

**RESOLUTION NO. VI/119/2015  
OF THE CITY COUNCIL IN DĄBROWA GÓRNICZA**

From 20<sup>th</sup> May 2015

**concerning special conditions for granting tax exemptions from property tax,  
constituting the regional investment aid for entities running business activity  
in Dąbrowa Górnicza.**

In accordance with art. 18 item 2 pt. 8, art. 40 item 1, art. 41 item 1, art. 42 of the law of 8<sup>th</sup> March 1990 on communal government (The Journal of Laws of 2013, item 594 with changes), art. 7 item 3 and art. 20b of the law of 12<sup>th</sup> Jan 1991 on taxes and local payments (consolidated text: The Journal of Laws of 2014, item 849, with changes) and the Council of Ministers` Order from 9<sup>th</sup> Jan 2015 in case of conditions for granting exemptions from property tax and motor vehicles tax, constituting regional investment aid, aid for culture and preservation of cultural heritage, aid for sport infrastructure and multifunctional recreational infrastructure as well as for local infrastructure (The Journal of Laws of 2015, item 174) upon The President of the City`s proposal and with the opinion of Budget Committee:

**The City Council in Dąbrowa Górnicza  
passes:**

**§1.** 1. To exempt from property tax buildings or their parts and sites and their parts built due to implement initial investment or initial investment in favour of new economic activity as defined in §3 pt. 10 letter a) and §3 pt. 11 letter a) the Council of Ministers` Order of 9<sup>th</sup> Jan 2015 in case of conditions for granting exemptions from property tax and motor vehicles tax, constituting regional investment aid, aid for culture and preservation of cultural heritage, aid for sport infrastructure and multifunctional recreational infrastructure as well as for local infrastructure (The Journal of Laws of 2015, item 174) – thereafter called ‘Order’. The initial investment and investment in favour of new economic activity will thereafter be called ‘investment’.

2. To exempt from property tax land designed for running business activity concerning the investment indicated in item 1.

**§2.** Exemption from property tax defined in §1 is granted on the basis of the rules defined in Order – with simultaneous consideration of conditions defined in this resolution.

**§3.** Exemption from property tax defined in §1 is granted after complete fulfillment of the following conditions:

1) Implementation of investment and creation of new jobs:

a) In case of micro and small enterprises:

- Implementation of investment, which eligible costs will amount not less than 200 000 PLN and creating minimum 2 new jobs – exemption for the period of 2 years,

- Implementation of investment, which eligible costs will amount not less than 300 000 PLN and creating minimum 3 new jobs – exemption for the period of 3 years,
- Implementation of investment, which eligible costs will amount not less than 400 000 PLN and creating minimum 4 new jobs – exemption for the period of 4 years,
- Implementation of investment, which eligible costs will amount not less than 500 000 PLN and creating minimum 5 new jobs – exemption for the period of 5 years,

b) In case of medium enterprises:

- Implementation of investment, which eligible costs will amount not less than 500 000 PLN and creating minimum 4 new jobs – exemption for the period of 2 years,
- Implementation of investment, which eligible costs will amount not less than 1.000 000 PLN and creating minimum 6 new jobs – exemption for the period of 3 years,
- Implementation of investment, which eligible costs will amount not less than 3.000 000 PLN and creating minimum 8 new jobs – exemption for the period of 4 years,
- Implementation of investment, which eligible costs will amount not less than 5.000 000 PLN and creating minimum 10 new jobs – exemption for the period of 5 years,

c) In case of enterprises different than the ones mentioned in pt. 1 letter a), b):

- Implementation of investment, which eligible costs will amount not less than 5 000 000 PLN and creating minimum 10 new jobs – exemption for the period of 2 years,
- Implementation of investment, which eligible costs will amount not less than 10 000 000 PLN and creating minimum 20 new jobs – exemption for the period of 3 years,
- Implementation of investment, which eligible costs will amount not less than 20 000 000 PLN and creating minimum 40 new jobs – exemption for the period of 4 years,
- Implementation of investment, which eligible costs will amount not less than 30 000 000 PLN and creating minimum 60 new jobs – exemption for the period of 5 years,

2) submitting to the President of Dąbrowa Górnicza City, before the commencement of works related to the investment:

- a) the notification about the intention to use the aid – on the form constituting the attachment no. 1 to the resolution, whereby the submission date is considered the date of reception of this notification by the City Hall in Dąbrowa Górnicza,

- b) the commitment for the financial contribution in the amount of at least 25% of eligible costs, deriving from own sources or external financing sources, excluding public sources – on the form constituting the attachment no. 2 to this resolution,
  - c) the commitment to maintain the investment for the period of at least 5 years, and in case of small and medium enterprises at least 3 years, since the date of its implementation - on the form constituting the attachment no. 3 to this resolution,
  - d) the commitment to maintain new jobs – for the period of at least 5 years since the day of their creation, and in case of micro, small and medium enterprises for the period of at least 3 years - on the form constituting the attachment no. 4 to this resolution,
- 3) submitting to the President of Dąbrowa Górnicza City a document confirming the commencement of works concerning the investment – within the deadline of up to 60 days since their commencement,
  - 4) termination of investment within the non-negotiable deadline of 5 years, calculated since the notification day defined in pt.2 letter a),
  - 5) creating new jobs not later than within 6 months, calculated since the day of investment termination. By the term ‘creating new jobs’ we understand the effect of investment implementation resulting in a net increase of a number of employees in a given plant compared to the average comprising the last 12 months,
  - 6) not having arrears due to taxes and local payments which are due to Dąbrowa Górnicza Province – in accordance with the balance on the last day of the month preceding the month, in which the exemption granted on the basis of this resolution will become valid.

**§4.** In case of planned investments after 01.01.2021 – the documentation specified in §3 pt. 2 should be submitted to the President of Dąbrowa Górnicza City not later than 31.12.2020.

**§5.** 1. During the implementation of the investment, every 6 months since the day of the commencement of works, the entity, which has notified about their intention to use the aid should submit information about the state of investment implementation, of incurred eligible costs and of a predicted deadline of investment termination to the President of Dąbrowa Górnicza City.

2. The eligible costs are considered costs defined in §5 item 2 pt. 1 of the Order, incurred after the notification day, which is mentioned in §3 pt. 2 letter a) of this resolution.

**§6.** Exemption from property tax is granted after the termination of the investment, including the day since fiscal obligation is in force in accordance with the regulations of the law of 12<sup>th</sup> Jan 1991 about taxes and local payments, within deadlines defined in § 3 pt. 1 of this resolution – not longer, however, than until the end of the month preceding the month, in which intensity or the aid value as described in the regulations of the Order were exceeded.

**§7.** 1. Exemption from property tax is valid on the basis of a declaration / a corrected declaration DN-1 or information / corrected information IN-1 for property tax including the attachments ZN-1 and ZN-1/B are submitted by the entrepreneur.

2. Apart from forms indicated in item 1 the entrepreneur should submit to the President of Dąbrowa Górnicza City:

- 1) declaration about termination of investment,
- 2) documents confirming termination of investment, in particular permits to use structures built as a result of investment,
- 3) declaration about financial contribution to the investment in the amount of at least 25% of eligible costs, deriving from own sources or external financial sources, excluding public sources,
- 4) declaration about the value of investment, or the amount of incurred eligible costs together with the detailed specification of these costs prepared in the share defined in § 6 item 1 of the Order,
- 5) declaration about the quantity of created new jobs concerning investment, or in case when exemption from property tax will take place before the deadline of the required 6-month deadline for creating new jobs – declaration about commitment to create new jobs, declared by the entrepreneur within the non-negotiable deadline of 6 months, calculated since the day of investment termination,
- 6) declaration in case of the commitment to the maintenance of the investment for the period of at least 5 years, and in case of small and medium enterprises at least 3 years, since the date of investment termination,
- 7) declaration in case of the commitment to maintain employment (increased as a result of investment) for the period of at least 5 years since the first filling of the posts or for the period of at least 3 years in case of small and medium enterprises,
- 8) information and documents, the obligation of their submission results from the law of procedure in cases of public aid and executive acts to this law within granting regional investment aid, valid on the day of submitting information about investment termination (it concerns information presented by the entity applying for aid other than de-minimis aid or de-minimis aid in agriculture and fishing).

**§8.** During the use of exemption from property tax the aid beneficiary is obliged to (without a separate tax office order) to submit within 15<sup>th</sup> Jan each year:

1. information – in accordance with the state on 31<sup>st</sup> December of the preceding year, concerning obtained aid designed for the same eligible costs, the aid was granted to cover them, which results from this resolution,
2. declaration about employment rate with respect to the employed on a full-time basis, in accordance with the state respectively on the day of 31<sup>st</sup> December of the preceding year.

**§9.** The entrepreneur` right to be exempted from property tax will expire in case:

1. of sale of property or its part, being subject to exemption from property tax on the basis of this resolution, before the deadline of 5 years since the day of investment termination (and in case of micro, small and medium enterprises before 3 years since the day of investment termination) or when a new investment due to other reasons will not be continued within this period,
2. when increased employment will not be maintained for the period of 5 years since the creation of new jobs related to the new investment (and in case of micro, small and medium enterprises for the period of 3 years since the day of the creation of new jobs),
3. of submission by the aid beneficiary false data in case of not meeting the conditions entitling to be granted exemption from property tax as authorized by the resolution,
4. of lack of the creation of new jobs within 6 months since the investment termination (it concerns the situation in which exemption from property tax occurred before the required deadline of a 6-month deadline for the creation of new jobs),
5. lack of submission of information defined in §8 of this resolution.

**§10.** The aid beneficiary is obliged to notify in writing the tax institution about the loss of the right to exemption from property tax within 14 days since the day of the occurrence of circumstances causing this loss.

**§11.** In case of the loss of the right to exemption from property tax – the aid beneficiary is obliged to return the aid for the period, during which their independently used the exemption.

**§12.** The tax institution is entitled to run inspections with the preservation of the conditions by the aid beneficiary of granting the aid, as well as verifying documents and information with the status quo, submitted in this respect by the entrepreneur.

**§13.** The resolution execution will be entrusted to the President of Dąbrowa Górnicza City.

**§14.** The following resolution will not remain effective:

- 1) The Resolution No. LIX/1040/2002 of the City Council in Dąbrowa Górnicza of 28<sup>th</sup> Aug 2002 in case of exemptions from property tax of economic entities, creating new investments within Dąbrowa Górnicza district (Official Journal of Silesian Province of 25<sup>th</sup> Sep 2002, No. 65, item 2353),
- 2) The Resolution No. LX/1056/2002 of the City Council in Dąbrowa Górnicza of 25<sup>th</sup> Sep 2002 in case of entrepreneurs running business activity with glass production within Dąbrowa Górnicza district (Official Journal of Silesian Province of 18<sup>th</sup> Oct 2002, No. 70, item 2511),
- 3) The Resolution No. LXIII/1218/06 of the City Council in Dąbrowa Górnicza of 27<sup>th</sup> Oct 2006 in case of exemption from property tax granted by Dąbrowa Górnicza City within regional aid to support new investments and creating new jobs related to a new

investment for entities running business activity within Dąbrowa Górnicza City (Official Journal of Silesian Province of 29<sup>th</sup> Nov 2006, No. 138, item 3907),

- 4) The Resolution No. XVIII/252/07 of the City Council in Dąbrowa Górnicza of 28<sup>th</sup> Sep 2007 in case of exemption from property tax granted by Dąbrowa Górnicza City within regional aid to support new investments, for entities running business activity within Dąbrowa Górnicza City (Official Journal of Silesian Province of 15<sup>th</sup> Oct 2007, No. 174, item 3243).

2. The entities, which acquired the right for exemptions based on the resolutions indicated in item 1 – preserve the right based on the regulations resulting from these resolutions.

**§15.** The Regulation shall come into force after 14 days since its publication in Official Journal of Silesian Province.

The Chairwoman of The City Council  
in Dąbrowa Górnicza

**Agnieszka Pasternak**

