

Final Charting

author	title	year	author affiliation	published in	language	source*	WoS/Scopus database	keywords	scope**	scientific discipline	JEL code present	JEL code (assessed)
Adamišin Peter, Marcinová Mária	Daň z nehnuteľností ako nástroj znižovania regionálnych disparít (Real estate tax as a tool of reducing regional disparities)	2012	SK	SK	SK	P		regional disparities, real estate tax, regional development	RPT	economy	x	H7, R5, O1
Babčák Vladimír	Príjmy obcí a miest z daní a poplatkov verus finančno-ekonomická samostatnosť územnej samosprávy (Municipal revenues from taxes and fees versus financial and economic independence of local self-government)	2012	SK	PL	SK	P		x	RPT (partly), LT, LG	law	x	K34, H7
Baláži Peter	Diskusia o správe miestnych daní v Spojenom Kráľovstve a v Slovenskej republike (Discussion on management of local taxes in the UK and the Slovak Republic)	2012	SK	SK	SK	J		local tax, property taxes, tax reform, fiscal decentralisation, Council tax, Business rate	LT (partly)	law/ public administration	x	H7
Balážová Emília	Miestne dane v rozpočte konkrétnej obce (Local taxes in the budget of a particular municipality)	2015	SK	CZ	SK	J		local taxes and fees, own tax income	LT (partly), LG	economy	x	H7
Balážová Eva, Papcunová Viera, Tej Juraj	Dopad fiškálnej decentralizácie na výnos z dane z nehnuteľností na úrovni miestnej samosprávy SR (The impact of the fiscal decentralization on the tax revenue of real estate tax on the local self-government of the Slovak Republic)	2016	SK	CZ	SK	P	✓	real estate tax, local self-government, fiscal decentralization	RPT, LG	economy	H30, H71, R30	
Belkovicsová Daša	Špecifické finančné vzťahy v rámci územnej samosprávy v SR (Specific financial relations within territorial self-government in Slovakia)	2019	SK	SK	SK	J		financial solidarity, Capital Bratislava, City Districts, City Košice, Local Taxes, Share tax	LT, LG	economy/ public administration	H7	
Belkovicsová Daša	Daň z nehnuteľností ako významný zdroj financovania územnej samosprávy (Property tax as an important source of local government funding)	2020	SK	SK	SK	J		local government, property tax, regional capital city, tax on buildings, tax rate	RPT, LG	economy/law	H71	
Bobáková Viktória	Economy of the local authorities in the Slovak republic	2016	SK	PL	EN	J		fiscal decentralization, revenues of the municipal budget, local taxes, tax sharing, municipal budget expenditures, balance of the budget management	RPT (margin.), LG	economy	x	H7

Bobáková Viktória, Rožová Lucia	The income base of district towns in the Slovak Republic	2019	SK	RU	EN	J	✓		fiscal decentralisation, local government, competence of local government, share tax, financial management of local government, local government revenues, local government tax revenues, fiscal determination of tax revenue, financial autonomy, financial self-sufficiency	RPT (margin.), LG	economy/ law	x	H7, K34
Bryson Phillip J, Cornia Gary C., Wheeler Gloria E.	Fiscal decentralization in the Czech and Slovak Republics: a comparative study of moral hazard	2004	USA	USA	EN	J	✓	x		RPT, LG, other	economy/ public administration	x	E6, H7, P25, P35
Bryson Phillip J.	Economics of Centralism and Local Autonomy: Fiscal Decentralization in the Czech and Slovak Republics	2010	USA	USA	EN	M	✓	x		RPT, LT (partly), LG, other	economy/ law	x	E6, H7, K34
Bryson Phillip J., Cornia Gary C.	Public sector transition in post-communist economies: The struggle for fiscal decentralisation in the Czech and Slovak Republics	2004	USA	USA	EN	J	✓	x		RPT, LG, other	economy	x	E6, H7, P25, P35
Bryson Phillip J., Cornia Gary C., Čapková Soňa, Konček Miloš	Land and Building Taxes in the Republic of Slovakia	2001	USA, USA, SK, SK	USA	EN	P			property tax - Europe, Central	RPT, other	economy/ law	x	E6, H7, P25, P35
Bryson Phillip J., Cornia Gary C., Smith Scott M.	A Survey of perspectives on intergovernmental relations: A comparative analysis of the Czech and Slovak Republics	2009	USA	USA	EN	J	✓		fiscal decentralization, public sector transition, intergovernmental relations, property tax, local autonomy, devolution, unfunded mandates	RPT, LG, other	economy/ public administration	H1, H77, P3, P35	E6, H7, H8
Brzeski Jan, Románová Anna, Franzsen Riël	The evolution of property taxes in post-Socialist countries in Central and Eastern Europe	2019	PL, SK, SA	SA	EN	WP			CEE countries, post-Socialist economies, property tax, tax-base formulae	RPT, other	law/ economy	H71, P25, R51	
Buček Ján	Size categories of municipalities and finances of local government in Slovakia	1997	SK	CZ	EN	J	✓	x		RPT (margin.), LG	economy	x	H7, R5
Bujňáková Mária	Miestne dane a ich vplyv na rozpočet obcí a miest na Slovensku (Local Taxes and their impact on budgets of municipalities and towns in Slovakia)	2017	SK	PL	SK	P			local taxes, real property tax, budget, local self-government	RPT (partly), LT, LG	law	x	K34
Bujňáková Mária	Finančné problémy fungovania obcí a miest v Slovenskej republike a možnosti ich riešenia (Financial problems of functioning of municipalities in the Slovak Republic nad the possibilities of their solution)	2018	SK	PL	SK	P			public finance, budget of municipalities, legal norms regulating autonomy of municipalities, local taxes and fees, public budgets	LT	law	x	K34
Bujňáková Mária, Románová Anna	Zamyslenie sa nad ideou zavedenia zdaňovania nehnuteľností na princípe trhovej hodnoty (Reflection on the idea of introducing taxation of real estate on the basis of market value)	2014	SK	SK	SK	P		x		RPT	law	x	K34

Burák Emil	Miestne dane - vybrané problémy obcí a miest ako inšpirácia pre rok 2013 (Local taxes - selected issues for municipalities and cities as inspiration for 2013)	2013	SK	SK	SK	J		administrative law, taxes and fees, local fees	RPT (partly), LT, LG	law	x	K34
Čakoci Karin, Červená Karolína	Legal Concept of Local Taxes in the Slovak Legal Order	2018	SK	CZ	EN	P		local taxes, property tax, fiscal decentralization	LT	law	H200	
Čibík Lukáš	Local tax on land at the level of Slovak towns	2018	SK	CZ	EN	P	✓	local tax, tax rate, Slovakia, cities	RPT	economy/ law	H71, H29	
Čibík Lukáš	Miestne dane na úrovni slovenských krajských miest (Local taxes at the level of Slovak regional cities)	2020	SK	SK	SK	P		Slovakia, county city, local tax	RPT (partly), LT	law/ economy	x	K34, H7
Čibík Lukáš, Meluš Matúš	Fiscal Decentralization in the Slovak Republic: Revenues and Expenditures	2019	SK	SL	EN	J	✓	fiscal decentralization, territorial self-government, revenues, expenditures, Slovak Republic	RPT (margin.), LG	economy	x	H7
Černěnko Tomáš, Neubauerová Erika, Zubal'ová Alena	Impact of the COVID-19 pandemic on the budget of slovak local governments: Much cry and little wool?	2021	SK	CZ	EN	J	✓	COVID-19, local government, local taxes and fees, tax income concentration, shared taxes, Herfindahl-Hirschman Index	RPT (partly), LT (partly), LG	economy	H24, H30, H71	
Červená Karolína, Vartašová Anna	Štátne stimuly v oblasti zdaňovania (s akcentom na zdaňovanie nehnuteľností) (State incentives in the area of taxation (with accent on real estate taxation))	2019	SK	SK	SK	P		local taxes, real estate taxation, state incentives	RPT, other	law/ economy	x	K34, H7, E6
Červená Karolína, Vartašová Anna	Upravenije chozjajstva territoriaľnovo samoupravlenija (municipalitetov i gorodov) v SR i pandemija COVID-19 (Management of local self-government (municipalities and cities) in the Slovak Republic and the Covid-19 pandemic)	2021	SK	RU	RU	J		local self-government, economy, local taxes, COVID-19	RPT (margin.), LT (partly), LG	law/ economy	x	K34, H7
Čisárik Peter	Miestne dane v daňovej sústave SR (Local taxes in the tax system of SR)	2012	SK	SK	SK	J		x	RPT (partly), LT, LG	law/ economy	x	H7, K34
Dubrovina Nadiya	Statistical Analysis of the Tax and Fiscal Disparities in Slovakia on the Regional and Local Level	2017	SK	SK	EN	P	✓	statistical methods, fiscal disparities, cluster analysis	LG, other	economy/ mathematic (statistics)	H20, H53, C50	
Flaška Filip, Rigová Zuzana	Význam daňových príjmov v rozpočtoch miestnych samospráv v Slovenskej republike podľa regiónov NUTS III a podľa veľkostných kategórií obcí (Importance of tax revenues in the budgets of Slovak local governments by NUTS III regions and by size categories of municipalities)	2020	SK	SK	SK	P		local governments, local taxes, differences	LT	economy	H71	
Flaška Filip, Rigová Zuzana, Kološta Stanislav, Liptáková Katarína	Regional Differences in Revenues from Local Taxes in Comparison to the Socio-Economic Level of the Regions of the Slovak Republic	2021	SK	PL	EN	J	✓	local taxes, local governments, regional differences, socio-economic indicators	LT	economy/ sociology	x	H7, K34, R5
Gál Marián, Tóth Peter	Significance of local taxes in income structure of Slovak municipalities	2015	SK	IT	EN	J	✓	local taxes, municipalities, incomes, econometric models	LT	economy	x	R1, Z1, H7

Geciková Ivana, Papcunová Viera	Agricultural farms and their participation in local tax fees creation in municipalities in the Slovak republic (case study)	2007	SK	PL	EN	J		agricultural farms, real estate tax, local development	RPT, LT	economy	x	H7
Geško Martin	Daň z nehnuteľností v Slovenskej republike - skrytá daň z príjmov právnických osôb? (Real-estate property tax in Slovakia - a hidden corporate tax?)	2013	SK	SK	SK	P		property taxation, corporate taxation, capital taxation	RPT	economy	x	H7, O1
Gyuri Róbert, Jesenko Michal	Miestne dane a oslobodenie od nich ako nepriama podpora náboženských organizácií (Exemptions from local taxes as indirect support of religious organizations)	2016	SK	SK	SK	P		religious organizations, churches and religious communities, local taxes	RPT	law	x	H2
Horváthová Jana, Maličká Lenka	Miestne dane a ich nežiaduca optimalizácia (Local taxes and their undesired optimisation)	2012	SK	SK	SK	P		local taxes, local fees, circumvention of law, abuse of law, conduct in fraudem legis, tax revenue	RPT (partly), LT	law	x	Z1, H2, K34
Jakubíková Emília, Bánociová Anna	Daň z nehnuteľností v svetle fiškálnej decentralizácie v SR (Real estate tax in the light of fiscal decentralisation in the Slovak Republic)	2008	SK	SK	SK	P		public administration, local self-government, fiscal decentralisation, real property tax	RPT, LG (partly)	law/ economy	x	K34, K42, H26
Jamrichová (Kubinc)	Rozbor súčasnej právnej úpravy miestnych daní v kontexte sporných a nejednoznačných ustanovení (3. časť) (Analysis of the current legislation on local taxes in the context of controversial and ambiguous provisions (Part 3))	2021	SK	CZ	SK	CH		x	RPT, LT	law	x	K34, H3
Janko Sebastián	Limity ústavnej kontroly územnej samosprávy (Limits of constitutional control of local self-government)	2018	SK	SK	SK	J		x	RPT	law	x	K1, K34
Kalamárová Martina	Využívanie miestnych daní na podporu a usmerňovanie využívania kultúrneho dedičstva v mestských pamiatkových rezerváciách na Slovensku (Using local taxes to promote and guide the use of cultural heritage in urban conservation areas in Slovakia)	2013	SK	SK	SK	J		immovable cultural heritage, local taxes, local governments	RPT, LT	economy/ law	x	Z1, H2, K34
Katkovčín Maroš	Sadzba dane z nehnuteľností vo svetle judikatúry Ústavného súdu Slovenskej republiky (Real estate tax rate in the light of the jurisprudence of the Constitutional Court of the Slovak Republic)	2018	SK	SK	SK	P		local taxes, tax rate, real estate tax, generally binding regulation of municipality, Act on Local Taxes	RPT, LT (partly)	law	x	K34, K42
Knežová Jana	Finančné zdroje obcí v Slovenskej republike v desaťročnej reflexii fiškálnej decentralizácie (Financial resources of municipalities in the Slovak Republic with regard to a decade reflection of fiscal decentralization)	2015	SK	SK	SK	J		fiscal decentralization, municipal revenues, own revenues, local taxes and fees, repayable receipts, loans, budgets, transfers, relative fiscal autonomy, Slovak republic	LT, LG	law/ economy/ public administration	x	H2, K34
Kološta Stanislav, Rigová Zuzana, Flaška Filip	Zhodnotenie vybraných fiškálno-ekonomických disparít medzi okresmi SR (Assessment of selected fiscal-economic disparities between districts of the Slovak Republic)	2021	SK	CZ	SK	P		fiscal and economic disparities, districts, evaluation	LT, LG	economy	x	R1, H7

Kováčová Eleonóra	Výber miestnych daní a poplatkov v sledovanom období rokov 2012-2019 (Collection of local taxes and fees during the period 2012-2019)	2020	SK	SK	SK	P		public policy, public administration, politology, public interest, power	LT	economy	x	H7
Koziak Radoslav, Bolcárová Paula	Rozpočtové hospodárenie obcí v Slovenskej republike a podmienky jeho plánovania (Budget management of municipalities in the Slovak republic and the condition of its planning)	2013	SK	CZ	SK	P	✓	budget, local self-government, planning, incomes and costs	RPT (margin.), LG	economy/ law	R51	
Krajčírová Renáta, Ferenczi Vaňová Alexandra, Munk Michal	The agricultural land and land tax - significant indicators of agriculture business activity in the Slovak Republic	2016	SK	CZ	EN	J	✓	agricultural land, land tax, asset, Slovak Republic	RPT	economy	R52, H29, O52	
Kralik Andrea	The Analysis of Municipalities' Revenues of Kosice and Presov	2015	SK	SK	EN	P	✓	municipality, tax revenues, income tax revenues	RPT, LT, LG	economy/ law	H24, H27, H71	
Králik Ján	Komparácia vplyvu výnosu dane z nehnuteľnosti na výkon kompetencií samosprávy (Comparison of the impact of real estate tax on the performance of local government competences)	2020	SK	SK	SK	P		municipal office, real property tax, organiyational model, competences	RPT	economy/ public administration	x	H7, H1
Kravčáková Vozárová Ivana, Vavrek Roman	Analýza problémov komunálnej daňovej politiky na Slovensku so zameraním na daň z nehnuteľností (Analysis of municipal tax policy problems in Slovakia with a focus on real property tax)	2014	SK	CZ	SK	P		local taxes, property tax, fiscal decentralization, municipalities, Slovak Republic, efficiency	RPT, LG	economy	x	H7, H2
Kubincová Soňa	Miestne dane v Slovenskej republike - teoretické východiská a právna úprava (Local taxes in the Slovak Republic - theoretical background and legal regulation)	2018	SK	SK	SK	P		x	LT	law	x	K34, K4
Kubincová Soňa	Spoločenské, teoretické a právne východiská zakotvenia právnej úpravy miestnych daní do právneho poriadku v Slovenskej republike (Social, Theoretical and Legal Foundations of the Legal Regulation of Local Taxes in the Slovak Republic)	2021	SK	CZ	SK	CH		x	LT	law	x	K34
Kubincová Soňa	Úvahy nad možnými zmenami v právnej úprave miestnych daní (Reflections on possible changes to local tax legislation)	2021	SK	CZ	SK	CH		x	RPT, LT	law	x	K34, K4
Kubincová Soňa	Elektronická komunikácia pri správe miestnych daní (Electronic communication in the administration of local taxes)	2019	SK	SK	SK	P		tax administration, electronisation, tax code, local tax	RPT (margin.), LT (partly), other	law	x	K34, K4
Kubincová Soňa	Daňová zaťaženosť v kontexte fakultatívnosti miestnych daní (Tax burden in the context of the optionality of local taxes)	2019	SK	SK	SK	P		local taxes, municipalities, tax administrator, generally binding regulations of the municipality	RPT, LT	law	x	K34, K4
Kubincová Soňa	Ručenie v právnej úprave miestnych daní a miestneho poplatku za komunálne odpady a drobné stavebné odpady (The guarantee in the legislation of local taxes and of local fee for minicipal waste and minor construction waste)	2020	SK	SK	SK	P		real property tax, taxpayer, fee for communal waste and minor construction waste, fee payer, guarantor of tax	RPT	law	x	K34, K4

Kubincová Soňa	Vybrané problémy miestnych daní (Selected issues of local taxes)	2019	SK	PL	SK	P		local taxes, tax administration, imposing local taxes, European Charter of Local Self-Government	RPT (partly), LT	law	x	K34, K4
Kubincová Soňa	Local taxes and fees in the Slovak Republic in the context of the European charter of local self-government	2018	SK	PL	SK	J		European Charter for Local-Self Government, local taxes, local fees	LT	law	x	K34, K4
Kubincová Soňa	Vybrané teoretické a aplikačné otázky miestnych daní (Selected theoretical and application issues of local taxes)	2020	SK	CZ	SK	P		local taxes, Constitution of the Slovak Republic, lawmaking, interpretation and application problems	LT	law	x	K34, K4
Kubincová Tatiana	Vybrané teoretické a aplikačné otázky právnej úpravy dane z nehnuteľností (Selected theoretical and practical questions about legislation of real estate tax)	2019	SK	PL	SK	P		real estate tax, land tax, taxpayer, tax rate	RPT	law	x	K34, K4
Kubincová Tatiana	Miestne dane a poplatky v kontexte opatrení prijatých v súvislosti s chorobou COVID-19 (Local taxes and local fees in the context of the measures adopted due to Coronavirus disease (COVID-19))	2021	SK	SK	SK	P		local taxes, local fees, Coronavirus disease (COVID-19), measures, legal regulation	LT	law	K34	
Kubincová Tatiana	Možnosti zníženia, zvýšenia a oslobodenia od dane vo veciach miestnych daní (Options for tax cuts, tax increases and tax exemption in local taxes)	2019	SK	SK	SK	P		local taxes, tax rate, tax cuts, tax exemptions	RPT, LT	law	x	K34, K4
Kubincová Tatiana	Určenie dane podľa pomôcok a vyrubenie dane v kontexte zákona o miestnych daniach a miestnom poplatku za komunálne odpady a drobné stavebné odpady (The determination of tax by the aids and the tax assessment in the context of the act on local taxes and local fee for municipal and minor construction waste)	2020	SK	SK	SK	P		assessment of tax, tools, local taxes, tax return, reporting duty	LT	law	x	K34, K4
Kubincová Tatiana	Terminologické a výkladové otázky právnej úpravy, ukladania, správy, vyrubovania a vyberania miestnych daní a miestnych poplatkov (Terminological and interpretative issues of the legal regulation of the imposition, administration, levying and collection of local taxes and local fees)	2020	SK	SK	SK	P		local taxes, local fees, tax imposition, tax administration, tax administrator, levying procedure, tax collection	RPT (margin.), LT	law	x	K34, K4
Kubincová Tatiana, Liptáková Katarína	Informatizácia verejnej správy v kontexte ukladania a správy miestnych daní a miestnych poplatkov (Introduction of information technologies into public administration in the context of imposing and administering local taxes and local fees)	2020	SK	CZ	SK	P		public administration, introduction of information technologies into public administration, local taxes and fees, imposing and administering of local taxes and local fees	LT, LG (partly)	law/ public administration/ economy	x	K34, K4
Kubincová Tatiana, Skaloš Martin	Daňové priznanie a oznamovacia povinnosť pri miestnych daniach a poplatkoch v minulosti a súčasnosti (Tax declaration and reporting obligations for local taxes and local fees in the past and present)	2020	SK	SK	SK	P		tax administration, local tax, local fees, tax return, reporting duty, Slovakia	RPT (partly), LT	law	x	K34, K4

Kukuľa Patrik	Daňové úniky pri miestnych daniach (Tax evasions in local taxes)	2019	SK	PL	SK	P		financial law, tax law, tax evasion, local tax, municipality	RPT (partly), LT	law	x	K34, K4
Kukuľa Patrik	Pôsobenie štátu v oblasti zdaňovania, vplyv na miestnu samosprávu (State influence in the taxation, influence on municipality)	2019	SK	SK	SK	P		financial law, budgetary law, municipality, local taxes and fees	LT, LG	law	x	K34, H26
Lazoríková Elena	Daň z nehnuteľností – daň zo stavieb (základné povinnosti daňovníka) (Property tax – construction tax (basic duties of taxpayer))	2021	SK	SK	SK	J		property tax, construction tax, tax administrator, taxpayer, tax duty	RPT	law	x	K34, H2, H7
Liptáková Katarína	Kompetencie miestnej samosprávy a jej normotvorba v kontexte miestnych daní na Slovensku (Competences of local self-government and its law-making in the context of local taxes in Slovakia)	2018	SK	SK	SK	P		economics of local government, norm-setting of local government, generally binding regulations, local taxes	LT, LG	law/ public administration	x	K34
Liptáková Katarína, Krnáč Jozef	Vývoj miestnych daní na príklade mesta Prešov (Development of local taxes on the example of the city of Prešov)	2019	SK	PL	SK	P		local taxes, importance of local taxes, fiscal self-sufficiency of local government	RPT (partly), LT	economy	x	K34, H8, H7
Liptáková Katarína, Rigová Zuzana	Financial assumptions of Slovak municipalities for their active participation in regional development	2021	SK	LT	EN	J	✓	municipality, regional development, financial conditions, indicators of financial creditworthiness	LG	economy/ regional sciences	H71, H72	H2, K34, H7, Z1
Liptáková Katarína, Rigová Zuzana	Financial creditworthiness of Slovak municipalities (Finančná bonita slovenských obcí)	2020	SK	SK	EN	P		municipality, financial creditworthiness, indicators of financial creditworthiness	LT, LG	economy	x	H7
Liptáková Katarína, Rigová Zuzana, Flaška Filip	Ekonomické a priestorové aspekty miestneho zdaňovania (Economic and spatial aspects of local taxation)	2021	SK	CZ	SK	M		taxes, local fees, local finance, Slovakia	RPT, LT	law/ economy/ sociology	x	
Liptáková Katarína, Krnáč Jozef	Local Taxes in Slovakia - Case Study of the Towns of Pregarov and Žilina (Miestne dane na Slovensku (príklad miest Prešov a Žilina))	2019	SK	CZ	SK	P	✓	local taxes, importance of local taxes, fiscal autarchy	RPT (partly), LT	economy/law	x	H7
Maličká Lenka	The role of immovable property tax in EU countries - taxes on land, buildings and other structure in subnational tax revenues under the conditions of tax decentralisation	2017	SK	CZ	EN	J	✓	GMM dynamic panel model fiscal decentralization, tax decentralisation, fiscal federalism, sub-national government, immovable property tax, local tax	RPT	economy	x	H7
Maličká Lenka	Daňové príjmy obcí SR s dôrazom na štrukturálny zlom v roku 2008 (Tax revenues of municipalities in the SR with accent on structural break in 2008)	2018	SK	SK	SK	P		local government, tax revenues, fiscal decentralization, financial crisis	LG	economy	x	H7, Z1
Maličká Lenka	Principal Changes in the Structure of Municipal Revenues in the Period of 2000–2017 with an Emphasis on Fiscal Decentralization in Slovakia	2019	SK	CZ	EN	J		fiscal decentralization, municipal budget, municipal revenues, tax revenues, non-tax revenues, inter-governmental transfers	LG	economy	H77	
Maličká Lenka	Financial Autonomy of Local Governments in the Slovak Republic: A Panel Data Investigation	2021	SK	SK	EN	J	✓	local financial autonomy, fiscal decentralization, local government, local budget, shared tax, panel data	LG	economy	H71, H73, H77	K7, K34

Maličká Lenka, Harčariková Monika, Gazda Vladimír	Determinants of Local Tax Revenues in EU Countries	2012	SK	SC	EN	J	✓	local government, tax revenues, fiscal decentralization, financial crisis, local tax, panel data approach	LT	economy	H71	
McCluskey William J., Plimmer Frances	The Creation of Fiscal Space for the Property Tax : The Case of Central and Eastern Europe	2011	UK	LT	EN	J	✓	fiscal space, property tax, transition countries, revenue importance	RPT, LG (partly)	economy	x	H7
Mikesell John L.	Developing Options for the Administration of Local Taxes: An International Review	2007	USA	USA	EN	J	✓	x	RPT (margin.)	public administration/ economy	x	H7, P35
Mikesell John L.	International Experiences with Administration of Local Taxes: A Review of Practices and Issues	2003	USA	USA	EN	O		x	LT	public administration/ economy	x	H7, H8, K4
Molitoris Peter	Miestne dane - sociálny rozmer v ich konštrukcii a správe (Local taxes - the social dimension in their design and administration)	2010	SK	SK	SK	CH		x	LT	law/ public administration	x	H7, H8, K4
Molitoris Peter	Právne rámce financovania územnej samosprávy v Slovenskej a Českej republike (Legal frameworks of local government financing in Slovakia and the Czech Republic)	2013	SK	SK	SK	P		local government revenues, legislation, local taxes, local fees	LT (partly), LG	law	x	K34, H8
Molitoris Peter	Vlastné finančné zdroje územnej samosprávy a komunálna reforma (Local government own resources and municipal reform)	2010	SK	SK	SK	P		x	RPT (partly), LT (partly), LG	law	x	K34, K4
Molitoris Peter	Vybrané problémy dozoru a kontroly v oblasti finančnej normotvorby obcí (Selected issues of supervision and control in the field of municipal financial legislation)	2015	SK	SK	SK	P		local finances, The Supreme Audit Office of the Slovak Republic, control competences, local taxes, Prosecutor's Office	LT	law	x	K34, K4
Molitoris Peter	Z aktualnej problematyky podatków lokalnych w Republice Slowackiej (On the current issues of local taxation in the Slovak Republic)	2015	SK	PL	PL	J		local taxes, real property tax, municipality, constitution, tax proceedings	RPT, LT	law	x	K34, K4
Molitoris Peter	Zabezpečenie daňovej pohľadávky pri správe miestnych daní (Securing a tax claim in the administration of local taxes)	2007	SK	SK	SK	P		x	LT (partly)	law	x	K34, K4, H7
Molitoris Peter	Právna regulácia miestnych daní ako indikátor kvality života obyvateľov obcí v Slovenskej republike (Regulation of local taxes as an indicator of quality of life of the municipality residents in the Slovak Republic)	2010	SK	CZ	SK	P		good governance principletax administration, local self-government, self-governmental normative regulation,	RPT (partly), LT, LG	law	x	K34, K4
Molitoris Peter	Preskúvanie rozhodnutí obce pri výkone správy miestnych daní a poplatkov (Review of municipal decisions in the administration of local taxes and fees)	2010	SK	SK	SK	P		municipality, local self-government, tax administration, tax proceedings, remedies	LT	law	x	K34, K4

Molitoris Peter	Daňová normotvorba obcí ako súčasť výkonu správy daní (Municipal tax law-making as part of tax administration)	2012	SK	SK	SK	P		x	LT	law	x	K34, K4, H26
Molitoris Peter	Správa daní a poplatkov orgánmi územnej samosprávy ako činnosť administratívnej povahy (Administration of taxes and fees by local authorities as an activity of an administrative nature)	2013	SK	SK	SK	P		tax administration, local-self-government, local taxes,	LT	public administration/ law	x	K34, Z1
Molitoris Peter	Financovanie územnej samosprávy v odporúčaní Rady Európy (Local government financing according to the recommendations of Council of Europe)	2013	SK	SK	SK	P		recommendations of the Committee of Ministers of the Council of Europe, local self-government, public finance, local taxes	LT, LG	public administration/ law	x	K34, K4
Molitoris Peter, Vernarský Martin	Opravné prostriedky pri správe miestnych daní v Slovenskej republike (Remedies in the administration of local taxes in the Slovak Republic)	2007	SK	CZ	SK	P		remedies, local tax, appeal, guarantor for tax duty, review of proceeding	LT	law	x	K34, K4
Nam Chang Woon, Parsche Rüdiger	Municipal finance in Poland, the Slovak Republic, the Czech Republic and Hungary: Institutional framework and recent development	2001	DE	NL	EN	J	✓	The Czech Republic, Hungary, Poland, Slovak Republic, fiscal decentralisation, intergovernmental transfers, local expenditures and taxes, municipal borrowings, shared taxes	LT, LG	economy	H7, H2, H4, H6, H8	
Nováková Veronika	Obec ako tvorca práva v oblasti daní (The municipality as the creator of law in the tax area)	2015	SK	SK	SK	P		local taxes, local government, municipal law	LT	law	x	K34, K4
Papcunová Viera	Daň z nehnuteľností ako jedna z možností participácie poľnohospodárskych podnikov na rozvoj obcí (Tax of real estate as one of possibilities of agricultural firms to participate in the municipality's development: case study)	2008	SK	CZ	SK	P		tax of real estate, agricultural firm, municipality development	RPT	economy	x	K34, K4
Papcunová Viera, Balážová Eva, Agh Peter	The Evaluation of the relations between the State Budget and the Local self-government budgets (case study of the Slovak Republic)	2019	SK	CZ	SK	P	✓	local self-government, budget of local self-government, state budget, transfers from state budget	LT (partly), LG	economy	H71, H72	
Papcunová Viera, Hudáková Jarmila	Changes in Local Tax Systems at Local Self-government Level after 1989 in the Slovak Republic	2019	SK	CZ	SK	P	✓	local taxes, financing of municipalities, local fees, local self-government	RPT (partly), LT	economy/ law	x	H7, R1, Z1, Q1, O1
Papcunová Viera, Hudáková Jarmila, Štubňová Michaela, Urbaníková marta	Revenues of Municipalities as a Tool of Local Self-Government Development (Comparative Study)	2020	SK	SUI	EN	J	✓	revenues of municipalities, municipal budget, local self-government	RPT (partly), LT (partly), LG	economy	x	H7
Papcunová Viera, Nováková Božena	Real Estate Tax as Part of Municipal Tax Incomes (Case Study)	2019	SK	CZ	EN	P	✓	real estate tax, local self-government, fiscal decentralization, incomes, municipal taxes and fees	RPT	economy	H71, R51, K34	

Papcunová Viera, Országhová Dana, Hornyák Gregáňová Radomíra	Evaluation of Tax Incomes of Municipalities in Conditions of the Slovak and Czech Republics	2018	SK	CZ	EN	J		financial management, tax incomes, current incomes, municipality, self-government	LG	economy		H24, H71	
Pauličková Alena	Nový pohľad na daňovú politiku v Slovenskej republike (New view on a tax policy in the Slovak Republic)	2012	SK	CZ	SK	P	✓	tax policy, finance, economy, tax, progressiveness, deficit	RPT (margin.)	law	x		H7, O1
Petrániková Simona	Financovanie územnej samosprávy v podmienkach Slovenskej republiky (The financing of local self-government in conditions of Slovak republic)	2015	SK	SK	SK	J		local tax, municipality, fiscal decentralization, budget, ACM Computing Classification System, Applied computing, Law, social and behavioral science, Economics	LG	law/ economy	x		H7, K34, O1
Petrániková Simona	Acquisition of arrears on local taxes	2018	SK	SK	EN	J		local tax, deficiency, municipality, income	LT	law/ public administration	x		K34
Petrániková Simona	Finančné hospodárenie obecnej samosprávy ako determinant jej rozvoja (Financial management of municipal self-government as a determinant of its development)	2015	SK	SK	SK	P		x	LG	economy/ law/ public administration	x		H7, H2, K34, K4
Poláček Erik	Fiscal Decentralization and its Impact on Development of Property Taxes in the Slovak Republic	2017	SK	CZ	SK	J		financial autonomy, fiscal decentralization, municipalities, property tax	RPT, LG	law/ economy		H71	
Poliak Ladislav	Nedoplatky na miestnych daniach (local tax arrears)	2014	SK	CZ	SK	P		arrears, local economics, local taxes, tax enforcement procedure	LT	law/ economy	x		H7, K34
Poliak Ladislav	Potenciál miestnych daní v oblasti podpory miestnej ekonomiky (Potential of local taxes to support the local economy)	2015	SK	SK	SK	P		x	RPT (partly), LT	law/ economy	x		H7
Poliak Ladislav	Finančná autonómia obcí - mikroekonomické východiská (Financial autonomy of municipalities - microeconomic background)	2016	SK	SK	SK	J		financial autonomy, fiscal decentralization, local autonomy, local finance, local taxes, microeconomic view, municipalities, indebtedness, shared taxes, transfers, the Slovak republic	LG	economy	x		H7
Poliak Ladislav	Tax autonomy of municipalities – microeconomic aspects	2015	SK	CZ	EN	P		municipalities, local taxes, tax autonomy, Slovakia	LT (partly), LG	economy	x		H7, K34
Poliak Ladislav	Regulačná funkcia miestnych daní (Regulatory function of local taxes)	2016	SK	CZ	SK	P		environmental taxes, local development, local taxes, municipality, tax regulation	RPT (margin.), LT	law/ economy		H70, H71	
Poliak Ladislav	Spôsoby riešenia nedoplatkov na miestnych daniach (Ways of dealing with arrears of local taxes)	2015	SK	CZ	SK	P		tax arrear, Code of Tax Proceedings, local taxes, municipality, Criminal Code, Offences Act	LT	law	x		H7, O1
Poliak Ladislav	Vybrané aplikačné problémy daňovej normotvorby obcí (Selected aspects of application of municipal tax law-making)	2015	SK	SK	SK	P		local taxes, municipality, tax law-making	RPT, LT	law	x		K34, K4

Poliak Ladislav	Úľava na miestnych daniach ako forma verejnej podpory (Local taxes reliefs as form of public support)	2016	SK	SK	SK	P		investment aid, local taxes, municipality, public support	RPT	law	x	K34
Poliak Ladislav	Local taxes as a tool of local economic development	2016	SK	CZ	EN	P	✓	local economic development, local taxes, real estate tax, stabilizing policy, tax policy, municipalities	RPT (margin.), LT	economy/ law		H25, H71, H72
Poliak Ladislav	Miestne dane ako nástroj ovplyvňovania miestnej ekonomiky (Local taxes as a tool to influence the local economics)	2014	SK	CZ	SK	P		property tax, tax on use of public space, local taxes functions, local tax, local economics	RPT, LT	economy/ law	x	K34, K4
Poliak Ladislav	Municipal Tax Policy as a Tool of Local Development	2017	SK	CY	EN	J	✓	local development, local taxes, municipalities, real estate tax, tax policy, social policy, stabilizing policy	LT	economy/ sociology	x	K34, H2
Poliak Ladislav	Social dimension of local taxes	2015	SK	CZ	EN	P	✓	local taxes, municipalities, social policy, tax policy	LT	economy/ sociology	x	H7, O1, Z1
Prievozníková Karin, Vojníková Ivana	Východiská a prognózy miestnych daní (Bases and prognoses of local taxes)	2014	SK	SK	SK	P		local tax, real estate tax, value principle	RPT, LT	law	x	H2, H7, O1, Z1
Radvan Michal	Zdanění majetku v Evropě (Property taxation in Europe)	2007	CZ	CZ	CZ	M		property tax - Europe, studies	RPT (margin.)	law/ economy	x	H7, H2, K34, K4
Rigová Zuzana, Fľaška Filip, Kološta Stanislav	Regionálne diferenciacie príjmov miestnych samospráv z daní z nehnuteľností podľa NUTS3 a LAU1 (Regional differentiation of local government property tax revenues by NUTS3 and LAU1)	2020	SK	SK	SK	P	✓	local self-governments, regional differences, real property tax, expenditures	RPT	economy/ regional sciences/ sociology	x	H7, H2, K34, K4, R1
Románová Anna	Význam miestnych daní pre rozpočty územnej samosprávy (The meaning of local taxes for the budget of local self-governmnet)	2010	SK	PL	SK	J		x	LT	law	x	K34
Románová Anna	Miestne dane ako zdroj príjmov rozpočtov územnej samosprávy (Local taxes as a source of revenue for local government budgets)	2011	SK	SK	SK	P		x	RPT (partly), LT	law	x	K34
Románová Anna	Adequacy of Current System of Property Taxation in the Slovak Republic	2021	SK	SL	EN	CH		Slovak Republic, immovable property tax, property tax, valuation, tax reform	RPT, other	law	x	K34, R3, H7
Románová Anna, Radvan Michal, Schweigl Johan	Constitutional Aspects of Local Taxes in the Slovak Republic and in the Czech Republic	2019	SK CZ CZ	SL	EN	J	✓	local tax, local charge, Slovak Republic, Czech Republic, European Charter of Local Self-Government, Constitution	RPT (partly), LT	law	x	K34
Rožová Lucia	Miestne dane ako dôležitá súčasť daňových príjmov jednotiek miestnej samosprávy (Local taxes as an important part of the tax revenue of local government units)	2020	SK	SK	SK	P		local taxes, personal income tax, tax revenues	LT	economy/ law	x	K34, H7

Sedláková Slávka	Daňová kapacita obecných samospráv v SR (Tax capacity of municipal governments in the Slovak Republic)	2016	SK	SK	SK	J		local government, tax receipts, local taxes, tax self-sufficiency, tax collection ability	RPT (margin.), LG	economy	G01, H63, H75	
Sedláková Slávka	Financovanie obcí v Slovenskej republike (Municipal financing in the Slovak Republic)	2016	SK	SK	SK	CH		x	LG	economy/ public administration	x	K34, H7
Schultzová Anna	Mieste dane vo vybraných štátoch OECD a daň z nehnuteľností v SR od roku 2005 (Local taxes in selected OECD countries and property tax in Slovakia since 2005)	2005	SK	SK	SK	P		budgetary determination of tax, redistribution process of tax, competence of local tax	RPT, LT	law	x	K34
Skaloš Martin	Korupcia pri správe daní na území Slovenska v minulosti a súčasnosti s osobitným zreteľom na miestne dane (Corruption in tax administration in Slovakia in the past and present with special regard to local taxes)	2020	S	SK	SK	P		corruption, tax administration, local taxes, Slovakia, legal regulation	other	law	x	K34, K4
Skaloš Martin	Právna úprava miestnych daní a miestnych poplatkov do roku 2004 (Legislation on local taxes and local charges until 2004)	2021	SK	CZ	SK	CH		x	RPT (margin.), LT (margin.)	law	x	K34
Skaloš Martin	Historické a právne aspekty výberu miestnych daní a poplatkov na Slovensku a v Čechách (Historical and legal aspects of the selection of local taxes and fees in Slovakia and in Czech Republic)	2019	SK	PL	SK	P		local taxes, tax system, local fees, legislation, tax collection, Slovak Republic, Czech Republic	LT (partly)	law	x	K34, K4
Skaloš Martin	Právna úprava miestnych daní a miestnych poplatkov v historickom kontexte Slovenska (Legal regulation of local taxes and local charges in the historical context of Slovakia)	2019	SK	SK	SK	P		legislation, local fees, local taxes, Slovakia, collection of taxes, tax system	RPT (margin.), LT	law	x	K34, K4
Skaloš Martin, Kubincová Tatiana	Postavenie a úlohy správcov miestnych daní a poplatkov v historickom a právnom kontexte územia Slovenska (The role and the tasks of local taxes and fees administrators in historical and legal context of Slovakia)	2020	SK	SK	SK	P		tax administration, tax system, legislation, Slovakia	LT	law	x	K34, K4
Sobotovičová Šárka, Janoušková Jana	Specifics of Real Estate Taxation in the Czech and Slovak Republics	2020	CZ	USA	EN	J	✓	real estate tax, immovable property tax, tax administration, tax coefficient, tax beneficiary, tax rate	RPT	sociology/ economy	E62	
Sopkuliak Andrej	Priestorové súvislosti v príjmoch a výdavkoch miestnej samosprávy na Slovensku (Spatial context of the revenue and expenditure of local self-government in Slovakia)	2017	CZ	SK	SK	J	✓	fiscal autonomy, revenue and expenditure, local government, Slovakia	RPT (margin.), LT (margin.), LG	economy/ regional sciences	x	H7, H2, R1
Štrkolec Miroslav	Príjmy miestnych daní - ústavné predpoklady a realita (Local tax revenues - constitutional assumptions and reality)	2008	SK	SK	SK	P		x	LT, LG	law	x	K34

Štrkolec Miroslav	Daň z nehnuteľností a jej vyrubovanie a platenie v rámci daňového konania (Real estate tax and its assessment and payment in the tax proceedings)	2007	SK	SK	SK	P		tax proceedings, real property tax, tax administrator, taxpayer, assessment procedure, tax return, payment order, collection of taxes	RPT	law	x	K34, K4
Štrkolec Miroslav	Štát vs. územná samospráva (limity miestnych daní) (State vs. local government (local tax limitations))	2019	SK	SK	SK	P		fiscal decentralization, local taxes, real property tax, tax rates	RPT, LT, LG (partly)	law	x	K34
Tóth Peter, Csanková Beáta, Kováč Viliam	Cluster Analysis of Selected Local Taxes Paid by Legal Entities	2015	SK	PT	EN	P		real estate tax, cluster analysis, company	RPT, LT	economy	x	C38, H7
Tvrdoň Jozef, Síbert Adam	Postavenie obce na lokálnom trhu nehnuteľností (The role of municipality on local real estate market)	2015	SK	CZ	SK	P	✓	urban economics, municipality, real estate	RPT (partly), other	economy/ regional sciences	R30	
Úradník Michal	Miestne dane s akcentom na elektronický systém vedenia daňového exekučného konania (Local taxes with an emphasis on the electronic system of tax enforcement proceedings)	2020	SK	CZ	SK	P		local taxes, tax arrears, tax enforcement procedure, electronic communication system	LT	law	x	K34, K4
Valach Maroš	Taxation of agricultural land in the Slovak Republic	2019	SK	RU	EN	J	✓	local tax, real estate or property tax, land tax, farms, tax rate, arable land price	RPT	regional sciences/ economy	x	O1, H7, Q1
Vartašová Anna	Komparácia systémov miestnych daní v krajinách Vyšehradskej štvorky (Comparison of local tax systems in the countries of Visegrad Group)	2021	SK	CZ	SK	P		local taxes, local self-government, V4, Slovakia, Czechia Hungary, Poland	RPT, LT	law	x	
Vartašová Anna	Uplatňovanie inštitútu miestnych daní v krajinách V4 (Application of local taxes in V4 countries)	2020	SK	SK	SK	P		local taxes, local fees, V4, Slovakia, Czechia Hungary, Poland	LT	economy/law	x	K34
Vartašová Anna, Červená Karolína	The quality of real property taxation regulation in the Slovak Republic – the fairness of the current system	2019	SK	PL	EN	J		local tax, real property tax, municipality, local self-government, tax fairness, Slovak republic	RPT	law	K34	
Vartašová Anna, Červená Karolína	Views on quality of tax regulation in the Slovak Republic (focused on real property taxation)	2019	SK	CZ	EN	M		Slovak Republic, quality of law, taxation principles, local taxes, real property tax, municipality, local self-government	RPT	law/ economy/ public administration	x	H7, K34
Vartašová Anna, Červená Karolína	The development of real property tax – the case of City of Košice	2020	SK	PL	EN	J		tax law, local taxation, real property tax, municipal finance	RPT	law/economy	K34	
Vartašová Anna, Červená Karolína	Kompetencie obcí v SR v oblasti miestnych daní (Competencies of municipalities in the Slovak Republic in matters of local taxes)	2021	SK	SK	SK	P		local taxes, competences of the municipality, territorial self-government	LT	law	x	K34
Vartašová Anna, Červená Karolína	Real Property Tax in the Countries of Visegrad Group – Comparative View	2022	SK	PL	EN	J	✓	real property tax, tax revenue, Slovakia, Poland, Czech republic, Hungary	RPT	law/ economy	x	K34, D63, H7
Vartašová Anna, Červená Karolína	Podatki lokalne - źródło finansowania samorządu lokalnego na Słowacji (Local taxes - source of local self-government funding in Slovakia)	2020	SK	PL	PL	P		local taxes and fees, income of local government units	LT	law	x	K34, H7, H2

Vavrová Katarína	Miestne dane v súvislosti s udržateľnosťou ich výberu (Local taxes in relation to the sustainability of their collection)	2017	SK	SK	SK	P		property taxes, local tax, financial situation	RPT, LT	economy/ public administration	H20	
Vavrová Katarína, Sedliačiková Mariana	Trvalá udržateľnosť podnikania s výberom miestnych daní (Business sustainability with local tax collection)	2019	SK	SK	SK	J		sustainability, tax, tax policy, indicator, financial self-sufficiency	RPT, LT	economy/ public administration	H20	
Vernarský Martin	Normotvorba obce vo veciach miestnych daní (Law making of municipality in branch of the local taxes)	2015	SK	SK	SK	P		municipality, autonomy, local taxes, law-making	LT	law	x	K34
Vernarský Martin	Nad dvoma poslednými novelami zákona o miestnych daniach (On the two latest amendments to the Act on Local Taxes)	2007	SK	SK	SK	J		x	RPT	law	x	K34
Vernarský Martin	Obec ako subjekt oprávnený ukladať miestne dane (The municipality as an entity authorised to impose local taxes)	2012	SK	SK	SK	P		x	RPT (partly), LT	law	x	K34
Vernarský Martin	Sadzba dane z nehnuteľností v Slovenskej republike (The rate of real estate tax in Slovak Republic)	2016	SK	SK	SK	P		real estate tax, municipality, tax rate	RPT	law	x	K34
Vernarský Martin	Zákonnosť v postupoch a rozhodnutiach obcí ako správcov miestnych daní (Legality in the steps and decisions of municipalities as local taxes administrators)	2007	SK	SK	SK	J		x	RPT, LT	law	x	K34, K4
Vernarský Martin	Samospráva obce pri ukladaní dane z nehnuteľností (Self-government of the municipality at levying the real-estate tax)	2018	SK	SK	SK	P		real estate tax, municipality, tax rate	RPT	law	x	K34
Vojníková Ivana, Prievozníková Karin	Autonómia vs. svojvôľa správcu dane pri stanovení sadzieb dane z nehnuteľností (Autonomy vs. arbitrariness of the tax administrator in setting property tax rates)	2015	SK	CZ	SK	P		local taxes, real estate tax, tax rate	RPT	law	x	K34, K4
Vybíhal Václav	Comparative study of the impact of local taxes and other revenues on the financial self-sufficiency of municipalities	2020	CZ	SK	CZ	P		comparison, local taxes, financial self-sufficiency, ability-to-pay principle, municipalities	RPT, LT	economy	x	H7
Vybíhal Václav	Fiscal decentralisation and its impact on economy of municipalities in the Slovak Republic	2018	SK	SK	EN	J	✓	fiscal decentralisation, revenues, municipalities, Slovak Republic, Czech Republic	RPT (partly), LT (partly), LG	economy	x	H7

* P= paper in proceedings, J= journal, M= monograph, CH= chapter in monograph, WP= working paper, O= other,

** RPT= real property tax, LT= local taxes, LG= local government
