



MUNICÍPIO DE ARARAQUARA
- Gabinete do Prefeito -

OFÍCIO Nº 2507/2021

Em 09 de novembro de 2021.

Ao
Excelentíssimo Senhor

ALUÍSIO BOI

MD. Presidente da Câmara Municipal

Rua São Bento, 887.

CEP 14801-300 - ARARAQUARA/SP

Câmara Municipal de Araraquara

Protocolo: 9207/2021 **de 10/11/2021 10:34**

Documento: Resposta nº 1 ao Requerimento nº 870/2021

Interessado: PREFEITURA DO MUNICÍPIO DE ARARAQUARA

- CHEFIA GABINETE

Destinatário: Ger. Expediente Leg.

Senhor Presidente:

Com os nossos respeitosos cumprimentos, em resposta ao **Requerimento nº 0870/2021**, de autoria do Vereador **RAFAEL DE ANGELI**, encaminhamos a inclusa cópia do parecer expedido pela Secretaria Municipal de Governo, Planejamento e Finanças, e da Subprocuradoria Geral Fiscal e Tributária.

Colocando-nos à disposição para o que for necessário, renovamos os protestos de nossa estima e consideração.

Atenciosamente,

EDINHO SILVA

Prefeito Municipal



MUNICÍPIO DE ARARAQUARA

Processo nº 56484/2021

Nome: CMA REQ Nº 870/2021

Assunto: Requer Informações referente aos valores arrecadados de IPTU e ISSQN 2021

À Ilma Sra.

Juliana Picoli Agatte

Secretaria Municipal de Governo, Planejamento e Finanças

Conforme solicitado, segue informações a respeito da arrecadação prevista e executada das receitas de Imposto Predial e Territorial Urbano e de Imposto Sobre Serviços de Qualquer Natureza (item 1 e 2), com levantamento até a data de 23/09/2021:

RECEITA	PREVISTO	ARRECADADO	%
IPTU	81.750.000,00	70.762.752,98	86,56%
ISSQN	63.150.000,00	46.653.821,98	73,88%

Sendo tudo o que se apresenta para o momento, sigo à disposição para quaisquer esclarecimentos adicionais.

Atenciosamente,


DANIELE G. ASSUNÇÃO REALINO

Gerente de Planejamento Estratégico

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Inscrição	Uso Imóvel	Situação Fiscal	
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03.005.010.00	USOS ESPECIAIS	NORMAL	
03.019.019.00	USOS ESPECIAIS	NORMAL	
03.020.027.00	USOS ESPECIAIS	NORMAL	
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PREFEITURA DO MUNICÍPIO DE ARARAQUARA
Procuradoria Geral do Município
Subprocuradoria Geral Fiscal e Tributária

À CHEFIA DE GABINETE

Processo n.º 56484/2021

Requerimento n.º 870/2021

Autor: Rafael de Angeli

A Procuradoria Geral do Município, por intermédio de seu procurador que o presente subscreve, vem emitir informações acerca do lançamento do Imposto Predial Territorial Urbano:

Conforme prescreve o **Art. 33 do Código Tributário Nacional**, a base de cálculo para fins de lançamento do IPTU é o valor venal do bem, que se encontra disciplinado na Planta Genérica de Valores anexa à Lei Complementar nº 17/1997 – Código Tributário Municipal.

Para fins de composição do valor venal é considerado o ano da construção civil, fins a que se destina, localização, uso dentre outros elementos. (LCM nº 17/1997)

O **cadastro imobiliário municipal** é separado em imóveis sujeitos ao lançamento do **Imposto Territorial** e ao **Imposto Predial**, não existindo cadastramento municipal conforme o **uso do imóvel objeto de tributação, ou seja, residencial ou comercial.**



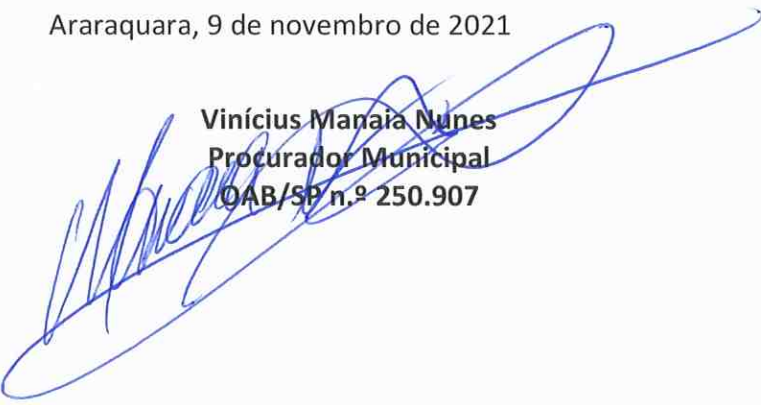
PREFEITURA DO MUNICÍPIO DE ARARAQUARA
Procuradoria Geral do Município
Subprocuradoria Geral Fiscal e Tributária

Referida classificação (residencial ou comercial) somente é utilizada para fins de composição da base de cálculo (VALOR VENAL), tornando assim impossível a resposta do questionamento atinente ao ITEM 3.

No mais, diante dos efeitos da pandemia da COVID-19 sobre as atividades empresariais (imóveis comerciais), o novo REFIS 2021 em vigência, tenta abranger os imóveis ainda que locados para fins comerciais com benefício de parcelamento em até 96 (noventa e seis) meses, de modo que eventual inadimplência acima da média anual de 20 % (vinte) por cento sobre referidos imóveis, poderá ser solucionada através do programa de recuperação fiscal aprovado por unanimidade por esta Casa de Leis.

É o que me cabia esclarecer e opinar, salvo melhor juízo, me colocando a disposição para maiores esclarecimentos.

Araraquara, 9 de novembro de 2021


Vinícius Manaia Nunes
Procurador Municipal
OAB/SP n.º 250.907