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Tax Policy of the Commune as an Example of Local Public Policy – Goals, Opportunities, Conditions

Abstract. *Public policy refers to ways in which public authorities deal with public issues. It is connected with the functioning of the state and local government. The author follows the approach proposed by B.G. Peters, who assumes that public policy includes ideas for solving public problems, public actions (realized through specific instruments) and results. The aim of this article is to analyze local public policy pursued by the local government in the field of tax policy. In the first part, characteristics of local public policy are described as objectives of the local government. The author's attention focuses on the basic stages of public policy, its instruments and its link to public problems. The second part is devoted to tax policy, its objectives and determinants. In the third part the author presents effects of the tax policy conducted by communes in the period 2007-2015.*

Keywords: *public policy, tax policy, instruments and effects of tax policy*

Introduction

Tax policy has a strong impact on the economy of the micro-region, i.e. the commune. It consists in determining sources and ways of collecting tax revenues for economic, social and financial needs of a local government unit [Satola 2013: 425]. Tax revenue is the most important source of income in municipal budgets. For this reason, the local government tries to pursue an optimal form of tax policy that can serve as a tool for solving public problems. In order to develop a specific tax policy, communes use diverse instruments which have specific implications. From the point of view of this article, financial implications are the most signif-

icant as decisions concerning tax policy can reduce the commune's budget revenues (e.g. as a result of reduced tax rates).

Given the goals, possibilities, instruments and effects of tax policy, it is a key element of local public policy implemented by communes. The aim of the article is to analyze tax policy as an example of local public policy implemented by local government. Characteristics of a local public policy will be analysed following B. Guy Peters's approach, which assumes that public policy is a series of actions (or lack of action) that affect citizens' lives. According to Peters, public policy includes ideas for solving public problems, public actions (implemented through specific instruments), and results [Zybała 2013: 42]. The commune's tax policy will be discussed from the perspective of these three elements. The discussion is based on the review of literature and relevant regulations and is followed by an analysis of financial statements of local government units (communes). Based on information from financial statements it was possible to identify financial effects of the conducted fiscal policy (among other things, the estimation of revenue lost as a result of communes exercising the right to control taxes).

1. Local public policy as a goal of local government

Public policy is a particular kind of policy, which refers to deliberate actions of political actors. It is understood as the power over resources, administered by public authorities, and above all, government and local government [Hausner 2007: 43]. The concept of public policy is related to the activity of the state and its organizational structures, which are intended to achieve specific objectives and to perform tasks and exercise powers. According to P.J. Suwaj and R. Szczepanowski, public policy "should be understood as a deliberate and intentional process aimed at achieving general goals in particular areas of public life (education, science, public health, social welfare, environmental protection, etc.) which may result from government policies (at the central or local level), and their purpose is to meet social needs (e.g. in the case of health policy) or, more broadly, the needs and interests of the state, that is social needs (e.g. public security policy)" [Suwaj & Szczepanowski 2009: 305].

The process of implementing public policies consists of a sequence of steps where key actions are taken to deal with specific public problems. The process involves analyzing a given public problem, choosing an optimal solution, solving the problem and evaluating the outcome [Zybała 2015: 30]. Harold. D. Lasswell, the creator of public policy sciences, distinguished seven stages:

1. Collect information about the problem, reproduce, disseminate it.
2. Promote (recommend) the general line of public policy.

3. Create the recipe for action, crystallize the general line of policy, generate sustained expectations in a given community.

4. Invoke activities and value goals that create appropriate conditions of action.

5. Apply the recipe according to existing conditions.

6. Complete the action according to the prescription.

7. Evaluate the action (including ways in which it was carried out) that led to the implementation of public policy and the assignment of responsibility [Zybała 2015: 30].

New approaches to public policy viewed as a process are presented in the context of practical problem solving and the distinction between two cycles of design and implementation [Szarferberg 2016: 51]. Figure 1 illustrates the relationship between a model for solving social problems and a model for creating and implementing public policy.

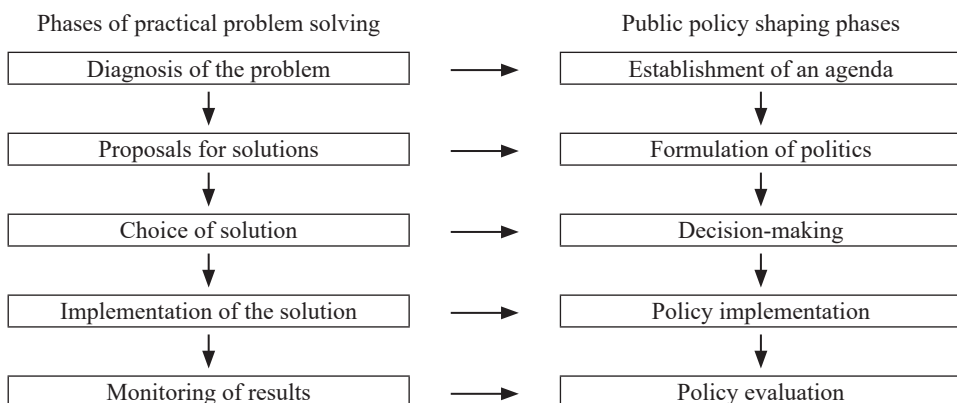


Figure 1. Problem solving and the formation of public policies

Source: Szarferberg 2016: 51.

Public policy therefore describes courses of action taken by public authorities in order to solve problems concerning the whole community. One of its elements is the system of activities and regulatory, legal and financial tools, which is used by a public authority and agencies that act on its behalf to achieve specific objectives. It can therefore be argued that public policies are skillfully composed sets of intervention instruments used by public authorities of every kind and level. It follows that the choice of appropriate public policy instruments strongly depends on the type and level of public authority that implements it [Chrabąszcz & Zawicki 2014: 17]. Instruments of public policy are a collection of techniques by which public authorities exercise their prerogatives in order to initiate changes with social consent. These instruments are operational forms of public intervention [Gór-

Table 1. Categories of policy instruments by B.G. Peters

| Instruments of public policy | Description |
|------------------------------|--|
| Law | It is an instrument symbolizing the authority of the state, which is its prerogative. Its effectiveness depends on the ability to enforce it. The key is to monitor compliance with the law. The law serves as an instrument of delegating certain rights to citizens and regulating various types of activity undertaken by citizens, institutions, organizations. The aim of the law is to provide conditions for safety (e.g. at work, on the road) or economic development (e.g. antitrust regulations). |
| Services | These can be provided in the areas of education, health, safety, etc. The authority can provide these services using its own resources or can create conditions in which they are delivered by social and private entities. |
| Money | Money is distributed in a specific way, most often to meet the needs of citizens and for development purposes. Most often it is delivered in such a way as to provide incentives that in turn create good conditions for achieving social goals. |
| Taxes | The authority determines the amount of tax in relation to a specific tax base, but also various forms of collecting taxes and deducting them in specific situations. Deductions from the tax base are usually linked to specific social goals (e.g., allowances for the purchase of scientific aids or the use of online services). |
| Economic instruments | For example loans, credit guarantees, and insurance. |
| Persuasion | It consists in invoking values, feelings, including patriotic feelings, in order to affect certain groups of citizens and even entrepreneurs. Sometimes persuasion is reinforced by legal sanction (e.g. tax audits or loss of access to government procurement, subsidies). The authority uses means of persuasion to affect citizens, for example, to discourage them from a lifestyle that has an adverse effect on their health, which often results in higher public spending. |

Source: Zybała 2014: 37.

niak & Mazur 2014: 52]. The most commonly used classification of instruments of public policy is the typology proposed by Peters, which is presented in Table 1.

The instruments presented above can be used in all kinds of public policy. There are several criteria in the literature to distinguish different types of public policy. From the perspective of this article, the most important criteria include the scope of coverage and area of interest. The first criterion, can be used to distinguish international policy, which includes activities of the State in the international environment. The goal of international policy is to undertake specific actions by co-operating with other countries or exerting pressure on them. Public policy which is implemented at the level of a particular state is referred to as a nationwide policy. The same applies to regional and local policies (local area-based activities, local community issues and addressing local problems). In terms of the area of

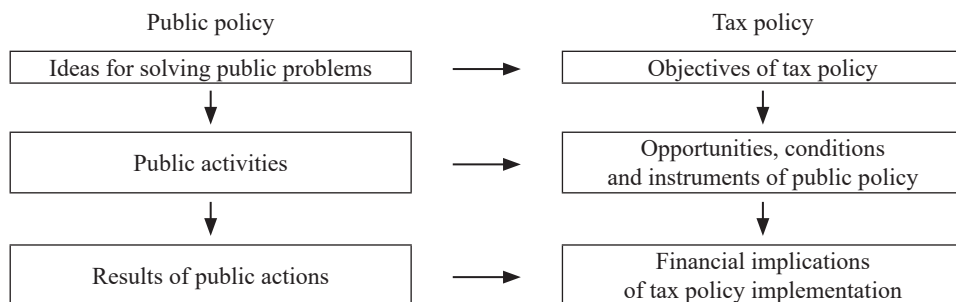


Figure 2. Conceptual links between public and tax policy

Source: own elaboration.

interest, policies can be classified into specific (or sectorial) policies, which focus on the development of selected areas of economic activity (at the expense of other areas) and involve activities and solving problems related to a particular field, (labor market, security, social welfare, infrastructure or spatial management). One area addressed by specific policies is tax policy, which is the main focus of the present study. The next part is devoted to the analysis of specific tax policy taking into consideration the three levels of public policy identified by Peters. Figure 2 shows the relationship between characteristics of public and tax policy.

2. Tax policy as an area of action for local government – goals and conditions

The concept of tax policy refers to the power of taxation, which in financial law refers to the power to make autonomous decisions concerning taxes. In Poland, the power to levy taxes is only reserved for communes and is one of its statutory powers [Klimska 2003: 149]. However, communes do not have the full power of taxation. Table 2 shows the scope of the power of taxation in relation to local taxes and charges.

Communes' power of taxation is only limited to taxes collected by local tax authorities. These include agricultural tax, forest tax, property tax and vehicle tax. For this reason, the next part of the study only focuses on revenues from this type of taxes.

As regards taxes listed above, communal councils have the right to [Przygodzka 2014: 335]:

- change tax rates (directly by setting specific rates; including rates for property taxes [Art. 5 of Act on Local Taxes and Charges] and vehicle tax [Art. 10 of Act on Local Taxes and Charges] or by lowering the purchase price of rye which

Table 2. Scope of the power of taxation exercised by communes
in relation to local taxes and charges

| Types of the power of taxation | Scope of the power of taxation |
|---|---|
| Active power of taxation in the broad sense (so-called full power of taxation) | Taxes and fees listed in the Act on Local Taxes and Charges (property, agricultural tax, forest tax, transportation, market fees, local charge, health charge, dog fees) |
| Active power of taxation in the narrow sense (so-called limited power of taxation) | Taxes and local fees regulated by separate laws, for example, tax on civil law transactions, flat-rate income tax in the form of a tax card, inheritance tax and gift tax, stamp duty |
| Passive power of taxation characterized by the inability of making changes in the structure of taxes and fees | Shares in income taxes (constituting budget revenues of both local government and central government) |

Source: Filipiak 2015: 223.

is the basis for the agricultural tax rate [Art. 6 of Agricultural Tax Act] and the purchase price of buying lumber, which is the basis for calculating the forest tax [Art. 4 of Forest Tax Act];

– determine VAT-exempt supplies (the legislator, in addition to the directory of statutory exemptions, grants a certain extent of freedom to communes in offering exemptions that relate to each of the four types of taxation mentioned above [Art. 13 of Agricultural Tax Act; Art. 7 of Forest Tax Act; Art. 47 and 12 of The Local Taxes and Charges Act].

The communal tax policy is related to the adopted development strategy. Thanks to specific taxes, a commune can influence the socio-economic situation within its borders, thus contributing to solving existing public problems. In addition, tax policy measures are designed to attract investors, stimulate the local economy by selectively influencing the development of one or more areas of the economy [Filipiak 2015: 225].

J. Łukomska and P. Swianiewicz propose the following list of main objectives tax policy pursued by the commune:

– fiscal goals, with respect to tax collection and the desire to balance the current budget (the commune tries to avoid generating deficits, and tries to maintain the quality of services, etc.), as well as its investment budget (by seeking new investments without running up excessive debt);

– stimulate local economic development by reducing business costs (e.g. reducing rates for all local businesses or exempting groups of companies, such as those that create new jobs) [Łukomska & Swianiewicz 2015: 109].

Maintain or increase political capital, primarily by satisfying the expectations of residents or businessmen (voters) about local tax rates and by setting tax rates

as a result of pressure from taxpayers/voters, or by “comparative competition”, i.e. setting tax rates that do not differ from rates in neighboring communes (to avoid a negative vote).¹

The implementation of the above-mentioned tax policy objectives is possible thanks to communal power of taxation. The scope of this power, which is used as an instrument of tax policy, is limited to setting different rates of local taxes depending on subject matter criteria, offering preferential treatment in the form of exemptions and reductions for certain supplies, remitting, deferring or spreading out payments over a period of time [Filipiak 2015: 222].

Utilizing the above mentioned instruments of tax policy, communes pursue specific goals, often competing ones, and often face a difficult dilemma. On the one hand, communes feel the unquestioned need to collect regular budget revenues, which creates a stable tax revenue stream. On the other hand, the decision to give up some of your potential revenue can be compensated by the possibility to affect the local socio-economic development. The need to strike a balance between these two objectives is the defining feature of tax policy [Śmiechowicz & Kozak 2016: 472].

3. The effects of municipal tax policies

In keeping with the assumptions of this study, one of the levels of public policy is the results of public actions. In the context of municipal tax policy, results include financial implications of exercising the power of taxation. The tax policy has certain fiscal effects in the form of adjustments in the amount of tax revenue. These effects may serve as a measure of the activity of local government in the application of preferential tax treatment as part of local tax policy [Dziuba 2016: 352].

As can be seen in Table 3, commune councils exercise the tax prerogatives granted to them. Undoubtedly, the growing trend in granting tax breaks and exemptions and setting local taxes and fees is an important instrument of fiscal policy, but also a way of stimulating the local economy and influencing the labor market. In the period 2007-2015, the value of financial effects resulting from the

¹ The study conducted by J. Łukomska and P. Swianiewicz under the NCN grant “The tax policy of the Polish municipalities as an instrument for competition for development,” grant No. 2012/07/B/HS4/00453, showed that the most important motives for the municipal tax policy are those involving fiscal targets. According to respondents, striving for budget revenue (balancing budget) is the most important motive behind tax policies. Other motives related to the desire to maintain or increase political capital were included in the ranking. The most highly asessed objective in this group was the need to meet the expectations of taxpayers and to set tax rates similar to those in neighboring municipalities. The desire to stimulate local economic development was rated slightly less important.

Table 3. Financial implications of municipal tax policy for 2007-2015 (PLN million)

| Financial implications | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Reduction of top marginal tax rates, including: | 1712.7 | 2083.1 | 2172.66 | 2010.21 | 2290.05 | 2922.91 | 3128.34 | 3068.73 | 3116.63 |
| – agricultural tax | 130.88 | 496.42 | 432.22 | 39.38 | 77.54 | 689.78 | 649.68 | 464.08 | 290.08 |
| – property tax | 1327.89 | 1302.39 | 1421.62 | 1629.71 | 1822.93 | 1825.81 | 2031.69 | 2122.13 | 2296.28 |
| – forest tax | 1.81 | 1.75 | 1.8 | 0.91 | 1.57 | 2.88 | 1.63 | 1.35 | 1.79 |
| – vehicle tax | 232.66 | 261.4 | 303.41 | 327.38 | 372.48 | 395.17 | 436.19 | 471.97 | 510.05 |
| Reliefs and exemptions, including: | 397.47 | 443.27 | 488.35 | 511.16 | 565.93 | 601.43 | 649.26 | 667.28 | 693.01 |
| – agricultural tax | 3.25 | 5.14 | 3.3 | 1.99 | 1.97 | 3.6 | 2.78 | 2.69 | 3.97 |
| – property tax | 383.08 | 431.82 | 479.27 | 505.14 | 558.25 | 593.45 | 642. | 660.17 | 685.04 |
| – forest tax | 0.31 | 0.35 | 0.32 | 0.32 | 0.36 | 0.51 | 0.41 | 0.39 | 0.47 |
| – vehicle tax | 3.48 | 3.58 | 4.06 | 2.98 | 4.2 | 3.22 | 3.43 | 2.79 | 2.56 |
| Redemption of tax arrears, including: | 194.29 | 176.29 | 206.79 | 166.82 | 140.18 | 153.29 | 136.13 | 138.03 | 136.72 |
| – agricultural tax | 16.75 | 20.94 | 16.11 | 16.68 | 10.34 | 13.9 | 11.52 | 11.49 | 10.92 |
| – property tax | 142.1 | 120.23 | 127.65 | 116.62 | 98.54 | 105.54 | 95.69 | 94.82 | 92.52 |
| – forest tax | 0.4 | 0.43 | 0.41 | 0.48 | 0.34 | 0.33 | 0.38 | 0.35 | 0.31 |
| – vehicle tax | 7.2 | 6.18 | 8.25 | 7.26 | 5.41 | 5.2 | 4.85 | 5.86 | 4.59 |

| | | | | | | | | | |
|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Spreading out payments, postponing payment deadlines, including: | 112.06 | 86.39 | 124.53 | 365.06 | 90.45 | 100.46 | 99.52 | 96.7 | 88.98 |
| – agricultural tax | 7.56 | 8.6 | 6.72 | 4.49 | 3.68 | 4.92 | 3.94 | 3.6 | 3.59 |
| – property tax | 85.65 | 56.79 | 93.75 | 259.51 | 64.95 | 74.23 | 71.86 | 70.18 | 64.76 |
| – forest tax | 0.03 | 0.03 | 0.03 | 0.02 | 0.02 | 0.03 | 0.03 | 0.02 | 0.03 |
| – vehicle tax | 6.11 | 6.35 | 7.15 | 6.03 | 5.55 | 6.12 | 6.53 | 6.22 | 5.34 |
| Total financial impact | 2 416.51 | 2 789.05 | 2 992.33 | 3 033.25 | 3 086.61 | 3 778.09 | 4 013.25 | 3 970.74 | 4 035.35 |
| Structure (in %): | | | | | | | | | |
| Reduction of top marginal tax rates | 70.87 | 74.69 | 72.61 | 65.84 | 74.19 | 77.36 | 77.95 | 77.28 | 77.23 |
| Relief and exemptions | 16.45 | 15.89 | 16.32 | 16.74 | 18.34 | 15.92 | 16.18 | 16.81 | 17.17 |
| Redemption of tax arrears | 8.04 | 6.32 | 6.91 | 5.46 | 4.54 | 4.06 | 3.39 | 3.48 | 3.39 |
| Spreading out payments, postponing payment deadlines | 4.64 | 3.10 | 4.16 | 11.96 | 2.93 | 2.66 | 2.48 | 2.44 | 2.21 |

Source: based on reports on the implementation of the budget by units of local government for the period 2007-2015 (data of the Ministry of Finance).

use of taxation ranged from PLN 2.4 billion in 2007 to over PLN 4 billion in 2015 (the highest increase was observed between 2011 and 2012 – almost PLN 700 million). Communes most often choose to lower tax rates. Decisions of this kind account for 77.23% of the total financial impact in 2015. On average, over 17% of the financial impact in Polish communes is generated through reliefs and exemptions. To a lesser extent, communes use the power to remit tax arrears, spread out tax payments over a period or defer payments (respectively around 3.39% and 2.21% of the total financial impact in 2015). In the case of these two instruments, it can be noted that in 2007-2015 their share in the structure of fiscal consequences has fallen.

Taking into account the type of commune, the biggest financial implications of tax policy could be observed in rural areas (Table 4): their value in 2014 amounted to nearly PLN 2 bn, which accounted for about 50% of the total value of all financial effects. Urban- rural communes had the smallest share in the financial impact of fiscal policy in 2014, which amounted to more than 15%.

Table 4. Financial implications of municipal tax policy for the years 2007-2014 by type of commune (PLN million)

| Type of commune | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|----------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Rural communes | 1000.42 | 1304.55 | 1383.15 | 1221.29 | 1346.04 | 1837.00 | 1969.26 | 1955.09 |
| Urban communes | 528.21 | 506.18 | 573.68 | 659.94 | 629.93 | 618.56 | 640.47 | 634.22 |
| Urban-rural communes | 887.87 | 978.33 | 1035.50 | 1172.02 | 1110.64 | 1322.53 | 1403.53 | 1381.43 |
| All communes | 2416.51 | 2789.05 | 2992.33 | 3053.25 | 3086.61 | 3778.09 | 4013.25 | 3970.74 |

Source: based on reports on the implementation of the budget by units of local government in the period 2007-2015 (data of the Ministry of Finance).

The financial implications of the tax policy, as previously mentioned, are related to the use of lower tax rates or exemptions, which cause a decrease in the commune's budget income. In the literature of the subject, financial implications of taxation are referred to as "lost income" [Przygodzka 2014: 337]. Table 5 shows the share of lost income in total income and in the commune's own income, as well as the share of particular taxes in lost income.

In 2014, communes in general "gave up" 4.7% of total income and 9.52% of their own income. In keeping with the previous conclusions, the level of lost income was the highest in rural communes. By exercising the power of taxation, these commune lost 5.28% of total income and 12.59% of their own income. Urban-rural and urban communes have better indicators: in communes of this type the share of lost income in their own income corresponds to 9.50% and 5.46%, respectively.

Table 5. The share and structure of “lost income” in communes in 2014 (%)

| Type of commune | Share of lost income in total income | Share of lost income in own income | The share of individual categories of taxes in lost income | | | |
|----------------------|--------------------------------------|------------------------------------|--|------------|--------------|-------------|
| | | | agricultural tax | forest tax | property tax | vehicle tax |
| Rural communes | 5.28 | 12.59 | 17.43 | 0.06 | 69.66 | 11.86 |
| Urban communes | 3.33 | 5.46 | 0.68 | 0.05 | 80.59 | 16.13 |
| Urban-rural communes | 4.85 | 9.50 | 9.91 | 0.04 | 77.77 | 11.05 |
| All communes | 4.70 | 9.52 | 12.14 | 0.05 | 74.23 | 12.26 |

Source: based on reports on the implementation of the budget by units of the local government in the period 2007-2015 (data of the Ministry of Finance).

The largest share of lost income is related to property tax (this highlights its importance in the local finance system). Varying effects of tax policy can also be seen with respect to vehicle tax transport and agricultural tax, depending on the kind of commune. The share of these two taxes reflects the commune’s character: in rural communes, a higher share of lost income is associated with agricultural tax, whereas in urban communes – with vehicle tax. Forest tax plays a minor role in all types of communes.

Conclusion

Public policy is the process through which government/public authority translates its political visions into strategies, plans and programs to achieve expected effects in actions for the common good. Undoubtedly, the task of developing tax policy poses a challenge for communes. It is difficult to determine the optimum direction of tax policy making sure that it contributes to solving public problems, is accepted by the local community while providing sufficiently high revenues for the commune budget. Tax policy as a local public policy consists of public actions aimed at solving public problems and leads to results which are indicative of the level and quality of this policy.

The implementation of local public policy is possible by means of certain instruments and prerogatives. In the case of tax policy, communes typically take advantage of the possibility to lower top marginal tax rates in an effort to support entrepreneurs, farmers and ordinary residents. In the short term, however, this reduces budget revenues. The analysis of financial reports submitted by communes shows that budget revenues lost in 2015 as a result of tax policy amounted to over

PLN 3 billion. Property tax has the largest share in the financial impact of local tax policies. With regard to the type of commune, the greatest loss of tax revenue was observed for rural communes.

In the longer term, however, skillful development of tax policy by the commune can ensure regular and substantial budgetary receipts, while increasing the commune's attractiveness. Tax policy can help to increase employment, improve the inhabitants' quality of life and conditions of doing business activity for entrepreneurs.

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Polityka podatkowa gminy jako przykład lokalnej polityki publicznej – cele, możliwości, uwarunkowania

Streszczenie. *Polityka publiczna oznacza określone sposoby postępowania władz publicznych w celu rozwiązania problemów o zbiorowym znaczeniu. Związana jest z funkcjonowaniem państwa oraz samorządu. W opracowaniu przyjęto podejście B.G. Petersa, który założył, że polityka publiczna obejmuje pomysły na rozwiązania problemów publicznych, działania publiczne (realizowane poprzez określone instrumenty) oraz ich rezultaty. Celem artykułu jest analiza lokalnej polityki publicznej prowadzonej przez samorząd gminny na przykładzie polityki podatkowej. W pierwszej części dokonano charakterystyki lokalnej polityki publicznej jako celu działania samorządu terytorialnego. Szczególną uwagę skupiono na podstawowych etapach tworzenia polityki publicznej, jej instrumentach, a także powiązaniu jej z problemami publicznymi. Drugą część opracowania poświęcono polityce podatkowej, jej celom i uwarunkowaniom. W trzeciej części przedstawiono skutki prowadzonej przez gminy polityki podatkowej w latach 2007-2015.*

Słowa kluczowe: *polityka publiczna, polityka podatkowa, instrumenty i skutki polityki podatkowej*