IPTI Xtracts
Property Tax and Assessment News from Around the World

PORTUGAL – November 2026

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IMI TAX IN PORTUGAL: RATES, DEADLINES, AND EXEMPTIONS

This article provides details about IMI (Imposto Municipal sobre Imóveis), the annual tax on property ownership. The article covers the following topics - who pays, how the valuation (Valor Patrimonial Tributário) is assessed, how to check the local rate and notice, which exemptions are common, and when AIMI (Adicional ao IMI), which is a separate additional property tax, is payable.

The article can be accessed via the following link:

https://www.expatica.com/pt/finance/taxes/imi-tax-portugal-2175020/

GONE WITH THE WIND: PORTUGUESE RULING UNSETTLES PROPERTY TAX VALUATIONS BEYOND ENERGY

This article discusses a recent Portuguese Constitutional Court which unanimously held that the rules underpinning the valuation of wind farms by this method – the cost approach - are unconstitutional. The article provides details of the case and discusses how this decision might impact other property assessments.

The article can be accessed via the following link:

https://www.internationaltaxreview.com/article/2h5cx7zkbiba98pvgg6bk/sponsored/gone-with-the-wind-portuguese-ruling-unsettles-property-tax-valuations-beyond-energy

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PORTUGAL MUNICIPALITY KEEPS PROPERTY TAX AT MINIMUM FOR 2027

This article looks at funding and property tax for Lagos Council, including the new IMI rate for urban properties set at the minimum rate for Portugal and other relief measures.

The article can be accessed via the following link:

Portugal municipality keeps property tax at minimum for 2027 - The Portugal News

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