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ACT

of 20 November 2015

on Local Development Fee and on Changes and Amendments to Certain Acts

Slovak National Council enacted the following Act:

Art. I

Par. 1

Subject Matter of the Act

This Act enacts local development fee (hereinafter only the “Development Fee”).

Par. 2

The Development Fee can be established by a municipality in its territory, a separate part thereof ¹⁾ or a separate cadastral area, by a generally binding regulation.²⁾

Par. 3

Subject Matter of the Development Fee

(1) Subject to Development Fee are land buildings in the territory of the municipality, for which a valid building permit³⁾ has been issued to permit the construction (hereinafter only the “Building Permit”).

¹⁾ § 17a of Act No. 582/2004 Coll. on local taxes and local fees for municipal and minor construction waste as amended as amended by Act No. 268/2014 Coll.

²⁾ § 6 of Slovak National Council Act No. 369/1990 Coll. on Municipalities, as amended.

³⁾ § 66 through 70 of Act No. 50/1976 Coll. on Land-Use Planning and the Construction Code (the Construction Act) as amended.

(2) The following is not subject to Development Fee:

- a) Elimination of defects of a building or in serious disrepair of a building,
- b) A small building, a superstructure or an extension of a building with floor area less than 25m²,
- c) Construction of a family house with floor area less than 150 m²,
- d) a building or a part thereof:
 1. social housing⁴⁾ or used for the purpose of protection of social rights of children and social guardianship,
 2. a built-in garage and parking spaces within an existing building,
 3. a healthcare facility,⁵⁾
 4. used as nursery schools, for primary education,⁶⁾ secondary education,⁷⁾ higher vocational education,⁷⁾ university education at public universities, used exclusively by vocational training centres or by specialised training facilities of public universities,
 5. used by a social services facility,⁸⁾
 6. used for religious ceremonies by churches and religious companies registered by the state,
 7. used for defence of the state,
 8. used for purposes of a museum, library, art gallery or a cultural centre.

Par. 4

Commencement and Termination of the Fee Liability and the Notification Duty

- (1) The liability to pay commences on the final validity date of the building permit.
- (2) The liability to pay terminates on the day on which the building permit lost its validity, unless the payer started to construct the building.
- (3) If a building serves for multiple purposes, the payer shall notify the municipality, not later than on the day of commencement of the fee liability, the floor area of the above-ground part of the building considering the purpose of the use of the floor area.

Par. 5

Payer

- (1) The payer is a natural person or a legal entity in a position of an developer⁹⁾ for whom a building permit has been issued.
- (2) Municipalities, self-governing regions or the state, constructing a building as an developer in its territory shall not be regarded as a payer.

⁴⁾ Art. 21 par. 1 of Act No. 443/2010 Coll. on subsidies for housing development and social housing.

⁵⁾ Art. 7 par. 4 of Act No. 578/2004 Coll. on Health Care. Providers, Health Service Personnel, Health Care Professional Associations and on changes and amendments to certain acts, as amended by Act No. 653/2007 Coll.

⁶⁾ Art. 16 par. 4 and 5 of Act No. 245/2008 Coll. on Education and Upbringing (School Act) and on changes and amendments to certain acts, as amended.

⁷⁾ Art. 16 par. 3 of Act No. 245/2008 Coll. as amended by Act No. 324/2012 Coll.

⁸⁾ Act No. 448/2008 Coll. on Social Services and on changes and amendments to Act No. 455/1991 Coll. on Trade Licensing (Trade Licensing Act) as amended.

⁹⁾ § 59 par. 1 a) of Act No. 50/1976 Coll., as amended.

(3) If a building is realised by more developers indicated in a valid building permit, each of the developers is regarded as a payer, on an even basis, unless they agree otherwise. If all payers so agree, they can be represented by one of them (hereinafter only the “Representative”) and the other payers shall guarantee payment of the Development Fee on an even basis, and the Representative shall notify the municipality of the aforementioned facts in writing not later than on the day of commencement of the liability to pay the fee.

(4) If a building is constructed in terms of community property of spouses, both spouses are regarded as payers that shall guarantee payment of the Development Fee jointly and severally.

Par. 6 Fee Base

The base of the Development Fee is the floor area of the above-ground part of the building in m², and for the purpose of this Act, floor area of the above-ground part of the building shall mean the sum of floor areas of all rooms in above-ground storeys¹⁰⁾ of the building.

Par. 7 Development Fee Rate

(1) The Development Fee rate ranks from EUR 10 to EUR 35 per each m² or a part thereof, of the floor area of the above-ground part of the building.

(2) A municipality can set Development Fee rates for various buildings in the following breakdown:

- a) residential buildings,¹¹⁾
- b) buildings used for agricultural production, greenhouses, water management structures, buildings for storage of own agricultural products, including office area within industrial building,
- c) industrial buildings and buildings used for storage purposes, including office area within industrial building,
- d) buildings used for other business and gainful activities, and for storage and administration related to such other business and gainful activities,
- e) other buildings.

(3) A municipality can determine various Development Fee rates for each cadastral area of the municipality or individual parts of the municipality.¹⁾

(4) A municipality can set or change the Development Fee rate under paragraphs 1 through 3 by a generally binding regulation only as at 1 January of a calendar year.

Par. 8 Calculation of the Development Fee

¹⁰⁾ Art. 12 par. 5 of Act No. 582/2004 Coll.

¹¹⁾ Art. 43b par. 1 a) and b) of Act No. 50/1976 Coll. as amended by Act No. 237/2000 Coll.

(1) The Development Fee shall be calculated as a product of the fee base under Par. 6 and the Development Fee rate valid at the moment of commencement of the fee liability under Par. 4 (1).

(2) If a building is used for multiple purposes and the municipality determined various Development Fee rates under Par. 7 (2), the Development Fee shall be calculated as a sum of proportionate parts of the Development Fee; a proportionate part of the Development Fee shall be calculated as a product of the fee rate under Par. 7 (2) and the floor area of the building used for the relevant purpose.

(3) The calculated Development Fee shall be rounded down to eurocents.

Par. 9

Assessment, Maturity and Payment of the Development Fee

(1) A municipality determines the Development Fee by a decision.

(2) If payers are represented by a Representative appointed under Par. 5 (3), the municipality shall assess the Development Fee by a decision issued on the Representative in full amount. If payers are spouses under Par. 5 (4), the municipality shall assess the Development Fee by a decision issued to one of them in full amount.

(3) The assessed Development Fee is due within 15 days from final validity date of the decision under (1) above.

(4) Upon a payer's request, the municipality can allow payment of the Development Fee in instalments. Instalments are due by deadlines determined by the municipality in a decision on payment in instalments; no appeals shall lie from the decision.

Par. 10

Refund of the Development Fee

(1) If a payer fails to notify the municipality of termination of the fee liability under Par. 4 (2) within 60 days from termination thereof, the entitlement for refund of the Development Fee expires.

(2) A municipality shall refund the Development Fee to the payer upon the payer's request within 60 days from the final validity date of the decision on refund of the Development Fee.

Par. 11

Use of the Revenue

(1) The Development Fee is an income to the budget of the municipality.

(2) The income from the Development Fee can be used for payment of capital expenses¹²⁾ related to the building, including settlement of land for that purpose:

- a) childcare facilities,
- b) buildings used for provision of social, sporting and cultural services,
- c) social housing,
- d) school facilities and vocational training facilities,
- e) healthcare facilities,
- f) publically accessible parks, landscaping,
- g) local roads, parking spaces and technical infrastructure.

Par. 12

Administration of the Development Fee

(1) The Development Fee is administered by the municipality which imposed the fee at its territory. In Bratislava and in Košice, the Development Fee is administered by the city districts, if so stated in the city statute.¹³⁾

(2) Administration of the Development Fee cannot be delegated to other legal entities or natural persons.

(3) Administration of the Development Fee is governed by a special regulation,¹⁴⁾ unless Par. 5 and Par. 9 through 11 hereof state otherwise.

Par. 13

The first time that a municipality can assess the Development Fee under this Act is assessing it on a building for which a building permit is issued after effective date of this Act, however, at the earliest after the Development Fee is established by a generally binding municipal regulation.

Art. II

Act No. 369/1990 Coll. on Municipalities, as amended by Slovak National Council Act No. 96/1991 Coll., Slovak National Council Act No. 130/1991 Coll., Slovak National Council Act No. 421/1991 Coll., Slovak National Council Act No. 500/1991 Coll., Slovak National Council Act No. 564/1991 Coll., Slovak National Council Act No. 11/1992 Coll., Slovak National Council Act No. 295/1992 Coll., Slovak National Council Act No. 43/1993 Coll., Slovak National Council Act No. 252/1994 Coll., Slovak National Council Act No. 287/1994 Coll., Act No. 229/1997 Coll., Act No. 225/1998 Coll., Act No. 233/1998 Coll., statement of the Constitutional Court of the Slovak Republic No. 185/1999 Coll., Act No. 389/1999 Coll.,

¹²⁾ Act No. 583/2004 Coll. on Budgetary Rules in Territorial Self-Government and on changes and amendments to certain acts, as amended.

¹³⁾ Art. 30 of Slovak National Council Act No. 377/1990 Coll. on Bratislava, the capital of the Slovak Republic, as amended.

Art. 25 of Slovak National Council Act No. 401/1990 Coll. on Košice City, as amended.

¹⁴⁾ Act No. 563/2009 Coll. on Tax Administration (Tax Procedure Code) and on changes and amendments to certain acts, as amended.

Act No. 6/2001 Coll., Act No. 453/2001 Coll., Act No. 205/2002 Coll., Act No. 515/2003 Coll., Act No. 369/2004 Coll., Act No. 535/2004 Coll., Act No. 583/2004 Coll., Act No. 615/2004 Coll., Act No. 757/2004 Coll., Act No. 171/2005 Coll., Act No. 628/2005 Coll., Act No. 267/2006 Coll., resolution of the Constitutional Court of the Slovak Republic No. 616/2006 Coll., Act No. 330/2007 Coll., Act No. 334/2007 Coll., Act No. 335/2007 Coll., statement of the Constitutional Court of the Slovak Republic No. 205/2008 Coll., Act No. 384/2008 Coll., Act No. 445/2008 Coll., statement of the Constitutional Court of the Slovak Republic No. 511/2009 Coll., Act No. 102/2010 Coll., Act No. 204/2011 Coll., Act No. 361/2012 Coll., Act No. 160/2014 Coll., Act No. 180/2014 Coll., resolution of the Constitutional Court of the Slovak Republic No. 239/2014 Coll., Act No. 125/2015 Coll. and Act No. .../2015 Coll. (print 1692) is supplemented as follows:

In footnote to reference 5a the full stop at the end is replaced by a comma and the following words are added to the end of the note: „Act No. .../2015 Coll. on Local Development Fee and on changes and amendments to certain acts.”

Art. III

Act No. 563/2009 Coll. on Tax Administration (Tax Procedure Code) and on changes and amendments to certain acts, as amended by Act No. 331/2011 Coll., Act No. 332/2011 Coll., Act No. 384/2011 Coll., Act No. 546/2011 Coll., Act No. 69/2012 Coll., Act No. 91/2012 Coll., Act No. 235/2012 Coll., Act No. 246/2012 Coll., Act No. 440/2012 Coll., Act No. 218/2013 Coll., Act No. 435/2013 Coll., Act No. 213/2014 Coll., Act No. 218/2014 Coll., Act No. 333/2014 Coll., Act No. 361/2014 Coll., Act No. 130/2015 Coll., Act No. 176/2015 Coll., Act No. 252/2015 Coll., Act No. 269/2015 Coll. and Act No. .../2015 Coll. (1692, 1710) is changed and amended as follows:

1. In footnote to reference 1 the following text is added to the end: “Act No. .../2015 Coll. on Local Development Fee and on changes and amendments to certain acts.”

2. In Par. 2 b) behind the word “regulations²⁾” the word “and” is replaced by a comma and the following words are added to the end: “and the Local Development Fee under special regulation^{3a)}”.

The footnote to reference 3a shall read as follows:

„^{3a)} Act No. .../2015 Coll. (on Local Development Fee and on changes and amendments to certain acts.)”.

Art. IV

This Act comes into force on 1 November 2016.

President of the Slovak Republic

Chairman of the National Council of the Slovak Republic

Prime Minister of the Slovak Republic