


Selected aspects of spatial management in Poland in chronological perspective

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Summary

This article is a part of the authors' broader research on spatial management in Poland. Specifically, it addresses the problem of the procedures and practices of setting the planning fee on the basis of the legislation in force until 2023. The authors pay particular attention to cases of charging this fee following an increase in the value of real estate, as a consequence of changes in legislation or investment activities in a given area. In order to meet the research objective, the process of determining the planning fee was analysed on the basis of such practices over several decades. For this purpose, a detailed study of the subject literature was carried out, which included both book titles and scientific papers, as well as the interpretation of the law. The study highlighted the major role of correct and up-to-date planning documentation, both at the national and regional levels. It also identified the importance of the local spatial development plan and all the procedures for amending it. This publication consists of both analysis and research. This research resulted in a graphical presentation of many complex issues concerning spatial management in Poland, under both legal and economic aspects. It includes figures, such as a diagram of the stages of the procedure for setting the percentage rate by the municipal council, in the case of amending or adopting the local plan, the procedure for calculating the planning fee, the algorithm for increasing the value of real estate, and the procedure for refunding the planning fee. The paper also covers the issue of predicted changes in spatial policy.

Keywords

spatial management • planning fees • planning annuity

1. Introduction

The beginnings of spatial planning in Poland took place on 16 February 1928, when the Decree of the President of the Republic of Poland on the Law on Building and Development of Settlements [1928] was passed, which introduced several regulations. As a result of the Decree, spatial planning enjoyed considerable success (including the creation of the Central Industrial District). Dzierżewicz and Smarż [2011] point out that the Decree was divided into parts – the first concerned the plan and rules for the development of settlements, the division and consolidation of building plots, as well as the expropriation of real estate, while the second covered police-building issues and construction supervision. The Decree included details related to the possibilities of claiming compensation. This demand was available to owners of land who suffered damage as a result of the prohibition on construction [Rozporządzenie 1928, art. 331]. The Decree, however, does not contain information on the claims of the municipality in relation to the increase in the value of the property as a result of the restrictions arising from it. After the Second World War, further legal acts regulating spatial planning began to appear. The Decree of the President of the Republic of 16 February 1928 on the Law on Building and Development of Settlements was replaced by the Decree of 2 April 1946 on National Spatial Planning [1946]. This decree introduced three types of spatial development plans: national, regional, local.

As underlined by Leoński et al. [2002], and Kraczkowski (2015), this decree mandated the dependence of the local plan on the regional plan, and the regional plan on the national plan. In 1961 there were further changes to the local planning act. The decree was replaced by the Act of 31 January 1961 on Spatial Planning [1961], which placed more emphasis on planned economy than on spatial planning. Kasiński [2004] points out that this Act, like the Decree it replaced, had a three-stage organisation of spatial planning. The successor to the 1961 Act was the Act of 12 July 1984 on Spatial Planning [1984]. The new Act did not contain information on the obligations of owners with the authority as a result of an increase or decrease in the value of property, however, it carried several changes. One of the changes involved the creation of local plans oriented towards general and specific plans [Ustawa 1984, art. 26 ust. 1]. Małysa [2002] highlights that the change in both the economic and political system of Poland initiated in 1989 necessitated the adaptation of spatial planning. In consequence, the Act on Spatial Planning [1994] was enacted and came into force on 1 January 1995. The amount of change that was introduced to the planning system was significant and included a break from the prevailing planned economy of the previous system [gisplay.pl 2022]. The Act included the creation of local spatial development plans, a study of the conditions and directions of spatial development of a municipality, a plan for the development of a voivodeship, and the concept of a national spatial development policy [Leoński 2012]. The new act established the necessity to forecast the legal and financial effects of adopting a local plan. The forecast of financial effects was made i.a. to determine whether the value of the property decreased or increased due to the enactment of the local plan [Czaja-Hliniak 2006]. Guarantees concerning the right to compensation

(unknown in the People's Republic of Poland) as a result of the decisions of the local plan also appeared in the act [Ustawa 1994, art. 36]. Niewiadomski [2002] also points out that 'in no previous law was there such recognition of civil rights and property rights as in the Act of 7 July 1994 on spatial development, enabling claims for damage suffered as a result of the adoption of a local plan.' Wolanin [1996], in turn, underlines that the introduction of compensation for the restriction of the owner's right to use the property was a natural consequence of the formation of the property ownership right. The legislator also recognised that since the value of a property may decrease (in view of which compensation may be awarded) it is also possible to increase its value in connection with the introduction of a new local plan [Padrak 2015]. A municipality, when deciding to introduce or amend a local plan, bears the costs for this reason. The costs incurred to create local plans affect the properties they cover. Thus, if, as a result of these changes, the value of the property has increased and the owner has decided to sell the property covered by this plan, the municipality reserves a share in the profits, thereby reducing the costs it has incurred for this purpose [Wszółkowski 2009]. The legislator, therefore, applied the regulation in Article 36 [Ustawa 1994], according to which, if the value of the real property increases as a result of enacting or amending the local spatial development plan and the owner decides to sell it, the head of the municipality, the mayor or the president charges a one-off fee, defined as a percentage of the increase in the value of the real property. The size of the fee is specified in the local spatial development plan and cannot be higher than 30% of the increase in the value of the property. Setting the percentage rate on the basis of which the fee is calculated has been recognised by the legislator as a required element in local plans, as stated in Article 10 [Ustawa 1994, art. 10, ust. 3]. In addition, the act contains information on the obligation to reduce the fee by the assessed value of outlays incurred by property owners between the adoption or amendment of the local plan and the date of sale of the property, but only if these outlays affected the value of the property [Ustawa 1994, art. 36, ust. 5]. The regulations introduced following the 1994 Act are very similar in content to the current legislation. The Act of 27 March 2003 on Spatial Planning and Development [2003], which remains in force until 2023, also discusses the subject of the planning fee. Niewiadomski [2003] points out that this Act entered into force on 11 July 2003 and did not bring major changes to the previous regulations, however, it does modify them. The author also noted that the changes introduced, strengthen the role of the study of spatial development. The modifications that followed meant that it was mandatory to draw up a study of spatial development conditions and directions. The study, according to the Act, was defined as an internal document that contained certain guidelines showing the directions for local planning in the municipality [Bąkowski 2015]. The study could function without a local plan, while the reverse situation could not take place, as is stipulated in Article 9 [Ustawa 2003] by the legislator, who indicates that the municipal authorities must take into account the provisions of the study when preparing local plans. As Tabernacka [2010] stresses, the provisions of the study were not only binding for the municipality executive bodies when drawing up the draft plan, but they were also binding for the legislative body – when adopting the local plan. In

turn, Brzezicki et al. [2018] observe that the executive body of the municipality, as part of its planning competencies, also issues decisions that influence the formation of spatial order, i.e. decisions on development conditions and land use. This decision is issued if there is no local plan. To a certain extent, it compensates for the lack of a plan and provides an alternative, taking over its functions [Szewczyk 2012]. The above discussion shows that the local spatial development plan fulfils a special role in the system of municipal planning acts. It is also important for the planning fee. As Maciej Górski [2023] notes, the lack of changes to the planning fee regulations in the latest legislation is one of the biggest mistakes of the so-called spatial planning reform. The current way of its calculation means that a lot of land remains unused for many years according to its potential under the local plan.

2. The role of the local spatial development plan in land management up to 2023

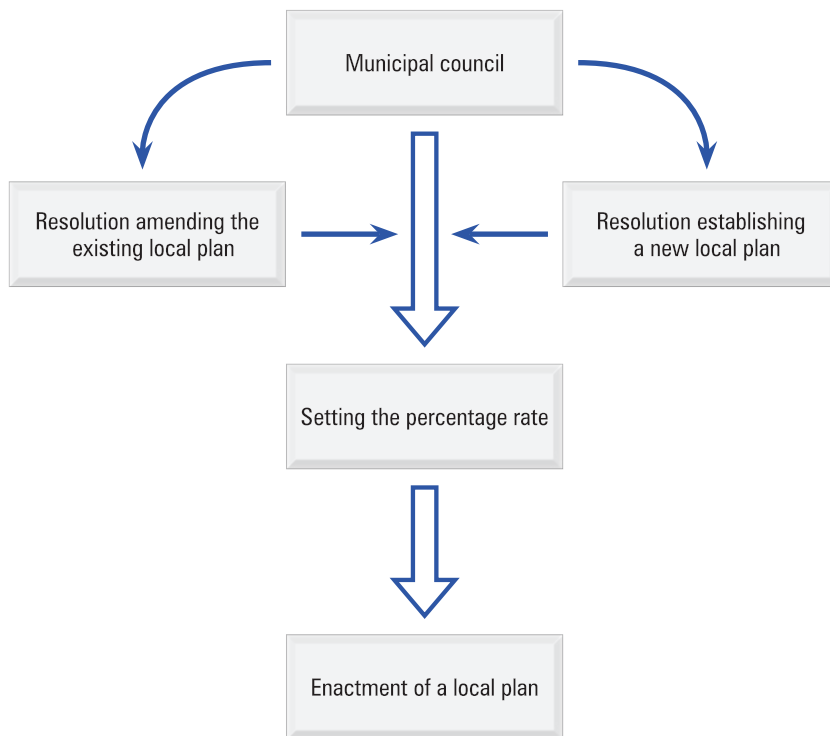
A local spatial development plan is an act of local law which is adopted by the municipal council. It is created at the request of the head of the municipality, the mayor, the city president [Ustawa 2003, art. 14, ust. 1, ust. 4, ust. 8]. As Małysa-Sulińska [2008] points out, the local spatial development plan is a legal source that is binding in the area of the authority that established it. Małysa-Sulińska also emphasised that the decisions of the local law have legal consequences for all units located in the area of its influence. Niewiadomski [2002] notes that the nature of the local spatial development plan is often treated as a set of individual acts, setting the conditions for the development of specific properties, yet at the same time, it is very difficult to define. Niewiadomski also insisted that local spatial development plans are a specific kind of act of law application – an act that is applied repeatedly, and in a certain sense it is even closer to a normative act. The local plan has a significant impact on the entities associated with it. First and foremost, it affects the owners and perpetual usufructuaries of the land located in the area where the plan is in force. The municipality is actively involved in the preparation of the local plans, from enactment to the provision of extracts or excerpts therefrom [Ustawa 2003, art. 30]. Kotulski [2012] also notes that the act is important not only for the owners of the property where the local act is in force but also for the properties directly adjacent to it. The introduction of local development plans by municipalities is not mandatory. The legislator does not in any way make it necessary for municipalities to adopt a plan, however, he does indicate exceptions when the drawing up of a plan is obligatory [Ustawa 2003, art. 14, ust. 7]:

- based on Article 5, paragraph 1. of the Law on the Protection of the Sites of Former Nazi Extermination Camps (1999),
- based on Article 16, paragraph 6 of the Act on the Protection and Care of Historical Monuments (2003).

The adoption of a local plan follows strictly defined procedures. The legislator specifies the sequence of measures to be taken by the authorities to enact local plans. The

obligation of the authorities to follow the order of enactment of local spatial development plans is aimed at protecting the rights of the individual and, in the event of failure to follow the relevant procedures, invalidating the local plans [Ustawa 2003, art. 17, art. 28]. The administrative proceedings conducted by the head of the municipality are set out in Article 17. Once the actions indicated in the Act have been executed, the municipal council enters into the final stage of the planning process, i.e. adopts a resolution to enact or amend the local plan. The municipal council also reviews the project for the need to amend it and declares the compatibility of local plans with the study [Ustawa 2003, art. 19].

Local spatial development plans must contain information related to the percentage rates referred to in Article 36(4). This provision concerns the determination of the percentage rate to calculate the planning fee. The legislator also stipulates that the amount of the percentage rate adopted by the municipality may not be higher than 30% [Ustawa 2003, art. 36]. A scheme showing the stage of setting the interest rate is presented in Figure 1 (Fig. 1).

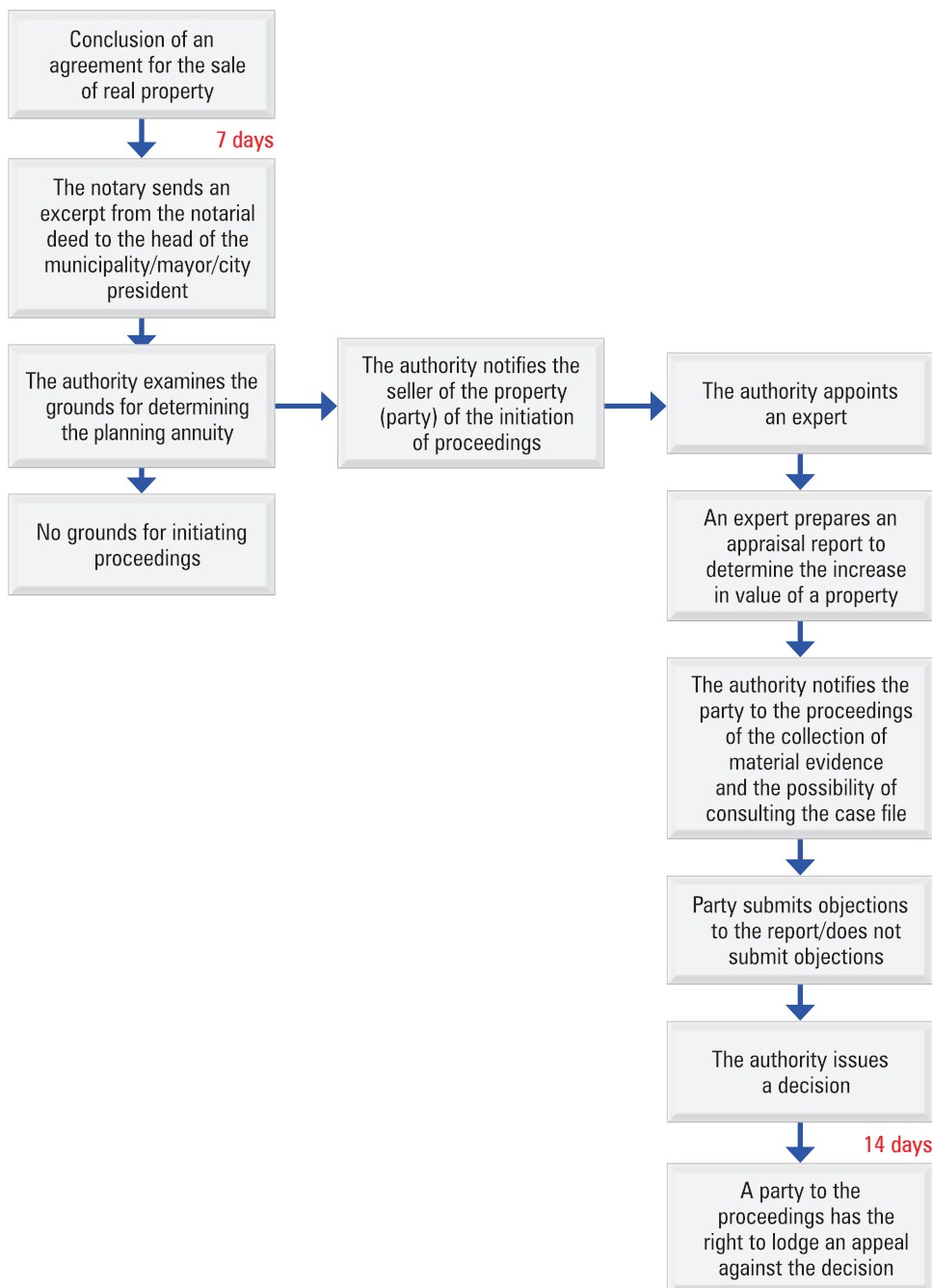


Source: Authors' own studies

Fig. 1. Scheme for the setting of the percentage rate by the municipal council when amending or adopting a new local plan

3. Procedure of adopting and calculating fees up to 2023

The commencement of proceedings depends on whether, after the plan has been enacted or amended, the owner or perpetual usufructuary sells it within 5 years of the entry into force of the resolution on local spatial development plans [Ustawa 2003, art. 37]. Should this not happen, its disposal does not authorise the initiation of proceedings and the issuance of a charging decision. If the property is disposed of before the expiry of five years, this entails the commencement of proceedings relating to the decision on the planning fee. Waiving this charge is only possible if the property being disposed of has not gained in value due to the change of use. The determination of this is possible when an expert opinion on the value of the property is issued – an opinion in the form of an appraisal report made by an authorised valuer [Ustawa 1997, art. 7]. The head of the municipality, the mayor or the president initiates the relevant proceedings for the calculation of the planning fee upon receipt of an excerpt from the deed from the notary. Pursuant to Article 37(5), a notary public, within seven days from the date of execution of a contract concerning the disposal of real estate in the form of a notarial deed, is obliged to send an excerpt from the deed to the head of the municipality, the mayor or the president of the city [Ustawa 2003, art. 37]. The excerpt from the deed is information concerning the occurrence of an event that triggers the admissibility of initiation of proceedings to determine the planning fee [podatki.biz 2021]. The next stage of the proceedings involves the initiative of the relevant local authority. The relevant local authority examines the sold property in terms of the increase in value as a consequence of the enactment or amendment of the local spatial development plan and, in the case of concluding that there are grounds for determining the planning fee, notifies the seller of the property (a party to the proceedings) of the initiation of proceedings to determine the planning fee. Pursuant to Article 36(4), the mayor or city president shall set the fee referred to in Article 36(4) by way of a decision, immediately upon receipt of the excerpt from the notarial deed [Ustawa 2003, art. 36, ust. 4]. As Padrak [2015] emphasises, in the course of administrative proceedings, the most important part is the preparation of an appraisal report. The preparation of the appraisal is necessary to verify whether there has been an increase in the value of the property. The authority appoints an appraiser to value the property. Padrak also argues that it is the appraisal report that determines whether there has been an increase in the value of the property and, if so, how large. At a later stage of the proceedings, the competent authority, i.e. the head of the municipality, the mayor, the president of the city, determines the planning annuity by means of an administrative decision [urbnews.pl 2014]. As a result of the above-mentioned steps, an administrative decision is issued. The property owner has the right to appeal within 14 from the date of delivery of the decision. This appeal is lodged with the appeal body, which is the local government appeal college, through the body that issued the decisions [Kodeks 1960, art. 129]. The procedure for setting the planning annuity is shown in Figure 2.



Source: Authors' own study

Fig. 2. Procedure for setting the planning fee

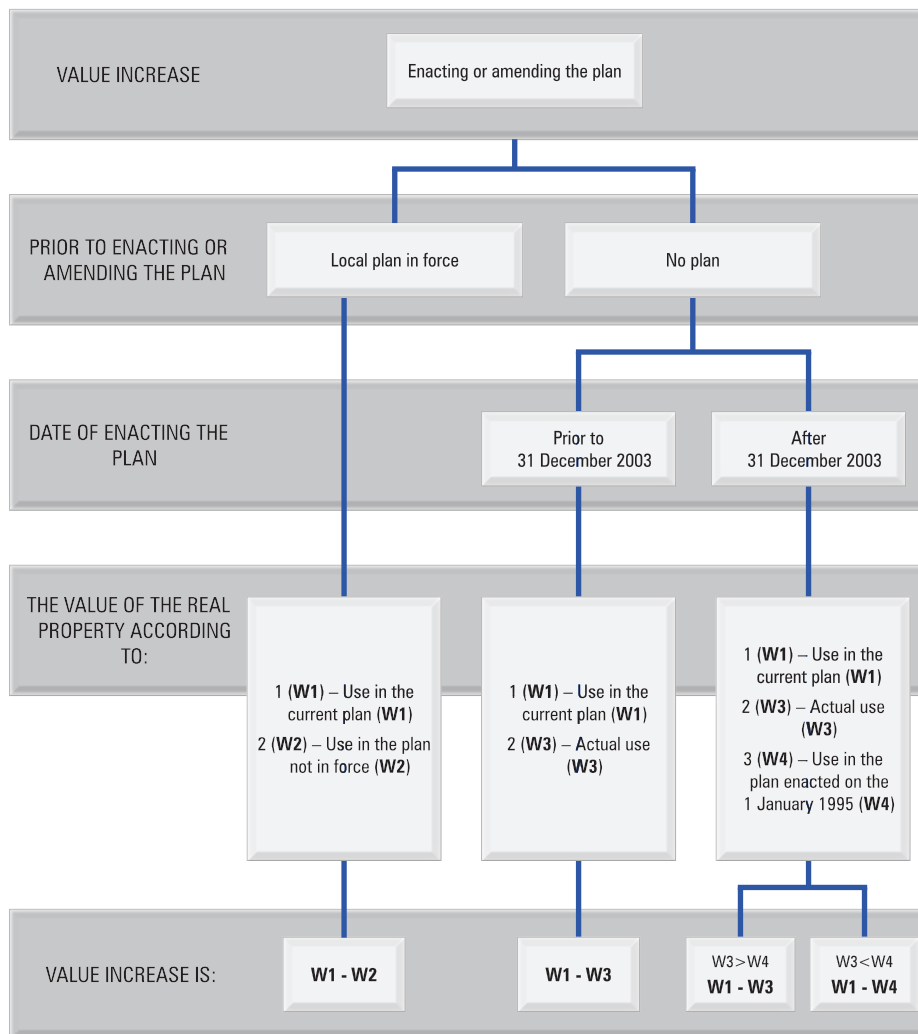
Proceedings for the calculation of the planning fee cannot be initiated if the disposal of the real property was executed prior to the enactment or amendment of the plan. The date of disposal of the real property is when the transfer of the ownership right to the real property takes place, which is the date of conclusion of the agreement. The planning fee may be charged *ex officio* when the owner disposes of a property only if its value has increased [Rokicka-Murszewska 2019]. When the property has lost value, then the parties have the possibility to claim remuneration in the form of compensation for the property's loss. The legislator mentions this in Article 36(3) of the Act on Planning and Spatial Development [2003]. This provision stipulates that if the value of the real property has decreased as a result of the enactment of the local spatial development plan, the owner has the right to claim payment of compensation for the decrease in the property's price. This regulation is most often applied in order to compensate those persons who decide to sell their property after the change of the local spatial development plan. This claim may be filed within 5 years of the plan being in force or its amendment.

It is crucial when setting the fee to determine the increase in value. Article 37(1) of the Act on Planning and Spatial Development [2003] states: 'The decrease and increase in the value of the property shall be the difference between the value of the property determined by the land use in force after the adoption or amendment of the local plan and its value determined by the land use in force before the amendment of that plan or the actual use of the property before its adoption.' This provision shows that the increase in the value of the property is related to its use before the adoption of the plan and after its change.

The general plans expired, following the entry into force of the Act of 27 March 2003 on planning and spatial development [2003]. Exactly on 31 December 2002, the local plans, adopted on the basis of the Spatial Planning Act of 12 July 1984 [1984], which had been in force up to that point in the areas for which no local plan drawn up after 1 January 1995 had been enacted or had not been proceeded with, expired. For these areas, the 'old plans' were still in force for one year, i.e. until 31 December 2003 [bip.warszawa.pl 2003]. When determining the increase in value of a property, the land use in the already expired general plan is compared to the land use of the property in the new plan. In 2003, when the general plans expired, there was a time gap until the new local plans were enacted. This gap is referred to by Brzezinska-Rawa [2020] as: 'the planning gap', and because of this gap it was necessary to determine the value of the real property for the planning annuity to be calculated [Dąbek 2011]:

- first, by determining its use in the new local plan,
- second, by determining its use in the old local plan,
- third, according to its actual use during 'the planning gap'.

The figure below shows the algorithm for the increase in property value as a result of the adoption of the local plan (Fig. 3).



Source: Authors' own study based on Wojciak [2014]

Fig. 3. Algorithm for increasing the value of a property

As Brzezińska-Rawa [2020] argues, identifying the actual use during the gap period is quite problematic. The author emphasises that the actual status of the property prior to the enactment of the plan, rather than the potential use of the property, should be presented. If the formal planning status of the property has not been changed prior to the enactment of the plan, by issuing development conditions, it is necessary to establish the actual status of the property. If development conditions have been issued during the planning gap, the valuer is obliged, to provide the actual use of the property, according to the investment intention of the previously issued conditions.

Having in mind what was previously mentioned, for the assessment of the planning fee, the market value of the property is determined [Jakóbowiec 2011]:

- for its use prior to the adoption of a new local plan or to the amendment of an existing one,
- for its intended use following the adoption of a new or amendment to the existing local plan,
- according to the state of the property as at the date of entry into force of a new spatial development plan or an amendment to an existing one,
- according to the price level on the date of disposal of the property or part of it,
- land components are not included in the valuation.

4. Setting the planning fee before the disposal of real property, up to 2023

It is possible to independently apply for the assessment of the planning fee prior to the disposal of the real property, as referred to in Article 37(7) [Ustawa 2003]. In order to receive information on the amount of the calculated fee, a request must be submitted and a correspondingly high stamp duty paid. For example, submitting an application in the municipality of Niemce will cost PLN 10 [Niemce.pl 2022]. When submitting an application for the levy, the owner does not have to justify it. The application also does not have to involve an intention to dispose of the property [Dąbek 2011].

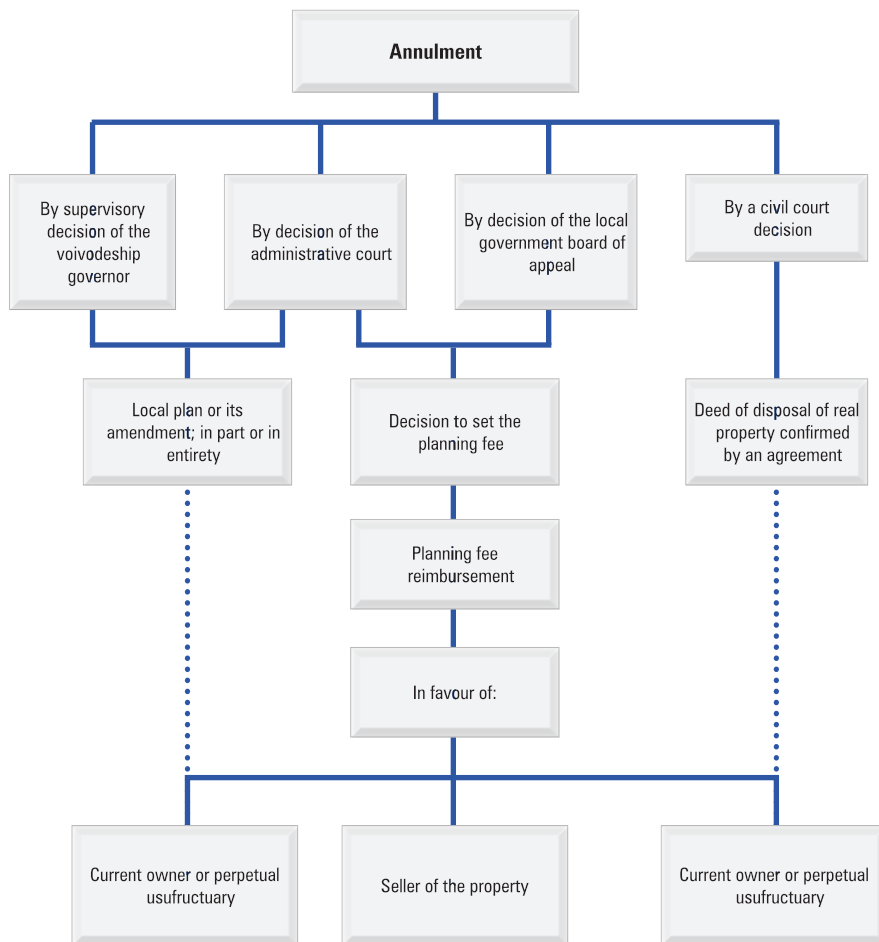
At the request of the applicant, the authority determines the amount of the planning annuity that he will have to pay if he decides to sell the property. The purpose of this is to make the seller aware of the costs he or she would have to incur when deciding to sell the property and possibly what costs he or she should factor in when selling the property.

Fee reimbursement

As Jaraszek [2010] outlines, there is also the possibility of refunding the collected planning fee. This may take place when, after it has been collected, there is no longer any legal basis for collecting it. This can occur in three situations: after the plan or part of it has been declared invalid, after the decision on setting the planning fee has been declared invalid or after the court has legally declared the act of disposal of the real estate to be invalid.

A declaration of invalidity of the local plan or a part of it is sufficient to effectively claim reimbursement of the collected planning fee. This may be done by the provincial governor or the administrative court under Article 28 [Ustawa 2003]. The provincial governor may declare the invalidity of a resolution concerning the local plan by way of a supervisory decision, which may be issued under the procedure of supervising the legality of resolutions adopted by the bodies of local government units before their publication in the official journal of the voivodeship. The decision is issued within 30 days. After the expiry of this deadline, the provincial governor cannot independently

declare the invalidity of the local plan [Ustawa 1990, art. 91]. If part of the local plan is declared invalid, the reimbursement of the fee depends on the declaration of invalidity of the plan and the percentage rate of the planning fee [Iwn.son.pl 2022]. The procedure for reimbursement of the planning fee is shown in Figure 4.



Source: Authors' own study based on Wolanin [2014]

Fig. 4. Planning fee reimbursement procedure

5. Prediction and latest developments in spatial planning in Poland (as of 2024)

In 2021–2022, the Ministry of Development and Technology was in the consultation phase for the amendment of the law on planning and spatial development. The consul-

tation aimed, among other things, to facilitate procedures and optimise those already in place. One of the key changes that were considered are [gov.pl 2022]:

- tightening up the procedure for issuing zoning decisions,
- replacing the study of spatial development conditions and directions with a local legal act, the provisions of which would also be binding when issuing decisions on development conditions,
- introducing standards that condition new housing developments on access to the necessary social infrastructure.

The amendments proposed at that time did not only concern spatial planning, but also the calculation of the planning fee. The changes were to address Article 36(4), which states that a fee shall be charged upon the sale of real property. The proposed amendment was to concern the obligation to charge the fee also in a situation where, following an increase in the value of the property as a result of the enactment or amendment of the local plan, the owner would not sell the property. The proposed changes were justified by the Ministry with a view to increasing the revenue for municipalities from the increase in the value of real property and a desire to include the construction properties in the market faster. The amendment also provided for the possibility of paying the fee in installments – even spreading it over 30 years [blog.ongeo.pl 2022].

These measures led to a significant change to the Polish spatial planning system in 2023 through the Act of 7 July 2023 amending the Act on spatial planning and development and other acts (Dz. U. poz. 1688 [Journal of Laws, item 1688]). Its first provisions already entered into force on 24 September of the same year. The amendment, designed to increase the efficiency and transparency of urban planning processes, introduced a number of important changes that needed to be implemented gradually. They are of key significance for local government units, investors, and residents, introducing new regulations to improve the spatial planning process in Poland.

Table 1. Recent legal changes in spatial management in Poland

No.	Type of amendment	Commentary
1.	General plan instead of study	The general plan is intended to replace the municipality's existing study of spatial development conditions and directions. The general plan, which is an act of local law, is the basis for adopting local plans and issuing decisions on building conditions. It requires municipalities to: define planning zones, define municipal urban standards and urban accessibility, and determine areas for building completions. It also allows for the identification of inner city development areas. Municipalities are given until the end of 2025 to draw up these plans , which is a challenge due to the short deadline and the requirement to prepare the documents according to the needs of residents.

2.	Integrated investment plans	An innovative tool aimed at facilitating the implementation of major investment projects. They are a response to the need to coordinate activities related to equipping the investment with the necessary infrastructure. Such a plan, developed at the request of the investor, once adopted by the municipal council, allows the relevant part of the local plan to be repealed in order to accelerate the implementation of the investment. The key element is an urban planning agreement defining the investor's obligations towards the municipality, including covering the costs of enacting the plan and contributing to the development of public infrastructure. This solution is aimed not only at speeding up the investment process, but also at guaranteeing that the investments will serve the broader public good.
3.	Changes to the conditions of building	Currently, building conditions are set indefinitely. All decisions that become effective before 31 December 2025 will retain their indefinite validity. Whereas, decisions on building conditions that become effective after this date will be valid for 5 years from the date of their validity status. In addition, precise guidelines have been introduced for the area to be analysed to prepare an urban analysis, where the maximum distance has been limited to 200 metres. This is important from the point of view of spatial management, as it allows for more detailed and targeted planning that better meets local needs and site specifications.
4.	Areas of building additions	The concept of areas of building additions has been introduced to prevent the spread of development. Decisions on building conditions shall be issued only for designated areas, which will allow better space planning and the protection of areas with special natural or landscape values. This addresses the need for infrastructure development to coexist harmoniously with the preservation of environmental and aesthetic values. This change also serves to limit haphazard urban development , which can lead to traffic, environmental, and social problems.
5.	Simplifying the rules for public participation	A change to increase public participation in decision-making processes. Contributions during the public consultations phase will be able to be submitted electronically, which is in line with modern trends and citizen expectations. In addition, the new legislation requires local authorities to organise consultations in a way that is accessible and convenient for residents, thereby increasing their participation in the process of shaping their living space.
6.	Urban register	The creation of a free online Urban Register will serve as a central source of planning information and data. This is a milestone towards the digitalisation and transparency of urban planning processes. The task of the register is to help residents and professionals in the field access the documents they need. Local authorities will be obliged to include a wide range of data in the register, facilitating the exchange of information and contributing to more efficient planning processes. Set to be introduced in 2026, it responds to the growing need for rapid access to up-to-date data.

Source: Authors' own study based on <https://www.proinfo.pl/blog/nowelizacja-ustawy-o-planowaniu-i-zagospodarowaniu-przestrzennym-co-mowi-kiedy-weszly-zmiany/>

As the study [www.profinfo.pl] shows, the changes presented in Table 1 address the changing needs of both residents and local authorities in the context of a dynamic urban environment. Unfortunately, they do not concern changes to the planning fee, although, as noted in the introduction – the current way in which it is calculated means that for many years much land remains unused according to its potential under the local plan.

6. Conclusions

Historically, spatial management in Poland has undergone significant transformations. It is such an important matter of human functioning in space that legislative work on its standardisation is constantly ongoing. Along with the use of space, the enforcement of fees by local authorities becomes equally an important issue, especially when the value of the property changes as a result of the municipality's investment activities or when the law changes. Fees and taxes are important for the budget of local authorities, but not everyone is aware of the fees they have to pay to the local authority and under what circumstances these fees are collected. One of the rather controversial fees is the planning fee discussed in this publication, which is regulated legally in the Act on Planning and Spatial Development. Pursuant to Article 36(4), each owner is obliged to pay a fee in connection with the adoption or amendment of a local plan. This provision applies to property owners and perpetual usufructuaries [Ustawa 2003, art. 36, ust. 4]. An increase in value caused by other factors does not constitute grounds for claiming a planning fee. The planning fee, also often referred to as the planning annuity [Król 2017], is a one-off tribute to the municipality. It is charged in respect of a property that is under a local spatial development plan that has been amended or adopted in the last 5 years [Ustawa 2003, art. 36, ust. 4]. The amount of the fee depends on the provisions of the local spatial development plan. Local spatial development plans specify the percentage rate of the fee to be paid. It cannot be greater than 30% of the difference in the increase in the value of the property. According to Górski [2023], these regulations are easy to circumvent. This is because the planning fee can only be charged if the value of the property has increased and the owner sells it within five years from the date of entry into force of the local plan or an amendment thereto. Such a fee structure makes it easy to avoid. It is enough not to sell the property for five years. Many owners choose to do so, and during this time their property remains frozen in investment. However, that is not all. Polish law has no tools to mobilise owners to develop their properties in accordance with the provisions of local plans.

This paper provides an overview of the knowledge of selected legal procedures in force in Poland until 2023, in terms of the assessment of the planning annuity and changes in the law on spatial management from a chronological perspective. The paper also signals the most important changes in spatial planning regulations with the legal status as of 2024. The published analysis of the legislation up to 2023 also represents a fragment of broader research on a case study of the calculation of these fees in randomly selected locations. Further work by the authors will be published on the basis of this research in the near future.

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