

Katowice, 31 July 2024  
Item 5339

RESOLUTION NO V/59/24  
OF KATOWICE CITY COUNCIL  
of 25 July 2024

**on exemptions from real estate tax within the de minimis aid regulations**

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 2024, item 609), Article 7(3) and Article 20b of the Act of 12 January 1991 on local taxes and charges (Journal of Laws of 2023, item 70, as amended) in connection with Article 2(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 2023, item 702, as amended) and the Commission Regulation (EU) No 2023/2831 of 13 December 2023 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 2023/2831 of 15.12.2023)

**Katowice City Council  
resolves:**

§ 1.1. To exempt from real estate tax land and buildings and structures or their parts used for business activities by the entity carrying out their business activities in Katowice City for the first time, on the basis of an entry in Central Registration And Information On Business (CEIDG) [Centralna Ewidencja i Informacja o Działalności Gospodarczej] [CEIDG].

2. Exemption is granted on the basis of the declaration to use de minimis aid provided on an application form, the example of which is an annex to this resolution, submitted within 6 months from the date of the entry in the Central Registration And Information On Business (CEIDG) which confirms commencing business activity in Katowice City.

3. Exemption referred to in (1) shall be granted for a period of 1 year, starting from the month following the month in which the entity carrying out business activities has declared its intention to use the *de minimis* aid.

§ 2.1. To exempt from real estate tax the buildings or parts thereof, in which the taxpayer carries out production and services, with the exception of trade, on condition that the taxpayer incurs, during the exemption period, financial expenditure in connection with their renovation or adaptation and that the volume expressed in the net amount will be at least three times the value of due real estate tax for the real estate submitted for exemption, resulting from submitted declaration on real estate tax or information on real estate and construction facilities.

2. Renovation should be understood as renovation within the meaning of the provisions of the construction law. Adaptation should be understood as conversion of a building or its part to adapt the real estate to other than previously utilised functions.

3. Exemption from real estate tax does not cover the buildings or their parts in which renovation or adaptation was carried out without application of the procedures of the construction law.

4. Notification of the intention to use real estate tax exemption under de minimis aid should be made before the commencement of renovation or adaptation, in connection with which the entity will apply for the exemption. The declaration should be accompanied by attached photographic documentation confirming the current look of the buildings or the parts which are to be renovated or adapted, as at the date of reporting.

5. Exemption referred to in (1) shall be granted for a period of 1 year starting from the month following the month in which the taxpayer carrying out business activity had submitted the application, on condition that the renovation or adaptation of the real estate or part thereof is completed during the exemption period.

6. Exemption with regard to the real estate in which the renovation or adaptation is carried out is of one-off character.

§ 3.1. The condition for obtaining the real estate tax exemptions referred to in §§ 1 and 2 is to notify the intention to use the real estate tax exemption as part of de minimis aid on the form, the template of which is attached to this resolution, along with:

1) all certificates of de minimis aid that the entity has received in the past 3 years or a statement on the amount of this aid has received during this period or a declaration on not receiving such aid in this period,

2) all certificates on de minimis aid in agriculture or fisheries that the entity has received during the past 3 years, or a statement on the amount of this aid received during this period or a declaration on not receiving such aid during this period,

3) information necessary for granting de minimis aid, concerning in particular the entity and its business activity and the amount and purpose of the public aid received in relation to the same eligible costs to be covered by de minimis aid, provided on an information form submitted when applying for de minimis aid, the example of which is the annex to the Regulation 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 from 2024, item 40),

2. The basis for granting exemption from real estate tax is submission of appropriate documents, referred to in (1) and submission of a declaration by the taxpayer or submission of a correction to the declaration for real estate tax by a taxpayer together with attachments with the data on tax exemptions from real estate tax or information or correction of information on real estate tax together with the attachments containing data on tax exemptions from real estate tax.

3. In the event of exceeding the permissible limit of granted de minimis aid, exemptions from real estate tax referred to in §§ 1 and 2 shall be granted until the last day of the month preceding the month in which they were exceeded.

4. Revocation of the right to exemption occurs in the following situations:

a) the taxpayer violates the conditions laid down in this resolution,

b) providing false data constituting the basis for taxation/exemption from real estate tax or non-updated data regarding the submitted application and other data affecting the right to exemption, submitted to the Mayor of Katowice,

c) transferring the ownership of the real estate covered by the exemption during the exemption period and before the 2 year period after the end of the exemption period.

5. In the event of revoking exemption, the entity using exemption is obliged to submit a correction to the real estate tax declaration or a correction to the information on real estate tax and is obliged to pay the tax together with interests, if due, for the entire period during which the entity benefited from exemption.

§ 4.1. The taxpayer who has been granted an exemption referred to in § 2 is required to submit the information together with copies of the documents confirming the amount of the expenses referred to in §2 (1) expressed in net amounts, such as VAT invoices, receipts or other, to the Mayor of Katowice City, within 1 month after the end of the exemption period.

2. The expenses referred to in (1) shall not include expenditures financed from public funds.

3. The expenses referred to in (1) shall not include expenditures which have become the basis for tax exemption under other resolutions of the Katowice City Council.

4. After the taxpayer has submitted the information and documents referred to in (1), the tax authority will verify them. It is also possible to inspect the real estate.

§ 5. Exemptions granted under this resolution constitute de minimis aid, and they shall be granted under the provisions of the Act of 30 April 2004 on proceedings in public aid cases (Journal of Laws of 2023, item 702 as amended) under the rules laid down in the Commission Regulation (EU) No 1692/2002 of 23 December 2002 on rules of granting public aid in the Commission Regulation (EU) No 2023/2831 of 13 December 2023 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 European Union L 2023/2831, from 15.12.2023).

§ 6. To specify the application form of declaration to use de minimis aid which is the annex to this resolution.

§ 7. Declarations referred to in §§ 1 and 2 should be submitted by 30 June 2031.

§ 8. The execution of the resolution shall be entrusted to the Mayor of Katowice City.

§ 9.1. The resolution shall come into force after 14 days from the date of its publication in the Official Journal of the Silesian Voivodeship.

2. The resolution is valid until 30 June 2031, except that the rights to exemption acquired while the resolution is in force, shall continue for the period provided for therein.

Chairman of the Katowice City Council

**Łukasz Borkowski**

Annex to the Resolution No V/59/24  
of the Katowice City Council  
of 25 July 2024

Notification of the intention to benefit from real estate tax exemption under de minimis aid regulations

Application number (to be completed by Katowice City Hall)	
1. Entity's name (business name) or the first and last name	
2. Full address of the entity's registered office or the place of residence and place of business	
3. Name and surname, job position, telephone number and fax number of person in the entity, who is in charge of matters related to this application and authorised to contact Katowice City Hall (power of attorney)	
4. Business registration number (REGON):	
5. Bank account number, address and name of the bank where the entity has its bank account	
6. Exemption which the entity applies for:	
<input type="checkbox"/>	§ 1
<input type="checkbox"/>	§ 2
7.	
a) Description of what renovation or adaptation (§ 2) includes	
b) planned amount that the entity intends to incur for the implementation of the project referred to in § 2	
.....	

8. a) Planned date of commencement of execution of renovation or adaptation (§ 2).....; b) Planned date of completion of execution of renovation or adaptation (§ 2).....; c) Place of execution of renovation or adaptation i.e. address, no of Land and Mortgage Register, plot number (§ 2).....;	
9. Annexes	
<input type="checkbox"/>	photographs of buildings or their parts;
<input type="checkbox"/>	all de minimis aid certificates, which the entity has received in the year in which it applies for de minimis aid and in the two previous years, or a declaration on the amount of de minimis aid has received in this period, or a declaration that such aid has not been granted in this period (refers to §§ 1 and 2);
<input type="checkbox"/>	all de minimis aid certificates in agriculture and fisheries which the entity has received within 3 years, or a declaration on the amount of de minimis aid has received in that period, or a declaration that such aid has not been received in that period (refers to §§ 1 and 2);
<input type="checkbox"/>	information necessary for granting of de minimis aid, in particular concerning the entity and its business activity, and the amount and purpose of public aid received with respect to the same eligible costs for which de minimis aid is intended to be granted, provided on the application form presented when applying for de minimis aid, the example of which is specified by the Annex to Ordinance of the Council of Ministers of 29 March 2010 on the scope of information presented by the entity applying for de minimis aid (Journal of Laws from 2024, item 40) (refers to §§ 1 and 2);
<input type="checkbox"/>	power of attorney.

.....  
 Date and signature of the Applicant with name and surname and official position