



The Role of Property Tax in Municipal Budget

Eva Tomášková*^{ID}, Michal Radvan**^{ID}

* Associate Professor, Masaryk University, Faculty of Law, Brno, Czech Republic. E-mail: eva.tomaskova@law.muni.cz

** Associate Professor, Masaryk University, Faculty of Law, Brno, Czech Republic. E-mail: michal.radvan@law.muni.cz

Abstract

Tax revenues of municipalities can be divided into shared and entrusted (own, local) taxes in the Czech Republic. There are several local taxes *sensu lato*, the most important of which is the immovable property tax. This article is set to evaluate its role in the Czech municipal budgets, predominantly by way of comparing the economic data concerning the revenues of local self-government units in OECD countries. From a legal perspective, the text describes and critically analyzes the legal regulation of the Czech immovable property tax and specifically points out municipalities' potential to influence their revenue with regard to political debates and recent changes in legal regulation. In the discussion part, the challenges connected with the changes in the legal regulation of the immovable property tax and changes in the budget determination of taxes are defined, and the impacts of these changes are analyzed in details. The authors argue that the role of the property tax is negligible and municipalities must rely on sources of funding other than local taxes to meet their statutory obligations.

Keywords

property tax, recurrent property tax, municipal budget, tax revenues, local tax, budget determination of taxes

1 Introduction

According to the Czech Constitution, municipalities are the basic territorial self-governing units.¹ Territorial self-governing units have the right to self-government; this fact is also expressed in the economic principles set in the Constitution dealing with local self-government: municipalities are public law corporations, they may own property, and they manage their affairs on the basis of their own budget.² However, the Czech Constitution does not go into details when dealing with these issues. Also, the European Charter of Local Self-Government was never entirely

¹ Art. 99 of the Act no. 1/1993 Sb., Constitution of the Czech Republic, as amended.

² Art. 101 of the Act no. 1/1993 Sb., Constitution of the Czech Republic, as amended.

accepted in the Czech Republic as the Czech Republic still does not consider itself bound by several provisions of the Charter with regard to financial autonomy. For example, the Czech Republic does not want to guarantee that local taxes and charges will form at least a part of local financial resources and does not want to ensure the power of local authorities to determine the local tax rates within statutory limits.

On the other hand, many Czech acts delegate tasks and duties to municipalities. To fulfill these tasks, municipalities need to find sufficient funding. The revenues of municipal budgets include revenues from taxes and charges, transfers and subsidies, non-tax revenues, loans and borrowings. The most important sources of financing for municipalities are tax revenues, transfers, and subsidies. Tax revenues of municipalities can be divided into shared and entrusted (own, local) taxes. Local taxes are defined as financial levies determined for the municipal budget, which can, at least to a certain extent, be influenced by the municipality, irrespective of whether they are labeled as local taxes or local charges (fees). This influence may involve aspects such as the tax base, tax rate, or correction elements (Románová et al., 2019, 605).

There are several local taxes *sensu lato* in the Czech Republic: the immovable property tax and eight local charges. While the property tax is an obligatory tax administered by (state) tax offices, municipalities are free to adopt local bylaws on local charges and collect them. This difference is the reason why the following text deals only with the immovable property tax and its role in municipal budgets.

The main aim of this article is to evaluate the role of the immovable property tax in municipal budgets in the Czech Republic and to confirm whether the hypothesis that the role of the property tax is negligible and municipalities must rely on sources of funding other than local taxes to meet their statutory obligations is tenable.

2 Methodology and Literature Background

To achieve the aim of this research and test the hypothesis, the IMRaD (Introduction, Methodology, Research, Discussion) structure was chosen for the paper. In the research part, it is necessary to identify the importance of the immovable property tax for municipal budgets in the Czech Republic. The comparison of economic data concerning the revenues of local self-government units in OECD countries shows the differences in funding of local governments. Additional comparative and analytical studies explain the differences in property tax revenues between municipalities in the Czech Republic. From a legal perspective, it is necessary to briefly describe and critically analyze the legal regulation of the Czech immovable property tax and specifically point out municipalities' potential to influence their revenue with regard to political debates and recent changes in legal regulation.

In the discussion part, the challenges connected with the changes in the legal regulation of the immovable property tax and changes in the budget determination of taxes are defined, and the impacts of these changes are analyzed in detail. In conclusion, by summarising and synthesizing the knowledge and findings gained, the authors test the stated hypothesis and set some *de lege ferenda* solutions.

Concerning the scientific literature in a given area, numerous books, book chapters, and articles address the financing of local self-government units. From the Central and Eastern European perspectives, many interesting papers (e.g., Cakoci & Červená, 2018; Kozieł, 2018; Radvan, 2018; Tomášková & Mrkývka, 2018) were published in the conference proceedings on the challenges of local government financing in the light of European Union regional policy

edited by Mrkývka et al. (2018). The funding of local government and its tasks with regard to the European Charter of Local Self-Government was a topic of the conference proceedings edited by Gliniecka et al. (2016), where exciting texts are available (e.g., Czudek & Kranecová, 2016; Janovec, 2016; Koziel, 2016; Radvan, 2016; Románová & Červená, 2016). Essential books on local self-government finance were written by Pařízková (2005) and Peková (2004). This topic is also covered by Průcha (2011). The challenges of implementing the European Charter of Local Self-Government in Czech legislation were described by Radvan, Mrkývka & Schweigl (2018). From all the boos dealing with property taxation, it is necessary to mention Youngman (2016) from an international perspective. On the European level, a summary book was published in Slovenia and edited by Radvan et al. (2021). In the Czech Republic, the most active author in this area is also Radvan (e.g., Radvan & Kranecová, 2021).

3 Research

3.1 Importance of Immovable Property Tax for Municipal Budgets

Municipalities are to carry out activities within their defined competencies, focusing on finding sufficient funding to finance the needs of the local public sector. For this reason, the financing of municipalities in the Czech Republic is set up in such a way as to ensure a certain degree of independence from the central budget. Municipal budget revenues include revenues from taxes and charges/fees, transfers and subsidies, non-tax revenues, credits and loans. Tax revenues are among the most important sources of financing for municipalities, followed by transfers and subsidies (see *Table 1*).

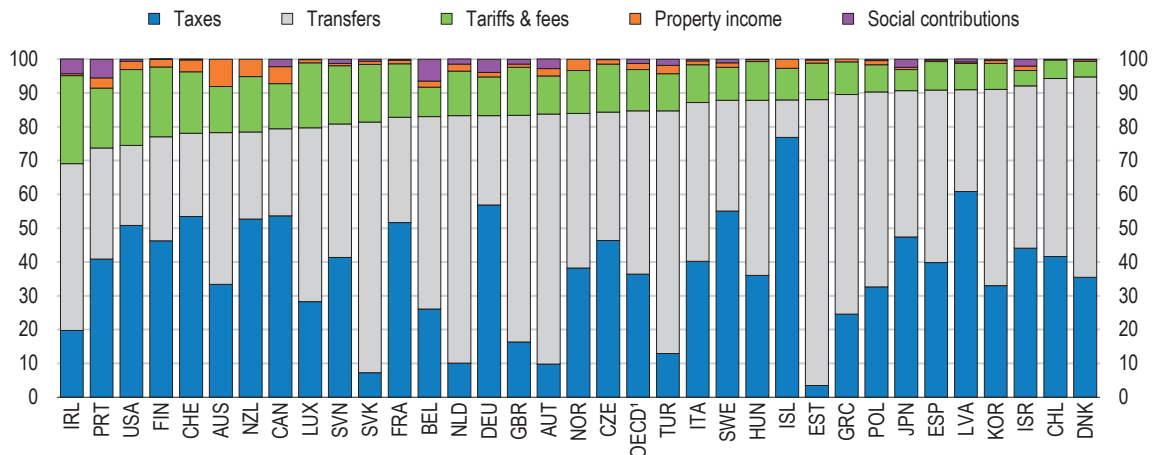
Table 1. Municipal budget revenues

Revenues	Share of the total budget
Tax revenues and fees	65% – 70%
Non-tax revenues	9% – 13%
Capital Gains	1% – 5%
Transfers	15% – 20%

Source: Own processing according to documents from the Ministry of Finance of the Czech Republic

Tax revenues of municipalities account for two-thirds of all revenues, transfers a maximum of one-fifth, and the remaining revenues are so low that it is difficult for municipalities to rely on this income to plan larger investment expenditures. However, the situation in other countries may be different. A look at the revenues of the territorial self-governing units within the OECD countries can give us some idea (see *Figure 1*).

Figure 1. Revenues of the territorial self-governing units by type
(% of total revenues, data for 2016, unweighted average)



Source: OECD (2020).

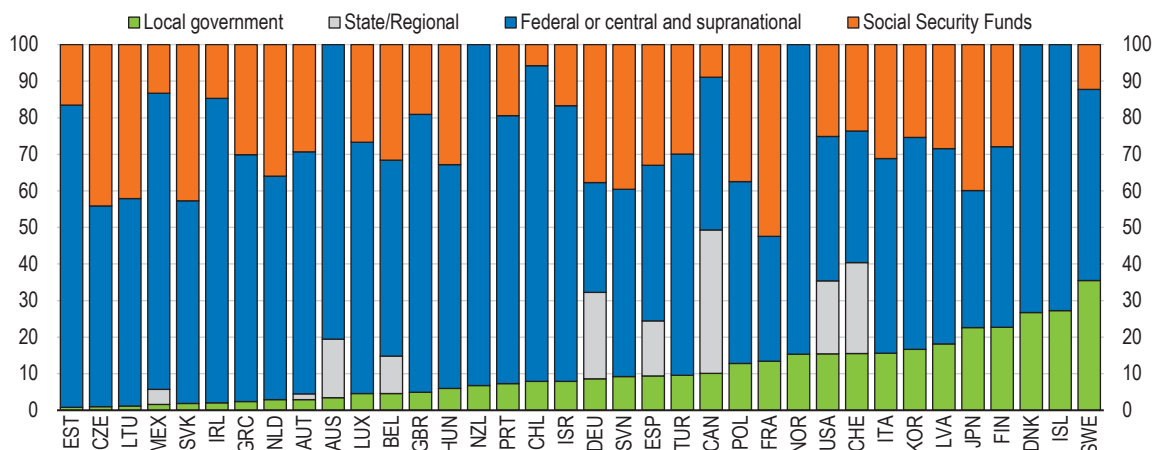
As can be seen from the figure, the Czech Republic has a higher share of tax revenues, a lower share of transfers, and a slightly higher share of tariffs and fees compared to the OECD average. Unlike in some other countries, social insurance revenues are not income for municipal budgets. Tax revenues of municipalities can be divided into shared and entrusted taxes. Shared taxes include VAT, personal income tax, and corporate income tax, unless the taxpayers are municipalities themselves. The amount of shared taxes is set out in Act no. 243/2000 Sb., on Budgetary Allocation of Taxes, as amended. Until 2023, VAT and corporate income tax revenues and individual personal income taxes were distributed as follows:

- 9.78% for the region budget;
- 25.84% for the municipal budget;
- 64.38% for the state budget.

The distribution of personal income tax from dependent activities differed in part. Municipalities were entitled to a higher percentage of the total revenue of this tax; they received 25.84% and furthermore 1.5% of the nationwide revenue of this tax. Only 62.88% of the national revenue flowed to the state budget. In the case of regions, the determination of the tax remained unchanged, and they received 9.78 % of total revenues.

The entrusted tax in the full amount flowing into the municipal budget is immovable property tax and corporate income tax paid by the municipality itself. The amount of revenue from shared taxes is highly dependent on the economic cycle, and the total revenue, therefore, fluctuates considerably. However, VAT and income taxes are the most important revenues of public budgets. Municipalities can influence the amount of taxes entrusted to them, but only to a minimal extent, as all taxes within the tax system have nationwide obligatory validity. Compared to the Czech Republic with other countries, the possibility of influencing taxes by municipalities is very small (see *Figure 2*).

Figure 2. Tax revenues of local government as % of total tax revenues (2018 or latest available year)



Note: Compulsory social security contributions are treated as taxes.
Source: OECD (2020).

As can be seen in the figure, only Estonia has lower tax revenues at the local level. And except Lithuania, with which the Czech Republic is at about the same level, in all other countries tax revenues are higher at the local level.

If we focus on the revenue from the recurrent property tax, then the revenue of this tax (excluding Prague) in 2022 amounted to CZK 10.9 billion. Municipalities received a revenue of CZK 85.8 billion from shared taxes. The share of immovable property tax in total tax revenues was only 3% in 2022. Although municipalities had the opportunity to increase the immovable property tax coefficient and thus its total revenue, this option was not used much by municipalities. Municipalities do not have the possibility to adjust the amount of property tax in any other way than by adjusting the coefficients of this tax. Any other attempt by the municipality to increase the amount of property tax would be an overstepping of the limits of the municipality’s independent powers. Between 2013 and 2022, the average annual growth rate of immovable property tax was 2%.

The revenue from recurrent property tax varies according to the category of the municipality. The leaders in this regard in 2022 were the smallest municipalities (up to 199 inhabitants), which collected an average of CZK 2,130 per inhabitant. As the size of the municipality increases, the value of this indicator decreases, up to CZK 1,063 per inhabitant in the largest municipalities (5,000 or more inhabitants). At the same time, the value of the coefficient, which affects the amount of the tax rate, increases with the increasing size of the municipality, i.e., small municipalities do not impose a higher property tax rate. The reason why the smallest municipalities collect the highest revenue is that the smallest municipalities have a higher share of recreational real estate, which pays a higher tax rate. Larger municipalities, on the other hand, have a large share of real estate intended for permanent housing, for which a lower tax rate applies.

There is a significant difference between municipalities with the highest and lowest incomes per capita. In 2022, the twenty municipalities with the highest immovable property tax revenues received an average of CZK 23,844 per inhabitant. The twenty municipalities with the lowest immovable property tax revenue received an average of only CZK 253 per capita in 2022. There is also a significant disproportion between individual regions. Municipalities received the

highest immovable property tax revenue in 2022 in the Central Bohemia Region (CZK 1,437 per inhabitant) and the Karlovy Vary Region (CZK 1,423 per inhabitant). The lowest revenue from this tax was obtained by municipalities in the Moravian-Silesian Region (CZK 939 per inhabitant) and the Zlín Region (CZK 987 per inhabitant) (Kameníčková, 2023).

3.2 Possibilities of Czech Municipalities to Influence Property Tax

Recurrent property tax collected in the Czech Republic is officially called immovable property tax, and the Immoveable Property Tax Act regulates it.³ This Act provides for two taxes on immovable property: the land tax and the tax on buildings, including houses, flats/apartments, and non-residential premises. Generally, the tax is paid by the owner of the property. Primarily, the unit/area (in terms of square meters) system is used. The tax is administered by the central State tax offices (i.e., the Financial Office) and not by local governments. Notwithstanding that all of the revenue raised from the immovable property tax goes to the municipal budget, depending on where the taxable property is located, municipalities only have a limited ability to influence the structural components of the immovable property tax (Radvan & Kranecová, 2021, 51). Municipalities can adopt local bylaws (usually a generally binding ordinance) to exempt immovable property affected by natural disasters, certain agricultural land (not gardens), and immovable property in special industrial zones. In addition, they can change coefficients influencing the tax rate (i.e., the location rent, the municipal coefficient) or the tax itself (i.e., the local coefficient).

The coefficient called location rent is influenced by the number of inhabitants with permanent residence in the municipality. Location rent is a multiplier applied to the standard tax rate for immovable property, such as development land, residential buildings, flats, etc. The basic value of the coefficient is laid down in the Act within the range of 1.0 and 4.5. Municipalities have the right to increase the basic co-efficient by one level (or reduce it by three levels⁴). Till the end of 2024, the municipal coefficient (1.5) can also be applied to other buildings and units where the location rent does not apply (Radvan & Kranecová, 2021, 52). Fiscally, the most important is the local coefficient. This coefficient influences the tax liability by a factor within the range of 0.5 and 5.0 (0.5 and 1.5 in the case of agricultural land and some other land) for the entire municipality, individual cadastral territory, individual municipal district, or individual group of immovable property). The local coefficient can also be adopted by a measure of a general nature issued by the municipal council for individually identified immovable property.

3.3 Recent Development in Property Tax Regulation

In June 2023, the Czech government sent the draft bill dealing with changes (not only) in tax law regulation in connection with public budgets consolidation to the Parliament.⁵ The draft bill also included an amendment to the Immoveable Property Tax Act. Among good things (such as the introduction of the inflation coefficient, amendments in coefficients as mentioned above, regulation of correction components, reducing the excessive tax burden on hard-to-use land, etc.), the draft bill aimed to introduce the state part and the local part of the immovable property tax. The new state part meant a 100% increase in the property tax, while the entire increase was

³ Act no. 338/1992 Sb., Immoveable Property Tax Act, as amended.

⁴ In the case of reduction only till the end of 2024.

⁵ Parliamentary print no. 488, available at <https://www.psp.cz/sqw/historie.sqw?o=9&t=488>

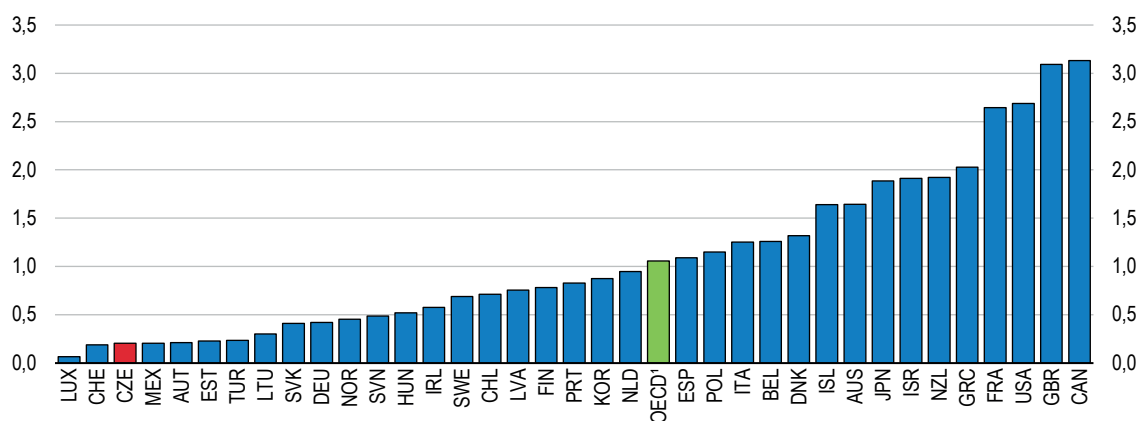
to benefit the state budget. So, a purely local tax was to become a shared tax. The government supported this opinion with several facts. Mainly, the property tax is administered by state tax offices, and the state pays the administrative costs. Also, the abolition of the tax on acquisition of immovable property in 2020 should be compensated with the state part of the property tax. Moreover, in some countries, the recurrent property tax revenue is wholly or partly the income of the state budget (Chamber of Deputies, 2023, 301–302).

The proposal to introduce the state part of the property tax was widely criticized by experts and especially by municipalities. The result was the adoption of an amendment in such a form that the state portion of the immovable property tax was not introduced. Still, the proposed tax increase was retained in connection with changes in the percentage of redistributed shared taxes (VAT, personal income tax, corporate income tax) to the benefit of the state budget and to the detriment of municipal budgets.⁶

4 Discussion

The current situation associated with the change in immovable property tax and the change in the budgetary allocation of the tax brings a number of challenges to municipalities, and they must be able to respond appropriately. The first of these challenges is of a more general nature and relates to the correct tax setting. The fact that the current property tax in the Czech Republic is not set up optimally is also criticized by the OECD. On the one hand, this criticism is related to the fact that there is a very low property tax. Furthermore, the market value of the property is not taken into account in the calculation of the tax; it is only the area and purpose of the property (OECD Economic Surveys: Czech Republic 2020, OECD Subnational Government Structure and Finance database). The recurrent taxes on immovable property in the Czech Republic are very low (see *Figure 3*).

Figure 3. Recurrent taxes on immovable property, % of GDP, 2021 or latest available year



1. Unweighted average
Source: OECD Revenue Statistics.

⁶ From 25,84% of the revenue for municipal budgets in 2023 to 24,92% in 2024 and 24,16% in 2025.

As can be seen from the figure above, recurrent taxes on immovable property account for an average of 1% of GDP in countries of OECD. Recurrent taxes on immovable property account for only about 0.2% of the GDP of the Czech Republic.

The second challenge concerns the definition of the importance of immovable property tax in the overall revenues of municipalities. Recurrent property tax revenues will become more important revenue for municipalities as shared tax revenues decrease, and the change in the budgetary allocation of taxes will result in a reduction in revenues from shared taxes for municipalities (see *Table 2*).

Table 2. Income of municipalities from shared taxes in 2021 and 2022 and quantification of the amount of the change in the budgetary allocation of taxes

Shared revenues (bil. CZK)	2021	2022	Change 2021	Change 2022
VAT	463,265	535,734	4,262	4,929
Corporate Income Tax	195,964	228,676	1,803	2,104
Personal Income Tax - Entrepreneurs	9,629	13,963	89	128
Personal Income Tax - Dependent Activity	138,466	149,594	1,274	1,376
Withholding income tax at a special rate	29,121	38,618	268	355
Total shared revenues	836,445	966,585	7,696	8,892

Source: Own processing according to documents from the Ministry of Finance of the Czech Republic (no data for 2023 at the moment)

As can be seen from the table above, the change in the budgetary allocation of taxes will result in a reduction in revenues from shared taxes for municipalities by at least CZK 8 billion in total. CZK, what is not a negligible amount. Therefore, although the immovable property tax revenue will become a more significant income for municipalities from 2024, the municipality does not have access to information about which property owners paid this tax even after this change. Although it is possible to argue that municipalities do not have any costs associated with this decree, unlike, for example, local fees, on the other hand, it could be useful for municipalities to know which of the property owners pay their tax liability properly and on time. At the same time, they could also negotiate in their own interest with property owners who do not do so.⁷ From the tax authorities' point of view, this is not a very profitable tax, which is associated with significant administration. The question is how much effort the tax authorities put into collecting this tax compared to other taxes.

The third challenge relates to ensuring sufficient revenues for municipalities, especially in the long term. The dynamics of immovable property tax revenue and shared tax revenue are different. Between 2013 and 2022, immovable property tax revenue increased by 21%, while shared tax revenue increased by 92%. The dynamics of shared tax revenues could also be higher thanks to income tax if there were no changes in connection with the COVID-19 pandemic primarily associated with the abolition of the so-called super-gross wage (Kameníčková, 2023). It can be assumed that this trend will continue, i.e., the development of shared taxes will be

⁷ However, this would mean changes in the legal regulation of the obligation to maintain confidentiality in tax administration.

much more dynamic. For municipalities, an increase in property tax in exchange for a reduction in municipalities' share of shared taxes will, therefore, be disadvantageous. A one-time increase in the revenue of a slow-rising tax cannot compensate for a reduction in the revenue of a rapidly rising tax.

The last challenge focuses on the sustainability of municipal budgets as a whole. Municipalities are trying to manage a long-term balanced budget. Moreover, in recent years, the balance of cash in bank accounts has been higher than the total debt (see *Table 3*).

Table 3. Bank accounts and loans of municipalities (in CZK billions)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Bank Accounts	95.0	104.3	111.6	153.3	176.4	183.1	210.9	230.0	262.2	290.1
Debt	92.2	88.9	86.9	71.9	69.0	68.6	70.0	71.1	69.6	71.1

Source: DVS (2024).

The table also shows that although there have been fluctuations in the economy and a significant increase in inflation in recent years, the debt of municipalities has been stable throughout the period under review, and the total amount of funds in bank accounts at the end of 2022 exceeded the value of the total debt of municipalities by more than four times. Simultaneously, it was found that in 2022, 3,167 municipalities, i.e., 50.6 % of municipalities, reported debt. This indicator has also not changed significantly in recent years. This situation is quite different from the development of the state debt (see *Table 4*).

Table 4. State debt (in CZK billions)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt	1,683.3	1,663.7	1,673.0	1,613.4	1,624.7	1,622.0	1,640.2	2,049.7	2,465.7	2,894.8

Source: Ministry of Finance of the Czech Republic.

In the first view, there is a significant difference between the development of municipal indebtedness and the development of state indebtedness. Unlike the state, the management of municipalities remains stable and in good condition (although there are some exceptions). A negative phenomenon is defined as a lower use of budget surpluses, which are not used for the development of the municipality and the needs of citizens. In addition, due to inflation, the value of these funds has been lost (DVS, 2024).

The question is to what extent will the increase in immovable property tax and the change in the budgetary allocation of taxes affect the total debt, or what other obligations, including financing, will be transferred to municipalities in the future? This situation also lends itself to the assumption that municipalities are being punished for their management, which may lead to a certain animosity of municipalities towards the state.

4.1 Immovable Property Tax Regulation *de Lege Ferenda*

Undoubtedly, the recurrent property tax must remain exclusively local tax. However, many problematic issues connected with property taxation in the Czech Republic are still unsolved,

and the role of the property tax is marginal. The problem of low revenue could be resolved by adopting an *ad valorem* tax base. However, the current Czech government does not have the political will to increase the immovable property tax revenue. Without a strategic decision to significantly increase the property tax, there is no real incentive to implement an *ad valorem* system; it is expensive to establish, administratively demanding, and time-consuming. The immediate solution for the Czech Republic is to retain the unit system (area) tax base. There should be one maximum tax rate in the legislation for every type of property, and municipalities should have the right to introduce their own specific tax rates below that level. As there are 6,258 municipalities in the Czech Republic, and many of them are extremely small with a very low number of inhabitants,⁸ there should be another rate (standard rate) in the legislation for those municipalities that do not set their own specific tax rates. As small municipalities are not able to administer the tax themselves, it is reasonable to retain state tax offices as immovable property tax administrators (Radvan & Kranecová, 2021, 76).

5 Conclusions

There are many objections to the payment of immovable property tax. The most common objection is why property owners should pay tax on property they have acquired from previously taxed income. The argument, of course, is that property owners benefit from the services provided by the municipalities and cities (e.g., infrastructure provision, transport routes, subsidized transport, security provision, fire protection, education, amenities, etc.) in whose territory the property is located. *Nota bene*, these services increase not only the quality of life but also the value of the property. However, the authors of this article believe that most property owners are aware of these facts, and therefore, objections of this nature are rarely heard. More fundamental, however, are the requirements for the tax to be suitably designed, sufficiently general and comprehensible, simple to calculate, with minimal administration and collection costs, and, last but not least, to take account of the specificities of each municipality.

As obvious from the text above, the hypothesis that the role of the immovable property tax is negligible and municipalities must rely on sources of funding other than local taxes to meet their statutory obligations was confirmed. Although the state part of the property tax has not been introduced, with regard to the reduction of the municipalities' share of shared taxes, the winner of these changes is the state: municipalities will have to find another source of revenue, including a possible increase in the property tax. Given their options, it is to be expected that municipal investment plans will be slowed or suspended. It is now more of a wishful thinking that the state will be able to use the funds thus raised more effectively, efficiently, and economically than if they had remained revenue for municipal budgets. From the point of view of the municipalities, we can only hope that in the near future there will be significant changes in the legal regulation of the immovable property tax: if the value-based system of taxation is not introduced, then we are inclined at least to the modifications as proposed in the discussion section above.

⁸ Only 268 municipalities have more than 5,000 inhabitants (Dolejší, 2024).

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