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FINANCIAL AUTONOMY OF LOCAL SELF-GOVERNMENTS
IN THE COUNTRIES OF THE VISEGRÁD GROUP
*WITH A FOCUS ON OWN TAX REVENUES AND THE
DEPENDENCE ON CENTRAL TRANSFERS*

PhD Dissertation
Thesis Booklet

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1. Research Problem, Objectives, Significance, and Hypothesis

1.1. Research Problem

Local self-governments represent one of the most essential institutional foundations of modern democracy. They are the level of public authority most directly connected to citizens, responsible for the delivery of fundamental services such as public utilities, primary education, social care, waste management, and local infrastructure. Precisely because of their proximity to the population, municipalities are better equipped than central authorities to identify and respond to local needs, thus embodying the principle of subsidiarity which demands that decisions be taken as closely as possible to the citizens. However, their effective functioning is not possible without adequate financial resources.

The European Charter of Local Self-Government (hereinafter referred to as “Charter”), the only binding international treaty in this field, recognizes this in Article 9, which formulates the financial dimension of local self-government as a necessary precondition for its meaningful existence. Financial self-governance, understood as the ability of municipalities to dispose of sufficient resources and to control their own expenditures and revenues, is therefore a cornerstone of genuine autonomy. Yet, the degree to which this principle has been realized in practice varies considerably.

In the Visegrád countries—Hungary, Poland, Slovakia, and the Czech Republic—the right to local self-government is formally guaranteed both internationally, through ratification of the Charter, and domestically, through constitutional provisions. At the same time, serious doubts persist as to whether these legal guarantees are sufficiently embedded in statutory law and actual practice. Municipalities are often entrusted with competences that are described as “own,” meaning rights and responsibilities not delegated from higher levels but directly conferred upon them, while at the same time they lack the financial capacity to exercise these powers effectively. Local representatives, scholars, and international organizations have repeatedly voiced concern that municipalities are excessively reliant on discretionary transfers from central governments, with limited ability to generate stable and sufficient revenues of their own.

The central problem that emerges is therefore how far the principle of local financial autonomy, as it has been proclaimed in international and constitutional frameworks, is in fact implemented in statutory regulations and reflected in reality. The question is whether the legal systems of the Visegrád countries enable municipalities to act as genuinely autonomous entities in financial terms, or whether their autonomy remains only illusory.

1.2. Justification and Objectives

The justification for undertaking this research lies in the inherent link between local democracy and financial autonomy. If local authorities are to be accountable to their citizens, they must also be able to finance their activities in a way that reflects the preferences of those citizens. A

system in which municipalities rely predominantly on resources allocated at the discretion of the central government not only weakens accountability but also risks undermining efficiency and leaves municipalities vulnerable to central interference. However, when local communities bear responsibility for financing the services they consume, a virtuous cycle can be created in which adequate funding allows for better services, which enhance the standard of living and ultimately also reinforce the legitimacy of local authorities.

The objective of this dissertation is to examine, through a layered legal analysis, the extent to which the principle of local financial autonomy is realized in the Visegrád countries. At the international level, the research evaluates the standards established by the Charter and their interpretation in monitoring practice and legal doctrine. At the constitutional level, the study considers how financial autonomy is articulated within the highest legal norms of each state and whether the strength of constitutional guarantees has any correlation with practical implementation. At the statutory level, the research investigates the concrete legal rules governing municipal finances, particularly in relation to local taxation, assigned taxes, intergovernmental transfers, and other sources of revenue. The comparative dimension of the work then brings these findings together, with the aim of identifying common patterns, distinctive national approaches, and the ways in which the legal frameworks either support or undermine the principle of financial self-government.

1.3. Significance

The significance of this research lies in the fact that it contributes to scholarship, public policy, and democratic practice as well. From a scientific perspective, the dissertation enriches the academic debate on fiscal decentralization by providing a comprehensive doctrinal and comparative analysis of the financial dimension of local autonomy in the Visegrád region. Whereas much of the existing literature approaches the question from an economic or administrative standpoint, this work emphasizes its legal foundations.

From a comparative perspective, the study develops a common set of analytical benchmarks derived from the Charter, constitutional texts, and scholarly criteria, which makes it possible to assess the four national frameworks side by side. The findings highlight both shared structural challenges—such as the legacy of centralized state socialism and the problem of municipal fragmentation—and differences between the examined countries, mainly in constitutional design and statutory regulation. By naming the strengths and weaknesses of each system, the research provides a foundation for learning in the region, showing which solutions appear to support local financial autonomy more effectively and where improvements are needed.

Although the field of local financial autonomy is not unexplored, it remains fragmented. Existing studies often adopt an economic lens, while legal scholarship in the Visegrád region tends to concentrate on individual aspects such as property taxation or local tax powers, usually within a single national context. Cross-country comparisons are either absent or limited to pairs of countries or specific mechanisms. The novelty of this dissertation therefore lies in offering a

systematic, side-by-side legal comparison of all four Visegrád countries, bringing together international, constitutional, and statutory dimensions.

Finally, the research is significant for policymakers and practitioners as well, as it offers *de lege ferenda* recommendations on how to strengthen financial self-government in Central Europe. At a time when municipalities face growing responsibilities and fiscal pressures, ensuring that they have adequate and reliable resources is essential not only for the quality of local services but also for the proper functioning of democratic governance.

1.4. Hypothesis

The dissertation proceeds from the hypothesis that the principle of local financial autonomy, although formally recognized at both the international and constitutional levels, is insufficiently embedded in the statutory frameworks governing municipal finances in the Visegrád countries. As a result, municipalities continue to depend heavily on transfers from central governments and are not able to exercise genuine financial self-government in practice. Testing this hypothesis requires a systematic inquiry into the international, constitutional, and statutory regulations, assessed against the benchmarks derived from the Charter and academic literature.

Although the hypothesis remains the central thread of this work, the dissertation also aims to deliver a broad set of scientific contributions. It provides a detailed mapping of the international legal framework and evaluates how effectively it has been implemented across the four countries. It also offers a comparative analysis of constitutional approaches to local financial autonomy and explores the potential relationship between constitutional design and both the success of a country in the monitoring process under the Charter and the broader configuration and quality of its local financing system. Importantly, it presents a thorough investigation of local tax structures and revenue systems, identifying interrelations, strengths, and weaknesses from the perspective of financial independence. Based on these insights, *de lege ferenda* proposals are formulated to improve local financial autonomy within the existing constitutional and statutory frameworks.

2. Structure, Methodology and Scope

2.1. Structure

The introductory chapter lays the foundations of the research by situating local self-government within the broader framework of democratic governance and international law. It underlines that municipalities, as the closest level of authority to citizens, play a decisive role in delivering everyday services and embodying the principle of subsidiarity. The introduction also emphasizes that the effectiveness of local self-government is inseparable from its financial dimension. Without sufficient and reliable resources, municipalities cannot carry out their responsibilities independently, nor can they ensure accountability and fairness in the provision of public services. Against this background, the dissertation identifies the principle of local financial autonomy as both a legal requirement, reflected in the Charter and in constitutional safeguards, and as a practical challenge, given persistent concerns about inadequate resources

and overreliance on central transfers in the Visegrád countries. The introductory part therefore formulates the above-mentioned central research question of the dissertation. It also outlines the applied methodology, explains the research structure, sets out the scope of the inquiry, and reviews the relevant literature on the topic.

The second chapter scrutinizes the international standards governing local finances, emphasizing the role of the Charter. While the Charter does not set out concrete benchmarks in a prescriptive sense, a set of evaluative standards can be derived from its underlying principles articulated in Article 9, which addresses the financial dimension of local self-government. These principles, as interpreted by expert bodies and reflected in monitoring practices, form one of the most important bases for assessing how well municipalities are equipped to exercise genuine financial autonomy.

Subsequently, in the third chapter, the work turns to the constitutional frameworks of the four countries, analyzing how the financial dimension of local self-government is reflected, either explicitly or implicitly, within their highest legal norms. Special attention is paid to the level of constitutional detail in this regard, and whether a stronger constitutional grounding for financial autonomy correlates with a better implementation in practice.

Following the examination of constitutional provisions, the statutory framework forms the next focal point of analysis, which constitutes the most extensive part of the dissertation. This section evaluates the national laws and regulations that shape the financial operation of municipalities, with a particular focus on the legal regimes governing own tax revenues, assigned taxes, intergovernmental transfers, and other sources of local income. The analysis is divided into two substantive chapters: Chapter 4 explores the structure and legal underpinnings of local tax autonomy in detail, while Chapter 5 examines other key determinants of financial independence, such as non-tax revenue sources and the system of intergovernmental transfers. The objective is not only to provide a descriptive account of the existing legal arrangements but also to assess how these mechanisms operate in practice, and whether they meaningfully support—or conversely, hinder—the exercise of local financial autonomy.

In the course of this inquiry, the dissertation identifies a range of benchmarks relevant to local financial autonomy. These include the mentioned international standards embodied in the Charter, particularly as they have been interpreted by expert bodies and the monitoring practice of the Council of Europe. In addition, metrics are drawn from indicators established in national constitutional texts, as well as from criteria developed by scholars and institutions engaged in the evaluation of fiscal decentralization. These benchmarks are systematically gathered and presented in the final, concluding chapter of the dissertation (Chapter 6). The findings from the analytical chapters are then tested in this chapter against the identified benchmarks to determine whether the existing legal frameworks in the Visegrád countries genuinely support the financial independence of municipalities or merely offer a formal façade.

Finally, by adopting a comparative methodology, the dissertation creates a structured basis for evaluating the strengths and weaknesses of systems applied in each studied country.

This comparative perspective allows for the identification of recurring patterns, shared structural or historical challenges, and distinct national approaches that either promote or hinder local financial autonomy. By comparing the legal solutions across the countries, the dissertation shows which seem to support local financial autonomy more effectively, and what changes could be useful for improving the frameworks in place. Even though the adherence to the principle of local financial autonomy will be assessed on a country-by-country basis, the aim is not to rank the systems but to provide a cross-country reflection, highlighting mechanisms that can inspire future reforms for policymakers and scholars.

2.2. Methodology

The dissertation employs a doctrinal legal research method, focusing on the analysis and interpretation of legal norms regulating the financial autonomy of local self-governments in the Visegrád countries, to examine whether the current regulatory frameworks meaningfully support the exercise of local financial autonomy, as enshrined in international and constitutional standards.

The methods are applied in direct connection with the structure of the dissertation. In Chapter 2, the method consists of doctrinal analysis of Article 9 of the Charter and its interpretation by expert bodies and monitoring practice. In Chapter 3, textual and systematic interpretation of constitutional provisions is carried out, with comparative benchmarks derived from the Charter and academic literature. Chapters 4 and 5 use a detailed doctrinal analysis of statutory rules on local tax powers, assigned taxes, and intergovernmental transfers, combined with comparative assessment across the four countries. Finally, in Chapter 6, the findings are synthesized against the identified benchmarks to evaluate the degree of compliance with the principle of local financial autonomy.

Alongside the doctrinal legal approach, the dissertation employs comparative research as well, as its core aim is to assess and compare how the legal frameworks of the four Visegrád countries regulate key aspects of local financial autonomy. Each aspect under study—such as local taxes, own revenues, access to assigned taxes, or intergovernmental transfers—is examined across all four countries to allow for a side-by-side comparison. Every legal question addressed in the dissertation will thus be analyzed from the perspective of each country. From a methodological standpoint, this requires using common analytical criteria based on international standards and academic literature, so that the national legal systems are assessed in a comparable way. The goal is not only to understand each national framework individually, but also to identify relevant differences and similarities between them, and to draw broader conclusions about the state of local financial autonomy in the region.

While predominantly legal and normative in terms of scope, the work also considers certain factual and statistical indicators when these are necessary to illustrate the real-world effects of the legal arrangements under review. However, deeper economic analysis or policy modeling lies outside the scope of this research. Given the legal focus, no empirical methods (such as interviews or surveys) were used. The legal sources were accessed through national

and international databases, international legal instruments, published monitoring reports, and scholarly outputs. The study does not rely on software-based analysis or data processing tools.

2.3. Research Scope

The dissertation approaches the topic of local financial autonomy from a legal, not an economic, perspective. The primary objective is to examine the legal and institutional frameworks governing local self-government financing in the four Visegrád countries. While the effects of these frameworks naturally interact with economic realities, economic theories, behavioral analysis, or cost-benefit assessments fall outside the purview of this study. Economic indicators may occasionally be referenced—but only insofar as they illustrate the outcomes or implications of specific legal arrangements, or help evaluate compliance with certain legal standards, such as those set by the Charter.

Within law, this inquiry falls within the field of fiscal and tax law and does not address administrative law aspects of local self-governance, such as the internal organization or procedural functioning of local bodies. These matters, while important in their own right and relevant from the perspective of local finances, would go beyond the disciplinary focus and possible scope of the present research. For the same reason, the analysis does not aim to assess whether municipalities are the ideal level of government to perform the tasks assigned to them, or to question why such responsibilities have been decentralized in the first place. Rather, it accepts the existing task allocations as given and investigates whether local self-governments have access to reliable and sufficient financial instruments to effectively carry out those functions.

Given the tax legal-regulatory focus of the dissertation, particular attention is devoted to the tax-based dimensions of local financial autonomy. Taxation, by its very nature, lends itself to regulation through statutory rules on local tax powers, assigned national taxes, and intergovernmental transfers. These components will therefore form the core of the analysis. Other sources of local income, such as property-related revenues or service fees, are also examined, but are not explored with the same depth, as they typically involve less regulatory discretion and thus offer fewer insights into the legal scope of local fiscal autonomy.

3. Results and Conclusions

3.1. Evaluation Metrics for Assessing Local Financial Autonomy

The research carried out in this dissertation has shown that local financial autonomy cannot be measured by a single threshold or formula. It is not a condition that is either present or absent, but a principle of degree, expressing how far municipalities are genuinely able to govern their own financial affairs. In this sense, local financial autonomy is best understood as an aspirational standard: it can be approximated to varying extents, but it is hardly ever definitively completed. Because of this complexity, the study developed a system of evaluation metrics that combines quantitative and qualitative approaches.

The first set of metrics concerns the overall magnitude of fiscal decentralization. This was captured through ratios of local government expenditure and revenues to total government expenditure and revenues, or alternatively to GDP. These ratios are widely used by international organisations such as the OECD and the European Union and also form part of the monitoring methodology under the Charter. They indicate whether municipalities command a meaningful share of public resources and also whether their responsibilities correspond to their available funding. However, these indicators cannot alone determine the level of autonomy, because a large volume of resources may still be tied to central control or strict conditions.

A second group of indicators therefore measured the degree of independence in municipal financing by focusing on the share of own-source revenues within total local revenues, and more specifically on the ratio of local tax revenues. These figures reveal how far municipalities can rely on resources they themselves generate, rather than on funds distributed by the central government. A higher share of own revenues usually indicates a stronger capacity for independent decision-making, while a low share reveals dependence on the state.

The quality of tax autonomy was then examined as a further dimension. Even where local taxes exist, they may be severely limited by central legislation through caps on rates, restrictions on exemptions, or earmarking rules. It was therefore necessary to evaluate whether municipalities enjoy real discretion over the determination of their tax bases and rates, or whether their role is merely symbolic. This qualitative evaluation distinguished between formal and material autonomy, which is essential for understanding whether local self-governments truly exercise financial autonomy.

The structure of intergovernmental transfers was also included among the indicators as a qualitative metric. Since municipalities inevitably rely to some extent on central transfers, the crucial question is whether these resources come in the form of earmarked grants, which dictate their use, or non-earmarked transfers, which municipalities can freely allocate. The balance between these two types of transfers reveals much about the space left by the central government for independent decision-making.

Finally, borrowing autonomy was assessed as an indicator of the long-term flexibility of municipal finance. The ability to contract loans and access capital markets enables municipalities to finance investment projects and pursue development strategies without being entirely dependent on central funding. At the same time, borrowing regimes must include safeguards against over-indebtedness, which can have systemic consequences. The extent to which local self-governments are bound by these safeguards—whether through outright prohibitions, prior authorisation requirements, or general fiscal rules—was therefore examined as part of the evaluation.

Together, these metrics provided a general framework for assessing the degree of local financial autonomy in the Visegrád countries. The relevance lies in the fact that they point out distinct aspects of the principle, thus, only by considering them in combination can a reliable overall picture be formed. The indicators were ultimately compared to the results of the

monitoring procedure under Article 9 of the Charter, which served not only as a final evaluation metric but also as a comprehensive benchmark encompassing the cumulative effect of several dimensions of financial autonomy.

3.2. Country Evaluations Based on the Indicators

The application of these indicators to the four Visegrád countries revealed patterns of divergence, but also an overarching similarity. Each system demonstrates some strengths, but in none of them is the principle of local financial autonomy properly realised in practice based on the above indicators.

Hungary stands out for the very low overall volume of local revenues and expenditures, which are among the lowest in the OECD. In quantitative terms, the country nevertheless performs surprisingly well in terms of the share of own-source revenues, largely due to the Local Business Tax. At first sight, this would suggest a strong position for local financial autonomy. However, a closer look into the qualitative aspects of taxing autonomy reveals that discretion over this tax is tightly limited. Statutory ceilings cap the maximum rate, exemptions are centrally regulated, and even the use of revenues has become increasingly earmarked. Moreover, the vulnerability caused by the reliance on a single tax was demonstrated during the COVID-19 pandemic, when a central decision halved the effective rate, leaving municipalities with sharply reduced income. Hungarian municipalities are also highly dependent on earmarked transfers and operate under a borrowing regime that requires prior central approval, which leaves them little capacity to shape their own fiscal strategies. For these reasons, monitoring reports under the Charter consistently conclude that Hungary is largely not in compliance with Article 9.

The Czech Republic presents a contrasting profile. Expenditure ratios are relatively high by international standards, meaning that municipalities account for a significant portion of public spending. Yet on the revenue side, their position is very weak. Own revenues represent only about 15 percent of their total income, far below the level regarded as compatible with the principle of adequacy under the Charter. Local tax revenues are particularly negligible, with the immovable property tax providing only a very small share of municipal budgets. The bulk of resources comes from shared central taxes, over which municipalities exercise no influence, and from earmarked transfers. This leaves municipalities heavily reliant on central government with little room for independent decision-making in fiscal terms, which is not balanced even by the relatively favourable rules on local borrowing.

The expenditure and revenue ratios in Slovakia are somewhat higher than in Hungary but lower than in the Czech Republic. The share of own revenues is modest, at just over one-fifth of total resources. However, municipalities enjoy unusually broad tax autonomy: they are free to set rates without statutory ceilings, to vary them across their territory, and to create exemptions. This represents the of the most enabling framework among the countries examined. Yet, paradoxically, municipalities rarely exercise these powers to their full potential, leaving their own revenues modest and their dependence on central transfers high. More than 40 percent

of municipal budgets derive from the personal income tax, which is a shared tax that is not controlled locally. Transfers are also largely earmarked. Furthermore, recent monitoring reports under the Charter have expressed increasing concern, highlighting underfinancing and excessive earmarking, and have concluded that compliance with Article 9 has deteriorated.

Poland exhibits yet another configuration. Municipalities enjoy a higher share of own revenues than in Slovakia or the Czech Republic, but still fall short of the level required for genuine autonomy under the Charter rules. Local taxation is dominated by the immovable property tax, which provides a stable financial base but is tightly constrained by central legislation through low statutory ceilings. In practice, municipalities cannot raise rates beyond the maximum set by law, which leaves them dependent on central adjustments. Unlike the Czech Republic and Slovakia, where shared taxes play the main role, Polish municipalities rely heavily on intergovernmental transfers. These have recently become more balanced in terms of earmarking, with roughly half now distributed in a non-earmarked form. Nevertheless, the heavy reliance on transfers keeps municipalities vulnerable to central decisions. Borrowing autonomy is comparable to Slovakia's, permitting loans without prior approval but within legal limits. Monitoring reports identify weaknesses in adequacy, proportionality, and local discretion in municipal financing, indicating that the principle of autonomy remains insufficiently implemented in the country.

Taken together, the country studies confirm that none of the four Visegrád states meets the two essential requirements of financial autonomy simultaneously. Either municipalities have relatively sufficient revenues but little discretion, as in Hungary, or they possess broad discretion but insufficient revenues, as in Slovakia. In the Czech Republic both dimensions are weak, while in Poland they are present to a degree but constrained in critical respects.

3.3. Summarizing Conclusions and Reform Perspectives

The comparative analysis carried out in this study supports the central hypothesis: local financial autonomy is not adequately guaranteed in the Visegrád countries. Municipalities across the region are constrained either by insufficient access to own-source revenues or by restrictions that prevent them from exercising real discretion over those revenues. In most cases, both problems coexist.

The study highlights two fundamental requirements for a functioning system of local financial autonomy. First, municipalities must have access to a sufficient volume of their own revenues, preferably approaching parity with external sources. Without a meaningful financial base, autonomy remains purely formal. Second, municipalities must have the discretion to decide on the structure, level, and use of those revenues. Without real decision-making power, revenues cannot serve as a foundation for self-government. Both conditions are indispensable, and only their simultaneous presence can be considered genuine autonomy.

Since no system can function without some form of external support, the structure of transfers is also very important. Tax-sharing arrangements provide municipalities with a more stable and predictable source of income, relatively shielded from political interference, while

non-earmarked transfers preserve spending discretion. Earmarked grants, by contrast, restrict the freedom of municipalities and weaken the link between local accountability and resource allocation. The excessive reliance on earmarked transfers identified in Hungary, Slovakia, and the Czech Republic therefore undermines the very essence of self-government.

The country-specific evaluations point to reform priorities. In Hungary, municipalities would benefit from the removal of statutory caps on local tax rates and from a reduction of earmarking practices, particularly concerning the Local Business Tax. Such relatively straightforward policy steps could rapidly enhance the quality of local financial autonomy. In the Czech Republic, the most pressing task is to strengthen the revenue side of municipal budgets through broader and more diversified local taxes, alongside a gradual de-earmarking of transfers. In Slovakia, the challenge is to encourage municipalities to make fuller use of the extensive taxing powers already at their disposal, which requires a shift in both political will and public attitudes toward fiscal responsibility. In Poland, reforms should focus on relaxing central restrictions on local taxes and continue rebalancing the reliance on intergovernmental transfers by strengthening non-earmarked and predictable forms of support.

Local self-government cannot function effectively without financial autonomy. The empowerment of municipalities is not only a legal requirement of the Charter but also a practical necessity for the democratic quality and stability of governance. Local authorities that command their own resources and exercise real discretion over them are better placed to respond to local needs, to be accountable to their citizens, and to contribute to the long-term development of their societies. Strengthening financial autonomy in the Visegrád countries is therefore not an abstract legal goal but a concrete policy priority, with significant implications for the quality of governance in Central Europe.

Related publications of the author

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