

## **Real estate taxation**

### **Abstract**

The aim of the diploma thesis is to introduce in detail Act No. 338/1992 Coll., On Real Estate Tax, as amended. The structure of the chapters is usually divided as well as the real estate tax itself on land tax and building and unit tax. A detailed analysis of individual tax elements and an examination of possible de lege ferenda proposals for potential changes that could be made in the Czech real property tax law are provided. The thesis consists of 8 chapters.

In the introductory chapters, the thesis deals with the general characteristics of taxes, the various constructional elements of the tax and the changes made by the recodification of private law, which influenced more than just the title of the real estate tax.

The main content of the thesis is in Chapter 3, which gives insight into the theme by giving a detailed introduction of the various elements of the tax. The object of the tax, subject of the tax, tax basis and tax rate are presented.

Chapters 4 to 7 deal in detail with tax exemption, tax rate issues, tax administration, and the comparison of the revenue from real estate tax and the revenue from the real estate acquisition tax. Both of these taxes relate to real estates and belong to the category of property taxes.

The thesis also deals with a description of the remit that municipalities have in relation to real estate taxes. This issue can not be missed out, as the proceeds from real estate tax flow exclusively into municipal budgets. The tax thus promotes the fiscal autonomy of municipalities. For these reasons, the thesis analyses the local coefficient and provides de lege ferenda with a proposal for a possible change to its legislation.

The conclusion of the thesis is to investigate the legal regulation of real estate tax in foreign countries, which could inspire Czech legislation. As a result of the low tax revenue, the author deals with the most discussed option of how the proceeds can be increased by transition to the ad valorem real estate tax system.

**Key words: real estate tax, real estate, local coefficient**