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Item 4780

NOTICE OF KATOWICE CITY COUNCIL

of 14 September 2016

on the announcement of a consolidated text of the resolution on property tax exemption for buildings or their parts built before 1945, located in the city of Katowice, which underwent facade renovation

Pursuant to Article 16(3) of the Act of 20 July 2000 on promulgation of normative acts and certain other legal acts (Journal of Laws of 2016, item 296), the appendix to this notice contains the announcement of a consolidated text of the Resolution No. L/1188/14 of Katowice City Council of 28 May 2014 on property tax exemption for buildings or their parts built before 1945, located in the city of Katowice, which underwent facade renovation (Silesian Voivodeship Official Journal of 11 June 2014, item 3280), taking into account the modifications introduced by

- 1) Resolution No. XVII/314/15 of Katowice City Council of 29 October 2015 amending the resolution on property tax exemption for buildings or their parts built before 1945, located in the city of Katowice, which underwent facade renovation (Silesian Voivodeship Official Journal of 18 November 2015, item 5778).

Chairperson of Katowice City Council

Krystyna Siejna

Appendix to the Notice
of Katowice City Council
of 14 September 2016

**RESOLUTION NO. L/1188/14
OF KATOWICE CITY COUNCIL**

of 28 May 2014

**on property tax exemption for buildings or their parts built before 1945, located in the city of Katowice,
which underwent facade renovation¹⁾**

Pursuant to Article 18(2)(8), Article 40(1), Article 42 of the Act of 8 March 1990 on local government (Journal of Laws of 2013, item 594, as amended), Article 7(3) and Article 20b of the Act of 12 January 1991 on taxes and local fees (Journal of Laws of 2010, No. 95, item 613, as amended) in conjunction with Article 2(7) and (10), Article 3, Article 5, and Article 7(3) of the Act of 30 April 2004 on the procedural issues concerning public aid (Journal of Laws of 2007 No. 59, item 404, as amended) and Commission Regulation (EU) No. 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (EU Official Journal L 352 of 24 December 2013)

Katowice City Council resolves:

§ 1. 1.²⁾ To exempt from property tax buildings or their parts built before 1945 and located in the city of Katowice, on condition that they underwent facade renovation within a period not exceeding 1 year, starting from the day of commencement of facade renovation.

2. The exemption applies only to facade renovations which started no later than until 30 June 2021.

3. The exemption is granted up to the amount of 50% of incurred cost eligible for the exemption in the case of:

- 1) facade renovation of the entire building or facade renovation of the entire building along with the field of roof:
 - a) for buildings or their parts that are not occupied and not related to conducting business activity, for a period not exceeding 10 years,
 - b) for buildings or their parts that are occupied or related to conducting business activity, for a period not exceeding 5 years; or
- 2) facade renovation of at least the front facade of the building or facade renovation of at least the front facade of the building along with the field of roof:
 - a) for buildings or their parts that are not occupied and not related to conducting business activity, for a period not exceeding 5 years,
 - b) for buildings or their parts that are occupied or related to conducting business activity, for a period not exceeding 2 years.

4. In the case of a change in the classification of building areas or their parts that covered by the exemption during the period of the exemption, the exemption will apply only to the parts of building area whose function remained unchanged. The taxpayer is obligated to inform the Mayor of Katowice City of each change within the time limit resulting from the provisions of the Act on taxes and local fees i.e. within 14 days from the date of the occurrence of the event referred to above.

5. In the case of transfer of ownership of property or exhaustion of the amount of incurred costs eligible for the exemption during the exemption period, the exemption is granted until the end of the month in which the ownership of the property or its part was transferred or the amount of incurred costs was exhausted.

6. In the case of transfer of ownership of property or its part covered by the exemption, the right to use the remaining part of the exemption does not pass to the buyer.

7. Facade renovation means renewal of the entire building's facade or renewal of at least one front facade of the building, or renewal of the entire facade of the building with the field of roof, or renewal of at least one front facade of the building with the field of roof, visible from the street and forming a part of the street's frontage located in the area referred to in sec. 1, hereinafter referred to as facade renovation. The above mentioned area also includes buildings that meet the condition referred to above, located on the opposite side of the streets that form the border of the designated area. Activities understood as facade renovation include cleaning, painting, and plastering of the building's facade (excluding thermomodernization), as well as replacement of roof covering. Activities that accompany facade renovation include installation or replacement of flashing, replacement or renovation of external window woodwork, as well as replacement or reconstruction of architectural detail.

8. The day of commencement of facade renovation referred to in sec. 1 will be the date on which the first action is taken, confirmed by an appropriate document. Information about the date of commencement of facade renovation has to be submitted to the Mayor of Katowice City within 14 days from the day of commencement of facade renovation on a form, a specimen of which is attached as Appendix no. 3 to this Resolution. The obligation to submit the above mentioned information does not apply to applications submitted during the execution of facade renovation. The day of completion of facade renovation will be the date on which the Mayor of Katowice City is notified of the completion of renovation on the form, a specimen of which is attached as Appendix no. 4 to this Resolution.

§ 2. 1. The intention to use the property tax exemption has to be submitted on the form, a specimen of which is attached as Appendix no. 2 to this Resolution, before the commencement of facade renovation or during the renovation. The notification has to include photographic documentation confirming the current appearance of the facade or the facade and the building's roof.

2. The notification referred to in sec. 1 has to be submitted until 30 June 2021. If the notification is submitted before the commencement of facade renovation, the renovation has to start within six months, starting from the date of submission of the notification referred to in sec. 1.

3. The exemption may be granted to entities which, on the date of notifying of the intention to use the property tax exemption and on the day of commencement of using the exemption, have no outstanding payments for taxes and local fees, agricultural and forest tax, for which the tax authority is the Mayor of Katowice City, nor outstanding payments towards Katowice City Hall.

4. The costs eligible for property tax exemption are the net costs of materials and construction services incurred by the taxpayer/tenants' association for facade renovation (referred to in § 1(7)) after the day of submitting the notification (referred to in sec. 1), documented in the manner specified in this Resolution.

5. The costs eligible to be covered by the exemption do not include expenses financed from public funds.

6. The costs eligible to be covered by the exemption do not include expenditures which became the basis for property tax exemption pursuant to other resolutions of Katowice City Council.

7. Within 30 days of the completion of facade renovation, the taxpayer has to submit to the Mayor of Katowice City:

- a) summary information on the amount of incurred costs, together with copies and originals of documents for review (receipts, invoices, and other documentary evidence of funds spent for this purpose),
- b) photographic documentation confirming the appearance of the facade or the facade and the roof after the renovation,
- c) documents confirming the day of commencement of renovation (e.g. agreement with the contractor including the date of execution, invoices for the purchase of materials, and others),
- d) declaration, a specimen of which is attached as Appendix no. 5 to this Resolution.

8. If the taxpayer performed other renovation works in the building or its part together with facade renovation, the taxpayer is only obligated to document the expenditures related to the facade renovation.

9. In the case of issuing invoices or receipts to a tenants' association within the meaning of the Act of 24 June 1994 on ownership of premises (Journal of Laws of 2000, No. 80, item 903, as amended), the expenditures incurred for facade renovation will be settled proportionally to the taxpayer's share (corresponding to the fraction resulting from the ratio of the premises' usable area to the total usable area of the building) in the renovated property.

10. After the taxpayer submits the information and the documents referred to in sec. 7, the tax authority will verify them and conduct an examination of the property.

§ 3. 1. The exemption is granted after the completion of facade renovation and fulfilment of all conditions specified in the Resolution, starting from 1 January of the year following the year in which the facade renovation was completed.

2. The basis for obtaining property tax exemption is the submission by the taxpayer of information or corrected information concerning property tax, or a property tax return or corrected property tax return with appendices, on the forms specified in the resolution of Katowice City Council, containing data on tax exemptions in property tax.

§ 4. 1. The loss of the right to the exemption occurs in the following situations:

- a) carrying out a facade renovation without following the procedures resulting from the construction law as well as installing visual information carriers on buildings or their parts without obtaining all legally required permits in this respect,
- b) occurrence, during the period for which the exemptions apply, of at least a one-month delay in payment of taxes and local fees, agricultural and forest tax, for which the tax authority is the Mayor of Katowice City and charges towards Katowice City Hall, counted from the due date of the tax or charge,
- c) the taxpayer becoming subject to bankruptcy or liquidation proceedings during the exemption period,
- d) providing false data or not updating the data submitted to the Mayor of Katowice City,
- e) violation by the taxpayer of conditions set out in this Resolution.

2. In the case of a loss of the right to the exemption, the entity that uses the exemption is obligated to submit a corrected property tax return or corrected information concerning property tax as well as to pay the tax due together with interest, if applicable, for the whole period during which the entity used the exemption.

§ 5. 1. Property tax exemption granted to a taxpayer that conducts business activity constitutes de minimis aid and it is granted taking into account the provisions of the Act of 30 April 2004 on proceedings in public aid cases (Journal of Law of 2007, No. 59, item 404, as amended) based on the principles laid down in Commission Regulation (EU) No. 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (EU Official Journal L 352 of 24 December 2013).

2. Along with the notification of intention to use the exemption, the taxpayer referred to in sec. 1 is obligated to submit the following:

- a) all certificates on de minimis aid which the entity received in the year in which it applies for aid as well as during the 2 preceding years, or a declaration on the amount of de minimis aid received in that period, or a declaration on not having received such aid during that period,
- b)³⁾ information necessary to grant de minimis aid, concerning in particular the entity and the business activity it conducts as well as the amount and the use of public aid received with respect to the same costs eligible for aid, which are to be covered by de minimis aid, provided on an information form submitted when applying for de minimis aid, a specimen of which is set out in the appendix to the Resolution of the Council of Ministers of 29 March 2010 on the scope of information submitted by an entity applying for de minimis aid (Journal of Laws No. 53, item 311, as amended),
- c)⁴⁾ all certificates on de minimis aid in agriculture and fisheries, which the entity received in the year in which it applies for aid as well as during the 2 preceding years, or a declaration on the amount of de minimis aid in agriculture and fisheries received in that period, or a declaration on not having received such aid during that period.

3. After the completion of the facade renovation, a taxpayer that conducts business activity has to submit to the Mayor of Katowice City, along with the documents referred to in § 2(7), information and documents referred to in § 5(2).

4. Information and documents referred to in § 5(2) also have to be submitted until 15 January of each year in which the taxpayer uses the exemption.

5. In the case of exceeding the permissible limit of de minimis aid, property tax exemption is granted until the last day of the month preceding the month in which the limit was exceeded.

§ 6. 1. To determine the form specimens:

- 1) notification of intention to use property tax exemption, attached as Appendix no. 2 hereto;
- 2) notification of commencement of renovation, attached as Appendix no. 3 hereto;
- 3) notification of completion of renovation work, attached as Appendix no. 4 hereto;
- 4) declaration, attached as Appendix no. 5 hereto.

§ 7. To entrust the execution of the Resolution to the Mayor of Katowice City.

§ 8. 1. The resolution enters into force after 14 days from announcement in Silesian Voivodeship Official Journal, however, not earlier than on 1 July 2014.

2. The Resolution will remain in force until 30 June 2021, while the rights to the exemption acquired during the period of applicability of the Act continue for the period provided for in the Act.

Appendix no. 2 to the Resolution No. L/1188/14
of Katowice City Council of 28 May 2014

Notification number (filled out by the Taxes and Local Fees Department)

**Notification of intention to
use property tax exemption**

1. Name (company) of the entrepreneur or full name	
2. Full address of entrepreneur's registered office or place of residence and conducting business activity	
3. Data of proxy or full name, job title, phone number, fax number of the person responsible on the part of the entrepreneur for matters related to this application, who is authorised to communicate with Katowice City Hall	
4. REGON (National Business Registry Number) * :	
5. Bank account number, address and name of the bank where the entrepreneur holds their bank account *	
6. Type of planned renovation	
7. Date of commencement and completion as well as place of execution of renovation	
8. Type and amount of planned costs eligible to be covered by the exemption	
9. Submitted appendices:	
-	photographs of the facade,
-	photocopy of notification document or permission for renovation issued by a different authority,
-	all certificates on de minimis aid which the entity received in the year in which it applies for aid as well as during the 2 preceding years, or a declaration on the amount of de minimis aid received in that period, or a declaration on not having received such aid during that period,
-	information necessary to grant de minimis aid, concerning in particular the entity and the business activity it conducts as well as the amount and the use of public aid received with respect to the same costs eligible for aid, which are to be covered by de minimis aid, provided on an appropriate information form submitted when applying for de minimis aid, a specimen of which is set out in the appendix to the Resolution of the Council of Ministers of 29 March 2010 on the scope of information submitted by an entity applying for de minimis aid (Journal of Laws No. 53, item 311, as amended),
-	⁵⁾ all certificates on de minimis aid in agriculture and fisheries, which the entity received in the year in which it applies for aid as well as during the 2 preceding years, or a declaration on the amount of de minimis aid in agriculture and fisheries received in that period, or a declaration on not having received such aid during that period,
-	power of attorney.
10. Other information:	
Indication of documents issued by the Mayor of Katowice City / <i>with reference number and date of issue</i> / concerning e.g. notifications, permits, arrangements, and others necessary for carrying out facade renovation.	

Appendix no. 3 to the Resolution No. L/1188/14
of Katowice City Council of 28 May 2014

Notification number (filled out by the Taxes and Local Fees Department)

Name (company) of the entrepreneur or full name

Address of the registered office or place of residence

Mobile phone

Notification of commencement of renovation

I hereby notify that the facade renovation of the building located at
in Katowice commenced on20.... .

/address of investment/

.....
Date and signature of the Applicant

Appendix no. 4 to the Resolution no. L/1188/14
of Katowice City Council of 28 May 2014

Notification number (filled out by the Taxes and Local Fees Department)

Name (company) of the entrepreneur or full name

Address of the registered office or place of residence

Mobile phone

Address of the registered office or residence

Notification of completion of renovation work

I declare, under penalty of perjury (Article 233 § 1 of the Criminal Code), that the submitted receipts, invoices, and other documentary evidence of funds spent pertain to the actual costs incurred for the facade renovation.

.....
Date and signature of the Applicant

Appendix no. 5 to the Resolution no. L/1188/14
of Katowice City Council of 28 May 2014

Notification number (filled out by the Taxes and Local Fees Department)

Name (company) of the entrepreneur or full name

Address of the registered office or place of residence

Mobile phone

Declaration

I declare, under penalty of perjury (Article 233 § 1 of the Criminal Code), that the submitted receipts, invoices, and other documentary evidence of funds spent pertain to the actual costs incurred for the facade renovation.

.....
Date and signature of the Applicant

¹⁾ The title as amended by § 1(1) of the Resolution No. XVII/314/15 of Katowice City Council of 29 October 2015 (Silesian Voivodeship Official Journal of 18 November 2015, item 5778), which entered into force on 3 December 2015.

²⁾ § 1(1) as amended by § 1(2) of the Resolution No. XVII/314/15 of Katowice City Council of 29 October 2015 (Silesian Voivodeship Official Journal of 18 November 2015, item 5778), which entered into force on 3 December 2015.

³⁾ § 5(2)(b) amended by § 1(3) of Resolution No. XVII/314/15 of Katowice City Council of 29 October 2015 (Silesian Voivodeship Official Journal of 18 November 2015, item 5778), which entered into force on 3 December 2015.

⁴⁾ § 5(2)(c) added by § 1(3) of Resolution no. XVII/314/15 of Katowice City Council of 29 October 2015 (Silesian Voivodeship Official Journal of 18 November 2015, item 5778), which entered into force on 3 December 2015.

⁵⁾ point 9, fifth line of Appendix no. 2 added by § 1(4) of the Resolution No. XVII/314/15 of Katowice City Council of 29 October 2015 (Silesian Voivodeship Official Journal of 18 November 2015, item 5778), which entered into force on 3 December 2015.