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3.5.- Conservation of industrial heritage.

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OPPORTUNITIES AND CRITICALITY RELATED TO TAX INCENTIVES FOR BUILDING ENVELOPE ENERGY EFFICIENCY. AN OPERATIONAL PROCEDURE APPLIED TO A RESIDENTIAL BUILDING

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KEYWORDS: Building envelope energy upgrading; Tax incentives; Decree Law No.34/2020; Operational procedure; Insulation materials.

ABSTRACT

The existing building stock accounts for approximately 40% of final energy consumption, due to the high energy requirements, related to heating, cooling, lighting, and domestic hot water production, coupled with limited use of renewable energy sources. In this context, Italian legislation, in compliance with the European Directives on environmental sustainability, has enacted many regulatory measures in order to reduce emissions and incentivize energy efficiency in existing buildings. However, there appears to be a widespread lack of procedural and regulatory guidance regarding construction technologies and materials, especially on non-bonded and non-historic buildings, but nonetheless characterizing the established building fabric of cities. This research focuses attention on the issue of energy upgrading of the opaque envelope of apartment buildings related to the exploitation of tax incentives. Specifically, it addresses strategic choices and material selection, with particular regard to those that comply with the Minimum Environmental Criteria (CAM).
The paper illustrates a case study of a condominium that took advantage of the tax incentives under Decree Law No.34/2020 (commonly known as "Superbonus 110%"). The building underwent a global redevelopment focused on energy efficiency, downstream of an in-depth cognitive process and the subsequent process of compatibility between the different design choices deemed compliant.