

**RESOLUTION NO. LIX/597/2024
OF THE CITY COUNCIL IN STARGARD**

dated 30 January 2024

on property tax exemptions as part of regional investment aid for initial investment

Pursuant to Article 7(3) of the Act of 12 January 1991 on local taxes and charges (Journal of Laws of 2023, items 70, 1313 and 2291), it is resolved as follows:

**Chapter 1.
General provisions**

Article 1. The exemption is granted on the terms and conditions specified in this resolution and the Regulation of the Council of Ministers of 9 January 2015 on the conditions for granting exemptions from property tax and tax on means of transport constituting regional investment aid, aid for culture and heritage conservation, aid for sports infrastructure and multifunctional recreational infrastructure, aid for local infrastructure, aid for regional airports and aid for ports (Journal of Laws of 2022, item 1387, of 2023, item 2765) - aid scheme No. SA.41495 (2015/X), hereinafter referred to as the “Regulation”.

Article 2. The regional investment aid means aid as defined in paragraph 3(9) of the Regulation.

Article 3. The scope of the exemption covers lands, buildings, structures constituting initial investment, occupied for business purposes.

Article 4. The regional investment aid takes the form of exemption from property tax.

Article 5. Acquisition of only shares or stocks does not constitute initial investment.

Article 6. The resolution covers entrepreneurs implementing initial investments in the city of Stargard, i.e. in the NTS area with the symbol 5.32.43.14.01.1.

**Chapter 2.
Exclusions**

Article 7. The resolution shall not apply;

- 1) in the cases referred to in Article 1(2) to (5) and Article 13 of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ EU L 187 of 26 June 2014);
- 2) to investments related to the purchase, construction and development of petrol stations, financial institutions, commercial facilities and real estate intended for lease.

**Chapter 3.
Conditions for the admissibility of the regional investment aid**

Article 8. The admissibility of granting the regional investment aid is conditional upon:

- 1) notifying of the intention to benefit from the regional investment aid before commencing works related to the initial investment – using the form constituting appendix 1 to the resolution;
- 2) providing a financial contribution of at least 25% of eligible costs coming from own funds or external sources of financing, excluding public funds;
- 3) maintaining an investment in Stargard for at least 5 years, and in the case of small and medium-sized enterprises for at least 3 years, from the end of the period covered by the exemption in question;
- 4) completing an initial investment in the period not exceeding 3 years, counted from the date of commencement of works;
- 5) commencement of works in the period not exceeding 24 months from the date of acquiring a real property.

Chapter 4. **Duration of public aid**

Article 9. The exemption from property tax applies from the year following the year in which the initial investment was completed and takes place simultaneously in relation to all subjects of taxation specified in Article 3 of this resolution.

Article 10. The exemption referred to in Article 9 shall be granted for a period not longer than 3, 5 or 7 years, subject to Article 14(4) of the Regulation.

Article 11. 1. The condition for obtaining the exemption referred to in Article 9 for a period not longer than 3 years is the total fulfilment of the conditions specified in Article 8 and investing the amount from EUR 100 thousand to EUR 10 million, expressed in PLN.

2. The condition for obtaining the exemption referred to in Article 9 for a period not longer than 5 years is the total fulfilment of the conditions specified in Article 8 and investing the amount from EUR 10 million to EUR 50 million, expressed in PLN.

3. The condition for obtaining the exemption referred to in Article 9 for a period not longer than 7 years is the total fulfilment of the conditions specified in Article 8 and investing the amount exceeding EUR 50 million, expressed in PLN.

Article 12. Public aid granted on the basis of this resolution shall be granted in relation to the subjects of taxation specified in Article 3 of this resolution only once.

Article 13. In the case of a disposal of real property or enterprise, the right of the previous entrepreneur to use the exemption shall not be transferred to the buyer.

Chapter 5. **Eligible costs**

Article 14. The costs eligible for assistance include costs incurred after notification of the intention to receive assistance and include:

- 1) purchase price of the ownership title to land or the right of its perpetual usufruct;
- 2) purchase price or manufacturing cost of property, plant and equipment, including structures and buildings within the meaning of the construction law and their equipment related to conducting business activity, in particular:
 - a) machines and devices, including ICT systems and networks,
 - b) means of transport,
 - c) tools, instruments and apparatus,
 - d) technical equipment for office work,
 - e) technical infrastructure devices listed in Article 143(2) of the Act of 21 August 1997 on real estate management (Journal of Laws of 2023, item 344),
 - f) telecommunications infrastructure within the meaning of Article 2(8) of the Telecommunications Law Act of 16 July 2004 (Journal of Laws of 2022, item 1648).

Article 15. The purchase price and manufacturing cost of fixed assets are determined in accordance with the accounting regulations.

Chapter 6. **Aid intensity**

Article 16. The maximum aid intensity may not exceed 40% of the eligible costs.

Article 17. The maximum public aid intensity (except for initial investments with eligible costs exceeding EUR 50 million) shall be increased in relation to the maximum intensity by:

- 1) 20 percentage points gross for small enterprises,
- 2) 10 percentage points gross for medium-sized enterprises.

Article 18. If the maximum allowable aid intensity is exceeded as a result of exemption from property tax pursuant to this resolution, the amount of aid granted above the allowable aid intensity shall be recovered with interest.

Chapter 7.

Required documents and information necessary to determine the admissibility of public aid

Article 19. Together with the notification of the intention to benefit from the regional investment aid referred to in Article 9, the entrepreneur shall enclose:

- 1) a declaration on maintaining a new investment for the period specified in Article 8(3), as appropriate, calculated from the end of the period covered by the exemption, on the form constituting appendix 2 to the resolution;
- 2) a statement on the costs incurred by the entrepreneur for the new investment, including those eligible for public aid on the basis of the resolution and on the net share of at least 25% of the investment value, on the form constituting appendix 3 to the resolution;
- 3) information prepared on the form constituting an appendix to the Regulation of the Council of Ministers of 29 March 2010 on the scope of information presented by an entity applying for aid other than de minimis aid or de minimis aid in agriculture or fishery (Journal of Laws No. 53, item 312, as amended).

Article 20. The entity that submitted the notification of the intention to use the aid should submit to the President of the City of Stargard information on the completion of the new investment by the end of the year in which it was completed, using the form constituting appendix 4 to the resolution.

Chapter 8.

Guarantee against exceeding the maximum aid intensity and monitoring of the aid

Article 21. An entrepreneur benefiting from the regional investment aid shall submit by 31 January of each tax year during the period of benefiting from the exemption:

- 1) information on public aid received in various forms and from various sources, which was intended for the same project for the implementation of which the entrepreneur received aid;
- 2) information referred to in the Regulation of the Council of Ministers of 29 March 2010 on the scope of information submitted by an entity applying for aid other than de minimis or de minimis aid in agriculture or fisheries (Journal of Laws No. 53, item 312, as amended).

Article 22. In the case of receiving public aid above the permissible intensity during the year, the entrepreneur is obliged to return the amount constituting the surplus of public aid above the permissible intensity by 31 December of a given tax year.

Article 23. The tax authority has the right to carry out inspections in the scope of compliance by the aid beneficiaries with the conditions of granting exemption from property tax and obligations included in the resolution, including verification of the factual compliance of documents and information submitted by entrepreneurs.

Chapter 9.

Loss of the right to exemption from property tax pursuant to the resolution

Article 24. The entrepreneur loses the right to exemption from property tax for the entire period covered by the exemption in the event of non-compliance with the conditions specified in Article 8 of this resolution.

Article 25. The entrepreneur is obliged to notify the President of Stargard in writing of the loss of the right to exemption from property tax pursuant to the resolution, within 14 days from the date of occurrence of circumstances causing its loss.

Article 26. In the event of losing the right to exemption, the entrepreneur is obliged to pay the tax in accordance with the procedure specified in the provisions of the Act of 29 August 1997 Tax Ordinance (Journal of Laws of 2023, item 2383, as amended).

Chapter 10.

Final provisions

Article 27. The scheme expires on 31 December 2026.

Article 28. Implementation of the resolution is entrusted to the President of Stargard.

Article 29. The resolution shall enter into force 14 days after its publication in the Official Journal of the Zachodniopomorskie Voivodeship with effect from 1 January 2024.

NOTIFICATION OF THE INTENTION TO BENEFIT FROM THE REGIONAL INVESTMENT AID

INFORMATION ON THE ENTREPRENEUR

First name and surname or full name of the company in accordance with the registration document
Legal form of the entrepreneur
NIP (Tax ID Number) / PESEL number
REGON (Business ID Number)
Date of creation
Size of the entity, in accordance with Annex I to Commission Regulation (EU) No. 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ EU L 187/1 of 26.06.2014)
Activity class for which the applicant applies for the public aid, in accordance with the Regulation of the Council of Ministers of 24 December 2007 on the Polish Classification of Activity (PKD) (Journal of Laws of 251, item 1885, as amended)
Registered office address (street, house number, code, city)
Correspondence address (if different from the registered office address)

Telephone and fax, e-mail
Website address
Details of the person(s) authorised to contact in matters concerning public aid (first name, surname, job title, e-mail, phone, fax)

CHARACTERISTICS OF THE ENTREPRENEUR

1. Year of establishing the company and taking up business activity,

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2. Company's business profile:

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CHARACTERISTICS OF THE INVESTMENT

1. Data concerning the real property on which the new investment will be carried out:

Street and number	
Land and Mortgage Register number	

Plot numbers, plot area	
Total area of land in m ²	
Information on other objects of taxation (buildings, structures, land) related to the implementation of a new investment, taking into account the tax base	

2. Description of the investment:

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3. Schedule of implementation of the new investment, taking into account the planned commencement and completion of the investment.

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4. Forecast investment expenditure related to the new investment (applies only to entrepreneurs who calculate the aid on the basis of investment costs):

Purchase price of land or right of perpetual usufruct	
Purchase price or cost of manufacturing of fixed assets such as buildings, structures and equipment (in particular machinery and equipment, tools, instruments and apparatus, technical equipment, technical infrastructure)	

Total cost of investment

Sources of financing the investment	Value	
	in PLN	%
Public aid		
Other aid measures (e.g. structural funds)		
Own funds of the entrepreneur		
Total cost of investment implementation		

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Place, date

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Signature and stamp of the entrepreneur or a person authorised to represent the entrepreneur

Appendix 2 to Resolution No.
of the City Council in Stargard
of

.....
(first name and surname/business name of the entrepreneur)

.....
(address/registered office of the entrepreneur)

President of Stargard ul.
Czarnieckiego 17
73 – 110 Stargard

Declaration

Exercising the obligation resulting from Article 19(1) of the resolution on exemptions from property tax as part of regional investment aid for initial investments

I undertake to maintain the new investment for at least 3 / 5 * years from the end of the period covered by the exemption.

.....
Place, date

.....
Signature and stamp of the
entrepreneur or a person
authorised to represent the
entrepreneur

*delete as appropriate

.....
(first name and surname/business name of the entrepreneur)

.....
(address/registered office of the entrepreneur)

President of Stargard ul.
Czarnieckiego 17
73 – 110 Stargard

Statement

Exercising the obligation resulting from Article 19(2) of the resolution on exemptions from property tax as part of regional investment aid for initial investments

I declare that the value of the new investment will total PLN

Costs eligible for public aid will total PLN,

Own contribution amounts to PLN....., which constitutes
% of the investment value.

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Place, date

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Signature and stamp of the
entrepreneur or a person
authorised to represent the
entrepreneur

**INFORMATION
concerning the completed initial investment**

1. The initial investment in connection with which I seek exemption, commenced on,
was completed on

Please find enclosed:

• Documents confirming the commencement of the investment:

1)

2)

3)

• Documents confirming the completion of the investment:

1)

2)

3)

2. Total eligible costs of the completed investment amount to PLN....., own contribution
in eligible costs amounted to PLN Sources of financing the investment
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3. List of eligible costs of initial investment (eligible costs incurred should be supported by clear,
detailed and up-to-date documentation).

Type of cost incurred	Amount
Total eligible costs	

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(Place, date)

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(stamp and signature of the entrepreneur or a
person authorised to represent the entrepreneur)

Appendices:

1).....

2).....

3).....