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THE NECESSITY FOR HIGH LEGISLATIVE STANDARDS FOR REAL ESTATE TAX IN THE LIGHT OF THE POLISH CONSTITUTIONAL TRIBUNAL'S JURISPRUDENCE

ABSTRACT

To protect taxpayers' rights and to ensure high-quality work from local tax authorities, it is essential that the principle of determinacy (resulting from the Constitution of the Republic of Poland of April 2, 1997) be applied. This paper analyses the Constitution of the Republic of Poland's limits for restricting the legislature that requires high legislative standards in this area. The analysis is based on the Constitutional Tribunal's jurisprudence in the field of real estate tax that is primarily connected with taxation of entrepreneurs' real estate. The jurisprudence of the Constitutional Tribunal in this area is crucial, and it often seems like a defensive wall in terms of protecting taxpayers' rights.

KEYWORDS: *taxpayers' rights, real estate tax, Constitution, Constitutional Tribunal, principle of determinacy, principle of specificity*

INTRODUCTION

Polish tax legislator is often criticised by taxpayer-entrepreneurs and tax advisers due to the lack of clarity around tax regulations. Complaints about unclear tax legislation are not uncommon in many countries. However, the situation in Poland is made worse because both the authors of the legislative proposals and the legislator themselves ignore that when taxes flow into the budgets of communes (local taxes), uncertainty around budget revenues is also introduced. In this context, it is therefore essential for both protecting taxpayers' rights and ensuring high-quality work from local tax authorities that in line with the Constitution of the Republic of Poland of April 2, 1997 (*Journal of Law* No. 78, item 483 with changes, hereinafter referred to as "the Constitution of the Republic of Poland" or "the Constitution"), the principle of determinacy (the rule of specificity) should be applied. The jurisprudence of the Constitutional Tribunal has repeatedly emphasised that especially in the case of tax regulations, which by definition are of an intrusive nature, legislator must make regulations clear and understandable. Tax law created without due diligence introduced into the legal system regulations whose inconsistency with the Constitution is stated by the Constitutional Tribunal, which results in overpayments (Dowgier, 2019).

The subject of this paper is an analysis of the Constitution of the Republic of Poland's limits for restricting the legislature that requires high legislative standards in this area. The analysis is based on the Constitutional Tribunal's jurisprudence in the field of real estate tax that is primarily connected to taxation of entrepreneurs' real estate. The jurisprudence of the Constitutional Tribunal in this area is crucial, and it often seems like a defensive wall in terms of protecting taxpayers' rights.

THE REASONS FOR ANALYSING PROPERTY TAX REGULATION

Serious analysis of real estate tax regulations can be justified by the immense scale of administrative courts' decisions (to date, the regulations have been subject to eight resolutions of the Supreme Administrative Court and over 50 000 rulings of lower administrative courts). In addition, since 2011, there have been five judgments and one signalling decision from the Constitutional Tribunal. The revenue from property tax (about PLN 20 billion per year) is also significant.

Interestingly, from a legal point of view, property tax seems to be an ideal structure, as it is based on regulations that provide a model for other tax regulations. Namely, property tax is characterised by a long history; simplicity of construction and laconic provisions; stability; and a lack of radical changes over several years. However, an observation of the practice of law application contradicts this thesis and reveals a dichotomy in terms of substantive legal problems. Although there are no significant problems regarding natural persons who do not conduct business activity, there are problems concerning entrepreneurs.

Real estate tax in Poland is characterised by the fact that for at least 17 years, a mandatory set of substantive legal regulations has greeted anyone dealing with the property tax. In terms of interpreting regulations, this has felt like a never-ending story. To date, the two most important problems have not been resolved. These are a) taxation of structures and b) the understanding of "possession" of real estate by a entrepreneur (including "occupation" of the real estate for business purposes).

The first problem concerns the definition of a "structure" in the Act of 12.01.1991 Local Taxes and Fees Act (*Journal of Law* of 2022, item 1452, hereinafter referred to as "the Act on Local Taxes and Fees"). Pursuant to Article 2(1), point 3 of the Local Taxes and Fees Act, structures or parts thereof related to the conduct of business activities are subject to real estate tax. Pursuant to Article 1a (1), point 2 of the Local Taxes and Fees Act, a "structure" is in turn a construction object, within the meaning of the Construction Law, other than a building or an object of street furniture, as well as building equipment, within the meaning of the Construction Law, connected with a construction object, which ensures the possibility of using the object for its intended purpose.

Under Article 3, point 1 of the Act of 7.07.1994 Construction Law (*Journal of Law* of 2021, item 1235 with changes, hereinafter referred to as “the Construction Law”), until 28.06.2015, a construction object was a building together with installations and technical equipment, a structure constituting a technical and utilitarian whole together with installations and equipment, and an object of street furniture. According to Article 3, point 1 of the Construction Law Act, from 29.06.2015, a building object is a building, a structure or an object of street furniture together with the installations that ensure the use of the object is in accordance with its purpose, erected using construction products.

Pursuant to Article 3, point 3 of the Construction Law, the following, in particular, should be regarded as structures: airports; roads; railroad lines; bridges; viaducts; flyovers; tunnels; culverts; technical networks; free-standing aerial masts; free-standing advertising fixtures permanently connected to the ground; earth constructions; defence (fortification); protective, hydrotechnical structures; tanks; free-standing industrial installations or technical equipment; sewage treatment plants; waste dumps; water treatment stations; retaining structures; above-ground and underground pedestrian walkways; land development networks; sports structures; cemeteries; monuments; building parts of technical equipment (boilers, industrial furnaces, nuclear power plants, wind power plants and other equipment); and foundations for machinery and equipment as technically separate parts of objects constituting a functional whole.

Pursuant to Article 3, point 5 of the Construction Law, a “temporary structure” is understood to mean a structure intended for temporary use for a period shorter than its technical life and which is intended to be moved to another location or demolished. A temporary structure may also mean a structure not permanently connected to the ground, such as shooting ranges, street kiosks, street and exhibition pavilions, tent covers and pneumatic shells, amusement devices, huts, container facilities and portable, free-standing antenna masts.

Pursuant to Article 3, point 9 of the Construction Law, “building fixtures” are defined as technical equipment that ensures that a building can be used for its intended purpose, such as connection and installation facilities, including sewage treatment or sewage collection facilities, crossings, fences, parking lots and garbage disposal areas.

The regulations described above create a very complicated legal definition. It should be noted here that the aspects that has a significant impact on the expected axiological consistency of tax law is the complexity of the structure of its norms (Lotko, 2021, p. 566). Definition of structure generates in theory of law (see more: Dowgier & Etel & Liszewski & Pahl, 2021; Kałużny, 2020, p. 208-217; Morawski, 2013, p. 46-206) the following problems, for example, regarding taxation of structures:

- Are there “structures in buildings” (see: judgment of the Supreme Administrative Court of 26.02.2019, ref. no II FSK 1579/17; judgment of the Voivodeship Administrative Court of 14.08.2019, ref. no I SA/Po 485/19; judgment of the Supreme Administrative Court of 9.12.2016, ref. no II FSK 3532/14; judgment of the Supreme Administrative Court of 3.06.2016, ref. no II FSK 729/14; judgment of the Supreme Administrative Court of 24.06.2014, ref. no II FSK 1792/12)?
- Are elements of technical networks technical devices operating in the transmission network, which can be dismantled (see: judgment of the Supreme Administrative Court of 1.06.2017, ref. no II FSK 1323/15; resolution of the Supreme Administrative Court of 10.10.2022, ref. no III FPS 2/22; judgment of the Supreme Administrative Court of 7.04.2022, ref. no III FSK 601/21)?
- In regard to building facilities, how is “necessity” assessed (see: judgment of the Voivodeship Administrative Court of 30.03.2021, ref. no I SA/Rz 171/21)?
- What are the criteria for evaluating a facility as a building or structure (see: resolution of the Supreme Administrative Court of 29.09.2021, ref. no III FPS 1/21; judgment of the Voivodeship Administrative Court of 24.11.2020, ref. no I SA/Rz 549/20)?
- What does the “reclassification” of a building mean specifically (see: judgment of the Voivodeship Administrative Court of 4.04.2019, ref. no I SA/Kr 1321/18)?
- Finally, how are structures of specific objects classified, including parcel lockers, advertising equipment, transformers, concrete batching plants, asphalt plants, parking lots on roofs and so on?

The second legal problem is how to define real estate connected to economic activity as a “possession” of real estate by a entrepreneur (see more: Boroszowski & Stelmaszczyk, 2016; Morawski, 2016, p. 147-156). This problem is completely opposite to the definition of construction because it seems that definition of possession of real estate by a entrepreneur is not concerned enough with content.

According to Article 1a (1), point 3 of the Local Taxes and Fees Act, land and buildings connected with business activity are deemed to be owned by a entrepreneur or any other entity conducting business activity, subject to Sec. 2. Possession should be understood in accordance with Article 336 of the Act of 23.04.1964 – the Civil Code (*Journal of Law* of 2022, item 1360) as actual possession as owner or possession as user, pledgee, lessee or tenant or as having another right which involves specific authority over another person’s thing (dependent possessor). Pursuant to Article 1a (1), point 4 of the Local Taxes and Fees Act, business activity is understood as activity referred to in the Law on Entrepreneurs Act. Prima facie application of a higher tax rate for real property connected with business activity is based solely on the criterion of possession of a given real property by a entrepreneur or another entity conducting business activity. At the same time, when assessing the legality of the above regulations, the Constitutional Tribunal found them to be a disproportionate interference in the right to property of these entities: “The mere fact of ownership of land, buildings or structures by a entrepreneur cannot automatically determine their connection with the conducted business activity for the purposes of property tax” (Judgment of the Constitutional Tribunal of 24.02.2021, ref. no. SK 39/19). Despite the judgment of the Constitutional Tribunal, there are still doubts as to the qualification in relation to entrepreneurs of the following entities: a social entrepreneurship company; cooperatives; ownership by an association; branches of the National Bank of Poland; potential profit making; partial use of the construction and so on (see: judgment of the Supreme Administrative Court of 15.12.2021, ref. no III FSK 4061/21).

Therefore, it is necessary to examine whether the above regulations satisfy the principle of correct legislation in the context of meeting the requirement of sufficient precision and clarity of provisions.

PROTECTION OF TAXPAYERS' RIGHTS IN LIGHT OF THE CONSTITUTION OF THE REPUBLIC OF POLAND: THE PRINCIPLE OF DETERMINACY (RULE OF SPECIFICITY)

In tax law, we deal with a tax authority which has the power to enforce taxes and the taxpayer who is obliged to pay tax (Popławski, 2019, p. 113) According to tax law theory, it is certain that in a confrontation with the tax administration the taxpayer is the so-called weaker party, so in democratic countries, there is a duty to protect the rights of taxpayers (Szczyrek, 2008, p. 22). Such a duty is particularly demanded by international contemporary standards for protecting the relationship between citizens and the public authority, which assume that the administration has a servile role in relation to society and accept the existence of a catalog of recognised values, including that citizens are entitled to legal protection (Brzeziński, 2017, p. 566). As a rule, constitutions of a modern democratic state enshrine various civil rights and shape the legal basis for how these rights are protected (Brzeziński, 2017, p. 575). The purpose of the provisions of the Constitution of the Republic of Poland is to set limits for the state's lawful interference in the sphere of its citizens' personal and ownership interests and to ensure that taxation will be carried out in accordance with the rules determined by law and what is socially acceptable (Szczyrek, p. 63).

From the normative content of Article 2 of the Constitution of the Republic of Poland, which provides for the rule of a state governed by the rule of law, arises the principle of correct (i.e., decent) legislation, from which derives the principle of clarity of law (Zubik & Sokolewicz, 2016; Koksanowicz, 2014, p. 473). The judiciary is well established in its view that this principle requires that the content of legal regulations, especially in the case of norms of an interfering nature, should be clear and transparent, and the enactment of unclear and ambiguous provisions constitutes a violation of the rule of law (Zalasiński, 2008, pp. 198–199). In this respect, the constitutionality test requires verification of the precision, clarity and correctness of the regulation in order to relate them in appropriate proportion to the nature of the regulation under examination (Judgment of the Constitutional Tribunal of 28.10.2009, ref. no. KP 3/09; Zubik & Sokolewicz, 2016). It has been pointed out in the jurisprudence of the Constitutional Tribunal that exceeding a certain level

of vagueness in a legal regulation may constitute an independent premise for ascertaining its inconsistency, both with a provision requiring statutory regulation of a particular field (e.g., limitations on the exercise of constitutional freedoms and rights; Article 31(3) sentence 1 of the Constitution), as well as with the principle of the rule of law expressed in Article 2 of the Constitution (Judgment of the Constitutional Tribunal of 22.05.2002, ref. no. K 6/02).

Some researchers point out that the only source for the principle of determinacy is Article 31(3) sentence 1 of the Constitution (J. Oniszczyk, 2001, s. 167; Zalański, 2008, pp. 189–192). The principle of proportionality provided for in Article 31 section 3 of the Constitution states that limitations on the use of constitutional freedoms and rights may be established only by statute and only when they are necessary in a democratic state for its security or public order; the protection of the environment, health and public morals; or the protection of the freedoms and rights of others. Moreover, such limitations cannot infringe the essence of citizens' freedoms and rights (see more: Michalska, 2022, p. 82–83). Currently, the provision of Article 31 section 3 of the Constitution of the Republic of Poland provides for the principle of proportionality by requiring that, in order to achieve the objectives set by legislator, the measures to be applied must not be excessively burdensome or costly for the taxpayer (Brzeziński, 2017, p. 298). Legislator should act in accordance with the principle of proportionality by choosing either the least burdensome measures for the subjects to whom the measures will be applied or choosing those that are no more burdensome than necessary in view of the established and constitutionally justified objective (Gomułowicz, 2011, p. 142). So, the principle of proportionality requires from the legislator to assess to what extent the limitation of certain rights is justified by the need to protect the public interest, ensures the achievement of the set objective, and maintains an appropriate proportion between the achieved effect and the burden for citizens (Gomułowicz, 2003, p. 64). Measures that are therefore compatible with the principle of proportionality are those that: can lead to the achievement of the intended purpose in terms of protection of the public interest, are necessary to achieve this purpose and will produce effects proportional to the burden imposed on the taxpayer. This is so-called the “test of constitutionality” based on the statement of: usefulness, necessity, proportionality *sensu*

stricto of the measure applied (Michalska, 2022, p. 86-89; Mudrecki, 2020, p. 174-178; Selera, 2017, p. 48-49). From the content of Article 31 section 3 in relation to Article 2 of the Constitution theory of law derives the principle of determinacy (the “right to high-level law”). In theory, this principle requires that public administration bodies’ powers to enter into the sphere of civil rights and freedoms should be clearly delimited and precisely set forth in tax acts (Brzeziński, 2003, p. 142).

In regard to the principle of determinacy, the Tribunal has drawn attention to the fact that legal regulations must be drafted in a way that is logically and linguistically correct. The correctness of legislation reinforces the sense of legal certainty and security, thereby protecting a democratic state of law’s fundamental value: the confidence of citizens in the state and the laws it establishes (Judgment of the Constitutional Tribunal of 26.04.2018 ref. no. K 6/15). These statements are particularly relevant to tax regulations.

The jurisprudence of the Constitutional Tribunal has repeatedly emphasised that especially in the case of tax regulations, which by definition are of an intrusive nature, the legislators’ regulations should be clear and understandable (see Judgments of the Constitutional Tribunal of 13.02.1999, ref. no. K 19/99 and from 22.05.2002, ref. no K 6/02).

The requirement of high legislative standards for typical tax regulations should also be applied in real estate tax, especially in the area of taxation. Thus, quality legal solutions are also necessary in defining “construction” and “real estate related to business activity”, as these terms are crucial when interpreting what should be taxed and which tax rate should be applied.

RULINGS OF THE CONSTITUTIONAL TRIBUNAL ON REAL ESTATE TAX AND DEFINITENESS OF REGULATIONS

When analysing the problem of legislative standards, there should be a synthetic analysis of the jurisprudence of the Constitutional Tribunal, which in the case of real estate tax has also set limits within which legislator can move. In all cases decided by the Constitutional Tribunal, the quality of regulations

was a recurring theme, although tax regulations were assessed in terms of the principle of definiteness in only two cases.

The Judgment of the Constitutional Tribunal of 13.09.2011 (ref. no. P 33/09) stated that Article 2(1) point 3, in connection with Article 1a (1) point 2 of the Local Taxes and Fees Act, is consistent with the principle of statutory determinacy of tax regulations and the principle of correct legislation derived from Article 217 in connection with Article 84 and Article 2 of the Constitution of the Republic of Poland. The Tribunal further stated that although use of the definition of a structure by legislator does not raise any objections to the extent to which it is used for the purposes of the Construction Law, the possibility of identical application in the tax law should be excluded. At the same time, the Tribunal stated that the definition of a structure contains a logical error (i.e., it defines a structure *idem per idem*). It also contains “legislative defects” and the regulations “are far from clear and precise”). In solving the problem, a *structure* within the meaning of the Local Taxes and Fees Act should therefore be deemed such a construction that is unambiguously indicated in the definition of a structure or in other provisions of the Construction Law. The Tribunal pointed out to the legislator the necessity to remove the legislative defects burdening the Act. The identified defects may be eliminated by either giving the correct shape to the definitions contained in the Construction Law and the definitions referring to them in the Tax Law or by developing autonomous definitions for the Tax Law. The Tribunal added that it is incomprehensible why for such a long period of time the legislator failed to take appropriate legislative measures to remove the doubts that had arisen, thereby shifting the burden of resolving them to taxpayers, tax authorities and administrative courts. The Tribunal added that “allowing a situation in which the way legal regulations are formulated results in the necessity to undertake extremely complicated and laborious interpretative analysis is a sign of disregard for elementary duties of the legislature of a democratic legal state”.

The Judgment of the Constitutional Tribunal of 13.12.2017 (ref. no. SK 48/15) stated that Article 1a (1) point 2 of the Local Taxes and Fees Act, to the extent that it allows for the recognition of a structure of a building object that meets the criteria for being a building provided for in Article 1a (1) point 1 of the said Act, is inconsistent with the principle of specificity of tax regulations,

derived from Article 84 in connection with Article 217, in connection with Article 64(3) of the Constitution of the Republic of Poland. The proceedings in the part concerning the principle of correct legislation were discontinued. The Tribunal found it necessary to make a reminder about its position (from the Judgment of the Constitutional Tribunal of 13.09.2011 (ref. no P 33/09)) on the need for far-reaching clarification by the legislator of the regulations of the Construction Law and the Local Tax and Fees Act.

The next important ruling was the Order of the Constitutional Tribunal of 15.12.2020 (ref. no. S 3/20) in which the Sejm, the Senate and the Ministry of Finance were notified of the existence of legal defects removal, in which it is necessary to ensure the cohesion of the legal system of the Republic of Poland, in Article 1a (1) point 2 of the Act on Local Taxes and Fees, consisting in the inclusion in this provision of a reference to the provisions of the Construction Law. Such a provision makes it impossible to reconstruct the subject of real estate tax exclusively on the basis of the provisions of the Act on Local Taxes and Fees. This provision raises serious doubts as to the unambiguousness and precision of determination of the subject of real estate tax, as evidenced by extensive rulings by administrative courts and numerous statements on this subject in the doctrine of financial law. In the opinion of the Tribunal, the infringement of law justifying issuance of this signalling order is the inclusion in Article 1a (1) point 2 of the Act's reference to the provisions of the Construction Law, which does not allow reconstruction of the subject of real estate tax solely on the basis of the provisions of the Act. The Tribunal noted that determination of the subject of taxation is of key importance in the context of the principles derived from Article 2 of the Constitution: citizens' trust in the state, legal security and determinacy of law for taxpayers.

The Judgment of the Constitutional Tribunal of 12.12.2017 (ref. no. SK 13/15) stated that Article 1a (1) point 3, in connection with Article 5(1) point 1(a) of the Local Taxes and Fees Act – understood in such a way that a sufficient premise for qualifying land subject to real estate tax under the category of land connected with the conduct of business activities is the conduct of business activities by a natural person who is its co-owner – is inconsistent with Article 2 in connection with Article 64(1) and (2) and Article 84 in connection with Article 32(1) of the Constitution of the Republic of Poland. The complaint

does not allege infringement of the principle of determinacy (it only alleges infringement of the principle of proportionality, the right to property and the principle of equality). In the opinion of the Tribunal, the challenged provision has too wide a range of application, and there has been a disproportionate interference with the constitutional right to property. In this judgment or the complaint, there was no reference to the rule of determinacy.

The Judgment of the Constitutional Tribunal of 24.02.2021 (ref. no. SK 39/19) held that Article 1a (1) point 3 of the Local Taxes and Fees Act is understood in such a way that the connection of land, buildings or structures with the conduct of business activity is determined solely by the possession of land, buildings or structures by the entrepreneur or other entity conducting business activity and is inconsistent with Article 64(1) in connection with Article 31(3) and Article 84 of the Constitution. To the Speaker of the Sejm, the vagueness and imprecision of the provisions appeared to be the only admissible benchmark for assessing the provisions in the complaint. Furthermore, the complaint was based on Article 2 of the Constitution, stipulating the principle of a democratic state of law, from which the appellant derived the principles of correct legislation and definiteness of law. Despite pointing out the abovementioned infringements in the complaint, the Tribunal ruled on the inconsistency with the Constitution without addressing this issue. If the Tribunal concluded that the challenged regulation is unconstitutional, even in relation to one of the indicated control standards (and the Tribunal did conclude this in relation to the violation of Article 64(1), Article 31(3) and Article 84 of the Constitution), proceedings in the scope of examining the compliance of this regulation with the remaining control standards should be discontinued due to the need to pass judgment.

CONCLUSIONS

The analysis of the case law of the Constitutional Tribunal concerning the assessment of real estate tax regulations allows the conclusion that, with the exception of one ruling, in each regulation the legislator have violated the constitutional principle of definiteness of regulations (related to the requirement

of adequate “definiteness”, “precision” and “clarity of the legal text”). The judgments concerned the two most significant practical problems (i.e., taxation of constructions and real estate connected with business activity). In almost every case, regardless of the verdict itself, the Constitutional Tribunal found the Act on Local Taxes and Fees provisions to be at least far from the standards that should be expected from tax regulations.

It seems that the source of the problems is not only historical (i.e., from defective regulation of these issues 20 years ago). It seems that the current legislator is still resistant to proposals concerning profound legislative changes, including those indicated as necessary by the Constitutional Tribunal, the Supreme Administrative Court and the doctrine. The process of correcting evident mistakes is also long lasting. A further problem is that the cascading definitions of terms using non-tax laws and the phenomenon of so-called unconscious tax legislation, which definitely affect the negative assessment of regulations, seem to be intensifying. This is evident in the recent changes in the scope of tax exemptions for railroad infrastructure or the taxation of windmills.

It should also be pointed out that the authors of the proposals for legislative changes and the legislator in the background should at least take into account that tax revenue is the income of the community budget. Performance of tasks by local government units depends on proper planning and then acquisition of funds for their financing (Miemieć, 2005, *passim*). Thus, it is necessary that there are appropriate mechanisms, both legal and economic, that guarantee the implementation of the adopted budget of these units. Among the important legal measures that guarantee the stability of local government revenues are those that enable municipalities to be financially independent in terms of raising revenues, including initial taxes. It is obvious that the activity of the legislator, which turns out to violate the provisions of the Constitution, subsequently influences the necessity of reimbursing revenues obtained by municipalities and is not conducive to guaranteeing the stability of community finances (Majka & Wantoch-Rekowski, 2020, pp. 17–20).

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- Act of 12.01.1991 Local Taxes and Fees (Journal of Law of 2022, item 1452)
- Act of 7.07.1994 Construction Law (Journal of Law of 2021, item 1235 with changes)

JUDGMENTS

- Judgment of the Constitutional Tribunal of 24.02.2021 (ref. no. SK 39/19)
- Judgment of the Constitutional Tribunal of 26.04.2018 (ref. no. K 6/15)
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- Order of the Constitutional Tribunal of 15.12.2020 (ref. no. S 3/20)
- Resolution of the Supreme Administrative Court of 10.10.2022, ref. no III FPS 2/22
- Resolution of the Supreme Administrative Court of 29.09.2021, ref. no III FPS 1/21
- Judgment of the Supreme Administrative Court of 7.04.2022, ref. no III FSK 601/21
- Judgment of the Supreme Administrative Court of 15.12.2021, ref. no III FSK 4061/21
- Judgment of the Supreme Administrative Court of 26.02.2019, ref. no II FSK 1579/17
- Judgment of the Supreme Administrative Court of 1.06.2017, ref. no II FSK 1323/15
- Judgment of the Supreme Administrative Court of 3.06.2016, ref. no II FSK 729/14
- Judgment of the Supreme Administrative Court of 9.12.2016, ref. no II FSK 3532/14

Judgment of the Supreme Administrative Court of 24.06.2014, ref. no II FSK 1792/12
Judgment of the Voivodeship Administrative Court of 30.03.2021, ref. no I SA/Rz 171/21
Judgment of the Voivodeship Administrative Court of 24.11.2020, ref. no I SA/Rz 549/20
Judgment of the Voivodeship Administrative Court of 4.04.2019, ref. no I SA/Kr 1321/18
Judgment of the Voivodeship Administrative Court of 14.08.2019, ref. no I SA/Po 485/19