

Adjacency Levies in Poland – Main Problems

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SUMMARY

The object of the paper is an analysis of the incidence of the adjacency levies in Poland from both theoretical and practical perspective. The legal framework of adjacency levies is set in the Act of 21 August 1997 on land management (Land Management Act). Adjacency levies are imposed upon land owners as charges from increase in the market value of the land caused by: building the following local public infrastructure: roads, sewers, water supply systems, electricity, gas, telecommunication and when local municipalities and subdivision of land. The paper includes an analysis of applying the adjacency levies in Poland in years 2002 – 2004 as well as describes running of the adjacency levies in 2004 on the example of Szczecin city. Last part of the paper presents propositions of needed changes in Polish law relating to the adjacency levies. I especially focus on the idea of eliminating those of legal rules, which impose to define the amount of the adjacency levy as a percentage of increase in market value of the land.