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in Relation to the Division of Real
Estate in the Rural Commune of
Zielona Góra**

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**THE COLLECTION OF BETTERMENT LEVIES
IN RELATION TO THE DIVISION OF REAL ESTATE
IN THE RURAL COMMUNE OF ZIELONA GÓRA**

Abstract

The aim of the article is to showcase the practical aspects of collecting betterment levies related to an increase in the value of real estate due to its division. As a statutory deduction, the betterment levy contributes to the budget of its respective municipality. The reason it is collected has to do with an increase in the value of property that is financially beneficial for the owner or perpetual lessee who has paid their annual fees for the entire lease period or is exempt from it. In order to achieve the goal of the study, the authors performed a characterisation of proceedings related to establishing the levy in the rural municipality of Zielona Góra in the years 2009–2012. During the analysed period 266 decisions were issued regarding the determining of betterment levies. In 2009 this number surmounted to 109 decisions, but decreased yearly to finally reach only 39 decisions in 2012. The increase in the value of the real estate formulated in the property valuation for the purpose of calculating the levy was decreasing each year from circa 8% in 2009 to circa 2% in 2012.

Keywords: betterment levy, division of property, Zielona Góra

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Introduction

The initiation of proceedings related to calculating the betterment levy in relation to the division of real estate is executed in accordance with the Act on Real Estate Economy of August 21, 1997 (consolidated text, 2014 Journal of Laws, Item 518 as amended).¹ According to Article 4, Item 11 of this act, the betterment levy is to be defined as a fee determined in relation to an increase in the value of real estate resulting from the construction of technical infrastructure facilities with the use of funds from the State Treasury, local government units, or the European Union budget or foreign sources which cannot be returned, or else, a fee determined in relation to the consolidation and division of real estate as well as the division of real estate.

The betterment levy is thus determined in three situations which result in an increase in the value of the property caused by:

- the construction of technical infrastructure facilities with the use of public funds (article 144),
- the consolidation and division of real estate (article 107),
- the division of real estate (article 98a).

The betterment levy is one of the groups of real estate fees apart from perpetual usufruct fees and permanent administration fees. It significantly differs from those types of fees in the manner it is established and, most importantly, the motivation behind its collection.² The betterment levy is a public levy and depends on specific actions which result in the increase of the value of real estate, yet it is not obligatory for the municipality to determine it (apart from the fee in rela-

¹ Act on Real Estate Economy of August 21, 1997 (consolidated text, 2014 Journal of Laws, Item 518 as amended).

² S. Żróbek, R. Żróbek, R.J. Kuryj, *Gospodarka nieruchomościami z komentarzem do wybranych procedur (Real estate economy with a commentary for selected procedures)*, Wydawnictwo GALL, Katowice 2006; S. Żróbek, *Gospodarka nieruchomościami (Real estate economy)*, Wydawnictwo GALL, Katowice 2006; M. Heldak, A. Stacherzak, *Oplaty adiacenckie z tytułu podziału nieruchomości na terenie miasta Wrocławia (Betterment levies in relation to real estate division in the area of the city of Wrocław)*, „Studies and Materials of the Real Estate Scientific Society” Vol. 16, No. 1 (“Real Estate Management”), Olsztyn 2011, pp. 19–28; J. Cymerman, *System opłat od nieruchomości. Aspekty teoretyczne i prawne (The real estate fee system. Theoretical and legal aspects)*, Wydawnictwo Educaterra, Olsztyn 2009.

tion to the consolidation and division of real estate).³ In the decision of October 9, 2000 (OPK 8/00) the Supreme Administrative Court of Poland established that “the principle of an equal and just incurring of this type of deduction on subjects is an argument for accepting the principle that the obligation to cover the fee should be incurred to an equal degree by all the beneficiaries of a given occurrence.” The betterment levy first appeared in the Polish legal system in 1961, by virtue of the Act on Terrain Management in Cities and Settlements of July 14, 1961 (1969 Journal of Laws, No. 22, Item 159 as amended).⁴ Article 28, Item 1 of this act provided that “natural and legal persons who are the owners of land located within the administrative borders of cities and settlements are obligated to cover the cost of the initial arrangement of streets and parking lots and part of the costs of other communal facilities (water supply, sewage systems, gas and electricity supply) matching the increase in the value of their real estate resulting from the construction of these facilities.

The following Act on Terrain Management and Real Estate Expropriation of April 29, 1985 (1985 Journal of Laws, No. 22, Item 99 as amended) derogated the previous regulations⁵ and upheld fees related to an increase in the value of real estate due to the construction of technical infrastructure facilities. Five years later the Act altering the former Act on Terrain Management and Real Estate Expropriation (1990 Journal of Laws, No. 79, Item 464 as amended) extended its scope by charging people who received delineated construction plots for concentrated single-family developments as a result of real estate consolidation and division with the betterment levy related to it.⁶ The betterment levy in relation to the division of real estate was introduced last and is the subject of study in this article.

There are many doubts related to this last type of fee. The collection of the two first fees is justified as it is easy to point out the input of the municipality or other administrative units in the improvement of existing conditions which leads to

³ J. Bogusławska-Klejment, R. Cymerman, *Oplaty adiacenckie w orzecznictwie i praktyce (Betterment levies in judicial decisions and practice)*, EDUCATERRA, Olsztyn 2010; R. Cymerman, C. Kowalczyk, T. Telega, *Oplaty adiacenckie (Betterment levies)*, EDUCATERRA, Olsztyn.

⁴ Act on Terrain Management in Cities and Settlements of July 14, 1961, (1969 Journal of Laws, No. 22, Item 159 as amended).

⁵ Act on Terrain Management and Real Estate Expropriation of April 29, 1985 (1985 Journal of Laws, No. 22, Item 99 as amended).

⁶ Act altering the Act on Terrain Management and Real Estate Expropriation (1990 Journal of Laws, No. 79, Item 464 as amended).

an increase in the value of real estate. As for the betterment levy in relation to the division of real estate, the cost of the proceedings related to the division is covered in full by the owner or perpetual lessee of the real estate. Despite this, the municipality has the right to determine this type of betterment levy.

The aim of this article is to showcase the practical aspects of collecting betterment levies related to an increase in the value of real estate due to its division, in the area of the rural municipality of Zielona Góra.

1. Research methodology

The study involves an analysis of proceedings related to determining the betterment levy in relation to the division of real estate used to evaluate the location of the real estate taking into account the number of decisions as well as determine the minimal, maximum and average size of the betterment levy depending on its purpose in the local plan. The research also involves an analysis of property valuations formulated by property valuers, as proof in the proceedings related to determining the betterment levy in relation to the division of real estate within the range of a specified value. The study is based on an evaluation of the average increase in the value of the real estate after the division, depending on its area and number of delineated plots, and serves to describe the manner in which the value of 1m² of divided real estate is established in each section. The rural municipality of Zielona Góra encompassing 17 villages is the area of study.

Two main methods are used in the research related to the collection of betterment levies in relation to an increase in the value of real estate resulting from its division: statistical description and comparative analysis.

The statistical description method has been used to gather and sort data retrieved from the Land Management Department in the Council Office in Zielona Góra. This has been achieved through the use of the tables presenting the data retrieved from the decisions regarding determining the betterment levy in relation to real estate division, as well as the data from property valuations established in the course of related proceedings. Another technique used in this study involves a graphical description in the form of choropleth maps allowing for an easy to read representation of data. The comparative analysis method has been used to compare sets of information related to the real estate as included in tables and represented graphically. The Microsoft Excel 2010 programme has been used

for this article to calculate all results in the form of tables, diagrams and choropleth maps. The choropleth maps have been created using the MicroStation v. 8 programme.

2. General principles of collecting the betterment levy in relation to real estate division.

The betterment levy in relation to real estate division is closely related to divisions regulated through acts on real estate economy. The provisions of Article 92 of the Act on Real Estate Economy provides that, as per this act, division exclusively comprises the lands and buildings not reserved in the local spatial development plan for agricultural or forest-related functions or those not used for these functions if no local plan exists. The division of a retail real estate as a separate type of property is regulated through the Act on the Ownership of Premises of June 24, 1994 (2000 Journal of Laws, No. 80, Item 903 as amended).⁷ With this in mind, one should assume that the betterment levy in relation to real estate division thus refers both to the land that is not used in agriculture, and to buildings. The obligation to pay the betterment levy does not involve the division of retail real estate.⁸

The value of property before and after the division is established according to prices for the day on which the decision to determine the betterment levy is issued. The status of the property before the division is established for the day on which the decision confirming the division of property is issued, while its status after the division is established for the day in which the decision confirming the division became final or the division decision became legally binding, with no component parts being taken into account. In accordance with the regulations regarding real estate economy, the betterment levy may be determined if a resolution by the County Office determining the size of the percentage rate of the levy was in force on the day in which the decision approving the division of the real estate became final or the division decision became legally binding. The percentage rate from that day is used for the purpose of calculating the levy.

⁷ A. Lorek, *Oplata adiacencka i renta planistyczna (The betterment levy and the re-zoning fee)*, PRESSCOM, Wrocław 2010, pp. 24–25.

⁸ *Ibidem*.

The component parts of the real estate are not taken into account when determining betterment levies. The Resolution by the Council of Ministers of September 21, 2004 regarding the appraisal of real estate and the formulation of property valuations (Journal of Laws No. 207, Item 2109)⁹ determines the status of real estate which is to be established in the process of appraisal. The status from before the division is established on the day on which the decision approving the division of real estate is issued, while the status from after the division is established on the day on which the decision approving the real estate division became final.¹⁰

In a situation in which the division of property involves the delineation of land plots for public roads or towards widening existing public roads, the area of the property is reduced in size by the area of the plots used for new roads or for broadening the existing ones when estimating the value of the property both before and after the division. Additionally, when settling the betterment levy or arrears related to division one can transfer the rights to the plot delineated as a result of the division to the municipality, with its approval. The difference between the value of the land plot delineated as a result of the division and the amount due related to the betterment levy are covered in the form of surcharges. Therefore the betterment levy can serve as a counterbalance for the payment of claims by municipalities related to the expropriation of plots for public roads pursuant to Article 98 of the Act on Real Estate Economy.¹¹

3. Collection of betterment levies in the rural municipality of Zielona Góra. Legal basis

The municipality of Zielona Góra has been involved in the process of collecting the betterment levy in relation to real estate division since the year 2000. The municipality is currently merged with the city of Zielona Góra following a referendum conducted on May 18, 2014 regarding the merging of the Zielona

⁹ The Ordinance of the Council of Ministers of September 21, 2004, on the Appraisal of Real Estate and the Formulation of a Property Valuation (Journal Of Laws, No. 207, Item 2109).

¹⁰ R. Cymerman, C. Kowalczyk, T. Telega, *Oplaty adiacenckie (Betterment levies)*, EDUCATERRA, Olsztyn 2008; M. Heldak, A. Stacherzak, *Oplaty adiacenckie...*, pp. 19–28.

¹¹ R. Malina, M. Kowalczyk, *Geodezja katastralna. Procedury geodezyjne i prawne. Przykłady operatów (Cadastral geodesy. Geodesic and legal procedures)*, GALL, Katowice 2009; M. Heldak, A. Stacherzak, *Oplaty adiacenckie...*

Góra municipality with the city of Zielona Góra. 17 villages participated in the referendum, with over 15 000 people entitled to vote and over 55% participants. Through a minor majority of votes (53.5% to 46.5% of votes) the local residents expressed their will to merge the municipality with the city. Near the end of July, i.e. on July 29, 2014, the Council of Ministers approved a project of an Ordinance of the Council of Ministers regarding establishing the borders of the Zielona Góra County, which resulted in the city (58 km²) growing from 119,000 to 140,000 inhabitants, and experiencing a fourfold increase in its area to 278 km². The collection of betterment levies in the rural municipality of Zielona Góra in the analysed period of 2009–2012 was executed on the basis of the Resolution No. 12/105/2007 by the County Office of Zielona Góra of October 31, 2007, altering the act in the area of determining the percentage rate of the betterment levy in relation to an increase in the value of real estate resulting from its division.

The legal document in force prior to the betterment levy was the Resolution No. 6/65/2007 by the County Office of Zielona Góra of March 30, 2007 regarding the determining of the percentage fee for the betterment levy in relation to an increase in the value of real estate resulting from its division, with the percentage rate equaling 40% of the difference between the value from before and after the division of the real estate. The resolution was altered due to a change in the legal regulations determining the maximum amount of the percentage rate for the betterment levy in relation to division, which currently cannot exceed 30%. The percentage rate of 40% of the difference in the value of real estate was decreased to 30% in accordance with the law. This percentage rate was in force until the end of 2014.

4. Number of conducted proceedings

An analysis of the number of administrative decisions regarding betterment levies shows a relatively high number of proceedings conducted regarding the calculation of the betterment levy in the area of the rural municipality of Zielona Góra. 266 decisions on determining the betterment levy have been issued in the analysed period of 2009–2012. In 2009 their number was 109 but decreased with each year only to reach as few as 39 decisions in 2012. In 2009 as many as 109 administrative decisions regarding the determining of betterment levies in relation to division were issued, the majority of them for the section

of Przylep, Racula and Ochla (over 12 decisions). No decisions have been issued in the sections such as Jany, Jarogniewice and Sucha on that year. 2010 saw a significant decrease in the number of issued decisions. There were only 59 decisions issued that year, half as few as in the previous year. Although the number of decisions decreased twice, the highest number of decisions was still issued for Przylep (8), Racula (7), Ochla (10) with the addition of Nowy Kisielin with 9 decisions.

The number of decisions between 2010–2011 was similar, with a different distribution in the sections. For example, in Jarogniewice and Jany 1–2 decisions were issued in 2010, while in 2011 no decisions were issued whatsoever. The situation of sections located in the second range in 2010 (3 to 6 decisions) also changed. Mostly, they descended into the third or fourth group, with no decisions; Stary Kisielin was the sole section where the number of issued decisions increased from 3 in 2010 to 9 in 2011. Locations which remained in their groups include Jeleniów an Kiełpin (0 decisions), Sucha (1–2 decisions), Krępa (3–6 decisions) as well as Ochla and Racula which still remain in the group with the largest number of issued decisions (7–10). In 2011 no decision was issued in as many as 6 sections out of 17. In the final year, just as in 2010, the number of decisions dropped twice in relation to the previous year. There was no instance of more than 5 decisions being issued in the studied period. The situation would change significantly if all the decisions were taken into account, but the analysis was limited exclusively to those involving an actual increase in the value of the property. That is why it is justified to exclude 14 decisions instead of studying all 39 of them as they did not involve an increase in value: none of the subjects involved have been charged with the betterment levy (Figure 1).

The betterment levy can be determined 3 years from the day in which the decision approving the division became final or the division decision became legally binding; a reason why the highest number of the issued decisions regarding the betterment levy in relation to an increase in the value of real estate as a result of real estate division was noted in 2009. This was a result of the real estate divisions performed near the end of the year 2007 as well as in the early 2008.¹² The number of divided real estate as well as the number of decisions issued regarding the betterment levy in relation to real estate division decreased

¹² A conclusion drawn on the basis of documents (division decisions) made available by the municipality of Zielona Góra.

proportionally to the situation on the market. Division decisions mostly involved areas reserved for single-family housing developments. Despite many other terrain functions represented in the former rural municipality of Zielona Góra, including tourist services, there was no instance of a levy determined for tourist areas.



Fig. 1. Location and number of the issued final decisions related to the determining of the betterment levy in the municipality of Zielona Góra between 2009–2012

Source: own elaboration.

5. Analysis of the increase in the value of 1m² of real estate area resulting from its area after the division

The individual values of 1m² of real estate area dedicated for housing purposes after the division have been estimated in the course of the proceedings related to calculating the betterment levy in relation to real estate division. In 2009 and 2010 the minimal value of 1m² was 26 PLN. It was less in 2010 and in 2011, equaling 21 PLN/m² on average. The maximum value in 2009–2011

approximated 112 PLN/m², and 125.56 PLN/m² in 2012. The average value for 1m² of real estate in the studied period is 62.50 PLN/m². Table 1 shows the minimal, maximum and average values of 1m² of real estate after the division in each section in the municipality.

Table 1

Values of 1 m² of real estate after the division reserved for housing purposes in the municipality of Zielona Góra between 2009–2012

The values of 1 m ² of real estate after the division	Years			
	2009	2010	2011	2012
Minimal (PLN)	25,63	18,54	22,88	26,58
Maximal (PLN)	114,34	114,85	110,63	125,56
Mean (PLN)	69,20	61,85	51,05	67,85

Source: own elaboration.

The authors prepared a representation of minimal and maximal areas of property before the division and the number and minimal and maximum areas of delineated plots (Table 2–3) in order to perform a detailed analysis of the impact of the area of delineated plots on the value of the real estate.

Table 2

Minimal and maximal areas of property before the division in the municipality of Zielona Góra between 2009–2012

Areas of property before the division	Years			
	2009	2010	2011	2012
Minimal (ha)	0,0886	0,0751	0,0694	0,0701
Maximal (ha)	4,1381	8,0675	13,8362	5,4122
Mean (ha)	0,5925	0,7046	1,0080	0,6409

Source: own elaboration.

Table 3

Minimal and maximal areas of delineated plots in the municipality of Zielona Góra between 2009–2012

Areas of property after the division	Years			
	2009	2010	2011	2012
Minimal (ha)	0,0116	0,0159	0,0203	0,0340
Maximal (ha)	0,6963	0,5967	0,8524	0,6879
Mean (ha)	0,1186	0,1235	0,1233	0,1337

Source: own elaboration.

In the studied period the minimum real estate area before its division equaled 760m² on the average. The upper limit for the area before the division ranged from over 4.00 ha in 2009 to almost 14.00 ha in 2011. It should be noted that there is a minor number of plots with areas over 2.00 ha subject to division in the analysed period.

The authors have also analysed the influence of the area of delineated plots in the years 2009–2012 on the average increase in the value of 1m² of real estate. The results are represented in Table 4. The conducted study shows that the smaller the area of the delineated plot, the greater the individual increase in value. The authors first focused on plots whose areas did not exceed 0.15 ha. In the first three years the average increase in the value of 1m² of a plot of this area grew from 11.55% in 2009 to 19.50% in 2011. 2011 saw a significant fall in the increase of value equalling 5.52%. This means it decreased almost four times when compared to the previous year. The second group includes delineated plots whose area fit between 0.15 ha to 0.30 ha. There was a visible fall in the average percentage increase of 1m² in the analysed period. The situation is completely different in the last group containing plots with the areas above 0.30 ha. In the latter case there is practically no increase in the individual value of the real estate. In 2009 this increase surmounted to 5%, while in the other years it was close to zero or even less than zero in 2012 thus showing a decrease in the value of 1m² of real estate (Table 4).

Table 4

Average increase in the value of 1m² of real estate area in the municipality of Zielona Góra depending on the area of delineated plots in the years 2009–2012

Year	Areas of property after the division (ha)	The average increase in the value of 1m ² (%)
1	2	3
2009	< 0,1500	11,55
2010		14,06
2011		19,42
2012		5,52
2009	0,1500 – 0,3000	7,63
2010		5,06
2011		13,35
2012		1,65

1	2	3
2009	> 0,3000	4,76
2010		0,20
2011		-0,01
2012		-0,70

Source: own elaboration.

The table below (Table 5) contains the average values for the results represented in Table 4 and shows the average increase in individual real estate value for each year without the division to area groups.

Table 5

Average increase in the value of 1m² of real estate area in the municipality of Zielona Góra in the years 2009–2012

Years	The average increase in the value of 1m ² (%)	The number of parcels after the division
2009	7,98	416
2010	6,44	268
2011	10,92	243
2012	2,16	145

Source: own elaboration.

The above table shows the fall in the increase of the market value of 1m² of vacant land as a result of real estate division from circa 8% in 2009 to circa 2% in 2012. However, the year 2011 disrupts this downward tendency as the increase at that time equalled about 11% thus exceeding the average percentage increase of 1m² in all other years.

6. Analysis of the size of the betterment levy

The size of the betterment levy in the municipality of Zielona Góra between 2009-2012 has been calculated using the following formula:

$$OA = (W_{after} - W_{before}) \cdot 30\%$$

where:

OA – the value of the betterment levy,

W_{after} – the value of the real estate after the division,
 W_{before} – the value of the real estate before the division.

The year 2011 was an exception, as that was when the property valuer deducted the estimated cost of the division of real estate from the difference between the value of the real estate from before and after the division.

Thus calculated, the betterment levy is more beneficial for the owner of the real estate as in the following example. Unfortunately, according to the Provincial Administrative Court in Łódź, it is unacceptable to include the division cost for the purpose of the betterment levy in relation to real estate division. “The possibility of including the expenditures covered by the owner for the purpose of calculating the betterment levy determined in relation to an increase in the value of real estate due to its division was excluded through the proper use of article 148, item 1–3 indicated in article 98, item 4. Item 4 of this article, whose admissibility of applying is excluded, regulates the inclusion of expenditures covered by the owner, as well as payment in nature or own labour for the purpose of calculating the levy. The possibility of including the covered expenditures thus involves only the determining of other betterment levies, i.e. those determined in relation to an increase in the value of real estate as a result of the construction of technical infrastructure facilities.”¹³

Table 6 demonstrates the average size of the betterment levy in relation to division as well as the minimal and maximum size of the fees paid each year.

Table 6

Size of the betterment levy in relation to the division
of real estate in Zielona Góra in the years 2009–2012

The size of the betterment levy	Years			
	2009	2010	2011	2012
Minimal (PLN)	420	482	360	450
Maximal (PLN)	86 610	60 222	67 950	18 840
Mean (PLN)	8 079	8 926	9 139	4 582
Total (PLN)	880 647	526 630	466 114	114 540

Source: own elaboration.

¹³ Decision of the Provincial Administrative Court in Łódź of October 29, 2004., II SA/Łd 50/03.

The costs of formulating a property valuation and the salaries of office employees responsible for the collection of betterment levies exceed the minimal size of the levy itself. At times the size of the levy is high enough to compensate for the expenditures. The highest levy in 2009 equalled 86 610.00 PLN. The owner (natural person) divided their real estate located in the town of Przylep, with an area of 1.4967 ha, to 18 plots, 3 of which were reserved for internal roads, with the other 15 reserved for single-family housing developments.

Summary

The conducted research allows to formulate conclusions on the subject of the betterment levy collection related to an increase in the value of real estate as a result of its division. These include:

1. In the studied period of 2009–2012 the betterment levy in relation to division was calculated following the division of property dedicated for the purposes of single-family housing developments. There are essentially no instances of dividing land dedicated for the realisation of goals related to tourist services.
2. The study showed that the number of plots after the division and their area significantly influence the increase in the value of the property. The largest increase in value occurs when one plot of land is divided into more than 6 plots with an area of less than 0.15 ha.
3. The property valuations formulated as the basis for determining the size of the betterment levy in 2011 by a property valuer who deducted the estimated division costs from the difference in property value from before and after the division, were prepared incorrectly. This was established on the basis of a decision of the Provincial Administrative Court in Łódź from October 29, 2004.
4. The revenues related to the betterment levy with regard to property division are insignificant when compared to the costs of conducting the proceedings for calculating the levy. This undermines the reasoning behind collecting it, if not the justifiability of real estate fees being utilised as part of the Polish legal system.

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- Ustawa z dnia 29 września 1990 r. o zmianie ustawy o gospodarce gruntami i wywłaszczeniu nieruchomości (Dz. U. 1900 Nr 79 poz. 464 z późn. zm.) [The Act Altering the Act on Terrain Management and Real Estate Expropriation (1990 Journal of Laws, No. 79, Item 464 as amended)].
- Wyrok WSA w Łodzi z 29.10.2004r., II SA/Łd 50/03 [Decision of the Provincial Administrative Court in Łódź of October 29, 2004., II SA/Łd 50/03].

POBÓR OPŁAT ADIACENCKICH Z TYTUŁU PODZIAŁU NIERUCHOMOŚCI W GMINIE WIEJSKIEJ ZIELONA GÓRA

Streszczenie

Celem pracy jest ukazanie praktycznych aspektów poboru opłaty adiacenckiej z tytułu wzrostu wartości nieruchomości, na skutek dokonanego podziału. Opłata adiacencka, jako świadczenia publiczno-prawne, zasila budżet gminy. Istotą jej poboru jest wzrost wartości nieruchomości, przynoszący korzyść majątkową właścicielowi lub użytkownikowi wieczystemu, który wniósł opłaty roczne za cały okres użytkowania bądź jest zwolniony z obowiązku jej wnoszenia. Dla realizacji celu pracy dokonano charakterystyki prowadzonych postępowań o ustalenie opłaty w gminie wiejskiej Zielona Góra w latach 2009–2012. W okresie analiz wydano 266 decyzji o ustaleniu opłaty adiacenckiej. W roku 2009 liczba ta wynosiła aż 109 decyzji, lecz z roku na rok malała tak, by w roku 2012 osiągnąć zaledwie 39 decyzji. Wzrost wartości nieruchomości ustalony w operatach szacunkowych na cele naliczenia opłaty, spadał w poszczególnych latach z ok. 8% w 2009 r. do ok. 2% w 2012 r.

Słowa kluczowe: opłata adiacencka, podział nieruchomości, Zielona Góra