



1. 凡在本市行政区域内，凡具有本市户籍的公民，均具有选举权和被选举权。

2. 凡年满十八周岁的公民，均具有选举权和被选举权。

3. 凡依法被剥夺政治权利的公民，不具有选举权和被选举权。

4. 凡在选举日以前死亡的公民，不具有选举权和被选举权。

5. 凡在选举日以前迁出本市的公民，不具有本市的选举权和被选举权。

6. 凡在选举日以前迁入本市的公民，具有本市的选举权和被选举权。

7. 凡在选举日以前被宣告失踪的公民，不具有选举权和被选举权。

8. 凡在选举日以前被宣告死亡的公民，不具有选举权和被选举权。

9. 凡在选举日以前被宣告为无民事行为能力人的公民，不具有选举权和被选举权。

10. 凡在选举日以前被宣告为限制民事行为能力人的公民，不具有选举权和被选举权。

11. 凡在选举日以前被宣告为精神病人的公民，不具有选举权和被选举权。

12. 凡在选举日以前被宣告为痴呆症的公民，不具有选举权和被选举权。

13. 凡在选举日以前被宣告为智力障碍的公民，不具有选举权和被选举权。

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15. 凡在选举日以前被宣告为盲人的公民，不具有选举权和被选举权。

16. 凡在选举日以前被宣告为残疾的公民，不具有选举权和被选举权。

17. 凡在选举日以前被宣告为患有严重疾病的公民，不具有选举权和被选举权。

18. 凡在选举日以前被宣告为患有传染病的公民，不具有选举权和被选举权。

19. 凡在选举日以前被宣告为患有精神病的公民，不具有选举权和被选举权。

20. 凡在选举日以前被宣告为患有其他严重疾病的公民，不具有选举权和被选举权。

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The text suggests that a systematic approach to record-keeping is essential for identifying trends and making informed decisions.

In the second section, the author addresses the challenges of budgeting and financial planning. It notes that many businesses struggle to stay within their budgets due to unforeseen expenses or changes in market conditions. The text provides several strategies to mitigate these risks, such as setting aside a contingency fund and regularly reviewing the budget to adjust for any deviations.

The third part of the document focuses on the role of technology in modern accounting. It highlights how software solutions can streamline the accounting process, reduce errors, and provide real-time insights into the company's financial health. The author recommends investing in reliable accounting software and ensuring that the staff is properly trained to use these tools effectively.

Finally, the document concludes with a discussion on the importance of transparency and communication in financial management. It stresses that clear communication with stakeholders, including investors and creditors, is crucial for building trust and maintaining the company's reputation. The text encourages businesses to provide regular financial reports and to be open to feedback and suggestions.

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1. 凡在本市行政区域内，凡从事生产、经营活动的法人和其他组织，均应当依法缴纳房产税。
 2. 房产税的计税依据为房产原值一次减除百分之十后的余值。
 3. 房产税按年征收，分期缴纳。纳税期限由地方税务机关确定。
 4. 房产税的征收管理，依照《中华人民共和国税收征收管理法》及有关规定执行。
 5. 纳税人未按规定申报房产原值，或者申报不实，导致少缴房产税的，税务机关有权依法核定其应纳税额。
 6. 纳税人对税务机关核定的应纳税额有异议的，应当提供相关证据，经税务机关审核后，依法申请行政复议。
 7. 违反本法规定的行为，将依法予以处罚。
 8. 本法自公布之日起施行。

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author provides a detailed breakdown of the company's revenue streams. This includes sales from various product lines and services. The analysis shows that while one product line is currently the primary source of income, diversification into new markets is necessary for long-term growth.

The third section addresses the company's financial health and liquidity. It highlights the need to maintain a healthy cash flow and to regularly review the balance sheet. The author suggests implementing strict budgeting controls to prevent overspending and to ensure that all financial goals are met.

Finally, the document concludes with a series of recommendations for future operations. These include investing in research and development to create new products, strengthening relationships with suppliers, and exploring new financing options to support expansion. The author expresses confidence in the company's ability to overcome current challenges and achieve its long-term vision.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The text suggests that a systematic approach to record-keeping is essential for identifying trends and making informed decisions.

In the second section, the author addresses the challenges of budgeting and financial planning. It notes that many businesses struggle to stay within their budgets due to unforeseen expenses or changes in market conditions. The text provides several strategies to mitigate these risks, such as creating a contingency fund and regularly reviewing the budget. It also highlights the importance of forecasting and adjusting the budget as needed.

The third part of the document focuses on the role of technology in modern accounting. It discusses how software solutions have revolutionized the way businesses manage their finances, from automating data entry to providing real-time insights. The text mentions various types of accounting software and their benefits, such as increased accuracy and efficiency. It also touches upon the importance of data security and privacy in the digital age.

Finally, the document concludes with a section on the future of accounting. It predicts that as technology continues to advance, the role of accountants will evolve. While routine tasks will be automated, accountants will focus more on strategic advisory services and financial analysis. The text encourages professionals to stay updated with the latest trends and technologies to remain competitive in the market.

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 4. 房产税的征收管理，依照《中华人民共和国房产税暂行条例》及地方人民政府的有关规定执行。
 5. 纳税人未按规定申报房产原值，导致无法准确计税的，税务机关有权核定其房产原值。
 6. 纳税人未按规定缴纳房产税的，税务机关将依法加收滞纳金，并处以罚款。
 7. 纳税人对税务机关的征税行为有异议的，可以依法申请行政复议或提起行政诉讼。
 8. 本规定自发布之日起施行。

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of journals and ledgers.

The second part of the document focuses on the reconciliation process. It explains how to compare the company's records with bank statements and other external sources to identify any discrepancies. This process is crucial for detecting errors and preventing fraud. The document provides a step-by-step guide to performing a reconciliation, including how to identify and investigate any differences. It also discusses the importance of documenting the results of the reconciliation and the steps taken to resolve any issues.

The third part of the document discusses the importance of regular audits. It explains that audits are necessary to ensure that the financial records are accurate and that the company is complying with all applicable laws and regulations. The document provides a list of items that should be audited, such as cash, inventory, and fixed assets. It also outlines the procedures for conducting an audit, including how to select auditors and how to prepare for the audit.

The fourth part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of journals and ledgers.

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