

TAX POLICIES OF COMMUNES AND THEIR CLASSIFICATION — THE EXAMPLE OF THE COMMUNES OF THE KUJAWSKO- POMORSKIE VOIVODESHIP

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Objective: The aim of the study is to present the typology of tax policies in the field of real estate tax, their application on the example of communes in the Kujawsko-Pomorskie Voivodeship, and then to indicate on this basis the directions in which tax policies are evolving.

Research method: Literature analysis, analysis of legal acts, comparative analysis.

Conclusions: Based on the presented typology of tax policies and empirical data collected in the territory of the Kujawsko-Pomorskie Voivodeship, it can be concluded that in the examined period communes changed their policies towards a passive policy. This happens both in the sphere related to residents and in the sphere related to economic activities. The change most often drifted towards a typically fiscal policy.

Limitations and challenges: In the process of calculating the indicators of commune activity in individual spheres proposed by the author, the fiscal importance of individual subjects of taxation was not taken into account. What is more, the proposed activity indicators do not take into account additional tax reliefs and exemptions introduced by communes. In subsequent works, extension of the analysis to include these elements may be considered.

Practical implications: The article proposes instruments for assessing the tax policies of communes and presents the basic trends in changes to these policies in recent years. The study has shown that communes have been limiting their activity in this field. It may constitute the basis for further research to explain the indicated trends, and in itself may be an impulse to change the system of local levies or the system of financing communes to such that would give communes greater freedom in creating their own tax policies.

Social implications: In essence, the tax policies of communes are to influence the inhabitants of a given territory as well as local entrepreneurs conducting business activity in this territory through the local taxation system. The study, which focuses on tools for assessing communes from the perspective of their tax policies, provides society with instruments to assess local government units and increase the transparency of policies in this area.

Originality: The article is a new, operationalized look at the classification of tax policies pursued by Polish communes. At the same time, on the basis of empirical data, the directions of changes in the local tax policies were indicated.

Keywords: local taxes, tax policy.

Article category: research paper, general review.

1. Introduction

In many developed countries, some public tasks are carried out by local governments. This is due, among other things, to the fact that local authorities are "closer" to the community and it is easier for them to respond to the needs of residents. At the same time, it is postulated that—by imposing selected expenses on local governments—they should be provided with a certain degree of financial independence. This, in turn, should be ensured by an appropriate structure of local incomes (Kornberger-Sokołowska, 2001). This is one of the reasons why most countries grant local governments certain incomes that are assigned to them and are considered their "own" income (Felis, Rosłaniec, 2017). A special place within this category is occupied by local taxes.

The concept of local taxation may be understood in various ways, but typically taxes of this kind have several characteristic features:

- they have little fiscal significance (Felis, 2012) (taxes that are more fiscally important are usually assigned to central budgets),
- they are characterized by low mobility of the tax base, which means that they provide a relatively stable source of income for local government units (Swianiewicz, Łukomska, 2016),
- their structure lets local government units partially shape the elements of tax technique.

It is worth noting here that these properties may contradict each other. As a rule, the power of local government authorities to shape taxation should allow them to influence the decisions of entities. At the same time, the small importance of local taxes and the low mobility of the tax base (related mainly to the fact that they are property taxes) limits this impact. The authorities' conscious shaping of tax technique elements, aimed at achieving specific goals, is called tax policy (Felis, Otczyk 2021). Scientific literature indicates that tax policy serves two functions, often attributed to taxes themselves (Dziemianowicz, 2011): fiscal and non-fiscal. The fiscal function is related to obtaining public funds (income) necessary to finance expenditure. The non-fiscal function, in turn, is related to the use of taxes to stimulate broadly understood socio-economic growth (Filipiak, 2015). Decisions regarding the direction of tax policy are most often difficult – the emphasis on non-fiscal functions usually brings about a reduction in income in the short term, although in the long term the effects may be opposite.

The conditions for shaping tax policy at the local level, as well as the approach of local government units to its creation, constitute interesting research problems. There is extensive scientific literature focusing on the theory of local taxes, the reasons for the specific shaping of

local taxes by local governments¹, and the effects of the tax policy pursued². An in-depth review of this literature is presented in the report by Swaniewicz and Łukomska (Swaniewicz, Łukomska, 2015) and by Agrawal (Agrawal et al., 2022).

This study uses the case of Polish communes and their limited power to levy taxes to propose and present a typology of tax policies pursued at the local level. There have been few considerations in the Polish scientific literature of the typology of tax policies, and they were often accompanied by analyses of local tax policies pursued by selected groups of communes.

The first significant publication from the perspective of the typology of tax policies in Poland was the publication by Miszczuk and Miszczuk (1995) entitled *An attempt at a typology of municipal tax policy (based on the example of the Lublin Voivodeship)*. They examined the communes of the Lublin Voivodeship in the field of real estate tax, agricultural tax, and tax on means of transport. They drew attention to two spheres affected by taxation: the sphere of economic activity and the sphere related to residents. If a given tax structure concerned business activity, they divided tax policies into stimulation policy (when the commune was active, i.e. it reduced tax rates, applied relief) and fiscal policy (when the commune was passive, i.e. it did not reduce tax rates, did not apply relief). When it came to taxing residents, they proposed a distinction between: populist policy (when the commune was active, i.e. it reduced tax rates, applied reliefs) and fiscal policy (when the commune was passive, i.e. it did not reduce tax rates, did not apply reliefs) (Miszczuk, Miszczuk, 1995).

Based on the above typology, Swianiewicz (1996) presented his approach to the classification of tax policies. The study covered the communes of the Piła, Lublin, Radom and Kraków Voivodeships in terms of property tax rates, agricultural tax, and means of transport tax. This author emphasized even more clearly the existence of two spheres influenced by tax policy – the sphere relating to residents and the one concerning economic activity. Ultimately, he distinguished four basic types of tax policy: liberal (in which the commune is active, i.e. it proposes tax preferences for both spheres), stimulating (in which the commune is active, i.e. it proposes tax preferences for the sphere related to business activity, and is passive towards other entities), populist (in which the commune is active, i.e. it offers tax preferences for the sphere related to residents, and is passive towards other entities), and fiscal (in which the commune is passive, i.e. it does not offer tax preferences to any group) (Łukomska, Swianiewicz, 2015) (Motek, 2022). This typology of tax policies was used for the considerations carried out in this article.

¹ Research on this topic was conducted, among others, in: Ashworth, 1997; Mouritzen 1989; Rose, Karran, 1987; Blom-Hansen, Monkerud Sørensen, 2006; Peterson, 1981; Janeba Osterloch, 2012.

² Research on this topic was conducted, among others, in: Riedel et al., 2020; Preston 1991; Bimonte, Stabile, 2015; Tidiane, Paty, 2020.

2. Tax policies of communes in Poland – legal conditions

Polish communes have been provided with several categories of income, which can be divided into: own income and supplementary income. This division is mainly used to consider the financial independence of local government units. At the same time, in Polish conditions this division is misleading. Supplementary income includes general and targeted subsidies from the state budget, and own income – income from local taxes, as well as the commune's share in national taxes. Polish communes participate in 39.34% of total income from income tax on natural persons residing in a given commune and in 6.71% of income tax on legal persons residing in a given commune. The indicated shares in central taxes are therefore considered as own income, although the scope of influence on income from this source is significantly limited (Felis, Rosłaniec, 2017).

As mentioned, one of the categories of own income of Polish communes is the category of local taxes and fees. Based on the criterion of the budget supplied, the following taxes can be identified in this category: real estate tax, agricultural tax, forestry tax, tax on means of transport, inheritance and donation tax, tax on civil law transactions, income tax in the form of the so-called tax card. From the perspective of the subject of the article, a much more important criterion on the basis of which taxes are sometimes assigned to the category of local taxes is the scope to which authorities can impact tax. In Polish conditions, it is not possible to fully transfer the power to create taxes to the municipal level. This is due to the fact that—in accordance with Art. 217 of the Constitution of the Republic of Poland—"the imposition of taxes and other public levies, the determination of entities, objects of taxation and tax rates, as well as the principles of granting reliefs and remissions and categories of entities exempt from taxes shall be effected by statute" (the Constitution of the Republic of Poland). It follows that all basic elements of tax technique must be regulated by law (Ofiarski, 2012). At the same time, a certain scope of that power may be transferred to local entities pursuant to Art. 168 of the Constitution of the Republic of Poland with the following wording: "local government units have the right to determine the amount of local taxes and fees within the scope specified in the act" (the Constitution of the Republic of Poland). The literature on the subject indicates that this power allows for shaping (modeling) tax burdens, and not establishing taxes (Kulicki, 2010).

The scope of tax power allocated to local authorities in Poland varies depending on the tax. There are three categories of power: full active power, limited active power and passive power. A brief description of taxes and the scope of local government rights in individual cases is provided in Table 1. Due to the subject of the article, the powers of local authorities in the field of real estate tax are particularly important - they can be briefly described as active tax power. It should be emphasized, however, that – although this is an active power in Polish terms – it is largely limited. It includes primarily the right to set tax rates at a level lower than that adopted by law (lower than the so-called maximum rates). Moreover, within the categories of

taxable objects imposed by the legislator, it is possible to introduce further distinctions. Moreover, the commune council has the right to introduce additional subject exemptions. At the level of the tax authority, it is possible to write off tax arrears, divide into installments and defer tax payments.

Table 1.

The scope of tax power of Polish communes in relation to local taxes

Tax	Power at the level of the commune council.³	Power at the level of the tax authority⁴
Active tax power in the broad sense (full power)		
property tax	- lowering rates (relative to maximum rates), - introducing additional, non-statutory exemptions	- cancellation of tax arrears, - payment in installments, postponement of payment, exemption from the obligation to collect, limitation of collection
agricultural tax	- lowering the rate (indirectly - by lowering the average price of rye), - reducing the tax base by assigning a commune or part of it to a specific one, - introducing additional, non-statutory reliefs and exemptions	
forest tax	- lowering the rate (indirectly - by lowering the average price of wood) - introducing additional, non-statutory exemptions	
tax on means of transport	- lowering rates (relative to maximum rates), - introducing additional, non-statutory reliefs and exemptions	
Active tax power in the narrow sense (limited power)⁵		
tax on civil law transactions	none	- cancellation of tax arrears, - payment in installments, postponement of payment, exemption from the obligation to collect, limitation of collection
income tax in the form of a tax card	none	
inheritance and donation tax	none	
Passive tax power		
share in personal income tax	none	none
share in corporate income tax	none	none

Source: own study based on: Filipiak, 2015; Wołowiec, Reško, 2012; Ustawa o podatkach i opłatach lokalnych; Ustawa o podatku rolnym; Ustawa o podatku leśnym; Ustawa o podatku od spadków i darowizn; Ustawa o podatku od czynności cywilnoprawnych; Ustawa o zryczałtowanym podatku dochodowym od niektórych przychodów osiąganych przez osoby fizyczne.

³ Introduced by resolutions of the Commune Council.

⁴ Introduced by decisions issued by the tax authority under the Tax Ordinance Act.

⁵ In these cases, the tax authority is the Head of the Tax Office, who must obtain consent to use a specific instrument in a specific case from the commune head, mayor (city president) (Etel, 2015).

3. Study plan

The aim of this study is to present an operationalized typology of tax policies that could, in practice, be used to classify the policies used by Polish communes and then enable a diagnosis of current practices and their evolution. The article may constitute the basis for further research aimed at answering, among others, the research questions indicated above and already discussed in the scientific literature.

The study was designed as follows:

1. Based on the existing literature on the subject, a selected classification of tax policies in the field of real estate tax was proposed.
2. Based on the analysis of resolutions regarding real estate tax rates adopted by commune councils of the Kujawsko-Pomorskie Voivodeship (144 administrative units with appropriate powers) in the 2018-2022 period, a method of operationalizing the selected classification was proposed. The main challenge was to select elements that enabled the construction of local tax policy indicators – detailed but, at the same time, based on available information.
3. The tax policies of communes in the Kujawsko-Pomorskie Voivodeship in 2018-2022 were classified and the directions of changes that occurred in the analyzed period were indicated.

The proposed study focused on real estate tax as the most fiscally important and most expressive instrument of the commune's tax policy – in Polish conditions there is no other local tax that could be modified by local authorities and would be important from the point of view of the commune's budget. (Guziejewska, 2016). At the same time, the analysis was limited to the tax rates used in the surveyed communes – the author decided to omit the tax policies of communes pursued by introducing additional, non-statutory reliefs and exemptions. The issue of the fiscal significance of individual isolated solutions was also omitted. The indicated simplifications of this study were related to the difficulty in obtaining appropriately detailed information for the proposed classification⁶.

Within the scope of property taxation, two spheres have been distinguished: the sphere related to the population (residents) – elements of real estate not related to economic activity, and the sphere related to economic activity. Unlike the research proposed by the previously mentioned authors, this study proposes an extended view of both spheres. So far, when talking about the sphere related to residents, i.e. real estate not related to business activity, the research

⁶ An interesting source of information on the tax policies of communes are reports on the implementation of the municipal budget Rb-27S (report on the implementation of the budget revenue plan of a local government unit), used, among others, by Swaniewicz and Łukomska (2017). Their significant limitation, however, is that they do not distinguish between reductions in tax incomes caused by individual instruments, broken down into instruments dedicated to entrepreneurs and instruments dedicated to residents. Therefore, from the perspective of the classification adopted in the article, they could not be used.

covered rates for residential buildings. As part of the study, it was proposed to analyze tax rates applied by individual communes related to:

- residential buildings,
- buildings other than residential buildings, but at the same time not related to business activity – only rates dedicated to the typical population were separated and analyzed, rates dedicated to public benefit organizations were omitted. The study showed that communes most often distinguished rates in this category for garage buildings, summer houses, basements/other places for storing e.g. fuel, and other buildings not related to business activities. As part of the study, the average rate dedicated to these four subcategories of non-residential buildings was calculated and this average was used in the further part of the study;
- land other than land related to business activities. Also in this case, communes differentiate rates into different categories – most often, if they introduce additional rates, other than general rates (applicable to land other than that related to business activity) and other subcategories indicated in the Act, these are separate rates for land related to recreational buildings/ summer resorts. For this reason, the study assumed that each commune would be assigned a standard rate and—if applicable—a rate for this type of land. If a separate rate does not exist, the rate for residential buildings is assigned to recreational land. Finally, the average tax rate was calculated for buildings and land related to housing/recreational use. For each of these three elements of the real estate tax system, the deviation of the applicable rate (or average rate) from the maximum rate was determined. The level of deviation, expressed as the share of the deviation (the difference between the maximum rate and the applied rate) in the maximum rate, may range from 0 to 1. This level is hereinafter referred to as the rate reduction level. Then, a general indicator dedicated to the discussed sphere was proposed – this indicator is the average of the three indicators of the rate reduction level proposed above and will be hereinafter referred to as the commune activity indicator for the "residents" sphere.

Next, the study addressed the area of real estate tax related to business activity. This sphere can be assessed from the perspective of several rates/factors. This applies to the following taxable items:

- buildings related to business activities or occupied for business purposes – due to the application of the highest maximum rate, it seems to be the element of greatest fiscal importance for most communes where entities conducting such activities are located,
- land related to business activity – this category was also distinguished by the legislator, and communes do not distinguish between types of business activity in order to propose different tax rates for different types of activity,
- structures – it is worth noting here that structures are taxed under real estate tax only if they are related to business activity. Otherwise, they are not subject to this tax.

In the case of taxable items related to business activity, communes, as a rule, do not apply additional distinctions, so each of these elements can be simply characterized by the rate reduction level. It is calculated in the same way as the one above, i.e. the share of the deviation (the difference between the maximum rate and applied rate) in the maximum rate, may have a value in the 0-1 range. As it turned out during the study, all communes completely ignored the existence of a rate on buildings as a possible instrument of tax policy – some communes only introduced a lower rate for buildings related to water supply. Due to the commonness of such behavior, the author decided to exclude this element from the analysis. Therefore, a general indicator dedicated to the discussed sphere was proposed – the average of the two above-proposed indicators of the rate reduction level. It will be hereinafter referred to as the commune activity indicator for the "economic activity" sphere.

As part of the next stage of this study, the activity indicators of communes were operationalized for the "residents" sphere and for the "economic activity" sphere. It was assumed that tax policy in a given area can be considered active if the activity index in this area is 0.25 or more. On this basis, each commune in the Kujawsko-Pomorskie Voivodeship was first assigned a tax policy type, and subsequently, following the classification adopted in the work, a category for a given year in each of the two indicated areas. That is, the tax policy of each commune was classified into one of the following categories:

- fiscal tax policy – a policy under which the commune is not active in the "residents" sphere or in the "economic activity" sphere (both activity indicators lower than 0.25),
- populist tax policy – a policy under which the commune is active in the "residents" sphere, but is not active in the "economic activity" sphere (activity indicators: higher than or equal to 0.25, lower than 0.25, respectively),
- stimulating tax policy – a policy under which the commune is not active in the "residents" sphere, but is active in the "economic activity" sphere (activity indicators: lower than 0.25, higher than or equal to 0.25, respectively),
- liberal tax policy, a policy under which the commune is active in the "residents" sphere and in the "economic activity" sphere (both activity indicators are higher than or equal to 0.25). The next stage of the study was the analysis of tax policies from the perspective of the frequency of occurrence of individual types, as well as from the perspective of the directions of policy changes in the examined period between 2018 and 2022.

4. Test results

The analysis of the resolutions of the communes of the Kujawsko-Pomorskie Voivodeship, and in particular the analysis of the tax rates used by the communes and the additional distinctions into subcategories of taxable objects introduced by the communes (in comparison to those introduced by the legislator), allowed for the collection of interesting research material. Due to the extensiveness of the original tables, including those leading to the calculation of activity indicators of each commune in each of the examined years, within two spheres, only selected summaries are included in the article.

The summary of the first stage of the study is showcased in Figures 1 and 2. Figure 1 presents the variability over time of the average commune activity indicator⁷ for all communes for the "residents" sphere. In turn, Figure 2 presents the variability over time of the average commune activity indicator for all communes for the "economic activity" sphere. In order to deepen the analysis, average activity indicators were determined for the communes of the studied voivodeship in general, for rural communes, for urban-rural communes and for urban communes excluding poviat cities, as well as for poviat cities.

First of all, the decreasing trend draws attention – it means that in each type of commune and in each of the analyzed zones there is a reduction in the activity of communes (measured by activity indicators). The most significant decline occurred in the small group of urban communes excluding poviat cities and poviat cities. The disproportion between spheres of activity is also noteworthy. Within the "residents" sphere, the average activity is much higher; on average, communes in 2018-2021 met the activity criterion, as the average activity index was higher than 0.25. However, in 2022 the average for all communes was less than 0.25. Only the average activity rates in rural communes remained above 0.25 throughout the entire period under study.

In the sphere of "economic activity" throughout the period, on average, communes did not present an active attitude, because in each category of communes the activity index did not reach the level of 0.25.

The next stage of the study was to assign the policies pursued by individual communes to the appropriate category within the proposed classification. A general picture of how diversified the approach of communes to tax policy is in both spheres is depicted in Figure 3 and Figure 4. The first figure shows the tax policies of individual communes in the studied voivodeship in 2018, and Figure 4 presents the policies in 2022.

⁷ As indicated earlier, the commune activity indicator is understood as the average value of deviations of the rates applied by the commune in a given sphere from the maximum rates applicable in a given year.

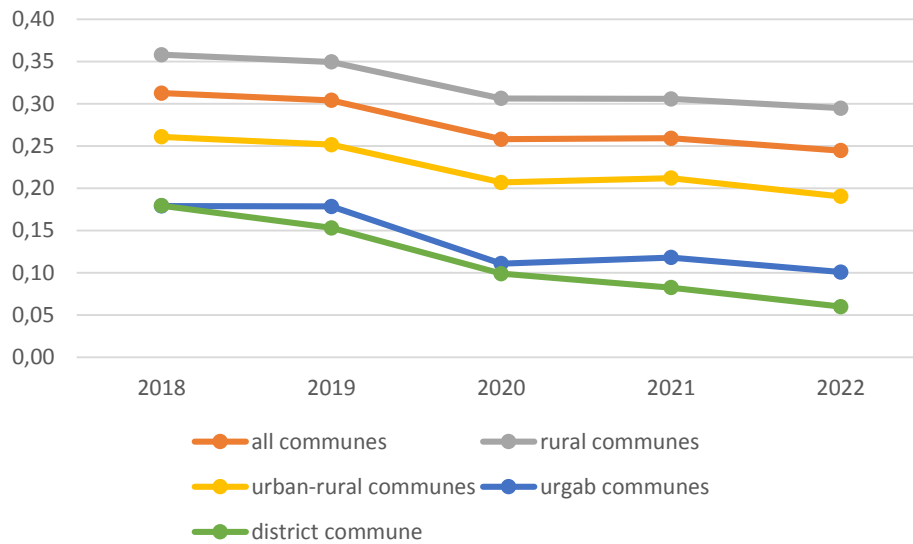


Figure 1. Average activity rate of communes of the Kujawsko-Pomorskie Voivodeship in 2018-2022 in the "residents" sphere, divided into commune categories.

Source: own study on the basis of the collected empirical material (resolutions of Commune Councils).

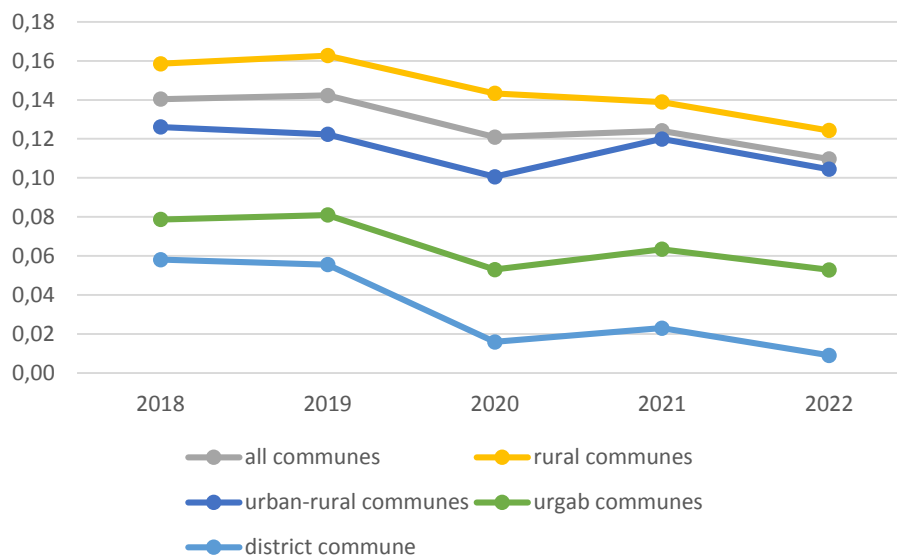


Figure 2. Average activity rate of communes of the Kujawsko-Pomorskie Voivodeship in 2018-2022 in the "economic activity" sphere, divided into commune categories.

Source: own study on the basis of the collected empirical material (resolutions of Commune Councils).

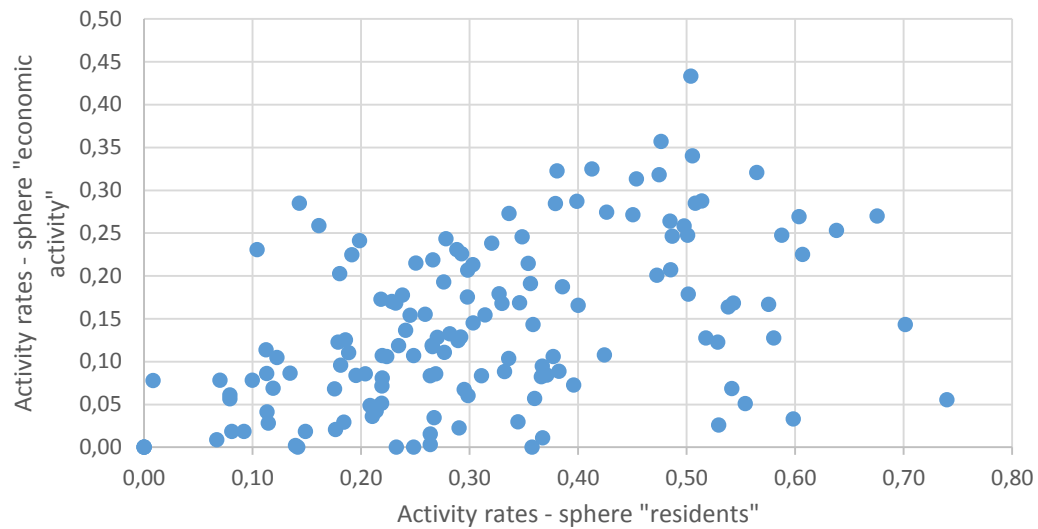


Figure 3. Activity rates in individual communes of the Kujawsko-Pomorskie Voivodeship in 2018.

Source: own study on the basis of the collected empirical material (resolutions of Commune Councils).

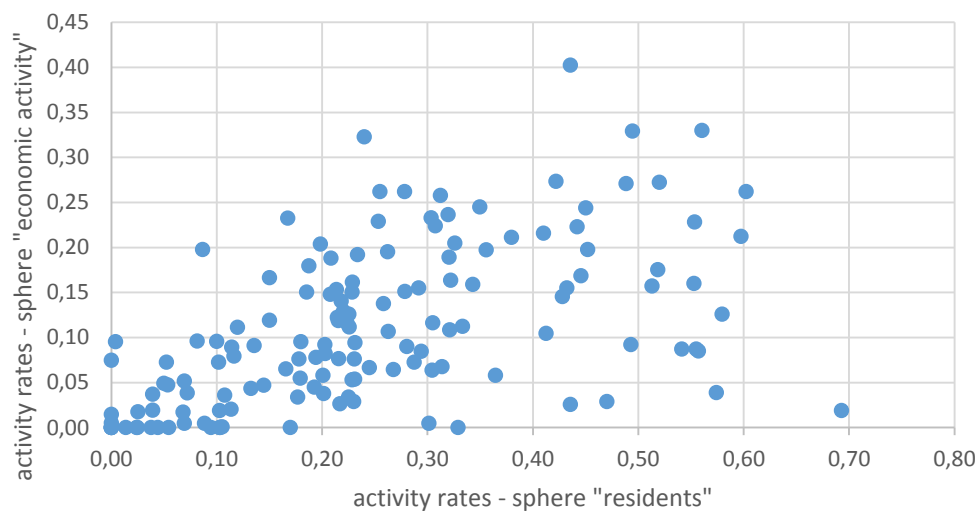


Figure 4. Activity rates in individual communes of the Kujawsko-Pomorskie Voivodeship in 2022.

Source: own study on the basis of the collected empirical material (resolutions of Commune Councils).

The research results presented in Table 2 and Table 3 allow for an in-depth analysis of tax policies pursued by communes. Table 2 shows the number of communes that demonstrated an active policy (activity index equal to or higher than 0.25) in the "residents" sphere, and what was the number of communes showing activity in the sphere of "economic activity".

Table 2.

Types of tax policy (preliminary classification) used by communes of the Kujawsko-Pomorskie Voivodeship in 2018 and 2022

Policy type	tax policy - "residents" sphere		tax policy - "economic activity" sphere	
	2018	2022	2018	2022
passive	54	84	122	133
active	90	60	22	11

Source: own study on the basis of the collected empirical material (resolutions of Commune Councils).

The presented graphic and numerical data allowed the author to conclude that passive policy prevailed in the communes of the Kujawsko-Pomorskie Voivodeship. Most communes (90) pursued an active policy only in 2018 in the "residents" sphere, while a passive policy was pursued in this sphere by 54 communes in this period. Over time, also in this area, communes pursuing a passive policy began to prevail (in 2022, there were 84 such communes). In the area of "business activity", the passive approach dominated throughout the period under study, but over time the number of communes deciding on this approach increased.

It seems exceptionally interesting how communes combine their approach to tax policy in the two spheres – the classification proposed in the work helps assess of the state of affairs from this angle. The analysis is presented in Table 3. As it turns out, most communes in 2018 adopted a populist policy, followed by a fiscal policy, 20 communes chose a liberal policy, and only two communes chose a stimulating policy. In 2022, there were significant changes in the policies adopted by communes. Most communes decided on fiscal policy, second in order was populist policy, only ten units pursued a liberal policy, and a stimulating policy was pursued by one commune.

Table 3.

Types of tax policy (according to the selected classification) used by communes of the Kujawsko-Pomorskie Voivodeship in 2018 and 2022

Types od tax policy	2018	2022	2022:2018
fiscal	52	84	162%
stimulating	2	1	50%
populist	70	49	70%
liberal	20	10	50%

Source: own study on the basis of the collected empirical material (resolutions of Commune Councils).

In order to verify whether the change in the structure of applied tax policies is only a matter of some communes changing their tax policy from a non-fiscal one to a fiscal one, the direction of policy change in the communes of the Kujawsko-Pomorskie Voivodeship in the years 2018-2022 was also examined. The results are presented in Table 4. The study shows that 84 communes remained in the same tax policy category both in 2018 and 2022.

Table 4.

Directions of changes in tax policies applied by communes of the Kujawsko-Pomorskie Voivodeship in 2018 and 2022

Direction of changes in tax policies	Number of communes
fiscal → fiscal	48
fiscal → populist	4
liberal → fiscal	2
liberal → liberal	8
liberal → populist	9
liberal → stimulating	1
populist → fiscal	33
populist → liberal	1
populist → populist	36
stimulating → fiscal	1
stimulating → liberal	1

Source: own study on the basis of the collected empirical material (resolutions of Commune Councils).

In the remaining communes, there were changes – the vast majority of them were changes towards less activity in the field tax. Only a few communes increased their activity, i.e. in one case a commune changed from a populist policy to a liberal policy, four communes moved from a fiscal policy to a populist policy and eight communes maintained the application of liberal tax policy.

5. Summary

The article proposed instruments for assessing the tax policies of communes in the field of real estate tax and presented the basic trends in changes to these policies in recent years. The analysis was based on empirical data collected in the territory of the Kujawsko-Pomorskie Voivodeship. The research conducted in this work allows the author to conclude that during the period under study there were significant changes in the tax policies pursued by communes. This happens both in the sphere related to residents and in the sphere related to economic activities. The change most often drifted towards a typically fiscal policy. It is reasonable to undertake further research that would indicate the causes of such drastic changes.

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