

## Tax revenue in the budget of a municipality

The thesis is composed of four main chapters. Each of them dealing with different problems that are connected with the tax revenues of municipalities.

Chapter One describes the position of municipalities from 19th century until today.

Chapter Two focuses on definition of budget and budget system. Then Chapter Two deals with the basic phases of budgetary process, for example budgetary approval procedure or budgetary control. This chapter also mentions the most important principles of budget. Next subchapter is concerned with the revenue and expenditure of the budget.

The third chapter analyzes the tax revenues of municipalities generally. Tax revenue creates the greatest share of the income of municipalities. Tax revenues of municipalities are redistributed according to the Assignment of taxes act No. 234/2000. This act is also described in the Third Chapter.

Chapter Four analyses individual municipal tax revenue sources. This chapter is subdivided into three parts. First subchapter concentrates on property tax. Subchapter Two and Three is composed of an analysis of personal income tax and corporate income tax.

The last chapter is devoted to other municipal tax revenue, i.e. charges. This chapter consists of three parts. Part One addresses the issue of local charges. Next part explores the regulations of administrative charges and the chapter concludes with description of charges related to environmental protection.