CONTEMPORARY CHALLENGES TO LOCAL GOVERNMENT ADMINISTRATION. ENTERPRISE DEVELOPMENT SUPPORT

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ABSTRACT

The role of local self-government in market economy is expressed in concentrating its activity on shaping the right conditions to promote socio-economic development. The paper touches upon the important issue of the role of local self-government in supporting enterprise development. It presents determinants and instruments of self-government interventionism within the area discussed.

KEY WORDS: local self-government, self-government interventionism, local development, enterprise development

INTRODUCTION

Local self-government is a union of local or regional community marked out within the structure of the state, established by virtue of law to independently perform public administration duties, supplied with financial means to carry out the required tasks (Ochendowski, 2002). Self-governance means these communities have the right and ability to manage and control the essential part of public affairs (within the limits defined by law) on their own responsibility and in the best interest of their residents (Europejska Karta…, 1994).[1]

In market economy, the role of local self-government is expressed in concentrating its activity on shaping the right conditions to promote local/regional development. Local/regional development means a steady increase of the standard of living for the population of the given area, a rise in the area's competitiveness and economic potential, contributing to the socio-economic development of the country.[2] One of the crucial development factors in market economy are small and medium-sized enterprises (SMEs) which constitute the main driving force of the economy.[3] In this context, the role of local authorities is to create conditions for steady, balanced and dynamic economic development of the given territorial unit and to make it competitive enough relative to other areas, in order to retain the companies already operating within the unit and to make them grow, as well as to cause new ones to emerge.

The aim of this paper is to point out this field of activities of local government administration, a field that has gained significance in the age of economic crisis. Assuming that the closest relations in economic development are formed between small and medium-

[1] Based on Polish local self-government acts, the residents of a municipality (*gmina*), county (*powiat*), voivodeship form a self-government community. Within the three-tier territorial division, there were 2478 municipalities, 379 counties (including 65 cities with county rights) and 16 voivodeships in Poland at the end of 2011. The individual self-government units are independent of each other.

[2] In accordance with the nature of local self-government tasks, local development in Poland means development carried out in the territory of municipalities, counties and cities with county rights. Development at the level of voivodeship is considered to belong to the category or regional development.

[3] In Poland they account for 99.9% of all economic entities, have an approximately 50% share in generating GDP and employ three quarters of all those employed (Raport…, 2012).

sized enterprises on the one hand and local self-governments (of the basic level) on the other, as local authorities have the most direct knowledge of economic capabilities and citizens' needs, the discussion here is focused on the local level (Polish municipalities [*gminas*] and cities with county [*powiat*] rights). The first part of this paper presents general determinants and a catalogue of instruments of self-government interventionism. Part two focuses on financial instruments for enterprise development support that municipalities and cities with country rights in Poland have on the income side of their budget. The discussion is illustrated with statistical data showing the budgets of municipalities and cities with country rights in Poland between 2006 and 2011.

1. DETERMINANTS AND INSTRUMENTS OF SELF-GOVERNMENT INTERVENTIONISM

The category of socio-economic development comprises such a wide range of phenomena and processes that it is necessary for the community, public authorities and other entities operating within the given territorial unit (entrepreneurs, institutions, non-governmental organizations) to act in a consistent, systematic way in order to generate this development. The entities just mentioned form a system of local economy with a special role to be played by the local authorities. It is the local government that is the leader of the changes and a partner for other local economy institutions who is able to channel and stimulate development and to ensure that social interest prevails over individual one (Parysek, 1997).

Self-government interventionism is one of the two platforms of public authority interventionism, the other belonging to national government. It results from the processes of power decentralization and replacement of sectoral development with a new logic of territorial development (Kozuń-Cieślak 2009, Kozuń-Cieślak 2010; Sztando, 2000). Self-government interventionism can be further subdivided into regional, subregional and local interventionism. It is based, just as national government interventionism, on statutory subjective rights that allow the self-government community to use a set of instruments to affect development processes. To put it differently, these instruments are legally defined opportunities for local self-government units to control processes meant to achieve desired objectives. In economic reality, these are ways to proceed which are compliant with the legally binding regulations and managed by local self-governments (Tomanek, 2007; Borodo, 2008). The scope of the set of instruments discussed depends on where local authorities are placed within the country's management system. It is thus a consequence of the level of decentralization of public authorities and the resulting independence of local self-governments (Markowska-Bzducha, 2004). It is also determined by the possibilities of local government units to be self-supporting, i.e. to generate some income from many sources, operating by different rules (Galiński, 2012).

Literature on the subject of local development discusses at length the instruments that local authorities can use to affect development processes, and classifies these instruments according to various criteria. Those mentioned most frequently are presented in table 1, along with examples.

Table 1. Types of instruments to be used by local self-governments to affect development processes

Classification criteria	Instrument type
by range of influence	**general instruments** – concerning all entities (e.g. lowering upper tax rates, tax reliefs and exemptions)
	local instruments – concerning entities found in a given territory (e.g. special economic zones, business incubators, technology parks)
	individual instruments – concerning a given entity (e.g. building permits, licences)
by character	**legal instruments** – resulting from local authority's competence to generate acts of local law (e.g. budget resolutions, resolutions regulating municipal property management)
	administrative instruments – administrative decisions issued on the basis of appropriate general standards (e.g. decision on the conditions of construction, decision on the site location of a public-purpose investment project, building permits, orders, bans)
	financial instruments – affecting the costs of running economic entities (e.g. local taxes and fees) but also enabling funding of investment projects (e.g. debt instruments, EU funding)
	planning instruments – are the basis for development management, affecting the municipality's spatial and economic structure (e.g. development strategy, local development plan, survey of land use directions and conditions, local land use plan)
	information and marketing instruments – information issued by the authorities (e.g. local authority's website, investment offer posted on the Internet, interactive database on companies, fact books, guides, directories)
	infrastructure instruments – concerning changes to economic activity due to the shaping of physical environment and local authorities' own investments (e.g. technological and social infrastructure construction projects)
	institutional instruments – projects aimed at creating business environment institutions (local development agencies, investor support centers, business incubators, technology parks, local loan and loan guarantee funds)
by how the instrument affects a controlled system when used by a controlling body	**direct effect instruments** – bring about a specific, explicit effect in terms of attitudes of local economic entities toward decisions of local authorities (e.g. administrative decisions on land use and real estate development, orders and bans resulting from land use plans)
	indirect effect instruments – meant to encourage local entrepreneurs and potential investors to engage in activities compliant with the municipality's development strategy, or to reduce interest in activities regarded as undesirable (e.g. reliefs and exemptions from local fees and taxes, forming local mixed-ownership companies)

Source: own work based on: (Adamiak 2001; Grudzewski et al., 1998; Bończak-Kucharczyk et al., 1998; (Misiąg, 2000; Filipiak et al., 2009; Barej, 2009; Kogut-Jaworska, 2008).

As can be inferred from self-government practice and literature on the subject, the most important factors determining the actions of local self-government units in this field are financial aspects. Finances of the local self-government explain the economic content and show how accumulating and spending public funds is related to the range of local self-government intervention in economic development processes. The scope of this paper does not allow for a broad discussion of financial instruments that would include both income and expenditure instruments. Assuming that income self-reliance of local governments largely determines their expenditure self-reliance, the discussion in the pages that follow is limited to the set of instruments that local authorities have on the income side of their budgets, as far as enterprise development support is concerned.

2. FINANCIAL (INCOME) INSTRUMENTS USED BY LOCAL SELF-GOVERNMENTS TO AFFECT ENTERPRISE DEVELOPMENT

This group of instruments belongs to the field of local self-government's income policy.[4] Self-government units can actively affect local development potential only in the area of income that they are authorized to shape (i.e. have income self-reliance), which means their own income, or, more specifically, two types of such income: local taxes and fees (excluding their share of proceeds from personal and corporate income taxes); and income from property. Table 2 shows the share of these two types of income in the income structure of municipalities and cities with county rights in Poland between 2006 and 2011.

Table 2

The share of income from local taxes and fees and from property in the total income of municipalities and cities with county rights 2006–2011 (%)

Year	MUNICIPALITIES			CITIES WITH COUNTY RIGHTS		
	Taxes and fees	Income from property	Combined	Taxes and fees	Income from property	Combined
2006	19.3	4.0	23.3	16.6	8.0	24.6
2007	19.2	4.8	24.0	16.6	7.0	23.6
2008	18.8	4.4	23.2	15.8	6.0	21.8
2009	18.4	3.7	22.1	15.1	5.8	20.9
2010	17.0	3.6	20.3	14.7	6.1	20.8
2011	17.4	3.4	20.8	14.6	5.9	20.5

Source: Own work based on the reports on budget execution for 2006 through 2011, www.mf.gov.pl.

The data presented in table 2 shows that in the period between 2006 and 2011 the income which can be shaped by local self-governments constituted a little over 20% of their total income and decreased during the six years analyzed here. This was true for both municipalities and cities with county rights. The data shows that local self-governments have

[4] Income policy if a local self-government consists in a conscious and deliberate selection of the sources and types of budgetary income (compliant with the binding legal regulations) as well as determining the methods used to obtain them so as to ensure solvency of the budget and have a positive effect on the surroundings (Jastrzębska, 2005).

limited capabilities for building a system of financial incentives for entrepreneurs in the income side of municipal budgets.

The basic income instrument of local interventionism are local self-government's powers concerning taxes and fees. These powers include: 1) the power to get budgetary receipts, 2) the power to establish tax regulations, 3) tax administration powers (tax assessment and collection) (Borodo, 2008; Kosek-Wojnar, Surówka, 2007). The first results from the division of tax receipts between the state and local self-governments.[5] According to this criterion (power of taxation), taxes are divided into[6]: government (central), self-government and shared. Government taxes in Poland include: value added tax, excise duty, gambling and lottery tax, tonnage tax and flat-rate tax on recorded revenue without deductible costs. Self-government taxes that go in total towards municipal budgets are: real estate tax, motor vehicles tax, farm tax, forest tax, receipts from fixed amount tax, inheritance and donations tax, tax on civil law transactions. Municipal budgets also receive total proceeds from the following fees: stamp duty, marketplace fee, visitor's tax, health-resort tax, dog licence, spatial planning fee and service charge (Sekuła, 2010). Shared taxes are the ones with part of the receipts going to the central government, and part to local self-governments. All levels of local self-government in Poland participate in the receipts from personal and corporate income tax.

In Poland, municipalities are the only self-government units with the power to establish tax regulations. With no taxes of their own, counties (*powiats*) and voivodeships seem to suffer from a lack of dynamism in their economic development. Taxation powers of municipalities mostly come down to lowering the rates of some taxes (e.g. real estate tax), introducing tax exemptions or reliefs (mainly from the real estate tax since it offers the most opportunities to use the reliefs and exemptions to stimulate development, but also from motor vehicle tax and farm tax), and determine other elements of local tax and fees structure (e.g. concerning the marketplace fee). These instruments are provided for in legal acts that define the legal structure of different local taxes and fees. They are a group of instruments for enterprise support most commonly used by municipal self-government[7] and at the same time deemed highly effective by entrepreneurs (Filipiak et al., 2009; Kogut-Jaworska, 2008).

The third type of power discussed here, tax administration, consists in appropriate organs of municipal self-government performing audits, assessment and collection of local taxes. Municipal tax authorities are also authorized to remit due taxes, postpone tax payments or spread them over a period of time to be paid in installments. The municipality can also take over real estate on account of tax arrears, if the taxes due constitute the municipality's income.[8] These instruments are inscribed mainly in the provisions of the general tax law and

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[5] At the end of 2001, tax income of the self-governmental public sector in Poland accounted for 19.7% of the total tax income of the public sector. Is it a lot or not very much? For other EU countries the figure ranged from 1.2% for Greece to 44.2% for Spain (excluding Malta where local self-government does not have its own tax income or any share in central government taxes). The average level of this ratio for the EU-27 was 18% (EU subnational governments.., 2012).

[6] Power of taxation means the income (financial) self-reliance of the local self-government associated with taxes. It depends on the extent to which the tax structure is determined by the central government within the general regulations and on the power of local self-governments to impose taxes besides those imposed by the state. This also concerns fees. For more on the power of taxation of Polish municipalities see (Markowska-Bzducha, 2004).

[7] The above is confirmed by the analysis of municipal resolutions, including municipal programs for enterprise support (Internetowy System…, 2011).

[8] Article 66 of General Tax Law (Act of 29 August 1997, *General Tax Law* [*Ordynacja podatkowa*], Journal of Laws 1997, No 137, item 929, as amended).

some of the specific tax acts (e.g. farm tax act). Table 3 presents financial effects of the discussed instruments of municipal tax policy for 2007 through 2011.[9]

Table 3

The share of tax reliefs, exemptions, remissions and tax rate lowering in municipalities' income, 2007– 2011 (%)

Year	Lowering of upper tax rates		Reliefs and exemptions		Remissions of tax arrears		Payments postponed or paid by installments		Combined	
	% of total income	% of own income	% of total income	% of own income	% of total income	% of own income	% of total income	% of own income	% of total income	% of own income
MUNICIPALITIES										
2007	3.0	6.1	0.7	1.4	0.3	0.7	0.2	0.4	4.2	8.6
2008	3.3	6.8	0.7	1.4	0.3	0.6	0.1	0.3	4.5	9.1
2009	3.3	7.2	0.8	1.6	0.3	0.7	0.2	0.4	4.6	10.0
2010	2.8	6.2	0.7	1.6	0.2	0.5	0.5	1.1	4.2	9.5
2011	2.9	6.5	0.7	1.6	0.2	0.4	0.1	0.3	3.9	8.8
CITIES WITH COUNTY RIGHTS										
2007	0.9	1.2	0.2	0.3	0.2	0.3	0.2	0.3	1.5	2.1
2008	0.8	1.1	0.2	0.3	0.1	0.2	0.1	0.2	1.2	1.8
2009	0.8	1.2	0.2	0.4	0.1	0.2	0.1	0.2	1.2	2.0
2010	0.8	1.3	0.2	0.4	0.2	0.3	0.1	0.2	1.3	2.2
2011	0.9	1.4	0.2	0.3	0.1	0.2	0.1	0.1	1.3	2.0

Source: Own work based on the reports on municipal budgets execution for 2007–2011, www.mf.gov.pl.

As shown by the data in table 3, it is the lowering of upper tax rates that had the biggest financial impact on the budgets of both municipalities and cities with county rights between 2007 and 2011. The impact of tax reliefs and exemptions was several times smaller. Remissions of tax arrears did not exceed 0.3% of municipalities' income (0.7% of own income) and 0.2% of the income of cities with county rights (0.3% of own income). The scale of financial consequences of these powers of municipal authorities barely changed in the period examined. The exception was the category of postponed payments and due taxes paid by installments. Here a clear increase can be observed in 2010, with the value almost three times higher than in the previous year (an increase from 124.6 million zlotys to 365.1 million zlotys). This can be a result of taxpayers' financial situation getting worse in 2010. The analysis of the data in table 3 shows that cities with county rights used their rights concerning taxes and fees far more carefully. In the analyzed period, the financial consequences of applying the instruments discussed accounted for a much lower percentage of their income than in the case of municipalities. When compared to the income from local taxes and fees achieved by the examined entities (table 2), the financial consequences accounted for 22% - 25% of this income for municipalities, and for 7%–9% in the case of cities with county rights.

In order to improve municipalities' incomes policy concerning taxes, it is recommended to supply them with new instruments for encouraging development, e.g. transforming the "fixed amount tax" (*karta podatkowa*) and the "flat-rate tax on recorded revenues without deductible costs" (*ryczałt od przychodów ewidencjonowanych*) into some form of a "local income tax" collected by the municipal tax authority, with the municipal council authorized to determine tax rates, exemptions and investment tax reliefs (Borodo, 2008). Replacing the shares in the government budget receipts from income taxes with an alternative form of so-called "piggyback" income taxes (i.e. additional taxes imposed by local

[9] In the previous years, the data analyzed here was presented in budget reports in a slightly different arrangement. Thus, to make it possible to compare the data, it is presented here only for the period 2007–2011.

self-governments on top of the income tax collected by the state government) could also provide for a significant change in this area. The basic difference between shares in budgetary receipts and a piggyback tax is the scope of local self-governments' power of taxation. In case of piggyback taxes local authorities can determine tax rates themselves as well as introduce tax reliefs and exemptions.[10]

The municipalities' use of their power of taxation can be described as a dilemma of choice when faced with contradictory objectives. Deciding to lower the tax rates, local authorities choose to reduce their budgetary income, which in consequence can result in cutting budgetary spending or obtaining income from other sources. Therefore, municipalities should always analyze thoroughly the use of tax reliefs in terms of their cost-effectiveness for the budget, especially in case of big foreign investors. The reliefs such an investor gets do not lower their costs significantly but may considerably diminish the municipality's income. Above all, it is the permanence and transparency of fiscal solutions that is important from entrepreneurs' point of view.[11] It is crucial that potential investors could familiarize themselves, as early as at the stage of talks about the location, with the system of tax reliefs and preferences that can be used when certain conditions are fulfilled.

A permanent basis for municipalities' self-reliance is their separate property which takes the form of municipal property. The instruments for municipal property management are the second (after taxes and fees) group of income instruments for supporting local economic development. With reference to property, local self-governments are self-reliant as far as two categories of income are concerned – income from property rights (such as betterment levies, fees for using municipal infrastructure, rents, dividends on stocks and shares, fees for perpetual usufruct of real estate owned by the municipality, fees for permanent administration etc.) and income from the sale of assets. These two are described as incomes that municipalities have the most influence on. However, income from property does not account for significant part of municipal budgets – see table 2. In the period from 2006 to 2011 this income was not higher than 5% of municipalities' total income and 8% of total income of cities with county rights.

In the group of incomes discussed here, an important role is played by fees for the services provided by local self-governments. These include in particular fees for waste disposal, sewage disposal, water, heat and electrical energy supply etc. Providing these public utility services, local authorities are faced with a major dilemma since they assume both the role of a representative of the local community and an entrepreneur. The proceeds from the provision of these services usually do not cover the expenses incurred. It should be kept in mind, however, that a municipality's property above all serves to fulfill the needs of the local community and not to bring profits to the self-government. The aforementioned fees are also an element of costs for local businesses. We can talk about pricing policy of local self-governments when they interfere with the workings of the market mechanism by subsidizing the prices of services provided in order to create incentives for various entities to use these services (e.g. to encourage them to start their own business). The prices level can stimulate or hinder local economic development. In entrepreneurs' opinion, the prices of public utility services are among the least effective instruments for enterprise support (Filipiak et al., 2009). From the point of view of local business people, what matters much more is the rent to be paid for the lease or tenancy of municipal property, especially lowering these charges by the municipality. The rent amount can be negotiated by the parties to the lease or tenancy

[10] The necessary premises for introducing piggyback income taxes in Poland have been defined by E. Kornberger-Sokołowska (Kornberger-Sokołowska, 2001).
[11] This is expressed in the literature as "an old tax is a good tax" (Blair, 1995).

agreement or determined by means of tender. Solutions concerning this issue belong to the fundamental instruments for local enterprise support, reflected in municipal programs (Internetowy…, 2011).

Another source of income for municipal budgets is the transfer of property rights from the municipality to other entities. The municipality has practically unlimited capability in this area because whether the property is sold or granted the right of perpetual usufruct, it is done on the basis of an agreement between the two parties. The preliminary proceedings leading to the signing of the agreement, however, are regulated by law.[12] Property sale is a one-time event and brings income only once. Thus, the decisions to sell property should be preceded with a thorough analysis of the present and future profits and costs. At the same time, any preferences in this field are one of the instruments of local economic development support that are most appreciated by entrepreneurs (Kogut-Jaworska, 2008).

Municipal property can also constitute a collateral for long-term loans and therefore contribute to generating returnable income which in turn is an important source of funding the basic expenditure instrument – investment expenditure.

CONCLUSION

The discussion presented in this paper concerning the role of local self-government in supporting local enterprise development points to municipalities and cities with county rights as the principal players in the area examined. These entities have a relatively wide range of instruments they can use to affect the development processes at the local scale. In practice, local self-governments attribute the most significance to financial instruments. Active stimulation of the local development potential by the municipal self-government is largely determined by the municipality's level of financial self-reliance which is an important factor of local development. This self-reliance is to be considered in its income and expenditure aspects. However, income self-reliance largely determines expenditure self-reliance. The most important financial instruments for supporting local economic development include (on the income side of local budgets) power of taxation rights, i.e. establishing tax rates, exemptions, reliefs and remissions. Using these instruments, municipalities give up part of their income hoping to expand its tax base, or, in times of crisis – to retain it. If this is to be a long-term approach, it has to be effective, i.e. result in real economic development of the given territory (which is also necessary for ensuring solvency of the local self-government). From this point of view, it is crucial that the instruments discussed here are tools of a well-prepared (well-planned) financial policy of the local self-government, supporting local economic development. This policy should in turn be synchronized with other policies that comprise municipal development strategies which are – beside land use and spatial development plans, long term financial and long term investment plans – the most important instruments of strategic management in local self-government. The next vital thing is to draw up (and carry out) the policy of supporting local enterprise development in accordance with the essence of social planning. Which means – with the participation of entities the policy is addressed at, as they often differ from local authorities on the efficacy of the instruments used (Filipiak et al., 2009).

Another factor that affects the capacity to attain the intended goals with the instruments at hand is the ability to select the right tools for the specific development projects, in other words – the competence of local self-government administration staff. This is of vital significance to the existing and potential local entrepreneurs in the context of the so-called

[12] Act of 21 August 1997 on real estate management, Journal of Laws 1997, No. 115, item 741, as amended).

business friendly atmosphere. Thus, local authorities should perfect the sphere of competence and organization, striving for constant improvement of the quality of services they provide and of the local policies and programs. This factors are considered vitally important in the contemporary theories of regional development. At the same time, the impact of general social values prevalent in the given region on the quality of the workings of administration is pointed out (Grosse, 2002).

To sum up the discussion on the role of local self-government in supporting entrepreneurship, one has to mention the special function of self-government leaders. They can be the creators of an effective development-oriented policy but they can also represent values that can hinder development (e.g. show an attitude of entitlement towards entrepreneurs). Immense significance is attributed to the role of political elite in the local, regional and national development (Grosse, 2002).

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