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**TAX-NATURE FEES IN LOCAL GOVERNMENT BUDGETS  
IN POLAND**

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## **1. Introduction**

Local government in Poland was reintroduced in 1990, at first on the basic level of gminas. From 1999 it was completed with two other tiers: powiats and voivodships, on the medium and regional levels, respectively. From these three tiers of the local government the tier of gminas is the richest one; both in money terms and in different revenue sources. And it is only gminas who – beside from the Central Government – collect money from taxes.

Taxes are commonly the primary source of public budgets' revenue; so they are in Poland. The mostly efficient taxes are, however, reserved for the Central Government budget: four of them make as much as 80-90% (88% in 2000 and 84% in 2001) of its income. Taxes which are attached to gminas are rather poor; the biggest revenue, gathered from the property tax, delivers just ca. 12% of the gminas' income in total.

Apart from the property tax, there are other seven taxes, which altogether have less meaning than that, namely the taxes levied on: agriculture, forestry, vehicles, dogs, legacies & donations and civil transactions<sup>1</sup>. Gminas in Poland use, however, several other taxes as their revenue sources, but they are officially called as fees.

## **2. Types of Fees in Gminas' Budgets**

The set of fees which supply the gminas' budgets is quite big and consists of different types.

One group make typical fees, where a fee-payer gets a public service in return. Value of that service, however, may not correspond with the paid fee. An example may be here a treasury fee, paid when one applies for different permits or certificates, or when submits applications in different cases.

Another group consists of typical charges, paid for using a municipal flat, for water or for the kindergarten.

Apart from those two groups there is yet another set of fees, in case of which a fee-payer obtains from public authorities nothing in return (except of consciousness that he acts legally). These fees are in fact hidden taxes, so they complete the tax sources of gminas revenue. Most of these fees-taxes will be discussed below, namely:

- 1) the market fee;
- 2) the health resort fee;
- 3) the mining fee;
- 4) the adjacent fee;
- 5) the planning fee;
- 6) the hunting fee;
- 7) the fee on using licences to sell spirits;
- 8) the fee on operating the nuclear waste deposit;
- 9) the fee on removing trees or bushes.

The above set of fees shows not only different objects they are levied on (all the fees) but also their other specific features:

- complexity (the adjacent fee);
- relationship between collected money and expenditures (the fee on using licences to sell spirits);
- sharing of money between the gmina(s) and the Central Government purpose fund (the mining fee);
- sharing of money between the gmina(s) and the Central Government enterprise (the hunting fee);
- fee paid to the gmina from the Central Government budget (the fee on operating the nuclear waste deposit);
- peculiar way of supplying the gmina's funds (the fee on removing trees or bushes).

### **2.1. The Market Fee**

The market fee is paid to a gmina by all persons (individuals, firms etc.) selling goods on market places. According to the law a market place means every place where commercial activity is being executed<sup>2</sup>. Because the last statement was unclear as far as regular shops are considered, from 2003 the sale in buildings – except of covered markets and halls designed for fairs, auctions and exhibitions – was explicitly excluded.

The market fee is also not paid by the taxpayers of the property tax levied on the properties (land, kiosks etc.) located on the market places.

Because the sellers have to pay separately for using market facilities as well as for the services offered by the market manager, the market fee appears to be a tax levied on commercial activity.

The rate of the market fee is fixed in the mentioned Act. For 2003 it is as high as 575.86 zlotys per day (what makes ca. 144 EURO), but this is the maximum rate; each gmina has to decide about rates on its territory. For example, in 2002 in the town of Łódź the highest rate paid for a bar in a bus on the car market was 46 zlotys (ca.

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<sup>1</sup> Local taxes are subject of the paper „Local Taxes in Poland. Base for Local Accountability?” by Paweł Swianiewicz.

<sup>2</sup> Ustawa z dnia 12 stycznia o podatkach i opłatach lokalnych (Act on Local Taxes and Fees), *Dziennik Ustaw* 2002, No 9, Item 84.

11.50 EURO) and the smallest was just 2 zlotys (ca. 0.50 EURO) per one square meter of land occupied in front of the shop; the maximum rate was then 560.17 zlotys (ca. 140 EURO).

## **2.2. The Health Resort Fee**

The health resort fee officially is called as „local fee”, but used to be called and still commonly is known as „climatic fee”. It is collected in municipalities with unique climatic and scenery qualities, positive from the healthy, recreational and tourist points of view<sup>3</sup>.

To get the right to levy the health resort fee, a gmina has to pass an application to a Central Government voivodship head, proving not only that it has required unique climatic and scenery qualities, but also that it is equipped with proper facilities necessary to make use of these qualities. These facilities may be owned by the gmina (e.g. a park or recreational grounds), by the health resort institutions (e.g. sanatoriums or a pump-room) or by citizens (e.g. pensions and restaurants). Before the decision is taken, the application has to be consulted with the Minister of Environment, Natural Resources and Forestry.

The fee should be paid, in general, by people visiting health resorts for longer than 24 hours. Patients in hospitals, payers of the property tax on properties located there, organized groups of pupils as well as some other individuals are exempted from that duty.

From 2003 two types of municipalities in which gminas can collect the health resort fee are distinguished. One is a municipality with the officially granted status of health resort (there are 42 such municipalities in Poland), and the other – a municipality with the right to collect the health resort fee, but without that official status.

The rates of the health resort fee are decided by a gmina’s council. For 2003 the rate for the first type must not exceed 3.20 zlotys, and for the second type – 1.60 zlotys from one person per one day (ca. 0.80 and 0.40 EURO respectively).

The above rates (even the new, doubled one) are not high in comparison what visitors used to spend for a variety of attractions, but to some popular gminas could deliver a significant assistance to their budgets. The practical problems may origin with the collection of money. According to the law, a person staying at one place within a municipality longer than three days is obliged to register before the fourth day starts; persons in a hotel, boarding-school, hospital or social home have to do it before 24 hours ends. So when the census in the latter case is executed and so is with the discussed fee, in the former situation in many cases both duties are just neglected.

## **2.3. The Mining Fee**

To start the extraction of some minerals a firm must apply for a licence<sup>4</sup>. Licences are issued by the Minister of Environment, Natural Resources and Forestry, Central Government voivodship heads or powiat leaders, depending on the kind of a mineral and/or the size of planned activity. Licences may refer to a mining activity or to the extraction of minerals from spoils or waste after the process of concentration.

The mining fee rates range from 2 to 10% of the value of the extracted mineral, for instance for the coal it is 2%, for the rock-salt – 6%; in case of minerals extracted from waste the relative rate is lowered by 50%. The eventual rate of the mining fee is fixed by the appropriate licence authority who may rise or lower it by half in cases provided by the mentioned Law.

The total amount of the mining fee paid by a firm is then divided: the gmina or gminas receive 60% of it while the 40% is the income of the National Fund for Environment Protection and Water Management. The local part is distributed among gminas involved, proportionally to the value of the output from their territories.

The mining fee may not exist in many gminas but in some is an important source of their income.

## **2.4. The Adjacent Fee**

The adjacent fee is regulated by the Act on Land Management<sup>5</sup> and refers to all pieces of land except of agricultural or forest ones. Construction of this fee is much more complicated than of the fees presented above. First of all it may be levied due to three reasons if only the value of a property increased. In all cases the rate may reach even 50% of the difference of the property value before and after the process provided in the mentioned Act.

In one case the adjacent fee may be considered as an example of so-called surcharge, originally devoted for a partial financing the expenditures made by public authorities in the sphere of technical infrastructure: electricity, gas, water, sewage or roads. In fact it is more of the tax nature, as the only reason to levy this fee is that in the financing the mentioned investments the public money – in total or in a part, Central Government or local – was used.

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<sup>3</sup> *Ibidem*.

<sup>4</sup> Ustawa z dnia 4 lutego 1994 r. – Prawo geologiczne i górnictwo (Mining and Geological Law), *Dziennik Ustaw* 1994, No 27, Item 96).

<sup>5</sup> Ustawa z dnia 21 sierpnia 1997 r. o gospodarce nieruchomościami (Act on Land Management), *Dziennik Ustaw* 2000, No 46, Item 543).

In the other two cases the adjacent fee is nothing else than a tax.

One case is when an owner divides his property. Obviously, a one hectare plot will be more worth when divided into, for instance, five parcels of 2 000 square meters each.

The second case refers to a process of merging pieces of land and then dividing it again and therefore is much more complicated. Such an action may be taken by a gmina so as to enhance the process of housing construction on an area indicated in the local physical plan. This initiative may be necessary, as pieces of land inherited after many partitions within families usually got shapes and sizes unsuitable for building purposes; quite often some of them have even no road access.

The whole process consists of two main functions. First the gmina expropriates temporarily all the owners on the area and merges their pieces of land into one big plot. The next stage is to divide it into a number of regular parcels and to mark out a new road (or roads) so as to provide the access to each of them. The size of new parcels is proportional to what was taken from their owners, each – proportionally – diminished by a part designated for roads.

In both cases described it is the owners of the land who have to cover the costs of these processes (surveyor's services, real-estate registers etc.), proportionally to the size of their properties involved. So the tax nature of the adjacent fee is here clearly visible.

### **2.5. The Planning Fee**

The planning fee is somewhat similar to the above presented adjacent fee. It may be levied when the value of a land property increased due to a brand new or changed local physical plan. The necessary condition is that the owner has to sell his plot. The fee rate is up to 30% of the increase in the value of each land piece.

It is normal that a plot where only family-houses can be built is worth less than the same plot if, for example, a supermarket or a gas-station can be located on it. So changing of zones in the physical plan may cause that the land owners will possess plots of higher value than before. If they keep the land for themselves, nothing happens, but when sell it, they may expect to be charged with the planning fee.

In practice, however, developers (or property managers) first buy single plots from the owners and then start the procedure to execute changes in the physical plan. So, even when paying then the planning fee, they take the benefits over from the original owners of the land.

### **2.6. The Hunting Fee**

The hunting fee is paid by the hunters' clubs as a rent for the shoots. Therefore it may be an income source only for rural gminas and rather those having lots of woodlands or wet meadows.

The rates of the hunting fee depend on the category of a shoot and are fixed in the Game Law<sup>6</sup> as an equivalent of the price of rye. The minimum rate fits in with 0.4 kilogram of rye, while the maximum equals the value of 7 kilograms of rye per one hectare of the shoot.

The shoots with more than 40% of woodlands (irrespective of their owner, although most are national) are rented by a regional director of the „National Forests”, those with less woodlands – by a leader of powiat local government. These officers may eventually raise or lower particular rates due to reasons specified in the mentioned Law.

The fee is then divided proportionally to the area of the national woodlands and the rest of the land; the first part is an income of the „National Forests”, the other – of the relevant gmina(s).

So in fact only the part of the hunting fee taken by the Central Government enterprise „National Forests” could be treated as a rent. The other part which receive gminas is based on the land in most cases owned by individual farmers or by the National Agency for Modernization and Restructuring the Agriculture (the manager of the land after the national agricultural enterprises).

For 2002 the price of rye used for calculation was 37.19 zlotys (ca. 9.30 EURO) per quintal what meant the basic rates of the hunting fee to be between 0.15 and 2.60 zlotys per one hectare of the shoot (ca. 0.04 and 0.65 EURO respectively).

### **2.7. The Fee on Using Licences to Sell Spirits**

Any person who intends to sell spirits by retail must first apply for a licence issued by that gmina, where the shop is (will be) located (for wholesale trade a licence issued by the voivodship local government leader or even by the Minister of Economy, Labour and Social Policy is necessary). The number of retail shops is limited by each gmina and their location is an object to different conditions specified in the national law, for instance a shop must not be in the vicinity of a church or of a school.

The licence itself costs nothing but it is necessary to pay for using it.

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<sup>6</sup> Ustawa z dnia 13 października 1995 r. – Prawo łowieckie (Game Law), *Dziennik Ustaw* 1995, No 147, Item 713.

In the proper act<sup>7</sup> three groups of spirits are listed, according to their kind and strength. The first group consists of spirits with low contents of alcohol, the second – with medium one and the third is made of strong spirits. Roughly we may call the first group as a beer, the second – a wine and the third – a vodka. Each group of spirits needs a separate licence.

The fee on using the licences must be paid in advance, and the rates for the first year for each shop (bar, restaurant) are as follows:

- Beer – 525 zlotys (ca. 131.25 EURO);
- Wine – 525 zlotys (ca. 131.25 EURO);
- Vodka – 2100 zlotys (ca. 525 EURO)<sup>8</sup>.

A person who continues its selling activity has to report the value of sale in the previous year. When that value – in case of Beer and Wine – exceeded 37,500 zlotys, then the fee for the current year equals 1.4% of the sale value; for Vodka the threshold is 77,000 zlotys and the relevant fee rate is 2.7%. If the sale value was beneath these thresholds, the fees to be paid are the same as for beginners.

When a person stops its selling activity, then may apply for a licence to sell the remained spirits. The fee then is 1.4% of their value in case of Beer and Wine and 2.7% in case of Vodka. A new licence to sell spirits is obtainable not sooner than after one year from the end of validity of the previous one<sup>9</sup>.

Apart from those fees paid on permanent selling places, an occasional licence is issued and an occasional fee is levied on persons who want to sell spirits outside their shops or restaurants, usually during local events. The appropriate rate is then 1/12 of the basic one for each group of spirits. Except of permanent licence holders, these occasional licences may be obtained also by Voluntary Fire Brigades, common on rural areas and in smaller towns.

The fee on using licences to sell spirits differs from the other fees about the way of use of the collected money. Although it is a gmina's budget revenue, its use is limited. According to the mentioned act, it may be spent only for preventive actions as well as a fight against the alcoholism.

### **2.8. The Fee on Operating the Nuclear Waste Deposit**

The fee on operating the nuclear waste deposit, regulated by the Atomic Law, was introduced in 1994<sup>10</sup>. It is paid to a gmina, on the territory of which a national nuclear waste deposit is located.

The rate is fixed as a double income of that gmina collected from the property tax. The fee-payer is the National Agency of Atomistics and the payee is the urban-rural gmina of Różan, 90 kilometres North from Warsaw. Because of the only one gmina which receives it, the fee on operating the nuclear waste deposit is unlike the other fees (and what is more – all the taxes). Anyway, it undoubtedly has one feature typical to a tax: the fee-payer gets nothing in return.

### **2.9. The Fee on Removing Trees or Bushes**

Any person who wants to remove (cut or replant) a tree or a bush on his land other than a woodland, has to apply for a permit to do so. Permits are issued by a gmina or – when the plants grow on historical properties – by a voivodship conservator (Central Government officer) of historical monuments. A permit costs just 76+5 zlotys (ca. 20.25 EURO) of the treasury fee.

Permits are not needed when the plants to be removed are fruit ones, when grow on plantations, when they are less than five years old or when are obstacles to the aviation.

Having got such a permit, an individual person (but not a businessman) may remove the plants indicated in it without any other costs. All other persons (individual businessmen, firms, organizations etc.) have to pay the special fee on removing trees or bushes. Fees are not levied when there is no obligation to have a permit, or – for instance – when necessary from cultivation point of view, when a tree or bush should be removed due to safety reasons, i.e. when they are a threat to the people, to the property or to the road traffic, railway or navigation.

The Act on Nature Protection<sup>11</sup> where the regulation of the discussed fee was shifted to in 2001 from the Act on Environment Protection and Management, provided new rules of fixing the fee rates. Now they should be fixed

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<sup>7</sup> Ustawa z dnia 26 października 1982 r. o wychowaniu w trzeźwości i przeciwdziałaniu alkoholizmowi (Act on Upbringing in Sobriety and on Counteraction to Alcoholism), *Dziennik Ustaw* 2002, No 147, Item 1231.

<sup>8</sup> Until mid 2001 the rates, similar to the current ones, were based on the official price of 1 liter bottle of luxury spirit, fixed each year by the Minister of Finance, and until recently – fixed in EUROS.

<sup>9</sup> Between mid 2001 and late 2002 there were four thresholds of the sale value, each connected with growing fee for the next year (up to five times of the basic fee). That caused an immediate reaction: some persons stopped their activity before the year end and started it again from January with only the basic fee. The only risk was that in the meantime somebody else could use an opportunity and occupied vacated, limited licence.

<sup>10</sup> Ustawa z dnia 10 kwietnia 1986 r. – Prawo atomowe (Atomic Law), *Dziennik Ustaw* 1986, No 12, Item 70.

<sup>11</sup> Ustawa z dnia 16 października 1991 r. o ochronie przyrody (Act on Nature Protection), *Dziennik Ustaw* 2001, No 99, Item 1079.

in relation to the minimum salary stated by the Minister of Economy, Labour and Social Policy; in 2003 it is 800 zlotys (ca. 200 EURO).

For trees the rates depend on the species and size of a tree measured as its girth at the height of 1.3 meter above the ground and for the thinnest (having up to 25 centimetres in girth) cannot exceed 60% of the minimum salary per one centimetre of its girth, while for the thickest (with girth of more than 200 centimetres) – 235% of the same base. For bushes the rate depends on the surface grown with them and cannot exceed 26 % of the minimum salary per one square meter.

When a person removes a tree or a bush without a permit, the penalty cannot be higher than a tripled regular fee counted for the relevant tree.

These new regulations have not yet been adopted; the rates in use are still the previous ones. They are based also on the girth of a tree trunk and on the natural value of the species; for bushes – on the grown surface. For instance, removing a thin (up to 25 centimetres in girth) robinia or willow would “cost” 10.30 zlotys (ca. 2.60 EURO) on the one hand, and – on the other – a thick (over 200 centimetres in girth) yew or maidenhair-tree as much as 1423.70 zlotys (ca. 356 EURO) for each centimetre measured around their trunks. To be more realistic: for a poplar with a trunk of 1 meter in diameter it would be about 17.5 thousand zlotys (ca. 4.375 EURO) and for an oak thinner by half it would be about 109 thousand zlotys (ca. 27.251 EURO). For any bush the rate is 131.30 zlotys (ca. 32.80 EURO) per one square meter.

The money collected from the fee under discussion is not a revenue of a gmina’s (net) budget but is an income of the gmina’s purpose Fund for Environment Protection and Water Management, being a specific and practically separate part of its (gross) budget.

The fee for removing trees or bushes is, as an idea, a positive tool to prevent the nature. Even the duty to get a permit itself reduces hasty cutting off the trees. On the other hand, however, the rates – the current ones as well as the limits to the new ones – seem to be grotesque because of their enormous financial aspect. Therefore the common practice is that, especially in the rural areas, people easily get permit due to “social” reasons or cut off trees without any permits and without paying any fees.

### **3. Fees in Budgets of Two Gminas**

This Section is to illustrate the practical evidence of the fees discussed above.

The role of these fees in gminas’ income is so unimportant that they are even not shown in the official national statistics. Therefore the example below is based on 2001 budget reports of two gminas from Łódź region.

These two gminas: Łódź itself and the rural gmina of Wodzierady may be seen as contraries. Łódź is the biggest town of the region and still the second big in Poland. It is a special type of an urban gmina, which at the same time is a powiat as well (there are 65 such towns-powiats in the country). The town is also the capital of the local government and Central Government voivodships. Here only a part of Łódź’s budget, that of the gmina tier, was taken into account.

At the end of 2001 Łódź had 762.4 thousand inhabitants, exactly the same as in 1970. From its maximum of 851.7 thousand in 1989 this number year by year has been decreasing. Such a loss is a result of economic changes within the transformation process: the fall of the – traditional for this town – textile industry and growing unemployment presses people to move to somewhere else. This is strengthened by the negative net increase of the population and, to a smaller extent, by inhabitants moving out to the countryside.

Wodzierady is a small rural gmina, ca. 20-30 kilometres South-west from Łódź, with the population of only 3.1 thousand. There is no industry, inhabitants in general are traditional farmers. Although without unique recreational qualities, more and more people from Łódź build their week-end or even permanent houses there.

Table 1 below shows how much money these two gminas collected from the discussed fees in 2001 as well as how much these fees weighed in the gmina’s budgets. The last line refers to the fee on removing trees or bushes, which is an income of a gmina’s purpose Fund for Environment Protection and Water Management, planned and voted together with the gmina’s “real” budget.

**\*\* Tab. 1 \*\***

#### **Tax-nature Fees in Budget Income of Two Chosen Gminas in 2001**

Figures in the Table 1 show that:

- 1) only two fees from those described in Section 2 were not collected in the analysed gminas, namely the health resort fee and the fee on operating the nuclear waste deposit, what was fully justified: neither Łódź nor Wodzierady is a health-resort and the other fee is paid only to the gmina of Różan;
- 2) from the other fees, six were collected in Łódź, while in the gmina of Wodzierady there were just two of them; an explicit reason is that Łódź is much bigger, so there were more occasions to the different fee objects to happen;

- 3) nevertheless, the fees typical for urbanized areas, i.e. the adjacent fee and the planning fee, both were collected in Łódź, but their amounts were amazingly small; they delivered as little as 0,00007% and 0,00018% of the gmina's budget income respectively;
- 4) the role of the fees under discussion in the budgets of the two exemplary gminas was unimportant; they altogether delivered only 1.3% of the total gmina's budget income of Łódź and just 1.0% in case of the gmina of Wodzierady;
- 5) the most productive tax-nature fee in Łódź was the market fee (67,6% of the income from all the fees under discussion); what may be interesting, that fee is not only an income source of Łódź's budget, but – at least in the case of big market being managed by the Łódź Sport Club (ŁKS) – a tool to support the town club (it gets as much as 90% of the collected market fee as its gratuity for this activity);
- 6) the second big income in Łódź case delivers the fee on removing trees or bushes, mainly because of firms and other persons obliged not only to get a permit but also to pay this enormous fee; on the other hand, in rural gminas cutting off the trees is a common trade, the same takes place in gmina of Wodzierady; so either the permits are given too easily or the control is inefficient;
- 7) the most important fee in the gmina of Wodzierady was the one on using licences to sell spirits, where it delivered as much as 89.8% of the revenue from the fees under discussion; in Łódź that fee was also not negligible; when compared with the number of inhabitants, however, in the gmina of Wodzierady it was almost twice as big (10.48 zlotys per head) than in Łódź (5.55 zlotys per head, what meant 2.60 and 1.40 EURO respectively).

#### 4. Conclusions

Presented material set in a wider context of Polish local government finance allows to formulate following conclusions:

1. The set of fees at gminas' disposal is wide, differentiated and quite complicated. Moreover, the regulations are dispersed in many acts, usually as additional points of the key problems. Therefore one hardly can find a complete description of fees which are gminas' revenue sources in financial books or papers<sup>12</sup>.
2. A number of fees is in fact, as it was shown in this paper, hidden taxes. Such a situation needs to be arranged. This is, however, a long and slow process and rather not well seen by the politicians. During last thirteen years of the transformation, only two such cases were solved. One was a forest fee which was in 1991 replaced by a forest tax, although a separate act on it was issued just in late 2002. The second was a case of composed object of the treasury fee. From 2001 a part of it, where the tax nature was evident, was excluded and formed as a new tax on civil transactions.
3. The discretion of gminas in the case of local taxes is not high. In the case of described fees it is not high as well. Gminas may decide on their own rates of the market, health-resort, adjacent and planning fees, but only up to the rates fixed in the proper Acts.
4. Changes of the tax system in Poland during last ten years were mainly of a cosmetic character. Probably the next radical change will be an introduction of the cadastral tax, a property tax based on the value instead of the present one based on physical measures (see the paper by P. Swianiewicz). This change will cause consequent changes in the fees, as well. Two of them, namely the adjacent fee and the planning fee will loose much of their rationale.
5. Some of presented fees are eventually ridiculously low, like the health resort fee; but some may be nastily high. The fee for removing trees or bushes due to its high rates forces undesired and illegal reactions, on the one hand, while on the other – may effectively stay the economic development of weaker investors.
6. The last conclusion is rather pessimistic. Gminas in Poland can collect money from many different fees. In general, however, this does not go together with a meaningful cash inflow to the local budgets. Only a few gminas take a real advantage on the mining fee, like the richest one in Poland, a small rural gmina of Kleszczów does, in which – of course due to other taxes and fees as well – the average per head own income (i.e. without Central Government grants) in 2000 was about 192 times as big as in the poorest one.

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<sup>12</sup> Probably the mostly comprehensive attempt to this problem may be found in the author's handbook „Finanse lokalne z elementami finansów państwa” (Local Government Finance with Elements of the Central Government Finance), WSU, Kielce 2002.

4. Ustawa z dnia 4 lutego 1994 r. – Prawo geologiczne i górnicze (Mining and Geological Law), *Dziennik Ustaw* 1994, No 27, Item 96).
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8. Ustawa z dnia 10 kwietnia 1986 r. – Prawo atomowe (Atomic Law), *Dziennik Ustaw* 1986, No 12, Item 70.
9. Ustawa z dnia 16 października 1991 r. o ochronie przyrody (Act on Nature Protection), *Dziennik Ustaw* 2001, No 99, Item 1079.

\*\* Tab. 1 \*\*

**Tax-nature Fees in Budget Income of Two Chosen Gminas in 2001**

Gmina	Łódź		Wodzierady	
	zlotys	%o	zlotys	%o
BUDGET INCOME in total	1 066 495 842	1000,00	3 513 650	1000,00
in which:				
Market fee	9 025 108	8.46	-	-
Health-resort fee	-	-	-	-
Mining fee	88 045	0.08	-	-
Adjacent fee	718	0.00	-	-
Planning fee	1 901	0.00	-	-
Hunting fee	-	-	3 703	1.05
Fee on Using Licences to Sell Spirits	4 233 011	3.97	32 480	9.24
Fee on Operating the Nuclear Waste Deposit	-	-	-	-
TOTAL above fees	13 348 783	12.52	36 183	10.30
Fee on Removing Trees or Bushes	4 392 574	x	-	-

Source: Based on the data from relevant gminas' offices.