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| Додаток 1  до рішення Боярської міської ради  від червня 2023 року №  **СТАВКИ**  **податку на нерухоме майно, відмінне від земельної ділянки**  **Ставки встановлюються та вводяться в дію з 01.01.2024 року.**  Адміністративно-територіальні одиниці або населені пункти, або території об’єднаних громад, на які поширюється дія рішення ради:   |  |  |  |  | | --- | --- | --- | --- | | Код області | Код територіальної громади | Код згідно КОАТУУ | Найменування адміністративно-територіальної одиниці або населеного пункту, або території об’єднаної територіальної громади | | 10 | 10530000000 | 3222410300 | Боярська міська територіальна громада |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Класифікація будівель та споруд**2** | | Ставки податку за 1 кв. метр (відсотків розміру мінімальної заробітної плати) | | | | | | | | | | | | | | | | | | | | | | | | | Код2 | Найменування**2** | Для юридичних осіб | | | | | | | | | | | | | Для фізичних осіб  (в т. ч. ФО-П) | | | | | | | | | | | |  |  | 1 зона4 | | | | 2  зона4 | | | | 3  зона4 | | | | | 1  зона4 | | | 2  зона4 | | | | | | 3  зона4 | | | 1 | 2 | 3 | | | | 4 | | | | 5 | | | | | 6 | | | 7 | | | | | | 8 | | | 11 | Будівлі житлові | | | | | | | | | | | | | | | | | | | | | | | | | | 111 | Будинки одноквартирні | | | | | | | | | | | | | | | | | | | | | | | | | | 1110 | Будинки одноквартирні5 | | | | | | | | | | | | | | | | | | | | | | | | | | 1110.1 | Будинки одноквартирні масової забудови | 0,50 | | | | 0 | | | | 0 | | | | | 0,50 | | | | 0 | | | | | 0 | | | 1110.2 | Котеджі та будинки одноквартирні підвищеної комфортності | 0,50 | | | | 0 | | | | 0 | | | | | 0,50 | | | | 0 | | | | | 0 | | | 1110.3 | Будинки садибного типу | 0,50 | | | | 0 | | | | 0 | | | | | 0,50 | | | | 0 | | | | | 0 | | | 1110.4 | Будинки дачні та садові | 0,50 | | | | 0 | | | | 0 | | | | | 0,50 | | | | 0 | | | | | 0 | | | 112 | Будинки з двома та більше квартирами | | | | | | | | | | | | | | | | | | | | | | | | | | 1121 | Будинки з двома квартирами 5 | | | | | | | | | | | | | | | | | | | | | | | | | | 1121.1 | Будинки двоквартирні масової забудови | 0,50 | | | | 0 | | | | 0 | | | | 0,50 | | | | 0 | | | | | 0 | | | | 1121.2 | Котеджі та будинки двоквартирні підвищеної комфортності | 0,50 | | | | 0 | | | | 0 | | | | 0,50 | | | | 0 | | | | | 0 | | | | 1122 | Будинки з трьома та більше квартирами 5 | | | | | | | | | | | | | | | | | | | | | | | | | | 1122.1 | Будинки багатоквартирні масової забудови | 0,50 | | | | 0 | | | | 0 | | | | 0,50 | | | | 0 | | | | | 0 | | | | 1122.2 | Будинки багатоквартирні підвищеної комфортності, індивідуальні | 0,50 | | | | 0 | | | | 0 | | | | 0,50 | | | | 0 | | | | | 0 | | | | 1122.3 | Будинки житлові готельного типу | 0,50 | | | | 0 | | | | 0 | | | | 0,50 | | | | 0 | | | | | 0 | | | | 113 | Гуртожитки5 | | | | | | | | | | | | | | | | | | | | | | | | | | 1130.1 | Гуртожитки для робітників та службовців | 0 | | | | | 0 | | | | 0 | | 0 | | | | 0 | | | | | 0 | | | | | 1130.2 | Гуртожитки для студентів вищих навчальних закладів **5** | Звільнені від оподаткування  (пп. 266.2.2 г) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | | 1130.3 | Гуртожитки для учнів навчальних закладів **5** | Звільнені від оподаткування  (пп. 266.2.2 г) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | | 1130.4 | Будинки-інтернати для людей похилого віку та інвалідів **5** | Звільнені від оподаткування  (пп. 266.2.2 г) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | | 1130.5 | Будинки дитини та сирітські будинки**5** | Звільнені від оподаткування  (пп. 266.2.2 г) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | | 1130.6 | Будинки для біженців, притулки для бездомних **5** | Звільнені від оподаткування  (пп. 266.2.2 г) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | | 1130.9 | Будинки для колективного проживання інші **5** | 0 | | | 0 | | | | | | | 0 | | | 0 | | 0 | | | | 0 | | | | | | 12 | Будівлі нежитлові | | | | | | | | | | | | | | | | | | | | | | | | | | 121 | Готелі, ресторани та подібні будівлі | | | | | | | | | | | | | | | | | | | | | | | | | | 1211 | Будівлі готельні | | | | | | | | | | | | | | | | | | | | | | | | | | 1211.1 | Готелі | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1211.2 | Мотелі | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1211.3 | Кемпінги | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1211.4 | Пансіонати | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1211.5 | Ресторани та бари | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1212 | Інші будівлі для тимчасового проживання | | | | | | | | | | | | | | | | | | | | | | | | | | 1212.1 | Туристичні бази та гірські притулки | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1212.2 | Дитячі та сімейні табори відпочинку | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1212.3 | Центри та будинки відпочинку | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1212.9 | Інші будівлі для тимчасового проживання, не класифіковані раніше | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 122 | Будівлі офісні | | | | | | | | | | | | | | | | | | | | | | | | | | 1220 | Будівлі офісні 5 | | | | | | | | | | | | | | | | | | | | | | | | | | 1220.1 | Будівлі органів державного та місцевого управління**5** | Звільнені від оподаткування  (пп. 266.2.2 а) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | | 1220.2 | Будівлі фінансового обслуговування | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1220.3 | Будівлі органів правосуддя**5** | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1220.4 | Будівлі закордонних представництв **5** | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1220.5 | Адміністративно-побутові будівлі промислових підприємств | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1220.9 | Будівлі для конторських та адміністративних цілей інші | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 123 | Будівлі торговельні | | | | | | | | | | | | | | | | | | | | | | | | | | 1230 | Будівлі торговельні | | | | | | | | | | | | | | | | | | | | | | | | | | 1230.1 | Торгові центри, універмаги, магазини | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1230.2 | Криті ринки, павільйони та зали для ярмарків | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1230.3 | Станції технічного обслуговування автомобілів | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1230.4 | Їдальні, кафе, закусочні та т. ін. | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1230.5 | Бази та склади підприємств торгівлі й громадського харчування | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1230.6 | Будівлі підприємств побутового обслуговування | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1230.9 | Будівлі торговельні інші | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 124 | Будівлі транспорту та засобів зв'язку | | | | | | | | | | | | | | | | | | | | | | | | | | 1241 | Вокзали, аеровокзали, будівлі засобів зв'язку та пов'язані з ними будівлі | | | | | | | | | | | | | | | | | | | | | | | | | | 1241.1 | Автовокзали та інші будівлі автомобільного транспорту | 0,70 | | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1241.2 | Вокзали та інші будівлі залізничного транспорту | 0,70 | | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1241.3 | Будівлі міського електротранспорту | 0 | | | | | | 0 | | | | 0 | | | | 0 | | | | 0 | | | | | 0 | | 1241.4 | Аеровокзали та інші будівлі повітряного транспорту | 0 | | | | | | 0 | | | | 0 | | | | 0 | | | | 0 | | | | | 0 | | 1241.5 | Морські та річкові вокзали, маяки та пов'язані з ними будівлі | 0 | | | | | | 0 | | | | 0 | | | | 0 | | | | 0 | | | | | 0 | | 1241.6 | Будівлі станцій підвісних та канатних доріг | 0 | | | | | | 0 | | | | 0 | | | | 0 | | | | 0 | | | | | 0 | | 1241.7 | Будівлі центрів радіо- та телевізійного мовлення, телефонних станцій, телекомунікаційних центрів та т. ін. | 0,70 | | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1241.8 | Ангари для літаків, локомотивні, вагонні, трамвайні та тролейбусні депо | 0 | | | | | | 0 | | | | 0 | | | | 0 | | | | 0 | | | | | 0 | | 1241.9 | Будівлі транспорту та засобів зв'язку інші | 0,70 | | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1242 | Гаражі | | | | | | | | | | | | | | | | | | | | | | | | | | 1242.1 | Гаражі наземні | 0,70 | | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1242.2 | Гаражі підземні | 0 | | | | | | 0 | | | | 0 | | | | 0 | | | | 0 | | | | | 0 | | 1242.3 | Стоянки автомобільні криті | 0,70 | | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1242.4 | Навіси для велосипедів | 0,70 | | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 125 | Будівлі промислові та склади | | | | | | | | | | | | | | | | | | | | | | | | | | 1251 | Будівлі промислові5 | | | | | | | | | | | | | | | | | | | | | | | | | | 1251.1 | Будівлі підприємств машинобудування та металообробної промисловості **5** | | | | | | | | "Будівлі промислові та склади" (код 125) Державного класифікатора будівель та споруд ДК 018-2000, що використовуються за призначенням у господарській діяльності суб’єктів господарювання, основна діяльність яких класифікується у секціях B-F КВЕД ДК 009:2010, та не здаються їх власниками в оренду, лізинг, позичку Звільнені від оподаткування (пп.266.2.2 ПКУ) | | | | | | | | | | | | | | | | | | 1251.2 | Будівлі підприємств чорної металургії **5** | | | | | | | | | 1251.3 | Будівлі підприємств хімічної та нафтохімічної промисловості **5** | | | | | | | | | 1251.4 | Будівлі підприємств легкої промисловості **5** | | | | | | | | | 1251.5 | Будівлі підприємств харчової промисловості **5** | | | | | | | | | 1251.6 | Будівлі підприємств медичної та мікробіологічної промисловості **5** | | | | | | | | | 1251.7 | Будівлі підприємств лісової, деревообробної та целюлозно-паперової промисловості **5** | | | | | | | | | 1251.8 | Будівлі підприємств будівельної індустрії, будівельних матеріалів та виробів, скляної та фарфоро-фаянсової промисловості **5** | | | | | | | | | 1251.9 | Будівлі інших промислових виробництв, включаючи поліграфічне **5** | | | | | | | | | 1252 | Резервуари, силоси та склади | | | | | | | | | | | | | | | | | | | | | | | | | | 1252.1 | Резервуари для нафти, нафтопродуктів та газу | | 0,70 | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.2 | Резервуари та ємності інші | | 0,70 | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.3 | Силоси для зерна | | 0,70 | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.4 | Силоси для цементу та інших сипучих матеріалів | | 0,70 | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.5 | Склади спеціальні товарні | | 0,70 | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.6 | Холодильники | | 0,70 | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.7 | Складські майданчики | | 0,70 | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.8 | Склади універсальні | | 0,70 | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.9 | Склади та сховища інші | | 0,70 | | | | | 0 | | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 126 | Будівлі для публічних виступів, закладів освітнього, медичного та оздоровчого призначення | | | | | | | | | | | | | | | | | | | | | | | | | | 1261 | Будівлі для публічних виступів | | | | | | | | | | | | | | | | | | | | | | | | | | 1261.1 | Театри, кінотеатри та концертні зали | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1261.2 | Зали засідань та багатоцільові зали для публічних виступів | 0 | | | 0 | | | | | | | 0 | | | 0 | | 0 | | | | | 0 | | | | | 1261.3 | Цирки | 0 | | | 0 | | | | | | | 0 | | | 0 | | 0 | | | | | 0 | | | | | 1261.4 | Казино, ігорні будинки | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1261.5 | Музичні та танцювальні зали, дискотеки | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1261.9 | Будівлі для публічних виступів інші | 0 | | | 0 | | | | | | | 0 | | | 0 | | 0 | | | | | 0 | | | | | 1262 | Музеї та бібліотеки | | | | | | | | | | | | | | | | | | | | | | | | | | 1262.1 | Музеї та художні галереї **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1262.2 | Бібліотеки, книгосховища**5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1262.3 | Технічні центри | | 0,70 | | | | | 0 | | | | 0 | | | | 0,70 | | | 0 | | | | | 0 | | | 1262.4 | Планетарії **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1262.5 | Будівлі архівів **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1262.6 | Будівлі зоологічних та ботанічних садів **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263 | Будівлі навчальних та дослідних закладів | | | | | | | | | | | | | | | | | | | | | | | | | | 1263.1 | Будівлі науково-дослідних та проектно-вишукувальних установ | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263.2 | Будівлі вищих навчальних закладів | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263.3 | Будівлі шкіл та інших середніх навчальних закладів  **5** | | Будівлі загальноосвітніх навчальних закладів незалежно від форми власності та джерел фінансування, що використовуються для надання освітніх послуг, звільнені від оподаткування (пп. 266.2.2 і) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | 1263.4 | Будівлі професійно0технічних навчальних закладів **5** | | 0,70 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263.5 | Будівлі дошкільних та позашкільних навчальних закладів **5** | | Будівлі дошкільних навчальних закладів, що використовуються для надання освітніх послуг, звільнені від оподаткування  (пп. 266.2.2 і) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | 1263.6 | Будівлі спеціальних навчальних закладів для дітей з фізичними або розумовими вадами **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263.7 | Будівлі закладів з фахової перепідготовки | | 0,70 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263.8 | Будівлі метеорологічних станцій, обсерваторій **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263.9 | Будівлі освітніх та науково-дослідних закладів інші **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264 | Будівлі лікарень та оздоровчих закладів | | | | | | | | | | | | | | | | | | | | | | | | | | 1264.1 | Лікарні багатопрофільні територіального обслуговування, навчальних закладів **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264.2 | Лікарні профільні, диспансери **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264.3 | Материнські та дитячі реабілітаційні центри, пологові будинки **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264.4 | Поліклініки, пункти медичного обслуговування та консультації **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264.5 | Шпиталі виправних закладів, в'язниць та збройних сил **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264.6 | Санаторії, профілакторії та центри функціональної реабілітації **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264.9 | Заклади лікувально-профілактичні та оздоровчі інші **5** | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1265 | Зали спортивні5 | | | | | | | | | | | | | | | | | | | | | | | | | | 1265.1 | Зали гімнастичні, баскетбольні, волейбольні, тенісні та т. ін. | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1265.2 | Басейни криті для плавання | | 0,70 | | | | | 0 | | | | 0 | | | | 0,70 | | | 0 | | | | | 0 | | | 1265.3 | Хокейні та льодові стадіони криті | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1265.4 | Манежі легкоатлетичні | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1265.5 | Тири | | 0 | | | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1265.6 | Зали спортивні інші | | 0,70 | | | | | 0 | | | | 0 | | | | 0,70 | | | 0 | | | | | 0 | | | 127 | Будівлі нежитлові інші | | | | | | | | | | | | | | | | | | | | | | | | | | 1271 | Будівлі сільськогосподарського призначення, лісівництва та рибного господарства5 | | | | | | | | | | | | | | | | | | | | | | | | | | 1271.1 | Будівлі для тваринництва **5** | Будівлі, споруди сільськогосподарських товаровиробників, призначені для використання безпосередньо у сільськогосподарській діяльності, звільнені від оподаткування (пп. 266.2.2 ж) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | | 1271.2 | Будівлі для птахівництва **5** | | 1271.3 | Будівлі для зберігання зерна **5** | | 1271.4 | Будівлі силосні та сінажні **5** | | 1271.5 | Будівлі для садівництва, виноградарства та виноробства **5** | | 1271.6 | Будівлі тепличного господарства**5** | | 1271.7 | Будівлі рибного господарства **5** | | 1271.8 | Будівлі підприємств лісівництва та звірівництва **5** | | 1271.9 | Будівлі сільськогосподарського призначення інші **5** | 0,70 | | | 0 | | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1272 | Будівлі для культової та релігійної діяльності**5** | | | | | | | | | | | | | | | | | | | | | | | | | | 1272.1 | Церкви, собори, костьоли, мечеті, синагоги тощо **5** | | | Об’єкти нерухомості, що перебувають у власності релігійних організацій, статути (положення) яких зареєстровано у встановленому законом порядку, та використовуються виключно для забезпечення їхньої статутної діяльності, включаючи ті, в яких здійснюють діяльність засновані такими релігійними організаціями добродійні заклади (притулки, інтернати, лікарні тощо), крім об’єктів нерухомості, в яких здійснюється виробнича та/або господарська діяльність, звільнені від оподаткування  (пп. 266.2.2 и) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | 1272.2 | Похоронні бюро та ритуальні зали | | | 0,70 | | | | 0 | | | | 0 | | | 0,70 | | | | 0 | | | | | | 0 | | 1272.3 | Цвинтарі та крематорії **5** | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1273 | Пам'ятки історичні та такі, що охороняються державою 5 | | | | | | | | | | | | | | | | | | | | | | | | | | 1273.1 | Пам’ятки історії та архітектури **5** | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1273.2 | Археологічні розкопки, руїни та історичні місця, що охороняються державою **5** | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1273.3 | Меморіали, художньо-декоративні будівлі, статуї **5** | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1274 | Будівлі інші, не класифіковані раніше5 | | | | | | | | | | | | | | | | | | | | | | | | | | 1274.1 | Казарми збройних сил **5** | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1274.2 | Будівлі міліцейських та пожежних служб **5** | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1274.3 | Будівлі виправних закладів, в'язниць та слідчих ізоляторів **5** | | | 0 | | | | 0 | | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1274.4 | Будівлі лазень та пралень | | | 0,70 | | | | 0 | | | | 0 | | | 0,70 | | | | 0 | | | | | | 0 | | 1274.5 | Будівлі з облаштування населених пунктів | | | 0,70 | | | | 0 | | | | 0 | | | 0 | | | | 0 | | | | | | 0 |   1. У разі встановлення ставок податку, відмінних на територіях різних населених пунктів адміністративно-територіальної одиниці, за кожним населеним пунктом ставки затверджуються окремими додатками.  2. Класифікація будівель та споруд, код та найменування зазначаються відповідно до Державного класифікатора будівель та споруд ДК 018-2000, затвердженого наказом Держстандарту від 17 серпня 2000 р. № 507.  3. Ставки податку встановлюються з урахуванням норм підпункту 12.3.7 пункту 12.3 статті 12, пункту 30.2 статті 30, пункту 266.2 статті 266 Податкового кодексу України і зазначаються десятковим дробом з трьома (у разі потреби чотирма) десятковими знаками після коми.  4. У разі визначення у рішенні про оподаткування податком на нерухоме майно, відмінне від земельної ділянки, зон адміністративно-територіальної одиниці, щодо якої приймається рішення, ставки встановлюються залежно від зони. Без урахування зони ставки зазначаються у графі “1 зона”.  5.Об’єкти нерухомості, що класифікуються за цим підкласом, звільняються/можуть звільнятися повністю або частково від оподаткування податком на нерухоме майно, відмінне від земельної ділянки, відповідно до норм підпункту 266.2.2 пункту 266.2 та пункту 266.4 статті 266 Податкового кодексу України.  **Перший заступник міського голови Тетяна КОЧКОВА** |
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