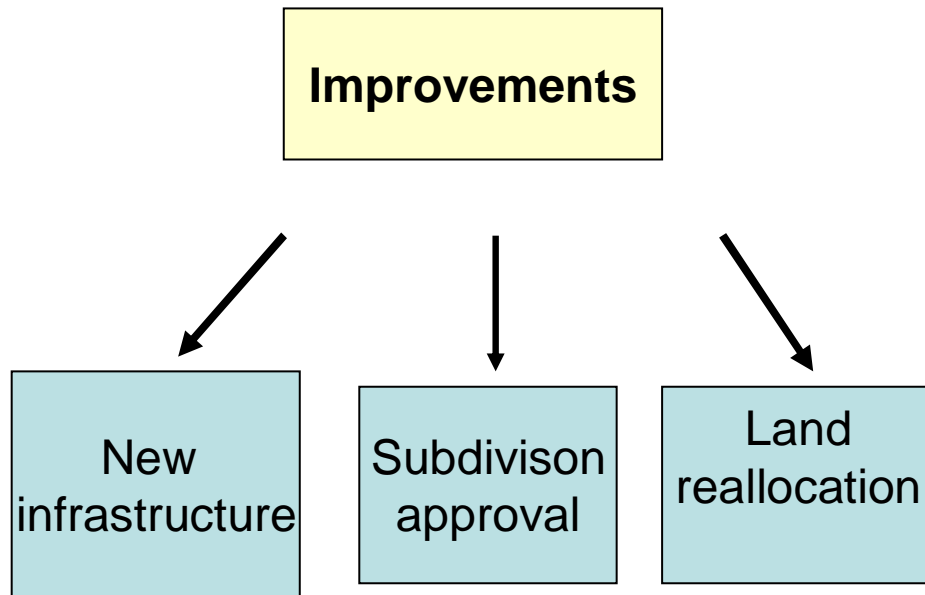


Adjacency levies in Poland – main problems

Clear Definition

Levy imposed on the owners of properties when the local government provides additional public services that increase value of adjacent real property



Proposal changes :

- to eliminate provisions setting the adjacency levies as a percentage of value introducing development
- fixed tariff
- more discretion for the local governments
- connecting with social and educational infrastructure and affordable housing