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Real Property Tax in the Countries of Visegrad Group – Comparative View*

Podatek od nieruchomości w państwach Grupy Wyszehradzkiej w ujęciu porównawczym

ABSTRACT

Real property tax belongs to traditional taxes, often imposed as a local tax. The same applies to V4 countries (Slovakia, Czech Republic, Hungary, Poland), however, the budgetary significance of its revenues differs across these states and so does their approach to its regulation. In this research article, the authors deeper analyse the budgetary significance of the tax in particular V4 states in terms of selected criteria (ratio to GDP, other local taxes, tax and total revenues of local government), and then the legal regulation of the tax applied in these states in the context of its current and potential impact on acquired tax revenues. The data shows that the overall revenues of the tax in comparison with the total revenues of local government do not represent a significant value, however, from the viewpoint of municipal budgets, research on the tax potential is justified as it is the most important local tax in three of the states. We found that the budgetary significance of real property tax differs among the V4 countries with the highest importance in Poland. Based on the legislation analysis, we identified differences among V4 members, with the greatest potential for legislative improvements

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in the countries with lower tax revenues. The results of the research may create the basis for further research of the tax potential in V4 countries as well as for application practice (besides *pro futuro* legislative changes, more efficient tax collection and more objective real estate taxation).

Keywords: real property tax; tax revenue; Slovakia; Czech Republic; Hungary; Poland

INTRODUCTION

Organisation for Economic Cooperation and Development (OECD) and economists[1] agree that property taxes are among those that least restrain economic growth. That might be a reason why real property tax (RPT) belongs to traditional direct property taxes,[2] often applied as a local tax;[3] consequently, it is a frequent subject of analysis.[4] More and more attention is paid to it in the context of local taxes and their importance for local self-government, as a source of strengthening the fiscal self-sufficiency of municipalities in the process of fiscal decentralization[5] and within the meaning of Article 9 of the European Charter of Territorial Self-Government.[6]

Following this role to play and yet (generally perceived) low revenues of the RPT in the V4 countries,[7] to which both the OECD and the EU draw attention,[8] there has long been talked about the need for reform of RPT in the Visegrad Group

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[1] For example, see Inštitút finančnej politiky, *Lepšia daň z nehnuteľnosti v hrsti, než daň z príjmu na streche*, Bratislava 2018; J. Youngman, *A Good Tax. Legal and Policy Issues for the Property Tax in the United States*, Cambridge 2016.

[2] V. Babčák, *Slovenské daňové právo*, Ružomberok 2012, p. 308.

[3] Š. Sobotovičová, J. Janoušková, *Specifics of Real Estate Taxation in the Czech and Slovak Republics*, "International Advances in Economic Research" 2020, vol. 26(3), p. 274.

[4] For example, see J. Youngman, *op. cit.*; W.J. McCluskey, F. Plimer, *The Creation of Fiscal Space for the Property Tax: The Case of Central and Eastern Europe*, "International Journal of Strategic Property Management" 2011, vol. 15(2); D. Prammer, *Immovable property: Where, why and how should it be taxed? A review of the literature and its implementation in Europe*, "Public Sector Economics" 2020, vol. 44(4).

[5] M. Plaček, F. Ochrana, M.J. Půček, J. Nemec, *Fiscal Decentralization Reforms: The Impact on the Efficiency of Local Governments in Central and Eastern Europe*, Cham 2020.

[6] All V4 states are its signatories although in CZ with reservations exactly related to Article 9 (3), Article 9 (5) and Article 9 (6). See A. Románová, M. Radvan, J. Schweigl, *Constitutional Aspects of Local Taxes in the Slovak Republic and in the Czech Republic*, "Lex localis – Journal of Local Self-Government" 2019, vol. 17(3), p. 603.

[7] As an average percent of GDP (2010–2019): Slovakia 0.4, Czech Republic 0.2, Poland 1.2, Hungary 0.5. See European Commission, *Data on Taxation*, https://ec.europa.eu/taxation_customs/taxation-1/economic-analysis-taxation/data-taxation_en (access: 3.1.2022).

[8] For example, see Council Recommendation of 8 July 2014 on Slovakia's 2014 national reform programme and delivering a Council opinion on the Stability Programme of Slovakia, 2014 (OJ C 247/122, 29.7.2014); Council Recommendation of 9 July 2013 on the National Reform Programme 2013 of the Czech Republic and delivering a Council opinion on the Convergence Programme of the Czech Republic, 2012–2016 (OJ C 217/14, 30.7.2013). See also W.J. McCluskey, F. Plimer, *op. cit.*;

(V4) countries aiming at an increase of its revenues. Nevertheless, the reform efforts (in particular towards implementation of ad-valorem instead of area-based system) have not been successful so far.[9] The reason of low revenues is generally seen in the absence of ad-valorem tax base determination without taking into proper consideration other legislative elements (overall legislative regulation) of the countries' RPTs. A recent comparison of some aspects of RPT systems in V4 countries offers L. Etel[10] or K. Gróf,[11] in a broader context D. Prammer[12] and M. Radvan, R. Franzsen, W.J. McCluskey and F. Plimmer.[13] Also other authors point out the low RPT revenues in Slovakia (SK) and the Czech Republic (CZ),[14] but most of the works deal with the analysis of the legal regulation of RPT or its revenue (or local taxes revenues) in isolation – within a given country or specific region[15] or, at most, including a comparison of SK and CZ,[16] creating a gap in a more thorough assessment of the RPT (on the chosen regional basis).

The authors' objective therefore is to answer the research questions (i) whether there are differences in the budgetary significance of RPT for particular V4 countries (in the context of their mutual comparison) and following this, (ii) what are the

P.J. Bryson, G.C. Cornia, *Fiscal Decentralisation in Economic Transformation: The Czech and Slovak Cases*, "Europe Asia Studies" 2000, vol. 52(3).

[9] L. Etel, *Systemy opodatkowania nieruchomości w państwach Grupy Wyszehradzkiej*, "Analysis and Studies CASP" 2019, vol. 2(8), p. 9; J. Brzeski, A. Románová, R. Franzsen, *The evolution of property taxes in post-Socialist countries in Central and Eastern Europe*, "ATI Working Papers" WP/19/01, Pretoria 2019; I. Hoffman, *Only a Theoretical Possibility of the ad valorem Property Tax System – the Regulation on Immovable Property Taxes in Hungary*, "Analysis and Studies CASP" 2019, vol. 8(2); M. Radvan, *Major Problematic Issues in the Property Taxation in the Czech Republic*, "Analysis and Studies CASP" 2019, vol. 8(2).

[10] Although with some inaccuracies, e.g., regarding the scope of powers of local self-government in SK (L. Etel, *op. cit.*, p. 5).

[11] K. Gróf, *The local tax system models and the main features of local taxes applied in Europe*, "Területi Statisztika" 2016, vol. 56(3).

[12] D. Prammer, *op. cit*.

[13] *Real Property Taxes and Property Markets in CEE Countries and Central Asia*, eds. M. Radvan, R. Franzsen, W.J. McCluskey, F. Plimmer, Maribor 2021.

[14] V. Papcunová, B. Nováková, *Real Estate Tax as Part of Municipal Tax Incomes (Case Study)*, [in:] *Proceedings of the 13th International Scientific Conference Public Economics and Administration 2019*, ed. I. Vaňková, Ostrava 2019; V. Papcunová, J. Hudáková, M. Štubňová, M. Urbaníková, *Revenues of Municipalities as a Tool of Local Self-Government Development (Comparative Study)*, "Administrative Sciences" 2020, vol. 10(4).

[15] E. Balážová, V. Papcunová, J. Tej, *The impact of the fiscal decentralization on the tax revenue of real estate tax on the local self-government of the Slovak Republic*, [in:] *19th International Colloquium on Regional Sciences*, eds. V. Klímová, V. Žítek, Brno 2016; J. Olejniczak, D. Bednarska-Olejniczak, J. Maci, L. Svobodova, *Real Property Tax in Polish Communes of the Polish-Czech Border Region*, "Hradec Economic Days 2020" 2020, vol. 10(1); E. Darabos, *A helyi adók szerepe az önkormányzatok gazdálkodásában*, "Köztes-Európa" 2016, vol. 8(1–2); A. Bencsik, *A helyi önkormányzatok (pénzügyi) autonómiájáról*, "Pro Publico Bono – Magyar Kozigazgatas" 2017, vol. 5(1).

[16] For example, see Š. Sobotovičová, J. Janoušková, *op. cit*.

differences in actual legislation of RPT applicable in V4 countries, since authors believe it to be one of the critical factors influencing tax revenues. Based on these, authors formulate the following hypotheses to be verified within their research:

H1: Budgetary significance of RPT revenues for local government (LG) of particular V4 countries differs.

H2: Legal regulation has an impact on differences in RPT revenues among V4 countries.

Among the methods of scientific research, the analysis, comparison and synthesis were used, the application of which is explained in detail in subsection "Research Methods". For the verification of the hypotheses, the method of descriptive statistics was used.

Within this research, in addition to the above-mentioned works (and others mentioned later), we have followed the results of our previous research on RPT, in particular, the analysis of the qualitative aspects of RPT legal regulation in SK,[17] the implementation of the European Charter of Territorial Self-Government in SK and CZ,[18] the analysis of RPT as a source of municipal funding in SK,[19] and the analysis of local taxes in the V4 countries.[20]

RESEARCH METHODS

The base of this article's concept is focused on the comparative approach to RPT applied within the V4 countries (SK, CZ, Hungary – HU, Poland – PL) from the viewpoint of its (budgetary) importance for the V4 countries (i.e., economic characteristics) and legal regulation (i.e., legal characteristics). We chose this sample as a formalized group of countries in the Central European region forming a micro-region with several unifying elements (geographical proximity, historical ties) and, finally, long-term cooperation.

Firstly, we have identified the particular RPTs, which are applied in the V4 countries. For the purposes of comparison, we have considered as RPT the recurrent taxes, subject of which are real estates (land, buildings and constructions), accruing to local budgets (municipalities in particular), thus, covering the eponymous

[17] A. Vartašová, K. Červená, *Views on Quality of Tax Regulation in the Slovak Republic (Focused on Real Property Taxation)*, Praha 2019; A. Románová, *Adequacy of Current System of Property Taxation in the Slovak Republic*, [in:] *Real Property Taxes and Property Markets…*

[18] A. Románová, M. Radvan, J. Schweigl, *op. cit*.

[19] A. Románová, K. Červená, *Current System of Funding of Local Self-Government in Slovakia and its Challenges*, "Financial Law Review" 2017, vol. 2(4).

[20] A. Vartašová, *Uplatňovanie inštitútu miestnych daní v krajinách V4*, [in:] *INTERPOLIS 2020*, Banská Bystrica 2020; eadem, *Komparácia systémov miestnych daní v krajinách Vyšehradskej štvorky*, [in:] *Miestne dane v krajinách Vyšehradskej štvorky*, Praha 2021.

taxes applied in SK, CZ, PL, the building tax and land tax (including the separate tax on recreational homes applicable until 2017) together with the communal tax on individuals applied in HU,[21] and the forest and agricultural taxes applied in PL (we can talk about the RPT in a broader sense[22]). We did not take into account the utility tax[23] applied in HU, for reasons of comparability, since it is a state tax the revenue of which is not accruing to LG budget (not even as a shared tax).

Secondly, we have collected and analysed data corresponding to the following assessment criteria to enable the comparison of RPT budgetary significance for the V4 countries:

- GDP of the countries concerned (Figure 1),
- other local taxes (Figures 2–5),
- tax revenues and total revenues of LG (Figures 6 and 7).

We relied on Eurostat data as for the GDP data, total revenues of LG (S1313), and RPTs, but only partially for total LG tax revenues (for CZ, HU, PL) and data on other local taxes. As for data on tax revenues in SK, due to obvious error in Eurostat data (accessed 27 January 2022), authors used data published by Ministry of Finance of SK to make the results of comparison consistent.[24] In case of other local taxes, authors supplemented the missing Eurostat data on waste management fee (SK), public areas use fee and waste management fee (CZ), and market fee, mining fee and flat rate personal income tax paid in the form of a tax card (PL) by the data published by particular ministries of finance.

Within the comparison with other local taxes, due to differences in the legislative regulation, we have considered as local taxes (*sensu largo*) a group of payments with tax characteristics accruing to LG budget in accordance with their perception by representatives of the legal science of the given country, following the results of our previous research.[25] According to M. Radvan,[26] a local tax can be defined as a financial levy set by the municipality's budget, which can be affected by the municipality (whether it is determination or adjustment of some structural elements of the tax, such as the tax base, tax rates or correction elements). This factor is present to varying degrees (even partially) in all the levies we included.

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[21] G. Hulkó, J. Fehér, *op. cit.*, p. 150.

[22] Similarly M. Świstak, P. Smoleń, *Property Tax Exemptions for Polish Higher Education Institutions. Problems and Dilemmas*, "Lex localis – Journal of Local Self-Government" 2021, vol. 19(2), p. 381.

[23] Imposed by the Act No. CLXVIII of 2012 on utility tax, which taxes electric and communication cables, sewage pipes, gas pipelines, district heating lines, etc., where the amount of tax is HUF 125 (approx. EUR 0.34) for each started meter of utility lines.

[24] Tax revenues of CZ, PL and HU included also the shared state taxes while these were omitted in SK.

[25] In detail, see A. Vartašová, *Uplatňovanie inštitútu…* In SK, waste management fee and mining fee were included for comparability purposes.

[26] M. Radvan, *Municipal charges on communal waste: Do they compete with the immovable property tax?*, "Journal of Financial Management of Property and Construction" 2019, vol. 24(2), p. 150.

When comparing the revenue of the RPT with the assessment criteria (GDP, revenues of LG), we proceeded from the concept of the RPT in the broader sense (i.e., in PL including forest and agricultural tax, in HU cumulating land tax, buildings tax and communal tax on individuals); in relation to other local taxes (Figures 2–5), we presented them, for reasons of accuracy, separately (the revenues were here compared in national currencies in order to eliminate the distortion based on exchange rate fluctuations[27]).

The source of Figures 1–7 is own elaboration based on the data explained in this subsection.

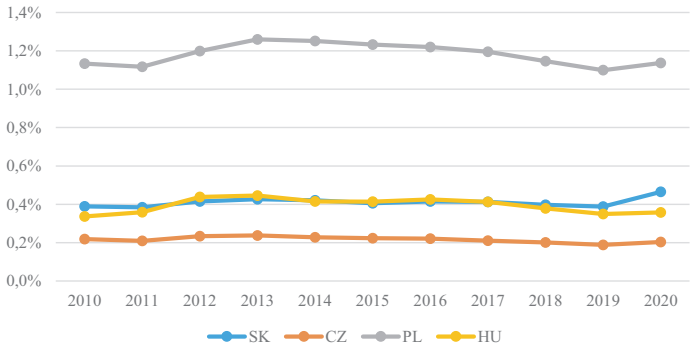
Thirdly, we analysed the RPT legislation in particular V4 states to identify the legislative distinctions. The synthesis of the results enabled arriving at the conclusion whether the identified differences are of such intensity that is capable of causing the differences in tax revenues of RPT in the compared countries as main factor of its budgetary significance.

RESEARCH AND RESULTS

1. Comparison of RPT revenues

The RPT revenues in the compared countries differ. When comparing them to the GDP of these countries (Figure 1) during the observed period 2010–2020, the best results are achieved by PL (1.181% on average), followed by SK (0.411%), HU

Figure 1: Total RPT to GDP



[27] From 1 January 2010 to 31 December 2020, the rates of EUR/CZK had minimum of 24.018 on 8 February 2011 and maximum of 28.405 on 13 January 2015; EUR/PLN had minimum of 3.8349 on 6 April 2010 and maximum of 4.6225 on 29 29 October 2020; EUR/HUF had minimum of 261.92 on 18 March 2010 and maximum of 369.36 on 1 April 2020. See European Central Bank, *Euro foreign exchange reference rates*, https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/index.en.html (access: 25.1.2022).

(0.394%), and the worst results are achieved in CZ (0.216%). The reason for the significant difference in this ratio between CZ and SK, despite very similar absolute RPT revenue values (SK on average EUR 330,8 million and CZ on average EUR 387.4 million) lies in a significantly higher GDP of CZ (approx. 2,25 times higher).

Given the perception of RPT as a local tax, it is interesting to compare the RPT revenues to the total revenues of local taxes (Figures 2–5). This comparison shows that in three countries (SK, CZ, PL), RPT is the most important local tax, and in HU, it is the second most important. On average, over the surveyed period of 2010–2020, the highest share of RPT in total local taxes revenues is in PL (81.54%) and RPT is still significant in CZ (65.24%) and SK (55.91%). In PL, dominant part is the RPT, with the agricultural tax being of little importance and the forest tax being of negligible importance (Figure 4); in HU, it accounts only for 19.2% of local taxes revenues. Given its formal division in HU, dominant part is the taxation of buildings compared to the taxation of land and a negligible communal tax on individuals (Figure 5).

Figure 2: RPT to other loal taxes - Slovakia

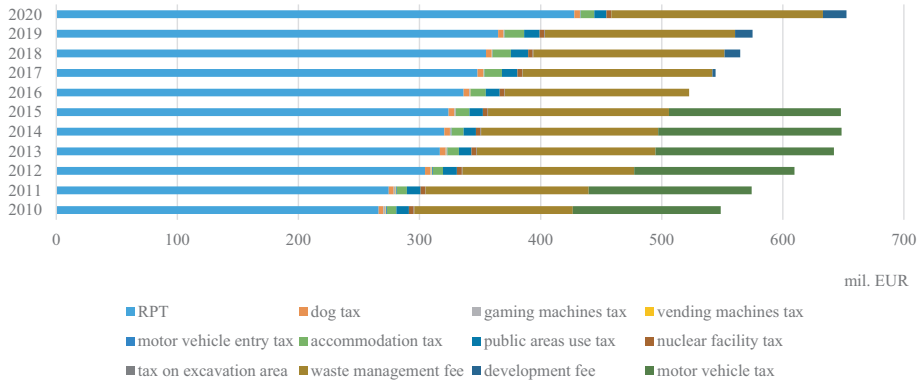


Figure 3: RPT to other local taxes - Czechia

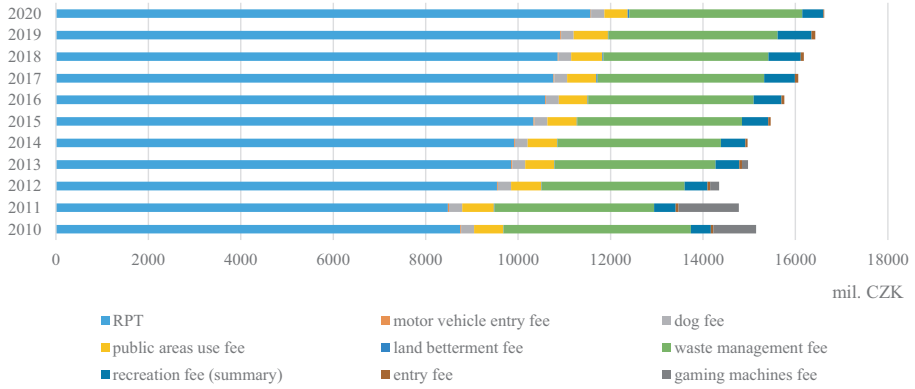


Figure 4: RPT to other local taxes - Poland

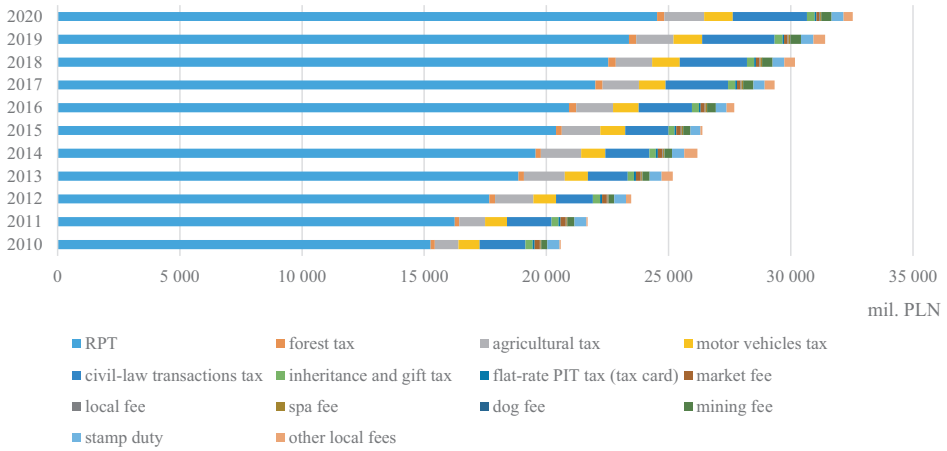
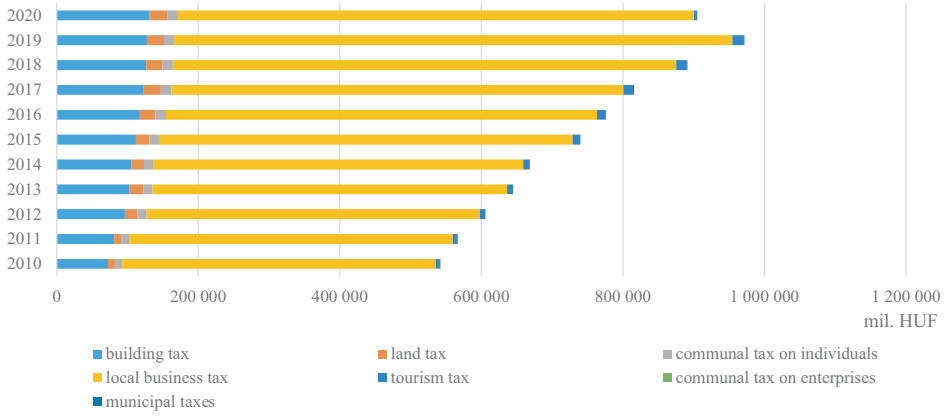


Figure 5: RPT to other local taxes - Hungary



In comparison with the total tax revenues of LG (Figure 6), the lowest share is in CZ, where RPT represents on average (2010–2020) only 4.21%. The results achieved by SK (12.2%) and HU (17.96%) did not differ significantly in value. The best results are achieved by PL, where an average share of RPT reached 28.17% of LG tax revenues.

The results are similar in relation of RPT to total LG revenues (Figure 7) – in CZ, RPT accounts for only 1.80%, in HU and SK, it reaches around 5% (HU 4.50%, SK 5.79%) and in PL up to 8.73% (on average 2010–2020). However, since 2016, we have seen a slight downward trend in all countries, except HU and SK in 2020. Analogical results were achieved compared to the total expenditures of LG.

In the context of the above-presented RPT shares, it is possible to conclude on significantly higher importance of other revenue sources than local taxes (shared taxes, grants and transfers, other sources) in the funding of LG, which is most visible in CZ (within the survey period, local taxes made up only 2.78% of the total LG revenues in CZ, the same 10.58% in SK and PL) perhaps, not as much in HU, where it reached 25.87% on average, but raised from 17.12% in 2010 to 28.92% in 2020.

Figure 6: RPT to tax revenues of LG (S1313)

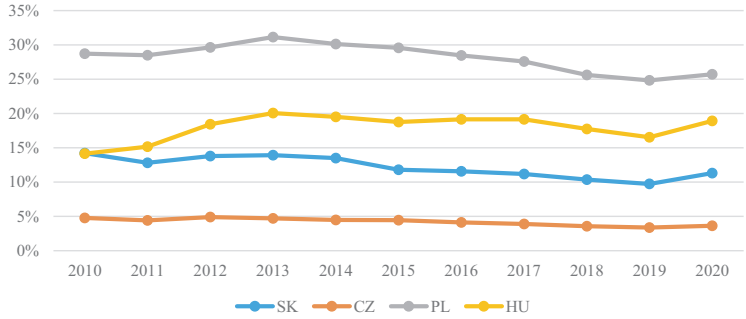
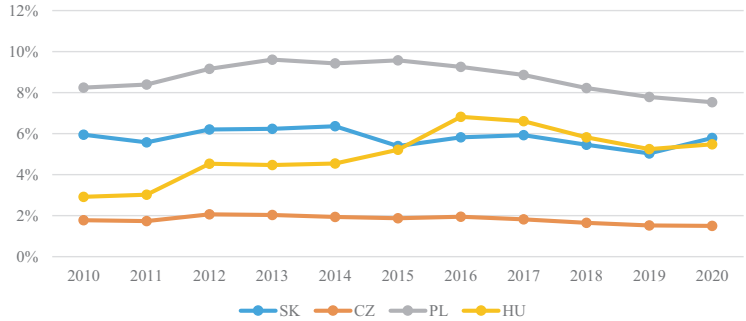


Figure 7: RPT to total revenues of LG (S1313)



2. Legislation analysis

In SK, RPT is regulated by the Act No. 582/2004 Coll. on local taxes and local fee for municipal waste and small-scale construction waste, in CZ by the Act No. 338/1992 Coll. on real property tax, in HU by the Act No. C of 1990 on local taxes, and in PL by the Act of 12 January 1991 on local taxes and fees, supplemented by the Act of 15 November 1984 on agricultural tax and the Act of 30 October 2002 on forest tax regulating the eponymous taxes (RPT *sensu largo*). There are differences in treating what is RPT, as the countries apply various taxes as recurrent real property taxes beyond those named RPT. The approach towards the position of the tax as local one differs, as well. In SK and HU, the tax is formally recognized as

a local tax. In PL, it is only RPT, nevertheless, the scholars[28] consider them as local taxes, given that their revenue flows to municipalities that also administer them. In CZ, RPT is formally treated as a state tax, although, scholars,[29] similarly, consider it a local tax on the basis that it represents municipal revenue that municipalities may even influence by local laws. In SK and HU, the imposition of taxes is decided by the municipality, in CZ and PL it is applied by law.

In SK, all real estate is in principle taxed, except for statutory exclusions (built-up lands subject to tax on buildings or apartments, lands built up by roads, national and regional railways, water pipelines, sewers, flood protection equipment and thermal energy distribution[30]). Though only buildings having one or more aboveground/underground floors, connected to the ground by a solid foundation or anchored by piles, are taxed, in addition, the floor is defined as a part of the interior of the building delimited by the floor and the ceiling/roof structure. Other structures are out of scope. As for the land tax base, it is determined as the product of the area in sq. m and the official value of land without stands, which is set out in the annex to the law, or, in case of forest lands and economically used water areas, the value set according to price regulations. The value of building plots may be determined differently by municipalities. The tax base for buildings, apartments and non-residential premises is defined by their area. The Act on local taxes sets basic tax rates (0.25% p.a. for land tax, EUR 0.033 per commenced sq. m for buildings tax and apartment tax), which can be – with certain limitations summarized by M. Katkovčin,[31] reduced or increased by municipalities according to local conditions, even differently for particular property types (or purpose of use) and municipal zones; this competence is vastly used. For multi-storey buildings, the tax administrator may determine a floor surcharge not exceeding EUR 0.33 per storey. Thus, the amount of taxation is regulated by municipalities through the diversification of tax rates.[32] The Act sets a number of statutory and optional exemptions.[33]

In CZ, the subject of the tax is (i) lands within the territory of CZ registered in the land register (with exceptions, e.g. lands built up by taxable buildings, pro-

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[28] R. Dowgier, L. Etel, G. Liszewski, B. Pahl, *Podatki i opłaty lokalne. Komentarz*, Warszawa 2020, p. 19; M. Ociesa, *Zarządzanie podatkami lokalnymi w gminie na przykładzie podatku od nieruchomości*, „Zeszyty Naukowe Politechniki Częstochowskiej" 2016, vol. 24(1), p. 198; L. Furman, *Preferences in Local Taxes in Poland*, "Hradec Economic Days 2020" 2020, vol. 10(1), p. 169.

[29] M. Radvan, *Municipal charges…*; H. Marková, *Finanční zdroje místních společenství a Evropská charta místní samosprávy v podmínkach ČR*, [in:] *Financování územní samosprávy ve zjednocujíci sa Evropě*, eds. M. Radvan, P. Mrkývka, Brno 2005.

[30] See more in A. Vartašová, K. Červená, *op. cit*.

[31] M. Katkovčin, *Sadzba dane z nehnuteľností vo svetle judikatúry ústavného súdu slovenskej republiky*, [in:] *Bratislava Legal Forum 2018*, Bratislava 2018, p. 44.

[32] M. Bujňáková [et al.], *Dane a ich právna úprava v Slovenskej republike v kontexte daňovej politiky EÚ*, Košice 2015, p. 126.

[33] See more in A. Vartašová, K. Červená, *op. cit*.

tective forests, economically unused water areas, lands for state protection, etc.), (ii) taxable buildings (buildings within the meaning of the cadastral law which are completed or in use, and utilities listed in the annex to the law), and (iii) taxable units (apartments and various non-residential premises). The tax base is determined according to the type of land as (i) the product of the acreage and the official/decree price (for arable land, hop gardens, vineyards, gardens, orchards, permanent grassland), (ii) the price determined according to price regulations or as the product of acreage and CZK 3.80 (approx. EUR 0.15) (for commercial forests and ponds with intensive and industrial fish farming), or (iii) acreage (for other lands). The tax base for buildings is the built-up area and for units the adjusted floor area (i.e., the floor area multiplied by the coefficient 1.20 and 1.22, respectively). The tax rates for lands are determined by law according to land categories, ranged from 0.25% (for permanent grasslands, economically exploited forests and ponds) up to 0.75% (for arable land) and for the remaining types of land from 0.20 CZK (approx. EUR 0.01) (courtyards) up to CZK 5 (approx. EUR 0.2) (paved areas used for business). Rate for building plots is multiplied by a location coefficient of 1 to 4.5 according to size of the municipality (further adjustable by municipalities). The tax rates for buildings and units are set in an even more complicated way, given the various applied coefficients and their combinations. The basic rate for a residential building (only the area over 16 sq. m) is CZK 2 (approx. EUR 0.08) per 1 sq. m; for other types of buildings, the law differentiates the rates up to CZK 10 (approx. EUR 0.4) per sq. m. This basic rate is increased by CZK 0.75 (approx. EUR 0.03) per each additional above-ground floor in certain cases. Another level of rate increase is the statutory coefficient of real estate location (according to the number of inhabitants of municipality) which can be further adjusted by municipalities. The resulting tax is further increased for commercially used buildings and units, and municipality may additionally set final local coefficient of 2 to 5, but is little used.[34] The very broadly set statutory exemptions comprising 49 different cases of exemptions[35] are further amplified by optional exemptions which are mandated to the municipality by the law.

In PL, the subject of RPT are lands, buildings or parts thereof and structures related to the performance of business activities, with exceptions (real estate included in the State Inventory of immovable property, real estate or their parts used for the needs of local self-governing units, land under public roads, etc.). The agricultural lands and forests (other than that used for businesses other than agriculture/forestry) shall be subject to an agricultural tax or forest tax. The tax base of RPT for lands is the area, for buildings the useful area, and for structures related

[34] M. Radvan, *Major Problematic Issues…*, p. 25. Similarly Š. Sobotovičová, J. Janoušková, *op. cit.*, p. 275.

[35] M. Radvan, *Major Problematic Issues…*, p. 20.

to the performance of business activity, it is the value specified in the regulations on income tax. If the taxpayer has not stated the value of the construction or has stated a value not corresponding to the market value, the tax office shall appoint an expert to determine this value. The basis of the agricultural tax is the number of hectares or converted hectares[36] (in case of farmlands), and the area in hectares in case of the forest tax. RPT rates are determined by the municipal council, but may not exceed the maximum limits annually set by the Minister of Finance.[37] Municipal council may differentiate the rates for particular types of taxable objects (reflecting especially the location, type of business, type of built-up area, purpose and use of land; in the case of residential buildings, the location, method of use, type of built-up area, technical condition and age of the buildings, and in the case of other buildings and structures, the type of business). For the agricultural tax, the rate is set at a monetary value of 2.5 and 5 quintals of rye per converted hectare and per ordinary hectare of land respectively; for the forest tax, it is the monetary value of 0.220 cubic meters of wood, with a tax rate reduced by 50% for forests included in nature reserves and national parks. However, these values can be reduced by the municipal council. The exemptions for these three taxes are set quite broadly – subjective and objective and the municipal council still has the opportunity to establish additional exemptions. In the case of agricultural tax, the law also regulates the conditions for investment relief (especially for investments in modernization and equipment). Tax reductions are also enshrined for land located in foothills and mountainous terrain, and reliefs are applied also in case of natural disasters. For some types of exemptions from real estate tax, but also agricultural and forest tax, municipalities receive compensation from the state or public administration entities, while R. Dowgier[38] notes the trend of gradual expansion of exemptions and thus reduction of tax revenues.

In HU, real estate tax takes the form of building tax and land tax. Subject to tax are buildings and their parts (all rooms and premises in buildings, regardless of their purpose of use) and lands located in the territory under the jurisdiction of the individual municipality (excluding agricultural land, forests, water reservoirs under the Fisheries Act, roads and railways, etc.). RPT base can be established in two ways, based either on the area or on the adjusted market value of the building/land, which is at the level of 50% of the market value calculated in line with the Act No. XCIII of 1990 on fees. The choice is the competence of the municipality. The maximum annual tax rate is either HUF 1,100 and HUF 200 (approx. EUR 2.98

[36] The law defines the "coefficients" of conversion of hectares for different types of land.

[37] For example, for land related to the performance of the business (PLN 0.95 – approx. EUR 0.21 per 1 sq. m), residential buildings (PLN 0.81 – approx. EUR 0.18 per 1 sq. m), buildings used for business (PLN 23.9 – approx. EUR 5.2 per 1 sq. m), and constructions a single rate – up to 2% of value.

[38] R. Dowgier, L. Etel, G. Liszewski, B. Pahl, *op. cit.*, p. 70.

and EUR 0.54) per sq. m (buildings and lands respectively) (may be corrected with inflation factor by municipality) for the area-based tax or 3.6% and 3% (buildings and lands respectively) for the ad-valorem. The law provides for various exemptions which can be extended by municipalities. Exemption can also be requested in the case of renovation of a listed building. A special regime is the possibility of tax suspension for persons over 65 years of age with disabilities under the conditions of charging interest and the creation of a lien on the property in question. There is a simplified alternative form of building/land tax – communal tax covering the properties in possession of an individual and apartments possessed by a non-private person which are rented by an individual;[39] the maximum rate is HUF 17,000 (approx. EUR 46.05) per tax object (corrected by inflation).

DISCUSSION AND CONCLUSIONS

The research presented in this article leads the authors to the conclusion on the research hypotheses as follows.

H1: Hypothesis confirmed. Based on available statistical data, we have analysed and compared the RPT revenues within the individual V4 countries in regard to the chosen criteria of assessment and came to a conclusion that, from the viewpoint of its budgetary significance, there are significant differences in the RPT importance among the assessed V4 countries with the least significant position of RPT in CZ and the most significant position in PL. In three of the countries (SK, CZ, PL), RPT is the most important of the applied local taxes; in HU, it is the second most important. A relevant budgetary importance of this tax was found only in PL, both from the viewpoint of the tax-to-GDP ratio (only PL is close to the OECD average) and LG revenues share. In SK and HU, having achieved comparable results, RPT plays a minor role as a revenue source. Finally, it plays almost a negligible role in CZ.

In general, the results achieved mainly in CZ, but also in SK and HU, correspond to the conclusions of academic works on low RPT revenues in individual countries.[40] This coincides with the general perception, as is stated by L. Šafránek,[41] that property taxes do not constitute an important source of public budgets,[42] although, an exception may be represented by RPT as income of municipal budgets (as shown in the case of PL). We agree, since, taking into account the need for

[39] G. Hulkó, J. Fehér, *Hungary*, [in:] *Real Property Taxes and Property Markets…*

[40] V. Papcunová, J. Hudáková, M. Štubňová, M. Urbaníková, *op. cit.*; G. Hulkó, J. Fehér, *op. cit.*

[41] L. Šafránek, *Daně, aneb, Cesta do otroctví? Podstata, systém, efektivnost a možnosti racionalizace*, Praha 2016, pp. 104–107.

[42] Similarly Š. Sobotovičová, J. Janoušková, *op. cit.*, p. 274.

fiscal independence of local self-government, it is crucial to have a source that is of truly own nature and is adjustable by municipalities.

Where we do find the importance of this tax in all the V4 countries, despite the budgetary significance distinctions, is the status of local self-government which is entitled to an own revenue source adjustable by their own legislative acts, thus enabling to, at least formally, acknowledge a certain level of fiscal independence of municipalities.[43]

H2: Hypothesis confirmed. Following the identified differences in budgetary significance, we identified also significant distinctions in the RPT legal basis applicable in the V4 countries.

While in SK and PL RPT is construed as a local tax administered by municipalities as a self-governing power, in HU it is a local tax administered by municipal authorities as a delegated performance of state administration. In CZ, it is a state tax administered by financial authorities (who also bear its costs), and yet, CZ achieved the worst results. In all countries, municipalities have certain powers (even impose taxes in SK and HU), and some of their elements (most often tax rates) may, to various levels, be determined by their local legislative acts (regulations, ordinances, etc.[44]), thus, can influence the amount of RPT revenues.

There are fundamental differences in actual RPT legislation among the V4 states – to an extent we find decisive in the light of impact on RPT revenues. These contain the legislative setting of the:

1. Object of tax – the scope is quite narrow in SK, where, due to the definition of building connected to floors (that need to have a roof or a ceiling) it covers neither various industrial structures nor line constructions (infrastructure), as opposed to PL, and partially also CZ as regards the defined utilities (where the general definition of a building also contains the roof). A special case is HU, as it taxes the infrastructure by a special – state tax.[45] Moreover, in HU, land tax excludes from taxation agricultural land, which, however, is often taxed instead by municipal taxes.[46]
2. Tax base – in principle, all the countries base their taxation systems on the area, however, PL applies the value basis for a relevant group of taxable objects – accounting value for commercial buildings and average sales prices

[43] E. Feret writes about the financial income power of self-government and stresses the importance of own revenues, among which local taxes are most important. See E. Feret, *Legal Security and Financial Security of Local Communities. Selected Issues*, "Studia Iuridica Lublinensia" 2020, vol. 29(1), p. 92.

[44] On the topic within the Visegrad Group region, see J. Kostrubiec, *The Role of Public Order Regulations as Acts of Local Law in the Performance of Tasks in the Field of Public Security by Local Self-government in Poland*, "Lex localis – Journal of Local Self-Government" 2021, vol. 19(1), p. 121 ff.

[45] It creates the revenue of the state budget at the level 2.36 times the RPT revenue on average from 2013 to 2020.

[46] G. Hulkó, J. Fehér, *op. cit.*, p. 150.

of wood/rye (reducible by municipalities) for forest and agricultural taxes; HU applies the value basis at least theoretically, as an option; in SK, it is the official (statutory) land value assigned to particular land types (applicable also in CZ) and the municipality's options to determine the value of building plots.

3. The tax rates – while in SK municipalities have the broadest powers to adjust the rates and to use a variety of tax rates with a minimum of upper limits, in CZ municipalities have only limited powers to adapt the revenue through the coefficients; in HU and PL municipalities may determine the rates up to the statutory limits.
4. The actual application of municipal competences – despite very complicated mechanism of various addible coefficients (correction components), their actual application by the Czech municipalities is very low,[47] on contrary, Slovak municipalities vastly use the possibility of variety of tax rates determination,[48] in HU the problem is the non-application of ad-valorem tax base by municipalities[49] and imposition of the RPT by a small number of them.[50]

We also identified some similar aspects that may affect the tax revenues, e.g., a wide range of statutory and municipally-addable exemptions and reductions – especially in CZ and SK.[51]

The authors identified significant room for improvement of domestic legislation that is capable of raising the RPT revenues in particular states, especially in CZ[52] and SK, but also in HU, which can serve as the basis for future research and legislative amendments or reforms.

We can see other potential law-related causes of the revenue distinctions, especially the (already partly mentioned) issues of tax administration and application practice – deficiencies in enforcement of tax arrears by the Slovak municipalities,[53] variety of administration system used[54] – municipal administration in SK, PL, HU

[47] L. Sedmihradská, E. Bakoš, *Municipal Tax Autonomy and Tax Mimicking in Czech Municipalities*, "Lex localis – Journal of Local Self-Government" 2016, vol. 14(1).

[48] A. Vartašová, K. Červená, *op. cit.*, p. 81.

[49] I. Hoffman, *op. cit.*, pp. 65–66.

[50] Around 19% for buildings tax and 16% for land tax; exception is communal tax on individuals (approx. 69%). See G. Hulkó, J. Fehér, *op. cit.*, p. 151.

[51] In SK, a rough estimate of impacts was presented by the Financial Policy Institute (see Inštitút finančnej politiky, *op. cit.*), which estimated the gap in RPT as a result of tax reduction to be close to 10% and almost 4% as a result of exemptions.

[52] The overall low (not only budgetary) significance of RPT in CZ is highlighted by the fact that it is not even legislative-formally acknowledged as a local tax and that CZ does not consider itself bound by provisions of Article 9 (3) of the European Charter of Territorial Self-Government.

[53] A. Vartašová, K. Červená, *op. cit.*, pp. 64–65.

[54] Excessive comparison within the EU Member States is provided in D. Pîrvu, A. Duţu, C.M. Mogoiu, *Clustering Tax Administrations in European Union Member States*, "Transylvanian Review of Administrative Sciences" 2021, vol. 63(E).

and state financial offices in CZ, tax inspection issues; and other, like economic reasons – overall tax burden, income level of the population, the amount of other municipal revenue sources; political reasons – the mentioned non-application of statutory competencies, fear of tax raise connected to loss of local voters; factual/systematic reasons and other causes, e.g. lack of sources and (properly educated) staff especially in small municipalities together with the problem of fragmentation of seats, especially in SK, CZ, HU;[55] tendency to evade taxes – e.g. trough illegal constructions, etc., which, however, were out of scope of this research article and would deserve a follow-up research.

From the point of view of international discussions in the context of the need to increase the RPT revenue, a strong emphasis has been placed on changing the applied area-based taxation to the ad-valorem base.[56] Nevertheless, despite several attempts by the ministries of finance,[57] neither in CZ nor in SK has such a reform yet been implemented. In HU, municipalities have such an option, but its use is very limited.[58] In PL, the form of book value-based taxation is already partly applied, moreover, there is no political will to change the system, which provides relatively good results in terms of tax revenues (compared to the OECD average, which was 1.85% of GDP in 2018), despite debates ongoing since the early 1990s.[59] On the other hand, in the global comparison,[60] we can find, in addition to examples where the ad-valorem method brought the desired revenues raise (e.g., Latvia with 0.8% of the GDP on average – 2010–2019), also less successful attempts (e.g., Estonia with 0.3% with a downward trend[61]). Despite the basic characteristic of a tax – its non-equivalence,[62] RPT is often perceived as a fee for services provided by the LG. Even though R.M. Bird and E. Slack[63] state that this occurs "less frequently", we believe that this perception of the RPT is applied much more often than would be

[55] A. Vartašová, *Komparácia systémov…* See also K. Liptáková, Z. Rigová, *Financial assumptions of Slovak municipalities for their active participation in regional development*, "Entrepreneurship and Sustainability Issues" 2021, vol. 8(4).

[56] For example, see OECD, *Economic Surveys: Slovak Republic 2019*, http://www.oecd.org/economy/surveys/Slovak-Republic-2019-OECD-economic-survey-overview.pdf (access: 16.5.2021), p. 28.

[57] M. Radvan, J. Kranecová, *Is ad valorem Property Taxation a Solution for the Czech Republic?*, [in:] *Real Property Taxes and Property Markets…*, p. 67; A. Románová, *op. cit*., p. 96.

[58] In 2018, out of a total of 3,154 municipalities, 1,712 municipalities were imposing the building tax and only 10 of them applied the ad-valorem system; the land tax was applied by only 515 municipalities and none used ad-valorem system. See I. Hoffman, *op. cit.*, pp. 65–66.

[59] M. Świstak, P. Smoleń, *op. cit.*, p. 382.

[60] Ad-valorem system is applied in, e.g., Australia, Canada, Denmark, Mexico, France, the Netherlands or Russia. See Iptipedia, http://wiki.ipti.org/index.php/Main_Page (access: 11.11.2020).

[61] European Commission, *op. cit*.; J. Brzeski, A. Románová, R. Franzsen, *op. cit.*, p. 32 ff.

[62] V. Babčák, *op. cit.*, p. 25; M. Radvan, *Czech Tax Law*, Brno 2020, p. 11.

[63] R.M. Bird, E. Slack, *Local Taxes and Local Expenditures in Developing Countries: Strengthening the Wicksellian Connection*, "Public Administration and Development" 2014, vol. 34(5), p. 360.

expected, especially in the context of the need to "sell" a reform or tax increase by pointing out about "what the taxpayer will get for it"[64] – since the ability to persuade the taxpayers may influence their personal attitude.[65] However, in the V4 countries, the mentioned reform could not have been "sold" for a long time, as it encounters strong public opposition[66] due to, i.a., a low level of income[67] with higher tax and social security contributions burden (especially on labour[68]), the existence of a high number of low-income residents owning real estate with high market value,[69] and the general unpopularity of the tax.[70] For this reason, e.g., it is not realistic to expect such an increase in the RPT so that its revenues will be comparable with countries where a higher standard of living is achieved;[71] besides, there are suggestions of scholars that systems can be reformed even without radical ad-valorem implementation.[72]

If an increase in the tax burden will be introduced *via* RPT, it will be necessary to reduce the burden by other taxes, as pointed out by, e.g., D. Prammer[73] that international institutions (European Commission, OECD, etc.) seem to prefer RPT over other taxes, as they keep requesting a tax shift from labour to RPT. For example, J. Paetzold and M. Tiefenbacher performed a simulation of such a switch in Germany with satisfactory conclusions.[74] M. Bakeš, M. Karfíková, P. Kotáb, and H. Marková, however, find a well-designed personal taxes less harmful compared to property taxes, as these always fall upon the persons, at last.[75] Nevertheless, based

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[64] For example, see M. Radvan, *Municipal charges…*, p. 163; H. Blöchliger, J. Kim, *Fiscal Federalism 2016: Making Decentralisation Work*, Paris 2016.

[65] C. Olexová, F. Sudzina, *Does Personality Influence Willingness to Pay Taxes?*, "Journal of Economics" 2019, vol. 67(10), p. 1055.

[66] Summarized by, e.g., L. Etel (*op. cit.*).

[67] Average annual net earnings for 2020 (single person without children) are: SK – EUR 10,098, CZ – EUR 11,420, HU – EUR 9,488, PL – EUR 10,405, as compared to Germany – EUR 31,831 or EU average: EUR 24,005. See Eurostat, *Wages and labor costs*, https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Wages_and_labour_costs#Gross_wages.2Fearnings (access: 5.6.2021).

[68] OECD data shows, that the rate of personal income tax and social security contributions makes in: CZ – 56%, HU – 46.2%, PL – 52.3%, SK – 58,1% of the total annual tax revenues (2018) while the OECD average was 49,2%. See OECD iLibrary, *Revenue statistics*, 2020.

[69] I. Hoffman, *op. cit.*, p. 29; M. Radvan, *The Draft Reform of Land Taxation in the Czech Republic*, "Lex localis – Journal of Local Self-Government" 2012, vol. 10(3), p. 239; A. Vartašová, K. Červená, *op. cit.*, p. 73.

[70] Š. Sobotovičová, J. Janoušková, *op. cit.*, p. 274.

[71] For example, France achieves the RPT revenues of 4.03% of GDP on average for the year 2010–2019 (OECD), whereas according to T. Piketty (*Kapitál v 21. storočí*, Bratislava 2015, p. 581), RPT amounted to about 0.5–1% of the property value or 10–25% of the rental value of the property.

[72] For example, see J. Brzeski, A. Románová, R. Franzsen, *op. cit.*; M. Radvan, *The Draft Reform…*, p. 241.

[73] D. Prammer, *op. cit.*, p. 484.

[74] J. Paetzold, M. Tiefenbacher, *Distributional and revenue effects of a tax shift from labor to property*, "Tax Public Finance" 2018, vol. 25(5), cited in Š. Sobotovičová, J. Janoušková, *op. cit.*, p. 275.

[75] M. Bakeš, M. Karfíková, P. Kotáb, H. Marková, *Finanční právo*, Prague 2006, pp. 190–191.

on the results of our research, we conclude that targeted amendments of legislation are capable of raising the revenues accruing from RPT, especially in CZ and SK, even without a fundamental change to an ad-valorem system.

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ABSTRAKT

Podatek od nieruchomości należy do tradycyjnych podatków, często jest podatkiem lokalnym. Taka sytuacja występuje w państwach V4 (Słowacja, Czechy, Węgry, Polska), przy czym znaczenie budżetowe dochodów z tego podatku jest różne w tych państwach, co pociąga za sobą różnice w podejściu do jego regulacji. W niniejszym artykule autorki najpierw w sposób pogłębiony dokonały analizy znaczenia budżetowego tego podatku w poszczególnych państwach grupy V4 pod względem wybranych kryteriów (stosunek do PKB, inne podatki lokalne, przychody podatkowe i całkowite samorządu). Następnie analizie poddano obowiązujące w tych państwach przepisy regulujące ten podatek, w kontekście ich obecnego i potencjalnego wpływu na uzyskiwane dochody podatkowe. Dane wskazują, że całość dochodów z tego podatku w porównaniu z dochodami samorządu ogółem nie stanowi istotnej wartości, ale z punktu widzenia budżetów gminnych badania nad potencjałem podatkowym są uzasadnione, gdyż jest to najważniejszy podatek lokalny w trzech państwach Grupy Wyszehradzkiej. Stwierdzono, że znaczenie budżetowe podatku od nieruchomości różni się w poszczególnych państwach V4 oraz że największe jest w Polsce. Na podstawie analizy ustawodawstwa zidentyfikowane zostały różnice pomiędzy państwami członkowskimi grupy V4; co ciekawe, największy potencjał do poprawy prawa istnieje w państwach o najniższych dochodach podatkowych. Wyniki badań mogą stanowić podstawę do dalszych badań nad potencjałem podatkowym oraz praktyką stosowania prawa w państwach V4 (oprócz zmian legislacyjnych *pro futuro*, również bardziej efektywny pobór podatku i bardziej obiektywne opodatkowanie nieruchomości).

Słowa kluczowe: podatek od nieruchomości; przychody podatkowe; Słowacja; Czechy; Węgry; Polska