MUNICIPAL PATRIMONY

MSc Degree in Municipal Management

Code: 25100

Main Scientific Area: Administrative and Tax Law

Lecturer: Eva Cristina da Silva Gonçalves Macedo

Language of Instruction: Portuguese

Regime: S2

Contact Hours: 40h Total Workload: 114h

ECTS: 5,5

Objectives

This Unit main goal is to provide the students with a broad knowledge of Public Assets legal framework, particularly local governments public and private domains. Students should gain skills to understand and apply the main Public Assets concepts, principals and laws, developing their resesarch and critical skills, as well as their hability to solve pratical problems.

Students will also undergo a depth study of accounting regulations regarding the registration and inventory of municipal assets, in particular tangible fixed assets and public domain assets.

Learning Outcomes

At the end of this silabus, students should master the main concepts, principles and legislation related to public assets, both from legal and accounting perpectives, solving practical problems on the subject, namely being able to:

1) Legal Unit:
Define Public Property;
Know public property historical evolution;
Know how public entities acquire and loose public property;
Distinguish private and public domains;
Master public property legal frameworks.

2) Accounting:
Understand the positioning of asset management;

know the purposes, forms and means of management and administration of the public and private domain of the State's assets;
Know and know how to relate to the entities, bodies or services to which the competence is attributed to the management and administration of the public and private domain of the State's assets;
Understand what is established in SNC-AP regarding the recognition and measurement of the municipal patrimony;

Analyze the main procedures associated to the inventory of the municipal patrimony;
Understand the control of the tangible fixed assets in the sphere of Local Government.

Course Contents

Module I INTRODUCTION Chapter I - Public Domain Goods 1. Attempt to achieve a notion of "thing" 2. The Dominance criterion 2.1. The Public Domain and the Constitution of the Portuguese Republic 2.2. Public Domain and Private Domain 2.3. Identification of Public Things 3. Public Domain Management 4. Acquisition, Modification and Extinction of the Dominance Statute 4.1. Acquisition of the Dominance Statute 4.2. Modification of the Dominance Statute 4.3. Extinction of the Dominance Statute Chapter II - Legal Regime of Public Real Estate Property 1. The legal regime of Public Real Estate Heritage - Decree-Law nº 280/2007, of 7 August, with the changes introduced by Law nº 82-B / 2014, of 31.12 1.1. The real estate heritage of the public domain of the State, Autonomous Regions and Local Authorities; 1.2. The real estate heritage of the private domain of the State, Autonomous Regions and Local Authorities; 1.3. The use of public real estate assets: the figures of the concession and of the transfer. 2. Article 44 of the RJUE: integration of parcels in the municipal domain. 3. The extraordinary regime of matrix and registration regularization of real estate belonging to the private domain of the State and other public entities, in particular local authorities, in a situation of omission or incorrect or outdated description or registration in the matrices and in the land registry Decree-Law No. 51/2017, of May 25 Module II 1. Background to Municipal Heritage: 1.1. Local authorities 1.2. Municipal Heritage 2. The General Inventory of State Heritage 2.1 The inventory of public fixed assets 2.2 Inventory and Balance 2.3 Inventory process 2.4 The complementary classifier II of the SNC-AP 3. The recognition of Tangible Fixed Assets (AFT) and Intangible Assets (AI) 4. Public domain goods 5. Internal control of public assets.

Recommended Bibliography

Amaral, D. F. (1990) – Classificação das Coisas Públicas, Dicionário Jurídico da Administração Pública, II, Direção José Pedro Fernandes, 439-441;

Caetano, M. (1969), Manual de Direito Administrativo, II (8), Lisboa: Coimbra Editora, (813-923);

Canotilho, G. e Moreira, V. (2007), Constituição da República Portuguesa Anotada – Artigos 1º a 107º, Coimbra Editora;

Fernandes, J. (1990) – Dicionário Jurídico da Administração Pública, IV, Direção José Pedro Fernandes;

Moniz, A. R. (2005), O Domínio Público – Critério e Regime da Dominialidade, Almedina, Coimbra;

Moniz, A. R. (2006), O Âmbito do Domínio Público Autárquico, Estudos em Homenagem ao Professor Doutor Marcello Caetano no Centenário do seu Nascimento, I, FDUC, 153-182;

Learning and Teaching Methods

The syllabus contents were defined based on the objectives that are intended to be achieved for the Curricular Unit Património Autárquico, as well as the knowledge and skills to be acquired by the master's students, thus exemplifying
the coherence between these two parameters. The first module, of a legal nature, aims to provide the conceptual and normative tools necessary to understand the
legal regime of the heritage of public legal persons in Portugal and to understand the purposes, forms and means of using and administering such assets, within the public domain. and the private domain of public legal persons, with particular impact on local authorities. The main problems of the legal regime of public real estate heritage are also introduced, namely the absence of criteria of dominance, encouraging the master's students to develop a critical analysis on this theme. The second module, of an accounting nature, aims to show how the recognition, measurement, inventory and control of
tangible fixed assets is carried out, within the scope of the accounting standards for Public Administrations (SNC-

AP).
In this module, special reference is made to class 4 - Investments (SNC-AP), tangible fixed assets and public domain
assets.

Assessment Methods

The evaluation of the Course Património Autárquico will be carried out according to the following criteria: a) Attendance at classes and seminars: 10% b) Written work: 60% c) Oral defense of the evaluation work: 30% Note 1: The student will have to choose between a Module I (Law) theme or a Module II (Accounting) theme.
Note 2: Papers must have a maximum size of 20 pages.