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Katowice, 11 March 2022  
Item 2440

**ANNOUNCEMENT  
OF THE KATOWICE CITY COUNCIL**

of 31 March 2022

**on the announcement of the consolidated text of the resolution on on exemptions from property tax of buildings  
or parts thereof constructed before  
1945, located in Katowice City, in which the elevation has been restored  
in which elevation restoration has been carried out**

Pursuant to Article 16(3) of the Act of 20 July 2000 on the publication of normative acts and certain other legal acts (Journal of Laws of 2019, item 1461), the consolidated text of Resolution No L/1188/14 of the Katowice City Council of 28 May 2014 on is announced in the annex to this notice exemption from from property tax the buildings or their parts built before 1945 located in Katowice City in which elevation restoration has been carried out (Official Journal of the Silesian Voivodeship of 11 June 2014, item 3280), taking into account the amendments introduced by Resolution No XXXV/758/21 of the Katowice City Council of 27 May 2021 amending the resolution on exemption from property tax of buildings or their parts of buildings or their parts built before 1945 located in the centre of Katowice, in which the elevations were restored (Official Journal of the Silesian Voivodeship of 2 June 2021, item 3886).

**Chairman of Katowice City Council**

**Maciej Biskupski**

Annex to the announcement  
of the Katowice City Council  
of 31 March 2022

**RESOLUTION NO L/1188/14  
OF KATOWICE CITY COUNCIL  
of 28 May 2014**

**on exemptions from property tax of buildings or parts thereof constructed before  
1945 located in Katowice City, in which the elevation has been restored**

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 local taxes and charges (Journal of Laws of 2010, No 95, item 613, as amended) in connection with Article 2, item 7 and 10, Article 3, Article 5 and Article 7 (3) of the Act of 30 April 2004 on proceedings in public aid (Journal of Laws of 2007, No 59, item 404, as amended) and Commission Regulation (EU) 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 (Official Journal of the EU L 352 of 24.12.2013).

**Katowice City Council resolves:**

§ 1. 1. To exempt the buildings or parts thereof constructed before 1945, located in Katowice City from property tax, provided that restoration of their elevations is carried out within a period not exceeding 1 year, calculated from the date of commencement of elevation restoration.

2.<sup>1</sup> Exemption applies only to elevation restorations commenced no later than 30.06.2024.

3. Exemption is granted for up to 50% of the costs incurred which are eligible for exemption in the event of:

1) restoration of the elevation of the entire building or restoration of the elevation of the entire building including the slope of the roof:

(a) of buildings or parts thereof not occupied and not connected with execution of business activity, for a for a period not exceeding 10 years,

(b) of buildings or parts thereof occupied or connected with execution of business activities, for a period not exceeding 5 years or

2) restoration of at least the facade of a building or restoration of at least the facade of the building including the roof slope:

(a) for buildings or parts thereof not occupied and not connected with execution of a business activity, for a period not exceeding 5 years,

(b) for buildings or parts thereof occupied or connected with execution of a business activity, for a period not exceeding 2 years.

4. In the event of a change of the use of the area of buildings or parts thereof covered by exemption during the exemption period, only those parts of the surface of the building whose function has not been changed are exempted. Information about any change should be submitted by the taxpayer to the Mayor of Katowice within

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1 § 1(2) as amended by § 1(1) of Resolution No XXXV/758/21 of the Katowice City Council of 27 May 2021 (Official Journal of the Silesian Voivodeship of 2 June 2021, item 3886) which entered into force on 17 June 2021.

the period specified in the provisions of the Act on Local Taxes and Fees, i.e. 14 days from the date on which the event referred to above occurred.

5. In the event of transfer of ownership of the property or exhaustion of the amount of costs incurred eligible for exemption during the exemption period, exemption shall continue to be granted until the end of the month in which the ownership of the property or part thereof is transferred or the amount of costs incurred is exhausted.

6. In the event of transfer of ownership of the property or part thereof covered by exemption, the right to use the remaining part of exemption does not pass to the purchaser.

7. Restoration of the elevation should be understood as restoration of the elevation of the entire building or restoration of at least the front façade of the building or restoration of the façade of the entire building including the slope of the roof or restoration of at least the front façade of a building including the roof slope, visible from the street and forming the street frontage located in the area referred to in (1), hereinafter referred to as façade restoration. The above mentioned area shall also include buildings which meet the condition referred to above, located on the opposite side of the streets constituting the boundary of the designated area. The activities which shall be regarded as elevation restoration are cleaning, painting and plastering of the elevation of a building (with the exception of thermo-modernisation) as well as the replacement of roofing. Activities associated with elevation restoration are understood to be the installation or replacement of flashing, replacement or restoration of external window frames, as well as restoration or reconstruction of architectural details.

8. The date of commencement of elevation restoration referred to in (1) is the date of starting the first activity, confirmed by a relevant document. Information on the date of commencement of elevation restoration should be submitted to the Mayor of Katowice within 14 days of the commencement of restoration on a form which is Annex III to this resolution. The obligation to submit the above information does not apply to applications submitted in the course of elevation restoration. The date of completion of elevation restoration is considered to be the day on which the Mayor of Katowice is notified of the completion of restoration works on the form which is Annex IV to this resolution.

§ 2. 1. The intention to use exemption from property tax should be reported on the form which is Annex II to this resolution, submitted before commencement of elevation restoration or during elevation restoration. The notification should be submitted along with photographic documentation confirming the current appearance of the elevation or the elevation and the roof of the building.

2.<sup>2</sup>The notification referred to in (1) must be made by 30 June 2024. If the notification is made prior to the commencement of elevation restoration, restoration must be commenced within a period of up to six months from the date of the notification referred to in § 1.

3. Exemption may be claimed by an undertaking which, on the date of submitting the notification of the intention to use exemption from property tax and on the day of beginning to use exemption, is not in arrears with the local taxes and charges, agricultural and forestry tax, for which the tax authority is the Mayor of Katowice City and is not in arrears with Katowice City Hall.

4. The costs eligible for the property tax exemption are the net costs of construction materials and services incurred by the taxpayer/housing association for restoration of the elevation (referred to in § 1 (7)) after the date of submitting the notification (referred to in (1)) documented as specified in this resolution.

5. The costs eligible for exemption do not include expenditure financed from the public funds.

6. The costs eligible for exemption do not include expenditures which became the basis for exemption from property tax under other resolutions of the Katowice City Council.

7. Upon completion of elevation restoration, the taxpayer should submit to the Mayor of Katowice City within 30 days:

a) summary information on the amount of costs incurred, together with the copies and originals of documents

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<sup>2</sup> § 2(2) in the wording specified by § 1(2) of Resolution No XXXV/758/21 of the Katowice City Council of 27 May 2021 (Official Journal of the Silesian Voivodeship of 2 June 2021, item 3886), which entered into force on 17 June 2021.

for inspection (bills, invoices and other documents which prove that the funds were spent for that purpose),

b) photographic documentation confirming appearance of the elevation or the elevation and the roof after restoration,  
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c) documents confirming the date of commencement of restoration (e.g. a contract with the contractor indicating completion dates, invoices for the purchase of materials and others),

d) a declaration which is Annex V to this resolution.

8. In the event that, along with elevation restoration, the taxpayer also carried out other restoration works on the building or its part, the taxpayer is obliged to document the expenditures related only to elevation restoration.

9. If invoices or bills are issued to a housing association under the Act of 24 June 1994 on ownership of premises (Journal of Laws of 2000, No 80, item 903, as amended), the outlays incurred for restoration of the elevation are settled in proportion to the share held by the taxpayer (corresponding to the fractional part resulting from the ratio of the usable area of the premises to the usable area of the entire building) in the restored property.

10. After the taxpayer has submitted the information and documents referred to in (7), the tax authority will verify them and carry out an inspection of the property.

§ 3. 1. Exemption is granted upon completion of elevation restoration and meeting all conditions specified in the resolution, from 1 January of the year following the year in which elevation restoration has been completed.

2. The basis for obtaining exemption from property tax is the submission by the taxpayer of information or a correction of information on property tax or a declaration or a correction of declaration on property tax, together with Annexes specified by the resolution of the Katowice City Council, containing data on exemptions from the property.

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

(a) elevation restoration without complying with building regulations, and installing visual information media on the buildings or parts thereof without obtaining any permits provided for by law,

b) occurrence during the exemption period of at least one month's payment delay of the local taxes and charges, agricultural and forestry taxes for which the tax authority is the Mayor of Katowice City and the amounts due to Katowice City, calculated from the due date of the tax or the receivables.

c) placing the taxpayer in bankruptcy or liquidation during the exemption period,

d) provision of false data or failure to update data submitted to the Mayor of Katowice City,

e) violation by the taxpayer of the conditions specified in this resolution.

2. In the event of losing the right to exemption, the undertaking benefiting from the exemption shall be obliged to submit a correction to the property tax declaration or a correction to the information on property tax and to pay the tax due, together with interest if due, for the entire period when they benefited from exemption.

§ 5. 1. Exemption from property tax granted to a taxpayer who carries out economic activity is de minimis aid and is granted under the provisions of the Act of 30 April 2004 on proceedings in public aid cases (Journal of Laws of 2007, No 59, item 404, as amended) under the regulations specified in the 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 (OJ L 352 of 24.12.2013).

2. The taxpayer referred to in (1), together with the notification of the intention to use exemption, will additionally submit:

a) all de minimis aid certificates which the undertaking received in the year in which it applied for aid and in the two preceding years, or a declaration on the amount of de minimis aid received in that period, or a declaration that such aid was not received in that period.

b) information necessary for granting de minimis aid, in particular regarding the undertaking and its activities and the volume and use of public aid received in respect of the same eligible costs for which de minimis aid is intended, provided on the form of information submitted when applying for de minimis aid, the form being specified in the annex to the Regulation of the Council of Ministers of 29 March 2010 on the scope of information submitted by the undertaking applying for de minimis aid (Journal of Laws, No 53, item 311, as amended),

c) all certificates of de minimis aid in agriculture and fisheries which the undertaking received in the year in which it applies for aid and in the two preceding years, or a declaration on the amount of de minimis aid in agriculture and fisheries which received in that period, or a declaration of not having received such aid in that period.

3. Upon completion of elevation restoration, the self-employed taxpayer must additionally submit to the Mayor of Katowice City, apart from the documents referred to in § 2 (7), the information and documents referred to in § 5 (2).

4. Information and documents referred to in § 5 (2) must also be submitted by 15 January of each year in which the taxpayer makes use of exemption.

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

§ 6. 1. To specify the templates of the Annexes:

1) the notification of the intention to use exemption from property tax which is Annex II to this resolution;

2) the notification of commencement of restoration works which is Annex III to this resolution;

3) the notification on completion of restoration works which is Annex IV to this resolution;

4) the statement which is Annex V to this resolution.

§ 7. Execution of the resolution shall be entrusted to the Mayor of Katowice City.

§ 8. 1. The resolution shall come into force after 14 days from the date of its publication in the Official Journal of the Silesian Voivodeship, not earlier than 1 July 2014.

2. <sup>3)</sup> The resolution shall remain in force until 30 June 2024, except that the rights to exemption acquired while the resolution is in force, shall continue for the period specified therein.

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3 § 8(2) in the wording specified by § 1 (3) of Resolution No XXXV/758/21 of the Katowice City Council of 27 May 2021 (Official Journal of Silesian Voivodeship of 2 June 2021, item 3886), which entered into force on 17 June 2021.

Annex II to Resolution No L/1188/14  
of the Katowice City Council  
of 28 May 2014

Application number ( to be completed by the tax authority)

Notification of intention to use property exemption<sup>1</sup>

1. Undertaking's name (business name) or the first and last name	
2. Full address of the undertaking's registered office or its place of residence and place of business	
3. Details of the attorney or name and surname, job position, telephone number and fax number of a person in the undertaking responsible for matters related to this application and authorised to contact Katowice City Hall	
4. REGON [Business Identification Number]: *	
5. Bank account number, address and name of the bank where the undertaking has their bank account *	
6. Nature of the planned restoration	
7. Date of commencement and completion of restoration and location of restored building	
8. Nature and value of the planned eligible costs	
9. Attachments:	
	photos of the elevation
	copy of the notification or the restoration permit issued by another authority
	all de minimis aid certificates that the undertaking received in the year, in which they applies for aid and in the 2 preceding years, or a statement of the amount of de minimis aid received in this period, or a statement of not having received such aid in this period
	information necessary for the granting of de minimis aid, concerning in particular the undertaking and its activities, as well as the volume and nature of the public aid received in respect of the same costs eligible for which de minimis aid is to be used, provided on the appropriate form of information presented when applying for de minimis aid, the form of which is specified in the Annex to the Regulation of the Council of Ministers of March 29, 2010 on the scope of information presented by an undertaking applying for de minimis aid (Journal of Laws No 53, item 311, as amended),
	all certificates of de minimis aid in agriculture and fisheries that the undertaking has received in the year in which it applies for aid and in the 2 preceding years, or a statement on the amount of de minimis aid in agriculture and fisheries received in this period, or a statement that no such aid was received in this period,

<sup>1</sup> The new wording of the annex of notification of the intention to use property tax exemption specified by § 1 (4) of Resolution No XXXV/758/21 of the Katowice City Council of May 27, 2021 (Official Journal of the Silesian Voivodeship of June 2, 2021, item 3886), which came into force on 17 June 2021.

power of attorney

10. Other information:

Indication of documents issued by the Mayor of Katowice City (indicating the reference number and issuance dates) concerning, e.g. notifications, permits, arrangements and others documents necessary to carry out restoration of the elevation.

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Date and signature of the Applicant with  
name and official position

\* - is completed only by a self-employed taxpayer

Annex III to Resolution No L/1188/14  
of the Katowice City Council  
dated 28 May 2014.

Notification of commencement of restoration<sup>1</sup>

Notification number (to be completed by the tax authority)
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.....  
Name (business name) of the undertaking or first and last name

.....  
Address of registered office or residence

.....  
Phone

Notification of the commencement of restoration

I hereby report that as of.....20..... restoration of the elevation of the building located  
at..... in Katowice has been started.

/address of the investment/

.....  
Date and signature of the Applicant

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1 The new wording of the template form for notification of the commencement of renovation specified by § 1 item 5 of Resolution No XXXV/758/21 of the Katowice City Council of May 27, 2021 (Official Journal of the Silesian Voivodeship of June 2, 2021, item 3886), which came into force on 17 June 2021.



Annex IV to Resolution No L/1188/14  
of the Katowice City Council  
dated 28 May 28 2014.

Notification of completion of restoration works<sup>1</sup>

Notification number (to be completed by the tax authority)

.....  
Name (business name) of the undertaking or first and last name

.....  
Address of registered office or residence

.....  
Cell phone

Notification of completion of the restoration works

I hereby report that as of.....20..... restoration of the elevation of the building located  
at..... in Katowice has been completed.

/address of the investment/

.....  
Date and signature of the Applicant

1 The new wording of the form template for notification of completion of the restoration works being carried out, specified by § 1 (6) of Resolution No XXXV/758/21 of the City Council of Katowice dated May 27, 2021 (Official Journal of the Silesian Voivodeship of June 2 2021, item 3886), which came into force on 17 June 2021.

Annex V to Resolution No L/1188/14  
of the Katowice City Council  
of 28 May 2014

Statement<sup>1</sup>

Notification number (to be completed by the tax authority)

.....  
Name (business name) of the undertaking or first and last name

.....  
Address of registered office or residence

.....  
Cell phone

Statement

I declare that the submitted bills, invoices and other documents confirming the expenditure of the funds related to the actual costs incurred for restoration of the elevation.

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1 The new wording of the template form of the statement specified by § 1 (7) of Resolution No XXXV/758/21 of the Katowice City Council of May 27, 2021 ( Official Journal of the Silesian Voivodeship of June 2, 2021, item 3886), which came into force on 17 June 2021