

**ESTIMO:** disciplina che ha la finalità di fornire strumenti metodologici per la valutazione di beni per i quali non sussiste un apprezzamento univoco. I beni oggetti delle valutazioni possono essere beni scambiabili tra privati ma anche beni che non vengono scambiati (es. beni statali). Un bene può avere diversi valori.

- **Valore d'uso:** quantità di piacere che è possibile trarre dal possesso del bene.
- **Valore di scambio:** potere di un bene in termini di scambio con altri beni.
- **Valore di mercato:** valore di un bene in fase di compravendita.
- **Valore di costo:** la somma di tutte le spese che occorre sostenere per produrre un bene.
- **Valore d'uso sociale:** valore d'uso di un bene pubblico e dei servizi che rende alla collettività.

Scopo delle valutazioni: compravendite, espropriazioni e limitazioni al diritto di proprietà, danni ed indennizzi assicurativi, successioni e divisioni patrimoniali, valutazione dell'impresa e delle sue attività.

#### Caratteri del giudizio di stima

- **Ipoteticità,** i caratteri di stima si basano su ipotesi, non si possono fare stime in modo soggettivo; si fa una previsione che si può poi avverare successivamente.
- **Previsione,** il prezzo di mercato di un bene è un dato storico che si rifà ad un determinato momento di mercato. Tra il momento della stima e il momento della realizzazione del valore può passare del tempo, le condizioni possono essere mutate, per questo è difficile fare valutazioni tra 2 epoche molto lontane, perché nascono più incertezze.
- **Inesattezza e probabilità,** come conseguenza della previsione nasce l'inesattezza, che è un carattere intrinseco del criterio di stima. Il margine di inesattezza sarà limitato dal fatto che si cercherà di scegliere la valutazione che ha maggiore probabilità di realizzarsi.
- **Razionalità ed ordinarietà,** nella razionalità della metodologia di stima è presupposta l'ordinarietà della gestione. Quindi maggiore è la frequenza del comportamento degli imprenditori maggiore è la probabilità di verificarsi. Questo serve per rendere più omogeneo e significativo il risultato.

#### Fasi della stima

- Analisi del quesito di stima
- Scelta del criterio di stima
- Definizione del procedimento

**Criterio di stima,** modello e schema generale da seguire per lo svolgimento della stima. La scelta del criterio dipende dallo scopo della stima, dalle caratteristiche del bene e dalla disponibilità di informazioni di mercato. La valutazione è più significativa se si hanno tante informazioni. Si riassumono in 6 criteri:

1. **Comparazione con i prezzi di mercato,** bisogna confrontare beni simili per i quali si sono verificate compravendite in epoca prossima alla data di stima. Si comparano i valori noti ai parametri noti e i valori del bene da stimare ai parametri del bene con l'espressione:  $V_c : P_c = V_s : P_s$ .
2. **Capitalizzazione del reddito,** identifica il valore del bene nella somma attualizzata dei redditi futuri. Per "reddito" si intende il reddito netto annuo, cioè la differenza tra i ricavi percepiti dal proprietario in un anno e le spese sostenute nello stesso anno.  $V = \frac{R}{r}$ , dove V è il valore di capitalizzazione; R è il reddito; r è il saggio di capitalizzazione.
3. **Costo di produzione,** è dato dall'insieme dei costi che si sostengono per produrre ed immettere il bene sul mercato.  $K = Q + C + T_r + S_m + S_f + I + R$ , somma del costo delle materie prime, tributi, salari e stipendi, interessi, ammortamento, manutenzione e assicurazione, profitto del produttore.
4. **Valore di trasformazione,** si usa per i beni che possono essere trasformati è la differenza tra valore del bene trasformato e costo di trasformazione:  $V = VT - RT$ .
5. **Valore complementare,** legato al concetto di beni complementari, cioè beni che devono esistere in un insieme di beni e che non si trovano sul mercato singolarmente.  $VA = VC - VR$ , è una differenza tra il valore di mercato dell'intero complesso di beni e il valore della parte residua.

# Appunti Di Estimo Agrariosereni

**RC Schank**



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