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RELEVANCE OF AGRICULTURAL LAND TAX FOR OWN REVENUE OF RURAL MUNICIPALITIES IN POLAND

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ABSTRACT

The paper focuses on agricultural land tax, which in traditional rural regions should be the major source of revenue for local municipalities. We studied and assessed the size and stability of revenue from this tax as well as the diverse role it plays in rural municipalities. Our analysis is based on an extensive empirical material – data from budget reports submitted by 2,154 rural municipalities. The paper validates a research hypothesis stating that agricultural land tax is a major source of own revenue in many rural municipalities and its size depends predominantly on the price of rye which is used to calculate the rate of this particular tax. We examined tax revenues of all rural municipalities in Poland between 2007 and 2014. The analysis confirmed theoretical expectations and thus positively validated our main hypothesis.

Key words: agricultural land tax, revenue of rural municipalities, tax policy, price of rye

INTRODUCTION

To municipalities, agricultural land tax is a source of their own revenue. Together with property tax, forestry tax, and vehicle tax agricultural land tax belongs to contributions that local authorities can impact by imposing their own tax policy. By virtue of respective acts, these taxes remain within the powers of municipal self-government. By interfering with the structure of components of local taxes (in the case of agricultural land tax by reducing the purchase price of rye used as a base to calculate the tax), local authorities may impact the amount of public resources earmarked for the implementation of own tasks in municipalities.

The role of the agricultural land tax as a source of revenue in municipalities (predominantly rural ones) is determined, on the one hand, by provisions laid down in the Act on agricultural land tax, which specify, i.a., the algorithm used to calculate the tax and, on the other hand, by a number of factors linked to local circumstances (soil valuation class, attitude of municipal authorities towards agricultural land tax) and the performance of agricultural markets (average purchase prices of rye). All of them are reasons why revenue from agricultural land tax in individual municipalities and its fiscal role may significantly differ across the country.

Using detailed data from all rural municipalities in Poland, this paper makes an attempt to examine and assess the size, stability and diversity of the role of revenue from agricultural land tax received by Polish rural municipalities as well as to identify the relevance of some factors-determinants of this revenue. The paper validates a research hypothesis stating that the agricultural land tax is a major source of own revenue in rural municipalities in Poland. To many municipalities the tax is crucial but the real number of municipalities where agricultural land tax is a major source of

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revenue depends on, often volatile, purchase price of rye and on how municipal authorities (which may intervene by reducing the binding purchase price of rye used in tax calculations) respond to such volatility.

LITERATURE REVIEW

Research into agricultural land tax usually takes place at two levels: financial (micro- and macroeconomic) and legal. The two threads are not always split hence in literature authors often times combine legal and financial aspects.

Financial microeconomic perspective presents agricultural land tax as financial levy imposed on farms. Research along these lines was conducted by, i.a., Hajduga [2014] who concluded that agriculture as a sector remains privileged compared to other business sectors in terms of taxes. We should also mention the works of Mądra [2012a, b], who investigated agricultural land tax burden depending on adopted variables.

Agricultural land tax can also be seen in the light of budget revenue (macroeconomic perspective). At this level, research effort addresses mainly two aspects. The first one most often concerns the size of budget revenue from agricultural land tax received by municipalities and its determinants. This is the perspective adopted by, i.a., Gruziel [2014], who examined own revenue of municipalities in Poland focusing especially on revenue from agricultural land tax in local government units (LGU; Polish abbr. JST) over the period 2007–2013. She concluded that revenue from agricultural land tax and its share in municipal own revenue depends on the type of municipality. The share of agricultural land tax in own revenue of urban municipalities is marginal, which may be explained with higher industrialisation rate and much smaller dependence of own resources on farming land.

Relevance of agricultural land tax as a source of own resources in Polish rural municipalities was also investigated by Kozera [2017]. She examined the amount and share of revenue from agricultural land tax in rural municipalities against other administrative levies and the amount of income lost because of using land for other purposes. Conducted studies (2004–2015) demonstrated that agricultural land tax plays a major role in budgets of rural municipalities although its fiscal role is diminishing. According to Kozera, the situation can be explained by enhanced development of residential and service functions in many rural municipalities situated at the outskirts of bigger urban centres and thus attributed to suburbanisation effect causing faster increase of municipal own revenue from personal and corporate income taxes. Another reason may be the reduction of tax rates, which reduces own revenue.

In turn, Chmielewska [2009a] analysed revenue from agricultural land tax in all municipalities and rural municipalities and compared it against specific values (e.g. total revenue of municipalities, own revenue of municipalities) for the years 2004–2007. Based on her studies, she concluded that revenue from agricultural land tax into municipal budgets depends predominantly on the area of arable land in a given voivodeship (municipalities) and on fluctuations of the price of rye per 1 q in individual accounting periods. She argues that the share of revenue from the tax in question in total municipal revenue and in total own revenue did not differ significantly across types of municipality. In all municipalities, as well as in rural municipalities treated as a single category, trends exhibited by selected indices were in general identical. Slightly higher share of revenue from agricultural land tax in selected income categories of municipal budgets was reported for rural municipalities and attributed to bigger areas of arable land.

Relevance of agricultural land tax to municipalities within some selected areas was also investigated by Czempas [2016]. He examined 96 rural municipalities in Śląskie (Silesian) Voivodeship over the period 2006–2015 looking at the share of revenue from agricultural land tax in total municipal revenue. He concluded that fiscal relevance of agricultural land tax to budgets of rural municipalities demonstrates that they continuously need to be subsidised.

In macroeconomic perspective we may also look at tax effectiveness of agricultural land tax. Studies relating to that particular issue can be found mostly in the works by Dziemianowicz [2007]. She believes that the currently binding system of agricultural taxes in Poland, with agricultural land tax as its main component, is economically and tax-wise ineffective and should be subject to a radical reform. Similar conclu-

sions were reached by Felis [2015a, b]. Agricultural land tax effectiveness was also surveyed by Gruziel. In one of her papers [2012] she studied the effectiveness of agricultural land tax in the years 2004–2009 in rural municipalities in the Małopolskie Voivodship. The study aimed to identify the cost of assessment and collection of the tax in question in rural municipalities included in the exercise. Based on the analysis of costs of agricultural land tax assessment and collection in surveyed municipalities, the author concluded that she is unable to confirm the thesis suggesting this is a low cost fiscal process. Relatively lower revenue from agricultural land tax, substantial in-kind expenditure, the application of statutory allowances and tax exemptions can be listed as factors reducing the effectiveness of the fiscal process. Also Kozera (2017) stresses that a system, which is little effective from the point of view of financial independence of municipalities and built around agricultural land tax, whose structure is hardly linked with the real agricultural output and income, results in low revenue-generating potential of rural municipalities. Low tax effectiveness of agricultural land tax is also confirmed by Hanusz [1996]. He argues that such a tax is properly structured when it collects between 6 and 8% or even 10% of average income per hectare. Statistical data show that the relationship between the revenue from this tax and farmers' income is much lower. As demonstrated by Forfa [2011], over the period 2004–2009 tax burden posed by agricultural land tax represented between 1.38 and 1.55%. Similar conclusions were drawn by Goraj et al. [2014]. They claim that although the agricultural land tax is the principal budget revenue to rural municipalities, its fiscal capacity in the current shape is very much limited, which, in turn, restricts the supply of public goods and services.

We may also see effectiveness in terms of functions that an agricultural land tax should perform (in particular fiscal and stimulating function). According to studies conducted by Chmielewska, the amount of agricultural land tax paid by farmers poses little burden especially to big and economically the fittest farms, which goes clearly against one of principal functions of a tax, i.e. the stimulating function [2009b]. Negative effects of present solutions consist in restricting the propensity to invest, discriminating farmers who either start their business or operate at a small scale and are exposed to higher business risk, as well as in not reducing tax avoidance. A properly structured taxation may be an effective instrument inducing structural transformations in agriculture [Bernal 2009, Mądra 2009].

Economically ineffective agricultural land tax and its structure, which does not comply with fundamental tax principles, including the principle of fairness [Ganc and Mądra 2011], encourage searching for other solutions that could replace agricultural land tax with, e.g. income tax. Texts along these lines usually combine legal (proposals of a new tax structure for agriculture) and financial aspects (specification of financial effects of a new tax to the budget and/or farms). The list of authors conducting studies within this area includes, i.a. Kula [2012], Goraj et al. [2014], Wasilewski et al. [2015, 2016]. In most instances, proposed solutions assume that agricultural land tax should be replaced with an income or revenue (lump-sum tax on recorded revenue) tax, which would produce higher budget revenue but also higher tax burden to farmers [Wasilewski and Ganc 2013].

MATERIAL AND METHODS

In this paper we used official data from budget reports – Reports Rb-27s on the budget performance in revenue collection of all 2,154 rural and urban-rural municipalities (hereinafter rural municipalities) in Poland. We limited ourselves to data from section 756, that is revenue from all taxes[1] paid to municipal budgets (hereinafter, own revenue). We decided that indicators correctly reflecting the fiscal role of agricultural land tax are: WSK_1 (share of revenue from agricultural land tax in own revenue) and WSK_2 (share of revenue from agricultural land tax in revenue from immovable property tax). In assessing financial role of agricul-

[1] Income from tax card, property tax, agricultural land tax, forestry tax, vehicle tax, stamp duty, inheritance tax and tax on donations, share in taxes paid to the central budget (PIT, CIT), and local levies.

tural land tax account was taken of taxpayer category (tax revenue from judicial persons and individuals). We also examined cardinality tables broken down by percentage share of revenue from agricultural land tax in bigger tax collection groups (in own revenue and in revenue from immovable property taxes, that is, property tax, agricultural land tax, and forestry tax). Our goal was to identify clear dependences between these cardinalities and factors that impact revenue from agricultural land tax (average price of rye used to calculate the tax and fiscal effects of tax competence conferred upon municipalities, which may reduce the average purchase price of rye).

RESULTS

Tax revenue of a municipal self-government depends on a number of factors operating at different levels. The share of territorial self-government units in income tax (CIT and PIT) is the most sensitive to cyclical fluctuations. Undoubtedly, this is the strategic category of own revenue to local units, fundamental for the performance of their financial system. At this point we may not forget statutory changes in the share envisaged for municipalities in income tax revenue (changes in the proportion, in which this revenue is shared between the State Treasury and LGU) and modifications of income taxes resulting from national tax policy (changes in the structure of these taxes). Property tax is the major source of revenue to municipalities among immovable property taxes or even among all of local taxes. Since in Poland property is taxed based on its area, this revenue is relatively little sensitive to business cycle fluctuations. On the other hand, changes in revenue from the agricultural land tax, which is our main focus here, result, first and foremost, from changes in average purchase price of rye over time and from decisions made by municipal bodies within their tax remit. Lack of stability of tax rates linked with the price of rye translated into often changing revenue to municipal budget[2]. In the years covered by the study, all values in current prices were systematically increasing, which resulted in the following dynamics: 160.5% of own revenue; 162.7% of revenue from immovable property taxes; and 179.4% of revenue from agricultural land tax. Good dynamics reported for revenue from agricultural land tax enhanced its relevance measured with the share in own revenue (from 6 to 6.7%) and in revenue from immovable property taxes (from 13.9 to 15.4%).

Examination of collected material revealed a diverse structure of agricultural land tax revenue depending on taxpayers' category (Table 2). Revenue from private individuals was more than six times higher than revenue from judicial persons. That was because most farms in Poland are owned by private individuals. In the period covered by the study we also noted slightly higher dynamics in municipal revenue

Table 1. Agricultural land tax revenue potential in rural municipalities compared to other revenue sources in 2007–2014

Item	2007	2008	2009	2010	2011	2012	2013	2014
	million PLN							
Own revenue	14 860.7	16 614.8	16 360.2	16 769.5	18 469.5	20 055.4	22 028.0	23 855.5
Revenue from immovable estate	6 394.3	6 990.5	7 382.9	7 549.7	8 150.5	9 278.4	10 010.7	10 400.6
Revenue from agricultural land tax	890.2	1 169.8	1 184.4	955.1	1 028.6	1 488.3	1 605.0	1 597.4
	%							
WSK_1	6.0	7.0	7.2	5.7	5.6	7.4	7.3	6.7
WSK_2	13.9	16.7	16.0	12.7	12.6	16.0	16.0	15.4

Source: Own compilation based on data from Report Rb-27s.

[2] In the period 2006–2013 average purchase price of rye (PLN) was: 35.52; 58.29; 55.80; 34.10; 37.64; 74.18; 75.86; 69.28. There is one-year shift in the rates because they are decided based on the price for the year preceding the fiscal year.

Table 2. Differences in revenue from agricultural land tax by taxpayers' category in 2007–2014

Item	2007	2008	2009	2010	2011	2012	2013	2014
				million PLN				
Total revenue	890.2	1 169.8	1 184.4	955.1	1 028.6	1 488.3	1 605.0	1 597.4
Revenue from CIT	121.8	161.3	161.7	123.7	132.0	201.6	216.7	211.3
Revenue from PIT	768.4	1 008.5	1 022.7	831.4	896.6	1 286.7	1 388.3	1 386.1
				%				
Revenue from CIT	13.7	13.8	13.7	13.0	12.8	13.5	13.5	13.2
Revenue from PIT	86.3	86.2	86.3	87.0	87.2	86.5	86.5	86.8

Source: see Table 1.

from personal income tax (180.4%) than from corporate income tax (173.5%).

As we have already mentioned, the amount of revenue from agricultural land tax to some extent depends on municipalities, which may take decisions not only to reduce the maximum tax rates but also grant allowances, exemptions and write-offs or authorise making instalment payments or defer the payment. Over the years 2007–2014 the value of aid granted through the above listed tax instruments was highly volatile. Farms benefited from the biggest tax preferences in the years 2008–2009 and 2012–2013, the lowest tax preferences were offered in 2010–2011. Reduction of the maximum tax rates was the most commonly used tool in the period covered by the study; it represented on average 90% of all cases. Importantly, municipalities were reducing maximum tax rates in periods when agricultural land tax rates in a given fiscal year were the highest (Table 3).

To deepen our research, we analysed cardinality tables for the years 2007–2014 and for subsequent percentage ranges (Table 4 for the share of agricultural land tax in own revenue; Table 5 for the share of agricultural land tax in all immovable property taxes). Data shown in the tables inform not only about the number of municipalities with specific agricultural land tax revenue potential (a big group with two-digit share) but also about clear dependence on the price of rye of cardinality for low and high percentage ranges. These relationships concur with expectations as whenever agricultural land tax rate was increasing, the number of municipalities in low ranges was decreasing compared to the years when the rate was lower. Then, there were more municipalities in higher percentage ranges. For the share in own revenue the "balance" is close to 20%, for the share in immovable property taxes it is slightly lower. It means the price of rye was not significant for the cardinality in these intervals.

Table 3. The use of tools resulting from the power to impose taxes relating to agricultural land tax in 2007–2014

Item	2007	2008	2009	2010	2011	2012	2013	2014
Revenue from agricultural land tax (million PLN)	890.2	1 169.8	1 184.4	955.1	1 028.6	1 488.3	1 605.0	1 597.4
Total tax preferences (million PLN)	155.8	522.9	452.5	61.7	92.7	706.1	662.0	477.6
Reduction of maximum tax rates (million PLN)	128.7	488.9	426.8	38.9	76.9	684.0	643.9	460.0
Allowances and others (million PLN)	27.1	34.0	25.7	22.8	15.8	22.1	18.1	17.6
Total tax preferences as percentage of revenue from agricultural land tax (%)	17.5	44.7	38.2	6.5	9.0	47.4	41.2	29.9
Reduction of maximum tax rates as percentage of revenue from agricultural land tax (%)	14.5	41.8	36.0	4.1	7.5	46.0	40.1	28.8
Allowances and others as percentage of revenue from agricultural land tax (%)	3.0	2.9	2.2	2.4	1.5	1.4	1.1	1.1

Source: see Table 1.

Table 4. Cardinality table – share of agricultural land tax revenue in own revenue in 2007–2014

Interval (%)		2007	2008	2009	2010	2011	2012	2013	2014
from	to								
0	5	712	643	629	752	769	645	652	696
5	10	509	454	433	498	528	452	467	512
10	15	341	372	372	352	326	358	369	349
15	20	237	235	235	205	209	228	226	235
20	25	139	158	161	145	139	168	157	140
25	30	100	130	121	96	89	117	125	104
30	35	65	73	95	54	46	84	68	45
35	40	29	45	57	26	26	54	46	38
40	100	22	44	51	26	22	48	44	35

Source: see Table 1.

Table 5. Cardinality table – share of agricultural land tax revenue in revenue from immovable property taxes in 2007–2014

Interval (%)		2007	2008	2009	2010	2011	2012	2013	2014
from	to								
0	5	329	240	249	381	383	276	271	296
5	10	312	290	296	328	317	293	299	302
10	15	253	237	236	246	271	248	243	250
15	20	243	217	220	226	223	215	222	232
20	25	200	188	204	214	196	186	195	196
25	30	167	198	170	158	170	188	187	187
30	35	158	147	150	143	141	150	172	160
35	40	129	111	135	111	106	123	118	128
40	45	113	141	122	92	96	116	113	105
45	50	75	112	107	82	75	99	91	85
50	55	61	88	92	54	62	79	75	65
55	60	55	66	58	48	40	58	64	51
60	100	59	119	115	71	74	123	104	97

Source: see Table 1.

These cardinalities depict the density curve, which rapidly increases to very quickly change into a decreasing exponential dependence. Figures 1 and 2 show series for consecutive years 2007–2014. In Figures 1 and 2 we can see that in the years when the price of rye was high, there were fewer municipalities with low share of revenue from agricultural land tax in bigger tax collection groups used in the study and for more municipalities the share was high. We also regularly observe the drop in the number of municipalities whenever percentage shares of revenue from agricultural land tax in own revenue and in revenue from immovable property taxes increase. Figure 1 shows that "bundles" of curves (for years when the price of rye was low and for those when it was high) cross at the point between 10 and 15%. The share of revenue from agricultural

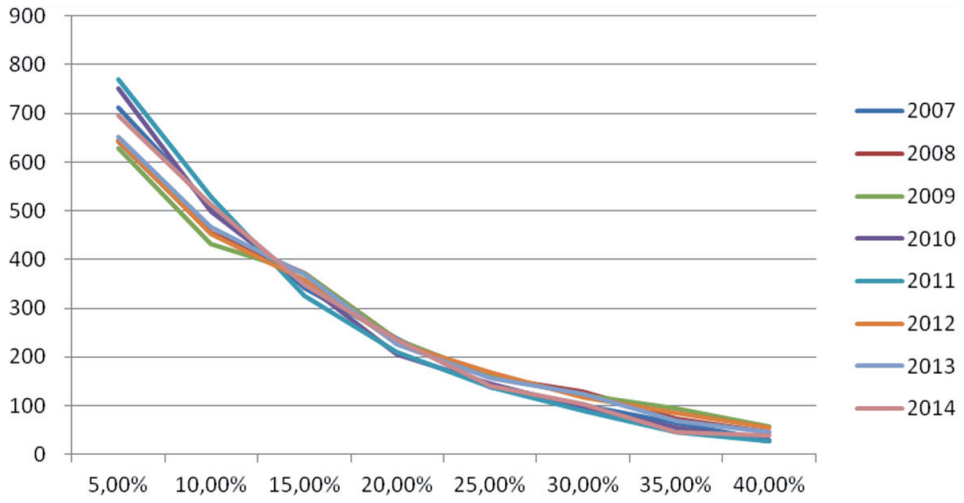

Fig. 1. Graphic representation of Table 4

Source: Own compilation based on Table 4.

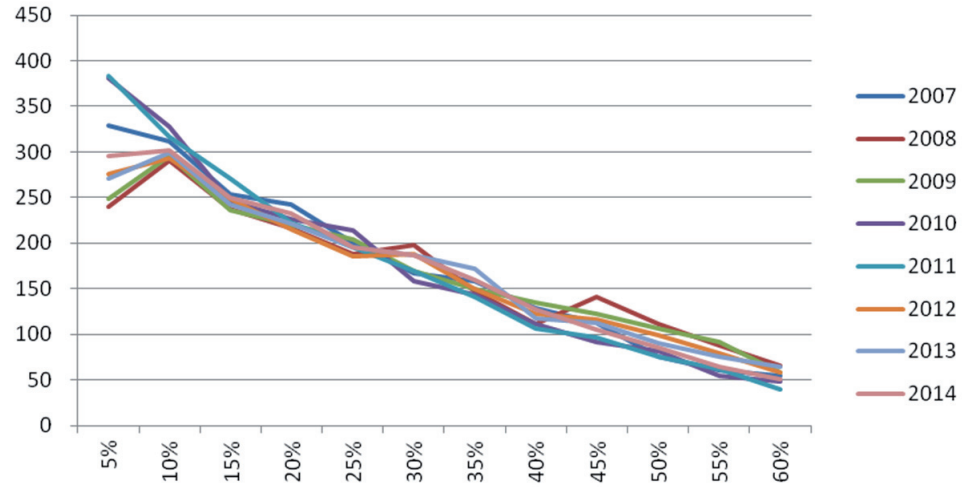

Fig. 2. Graphic representation of Table 5

Source: Own compilation based on Table 5.

land tax in own revenue is lower than in immovable property taxes, hence the ridge of density function in Figure 1 is more to the left than in Figure 2.

If Figures 1 and 2 presented percentage ranges in more detail, we would have plots showing that cardinalities decrease before they start increasing. On Figure 3 we can see left-hand side of Figure 1 and on Figure 4 left-hand side of Figure 2.

Looking at the pairs (Fig. 1 and Fig. 3; and Fig. 2 and Fig. 4) we can see that density function of percentage distribution of the share of revenue from agricultural land tax in revenue from immovable property taxes reaches its maximum at around 4% and then starts decreasing. Yet, density function of percentage distribution of the share of revenue from agricultural land tax in own revenue reaches its maximum around

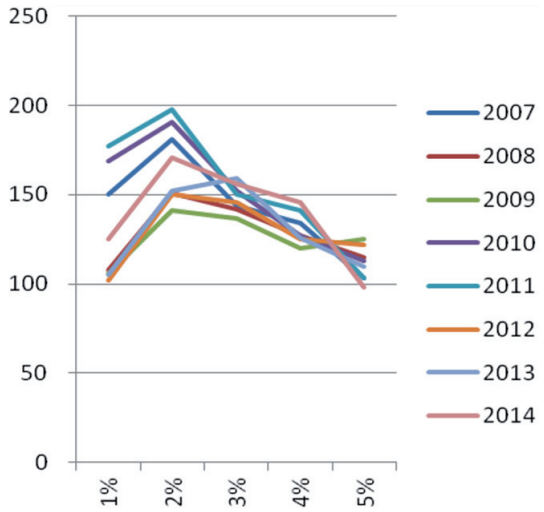

Fig. 3. Part of Figure 1, details

Fig. 4. Part of Figure 2, details

2% and then drops. Different location of the other maximum point is due to the fact that the percentage share of immovable property taxes in own revenue accounts on average for slightly less than 50%. Preliminary estimates of these densities show that in the descending stage (right of the maximum point) their distribution is approximately exponential.

CONCLUSIONS

1. In subject-matter literature we usually read that agricultural land tax does not sufficiently perform its fiscal function. That is attributed, i.a. to its outdated structure, which does not reflect present economic circumstances. Hence the currently binding taxation model in agriculture raises a lot of concern and critics.
2. However, our investigations have demonstrated that agricultural land tax should not be treated as an instrument of minor relevance to revenues in rural municipalities. Over the period 2007–2014 its share in municipal revenues ranged from 5.6 to 7.4%, and if we consider it against the background of revenue from immovable property tax the proportion is between 12.6 and 16.7%. Moreover, cardinality tables show that on average aground 46% of rural municipalities reported the share of revenue from agricultural land tax in own revenue higher than 10%; in almost 41% municipalities the share of revenue from agricultural land tax in revenue from immovable estate taxes exceeded 25%.
3. Unfortunately, in some periods fiscal effectiveness of agricultural land tax was rather volatile, which adversely affects the budget planning exercise in municipalities. Fluctuations of revenue from agricultural land tax resulted from the lack of stability of tax rates. The price of rye, not correlated with inflation, fluctuated deepening the changes in tax burden.
4. In using their power to impose taxes, rural municipalities responded differently to this volatility. When prices of rye were low, tax preferences involving the reduction of rates were applied to a very limited scope. Thus municipalities actively availed themselves of prerogatives conferred upon them in the field of taxation when purchase prices of rye were increasing, by which they reduced the revenue. Anyway, even then municipalities generated very solid revenue from significant increases in agricultural land tax.

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ZNACZENIE PODATKU ROLNEGO W DOCHODACH WŁASNYCH GMIN WIEJSKICH W POLSCE

STRESZCZENIE

W artykule uwaga została skoncentrowana na podatku rolnym, który w tradycyjnych regionach wiejskich powinien stanowić ważne źródło dochodów gmin. Zbadano i oceniono wielkość, stabilność i zróżnicowanie znaczenia dochodów z tego podatku osiąganych przez gminy wiejskie. Wykorzystano do tego obszerny materiał empiryczny – dane pochodzące ze sprawozdań budżetowych 2154 gmin wiejskich. W artykule poddano weryfikacji hipotezę badawczą, zgodnie z którą podatek rolny dla wielu gmin wiejskich stanowi ważne źródło dochodów własnych, a ich liczebność zależy przede wszystkim od decydującej wysokości stawek podatku ceny żyta. Analizie poddano dochody podatkowe wszystkich gmin wiejskich w Polsce za lata 2007–2014. Przeprowadzona analiza potwierdziła teoretyczne przypuszczenia i pozwala uznać postawioną hipotezę za prawdziwą.

Słowa kluczowe: podatek rolny, dochody gmin wiejskich, polityka podatkowa, cena żyta