



## **FINANCE, BANKING, INSURANCE AND THE STOCK MARKET**

## **ФІНАНСИ, БАНКІВСЬКА СПРАВА, СТРАХУВАННЯ ТА ФОНДОВИЙ РИНОК**

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### **FISCAL SIGNIFICANCE OF PROPERTY TAXES FOR LOCAL BUDGETS IN UKRAINE**

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**Summary.** *This article comprehensively examines the fiscal significance of property taxes for the revenue generation of local budgets in Ukraine and determines their key role in ensuring the financial sustainability of territorial communities amidst decentralization. The object of the study is the processes of local budget revenue formation, and the subject is the fiscal relations arising in the field of property tax administration and collection. The economic nature of property taxes (real estate tax, land tax/rental fee, transport tax) is analyzed as a tool for taxing ownership and a stable, predictable source of financing for the socio-economic needs of communities, including infrastructure development and housing and utility services. Based on systematized statistical data for 2020–2024, a comprehensive dynamic and structural analysis of property tax revenues was conducted. The study includes an analysis of the dynamics of volumes, the structure of payments by type, and the contribution of different categories of taxpayers (individuals and legal entities) to the formation of local budget revenue. Special attention is paid to the impact of external crisis factors, particularly the full-scale martial law, on the change in the volume and structure of property tax revenues. The main problems and risks caused by property destruction, migration, and the provision of tax reliefs in crisis conditions are identified, and their long-term impact on the financial stability of communities is assessed. The structure of taxpayers is investigated, and a comprehensive assessment of the effectiveness of these taxes' administration at the local level is conducted. A comparative analysis of property tax administration systems in selected territorial communities of Ukraine and the experience of EU countries with a high level of fiscal decentralization is carried out. This analysis allows for the determination of the most effective practices for increasing fiscal capacity. Based on the results obtained, specific, scientifically substantiated measures are proposed for optimizing budget planning, improving administration methods (particularly through digitalization and updating registries), and enhancing the financial autonomy of local authorities. The practical value of the research lies in the possibility of using its results to strengthen the revenue base of local budgets and ensure the stable functioning of territorial communities in the face of economic and socio-political challenges. The findings may be useful for local self-government bodies, researchers, and financial sector specialists.*

**Key words:** *property taxation, local taxes and fees, local budgets, land fee, transport tax, real estate.*

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## ФІСКАЛЬНЕ ЗНАЧЕННЯ МАЙНОВИХ ПОДАТКІВ ДЛЯ МІСЦЕВИХ БЮДЖЕТІВ УКРАЇНИ

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**Резюме.** Комплексно досліджено фіскальне значення майнових податків для формування доходної частини місцевих бюджетів України та визначено їхню ключову роль у забезпеченні фінансової стійкості територіальних громад в умовах децентралізації. Об'єктом дослідження є процеси формування доходів місцевих бюджетів, а предметом – фіскальні відносини, що виникають у сфері адміністрування та справляння майнових податків. Проаналізовано економічну природу майнових податків (податок на нерухоме майно, земельний податок/орендна плата, транспортний податок) як інструменту оподаткування власності та стабільного, прогнозованого джерела фінансування соціально-економічних потреб громад, включаючи розвиток інфраструктури та ЖКГ. На основі систематизованих статистичних даних за 2020–2024 роки проведено всебічний динамічний та структурний аналіз надходжень майнових податків. Дослідження охоплює аналіз динаміки обсягів, структури платежів за видами та внеску різних категорій платників (фізичні та юридичні особи) у формування доходної частини місцевих бюджетів. Особливу увагу приділено впливу зовнішніх кризових факторів, зокрема повномасштабного воєнного стану, на зміну обсягів та структури надходжень від майнового оподаткування. Визначено основні проблеми та ризики, спричинені знищенням майна, міграцією та наданням податкових пільг у кризових умовах, та оцінено їхній довготерміновий вплив на фінансову стійкість громад. Досліджено структуру платників та проведено комплексне оцінювання ефективності адміністрування цих податків на місцях. Здійснено порівняльний аналіз систем адміністрування майнових податків у вибраних територіальних громадах України та досвідом країн ЄС з високим рівнем фінансової децентралізації. Цей аналіз дозволяє визначити найефективніші практики для підвищення фіскальної спроможності. На основі отриманих результатів запропоновано конкретні, науково обґрунтовані заходи щодо оптимізації бюджетного планування, вдосконалення методів адміністрування (зокрема, через цифровізацію та актуалізацію реєстрів) та підвищення фінансової автономії місцевих органів влади. Практична цінність дослідження полягає у можливості використання його результатів для посилення доходності місцевих бюджетів і забезпечення стабільного функціонування територіальних громад в умовах економічних і соціально-політичних викликів. Результати роботи можуть бути корисними для органів місцевого самоврядування, науковців та фахівців фінансової сфери.

**Ключові слова:** майнове оподаткування, місцеві податки та збори, місцеві бюджети, плата за землю, транспортний податок, нерухомість.

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**Statement of the problem.** Taxation system is a key instrument for implementing state economic and social policy, ensuring the redistribution of gross domestic product in territorial and sectoral dimensions, as well as between different social groups of the population. Taxes compensate for the shortcomings of market mechanisms, stimulate entrepreneurial and investment activity, increase motivation to work and ensure an adequate remuneration level. Property taxes, which are a payment for the right to own material assets, are of particular importance in this context. They are usually paid by property owners, but in practical terms, tax relations may also extend to users of the property. Traditionally, the basis for taxation is land and real estate, but in a number of countries, the tax base also includes vehicles, technical equipment, luxuries and intangible assets. Extending the tax base allows for more comprehensive coverage of property resources and increases the fiscal potential of local budgets, which makes research into the fiscal role of property taxes particularly relevant for Ukraine.

**Analysis of recent research and published works.** The issue of socially responsible business practices and effective tax administration has recently attracted increasing attention from economists. Studies on property taxes and their role in shaping local budget revenues highlight both theoretical and practical aspects of fiscal policy at the local level. Among domestic researchers, the work of Gusev A. O. (2022) should be noted, who investigated the economic essence of property tax and the peculiarities of its accounting, emphasising the importance of such taxes for the financial stability of local budgets [1]. Dmytriv V. (2021) revealed the economic essence and role of property taxes in Ukraine, showing their impact on the financial autonomy of territorial communities [2]. Bacho R. Yu., Poida-Nosyk N. N. and Potokyi H. F. (2021) identified promising areas for local taxation reform, focusing on improving the efficiency of tax collection [3]. In addition to scientific works, an important source of empirical data is the State budget web platform for citizens, Open Budget [4], which ensures the openness and transparency of information on property tax revenues, allowing for a comparative analysis of the effectiveness of their administration at the local level. An important contribution to the study of tax administration was made by Blinova G. O. (2023), who considered the organizational and legal aspects of information support for the administration of local taxes and fees [5]. Horton E. et al. (2024) described international experience with property tax policy and its impact on housing affordability, which allows global trends to be taken into account when formulating local tax policy [6]. Markuts Y. and Zadorozhnia L. (2023) studied the practical aspects of local tax administration by local authorities and identified key areas for improving the efficiency of tax administration [7]. In addition, an analysis of regulatory documents and strategies, in particular the National Revenue Strategy until 2030 (2023), shows that modernising the property taxation system and improving the efficiency of tax collection are priority tasks of state fiscal policy [8]. In this context, Pastushchenko K. (2022) emphasises that the reform of local taxes is a necessary condition for the financial stability of communities and the recovery of the Ukrainian economy [9]. The practical aspects of assessing personal property tax were studied by Propether G. (2024), which allows for an assessment of the effectiveness of implementing new administration mechanisms [10]. At the same time, the Organisation for Economic Co-operation and Development (OECD) [11] provides analytical materials on international approaches to property tax administration that can be adapted to Ukrainian realities.

**The objective of the research** is to analyse trends in the formation of local budget revenues in Ukraine by means of property taxes.

**Scope of the research.** To achieve the objective of the study, which is to examine the fiscal significance of property taxes and their impact on the formation of local budget revenues in Ukraine, the following research tasks were identified. First, it is necessary to reveal the essence of property taxes, their economic role and significance for local finances. Second, it is important to analyse the structure of property tax revenues, identify the main categories of taxpayers and assess the contribution of different types of taxes to the formation of local community revenues. Thirdly, it is necessary to investigate the impact of external economic and socio-political factors, in particular martial law, on the dynamics of property tax revenues and the financial capacity of local budgets. Fourthly, it is advisable to conduct a comparative analysis of property tax administration systems and identify effective practices that can be applied. Finally, the aim of the study is to develop practical recommendations for improving the efficiency of property tax administration and optimising budget planning at the local community level. To accomplish these tasks, a set of scientific research methods was used, including analysis and synthesis of information, generalisation, induction, comparative analysis, modelling, and a systematic approach, which allow for a comprehensive assessment of the role of property taxes in ensuring the financial stability of local budgets.

**Main research results.** In the structure of local finances in Ukraine, taxes and fees are mandatory payments, the amount of which is determined by local authorities. These revenues are used to ensure the functioning of communities and the fulfilment of administrative and territorial duties, including the financing of social, infrastructural and cultural needs.

Property taxation in Ukraine is one of the main components of the tax system, the purpose of which is to collect payments from individuals and legal entities, as well as from objects of material value [1]. This system ensures the flow of funds to local budgets and plays an important role in the formation of the financial independence of territorial communities.

In the context of growing economic, political and social instability in Ukraine, a drastic decline in GDP, a high level of shadow economy and tax evasion, significant income differentiation among the population, a decline in real income and spending capacity, and the unprofitability of most enterprises, the urgent need to replenish the budget so that the state can perform even a fraction of its functions and cover the fiscal deficit leads to an uneven distribution of the tax burden among economic entities and increased social inequality. In this context, property taxes are particularly effective and have obvious advantages over other types of mandatory payments [2].

Property taxes, like all other taxes, have their advantages:

- they encourage owners to make better use of existing assets or sell them to more efficient owners, which together leads to more efficient use of property;
- they provide a stable source of revenue for the local budget;
- create a basis for local authorities to develop additional incentives to increase the attractiveness of their territories for living and doing business;
- are not vulnerable to ‘optimisation’ but indirectly and very effectively tax the ‘shadow’ income of both the population and businesses;
- in cases of attempted tax evasion, there is always an object of tax lien that can be subject to administrative seizure;
- they are predictable for taxpayers;
- they can be calculated and collected in a way that makes corruption and other misuses virtually impossible;
- they distort economic incentives for efficient work the least of all taxes.

The disadvantages of property taxes include:

- increased risk for the taxpayer, as they have to pay even during ‘unlucky’ periods;
- regressivity: the higher the income (with the same property status), the lower the percentage of it that has to be paid in tax;
- economic distortions, in particular, capital-intensive enterprises, especially those that occupy large areas due to their technology, fall into a worse situation than labour-intensive, especially intellectually intensive, enterprises, which may not use premises at all;
- low fiscal weight;
- low quality of administration [3].

The fiscal function of local taxes and fees is to provide financial resources for local self-government bodies. Local taxes and fees are an important tool for redistributing GDP in the country, influencing the economic and social development of regions, as well as the level of financial support for local authorities. Excluding inter-budgetary transfers, tax revenues are the main source of local budget revenues in Ukraine.

Local budget revenues in 2020–2024 show significant instability (Chart 1). After growing to UAH 580.7 billion in 2021, they fell in subsequent years, amounting to only UAH 441.9 billion in 2023. In 2024, revenues recovered slightly to UAH 451.1 billion, but this is still 4.33% below the 2020 level. This trend indicates the dependence of local budget revenues on economic instability and the consequences of the war.

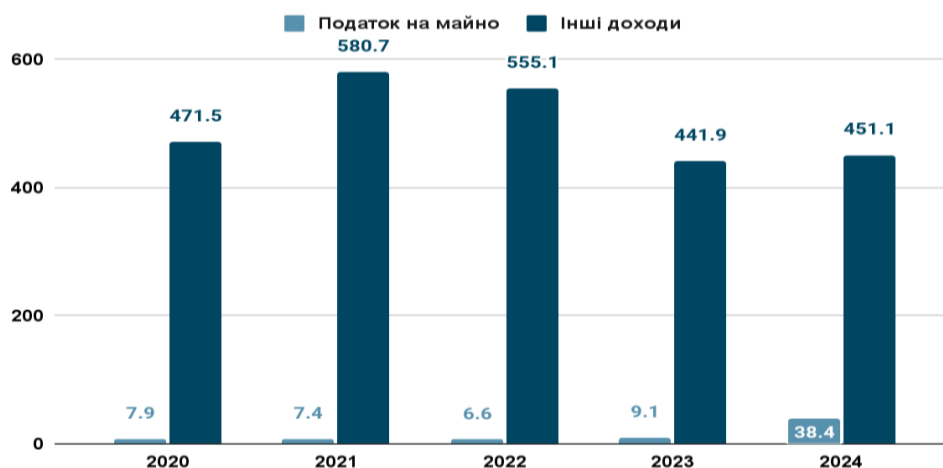
**Table 1.** Local budget revenues for 2020-2024, billion UAH

Parameters	Years					Growth rate, %	
	2020	2021	2022	2023	2024	from 2024 to 2020	from 2024 to 2023
Local budget revenues, including:	471.5	580.7	555.1	441.9	451.1	-4.33%	+2.08%
Tax revenues, including:	285.6	346.7	393.5	430.0	326.1	14.18%	-24.16%
Property tax	37.4	43.2	36.8	9.1	38.4	2.67%	+321.98%

Compiled based on [4].

Tax revenues, which traditionally form the basis of local budgets, grew to UAH 430 billion in 2023, but fell sharply to UAH 326.1 billion in 2024, which is 24.16% less than in the previous year. This decline is associated with a decrease in economic activity and the need to reduce the tax burden on taxpayers. Property tax showed significant fluctuations. After growing in 2021, revenues from it decreased to UAH 9.1 billion in 2023, but in 2024 they rose sharply to UAH 38.4 billion, which is 321.98% more than in the previous year. This indicates a restoration of property tax administration mechanisms and attempts to compensate for shortfalls from other sources [4].

Overall, local budgets are under pressure due to a combination of economic instability, war and inflation. Revenue growth in 2024 is a promising sign, but its pace remains insufficient to meet the growing needs of communities and rebuild infrastructure. This highlights the need for effective tax administration and the search for new sources of revenue for local budgets. As a result of military aggression, regions of Ukraine have been affected to varying degrees, with different consequences for local budgets. One of the key factors determining the amount of property tax revenue to local budgets is their geographical location in relation to the combat zone. The closer a region is to such areas, the lower its revenue performance indicators are. Such conditions create unevenness in financial flows between regions and highlight the need for adaptive tax policies that take into account security and economic risks [5]. This decline was due to reduced economic activity and the need to ease the tax burden on taxpayers. A significant indicator of the financial autonomy of territorial units is the share of property tax in the revenues of local budgets in Ukraine, which in 2020–2024 accounts for an average of almost 6.9% of the revenue side of local budgets in Ukraine (Fig. 1).



**Figure 1.** Change in local budget revenues in Ukraine for 2018–2022, billion hryvnias

Compiled by the authors based on [4; 5].

In Ukraine, tax rates on real estate other than land plots and land tax are set by local authorities, but within the limits specified by the Tax Code. In the period 2020–2024, there was

a tendency for most newly formed amalgamated territorial communities (ATCs), despite being granted maximum powers and direct inter-budgetary relations with the state budget, not to set property taxes at the maximum permissible level.

There are two main reasons for this situation. First, since rates are set directly by local authorities, communities fear negative reactions from residents to high tax liabilities, which could lead to social tensions. Secondly, in many communities, local business representatives occupy a significant proportion of council seats. As active members of the community, they have an interest in keeping property tax rates low, which reduces their personal financial costs and, accordingly, influences decisions on setting tax rates [6].

Thus, even with the broad financial powers granted to ATCs in 2020–2024, the level of utilisation of local tax potential remained limited due to a combination of socio-political and economic factors influencing decision-making by local authorities. Revenues from property taxation are generated by levying such components as: tax on real estate other than land plots; land tax; transport tax; rent [7].

Between 2020 and 2024, legal entities provided the bulk of local budget revenues in Ukraine from property tax, excluding land. The reason for this is that enterprises and organisations own or lease significant areas of commercial and industrial real estate, which leads to higher tax deductions compared to individuals, who usually use smaller properties. In conditions of economic instability and declining incomes, the contribution of individuals to total revenues remains relatively small, as they have limited opportunities to acquire or maintain additional property. According to the data in Chart 2, between 2020 and 2024, property tax revenues to local budgets in Ukraine grew, but the rate of this growth and the structure of taxes varied depending on their type and category of taxpayers. Tax on real estate other than land is an important source of revenue, with the bulk of it paid by legal entities that own or lease large areas of commercial and industrial real estate. In 2024, the contribution of legal entities amounted to UAH 8,830.7 million, which is 110.9% more than in 2020. The contribution of individuals is significantly lower at UAH 1,869.3 million, with an increase of only 18.7% from the 2020 level.

Total revenues from this tax increased over five years from UAH 5,758.9 million to UAH 10,700 million, indicating potential for further growth in local budget revenues. At the same time, the growth in the share of property tax in the structure of budgets indicates significant scope for increasing revenues through effective administration of this tax.

**Table 2.** Property tax revenues to local budgets of Ukraine for 2020–2024, million UAH

Parameters	Years					Growth rate, %	
	2020	2021	2022	2023	2024	From 2024 to 2020	From 2024 to 2023
Property tax, including:	37433.4	43242.7	36790.8	43 761.0	50220.0	34.2	14.8
1. Tax on real estate other than land plots, paid by:	5758.9	7820.8	7118.9	9100.0	10700.0	85.7	17.6
– individuals	1574.2	1947.4	1243.7	1589.8	1869.3	18.7	17.5
– legal entities	4184.7	5873.4	5875.2	7510.2	8830.7	110.9	17.6
2. Land tax, paid by:	12813.6	13843.6	11126.3	12982.0	14788.2	15.5	13.9
– individuals	1984.8	2028.1	1432.4	1671.3	1903.8	-4.1	13.9
– legal entities	10828.8	11815.5	9693.9	11310.7	12884.4	18.9	13.9
3. Rent paid by:	18658.1	21419.7	18442.1	21518.0	24511.8	31.4	13.9
– individuals	2288.7	2532.0	1829.9	2135.1	2432.2	6.3	13.9
– legal entities	16369.4	18887.7	16612.2	19382.9	22079.6	34.9	13.9
4. Transport tax paid by:	203.4	158.3	103.5	161.0	220.0	8.2	36.6
– individuals	93.9	59.0	27.2	42.3	57.8	-38.5	36.7
– legal entities	109.5	99.3	76.3	118.7	162.2	48.1	26.6

Compiled based on [8;4].

Land tax also remained an important source of income. Its revenues increased from UAH 12,813.6 million in 2020 to UAH 14,788.2 million in 2024. The bulk of the tax was paid by legal entities (UAH 12,884.4 million in 2024), while the contribution of individuals was smaller but gradually increased to UAH 1,903.8 million in 2024.

Rental income was another significant component of local budget revenues. Total rental income increased from UAH 18,658.1 million in 2020 to UAH 24,511.8 million in 2024, with legal entities paying the lion's share (UAH 22,079.6 million) and individuals contributing significantly less (UAH 2,432.2 million). Transport tax accounts for a small share of revenues, but in 2024 its revenues increased to UAH 220 million. The majority of this tax is paid by legal entities (UAH 162.2 million), with individuals contributing less (UAH 57.8 million) [8; 4].

Thus, legal entities dominate the structure of property tax revenues to local budgets, while individuals provide a relatively small share of revenues. Overall, there has been steady growth in revenues, which indicates effective tax administration and potential for further increases in local community revenues. Property tax is an important source of income for local budgets in Ukraine. However, in order to ensure stable revenue growth, it is necessary to improve the administration of this tax, in particular by introducing electronic services for taxpayers and strengthening control over compliance with tax legislation. Such measures will contribute to increasing revenues and strengthening the financial capacity of local communities [9].

Despite the difficult economic and political situation, activity in the construction sector remains high, leading to an increase in the volume of taxable property. The growth in the number of new real estate objects has a positive impact on local budget revenues from property taxes, as it expands the tax base for real estate tax and land tax.

The current state of tax administration at the local level directly affects the stability of the financial system of territorial communities and the efficient use of budget resources [10]. In many communities, the financial base continues to be insufficiently stable, which creates risks of deficits and limits opportunities for implementing socio-economic programmes. To improve the efficiency of local finance management, it is necessary not only to optimise tax administration processes, but also to create a transparent system for monitoring revenues and expenditures.

An important step is the introduction of a clear vertical chain of responsibility between central and local authorities, which will allow for the specification of individual powers regarding the formation of budget revenues and the distribution of financial flows [11]. In addition, effective management requires the active use of analytical tools to assess tax risks, forecast revenues and respond promptly to changes in the economic environment. The development of such mechanisms will not only reduce financial instability, but also increase the transparency and accountability of local authorities to citizens, which is a key factor in building trust and social support for local initiatives.

**Conclusions.** The conducted study confirmed that property taxes play a key role in the formation of revenues for local budgets in Ukraine, ensuring the financial stability of territorial communities and creating a basis for local self-government bodies to perform their socio-economic functions. Property taxes are not only a source of revenue but also an effective tool for regulating economic processes at the local level, influencing territorial development, investment stimulation, and real estate management. The analysis of the current system of local taxes and fees showed that their administration mechanisms need improvement. Inefficient administration reduces the effectiveness of tax collection, creates unequal burdens on taxpayers, and limits the ability of communities to use financial resources efficiently. In particular, the lag of normative indicators behind current market conditions and the insufficiently timely property valuation affect the fairness and accuracy of taxation, which directly impacts local budget revenues. To improve the fiscal function of property taxes, it is advisable to implement modern methods of property valuation, taking into account market value, quality, location, and market

demand and supply. This will ensure more transparent and fair taxation and increase public trust in the tax system. It is also important to ensure the financial autonomy of local self-government bodies, allowing them to consider community interests and effectively allocate resources for the socio-economic development of territories. Further research should focus on improving property tax administration mechanisms, taking into account regional characteristics, current economic processes, and population needs. This will contribute to increasing the fiscal capacity of local budgets, developing regional economies, and ensuring sustainable socio-economic development in Ukraine. Thus, property taxes are an effective instrument of economic regulation and social policy, and improving their administration is a key condition for sustainable regional development and financial independence of local self-government.

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