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Katowice, 31 July 2024
Item 5340

**RESOLUTION NO V/60/24
OF KATOWICE CITY COUNCIL
of 25 July 2024**

**on exemptions from property tax of buildings or parts thereof constructed before
1945 located in Katowice City, in which the façade 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 2024, item 609, as amended), 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, 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 2023, item 702, as amended) and Commission Regulation (EU) 2023/2831 of 18 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 the buildings or parts thereof constructed before 1945, located in Katowice City from property tax, provided that restoration of their façades is carried out within a period not exceeding 1 year, calculated from the date of commencement of façade restoration.

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

1) restoration of the façade of the entire building or restoration of the façade 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 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 façade of a building or restoration of at least the façade 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.

3. 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 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.

4. 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.

5. 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.

6. Restoration of the façade should be understood as restoration of the façade 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, hereinafter referred to as façade restoration. The activities which shall be regarded as façade restoration are cleaning, painting and plastering of the façade of a building (with the exception of thermo-modernisation) as well as the replacement of roofing. Activities associated with façade 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.

7. The date of commencement of façade 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 façade restoration should be submitted to the Mayor of Katowice within 14 days of the commencement of restoration on a form which is annex 2 to this resolution. The obligation to submit the above information does not apply to applications submitted in the course of façade restoration. The date of completion of façade 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 3 to this resolution.

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

2. The notification referred to in (1) must be made by 30 June 2031. If the notification is made prior to the commencement of façade restoration, restoration must be commenced within a period of up to six months from the date of the notification referred to in (1).

3. 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 façade (referred to in § 1 (6)) after the date of submitting the notification (referred to in (1)) documented as specified in this resolution.

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

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

6. Upon completion of façade 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 for inspection (bills, invoices and other documents which prove that the funds were spent for that purpose),

b) photographic documentation confirming appearance of the façade or the façade and the roof after restoration,

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 4 to this resolution.

7. In the event that, along with façade 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 façade restoration.

8. 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 2021, item 1048), the outlays incurred for restoration of the façade 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.

9. After the taxpayer has submitted the information and documents referred to in (6), the tax authority will verify them and carry out an inspection of the property.

§ 3. 1. The exemption is granted from the month following the month in which the restoration of the façade was completed after meeting all the conditions specified in the resolution.

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, containing data on exemptions from the property.

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

(a) façade restoration without complying with building regulations, and installing visual information media on the restored façade of buildings or parts thereof which cover the restored façade of the building,

b) providing false data constituting the basis for taxation/exemption from real estate tax or failure to update data in the scope of the submitted notification and other data affecting the right to exemption, submitted to the Mayor of Katowice City,

c) 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 due interest, 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 2023, item 702, as amended) under the regulations specified 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 (OJ L 2023/2831 of 15.12.2023).

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) all certificates of de minimis aid in agriculture and fisheries which the undertaking received within 3 preceding years, or a declaration on the amount of de minimis aid which received in that period, or a declaration of not having received such aid in that period.

c) 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 2024, item 40),

3. Upon completion of façade restoration, the self-employed taxpayer must additionally submit to the Mayor of Katowice City, apart from the documents referred to in § 2(6), 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 1 to this resolution;

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

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

4) the statement which is annex 4 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.

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

Chairman of Katowice City Council

Łukasz Borkowski

Annex 1 to Resolution No V/60/24
of Katowice City Council
of 25 May 2024

Notification of intention to use property exemption

Application number (to be completed by Katowice City Hall)	
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 façade
	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 3 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
	all certificates of de minimis aid in agriculture and fisheries that the undertaking received in the year in which it applies for aid and in the 3 preceding years, or a statement on the amount of de minimis aid received in this period, or a statement that no such aid was received in this period,
	information necessary for granting 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 2024, item 40),
	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 façade.	

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Date and signature of the Applicant with
name and official position

* - is completed only by a self-employed taxpayer

Annex 2 to Resolution No V/60/24
of Katowice City Council
dated 25 May 2024

Notification of commencement of restoration

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

.....
Address of registered office or residence

.....
Phone

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

/address of the investment/

.....
Date and signature of the Applicant

Annex 3 to Resolution No V/60/24
of Katowice City Council
dated 25 May 2024.

Notification of completion of restoration works

.....
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 façade of the building located
at..... in Katowice has been completed.

/address of the investment/

.....
Date and signature of the Applicant

Annex 4 to Resolution No V/60/24
of Katowice City Council
of 25 May 2024

Statement

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

.....
Address of registered office or residence

.....
Cell phone

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 façade.

.....
Date and signature of the Applicant