

REAL PROPERTY TAX IN SLOVAKIA – SCOPING REVIEW /

Anna Vartašová, Cecília Olexová, Radka Štefanová

JUDr. Anna Vartašová, PhD.
Senior Researcher
Department of Financial Law and Tax
Law, Pavol Jozef Šafárik University in
Košice, Faculty of Law
Kováčska 26, 040 75 Košice
Slovak Republic
anna.romanova@upjs.sk
ORCID: 0000-0002-1366-0134

Doc. Ing. Cecília Olexová, PhD.
Associate Professor
Department of Economics and
Management, University of Economics
in Bratislava, Faculty of Business
Economics with seat in Košice
Tajovského 13, 041 30 Košice
Slovak Republic
cecilia.olexova@euba.sk
ORCID: 0000-0003-2154-9564

JUDr. Radka Štefanová
PhD. Student
Department of Financial Law and Tax
Law, Pavol Jozef Šafárik University in
Košice, Faculty of Law
Kováčska 26, 040 75 Košice
Slovak Republic
radka.stefanova@student.upjs.sk
ORCID: 0009-0006-9046-0028

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Abstract: *Real property tax is a common type of tax applicable often as a local tax and a source of local revenues, which is also the case in the Slovak Republic. This topic is gaining importance in general due to the decreasing revenues of local budgets and the increasing financial requirements of municipalities to ensure services for the citizens. Even though there is a wide range of available scientific literature on the topic, it has not yet been systematically summarized to identify the thematic spectrums of interest to the scientific community and there are areas not yet covered by the research. This review aims to identify the state of knowledge (scientific literature) on the issue of real property tax in the Slovak Republic and the research gap. For this reason, the authors have included the broadest possible range of available scientific literature on the topic of Slovak real property tax searched through the most relevant international databases (Web of Science and Scopus) and a complex national database comprising the works of Slovak academia (CREPČ), even in its broader context of local taxation and local government. The results were acquired by use of the method of a scoping review. Our findings show an increasing trend in the number of publications and authors on the topic in the course of time and their comparable focus on the legal and economic aspects. We identified a high preference for general assessment and certain topics in particular (e.g. tax revenues, tax rates) together with a lower interest in very specific problems and more interdisciplinary issues, where we see the potential for further research.*

Key words: *Real Property Tax; Slovakia; Scoping Review; Local Taxes; Local Government*

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1. INTRODUCTION

Since 2005, local self-government in the Slovak Republic ("SR"), municipalities in particular, have acquired a formally-legal true local source of their income system in the form of local taxes ("LTs"), with the competence of determining their fundamental

elements, especially the tax rates. As the municipalities became the authorities that imposed them by their local laws and performed their administration, their importance, their competencies but also their administrative burden rose. From a fiscal perspective, the most important LT is the real property tax ("RPT"), applied as a typical LT (Bird and Slack, 2004), while the rest of the LTs altogether do not represent a significant income source (Vartašová and Červená, 2022). This fact, together with the numerous legislative amendments, some of which led to a gradual limitation of municipal competencies (Vernarský, 2016) and persistent application problems accompanying their administration (e.g., Jamrichová, 2021; Kukuľa, 2019; Vartašová and Červená, 2019a; Vernarský, 2007), might be the reason for having quite a wide spectrum of scientific literature on local taxation issues and RPT in particular. Many academics in the SR are known for dealing with this tax (e.g., Balážová, Červená, Kubincová, Jamrichová, Liptáková, Maličká, Molitoris, Papcunová, Poliak, Rigová, Vartašová, Vernarský e. a.) together with an increasing number of other authors interested in this topic; thus, over time, the volume of such literature has risen, though, there are no systematic or summarizing reviews on this topic known to the authors. Such a situation may likely lead to opacity and duplicity in research on the one hand and the omission of some relevant problems from the research on the other hand.

For these reasons, a scoping review was conducted to systematically map the research done in this area, as well as to identify any existing gaps in the knowledge gained. Preferred Reporting Items for Systematic Reviews and Meta-Analyses Extension for Scoping Reviews (PRISMA-ScR) guidelines (Tricco et al., 2018) were followed. In this context, the form of a scoping review was chosen as opposed to a systematic review (the focus of which is narrower or more specific and its implementation is less rapid) to map the concepts underpinning the research area and the main sources and types of evidence available (Arksey and O'Malley, 2005).

Besides proving the increasing number of publications and publishing authors, the study shows that the authors are mostly interested in researching the legal and economic view on the RPT and neglect more interdisciplinary-oriented research, where we see a wide potential for further research. Similarly, fewer authors prefer dealing with very specific issues and some topics are being continuously written about on multiple bases (e.g., tax rates, adequacy of tax revenues).

2. LITERATURE REVIEW

Fiscal decentralisation in the SR underwent a long and ever-changing process and, alongside the assignment of multiple tasks and responsibilities (Plaček, Ochrana, Půček, Nemeč, 2020)¹, since 2004, local self-government was given a source of funding of a truly local nature – represented by LTs (Čakoci and Červená, 2018; Štrkolec, 2007). Vybíhal (2020) concludes that LTs are one of the pillars of decentralisation, especially in the fiscal area. The changes in the structure of the municipal revenues in the course of the process of fiscal decentralisation between 2000 and 2017 is summarized by Maličká (2019). There are still vivid debates on the successfulness of this process in terms of the balance of tasks and powers on one side and the appropriate funding on the other (e.g., Bujňáková, 2018; Holíková, Mikušová Meričková and Jakuš Muthová, 2022; Liptáková and Rigová, 2021; Plaček et. al., 2020; Vartašová and Červená, 2019a) and especially as regards the level of dependence on state transfers (Bobáková, 2016; Molitoris, 2010; Vartašová and Červená, 2022), but the primary interest of our research is the RPT as the

¹ Outreaching 4,300 according to the Association of Towns and Municipalities of Slovakia (2018).

most relevant (budgetary significant) LT (Balážová, Papcunová and Tej, 2016; Belkovicsová, 2020; Maličká, 2017). The revenue from this tax was accruing to the municipal budgets even before the 2004 reform, however, the change of its position from a state tax to a local one is perceived as a positive change and corresponds to the general view of theoreticians and practitioners on this tax as being local by nature, principal, and an own-source revenue for local governments (Bahl, Linn and Wetzel, 2013; Freire and Garzón, 2014), especially those representing legal sciences (Babčák, 2012; Molitoris, 2010; Štrkolec, 2008). The fundamentals of the respective legislative rules, however, were not changed and thus, the tax kept the three-tier structure of taxing land, buildings, flats and non-residential premises, i. e. in quite a broad context in line with the variability of the recurrent property taxes' scope – Bird and Slack (2002) state that property taxes are generally levied on all types of properties – residential, commercial, and industrial, as well as on farm properties, however, countries may apply various models – e.g. taxing only land or only buildings or omitting some areas from taxation.²

Most complex theories on recurrent property taxes and their conceptual issues are presented more frequently by foreign authors (Bird and Slack, 2004; McCluskey, Cornia and Walters, 2012; Slack and Bird, 2014; Youngman and Malme, 1994; e.a.); more attention is paid to the situation in transition or developing countries (e.g., Bahl and Martinez-Vazquez, 2007; Bahl et al., 2013 or Bryson, 2010), but, some authors surprisingly deal even with the Slovak situation (e.g., Bryson, 2010; Bryson and Cornia, 2004; McCluskey and Plimmer, 2011). Concerning domestic authors, the legislative aspects of the Slovak RPT regulation were broadly analysed by Vartašová and Červená (2019a) and the latest commentary on the Act on Local Taxes is provided by Kubincová and Jamrichová (2022). A comparison of Slovak RPT from a legal and fiscal perspective with the system applied by other Visegrad Group countries is provided by Vartašová and Červená (2022) and RPT's role within the sub-national tax revenues at the EU countries level was analysed by Maličká (2017).

Especially in foreign literature, much attention is paid to the preferred basis of taxation – whether it would be the area or the market value (Bryson and Cornia, 2004, Brzeski, Románová and Franzsen, 2019; Malme and Youngman, 2001; McCluskey et al., 2012), which is the issue that is less frequently and usually only partially analysed by domestic authors (e.g., Kubincová, 2021; Prievozníková and Vojníková, 2014; Románová, 2021), given the fact that the dominant basis of taxation is area, or rather a calibrated area, and the switch to ad-valorem is so far only in theoretical terms. Domestic authors are especially emphasizing the issues of tax rates policy (Cívik, 2018; Katkovčín, 2018; Poliak, 2015a; Sobotovičová and Janoušková, 2020; Štrkolec, 2019; Valach, 2019; Vernarský, 2016; e.a.) and (in)adequacy of tax revenues (Balážová et al., 2016; Papcunová and Nováková, 2019; Poláček, 2017; Rigová, Flaška and Kološta, 2020; Tóth, Csanková and Kováč, 2015; Vartašová and Červená, 2022; e.a.), even though, it is also the foreign authors that stress the low tax revenues (e.g., McCluskey and Plimmer, 2011). Besides, the research is often focused on the procedural issues of tax administration (Horváthová and Maličká, 2012; Kubincová, 2019; Kubincová, 2020; Poliak, 2014; Štrkolec, 2007; Vernarský, 2007; e.a.) or particular hereto associated problems like the lack of personnel staff in connection with a high number of small municipalities (Klimovský, 2009; Liptáková and Rigová, 2021; Vartašová and Červená, 2019b).

² Typical in developing countries like those in Africa is taxation of only urban not rural areas (Franzsen and McCluskey, 2017).

3. METHODOLOGY

The authors used a method of scoping review as proposed by Arksey & O'Malley (2005) and later developed by Tricco, et al. (2018). Preferred Reporting Items for Systematic Reviews and Meta-Analyses Extension for Scoping Reviews (PRISMA-ScR) guidelines (Tricco et al., 2018) were followed. Minor amendments to the PRISMA guidelines were made in terms of coping with the demanded journal article structure. Even though this method was developed in medical sciences, it has already been applied in other disciplines (Pedrosa, Martins and Breda, 2022) and we found this form to be particularly appropriate for our purposes.

To identify the relevant documents, the authors have chosen the databases they considered as most relevant based on their experience, namely, two international databases (Scopus and Web of Science – “WoS”) and one local (“CREPČ” – the central database of academic publications in the SR covering works published since 2007³, representing a complex database in local conditions) and the search was conducted between 14-16 June 2022. The authors chose to search the databases based on the most relevant search terms as presented in Table 1. No other filters of a language, year or place of publication were used. As shown in Table 1, beyond the above-mentioned databases' search results, the authors included a defined number of other relevant publications known to authors from their previous research.

Table 1. Electronic search strategy applied

Source	Terms searched	Field searched	No. of results	Other filters	No. of results after filters
Scopus	Real Property Tax* OR Real Estate Tax* AND Slovak*	Title,	6	x	6
	Local Tax* AND Slovak*	abstract, keywords	93	Subject area: social sciences, economics econometrics, finance	47
Web of Science	Real Property Tax* OR Real Estate Tax* AND Slovak*	Title	2	x	2
	Real Property Tax* AND Slovak*	Topic	15	x	15
	Real Estate Tax* AND Slovak*		14	x	14
	Local Tax* AND Slovak*	Title	7	x	7
	Local Tax* AND Slovak*	Topic	168	Busines economics; social issues, government law, sociology, social sciences other topics	57

³ The works published before may be included only on a voluntary basis.

CREPČ 2*	Daň z Nehnutelností (=Real Property Tax)	All fields	18	x	18
	Real Property Tax		10	x	10
	Real Estate Tax		9	x	9
	Miestne Dane (=Local Taxes)		64	x	64
	Miestna Daň (=Local Tax)		3	x	3
	Local Taxes		59	x	59
	Local Tax		49	x	49
CREPČ 1*	Daň z Nehnutelností (=Real Property Tax)	All fields	27	x	27
	Real Property Ttax		0	x	0
	Real Estate Tax		9	x	9
	Miestne Dane (=Local Taxes)		90	x	90
	Miestna Daň (=Local Tax)		5	x	5
	Local Taxes		67	x	67
	Local Tax		10	x	10
publications on the topic known from previous research			16	x	16

* CREPČ 1 database comprises the works from 2007 to 2017 and CREPČ 2 from 2018 to the present.

The summary of the publications generated was reviewed for duplicate records. The authors started the screening and data extraction by reading off the titles of the records, and, in the second round, the abstracts to exclude irrelevant records based on mutual consideration. In this phase, the authors extracted the full text of the identified records through the Scopus/WoS databases, the EndNote application, from the publisher (open access publications), online using basic search tools (www.google.com; www.researchgate.net; Proquest database) and by physical searches at the Pavol Jozef Šafárik University Library in Košice. This process is summarized in the PRISMA-ScR flow diagram for the selection of sources of evidence (Figure 1).

After the completion of the full texts, the process of charting them was started and, these characteristics of the publications in question were monitored: formal characteristics (year of publication, author, author's affiliation, country of publication, language of the work, type of publication) and content characteristics (scientific discipline, keywords, content focus).

Regarding the classification of publications according to scientific disciplines, we followed the classification according to the Directive of the Ministry of Education, Science, Research and Sport of the Slovak Republic No. 55/2022 dated 15 September 2022 on the system of disciplines of science and technology and the codebook of

disciplines of science and technology. We also used the JEL Classification System, but since we identified only 22% of the publications already containing the JEL codes, we assigned the remaining publications with the JEL codes according to our professional assessment.

Before the analysis of the keywords, we modified them as regards the unification of the terminology from the grammatical⁴ and then the semantic point of view⁵ to enable a summary of the too-diverse results.

The content focus of the publications was the main focus of the authors' research. For this purpose, the publications were classified under four groups according to the dominant subject of the individual publications, i.e. publications that a) directly examine RPT, b) those that examine RPT only indirectly – as a part of LTs, since general aspects of LTs are also applicable to RPT, c) publications focused on a broader context, namely the area of local self-government or municipalities and their financing, fiscal decentralisation and similar more general aspects, but which influence or indirectly affect RPT as a source of municipal revenue, and d) those which examine (also) other (perhaps unrelated) aspects. All these four categories were internally divided according to the intensity of focus on the subject, namely fully, partially and marginally. Numerous publications were included in more categories due to the overlap of their content, as the authors tried to capture the essence/area of research of the analysed works as accurately as possible.

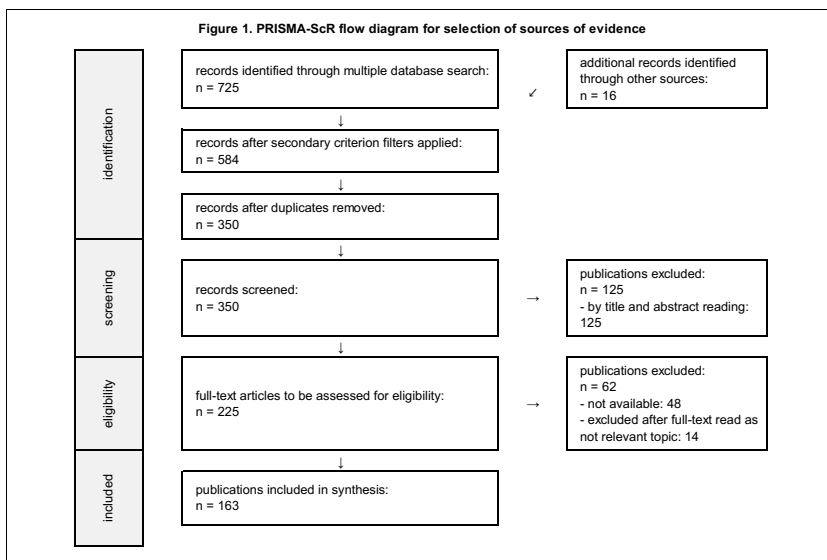
4. RESULTS

Altogether, the authors identified 743 records. Of this number, 99 were identified through the Scopus database, 206 through the WoS database, 420 through the CREPČ database and 16 were known from the authors' previous research; after applying the secondary criterion in the Scopus and WoS databases, the number of results was reduced to 584 in total. Of these, 234 publications were excluded as duplicates, and the authors screened the remaining 350 records, of which the authors excluded 125 records

⁴ E.g., Slovakia, Slovak Republic, Slovak republic.

⁵ Income, revenue (*income/revenue*); local tax/taxes, local fee/fees, local taxes and fees, fee, importance of local taxes, local taxes functions (*local taxes/fees*); differences, disparities, economic/fiscal/regional disparities (disparities); local economics, economics of local government (*economics of local government*); municipal/local finance (*local finance*); finance, public finance (*public finance*); financial/fiscal autonomy, relative fiscal autonomy, tax autonomy (*financial autonomy*); financial/fiscal/tax self-sufficiency (*financial self-sufficiency*); tax administrator/administration (*tax administration*); income, revenue, tax income, tax/non-tax/own/own tax revenue, revenue importance, tax income concentration, fiscal determination of tax revenue, income tax revenues, local government revenue (*income/revenue*); costs, expenditures (*cost/expenditures*); power, competence, control competence (*competence*); tax regulation/law (*tax law*); subnational/local government, local self-government (*local self-government*); property tax, real property/estate tax, land tax, tax on buildings (*real property tax*); appeal, review of proceedings, remedy (*remedies*); churches, religious organisations (*churches*), reporting duty, tax return (*reporting duty/tax return*); balance of the budget management, budgetary determination of tax, local/municipal/state/public budgets, budget (*public budgets*); farms, agricultural farms/firms (*agricultural farms*); indicators of financial creditworthiness, financial creditworthiness (*financial creditworthiness*); legislation, law-making, generally binding regulations, Tax Code, Act on Local Taxes (*legislation*); municipal office, municipality (*municipality*); municipal borrowings, repayable receipts, loans (*loans*); regional/municipal/local development (*local development*); post-Socialist economies, transition countries (*post-Socialist economies*); taxpayer, feepayer (*taxpayer/feepayer*); transfers, inter-governmental relations/transfers, transfers from state budget (*intergovernmental transfers*); payment order/tax collection, tax enforcement procedure, tax arrears (*tax collection*); tax base formulae, valuation, value principle, tax assessment, tools (*tax assessment*); conduct in *fraudem legis*, circumvention of law, abuse of law, tax evasion (*tax evasion*); ability-to-pay principle, good governance principle, taxation principles, tax fairness (*tax principles*); fiscal federalism, fiscal decentralisation (*fiscal decentralisation*).

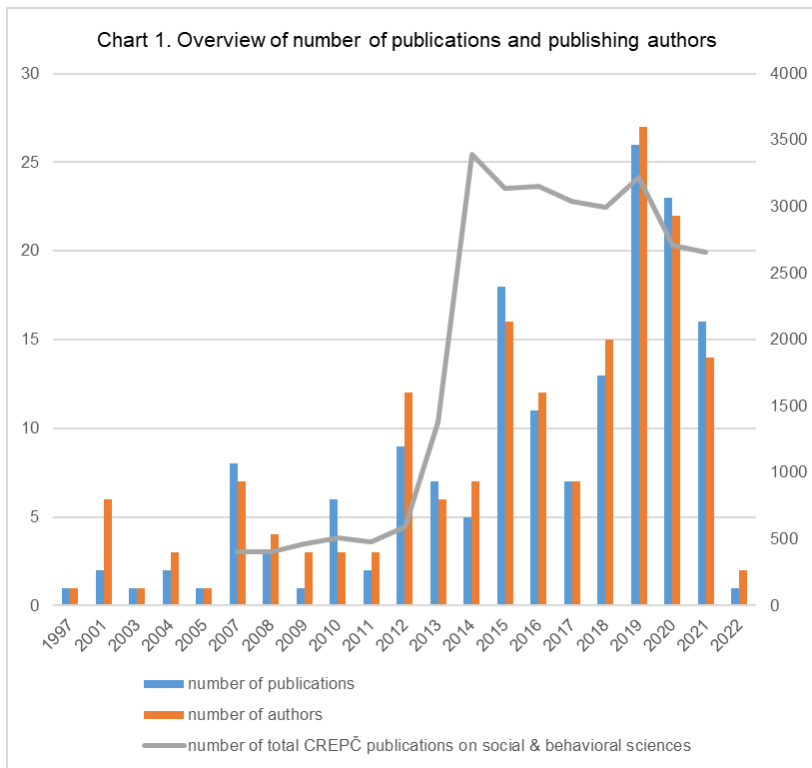
as not falling within the scope of the study. The procedure resulted in the identification of 225 publications that were subjected to an availability test. At this stage, 48 records were excluded as unavailable and 14 were excluded as not related to the research topic after reviewing the full-text. The detailed data and process is presented in a flow diagram based on the PRISMA-ScR model. This resulted in 163 full-text documents, which were further analysed by the authors. The bibliographical list of these is available in Appendix 1; the complete charting results are available in Appendix 2.⁶

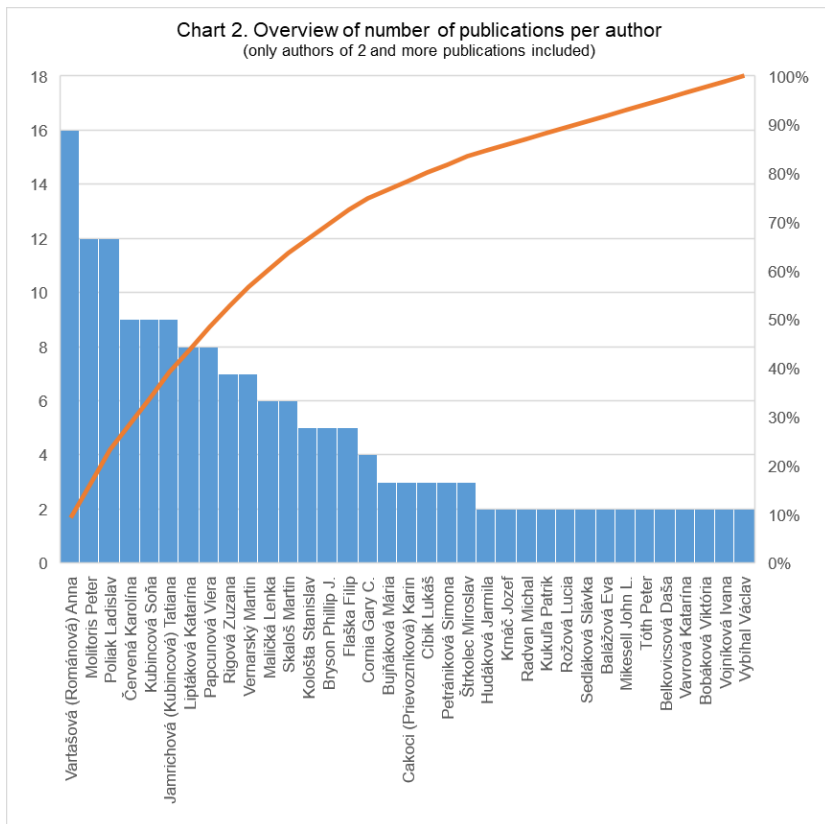


The group of analysed publications in terms of the number of publications in the monitored period and the number of authors who published at least one publication in the respective year is summarized graphically in Chart 1, where we identified an upward trend in both categories. It is worth mentioning that the amount of the works under analysis does not cope with the development of the total CREPČ publications in the field of social and behavioural science, where a dramatic 6.7-fold increase between 2012 and 2014 was observed, followed by a gradual decline since then. The first included work is recorded from 1997, the year 2022 is incomplete due to the decisive date of the search. In summary, we identified 105 authors⁷ dealing with the studied issue, of which 32 were authors of more than 1 work, the most numerous author published 16 works, and 12 authors published 5 or more works. The detailed information is presented in Chart 2. Out of the 163 works, 56 were co-authored.

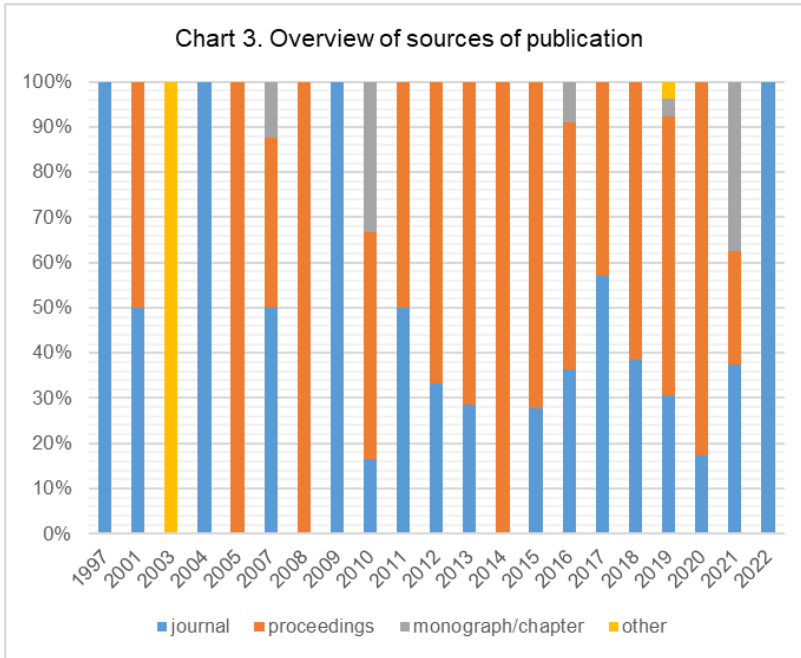
⁶ Due to their extensiveness, appendixes 1 and 2 are not part of this paper, but they are available on the website of the Bratislava Law Review, namely here: blr.flaw.uniba.sk/index.php/BLR/article/view/393

⁷ We merged the authors that changed their surname in connection with their marriage, which, to the best of our knowledge, involved three authors (A. Románová » A. Vartašová; K. Prievozníková » K. Čakoci; and T. Kubincová » T. Jamrichová).

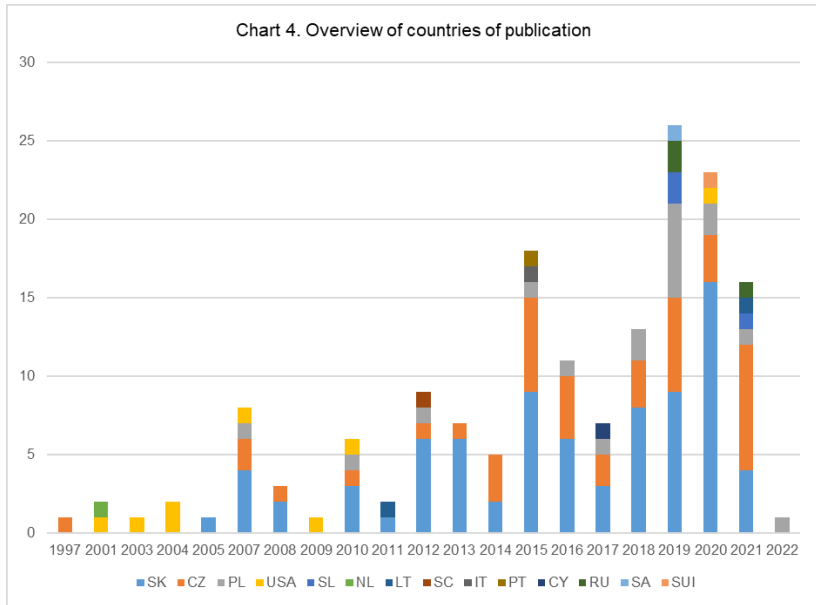




As it is visible from Chart 3, 58.9% of the outputs were published in proceedings, 33.1% in journals, 6.7% in monographs and 1.2% in other sources (working papers, World Bank publications).

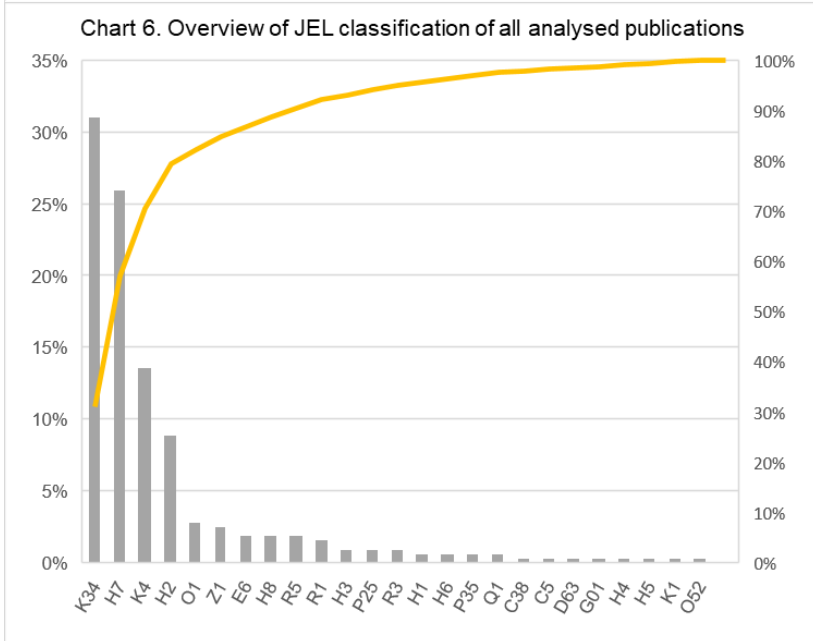
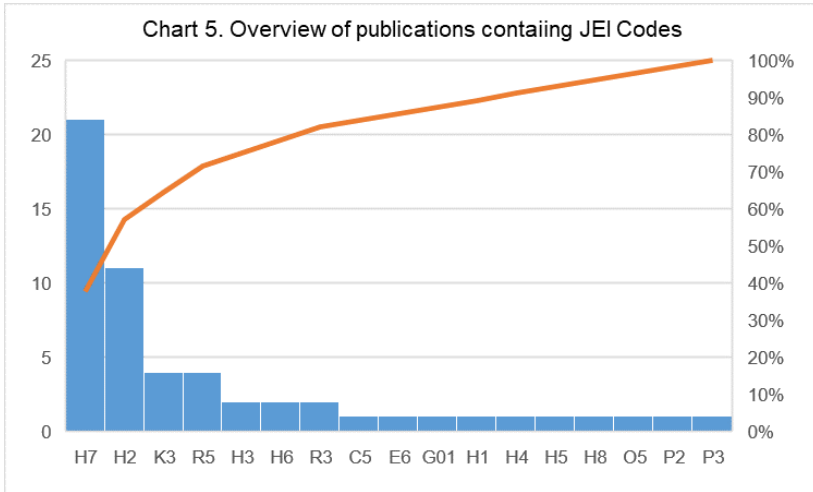


As expected, the majority of 68.1% of the works are in Slovak, 28.8% in English, 1.2% each in Czech and Polish and 0.6% in Russian. Most authors have an affiliation in the SR (82.9%), followed by the Czech Republic ("CR") (6.7%); more surprising is the share of authors affiliated in the USA (4.8%) and the appearance of authors operating in Poland, Germany, South Africa and the United Kingdom. A significant majority of papers were published within the SR, CZ and Poland (49.4%, 25.8% and 11.0%, respectively), which is logical given the geographical space and linguistic affinities, followed by the USA (4.9%), 1.8% each in Slovenia and Russia; other countries, even though sporadic, is interesting as well. These are summarized in Chart 4.



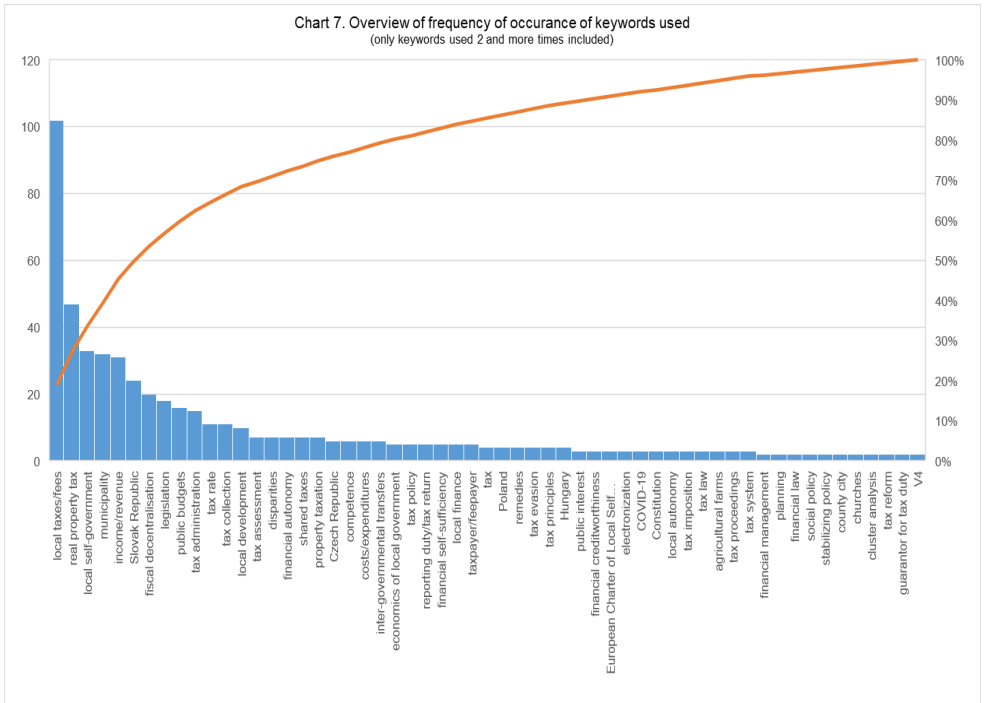
Analysing the content of the publications, we started with the scientific disciplines. In terms of such, we identified papers focusing on legal sciences, economic sciences, social sciences (sociology) and mathematical sciences (statistics). While 42.3% of the publications were devoted primarily to legal sciences (business and financial law – specifically tax law) and 30.7% to economic sciences, the remaining papers were of a mixed nature, with a predominance of legal-economic focus (22.7%), followed by the economic-sociological spectre of research (3.7%) and we identified also one economic-statistical paper (0.6%).

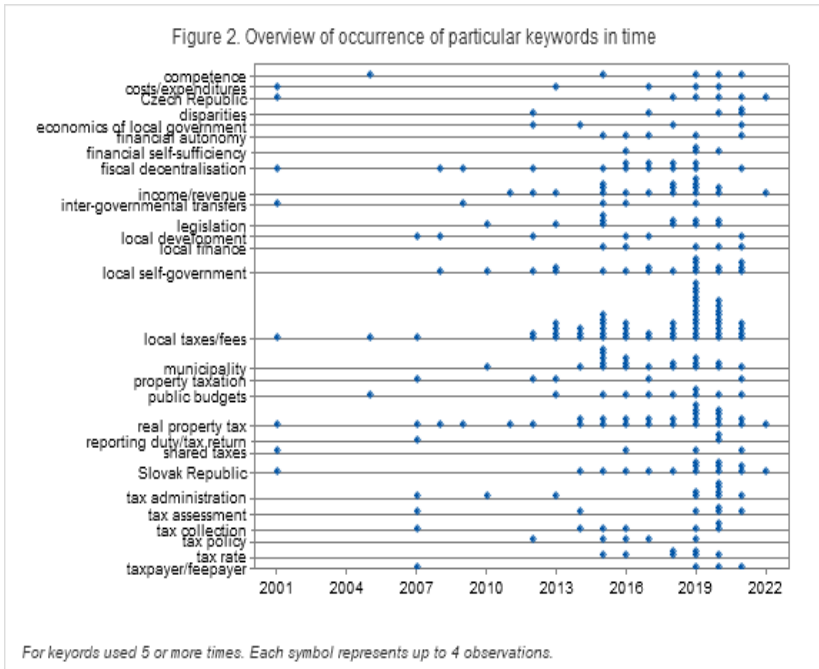
Using the JEL Classification System, we identified only 34 publications that originally contained JEL codes. The remaining almost 78% of publications did not contain such a classification. The highest incidences were in the H category (Public Economics) with a total of 71.4%, R category (Urban, Rural, Regional, Real Estate, and Transportation Economics) with a proportion of 10.7%, and K category (Law and Economics) with a proportion of 7.1%. The used JEL codes are presented in Chart 5. After evaluating the remaining publications in terms of their inclusion in the JEL classification, we identified the JEL Codes distribution for the whole group of publications as presented in Chart 6. Most of the publications showed features of several JEL subgroups and thus we applied a combination of them. Classifications of category K (Law and Economics) had the largest representation, at 44.9%, followed by category H (Public Economics) at 39.7%. The other categories - O (Economic Development, Innovation, Technological Change, and Growth), R (Urban, Rural, Regional, Real Estate, and Transportation Economics), Z (Other Special Topics), E (Macroeconomics and Monetary Economics), P (Political Economy and Comparative Economics Systems) were represented in shares of 3.2%, 2.5%, 2.5%, 1.9%, and 1.6%, respectively.



As regards the keywords, 23 publications did not contain any keywords. From the remaining publications, we identified 273 keywords that underwent the summarization process described in the methodology before their analysis. After this review, 132 individual keywords were identified; the frequency and occurrence over time of the most

frequently used keywords are evaluated graphically in Chart 7 and Figure 2. For reasons of clarity, Chart 7 includes only those keywords used more than once and Figure 2 those keywords used a minimum of 5 times.



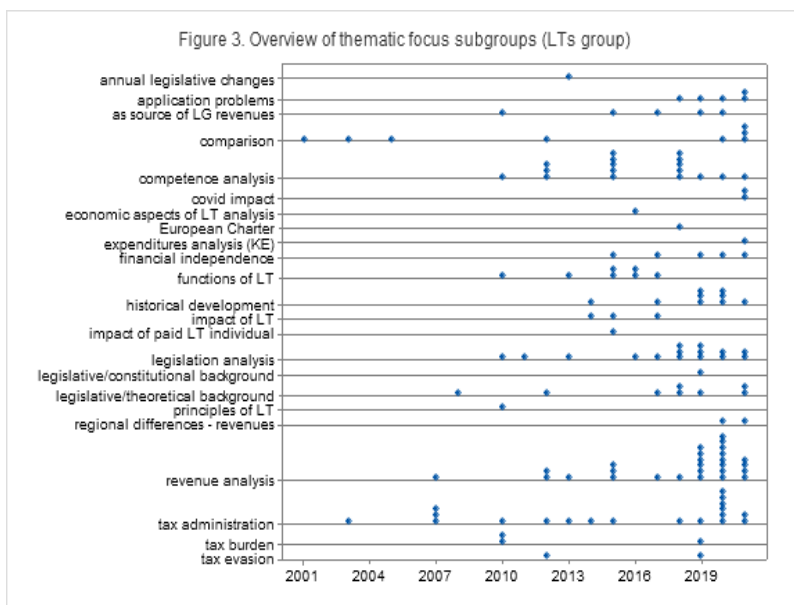


In terms of content focus, up to 85 publications were classified under two or more content categories. 101 publications (of which 22 rather partially and 17 rather marginally) examined RPT directly. LTs were covered by 102 publications (of which 15 rather partially and only 2 rather marginally) and local government by 51 publications (of which 4 rather partially). Other issues were addressed in 12 publications.

Starting from the most general, in the third group of thematic focus on local self-government, the dominant research areas were revenue analysis (21 out of 51 publications), the system of local self-government funding (17), fiscal decentralisation (13), fiscal/tax autonomy/independence (8), dependence on state funds and shared taxes (6). 6 publications contained an international comparison (mostly within SR/CR). If we include the remaining topics such as expenditures, the impact of Covid-19 on local governments' budgets, regional fiscal disparities, etc., we can conclude that most of these publications dealt with local government financing issues. Only sporadically occurring were other aspects of the publications' main focus, such as the role of LTs in regional development or constitutional and legal aspects of local government. Among the fourth group of other areas, some interesting topics emerged, such as the transition from a socialist to a market economy, privatisation, the computerisation of public administration, the fight against corruption, the role of municipalities in urban development and the real estate market or mathematical models for the distribution of taxes and transfers to municipalities. Overall, this thematic area is dominated by the economic or non-legal dimension of the issues.

Within the narrower subject area of the local taxes group, the focus of publications varied more significantly. From the viewpoint of individual thematic

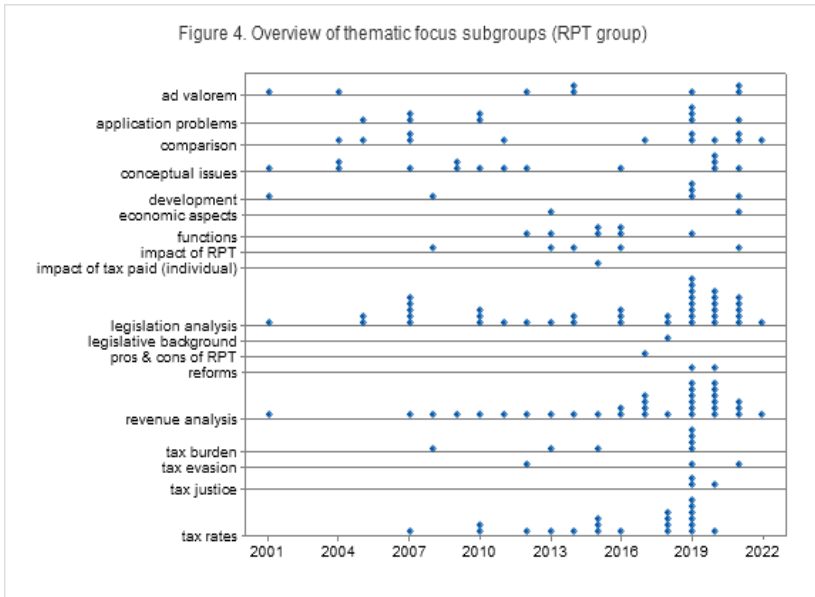
subgroups, most publications were devoted to the analysis of LT revenues (27 out of 102), where not only the overall situation in the SR was analysed, but frequently the situation of specific cities or regional towns. However, from a comprehensive perspective, most attention was paid to legal aspects. Legal analysis (generally or specifically – e.g. regarding tax rates, tax exemptions or reductions) was covered by 15 publications, legal/constitutional-theoretical background or principles of LTs were covered by 11, analysis of municipal competencies (especially in imposing LTs) was found in 17 works, tax administration and various procedural-legal issues (e.g. recovery of tax arrears, but even more specific like the computerisation of tax administration) was addressed by 18, development of legal regulation was presented in 9, the application problems and the position of LTs as a source of municipal revenue in 5 and 2 publications analysed the legal regulation in the context of the European Charter of Local Self-Government. 7 works analysed the functions of LTs, 5 specifically addressed the financial or tax self-sufficiency/independence of municipalities, and to a lesser extent other specific issues (dealing with the tax burden, illegal actions, the impact of LTs on the local economy or selected companies, the impact of Covid-19 or regional differences in LT revenues). 8 works included a significant international comparative element.



As far as the topic of RPT itself is concerned, most of the publications were devoted to the analysis of legislation. As many as 57 out of 101 publications were in general devoted to the analysis of legislation, of which 9 publications dealt with application issues, 6 publications dealt with the development of legislation, 5 with current legislative changes, 5 with the analysis of municipal law-making in RPT matters and the related case law and 3 focused mainly on procedural issues. Publications analysing property tax revenues accounted for a significant share – up to 33. Of these, a minority

focused on the analysis/development of revenues in specific cities or a sample of cities, 3 dealt in particular with taxes paid by farms or levied upon agricultural land, and one publication with the relationship of the efficiency of tax collection in the context of municipal personnel costs. Another important thematic group consisted of publications dealing with the analysis of the tax rate, either from a legislative or economic perspective (21) and the closely related topic of the tax burden (7). More conceptual issues (e.g. issues of tax policy setting, the appropriate level of tax administration, the position of tax in the tax system and the role of tax as a source of revenue for local government) were analysed in 14 publications, 8 dealt with the concept of taxation in the sense of defining the market value base as opposed to the area based system, especially in the context of the proposed but still unrealized reforms; 3 publications each dealt with issues of tax fairness and tax evasion. Tax functions (mostly in the context of LT functions, but also specifically targeted at RPT – such as in the context of promoting intangible cultural heritage, land use or regional development) were presented by 7 works; significant tax impacts were addressed by 6 publications, in particular in terms of the impacts on specific legal entities, churches (to the extent of exemptions and concessions), local economy or regional development in the context of the contribution of taxes paid by farms. A kind of international comparison (in general or targeted at EU, CEE countries, V4 countries, SR/CR) included 12 works. Despite the frequent overlapping of individual topics (e.g., the analysis of tax rates is actually part of municipal law-making), we tried to identify the main focus of the publications.

Figure 4. Overview of thematic focus subgroups (RPT group)



5. DISCUSSION

The results confirm an increase in the number of publications on the topic, plus an increase in the number of authors dealing with the topic. The majority consisted of domestic authors and domestic publications, as was expected. Rather less expected is the relatively high share of foreign authors dealing with the issue of Slovak RPT. The emergence of Czech authors is not surprising, based on frequent cooperation (co-authorship), common history, and the similarity of the legal/tax system, or was caused by applying a comparative approach (usually SR/CR), but the interest of a number of US and even UK authors could hardly be foreseeable. Their publications were typically addressing the topic of RPT in the context of the transition period from socialism to a market economy and the follow-up periods of fiscal decentralisation, where the structural changes in the tax system were emerging and their quite robust analysis covered the then situation in RPT taxation, potential changes and the possibilities for reforms (largely regarding the value-based taxation), together with experienced opinions or suggestions (e.g., Bryson, 2010; Bryson and Cornia, 2004; Bryson, Cornia, Čapková and Konček, 2001; Brzeski et al., 2019; McCluskey and Plimmer, 2011; Nam and Parsche, 2001).

The diversity of the countries of publication is interesting, though expectedly, based on the trend that even domestic authors prefer publishing abroad (for a higher credit of publication) and the rising variability of available publishing sources (cf. Urbanovics, 2022).

From the representation of scientific disciplines, it may be concluded that the legal and economic aspects were both targeted by a similar number of publications (without apparent differences). Interestingly, the presence of aspects of other disciplines is very limited and, as a result, the interdisciplinary approach of the research on RPT is almost purely economic-legal, which may be the sphere for further development of future research activities. As regards the JEL classification, the overall situation was similar, however, there was a slightly lower share of K category (Law and Economics) (approx. 45%). We assume that the reason for this slight discrepancy is that some of the works where we identified some legal aspects and thus classified them under interdisciplinary (legal-economic) groups were not assigned also with the K category JEL code by the author of such publications. There were also differences between the shares of K category and H category in the group of publications originally possessing the JEL Code and the total group of publications after our assignment of JEL Codes. We assume that this difference is because it is not typical to apply this (primarily economic) classification in the legal sciences.

As regards the keywords, the most frequently used term was “local taxes/fees”, which shows that the majority of authors see the importance of RPT within the context of local taxation and that only the second place was held by the term “RPT”, followed by local self-government and municipality. This corresponds to the fifth place being held by the term “income/revenue” and the ninth place by “public budget”. Usage of other keywords like fiscal decentralisation, financial autonomy/self-sufficiency, local finance and shared taxes create together with the above mentioned a large interest group of authors dealing with RPT as a source of municipal revenues. Another larger group of frequently used keywords represents the purely legal aspects, especially those targeted at tax administration issues (legislation, tax administration, tax rate, tax collection, tax assessment, competence, etc.). Except for the term “local development”, much less frequently mentioned were the conceptual issues, such as tax principles, tax & other policies, tax reforms, quality of law and sustainability. The opposite side of the chart is, however, interesting as well, as it shows the special interests of authors, i.e., besides the

interference have to be precisely and unambiguously determined by law (principle of legal certainty).

What was not so much expected, from our point of view, is that actually very few authors dealt with more specific issues or more interdisciplinary issues containing e.g., political sciences, sociology, information technology or other areas. We, for example, identified only a few publications dealing with the relations of the real estate market or urban development (Bryson, 2010; Románová, 2021; Tvrdň and Sibert, 2015), which, from our viewpoint, is a good example of an area with a wide space for serious interdisciplinary research. This topic is quite well addressed by foreign literature (Gillespie, 1969; Gnat, 2021; Ihlanfeldt, 1984; OECD, 2018; Taranu and Verbeeck, 2022; Votava, Komárková and Dvořák, 2021; etc.), however, more robust research concerning the domestic conditions is unknown to the authors. We identified only one author who aims more of his publications at the non-fiscal functions of real property tax or perhaps more broadly of LTs (e.g., Poliak, 2015b; Poliak, 2016) and generally such other functions were rarely targeted (e.g., Adamišin and Marcinová, 2012; Kalamárová, 2013). Likewise, only a few publications touched on the impacts of the tax on a specific taxpayers group (mentioned were agricultural farms: Gecíková and Papcunová, 2007, churches: Gyuri and Jesenko, 2016, specified legal entity: Tóth et al., 2015) which we see as an inadequately low interest of authors in dealing with such targeted research issues. The reason for such a situation may be similar to that of other aspects discovered, being that more publications were targeted on research in the conditions of only some particular cities (Liptáková and Krnáč, 2019, Vartašová and Červená, 2020) or small groups of cities (Bobáková and Rožová, 2019, Cíbič, 2020). In our experience, the unavailability of more structured data on individual municipalities/cities may be the reason, in the latter case that is also connected to the very high number of municipalities (Klimovský, 2009). A good practice example in this context is Hungary where all the data on the LT applied by municipalities (including tax rates) are searchable in one place-- a specialised web portal of the Hungarian national treasury.

In terms of an evaluation of the results, a rather surprising sub-conclusion is that a large part of the publications dealt with a very general analysis of the institute of RPT (also LTs or fiscal decentralisation), often in a descriptive way without focusing on a specific problem/aspect, and a second sub-conclusion is the significant "duplication" of works. We identified a relatively large number of papers that addressed the same problem/aspect as if disregarding the previous state of research in the field. Examples include a repeated assessment of the development and status of fiscal decentralization, a repeated analysis of property/local tax revenues in the context of municipal/local government revenues, and a repeated general assessment of the legal regulation. The focus on more specific problems was not as frequent as we expected, and in contrast, a larger proportion of works dealt with very frequently analysed problems. For example, out of 62 works explicitly dealing with property tax, 18 (29%) (besides perhaps also other issues) analysed the tax rates and 24 (39%) analysed property tax revenues.

In this context, we see the value of the practical contribution of this review in creating a summarized overview of the state of knowledge existing on the studied issue, speeding up the process of its assessment, facilitating access to a comprehensive set of publications dealing with this topic, and identifying research gaps worthy of more detailed investigation. To the best of our knowledge, there is no such summarization work using a PRISMA scoping review approach in the field of legal sciences or taxation in general.

5.1 Limitations

This review has four main limitations. Firstly, it concerns the search policy using the selected search terms. Despite using alternative terms, there is a risk of omitting relevant literature in case it lacks particular words in its title, abstract, keywords or topic in the case of WoS/Scopus databases. Secondly, it is the choice of searched databases and the incompatibility of the databases. With a large number of databases collecting scientific publications, there might be relevant publications falling out of the search strategy, especially as regards the foreign literature. Since domestic scientific literature has been registered in the CREPČ database comprehensively since 2007, there is a minimum of such a risk, nevertheless, the domestic works published before 2007 are most likely omitted. Thirdly, in the case of foreign authors/sources, potentially existing non-English publications might be omitted.

6. CONCLUSIONS

Based on the results obtained, we can conclude that the subject under study is the focus of interest for scholars and academics working on the subject of taxation. However, delving a little deeper, we find that, compared to previous years, more and more authors are dedicating themselves to this topic, and are publishing their results in journals that are included in world databases⁸, which allows for better dissemination of knowledge in the international space. One must also take into account the pressure exerted by the university management not only on the quality but also on the number of publications, due to the interdependence of the outputs from publication activity on university budgets (direct dependence of the size of the budget on the number of articles in the journals with higher quartiles). This can also explain the increase in the number of publications not only in local journals but especially in world-renowned journals.

On the other hand, a certain percentage of articles are still not available as full text versions, which is a limitation not only for the scientific community but especially for the general public dealing with tax issues. Open Science is the way to solve this problem. It is supported by various projects, one example in Slovakia is Open Science CVTI SR⁹ and Open Access journals are part of it. Several authors deal with this issue in more detail, e.g., Khabsa and Giles (2014), Ross-Hellauer et al. (2020), Tennant et al. (2016) or Veletsianos and Kimmons (2012).

Another conclusion we have drawn is about the content of publications. Based on the findings, and taking into account the interest of the public, since these taxes affect everyone who owns real property, as well as the interest of politicians in an effective system for setting and collecting this type of tax, we believe that this topic should be studied in a more interdisciplinary way, focusing more not only on legal and economic analyses-- e.g. urban development, the impact of digitalisation, or other social science disciplines. This would be useful not only for the Slovak government but also for the governments of other countries. Even though these taxes are a local matter with a specific approach applied for each country, mainly due to different historical and geographical circumstances, whether there will be significant harmonisation within the EU or not, it is a combined effort not only of Slovakia but of all countries to solve the problem of taxation within the framework of the EU and to search for an optimal tax system. In particular, this issue always emerges during the preparation of municipal

⁸ For example, we found only one publication of a Slovak author indexed in Scopus or Web of Science before 2012 while eight in 2019.

⁹ See <https://otvorenaveda.cvtsir.sk/en-gb/openscience-in-slovakia/>.

budgets and, in the long term, before and immediately after the parliamentary elections. Future research could also focus on the impact of exogenous factors on taxation, such as the impact of the Covid-19 pandemic on municipal budget revenues and expenditures and also the impact of rising inflation and increases in energy costs on the expenditure side of municipal budgets.

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