with the amenities list at the bottom of every property description to make sure. Most decoders now have limited access. (Note that CNN is no longer a free channel.) For long-term rentals, a satellite subscription can be bought to give greater access to English-speaking channels.

Q. Is the tap water drinkable?

A. Yes. Drinkable water is in the mains in Florence and most of Tuscany. Some country estates have well water which it is best not to drink; it is used mainly for watering gardens and is not available in the house unless it has been purified. When you are in a country property, make sure to ask if the water supply is from a well and if it has been purified.

Q. Can I give out the address of the apartment to friends and family?

A. Yes, absolutely. You can give it out, make visiting cards and also receive post.

Q. When I leave the apartment what will happen to my post?

A. PITCHER & FLACCOMIO will forward it to you.

Q. Can I have guests?

A. Yes. Remember that each property has a maximum numbers of persons allowed to stay. Please read the property description carefully to find out how many people are allowed to stay at any given time. The contract will also stipulate this, so should you allow more than the allocated number to stay, you could be evicted.

Q. Can I make changes to the apartment while I am using it?

A. Yes and no. This depends on what changes you wish to make. You may re-arrange furniture as long as it is put back in place prior to your departure. Any other changes would have to have the written consent of the owner.

Q. Can I change the kitchen appliances or put in air conditioning?

A. All requests of this nature would have to be answered by the landlord. Should the kitchen appliance be small you can certainly buy and take it with you when you leave. To change, for instance, the dishwasher would require the owner's consent in writing.

Q. Will the apartment have linen and blankets?

A. Yes, in most cases. Short-term rentals have all linens supplied together with pillows, blankets, and kitchen and table linens. Long-term rentals sometimes do not have these items supplied as some clients prefer to bring their own. Please read the property description to be sure what is supplied.

Q: I would like to rent (let) my house through Pitcher & Flaccomio what do I need to do?

A: Firstly, you would need to send to us (info@pitcherflaccomio.com) information about your property. The more information you can send the better e.g. photos, floor plans and if possible a brief description. We would then evaluate if your property is suitable for our clients. After which we would contact you to discuss further the rental process.

Q: If you like and think my property is suitable for your clients, what would be the next step?

A: We would then come and visit the property.

Q. Do I need to be present when you come to visit the property?

A. Not necessarily, but it would be preferable as we would be discussing the pros and cons of your property, any modifications that we feel need to be made and finally agreeing on the price.

Q. After your visit what happens?

A: We would then create a webpage of your property for our website.

Q. What would you need to make the web page?

A. We would need you to supply us with good photos (professional ones are best) and floor plans. Plus we would need you to sign some forms giving us permission to put it on our website, and guaranteeing us that your property is rentable.

Q. What do you mean by rentable?

A. That your property is certified for gas, electricity and water, and that you are the owner of the property or you have been delegated to rent the property.

Q: What documents would I need to rent my house ?

A: You would need some ID, your fiscal code number, the catastral (land registry office) details of the house, and an energy rating certificate.

Q : What does it mean “Energy Rating” of an apartment?

A: it means that following an European law each apartment or house needs to be classified according to its energy consumption. For example: an A rating would be given to a new building that has been constructed with all the best materials and has opted for every energy saving devices. Instead an old building with old windows old roof etc. will have a G energy rating (this is the lowest rating). As almost 99% of all buildings in Italy are old the most common rating is G.

Q: Can you help me get this certificate?

A: Yes, we have technicians who can do this. They will need to inspect the property to take measurements of the windows etc., and you will have to supply some documentation of the house.

Q: How long is the validity of this certificate?

A: For 10 years, or until you do major refurbishment works in the house, that would change it's energy consumption rating (IE: changing the windows).

Q: What taxes would I have to pay on the rent I collect?

A: You can chose between a flat tax rate called “cedolare secca” of 21 % or 26% from the second house (as of mid 2025), or you can opt for the 95% of the annual rental income, which would be added to your other incomes and depending on total would depend in what tax bracket you'd be taxed.

Q: What are the tax brackets in Italy ?

A: At the present time (mid 2025) they are as follows: from 0 to 28.000 euro, 23% of your income
from 28.000,01 to 50.000 euro, 35%
From 55.000,01 onwards, 43%

Having said this, we highly recommend that you always seek advice from your accountant before filing a taxation return

Q: So if I earn an income from rental of 30.000 euro for example I would be paying 35% tax?

A: No. You would pay 23% of the 28,000 and then 35% on 2,000 euro

Q: If I don't use the "cedolare secca" and I am in the lowest tax bracket will I be responsible for any other taxes?

A: . Yes – there is a contract registration tax. Both the owner of the property and the lessee divide equally this registration tax. The tax rate is 2% of the total rent as per the contract. For example the total rent for an apartment rented for six months is Euro 6,000.00 (that is 1,000.00 euro per month. The owner will pay 1% of this amount which equals 60.00 euro and the same will apply for the lessee. There is a minimum registration fee of 67.00 euro should the rental price be less . On every contract there are stamps which may also have to be paid by the owner, this is generally agreed upon beforehand.

Q: Can I use the flat tax rate "cedolare secca" always?

A: No – you can only use it if you are renting (letting) to a person, you cannot use it if the contract is made in the name of a company, for example.

Q: Will I be paying taxes in Italy as well as in my home country ?

A: No that is not the case, Italy has agreements with most other countries to avoid double taxation. Please refer to this site for more detailed information.

http://www.finanze.it/export/finanze/Per_conoscere_il_fisco/fiscalita_Comunitaria_Internazionale/convenzioni_e_accordi/convenzioni_stipulate.htm

Q: Can I chose where I want to pay my income taxes from a rental?

A: No – If the property is in Italy then the taxes should be paid in Italy. The amount paid in Italy can then be claimed on your income tax return in your home country, this is part of the agreement to avoiding double taxation.

Q: What else should I be aware of in renting my house?

A: You should always do a contract, plus you should report to the police the name of the tenants. Depending on the length of the contract it should be registered within 30 days at the taxation office (agenzia delle entrate) to pay the registration taxes, in which case the police report is due only for non EU citizens.

Q: Do all contracts need to be registered ?

A: Yes, all of them except a tourist contract which have a duration for less than 30 days. In which case you are also obliged to pay the city council tax - "tassa di Soggiorno" - please see page 18 for more info.

Q: If a contract is not registered do I still have to declare it in my tax return?

A: Yes any income generated from the house should be declared in your Italian tax return, or if a Real Estate agency (like us) or a website platform is involved they will pay directly the "Cedolare Secca" in your name.

Q: What types of rental contracts are there ?

A: There are several types of rental contracts: short term tourist contracts (less than 30 days). These contacts don't require registration, midterm contracts with a duration of up to 18 months, and the two most used classic sort of contract are contracts made for 4 years with another 4 years validity, or 3 years with another 2 years validity.

Q: What does a contract 4 plus 4 years or 3 plus 2 years mean?

A: These are the most common type of contract, it means that after the initial period (4 years or 3 years) they automatically are renewed for following number of years (another 4 years, or another 2 years) if both parties don't say anything after the first number of years have expired the silence of both parties is considered as an agreement (silenzio assenso).

Q: What is the difference between a so called 4+4 and 3+2 contract?

A: Using the 4+4 contract means a freely negotiated rental price between the owner of the property and the leasee, where as using the 3+2 contract the monthly rental price is not negotiated but is fixed by the municipal city council using certain parameters and it cannot be changed.

Q: Why would I choose a 3+2 contract over a 4+4?

A: Because there are some tax benefits, such as the “cedolare secca” which is 10%, or it is 66.95% of the annual rental income, which would be included in your tax return.

Q: Are 4+4 or 3+2 the only long term contracts available?

A: No, if you happen to have a property that is classified by the catastral office (land office) as A\1 (luxury house) A\8 (villa) A\9 (castle) or it is protected by the Fine Arts Dept (meaning it is of historic value or has some other value to the city) these classifications permit owners to negotiate any type of contract they like (e.g. the amount of rent, length of the contract and any other desired clauses). These contracts are based on the Civil Code rules (law n.1571 to n.1614).

Q: Can I break a contract before it's natural expiration date?

A: No, it has to come to its first expiration date. Under certain circumstances you can break the contract but only after the termination of the first 4 years or 3 years respectively.

Q: For what reasons can I the landlord break the contract after the first 4 or 3 years?

A: The landlord can break the contract with *précis* and valid reason for example:

- a) When the owner wants to use the property for his personal, or business use or for the use of the spouse, parents, children, or any relation up to the second degree.
- d) when the building, of the property is badly damaged and needs repairs to make it safe or the owners wish to refurbish it and the lessee is the obstacle in completing the reconstruction.
- c) When the owner wants to sell the property and doesn't have another property except the one he occupies. In that case the lease may have the right to first option on buying the property.

Q: Can the tenant break the contract before the expiration date?

A: There is a cancellation clause written in the contract called a “disdetta” which gives the lessee the possibility of breaking the contract generally giving 3 to 6 months notice.

Q: How much deposit and rent should I expect?

A: For a short term contract usually the entire amount of rent and a deposit is paid before entry, on the other hand for a long term contract you can expect the first months' rent in advance (and sometimes the last months' rent) plus 1, 2 or a maximum of 3 months as a damaged deposit.

Q: How much rent should the lease pay before entering the property?

A: The lease should pay what is stipulated in the contract, but generally it is 1 months rent in advance plus the deposit.

Q: Can I make a contract in my country of residence for property that I want to rent in Italy?

A: If the contract is less than 30 days it doesn't need to be registered in the taxation office in Italy and therefore can be negotiated and written in your own country, but you should still put the income into your Tax declaration in Italy. If the contract has to be registered in Italy, it then will need to be written in Italian.

Q: If the contract is a tourist one, why do I have to write a contract as it is not registered?

A: theoretically speaking, it isn't necessary to write a contract, but we strongly recommend to everyone to write and sign a contract as it is your guarantee and protects your interest

Q: Can you help us with a rental contract?

A: Yes we can help, if the rental has been negotiated by Pitcher & Flaccomio, this is part of our service for having rented your property and collected a commission. If another agent has negotiated the rental, then Pitcher & Flaccomio can help with the contract using our management services.

Q: How much commission does Pitcher & Flaccomio charge for renting my house?

A: If the contract is for less than one year we bill 10% of the total rent (this amount is stipulated in the contract), after which we bill for the equivalent of up to 1 months' rent if the contract is longer than one year or more. Please note all bills have to include the added value tax (IVA) which at the present moment is 22% (as of end 2017)

Q: What does the commission cover?

A: Commission is paid for finding an appropriate client for your property, and negotiating the contract to satisfy both parties. Pitcher & Flaccomio also give other services, such as checking in the client, taking metre readings, sending the police report (if necessary), collecting the initial rent and damage deposit, and finally checking out the client at the end of the contract. Should you wish Pitcher & Flaccomio to register the contract for you, this service is extra and you will be billed accordingly.

Q: Would you give me these services if I rented the house through another agent?

A: Yes certainly, but here again, this would be part of the management program and would be billed accordingly.

Q: Are there any other advantages of being part of the management program?

A: Absolutely, firstly we give preference to those properties that we manage to all our clients. Secondly this allows you to use other agents worldwide to promote your home knowing that there is always someone on the spot to assist you and look after your property for you.

Q: Why is it easier for you to rent a house that you manage?

A: Because we already know everything about the house, both the positive and negative aspects, which is necessary when showing a client around. We also have immediate access to the property calendar, when it is vacant or occupied, and finally we can multi list the property easily giving the owner an added advantage

Q: Should I have an insurance policy when renting?

A: we recommend that your insurance covers for third persons (tenants, cleaners and repair persons etc.) as well as for the property itself.

Q: Should I change the utilities in the name of the tenant?

A: If it is a short to medium term contract it is not required, but if it is for a long term contract we advise you to do so.

Q: If I don't put the utilities in the name of the tenant, who pay for them?

A: Usually the owner pays for them and then he/she is reimbursed by the tenant. In the case of short to mid term contracts Pitcher & Flaccomio take the reading upon entry and exiting and then charge the tenant fixed amounts for all the utilities (gas, water, electricity) and where necessary for all the extras (internet connection, satellite TV, cleaning services etc).

Q: Who pays for the maintenance of the property ?

A: The tenant is responsible for taking care of house in an appropriate fashion, for example the furnishings and the cleanliness of property. There are also called "ordinary" maintenance which are the tenant responsibility, such as replacing light bulbs, glasses, plates, toilet rolls etc. A dripping tap or blocked sink etc. would also come under the "ordinary maintenance, and therefore would be the tenants duty. Basically the rule is that anything within the walls is the tenants responsibility. On the other hand the owner is responsible for the "extra ordinary" maintenance that may occur (leaking roof, cracks in the walls, broken sewerage tank, broken pipes in the wall, refurbishing the apartment or facade etc. etc) and which are external, these are generally are major works to repair.

Q. What happens if my apartment or house is part of a condominium who would pay for those expenses?

A: The tenant would pay for the condominium expenses of things that they actually use and are called "ordinario" expenses, for example, the maintenance of a drive way, electric gate, swimming pool, external lighting, emptying septic tanks and sewers, cleaning of the stairs, elevator maintenance and insurance etc. If there was a major repair which is called "straordinario", like the roof, the facade or building a garage these expenses would be paid by the owner of the property.

Q: How would I know how much I would have to pay if the roof needed to be fixed?

A: If it is a condominium roof, meaning several owners are involved (an apartment building or a farm house divided into sections), the owners would have had a meeting to discuss the problem and to consider all the quotes presented. Once completed, the division of the bill is calculated based on the number of “millesimi” one owns.

Q: What are these “Millesimi”?

A: Millesimi are a percentage of 1,000 which is the total for the building. Each owner according to the size of their property owns a portion of the 1,000. The percentage of “millesimi” an owner receives is based on numerous factors such as cubic meters, number of rooms and orientation of the property.

Q: Who states the number of “millesimi”?

A: Generally, when you buy a property the “millesimi” have already been calculated. So for practical purposes, if a bill is presented to the condominium for € 1000.00 and you have 100 millesimi your portion of the bill would be 10% or 100 euro. This method is very easy and straight forward, and there can be no mistakes, as it applies to every owner of the condominium.

Q: Are my repairs tax deductible?

A: Generally speaking no.

Q: What if I am not present to attend a condominium meeting?

A: There are several ways to get around this problem. You can send someone in your place with authorization to act on your behalf, or if you have Pitcher & Flacomio management service, they can represent you. If there is a condominium administrator (building with more than 5 owners) you can give him your vote.

Q: Do I have to attend condominium meetings?

A: No you do not, but Pitcher & Flacomio highly recommend that you or someone for you attend, as it is at these meeting that everything is decided for the building. There is generally one meeting per year, unless something drastic has happened, where a meeting has to be called to deal with the emergency.

Q: Who would let the tenant into my apartment on the day of their arrival?

A: A member of Pitcher & Flacomio staff would be waiting for the tenant to arrive. If the contract has been done through other agencies or internet platforms then this is part of the Pitcher & Flacomio management service.

Q: Can the tenant check in anytime?

A: NO, Pitcher & Flacomio have a few rules in this regard. You may be checked in between Monday to Sunday between 9:00 a.m. and 6:30 p.m. There will be a late check-in fee of EUR 100.00 for arrivals out of this time frame. The maximum time is 9:00 p.m. after which the office is NOT available to assist clients. Therefore, alternative arrangements for the first night must be made and contacting the office the following morning is requested to set up another check-in time.

Q: Would you help the tenant go through my apartment?

A: ABSOLUTELY we will walk your tenant through all the details of the apartment and show them how to use all the appliances.

Q: Can you help even if my property has been rented by clients of another agent?

A: Yes, we have a management program and for more précis details please refer to the management FAQ section.

Short Term Rentals in Florence – CIR and CIN rules

Things are changing, have changed and to be honest it is still all a bit of a mess and a very fluid situation. First of all a few key points – these new rules apply (for now, as of this writing may 2025) only for :

1 – **short term rentals – so rentals under 30 days –**

2 – **houses or apartments located with in the UNESCO area (the city center with in the boulevards)**

so if one of these conditions doesn't apply you don't have problems.

At this time it is not clear where we stand but in a nut shell **the city council has blocked any new application for a permit for short term rentals.**

To do short term rentals (residenze temporanee) you need to get a Regional and national code (CIR and CIN) through applications with the city council, you need to mark this code clearly inside the house, on the door bell and on any publicity, advertisement, listing or what ever regards the property. Also you will need gas detectors and fire extinguishers. Also the apartment needs to follow the construction regulations regarding the minimum size for bedrooms, bathrooms kitchens etc etc....

You also have to do the police declaration for anti terrorist laws, and the city council communication for the payment of the Tassa di Soggiorno. Of course there are real estate agencies that will do all of this for you (except getting the CIR and CIN) while renting out your apartment.

At this stage for what concerns the city center (UNESCO) the city council won't issue anymore CIR or CIN codes – also it has been approved that if a property changes ownership the old authorization will cease to have value and **the new owner will need to apply for a new code – and as the city council won't issue new codes for the city center it means that the new owner won't be able to do short term rentals.** Again for short term rental it is intended any rental agreement, contract that is shorter than 30 days – all the other types of contract are still allowed (and the contract needs to be registered with the Tax Department. Also the situation is very confused and with several owners are trying to fight this in the Florentine and Tuscan legal system.

Reference :

short term rental :

<https://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:decreto.legge:2017-04-24;50~art4>

CIN and security requirements

<https://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:decreto.legge:2023-10-18;145>

House requirements

<https://www.comune.firenze.it/comunicati-stampa/locazioni-turistiche-brevi-fissate-dalla-giunta-superfici-minime-autorizzazioni>

Rental Contracts (for habitation):

Law 392\1978
Law 359\1992
Law 431\1998
D.M. 5\03\1999
D.M.30\12\2002
D.M. 14\07\2004
D.M. 10\03\2006

Rental Contracts (Other than habitation)

Law 392\78

Registration Law

Law 449\1997
Law 289 del 27\12\2002
Law 311 del 20\12\2004
Law 248 del 04\08\2006
Art. 3 Comma 1 D.P.R. 131\1986

Police Registration

comma 12, Art 1, D.L. 21\03\78 n.59
Law 191\1978
Law. 311 30\12\2004
Law 80 del 14\05\2005

Maintenance and Responsibilities

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D.lgs. 30 maggio 2008, n. 115
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Rental Income Tax

Art 37 D.P.R. 917\86
Law 92/2012
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Articolo 3 del dlgs 23/2011 (Flat Rate Tax)
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Double taxation

http://www.finanze.it/export/finanze/Per_conoscere_il_fisco/fiscalita_Comunitaria_Internazionale/convenzioni_e_accordi/convenzioni_stipulate.htm