



Żołądkiewicz-Kuzioła, A. (2022). The Financial Effects of the Fiscal Sovereignty of Municipality Regarding Real Estate Tax. *Copernican Journal of Finance & Accounting*, 11(4), 203–216. <http://dx.doi.org/10.12775/CJFA.2022.026>

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## THE FINANCIAL EFFECTS OF THE FISCAL SOVEREIGNTY OF MUNICIPALITY REGARDING REAL ESTATE TAX

**Keywords:** finance, local taxes, real estate tax, municipality, fiscal sovereignty.

**JEL Classification:** H20, H71, K34.

**Abstract:** The aim of the article is to identify the differentiation of the financial effects of a municipality's fiscal sovereignty in the field of real estate tax from the point of view of such criteria as the type of municipality (rural, urban, urban-rural and town with poviat rights) and the type of fiscal sovereignty instrument (tax rates lower than the maximum, reliefs and exemptions, redemption of tax arrears, payment in instalments, deferral of the payment date). The research covering the years 2017–2021 was based on data from the Ministry of Finance. Based on the research, it was shown that the effects of fiscal sovereignty were the most significant in rural municipalities, while the smallest in towns with poviat rights. All types of municipalities used common instruments, such as e.g., the lowering of tax rates, to a greater extent than the discretionary instruments resulting from the Tax Ordinance.

### ■■■ INTRODUCTION

Local government units, including municipalities, as well as any business entity, must have the appropriate amount of financial resources necessary to

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Date of submission: February 22, 2023; date of acceptance: April 1, 2023.

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conduct their activities (Jędrzejewski, 2018). As emphasized by B. Słomińska (2006), the financial basis for the public activity of a municipality is its budget revenues, from which both current and investment tasks are financed. In the structure of the municipality's revenues, the most important category is own income. On the other hand, among the municipality's own income, revenues from local taxes and charges are of particular importance, including, above all, revenues from real estate tax. According to the provisions of the Constitution of the Republic of Poland, the municipality has fiscal sovereignty with regard to local taxes and charges (Constitution of the Republic of Poland of April 2, 1997). Fiscal sovereignty is understood as the legally defined scope of powers of local government bodies to make independent decisions in tax matters (Święch-Kujawska, 2017). In the current perspective, the use of instruments of fiscal sovereignty by the tax authorities of a municipality has financial consequences in the form of a decrease in its budget revenues.

The subject of fiscal sovereignty in the context of financial effects has been the main topic of research conducted recently, e.g., by Kowalska, Jurewicz and Legutko (2019), Rogalska (2020), Felis and Otczyk (2021), Burzyńska (2022). Despite numerous studies, it is necessary to, according to the author, update them primarily in the context of real estate tax. Thus, the aim of the article is to identify the differentiation of the financial effects of a municipality's fiscal sovereignty in the field of real estate tax from the point of view of such criteria as the type of municipality and the type of fiscal sovereignty instrument. In order to achieve the goal, data from the Ministry of Finance was analysed, which concerned the implementation of the budget by local government units in the years 2017–2021.

#### **THE CHARACTERISTICS OF A MUNICIPALITY'S FISCAL SOVEREIGNTY IN THE FIELD OF REAL ESTATE TAX**

The scope of a municipality's fiscal sovereignty as part of the real estate tax is referred to as full sovereignty (Filipiak, 2015). One of the manifestations of a municipality's fiscal sovereignty is the right of the municipal council to decide on real estate tax rates. The decision making body has the possibility to adopt lower rates than the upper limits of rates set each year by the Minister of Finance by way of an announcement (Rogalska, 2020). Thus, it can be said that the given power of the municipal council comes down to the lowering of max-

imum tax rates. It should be noted, however, that according to the view functioning in the jurisprudence, the decision making body of a municipality cannot pass rates at a zero level. (Judgement of the Supreme Administrative Court in Krakow of July 22, 1993; Judgement of the Supreme Administrative Court in Warsaw of November 27, 1992). When setting real estate tax rates, the municipal council has the possibility to differentiate them both in relation to land, buildings, and structures, as well as depending on the subject of taxation, taking into account such parameters as location, type of business, type of land development, purpose or use of the land or building, and, in the case of buildings, additionally, their age and technical condition (Act of January 12, 1991 on local taxes and charges).

As part of its fiscal sovereignty related to real estate tax, a municipality not only decides on the rate of this tax, but also has the right to grant tax reliefs and exemptions. A tax exemption is the exclusion of a specified category of entities or objects from taxation (Nykiel, 1998), while a tax relief is a reduction in the amount of tax (Nykiel, 2002). There are two categories of reliefs and exemptions. The first category consists of statutory reliefs and exemptions, which are regulated by the provisions of the tax act. Thus, the taxpayer obtains the possibility of taking advantage of reliefs and exemptions by virtue of law (Durczyńska, 2016). The second category consists of reliefs and exemptions introduced by way of a resolution by the municipal council. Reliefs and exemptions adopted by the municipal council, in accordance with regulations, may only be of objective nature (Etel et al., 2020). However, with the beginning of the COVID-19 pandemic, the municipal council was additionally authorized to introduce exemptions of subjective-objective nature in the field of real estate tax (Dowgier, 2020), and more precisely, the decision making organ could, by way of a resolution, introduce “for part of 2020 and for selected months of 2021 exemptions from real estate tax, i.e., land, buildings and structures related to the running of a business, indicated groups of entrepreneurs whose financial liquidity has deteriorated due to negative economic consequences as a result of COVID-19” (Act of March 2, 2020 on special solutions related to the prevention, counteracting, and combating COVID-19, other infectious diseases, and crisis situations caused by them).

Also, the executive body of a municipality as a tax authority has competencies in the field of real estate tax, which, unlike the powers resulting from resolutions adopted by the decision making body of a municipality, are individualized, which means that they apply to a specific entity and situation (Cilak,

2013). According to Art. 67a of the Tax Ordinance, the tax authority, i.e., in the case of a municipality, the wójt or mayor, at the request of a taxpayer, in cases justified by an important interest of the taxpayer or public interest, may (Act of August 29, 1997 on Tax Ordinance):

- postpone the date of tax payment, postpone the payment of tax arrears together with interest for late payment or interest on unpaid tax advances,
- spread the payment of tax into instalments, spread the payment of tax arrears into installments together with interest for late payment or interest on unpaid tax advances,
- redeem, in whole or in part, tax arrears, late payment interest or prolongation fee.

The powers listed in the Tax Ordinance are referred to as tax reliefs in the payment of tax liabilities. Their characteristic feature is discretion on the part of the executive body of a municipality (Etel, 2004), for which the premise for granting them may be an important interest of the taxpayer or public interest. According to the judgment of the Supreme Administrative Court, an important interest of the taxpayer determines a situation in which, for extraordinary reasons, chance events such as the loss of earning opportunities or chance loss of property, the taxpayer is unable to settle his or her tax arrears. On the other hand, public interest is characterized by the case in which the payment of tax arrears forces the taxpayer to use state aid because in a given situation it is impossible for him or her to satisfy his or her material needs (the judgment of the Supreme Administrative Court in Szczecin of April 22, 1999).

#### **RESEARCH METHODOLOGY AND THE COURSE OF RESEARCH PROCESS**

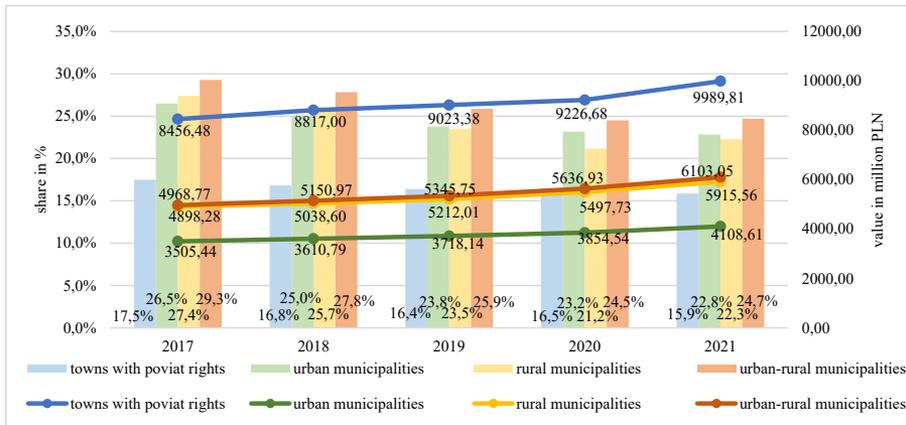
The aim of the article is to identify the differentiation of the financial effects of a municipality's fiscal sovereignty in the field of real estate tax. In order to achieve the goal, data from the Ministry of Finance was analyzed, which concerned the implementation of the budget by local government units in the years 2017–2021. The research covered 2,478 municipalities, i.e., the full population of municipalities in Poland, taking into account the division into towns with powiat rights, urban, rural and urban-rural municipalities. A comparison of the value of the financial effects of the application of fiscal sovereignty instruments in the field of real estate tax with the revenues from the given taxes was made. The list includes the following instruments:

- tax rates lower than the maximum,
- reliefs and exemptions,
- redemption of tax arrears,
- payment in installments, deferral of the payment date.

### RESULTS OF THE RESEARCH

The data presented in figure 1 shows that in the period covered by the study there was a systematic increase in revenues from real estate tax to the budgets of municipalities. In the years 2017–2021, the largest increase in revenues from real estate tax in the amount of 22.81% was recorded in urban-rural municipalities (an increase from PLN 4,968.77 million in 2017 to PLN 6,103.05 million in 2021). On the other hand, urban municipalities were characterized by the smallest increase. In the case of these units, the value of revenues from real estate tax increased by 17.21% (an increase from PLN 3,505.44 million in 2017 to PLN 4,108.61 million in 2021). In turn, in rural municipalities, the increase in the value of revenues from real estate tax was 20.77%, while in towns with poviatic rights – 18.13%. On the other hand, referring to the increase in the value of given revenues from year to year, the largest increase was recorded for individual municipalities at the turn of 2020–2021. In the case of towns with poviatic rights, the given revenues increased by 8.27%, while in the case of urban, rural, and urban-rural municipalities it amounted to 6.59%, 7.60%, and 8.26%, respectively. Taking into account the share of revenues from real estate tax in own income, it can be seen that urban-rural municipalities had the largest share, while towns with poviatic rights had the smallest share. The average annual share for urban-rural municipalities was 26.44%, while for towns with poviatic rights it was 16.62%. In the case of urban and rural municipalities, the average annual share of the analyzed revenues in own income was very similar, and reaching precisely, for urban municipalities, the value of 24.26%, and for rural municipalities 24.02%. It should be noted that despite the systematic increase in the value of revenues from real estate tax in the analyzed period, their share in own income for individual municipalities reached a lower level in 2021 compared to 2017.

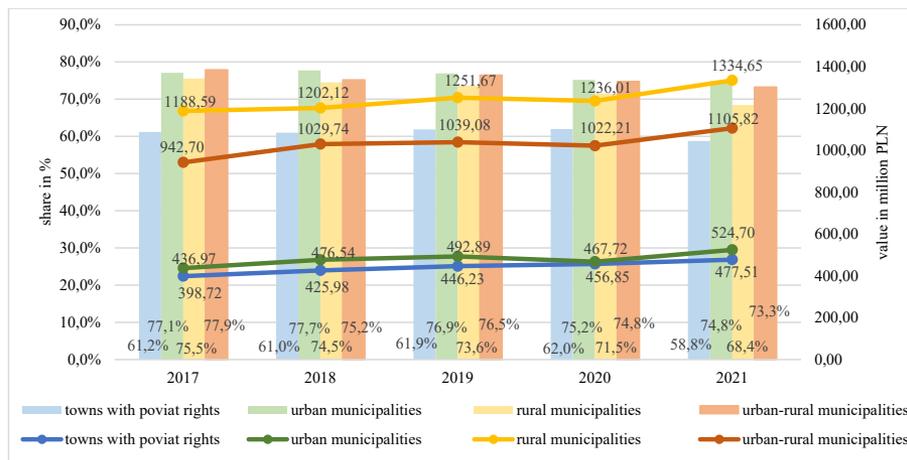
**Figure 1.** The value of revenues from real estate tax and their share in the own income of municipalities in the years 2017–2021



Source: own study based on: Annexes to the information on the execution of local government budgets for 2017, 2018, 2019, 2020, 2021.

In order to illustrate the scale of using the powers of municipalities in the field of real estate tax, figure 2 presents the overall value of the financial effects of the use of fiscal sovereignty instruments within a given tax. As can be seen, the value of the financial effects of fiscal sovereignty in the field of real estate tax for individual types of municipalities was systematically growing, except for 2020, when a decrease in value was recorded. It should be noted, however, that in the case of towns with poviats rights, an increase in a given value was recorded each year. In addition, it can be seen that the financial effects of fiscal sovereignty in the field of real estate tax constitute a significant percentage of the value of the financial effects of fiscal sovereignty in total taxes. In 2021, for towns with poviats rights, their share was 58.85%, while for rural municipalities it was 68.45%. In the case of urban and urban-rural municipalities, the share was very similar and in 2021 amounted to 74.8% and 73.3%, respectively.

**Figure 2.** The value of the financial effects of fiscal sovereignty in real estate tax and their share in the financial effects of fiscal sovereignty in the total taxes of municipalities in the years 2017–2021



Source: own study based on: Annexes to the information on the execution of local government budgets for 2017, 2018, 2019, 2020, 2021.

Taking into account the type of municipality and the type of fiscal sovereignty instrument, a detailed analysis of the value of the financial effects of fiscal sovereignty of municipalities in the field of real estate tax was made. The results of the conducted analysis are presented in tables 1–4.

The value of the financial effects of fiscal sovereignty of towns with poviat rights in the field of real estate tax in the analyzed period accounted for less than 5% of the revenues from this tax (table 1). Among the instruments of fiscal sovereignty, the lowering of the upper tax rates was of the greatest importance in the decrease in revenues from real estate tax. In 2021, the value of the financial effects resulting from the use of a given instrument accounted for 2.35% of the revenues earned. On the other hand, the redemption of tax arrears was of the least importance in the decrease in real estate tax revenues. As a result of using a given instrument, revenues from real estate tax in 2021 decreased by only 0.34%. In the analyzed period, it can also be seen that in 2020, compared to 2019, there was a significant increase in the value of financial effects due to the use of individual fiscal sovereignty instruments (except for the lowering of the upper tax rates). The largest increase was recorded in relation to the ap-

plication of spreading into installments, deferring the payment date. The value of lost revenues in this case increased by PLN 46.24 million.

**Table 1.** The ratio of the value of the financial effects of the application of individual fiscal sovereignty instruments in the field of real estate tax to the revenues from this tax in the years 2017–2021 – towns with poviat rights

Specification		2017	2018	2019	2020	2021
Tax rates lower than the maximum	in mln PLN	206.83	255.12	283.93	201.00	234.53
	in %	2.45	2.89	3.15	2.18	2.35
Reliefs and exemptions	in mln PLN	113.74	110.12	110.67	145.01	131.63
	in %	1.34	1.25	1.23	1.57	1.32
Redemption of tax arrears	in mln PLN	22.68	17.16	12.28	25.27	34.12
	in %	0.27	0.19	0.14	0.27	0.34
Payment in installments, deferral of the payment date	in mln PLN	55.47	43.58	39.34	85.58	77.23
	in %	0.66	0.49	0.44	0.93	0.77
Total	in mln PLN	398.72	425.98	446.23	456.85	477.51
	in %	4.71	4.83	4.95	4.95	4.78

Source: own study based on: Annexes to the information on the execution of local government budgets for 2017, 2018, 2019, 2020, 2021.

In the case of urban municipalities, in the years 2017–2021, the value of the financial effects of the use of fiscal sovereignty instruments in the field of real estate tax oscillated between PLN 436.97 million and PLN 524.70 million (table 2). In relation to the revenues from real estate tax, the value of financial effects was then on average 12.78% per year. The lowering of tax rates was applied to the greatest extent. In 2021, they accounted for 9.32% of revenues from real estate tax. On the other hand, the value of lost revenues resulting from the application of the redemption of tax arrears, as well as spreading them into installments and deferring the payment date had the smallest share in revenues. For example, in 2021, urban municipalities lost only 0.56% of their revenues due to the redemption of tax arrears as well as spreading them into installments and deferring the payment date. In 2020, a significant increase in the value of lost revenues from real estate tax could be observed as a result of the use of individual fiscal sovereignty instruments. However, the lowering of tax rates

was an exception, as in 2020 there was a decrease in its value from PLN 372.95 million to PLN 317.37 million.

**Table 2.** The ratio of the value of the financial effects of the application of individual fiscal sovereignty instruments in the field of real estate tax to the revenues from this tax in the years 2017–2021 – urban municipalities

Specification		2017	2018	2019	2020	2021
Tax rates lower than the maximum	in mln PLN	324.42	357.61	372.95	317.37	382.76
	in %	9.25	9.90	10.03	8.23	9.32
Reliefs and exemptions	in mln PLN	75.90	80.79	87.65	95.45	95.76
	in %	2.17	2.24	2.36	2.48	2.33
Redemption of tax arrears	in mln PLN	16.71	18.86	14.91	27.20	23.09
	in %	0.48	0.52	0.40	0.71	0.56
Payment in installments, deferral of the payment date	in mln PLN	19.95	19.28	17.37	27.70	23.09
	in %	0.57	0.53	0.47	0.72	0.56
Total	in mln PLN	436.97	476.54	492.89	467.72	524.70
	in %	12.47	13.19	13.26	12.14	12.77

Source: own study based on: Annexes to the information on the execution of local government budgets for 2017, 2018, 2019, 2020, 2021.

With regard to rural municipalities, the loss of revenues from real estate tax resulting from the use of fiscal sovereignty instruments in the analyzed period ranged from 22.48% to 24.27% (table 3). The main part of the lost revenues was the lowering of tax rates, the average annual share of which in the value of obtained revenues amounted to 23.44%. Although in the analyzed period the share of the redemption of tax arrears in revenues from real estate tax was insignificant, in 2020, there was a significant increase in its amount. The value of financial effects resulting from the use of a given instrument increased by PLN 25.81 million. In the same year, the value of reliefs and exemptions also increased (an increase by PLN 37.17 million). In turn, a significant increase in the value of the lowering of tax rates was recorded in 2021. The value of revenues lost as a result of the application of a given fiscal sovereignty instrument increased by as much as PLN 118.7 million.

**Table 3.** The ratio of the value of the financial effects of the application of individual fiscal sovereignty instruments in the field of real estate tax to the revenues from this tax in the years 2017–2021 – rural municipalities

Specification		2017	2018	2019	2020	2021
Tax rates lower than the maximum	in mln PLN	802.88	844.60	884.39	805.85	924.55
	in %	16.39	16.76	16.97	14.66	15.63
Reliefs and exemptions	in mln PLN	328.79	316.43	329.74	366.91	354.77
	in %	6.71	6.28	6.33	6.67	6.00
Redemption of tax arrears	in mln PLN	22.66	21.67	17.16	42.97	38.82
	in %	0.46	0.43	0.33	0.78	0.66
Payment in installments, deferral of the payment date	in mln PLN	34.26	19.42	20.38	20.28	16.51
	in %	0.70	0.39	0.39	0.37	0.28
Total	in mln PLN	1188.59	1202.12	1251.67	1236.01	1334.65
	in %	24.27	23.86	24.02	22.48	22.56

Source: own study based on: Annexes to the information on the execution of local government budgets for 2017, 2018, 2019, 2020, 2021.

In the case of urban-rural municipalities, the average annual share of the value of the financial effects of fiscal sovereignty in the field of real estate tax in the revenues from this tax was 18.93 (table 4). Among the instruments of fiscal sovereignty, the lowering of the upper tax rates was of the greatest importance in the decrease in revenues from real estate tax. As a result of the application of a given instrument in 2021, the value of lost revenues from real estate tax amounted to PLN 808.89 million, which accounted for 13.35% of the revenues from this tax. It should be noted that in 2020, there was an increase in the value of redemptions of tax arrears from PLN 21.08 million to PLN 44.77 million. In turn, the lowering of tax rates in a given year recorded a decrease from PLN 782.69 million to PLN 710.10 million. However, in 2021 its value increased by as much as PLN 98.79 million.

**Table 4.** The ratio of the value of the financial effects of the application of individual fiscal sovereignty instruments in the field of real estate tax to the revenues from this tax in the years 2017–2021 – urban rural municipalities

Specification		2017	2018	2019	2020	2021
Tax rates lower than the maximum	in mln PLN	684.53	760.16	782.69	710.10	808.89
	in %	13.78	14.76	14.64	12.60	13.25
Reliefs and exemptions	in mln PLN	193.37	213.90	212.10	233.35	228.81
	in %	3.89	4.15	3.97	4.14	3.75
Redemption of tax arrears	in mln PLN	30.74	28.12	21.08	44.77	39.90
	in %	0.62	0.55	0.39	0.79	0.65
Payment in installments, deferral of the payment date	in mln PLN	34.06	27.56	23.21	33.99	28.22
	in %	0.69	0.53	0.43	0.60	0.46
Total	in mln PLN	942.70	1029.74	1039.08	1022.21	1105.82
	in %	18.97	19.99	19.44	18.13	18.12

Source: own study based on: Annexes to the information on the execution of local government budgets for 2017, 2018, 2019, 2020, 2021.

## CONCLUSIONS

Based on the data analysis, several conclusions can be drawn. Revenues from real estate tax are of the greatest importance for the budgets of urban-rural municipalities, and the smallest for towns with poviatic rights. The average annual share of real estate tax revenues in own income in the years 2017–2021 for urban-rural municipalities amounted to 26.44%, and for towns with poviatic rights it reached the value of 16.62%.

In turn, referring to the financial effects of fiscal sovereignty in the field of real estate tax, significant discrepancies can be noticed due to the type of municipality. The effects of tax decisions were the most significant in rural municipalities, while the smallest in towns with poviatic rights. For the entire analyzed period, the loss of revenues due to the use by rural municipalities of instruments of fiscal sovereignty in the field of real estate tax accounted for an average of 23.44% of revenues obtained from a given tax. In turn, in the case of towns with poviatic rights, the loss of revenues accounted for an average of

4.84% of the revenues obtained from real estate tax. Such a situation may be related to the lower anonymity of the authorities in rural municipalities, and thus, their greater susceptibility to pressure from taxpayers in the use of instruments of fiscal sovereignty.

However, taking into account the type of fiscal sovereignty instrument, it can be noticed that all types of municipalities used common instruments, such as, e.g., the lowering of tax rates, to a greater extent than the discretionary instruments resulting from the Tax Ordinance. It should be noted, however, that in the first year of the COVID-19 pandemic, there was a decrease in the value of lost revenues resulting from the lowering of real estate tax rates, and a significant increase in the financial effects related to the redemption of tax arrears.

When making decisions regarding the use of fiscal sovereignty instruments, municipality authorities should take into account not only the loss of revenues in the current perspective, but also the increase in revenues in the long term, which can be achieved through the influx of new enterprises and increasing the scale of operations of already operating enterprises.

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