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## **Property taxes in the revenue structure of local governments: EU vs Ukraine**

**Abstract.** *The article outlines the European experience of property taxation (immovable property tax, land tax and vehicle tax). The authors demonstrate that the system of immovable property taxation in Ukraine resembles those found in many European countries. The analysis focuses on factors responsible for the marginal role that real estate taxes play in revenues of local government units, namely the incomplete real estate register and inefficient policies of local governments regarding their role in the creation of local budgets. The main aspects of land tax regulations in Ukraine are discussed taking into account the experience of European countries, namely the separate treatment of land tax and immovable property tax, the legal basis of minimum and maximum rates of land tax and land estimation based on its market value. Directions of changes concerning vehicle tax in Ukraine are intended to strengthen its stimulating and fiscal function, expand the tax base and promote the role of local government in establishing conditions for vehicle tax collection.*

**Keywords:** *property taxation, immovable property tax, land tax, land fee, vehicle tax, local budget*

## 1. Introduction

The need to strengthen financial capacity of local public governance bodies brings to the fore the research of the efficiency of some taxes as well as the reasoning of efficient mechanisms of their collection and growing role in filling of local budgets. Property taxes as important source of local budgets' revenues are characterized by stability and importance of revenues, predictability for payers, opportunity of indirect inclusion of "shadow income", etc. Moreover, it should be mentioned that the income from property taxation forms a substantial share of local budgets in some European countries. In such conditions, it is necessary to outline the perspective directions to enhance the property taxation system in Ukraine from the viewpoint of the best practices of European experience. Taking into account the structure of tax revenues, special attention should be paid in the first place to recurrent property taxes, represented in Ukraine by tax on immovable property other than a land plot, land fees and vehicle tax.

## 2. Brief Literature Review

Property taxation is widely represented in domestic and foreign research. G. Strovolidis and T. Vappas [2013] outline the procedure of immovable property taxation in various countries of the world. L. Maličká [2017] analyzes the impact of immovable property tax on the income of subnational government in conditions of decentralization in European countries. However, the role of local governments in immovable property tax management and the problems that reduce its importance in the revenues to local budgets are underresearched.

The issue of efficient land fee management is relevant at all stages of taxation development in Ukraine and in the countries with well-developed tax systems, therefore, many economists address the issue. In particular, M. Ali, O.-H. Fjeldstad and L. Katena [2017] mention the "progressive nature" of the tax, because the property subject to taxation belongs to relatively rich persons, thus contributing to efficient distribution of tax burden. The Western scientists pay substantial attention to land fee management in terms of determining of the tax base. The issues were addressed by R.W. Bahl and J.F. Linn [1992], H.M. Kitchen and E. Slack [1993], J. Janoušková and S. Sobovicová [2019: 30-36], who focused on the problems of tax benefits establishment and tax exemption. Equally noteworthy are the works of Timothy J. Bartik [1991], Daphne A. Kenyon, Adam H. Langley, and Bethany P. Paquin [2012], who argue that tax benefits in some cases influence the choice of economic entities' location, yet in most cases they lead to reduced tax revenues to local budgets and reduced

quality of public services. Nevertheless, the issue of improvement of property taxation system in Ukraine remains to be open.

The purpose of the paper is to substantiate the directions of improvement of property taxation system in Ukraine based on the experience of European countries.

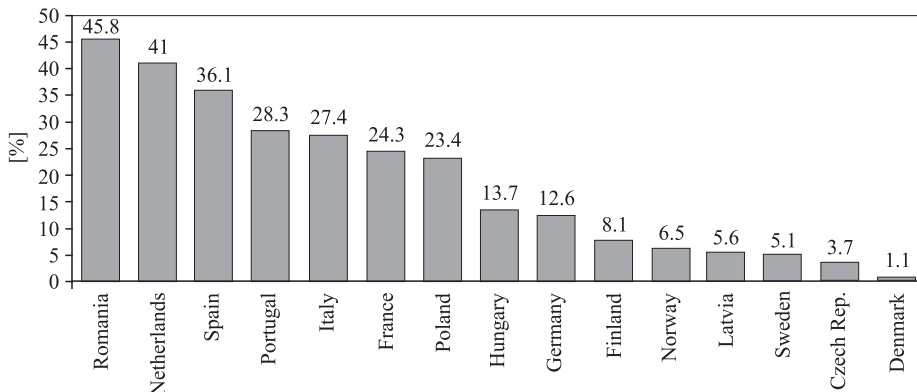
### 3. Tax on Immovable Property

Tax on immovable property other than a land plot (hereinafter – immovable property tax) is imposed in many European countries. It is the predictable and stable source of revenues, because all immovable property is included in registers, based on which the predictions are made. It does not depend on the efficiency of payer’s activity, like direct taxes do. Moreover, it is hard to hide and “optimize” the tax base, unlike financial income of a payer, which is subject to direct taxation [Dubrovskiy, Cherkashyn 2016].

Usually immovable property tax exists as a separate tax, but in Greece and some Swiss cantons its value is added to overall income of a person subject to taxation. Most countries collect immovable property tax at local level. However, in Sweden, Switzerland, Belgium, France, Greece and Iceland the tax is distributed between the budgets of various levels.

Immovable property tax is one of the main sources of local budgets’ revenues in many countries. Yet, its share in overall tax revenues of local budgets in European countries is different (Chart 1). It is stipulated by the specifics of

Chart 1. The share of recurrent taxes on immovable property in the tax revenues of local budgets in 2018



Source: based on: Eurostat. Tax revenue statistics: database, [https://ec.europa.eu/eurostat/statistics-explained/index.php/Tax\\_revenue\\_statistics?fbclid=IwAR2x1w\\_0sP7haRQ9anyySQ\\_k833zVn-jHUm5dER-SXGwXYvLepe-qr4olQWw\\_](https://ec.europa.eu/eurostat/statistics-explained/index.php/Tax_revenue_statistics?fbclid=IwAR2x1w_0sP7haRQ9anyySQ_k833zVn-jHUm5dER-SXGwXYvLepe-qr4olQWw_) [accessed: 29.04.2020]; OECD. Revenue Statistics: 2016, database, [http://www.oecd-ilibrary.org/taxation/revenue-statistics\\_19963726](http://www.oecd-ilibrary.org/taxation/revenue-statistics_19963726) [accessed: 29.04.2020].

forming of local budgets. For instance, in Scandinavian countries the share of immovable property tax in overall tax revenues of local budgets is relatively small (1.1-8.1%), because income tax is the main source of filling of local budgets. In some well-developed countries in Europe (France, Italy) it ranges within the fourth part of all tax revenues of local budgets. While in Estonia the tax on immovable property other than a land plot is not collected at all, there is only the land tax, which is entirely included in local budgets.

The revenues from tax on immovable property other than a land plot (recurrent taxes on immovable property without the land tax/fee) dominate in revenues from all property taxes (vehicle tax, immovable property alienation tax, capital gains tax, etc.) in almost all countries under research.

Usually the immovable property tax is paid both by individuals and legal entities. However, in some countries only individuals are the payers (Great Britain, Switzerland, Sweden), or, less often, only legal entities (Hungary). But in Hungary local governments have the right to impose immovable property tax on individuals as well.

There are two fundamentally different ways to determine the tax base in European countries: 1) cost-based – the base is the market or estimated (or cadastral) value of immovable property (in the ideal case, estimated cost should be as close to market one as possible); 2) area-based – the base is the area of immovable property measured in square meters.

Estimated (less often cadastral) value (sometimes in France – the rent) is used for immovable property taxation in most countries (Great Britain, Denmark, Finland, Germany, Greece, Italy, Portugal, Romania, Sweden, Bulgaria, Slovenia, Spain, Switzerland, Lithuania, etc.). It is generally established by public institutions. Some countries (Norway, Macedonia, Montenegro, Serbia, Bosnia and Herzegovina, the Netherlands) take market value of immovable property as the tax base, which is established by public authority (usually the fiscal service) or municipality. But each country has the system of benefits for certain categories of individuals, who cannot afford paying the necessary tax volumes. Moreover, public assessors in European countries tend to reduce the value by 25-30% compared to the market one (Austria, Bulgaria, Finland, Germany, Slovenia, Spain, Sweden, Switzerland). Such underassessment of tax base is related to prevention of excessive and unfair taxation of population [Strovolidis, Vappas 2013].

The area of immovable property measured in square meters is taken as the tax base in some countries of Central and Eastern Europe (Poland, Czech Republic, Hungary, Albany) and in Ukraine as well. The approach is hardly fair as far as it does not take into account the individual differences of immovable property items (essential flaw for tax payers in the first place) and prevents local governments from receiving adequate revenues from taxation of

immovable property located at their territory. In Hungary, for instance, local governments have the right to individually determine the base to be established for taxation of immovable property in their respective territorial communities (either immovable property area or market value of immovable property). In Poland, although the area is used as the base to collect tax, yet the works on implementation of cadastral value for taxation of immovable property are also being carried out.

In Ukraine, the tax on immovable property other than a land plot also belongs to local taxes. It is paid by individuals and legal entities. Competences on tax management are divided between state authorities (which define the items subject to taxation, tax base and benefits) and local governments (which establish rates of taxation and additional benefits). Tax base is the overall area of residential or non-residential property measured in square meters, which is calculated by State Tax Service of Ukraine based on the data of State Immovable Property Rights Register.

The rate of the tax on immovable property other than a land plot is established by local governments in percent to the minimum salary as of January 1 of fiscal year per 1 square meter of tax base, but not exceeding 1.5% of the minimum salary per 1 sq. m. of tax base. Ceiling rate of the tax is established at state level. Tax rates are often differentiated within the local community depending on location and types of immovable property items [Verkhovna Rada of Ukraine 2010].

In addition to benefits established at the state level (area of immovable property not subject to taxation), local governments have the right to grant benefits to individuals based on their property status and income level.

The volumes and share of immovable property tax in overall tax revenues of local budgets remain to be insignificant in Ukraine. The share of revenues from the tax on immovable property other than a land plot amounted to 1.6% of all tax revenues of local budgets in 2018. The main reasons are the following: (1) incomplete state immovable property rights register; (2) passive policy of local governments (especially in rural areas) on tax collection, which is stipulated by reluctance to cause social discontent among the population of local community.

Therefore, total inventory of all immovable property in the country is the major step towards the increase of local budgets' revenues from taxation of immovable property other than a land plot. It will contribute to forming of complete tax base to collect immovable property tax – the immovable property register. It can be implemented through providing of legislative framework for the commitment of property owners to check the data in ownership documents with the respective data of State Immovable Property Rights Register. The second necessary condition is the clear position of local governments – political will – to fill local budgets through immovable property taxation.

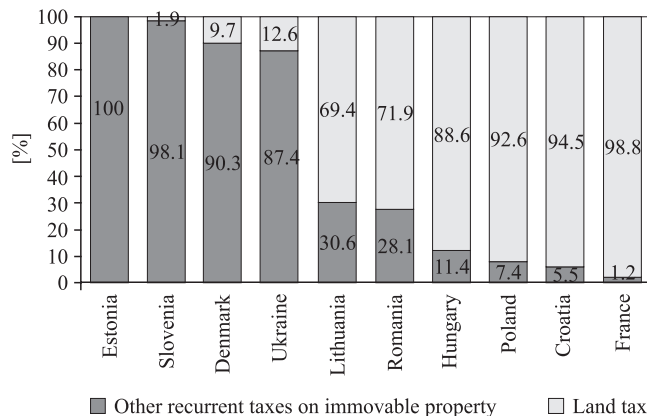
## 4. Land Tax

Land fee is a version of property tax, when only the land cost is subject to taxation. In most countries immovable property taxation includes land taxation and improvements (of buildings, structures, etc.). If only the land tax is established, the improvements are not subject to taxation; tax payer is urged to use the plot more efficiently, which is a substantial advantage of such taxation mechanism. Land tax promotes construction, on the contrary to the property tax that includes the land and other immovable property, which hampers the property investment.

Currently about 30 countries in the world use land taxation as an efficient version of property tax. Among the EU countries, the land tax is used in Denmark, Estonia, Lithuania, Poland, Romania, Slovenia, Hungary, France and Croatia. The shares of land tax in the recurrent taxes on immovable property differ considerably in the countries (Chart 2), testifying to various systems of property taxes in the EU countries.

Determining of tax base is the key issue in establishment of land fee. Tax exemption of some items deserves special attention in this context. Such “exceptions” are criticized in the researches of many scientists regarding the impact of existence of items exempt from property taxation. In the first place, property of state authorities at the territories of municipalities is exempt from taxation in many countries; however, state authorities that own the property receive respective social services on par with the other taxable entities, therefore, they should pay

Chart 2. The shares of land tax in the recurrent taxes on immovable property in some EU countries and Ukraine, 2018



Source: based on: Eurostat. Tax revenue statistics: database, [https://ec.europa.eu/eurostat/statistics-explained/index.php/Tax\\_revenue\\_statistics?fbclid=IwAR2xIw\\_0sP7haRQ9anyySQ\\_k833zVn-jHUm5dER-SXGwXYvLepe-qr4olQWw](https://ec.europa.eu/eurostat/statistics-explained/index.php/Tax_revenue_statistics?fbclid=IwAR2xIw_0sP7haRQ9anyySQ_k833zVn-jHUm5dER-SXGwXYvLepe-qr4olQWw) [accessed: 29.04.2020]; OECD. Revenue Statistics: 2016, database, [http://www.oecd-ilibrary.org/taxation/revenue-statistics\\_19963726](http://www.oecd-ilibrary.org/taxation/revenue-statistics_19963726) [accessed: 29.04.2020].

taxes according to the social justice principle [Bahl, Linn 1992]. In the second place, taxable property is characterized by higher value than the one exempt from taxation, which disturbs economic competition between economic entities – tax payers [Kitchen, Slack 1993]. In the third place, tax exemption restricts tax base and increases tax burden on the other tax payers (in some countries, while establishing property taxes local governments define their volumes depending on the needs to fill local budget), as well as reduces the level and quality of local services [Janoušková, Sobotovičová 2019].

Establishment of tax base and land assessment are the foundation of land tax. Currently EU countries use three methods of land assessment (Fig. 1). Assessment based on market value is characterized by essential advantages in comparison with assessment based on plot area, namely: 1) market value of land plot includes all its features, which is not taken into account in determining

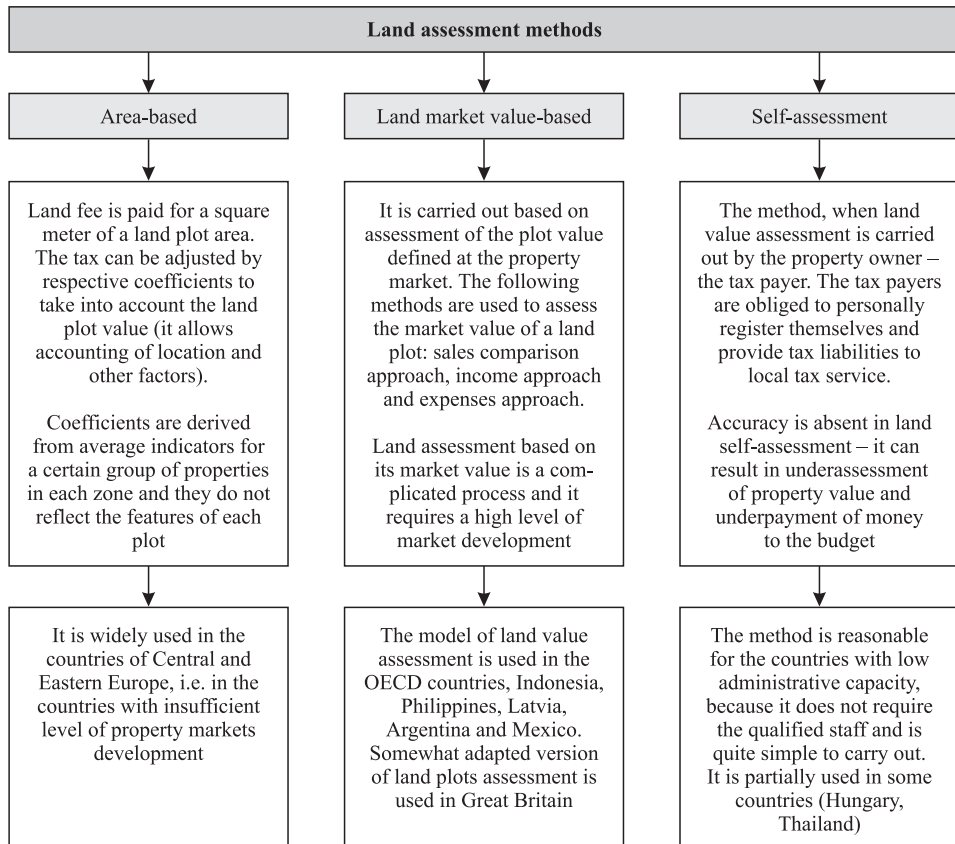


Fig. 1. Methods of land value assessment used in the world

Source: developed by authors.

of its area; 2) land market value includes such factor as the level of territory's development due to providing of social services by local governments and state authorities; 3) assessment based on the area of land plot leads to greater tax burden on tax payers with low income, because the factors that define the real value of an object are not taken into account.

Regarding the establishment of tax rates for land fee collection, it is necessary to determine the level the tax rates are established at and whether the tax rates are differentiated and in what way. Rates establishment is possible at central, regional or municipal levels, or with their combination. Rates establishment at local level is the most common, because local authorities have an opportunity to impact the revenues to respective budget to provide local services. However, the economists that have been researching the issue of tax rates establishment for a long time prove that it is reasonable to establish maximum and minimum tax rates at the central level, because minimum and maximum rates help avoiding the problems of tax competition distortion.

Land fee is the compulsory local tax in Ukraine. Establishment of tax base for the tax is grounded on normative monetary assessment of the land, which is determined as the capitalized land rate calculated according to the law by central executive authority that implements state policy in land relations. Assessment is approved by either the decision of executive authority or local government or based on agreement. Calculations are done by land planning companies that elaborate the reference documentation for normative assessment.

The following can be noted in the research of the methodics of normative monetary assessment of the land dependence of the assessment of agricultural lands on the quality of soil parameters that are currently outdated and do not show the real condition of soil cover in Ukraine; 2) dependence of such assessment within the settlements on the scale of functional purpose coefficients established at the central level, which do not contribute to proper land assessment [Patytska 2018].

## **5. Vehicle Tax is the component of property taxation system**

Vehicle tax is the component of property taxation system in Ukraine in addition to tax on immovable property other than a land plot and land fee. European experience shows that vehicle taxes in some countries generate substantial revenues to budgets of all levels of public governance, while in other (including Ukraine)—their role in filling of local budgets is insignificant. Thus, as of the end of 2018 the revenues from vehicle tax to local budgets of Ukraine amounted to



UAH 315 million, which constitutes for 0.14 % in the structure of tax revenues to local budgets and 1.0 % in the structure of property taxes.<sup>1</sup>

Analysis of legal framework shows that the tax has faced substantial changes lately. It has been functioning in its contemporary version since 2015. Recent transformation of the nature of the vehicle tax in Ukraine has caused the change of approaches to determining of the tax base and rate and its role in filling of local budgets. Thus, the tax belongs to local taxes. Local public governance body is the sole beneficiary. However, the tax base and rate are established at state level. Single fixed rate is legally defined, individuals and legal entities are the payers, only light vehicles are the tax base. Overall revenues to local budgets are insignificant, which is caused by its nature as “luxury tax” [*Transportnyy podatok: vybirkovyy podatok na rozkish*, 2019].

From this viewpoint, it is necessary to define the perspective directions of its improvement. Experience of European countries shows different approaches to vehicle tax establishment and determining of its base, rate and management procedure. The main features of vehicle taxation in European countries are the following:

- vehicle tax belongs to the group of taxes on the use of fixed assets, both individuals and legal entities are the payers;
- vehicle tax management in European countries indicates the priority role of central authorities in establishment of tax base and rate and in accounting of the vehicle tax revenues in central budget. However, local governments receive revenues only in Belgium, Bulgaria, Spain, Poland and Croatia. In Austria, Hungary, the Netherlands, Portugal and Italy the vehicle tax is distributed between state and local levels of public governance;<sup>2</sup>
- most of EU Member States impose taxes on light vehicles, which are partially or entirely grounded on assessment of CO<sub>2</sub> emissions and/or fuel consumption. However, there are six countries that do not use taxation based on CO<sub>2</sub> (Bulgaria, Estonia, Hungary, Lithuania, Poland and Slovakia);<sup>3</sup>
- taxation of expensive vehicles (luxury tax) (for instance, such tax exists in Greece) is not the common practice for the EU countries as in most countries the vehicle tax is the component of movable property tax rather than the “luxury tax.”<sup>4</sup>

<sup>1</sup> State Treasury Service of Ukraine: database, <https://www.treasury.gov.ua/en> [accessed: 28.04.2020].

<sup>2</sup> Eurostat. European Commission Taxation and Customs. Taxes in Europe Database v3: database, [http://ec.europa.eu/taxation\\_customs/tedb/splSearchForm.html](http://ec.europa.eu/taxation_customs/tedb/splSearchForm.html) [accessed: 29.04.2020].

<sup>3</sup> European Automobile Manufacturers' Association, Overview – CO<sub>2</sub>-based motor vehicle taxes in the European Union, 18.06.2020, <https://www.acea.be/publications/article/overview-of-co2-based-motor-vehicle-taxes-in-the-eu> [accessed: 24.04.2020].

<sup>4</sup> European Automobile Manufacturers' Association, *ACEA Tax Guide*, 27.04.2020, <https://www.acea.be/publications/article/acea-tax-guide> [accessed: 29.05.2020].

Therefore, we can argue that the vehicle tax mostly plays the stimulating, fiscal and redistributing role in European countries:

- most often the vehicle tax is related to restriction of emissions and promotion to buy more environmentally friendly vehicles;
- in a range of countries the transport vehicle is a substantial fiscal source of revenues to local budgets, such financial resources are mostly directed at improvement of transport infrastructure;
- in some countries the vehicle tax is established based on such parameters as price and age of a vehicle and is the mechanisms of “expensive” property taxation.

Based on European experience, it is worth transforming the vehicle tax while complexly combining its stimulating and fiscal functions. The primary measure is the need to expand the vehicle tax base, namely the motor boats, yachts, helicopters and other expensive movable property items should be included in the tax base. From the viewpoint of the need to promote the purchase of environmentally friendly vehicles, it is worth taking into account an opportunity to improve the vehicle tax in the perspective through restriction of emissions level. The experience of European countries shows that in order to efficiently collect the vehicle tax in Ukraine it is necessary to raise the role of local public governance bodies in establishment of the vehicle tax rates and benefits.

## **6. Conclusion**

Summing up the abovementioned, it is worth noting the following:

1. The system of immovable property taxation in Ukraine corresponds to the systems of many European countries by the procedure of establishment of tax rates, benefits and base. However, the role of immovable property tax in the revenues of local budgets of Ukraine is insignificant. It is caused by incomplete state immovable property rights register and excessively loyal policy of local governments on tax collection, which is stipulated by reluctance to cause social discontent among the population of local community. Elimination of these two barriers in Ukraine will help increase the role of immovable property tax in the revenues of local budgets.

2. Establishment of land tax and immovable property tax as separate payments (as it is in Ukraine) is positively assessed by economists, because it promotes development and efficient use of land plots. The main problem with land fee collection in Ukraine and in many European countries is that the land assessment based on its market value is absent. It causes the risks of inadequate land cost and its inefficient taxation. The problem can be eliminated only in case of achieve-

ment of a certain level of land market development in the country. Legislative setting of minimum and maximum land fee rates is seen as the positive point leading to securing of fair tax competition at local level. Instead, the minimum rate in Ukraine is 0%, i.e. having established the land fee as a compulsory tax the local governments have an opportunity to not collect it at the territory of the community. The problem can be eliminated through establishment of the minimum tax rate at the level other than 0% to increase revenues and avoid tax competition distortion and possible corruption.

3. Taking into account the positive experience of European countries, transformation of the vehicle tax in Ukraine should take place in the following key directions: improvement of the mechanism of the vehicle tax collection in terms of strengthening of its stimulating and fiscal functions; expansion of the vehicle tax base (motor boats, yachts, helicopters, etc.); promoting the role of local public governance bodies in establishment of essential conditions of the vehicle tax (rate and benefits establishment).

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## Podatki od nieruchomości w strukturze dochodów samorządów lokalnych. Unia Europejska a Ukraina

**Streszczenie.** W artykule przedstawiono europejskie doświadczenia w zakresie opodatkowania nieruchomości (podatek od nieruchomości, podatek od gruntów i podatek od środków transportu). Udowodniono, że system opodatkowania nieruchomości na Ukrainie odpowiada systemom wielu krajów europejskich. Czynniki odpowiedzialnymi za niewielkie znaczenie podatków od nieruchomości w dochodach budżetów lokalnych są przeważnie niepełny państwowy rejestr praw własności do nieruchomości i nieefektywna polityka samorządów lokalnych w kształtowaniu dochodów budżetów lokalnych. Autorzy określili główne elementy zarządzania opłatami za grunty na Ukrainie z uwzględnieniem doświadczeń krajów europejskich, tzn. odrębne traktowanie podatku od nieruchomości i podatku od gruntów, ustawowe ustalenia minimalnych i maksymalnych stawek opłat za grunty oraz szacowanie gruntów na podstawie ich wartości rynkowej. Zmiany w zakresie podatku od środków transportu na Ukrainie idą w kierunku wzmocnienia jego funkcji stymulującej i fiskalnej, rozszerzenia bazy podatkowej oraz promowania roli samorządów w tworzeniu istotnych warunków poboru podatku od środków transportu.

**Słowa kluczowe:** podatek od nieruchomości, podatek od gruntów, podatek gruntowy, podatek od środków transportu, budżet lokalny