

**Resolution Nr 529.LVIII.2014**  
**City Council of Jelenia Góra**

dated 8 July 2014 r.

**concerning the exemption of tax of properties under the de minimis aid  
for investors creating new places of work in Jelenia Góra city area**

On the basis of art. 18 paragraph 2 point 8, art.40 paragraph 1 and art.41 paragraph 1 with resolution dated on 8 March 1990 r. about the municipal government (consolidated text: Law gazette. 2013 r., entry 594 with later changes.), art.7 paragraph 3 and art.20b resolution dated on 12 January 1991r. About taxes and local payments (consolidated text: Law gazette from 2014r., entry 849) is resolved what is below:

**§ 1.** 1.Ground, buildings or parts of the buildings, structures or parts of them connected with running the business by entrepreneurs who pay immovable property tax and create new places of work in Jelenia Góra city are exempted of immovable property tax according to the rules defined in this resolution.

2. Exemption is used only in case of creating new places of work after the date this resolution comes into effect.

**§ 2.** Help on the basis of this resolution will be given according to the regulations of Decree of Commission (UE) No 1407/2013 dated 18 December 2013r. In the matter of following art.107 and 108 Treaty about functioning European Union to de minimis aid (Official journal 352 dated 12. 24.2013).

**§ 3.** General conditions about admissible help on the basis of resolution :

1.Creating new places of work in the area of Jelenia Góra City, provided that the condition of creating new places of work is fulfilled when the number of employers increased compared to the average employment from the last 12 months before the fact of getting the right to be exempted from the tax, recounting the people employed in full time. In order to set the level of employment the number of employers hired in full time within one year is taken into consideration and people hired in part time or seasonal are treated as fractional parts of full time.

2. Keeping the enlarged number of hired employees by at least 12 months since the date of creating new places of work.

3. Submitting to tax executive body – The Mayor of Jelenia Góra City the law to exemption form immovable tax property on the formula which is enclosure no 1 to this resolution no later than 6 months since the date when the entrepreneur created new places of work together with:

- 1) evidence confirming the current level of employment, in particular employees reports to obligatory insurance and amount of employment from the last 12 months, before getting the rights to the tax exemption;
- 2) declaration for tax of property for the tax year or information about undeveloped properties and buildings taking into account properties exempted of tax,
- 3) all certificates about the de minimis aid, which they received in the year when they applied for the aid and within 2 previous years or the certificates about the amount of the de minimis aid received in this time or the certificate about not getting such help;
- 4) information defined in Councils of Ministers Regulation dated 29 March 2010 in case of information presented by the entity applying for de minimis aid (Law gazette No 53, entry 311).

**§ 4.** The regulations of establishing the amount and time of exemption:

1. For every new created place of work there is exemption of tax of property :

- 1) 50 m<sup>2</sup> area of buildings or their parts connected with running the business;
- 2) 500 m<sup>2</sup> area of ground connected with running the business;
- 3) 30 000 pln of value of the building or their parts connected with running the business.

2. The amount of exemption of tax of property received cannot be higher than the amount of tax payable for the property or part of it connected with running the business for the tax year .

3. The level of exemption of tax of property is established according to the figure:

$$X = A \times B \times C \text{ where the particular symbols mean :}$$

X	The level of exemption of tax ;
A	The area of buildings or their parts, grounds, the value of depreciation of buildings or their parts connected with running business, which is the basis of the taxation;
B	Increase of the places of work, based on individual employed in full time work
C	Tax rate of property, of the area of buildings or their parts, area of ground and the value of depreciation of buildings and their parts connected with running the business in the tax year.

4. Total period of exemption cannot be longer than five years since the date of getting the right to exemption.

5. Exemption of tax of property is vested since the first day of the month which is after the month when the entrepreneur r created new place of work.

6.If the entrepreneur is not liable for tax in any matter of taxation mentioned in paragraph 1, exemption of tax is vested only in this matter which is taxed.

**§ 5.** The entrepreneur in the period when using the right to exemption of tax of property is obliged to 15 January of every tax year present to tax authority without any call:

- 1) information about the amount of workers at the end of previous calendar year together with the evidence confirming current level of employment, and in particular register of employees to compulsory insurance, in formula which is enclosure no 2 to this resolution;
- 2) all certificates about the de minimis aid which they received in the year when they apply for the aid and within two previous years or certificate about the amount of the de minimis aid received in this time or the certificate about not getting such help;
- 3) information defined in the Councils of Ministers Regulation dated 29 March 2010r. In the case of information presented by the entity applying for the de minimis (Law gazette.No 53, entry 311).

**§ 6. 1.** Entrepreneur loses the right to exemption of property when:

- 1) new created places of work will not be maintained by the period of at least 12 months;
- 2) not true data which are mentioned in § 3 is presented to the tax authority;
- 3) information which is mentioned in § 5 is not presented to tax authority.

2. Entrepreneur is obliged to inform the Mayor of Jelenia Góra City in written form about every change of employment causing the loss to exemption of tax within 14 days since the day when the circumstances justifying this loss occurred.

3. In the case of loosing the right to exemption of tax of property entrepreneur is obliged to return undue aid.

**§ 7.** Entrepreneur who is using the aid in the form of exemption of tax of property on the basis of this resolution cannot use help given in the same form on the basis of other aid programmes adopted by the City Council of Jelenia Góra.

**§ 8.** Implementation of the resolution is made by the Mayor of the City.

§ 9. 1. Resolution will enter into force after 14 days from its publication in the Official Journal of Lower Silesia .

2. Resolution is valid until 31 December 2020r.