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Property Tax Systems in Selected European Union Countries and the Proposed Tax Reform in Poland

Abstract. The purpose of this article is to compare the property tax systems applied in the European Union countries in the context of the proposed tax reform in Poland. In addition, an attempt was made at identifying the advantages and disadvantages of this reform. The results of the analyses allow us to conclude that the experience of the countries where the cadastral property taxation system is applied corroborates the validity of introducing such a system in Poland. The importance of the cadastral property tax in terms of budgetary revenues in individual EU countries varies because of the different way of determining the so-called property tax value (the tax value of the real estate). Nevertheless, determination of the tax in relation to the value of the property will allow for a more equitable distribution of the tax burden, especially with the application of a tax relief and preference system for taxpayers. The related literature exposes certain social unrest associated with the increase of the tax burden due to the introduction of the cadastral tax. However, it should be noted that, as a consequence, such burden will be correlated with the financial situation of the taxpayer. In addition, the possible increase in the tax revenues paid to the local government budgets is hardly a negative effect of the proposed tax reform, while the high cost of the creation of cadastre, perceived as a disadvantage, is a natural consequence of economic changes in the country, in particular, in the case of justified future benefits.

Key words: property tax system, cadastral tax, property tax, European Union, Poland

Introduction

Real estate (or property) tax is a type of property taxation applied in more than 130 countries in the world, providing a source of income for local government budgets (with a few exceptions, e.g. in Sweden, it is paid to the state – central – budget) [Firlej et al. 2014]. Different property taxation systems provide for a variety of solutions, which are specific for a given country. “The system of property taxation is interpreted differently depending on the country in which it is applied” [Etel 1998, p. 13]. However, you can differentiate two main systems among such solutions: the first system in which the taxable base is determined in accordance with the real estate value (cadastral systems), and the other one which is based on the area of the real estate (the area-related system). Property tax which is levied *ad valorem*, i.e. on the value of the real estate, is applied in most Western European countries. For the proper operation of the system, we need to establish a register of real estate, known as cadastre, including such information as the value of each property. On the other hand, area-related systems are applied in countries where such a register (cadastre) does not exist, e.g. in Poland. Property tax reforms currently being undertaken and implemented in Central and Eastern Europe are aimed at moving away from the systems based on the area of the real estate, towards a system of taxation based on the value of the real estate determined in the cadastre. In turn, this requires solutions to problems related to

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the valuation of real estate, establishment of the cadastre and introduction of a tax based on real estate value. This process may be facilitated through the analysis of regulations applied in other countries, and afterwards, adoption of proven and well-functioning solutions [European systems ... 2003].

The purpose of this article is to compare the property tax systems applied in European Union countries in the context of the proposed tax reform in Poland. In addition, an attempt was made at identifying the advantages and disadvantages of this reform.

The study involved an analysis of related literature and the data published in the EUROSTAT and GUS databases. The following study methods were applied: simple statistical method, as well as descriptive and causal analysis.

Property Tax Systems

The issue of property taxes is not covered by any European Union harmonisation directives. It is also difficult to identify any international standards defining the basic principles of the property tax structure. Hence, the property tax systems applied in European countries are varied and may be divided into two main groups, namely [European Systems ... 2003]:

- systems based on the value of the property specified in the real estate register – cadastre,
- systems in which the tax base is determined by the area of the property.

The first group, known as cadastral systems, are prevailing in the countries of the European Union. All the data which is necessary for the determination of the tax amount is included in the cadastre. The taxpayer, i.e. the entity (person) disclosed in the cadastre (owner or user of the property), pays the tax on the value of the property defined in the cadastre. Depending on the material scope of the tax, two solutions may be applied [Felis 2013]:

- a single tax with a broad material scope, i.e. a uniform tax structure in relation to certain categories of real estate (applicable in most European countries),
- a number of different taxes on specific types of real estate assets (e.g. in France or UK).

The cadastral system requires the application of a formal (standardised) method of real estate valuation and principles of revaluation. For the purpose of cadastral tax, several methods of evaluation of real estate are applied [Felis 2013]:

- common taxation, performed in comparative or income terms by authorised bodies of government or local government administration. In the first case, the capital value of the property is estimated on the assumption that such value corresponds to the value of the so-called representative property, taking into account any adjustments for characteristics distinguishing both properties and the time factor. In the second case (income), the so-called rental value is determined as a potential revenue derived from the rental of the property, less any operating expenses incurred in connection with the maintenance of the property. The estimates are made on the basis of actual revenues and a comparative analysis of revenues generated by properties which are similar to the one which is evaluated;
- self-taxation, in which the tax base is determined by the taxpayer himself/herself by assigning the property to a specific range of values determined by the tax authorities;
- accounting book method, in which the tax base is determined in accordance with the carrying book value. This method applies predominantly to buildings and structures used by entrepreneurs.

Most countries of the European Union apply the common taxation method. However, the value of the property for the purpose of cadastral tax is usually determined below its market level. In updating the cadastral value (revaluation), these systems provide for time limits for revaluation or annual indexation involving adjustment of the property value in accordance with specific market trends.

As in the case of the tax base, the rules for determining cadastral tax rates may vary in individual countries [Firlej et al. 2014]. Local government administration units may individually determine such rates or, in the most prevailing scenario, their authority in this regard may be subject to certain tax limits. Nevertheless, all countries apply varying levels of tax rates depending on the type, location and intended purpose of the real estate.

In the case of area-related systems, the rules of determining property tax differ from the ones described above. Such systems exist in countries where a real estate register, i.e. cadastre, has not been established or does not operate properly. These are mainly countries of Central and Eastern Europe where until recently the real estate market was inactive, while most of the land was owned by the state which determined the rules of its acquisition, quite often in disregard of the actual market value of the real estate. Lack of uniform and reliable information on the value of property made it necessary to look for other criteria to determine the amount of the property tax. As a result, the area of the real estate became the basis of its taxation, as a parameter which is relatively easy to determine and verify using the registers established for surveying and mapping purposes. Nevertheless, the area-related systems also provide for certain solutions linked to the value of the property [European Systems ... 2003]:

- certain types of real estate are taxed at the rates referenced to the values determined for other purposes. The taxation system applied to structures in Poland may serve as an example, where the tax base is the value adopted for the purposes of depreciation of fixed assets, and their market value is applied only if such structures are not depreciated by the taxpayer;
- the amount of the tax depends on the type and intended purpose of the real estate. As a rule, any property which is used for economic activity is subject to higher tax rates than e.g. the property occupied for residential purposes;
- real estate is assigned to a specific tax area, depending on its location;
- any property which does not generate income or any property which is used for socially useful activity may be exempt from property tax.

One of the main disadvantages of the area-related taxation of property is the fact that it is not linked to the value of the property or the taxpayer's payment capabilities: "Tax on 1m² of a palace is the same as per 1m² of a shanty house" [European Systems ... 2003, p. 20]. In addition, a characteristic feature of area-related systems is preferential taxation treatment of agricultural real estate which is designed for farmers but frequently applied by persons who are not involved in any agricultural activity. Tax calculation according to the area of the property also reduces the amount of revenues which may be obtained by local governments from property taxes. Such revenues constitute a material part of incomes generated by local governments. On the other hand, area-related systems offer simple solutions at the stage of taxation – tax determination and collection. In order to determine and collect such taxes, you do not need an extensive and specialised treasury system or expensive mechanisms of valuation and revaluation of real estate which are characteristic of cadastral systems.

Property Taxes in Selected European Union Countries

In most European countries taxation of property is associated with a cadastral system. The adopted solutions often differ greatly from one another in terms of the object of taxation (taxation item), the method of determining the value of the property and the level of tax rates. Taxation rules applied in selected European countries are presented below.

In Germany, the legal basis for property taxation is the Land Tax Act of 1973 [Grundsteuergesetz 1973]. Taxation items are divided into two groups: agricultural and forest enterprises and plots of land. In most cases, the market value of the property is used to determine the land tax base, which in turn is calculated in accordance with the Act on the Basis of Estimation of Assets for Tax Purposes [Bewertungsgesetz 1991]. The Act provides for a different method of determination of the market value for each land tax item:

- with regard to the land owned by agricultural and forest enterprises, as well as private land and the land owned by small enterprises located in the old states (alte Bundesländer) – market value from 1964,
- with regard to the land owned by agricultural and forest enterprises (excluding housing estates) located in the new states (neue Bundesländer) – substitute value established for the year 1964,
- with regard to land property – market value established for the year 1935,
- with regard to the real estate created before 1991 in the new states for rental purposes, and single-family homes – substitute value per one square metre of usable area.

The value of built-up land and residential buildings is determined by estimating average profitability, with reference to the average rent that would be paid to the property owner in the case of rental of his/her property. Other items of land property are measured in separate proceedings aimed at determining the market value. As a result of such proceedings, the following values are determined separately: the value of the building, the value of land (plots of land) and the value of structures or any part thereof.

Afterwards, such values are multiplied by the relevant coefficient, specified in the regulations and expressed in *per mille* (*parts per thousand*), and the resulting amount is the tax base. Such coefficient values are as follows [Grundsteuergesetz 1973, §13-15]:

- for land property located in the old states – depending on its type – from 2.6 to 3.5 per mille,
- for land property located in the new states – depending on its type – from 5 to 10 per mille,
- for agricultural and forest enterprises – 6 per mille in each case,
- single family homes – for the first 75 000 German marks – 2.6 per mille, for values in excess of this amount – 3.5 per mille,
- for two-family homes – 3.1 per mille,
- for other developed and undeveloped land properties – 3.5 per mille.

The tax rates are expressed as percentages and determined by municipalities by way of a local parliament resolution, separately for agricultural and forest land, and separately for the land property subject to land tax. Because of the considerable

autonomy of municipalities, in determining the amount of such rates by way of resolution, the tax burden of the relevant property may vary depending on the municipality. In 2000, the average rate in municipalities amounted to 278% for agricultural and forest land, and 367% for other land and buildings [European Systems ... 2003, p. 69]. With the tax base as the result of the value of the property multiplied by the rate expressed in per mille, the effective tax rate in Germany ranges between 0.98% and 2.84%, and on average – 1.9%, of the value of the property [Cukiernik 2012].

In the United Kingdom, the structure of the current property tax system was shaped at the beginning of the 1990s, in the Local Government Finance Act of 1992 [Local Government Finance Act 1992]. Residential property is subject to “Council Tax” and non-residential property is taxed at the “Non-Domestic Rate”.

Table 1. Tax valuation bands for dwellings in England, Wales and Scotland after 1st April 2005

Valuation band	Range of values		
	England	Wales	Scotland
A	up to £40 000	up to £44 000	up to £27 000
B	£40 000 to £52 000	£44 000 to £65 000	£27 001 to £35 000
C	£52 000 to £68 000	£65 000 to £91 000	£35 001 to £45 000
D	£68 000 to £88 000	£91 000 to £123 000	£45 001 to £58 000
E	£88 000 to £120 000	£123 000 to £162 000	£58 001 to £80 000
F	£10 000 to £160 000	£162 000 to £223 000	£80 001 to £106 000
G	£160 000 to £320 000	£223 000 to £324 000	£106 001 to £212 000
H	£320 000 and above	£324 000 to £424 000	£212 001 and above
I	x	£424 000 and above	

Source: [Local Government Finance Act 1992 with changes, section 5].

The Council Tax rate depends on the range of values in which the property is placed. Each residential property in England, Wales and Scotland is placed on the so-called valuation list, together with the information regarding its market value, and thus qualifies to a specific range of values marked with letters A to H in England and Wales, and A to I in Scotland (Table 1). The relevant tax is calculated taking into account the range of values in which the property is placed and the specific proportions between such ranges [Local Government Finance Act 1992 with changes, section 5]. These proportions are as follows: 6(A), 7(B), 8(C), 9(D), 11(E), 13(F), 15(G), 18(H), and 21(I)². The average rate for a property placed in the middle range of values – D – in the fiscal year 2013/2014³ stood at a level ranging from 0.87% of the value of the property (Westminster) to 2.18% (Rutland UA), and amounted to: GBP 681 and GBP 1701 per annum respectively [Council Tax Rate 2013/2014]. By introducing a new property tax, the British government also provided for a number of exemptions and

² Which means, for instance, that the tax on a property in the range of values “H” amounts to twice as much as for a property in the range of values “D”, or even three times in comparison to a property in the range of values “A”.

³ Fiscal year begins on 1 April and ends on 31 March of the following calendar year.

reliefs in order to overcome a relatively large increase in the tax burden, including a tax benefit (Council Tax Benefit).

In the UK, real estate used for conducting economic activity is taxed on different terms than residential properties. The tax base in the case of “Non-Domestic Rate”, known as UBR (Uniform Business Rate), is the amount of the annual net rent (the rental value of the property) multiplied by a coefficient determined annually by the government (taking into account inflation). The regulations provide for lower multipliers for smaller properties (Small Business Rates Relief) with rental values below GBP 10 thousand (in London - GBP 25 thousand), and properties with rental values below GBP 6 thousand are temporarily exempt from tax [Business Rates Facts... 2015].

Table 2. Uniform Business Rate Multipliers in England, Scotland, City of London and Wales

Rate year	Multipliers [%]					
	England and Scotland		City of London		Wales	
	Large Business	Small Business	Large Business	Small Business	Large Business	Small Business
2013/2014	47,1	46,2	47,5	46,6	46,4	-
2014/2015	48,2	47,1	48,6	47,5	47,3	47,1
2015/2016	49,3	48,0	49,7	48,4	48,2	no data

Source: [Business Rates Facts... 2015].

The value of the property is also used to determine the tax base in France, Belgium, Spain, Greece, Ireland, Austria, Estonia, Latvia, Lithuania, Italy, Slovenia and other European countries. In France, the rental value is reduced by lump-sum costs of property maintenance. For instance, for undeveloped properties it amounts to 80% of their value, and for developed properties – 50%. 100% of the cadastral rental value constitutes the tax base only in the case of housing estates [Felis 2013]. The originality of the Irish tax system, introduced in July 2013, consists in the determination of the value of the property by the taxpayer himself/herself, which simplifies the whole system and drives down its costs. However, the value stated by the taxpayer must be accurate as fines may be imposed in the case of any property sold below 110% of its declared valuation. Ireland has quite moderate tax rates: 0.18% for buildings with a value of up to EUR 1 million, and 0.25% for more expensive properties [Budget 2013]. In Latvia, in the case of residential property, the system is similar to the British model, i.e. it is progressive, with rates ranging from 0.2 to 0.6%, depending on the value of the flat or house. In Lithuania, the system is quite similar, with cadastral tax for building properties ranging between 0.3 and 1% of their estimated value. The changes in the Slovenian property taxes (introduced in 2014) are definitely noteworthy. The rates of the new tax on the market value, determined by mass valuation, are as follows: 0.15% for residential buildings; 0.75% for commercial and industrial properties; and 0.50% for construction areas. In 2014, the value of residential buildings used for tax base purposes was reduced to 80%, and in 2015 to 90% [Taxation trends... 2014].

The fiscal significance of property taxes is evidenced by their contribution to the GDP proceeds [Felis 2013]. The share of these taxes in the GDP of EU countries is presented in Table 3.

Table 3. The share of property taxes in GDP in European Union countries during 2000-2012

Countries	The share of property taxes in GDP [%]					Difference 2000 to 2012	Ranking 2012
	2000	2005	2010	2011	2012		
Belgium	1,2	1,2	1,3	1,3	1,3	0,1	6
Bulgaria	0,1	0,1	0,3	0,3	0,3	0,2	22
Czech Republic	0,2	0,2	0,2	0,2	0,2	0,1	24
Denmark	1,7	1,8	2,1	2,1	2,1	0,4	3
Germany	0,4	0,5	0,5	0,4	0,5	0,0	18
Estonia	0,4	0,3	0,4	0,3	0,3	-0,1	21
Ireland	0,6	0,6	1,0	0,9	0,9	0,3	9
Greece	0,3	0,2	0,4	1,2	1,4	1,1	5
Spain	0,7	0,7	1,0	1,0	1,2	0,5	8
France	1,6	1,8	2,2	2,4	2,4	0,8	2
Croatia	:	0,0	0,0	0,0	0,0	:	27
Italy	0,8	0,8	0,6	0,7	1,6	0,8	4
Cyprus	0,4	0,6	0,6	0,5	0,5	0,1	17
Latvia	0,9	0,7	0,8	0,9	0,8	-0,1	10
Lithuania	0,5	0,3	0,4	0,3	0,3	-0,2	23
Luxembourg	0,1	0,1	0,1	0,1	0,1	0,0	26
Hungary	0,2	0,2	0,3	0,3	0,4	0,2	20
Malta	0,0	0,0	0,0	0,0	0,0	0,0	28
Netherlands	0,5	0,6	0,6	0,6	0,7	0,2	13
Austria	0,2	0,2	0,2	0,2	0,2	0,0	25
Poland	1,1	1,3	1,2	1,2	1,2	0,1	7
Portugal	0,4	0,5	0,6	0,7	0,7	0,3	12
Romania	0,5	0,5	0,7	0,7	0,6	0,2	15
Slovenia	0,4	0,4	0,5	0,5	0,5	0,1	16
Slovakia	0,4	0,4	0,4	0,4	0,4	0,0	19
Finland	0,4	0,5	0,7	0,6	0,7	0,2	14
Sweden	1,0	0,9	0,8	0,8	0,8	-0,2	11
United Kingdom	3,1	3,2	3,4	3,3	3,4	0,3	1
EU-28 averages							
weighted	:	1,3	1,3	1,3	1,5	:	:
arithmetic	:	0,7	0,8	0,8	0,8	:	:

Source: [Taxation trends... 2014].

The increase of the share of the property taxes in the GDP is reported by countries where such ratio is relatively low (e.g. Bulgaria, Finland, Portugal, Romania), and countries where such ratio is relatively high (e.g. Denmark, France, UK). A slight downward trend may be observed in such countries as Sweden, Lithuania, Latvia and Estonia. The highest increase was reported in Italy in 2012. In 2012, the Italian real estate properties were revaluated and a tax was imposed on any property owned by taxpayers outside Italy

[Decreto-legge 2011]. In the analysed period, in the EU countries, property taxes amounted to 0.8% of the GDP on average. However, in older member states, which apply cadastral systems only, the ratio of the share of property taxes in the GDP was in general higher than the EU average. The highest ratios are observed in the United Kingdom and France, where the relatively high tax rates are referenced to the rental value of the property. However, there are also old EU member states, such as Austria and Germany, where the ratio in question amounts to 0.2 and 0.5% respectively. Undoubtedly, this is due to the prolonged lack of revaluation of the property tax base in these countries.

Subject to a few exceptions, the significance of property taxes is negligible, which translates into a material reduction of the local government's potential in comparison to central authorities [Felis 2013].

Rationale of the Property Tax Reform in Poland

In Poland, the property tax system is based on the area-related model and currently consists of three taxes: property tax [Act on Local Taxes and Fees, 1991], agricultural tax [Act on Agricultural Tax, 1984] and forest tax [Act on Forest Tax 2002]. Property tax has the broadest material scope since it applies to land, buildings and structures, while agricultural and forest taxes apply to land only. Property tax has the biggest share in the revenues from property taxes in general (91.3%), with minor proceeds from agricultural tax (7%) and even less significant revenues from forest tax (1%) [Financial Management ... 2015]. In addition to the diverse material scope of the taxes, this is due to the significantly higher rates of property tax in comparison to agricultural or forest taxes.

The coexistence of the three different types of real estate tax in Poland contributes to a number of problems, in theory and practice, which is one of the arguments for the property tax reform [Nowak 2005]. Other arguments include, inter alia, the unsatisfactory fiscal performance of taxes, as well as the archaic and unfair taxation in the area-related system in comparison to the cadastral ones, i.e. those relying on the actual value of the real estate [Etel 1998]. The current property tax system is also blamed for the low efficiency of space utilisation [Gnat 2013, Piekut 2014].

The concept of the change of the Polish property tax system, through the introduction of the cadastral tax, originated 1993. The government appointed the so-called Tax System Reform Team at the Ministry of Finance whose task was to develop the main objectives of property taxation. On 5 March 1994, the Council of Ministers was instructed to prepare the concept of the cadastral tax, which contributed to intensification of the work related to the taxation of the real estate. As a result, six months later the government published a study titled "Detailed Assumptions of the Draft Act on the Real Estate Register (Cadastre) and Taxation of the Real Estate". The study made assumptions on the following objectives of the tax reform [Etel 1998]:

- creation of a fiscal cadastre,
- introduction of cadastral tax as of 1 January 1999,
- increase of municipal revenues from property taxes,
- creation of stable conditions for investments, in construction and economic terms.

According to the draft, cadastral tax was to replace the existing taxes: property, agricultural and forest taxes, while the tax base was to be calculated in accordance with the

value of each property, determined in the process of general taxation. Another argument for the introduction of the cadastre was associated with tax purposes.

Unfortunately, 20 years after the cadastral tax concept was created, the work related to its introduction is still in progress. First of all, Poland lacks a nationwide, complete and uniform property information system, i.e. a function which should be performed by a real estate register (cadastre) and a prerequisite for general taxation.

Conclusions

The experience of the countries where the cadastral property taxation system is applied corroborates the validity of introducing such a system in Poland. Although the significance of the cadastral tax may vary in individual EU countries, because of the different way of determining the so-called tax value of the property (market or rental value), its revaluation and the rates of the tax, a property tax determined on the basis of the value of the real estate will allow for a more equitable distribution of the tax burden, especially in the view of application of a tax relief and preference system for taxpayers. Undoubtedly, the adoption of the value of the property as the basis for its taxation will activate the real estate market, resulting in the more rational use of the real estate itself, which is, e.g., currently unused or used contrary to its intended purpose. Although related literature and media reports emphasise social unrest associated with the increase in the tax burden, in connection with the introduction of the cadastral tax, it should be noted that ultimately such burden will be correlated with the financial position of the taxpayer. In addition, the possible increase in the tax revenues paid to the local government budgets is hardly a negative effect of the proposed tax reform, while the high cost of the creation of the cadastre, perceived as a disadvantage, is a natural consequence of economic changes in the country, in particular, in case of justified future benefits. The opinion that introduction of cadastral tax is not a good idea due to its lack of adaptation to the specifics of the Polish real estate market [Jędrzyak 2013, p. 12] is yet another unsupported argument. The real estate market is inherently imperfect. The creation of the real estate register (cadastre) will allow for greater transparency of the market in terms of information regarding real estate, and especially its value, thus leading to increased safety of transactions and improved efficiency of the real estate market in Poland.

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