

Constitutional Regulation of Local Financial Autonomy in the Visegrad Countries (iThenticate Similarity Report)

Constitutional Regulation of Local Financial Autonomy in the Visegrad Countries

ABSTRACT

In article, the authors investigate the connection between the level of detail in constitutional regulations of local financial autonomy and its overall quality in Hungary, Slovakia, Poland, and the Czech Republic. The article aims to either confirm or refute the hypothesis that more comprehensive constitutional rules result in an enhanced quality of local financial autonomy. To be able to test the hypothesis, the authors first examine the relevant constitutional regulation in all four countries. Thereafter, they employ two different indicators, selected statistical data, and the conclusions from the monitoring procedure of the European Charter of Local Self-Government to measure the quality of local financial autonomy in the studied countries. Finally, they compare the results of the quality assessment with the degree of the constitutional framework's specificity to see if the hypothesis was correct or not.

Keywords: local self-government; local financial autonomy; constitutional regulation; Visegrad countries

INTRODUCTION

The immense importance of constitutions as supreme legal documents is well recognized, even by persons without a specific background in law. A constitution encapsulates the essence of a state by delineating the values it is based on, guaranteeing fundamental rights for individuals, and laying down the rudimentary rules of state functioning. In most countries, the latter involves various provisions on decentralization, that is, the transfer of authority and responsibility for certain government functions from central to sub-national governments.¹ One way of carrying out decentralization is the establishment of local self-government,² which essentially means the ability of local residents to govern themselves through elected local authorities empowered to regulate local affairs under their own responsibility.³

¹ The World Bank, *Decentralization* [online], 2013. Retrieved from <https://www.worldbank.org/en/topic/communitydrivendevelopment/brief/Decentralization>

² It is rather hard to distinguish between decentralization and local (or territorial) self-government or explain the relationship between them. The OECD practically equates the two by stating that 'decentralization consists in the transfer of a range of powers, responsibilities, and resources from central government to subnational governments, defined as legal entities elected by universal suffrage and having some degree of autonomy' (OECD, *Making Decentralisation Work: A Handbook for Policy-Makers, OECD Multi-level Governance Studies*, Paris: OECD Publishing 2019, p. 30.). Still, others understand decentralization as a broader term, as it can also be realized by measures not linked to local self-government, for example, by assigning tasks and responsibilities to non-governmental entities (Fleurke F., Willemse R., *Approaches to Decentralization and Local Autonomy: A Critical Appraisal*, "Administrative Theory & Praxis" 2004, vol. 26(4), pp. 523–544.).

³ Pejanovic M., *Local Self-Government: A Must for Democracy, Civil Society and EU Integration*, [in:] *Peacebuilding and Civil Society in Bosnia-Herzegovina. Ten Years after Dayton*, ed. M. Fischer, Münster: Lit-Verlag 2006, pp. 215–216.

However, local self-government is seen by many not only as a mere way of implementing decentralization but also as an inherent right⁴ or freedom⁵ of local communities and one of the foundations of a democratic establishment. These ideas are also expressed in the Preamble and in Article 3 of the European Charter of Local Self-Government (hereinafter referred to as 'ECLSG' or 'Charter'). It is, therefore, unsurprising that local (or territorial) self-government has appeared as a constitutionally guaranteed right in many European states. This holds true for the countries of the Visegrad Group as well, as their legal and constitutional restructuring after the collapse of the communist regime was significantly influenced by international documents such as the Charter.⁶

Yet, despite the wide incorporation of the principle of territorial self-government in the constitutions of European states, specific rules on the matter may vary significantly among them. The reason is that the question of local or territorial self-government has many dimensions, and not all of them may find their way into the constitutional framework or may be regulated to a desirable extent. One of these important dimensions is the financial one. As the Explanatory Report to the Charter points out in its comment on Article 9, 'the legal authority to perform certain functions is meaningless if local authorities are deprived of the financial resources to carry them out.' But does this mean that local self-government cannot be properly guaranteed if the constitution itself does not pay enough attention to its financial dimension? In the present paper, we will try to answer this question by investigating the relationship between the extent of constitutional regulation and the quality of local financial autonomy in the Czech Republic, Hungary, Poland, and Slovakia.

The constitutional enactment of certain rights or legal institutes should, in principle, provide additional security for their beneficiaries and contribute to their adequate implementation on the statutory level. Building on this presumption, the authors set up a hypothesis according to which a more thorough constitutional regulation of local financial autonomy results in its better quality. While the main goal of this article is to confirm or refute this hypothesis, the steps needed to reach this goal enable the authors to introduce the constitutional framework of local financial autonomy in the four mentioned countries to the

46

⁴ 24 on A. M., *The Right to Local Self-Government I.*, "Harvard Law Review" 1900, vol. 13(6), pp. 441–454.

⁵ Boggero G., *Constitutional Principles of Local Self-Government in Europe*. Leiden, Boston: Brill 2018, pp. 9–12

⁶ Himsworth C. M. G., *The European Charter of Local Self-Government. A Treaty for Local Democracy*. Edinburgh: Edinburgh University Press 2015, pp. 148–149.

reader, identify the strong sides and the weaknesses of each, and suggest steps for their improvement.

To have reference points when testing the effects of constitutional regulation, the authors will assess the quality of local government financing systems based on two indicators described below, which will also give us interesting inputs regarding the overall characteristics of the studied systems. Therefore, besides answering the main question of the research contained in the hypothesis, the authors will also investigate the intensity of interaction between the constitutional regulation and the whole system of local self-government financing by looking for peculiarities appearing both on a constitutional level and as a general feature of a system as a whole.

METHODOLOGY

To test the above hypothesis, the authors will first describe and analyse the relevant constitutional provisions in the four countries. This will be followed by parts summarizing the findings, where the method of synthesis, together with comparison, will be used to evaluate the quality of these frameworks. After this, the authors will assess the overall quality of local government financing systems. For this, two very different quality indicators will be employed: statistical data and conclusions of an international monitoring procedure. The authors recognize the challenge of objectively assessing the quality of an entire municipal financing system. However, they believe that a combination of statistical data ('hard' indicator) and the conclusions drawn from monitoring reports on the Charter's implementation ('soft' indicator) may provide sufficient evidence to reach a credible verdict regarding the hypothesis.

Concerning statistics, two types of statistical indicators will be used: the share of own revenues compared to total local revenues and the share of local tax revenues compared again to total local revenues. These data are regarded by international expert bodies as reliable indicators of the quality of local financial autonomy (see the part on statistical indicators). The formula for assessing the quality here is simple: the higher the indicated share, the stronger should financial autonomy, in principle, be.

However, to mitigate possible distortions caused by purely numerical indicators, the authors will also judge the quality of local government financing based on the feedback from the monitoring procedure to the Charter, which may be more subjective on one hand, but also more

capable of evaluating the situation in a broader context. Here, they will look at the ratio of compliance and non-compliance with those provisions of the Charter, which are concerning financial autonomy. The more extensive the compliance, the better the quality of local financial autonomy.

The authors will then cumulate the findings and determine which country has achieved the best result according to the indicators used. Ultimately, these results will be compared to the comprehensiveness of the constitutional regulation to see whether there is a correlation between them. If a positive relationship can be identified, the hypothesis will be confirmed; if not, it will be disproved.

LITERATURE OVERVIEW

The specific regulation of local self-government financing on a constitutional level is not a field that many authors delve into. Usually, the matter gets touched upon from two possible directions: either within the framework of a broader scrutiny of a whole system of local self-government (or its financial aspect) or as part of the general description of a constitutional order. Yet, in neither of these cases is the primary emphasis put on such a particular matter as the constitutional aspects of municipal financing. It is, therefore, not an easy task to find abundant bibliographical sources for the research.

From the existing sources on Hungary, certain works of Gábor Kecő are particularly topical, such as his comparative monography on the financial legal status of local self-governments,⁷ where he addresses constitutional aspects quite extensively. Besides this, a few articles by other authors are also relevant, such as that of Ritó⁸ on the right of local self-government, despite not focusing only on financial aspects. In their book on the constitutional order of Hungary, Bodnár and Dezső⁹ also address local self-government matters.

⁷ Kecő G., *A helyi önkormányzatok pénzügyi jogi jogállása. A jogállást meghatározó jogintézmények modelljei a bevételi oldalon.* Anglia – USA – Magyarország. Budapest: ELTE Eötvös Kiadó 2016.

⁸ Ritó E., *A helyi önkormányzatok autonómiája és a helyi önkormányzáshoz való jog*, "Publicationes Universitatis Lublinensis Sectio Juridica et Politica" 2018, vol. 36(1), pp. 192–203.

⁹ Bodnár E., Dezső M., *Decentralized Authorities*, [in:] *Constitutional Law in Hungary*, ed. M. Dezső, Alphen aan den Rijn: Kluwer Law International 2010, pp. 219–240.

Románová, Radvan, and Schweigl¹⁰ compare the constitutional aspects of local taxes in Slovakia and the Czech Republic, while certain works of Trellová¹¹ explore the constitutional background of local self-government in Slovakia. In Poland, the works of Juchniewicz¹² are particularly relevant, given that they are specifically aimed at exploring the constitutional implications of local financial autonomy. A book edited by Zoltán Nagy¹³ assessing the constitutional regulation of public finances in the Central European countries also includes numerous rules on local finances from all four countries studied.

All these sources, however, describe the (then) existing regulation. To our knowledge, no one from the analysed countries studied the specific relationship between the constitutional framework and the actual quality of the local self-government's financial dimension so far.

RESEARCH

1. Constitutional regulation of local financial autonomy in Hungary

Hungary was the first among the studied countries to sign the ECLSG in 1992.¹⁴ The Hungarian system of local self-government introduced after the fall of the communist regime was extensively influenced by this document.¹⁵ Its impact was evident even at the highest tiers of the legal system: the constitutional reform after the regime change placed great emphasis on decentralization. In line with the Charter's approach, the amended Constitution of the Republic of Hungary from 1949¹⁶ (also known as the 'Constitution of the Democratic Transition') understood the concept of self-government as an inherent right of a local community¹⁷ and

¹⁰ Románová A., Radvan M., Schweigl J., *Constitutional Aspects of Local Taxes in the Slovak Republic and in the Czech Republic*, "Lex Localis – Journal of Local Self-Government" 2019, vol. 17(3), pp. 591–616.

¹¹ Trellová, L., *Ústavnoprávne aspekty územnej samosprávy*, Bratislava: Wolters Kluwer 2018; Trellová L., *Ústavná samospráva ako "štvrtá moc" v štáte?*, "Verejná správa a spoločnosť" 2018, vol. 19(2), pp. 53–63.

¹² Juchniewicz E., *The Principle of Fiscal Local Autonomy in the Light of Polish Constitution*, "Financial Law Review" 2013, vol. 2(2), pp. 33–43.

¹³ Nagy Z., ed. *Regulation of Public Finances in Light of Financial Constitutionality. Analysis on Certain Central and Eastern European Countries*, Miskolc – Budapest: CEA Publishing 2022.

¹⁴ The exact dates of signatures and ratifications are available at the following address: <https://www.coe.int/en/web/conventions/full-list?module=signatures-by-treaty&treatyid=122>

¹⁵ Hoffman I., *Local Self-Government in Hungary*, [in:] *Local Self-Government in Europe*, eds. B. Brezovnik, I. Hoffman, J. Kostrubiec, Maribor: Institute for Local Self-Government Maribor 2021, p. 240.

¹⁶ When the communist regime in Hungary fell, the constitution adopted in the early years of communist rule was not formally replaced by a new document but instead underwent extensive amendments to address the social and political changes of 1989 and beyond.

¹⁷ Bodnár E., Dezső M., *Decentralized Authorities*, [in:] *Constitutional Law in Hungary*, ed. M. Dezső, Alphen aan den Rijn: Kluwer Law International 2010, pp. 220–222.

established extensive municipal rights and competencies in Article 44/A, many of which had financial implications.

Yet, despite the detailed constitutional background, the system of local governance introduced after the regime change was unable to ensure the proper functioning of municipalities, which resulted in their excessive indebtedness.¹⁸ Although the explanation of factors causing this failure lies outside the purview of this article, the experience brought about the review ²⁹ of the local government system, which did not leave ^{the} constitutional regulation untouched. The new Hungarian constitution called the ‘Fundamental Law’, adopted in 2011, showed a sharp contrast vis-à-vis the enabling approach of the previous constitution. Arguably the most important manifestation of the change in approach was that the Fundamental Law ⁴¹ omitted ^{the right to local self-government.}

^{The Fundamental Law} has kept provisions ^{on} the municipalities’ exercise of ownership rights, on their independent operation on the basis of an own budget, and on their possibility to conduct business activities within certain limits (Art. 32 para. 1 subparas. e–g). However, many provisions related to local financial autonomy encompassed in the previous constitution fell out of the constitutional framework, such as the municipalities’ right to own revenues. The Fundamental Law only stipulates that local self-governments ⁴² shall be entitled to proportionate budgetary and other financial support for the performance of their mandatory tasks and competencies (Art. 34 para. 1). Most likely as a response to previous experiences, the Fundamental Law explicitly enables the statutory restriction of municipal borrowing by requiring the fulfilment of certain conditions and governmental approval (Art. 34 para. 5).

Still, one vital feature of local financial autonomy was taken over by the Fundamental Law practically in an unchanged form: the power to ³ decide on the types and rates of local taxes within the statutory framework (Art. 32 para. 1 subpara. h). Depending on the importance of local taxes, such provision may have a very significant impact on ¹ the quality of local financial autonomy.

^{The adoption of the Fundamental Law} in 2011 brought significant changes to ³ the constitutional regulation of financial autonomy in Hungary. While certain constitutional

³
¹⁸ Kecső G., *A helyi önkormányzatok pénzügyi jogi jogállása. A jogállást meghatározó jogintézmények modelljei a bevételi oldalon, Anglia – USA – Magyarország*, Budapest: ELTE Eötvös Kiadó 2016, p. 217.

safeguards of local self-government have weakened or disappeared as a consequence, other important provisions, which may not standardly appear in other constitutions, such as the one on local taxes, have managed to retain their position in the Fundamental Law.

2. Constitutional regulation of local financial autonomy in the Czech Republic

Although the Czech Constitution was adopted in 1992, the ECLSG was signed by the Czech Republic only in May 1998. Furthermore, as of 2023, the Czech Republic still does not consider itself bound by several provisions of the Charter.¹⁹ With regard to financial autonomy, especially derogations to Art. 9 are essential. The Czech Republic is currently unwilling to commit to guaranteeing that local taxes and charges will form at least a part of local financial resources and does not want to ensure the power of local authorities to determine the local tax rates within statutory limits. There is no reason not to follow the Charter's provision on local taxes, as local taxes are already collected by Czech municipalities (in the form of local charges and the tax on immovable property), and they also have adequate powers to influence their rates.²⁰ The fact that the regulation 'de lege lata' in the Czech Republic misses the definition of a local tax does not change this statement.

The Czech Republic is also reluctant to accept legal obligations concerning the protection of financially weaker municipalities. Besides, the country does not seem to be willing to consult local authorities on the way in which redistributed resources are to be allocated to them. The reason for these two reservations to the Charter is more apparent: with the extremely high number of municipalities in the Czech Republic (over 6,250; many of them having less than 1,000 inhabitants), it is practically impossible to consult all of them. However, associations of municipalities are being consulted, e.g., when the state budget is created. The administrative costs for managing so many small municipalities are also high. That is why it is reasonable not to protect financially weaker local authorities but rather to set rules motivating municipalities to unite.

Article 8 of the Czech Constitution grants local units the right to self-government. According to certain opinions, local self-government might even be considered the fourth

¹⁹ Namely Art. 4 para. 5, Art. 6 para. 2, Art. 7 para. 2, and Art. 9 paras. 3, 5, 6. Information on reservations and declarations can be found at the following address: <https://www.coe.int/en/web/conventions/full-list?module=declarations-by-treaty&numSte=122&codeNature=10&codePays=CZE>

²⁰ Románová A., Radvan M., Schweigl J., *Constitutional Aspects of Local Taxes in the Slovak Republic and in the Czech Republic*, "Lex Localis – Journal of Local Self-Government" 2019, vol. 17(3), pp. 605–609.

power in the state, alongside legislative, executive, and judicial powers.²¹ This opinion is also based on the fact that the principles of local (territorial) self-government are expressly set forth in Chapter 7 of the Czech constitution. According to Art. 99 of the Constitution, the basic territorial self-governing units are municipalities, while regions are higher territorial self-governing units. The detailed regulation of these units is laid down by specific acts on municipalities and regions.

As obvious from the above, the constitutional regulation of local financial autonomy in the Czech Republic is very general and brief and warrants a more comprehensive elaboration. Due to the large number of small municipalities, the Czech Republic does not consider itself bound by several ECLSG provisions. Concerning financial autonomy, some reservations are clear, some not (especially if these rules are, in fact, followed). For example, despite the reservation, local taxes may be imposed by a local bylaw in accordance with the ‘nullum tributum sine lege’ rule. In contrast to many countries, this principle is not expressed in the Constitution but in Art. 11 para. 5 the Charter of Fundamental Rights and Freedoms. Its legal power is at the same level as the Czech Constitution, as both are parts of the Constitutional Order of the Czech Republic. From a ‘de lege ferenda’ perspective, it would be reasonable to be inspired by other constitutions (such as the Polish). It would be advisable to adopt the principle that local self-government units shall be assured public funds adequate for performing the duties assigned to them. It would also be appropriate to guarantee local self-government units’ own revenues in the form of local taxes and charges at the constitutional level.

3. Constitutional regulation of local financial autonomy in Slovakia

Local governance has a strong constitutional basis in Slovakia. Although the Constitution of the Slovak Republic was adopted seven years before the country signed the Charter and the rules on local self-government have largely remained unchanged since then,²² these were found to be in conformity with the requirements of the mentioned international document.²³ The comprehensiveness and the systematic arrangement²⁴ of provisions regarding

4
²¹ Průcha P., *Místní správa*, Brno: Masarykova univerzita 2011, p. 32.

²² The only changes introduced to the constitutional framework later were concerning the establishment and functioning of regional self-governments.

²³ Klimovský D., Nemeč J., *Local Self-Government in Slovakia*, [in:] *Local Self-Government in Europe*, eds. B. Brezovnik, Hoffmann, J. Kostrubiec, Maribor: Institute for Local Self-Government Maribor 2021, p. 362.

²⁴ The rules on local self-government form the Fourth Chapter of the Slovak Constitution, preceding the provisions on legislative, executive and judiciary powers.

the matter even prompted certain scholars to consider whether the framers of the constitution intended to emphasize local self-government as the fourth power within the system of separation of powers²⁵ or as a central element in the triad of citizen–municipality(region)–state, a constitutional structure rooted in the principle of subsidiarity.²⁶

The right to local self-government as such is not explicitly proclaimed by the Slovak constitution. Instead, the existence of such right follows from the provisions of the entire Fourth Chapter, particularly from Art. 64a, which states that municipalities (along with regions) are independent territorial and administrative units comprising persons permanently residing on their territories, and Art. 67 and 68 on the modalities and means of performing self-governance and the limitations on state’s interference with it. A further important provision beyond those in Chapter 4 is Art. 127a, which enables local authorities to file a complaint with the Constitutional Court against unconstitutional or unlawful intervention in matters of self-administration.²⁷

Yet the provision serving as a constitutional basis of local financial autonomy also clearly attests to the existence of this right. The first paragraph of Article 65 states that municipalities are legal persons that independently manage their own property and financial resources under conditions laid down by law, while the second paragraph mentions own revenues and state subsidies as municipal revenues.

The first paragraph essentially enables municipalities to gain revenues using their own property, for example, by independently engaging in business activities. The second paragraph is more specific. It mentions own revenues first by stating that they should be the primary source of the local authorities’ revenues. While the term ‘primary’ does not necessarily have to be understood as majority, the importance of own revenues is clearly emphasized by such terminology. It is quite clear that an important role in this regard can only be credibly manifested by a significant share in total revenues. Given that it is not an easy task to create a system where

²⁵ Trellová L., *Územná samospráva ako “štvrtá moc” v štáte?*, “Verejná správa a spoločnosť” 2018, vol. 19(2), pp. 21–63.

²⁶ Palúš I., Jesenko M., Krunková A., *Obec ako základ územnej samosprávy*, Košice: Fakulta verejnej správy UPJŠ 2010, p. 7.

²⁷ Tóth Z. J., *Constitutional Adjudication*, [in:] *Comparative Constitutionalism in Central Europe. Analysis on Certain Central and Eastern European Countries*, eds. L. Csink, L. Trócsányi, Miskolc – Budapest: CEA Publishing 2022, p. 376.

¹ Faculty of Law and Administration

local authorities are first and foremost financed from their own revenues,²⁸ the mentioned provision has quite an aspiring wording.

A key factor in achieving a system with a dominant share of own revenues are local taxes. Art. 65 para. 2 of the Constitution makes reference to ‘taxes, the revenue from which belongs to local self-governments.’ This condition is fulfilled by shared taxes, but if interpreted favourably, the provision can also serve as a possible constitutional basis for local taxes. Art. 65 para. 2 also explicitly foreshadows the funding of municipalities in the form of central transfers.

⁴¹ To summarize the above, the constitutional regulation of local self-government in Slovakia is quite detailed overall. Regarding its financial dimension, economic and fiscal independence, own revenues (with an explicit reference to taxes with a budgetary allocation to municipalities), and state transfers were all considered during the drafting of the constitution, creating a solid basis for a well-functioning system of local financial autonomy. One important aspect that the Slovak constitutional regulation on local government financing is, nevertheless, lacking, is a reference to the principle of adequacy, which is strongly emphasized by the ECLSG.

4. Constitutional regulation of local financial autonomy in Poland

Poland signed the ECLSG in February 1993 without any reservations and additional declarations.³⁴ The Constitution of the Republic of Poland was adopted later, in April 1997. The drafters of the Constitution were aware of the importance of the Charter, and the content of the Constitution follows the content and the meaning of the Charter.

As Juchniewicz states,⁵ Article 2 of the Constitution, according to which the Republic of Poland shall be a democratic state ruled by law and implementing the principles of social justice, is a crucial provision for local self-government.²⁹ Such a general legal principle should be implemented by statutes. Juchniewicz, referring to Glumińska-Pawlic,³⁰ concludes that

¹⁶
²⁸ See Appendix 1, Art. 2 a, para. i. of Recommendation 79 (2000) of the Congress of Local and Regional Authorities.

²⁹ Juchniewicz E., The Principle of Fiscal Local Autonomy in the Light of Polish Constitution, “Financial Law Review” 2017, vol. 2(2), pp. 37–38.

³⁰ Glumińska-Pawlic J., *Samodzielność finansowa jednostek samorządu terytorialnego w Polsce*. Katowice: Wydawnictwo Uniwersytetu Śląskiego 2003, p. 44.

‘from this, it is obvious that in Poland, fiscal local autonomy is a constitutional principle that can be realized only through a legal guarantee.’³¹

The Polish Constitution contains a general provision establishing local government units (Article 16). This article guarantees the right of inhabitants of basic territorial units to form a self-governing community in accordance with the law. The guarantee for local autonomy, including its fiscal aspect, is incorporated in the same article stating that local self-governments shall participate in the exercise of public power and perform public tasks assigned by statutes in their own name and under their own responsibility (Art. 16 para. 2).

Besides the above-mentioned general rules, the Polish Constitution has its specific part (Chapter VII) dealing with local self-government. The very first article gives broad powers to local authorities as it states that they shall perform public tasks not reserved by the Constitution or statutes to organs of other public authorities (Art. 163). The basic unit of local self-government is the commune (municipality, in Polish ‘gmina’). The detailed regulation is laid down by specific acts on communal, county, and regional (voivodship) self-government.

Concerning financial autonomy, all local self-governing units possess legal personality and have rights of ownership and other property rights (Art. 165 para. 1). What is more specific compared, for example, to the Czech or the Slovak constitutions, is that the Polish Constitution explicitly states that the units of local self-government shall be assured public funds adequate for the performance of the duties assigned to them (Art. 167 para. 1). It is expected that part of the revenues of local authorities consists of their own revenues (Art. 167 para. 2): local self-government units have the right to set the level of local taxes and charges to the extent established by statute (Art. 168). The remaining part of local revenues is to be covered by the combination of general subsidies and specific grants from the state budget (Art. 167 para. 2). The focus on effectiveness and fiscal self-sufficiency is expressed in the statement that alterations to the scope of duties and authorities of local self-government units shall be made in conjunction with appropriate alterations to their share of public revenues (Art. 167 para. 4).

DISCUSSION

1. Summary of the constitutional regulation in the studied countries

³¹ Juchiewicz, op. cit., p. 38.

The previous chapters have shown how detailed the constitutional regulation of local financial autonomy is in the four studied countries. It can be safely concluded that there are considerable differences among them in this regard. Poland has arguably the most thorough rules on the subject, covering virtually every vital aspect of local financial autonomy. Slovakia also has a decent constitutional background regarding the matter, lacking only a few rules, such as the principle of adequacy. The situation is, however, notably different in Hungary and the Czech Republic. In both countries, the constitutional regulation of local financial autonomy is rather limited. While ¹the Czech constitution explicitly guarantees the right to local self-government, it does not specifically mention its financial aspect and only declares that local self-governments ²may own property and manage their affairs on the basis of their own budget. The Hungarian Fundamental Law has a similar provision concerning ownership and budget, but unlike the Czech Constitution, it seems to be reluctant to even acknowledge the principle of territorial self-government as such. Yet, it contains a provision on local taxes, a paramount symbol of local financial autonomy. Apart from the mentioned, the Hungarian Fundamental Law does not contain any other rules that are genuinely relevant from the perspective of the topic under study.

After presenting the relevant constitutional framework in the four countries, it is time to proceed to the quality assessment of local government financing systems. Making reliable conclusions regarding the quality of something as abstract as the financial dimension of local self-government is an extremely hard task. Still, in order to be able to test the hypothesis of the work, certain conclusions must be drawn. To provide a more comprehensive picture, the authors chose two different quality indicators. As an objective indicator, the authors looked at the statistical data concerning the types of local government revenues. Additionally, conclusions ⁸from the monitoring procedure of the Charter's implementation in the four countries will also be considered as indicators of quality.

¹⁰2. Assessing the quality of local financial autonomy based on statistical indicators

Let us see, first, what the numbers show. According to ⁵¹Council of Europe's Steering Committee on Local and Regional Democracy, the weight of own revenues in local financing ⁵⁸is an important quality indicator of local financial autonomy.³² The Congress of Local and

¹³
³² Steering Committee on Local and Regional Democracy, *Limitations of Local Taxation, Financial Equalisation and Methods for Calculating General Grants*. Strasbourg: Council of Europe Publishing 1999, p. 55.

Regional Authorities proclaimed the same about the share of local taxes as a distinct category within the broader group of own revenues compared to total local revenues.³³ For the purposes of our research, we will work with these two figures.

The latest available data on the financial management of local self-governments in Hungary show that own revenues account for as much as 42% of total annual local government revenue in the country, while the share of local taxes alone reaches 28%.³⁴ In Poland, the share of own revenues in total annual municipal revenues amounts to 27.5%, while local tax revenues constitute 16% of total municipal revenues.³⁵ In Slovakia, these figures stand at 23% in the case of own revenues and 13% percent in the case of revenues from local taxes,³⁶ while in the Czech Republic, own revenues make up less than 20% of total annual local government revenue, while their part from local tax revenues is only responsible for a few percentage points.³⁷

As it is clear from these figures, Hungary stands out among the studied countries with a much higher proportion of own revenues and local tax revenues compared to the others. Two conclusions can be drawn from this fact. One, as it was mentioned above, local taxes enjoy quite a privileged position due to their explicit mentioning by the Fundamental Law, which might signalize a link between the constitutional rules and the key features of the whole system. Two, it can be stated that statistical data clearly favour a country that does not have a detailed regulation on local financial autonomy. Would a brief line on local taxes be enough to boost local financial autonomy? The Polish and Slovak constitutions do not seem to support such deliberation, as they also mention local taxes, and yet, considering the studied statistical indicators, they do not perform as well as Hungary.

¹ <https://rm.coe.int/1680748092>

³³ A Contemporary Commentary by the Congress of Local and Regional Authorities on the Explanatory Report to the European Charter of Local Self-Government (Report CG-FORUM(2020)02-05, 7 December 2020), para. 154. <https://rm.coe.int/a-contemporary-commentary-by-the-congress-on-the-explanatory-report-to/16809cbf8c>

³⁴ Data for the year 2021. Own calculations based on the statistical data published in the Annex to Bill No. T/1877 on the implementation of the State Budget for the year 2021 on the budget balance of the subsystem of local self-governments. https://www.parlament.hu/irom42/01877/adatok/altindmell/hok_merlegek.pdf

³⁵ Data for the year 2022. Own calculations based on the statistical data published in the report on the implementation of the State Budget of Poland for the year 2022 – Information on the implementation of the budgets of local government entities. <https://www.gov.pl/attachment/e372d80-4946-4aac-9917-a9b27285febc>

³⁶ Data for the year 2022. Own calculations based on the data published by the Ministry of Finance of the Slovak Republic on the income and expenditure balance of municipalities and their budgetary organizations as of 31 December 2022. https://www.mfsr.sk/files/archiv/77/Priloha_obce_2022.pdf

³⁷ Data for the year 2021. Own calculations based on the data published in the report on the budgetary management of the territorial self-governing units of the Czech Republic in 2021. https://www.mfcr.cz/assets/cs/media/2021-12-31_SZU-uzemni-rozpocty-2021-Sesit-A.pdf

Poland and Slovakia show fairly similar numbers (slightly in favour of Poland), while the Czech Republic is somewhat behind, especially considering local tax revenues. At this point, another possible connection between the constitutional framework and the particularities of the system might be identified, as the Czech constitution is the only one that does not mention local taxes (or taxes assigned to local budgets) at all. Still, the statistical data do not clearly support the claim, according to which a more detailed constitutional regulation results in a finer system of local financial autonomy. The list based on these data is led but also concluded by a country with a more deficient constitutional regulation, while those with more comprehensive rules are positioned in the middle. The ‘overperformance’ of Hungary seems to disprove the logic outlined in the introductory chapters of the paper. Of course, a crucial question is if the studied data have a genuine connection to the constitutional provisions or are caused by completely other factors. It may be possible that the statistics alone simply cannot do justice to the question. For this reason, we will look at ¹the findings of the Charter’s monitoring procedure.

3. Assessing the quality of local financial autonomy based on the monitoring procedure under the ECLSG

⁸The Congress of Local and Regional Authorities carries out regular monitoring visits to the ratifying states of the Charter to assess the quality of its implementation. Since the reports resulting from these visits examine the situation article by article, and ¹Article 9 of the Charter exclusively addresses local financial autonomy, sections of the reports that discuss this article offer valuable insights into how independent experts perceive municipal financing in a particular country. The reports on the countries under study offer a solid basis for comparison, as they are mostly recent. However, it's worth noting that in the case of Slovakia, the most recent report was published in 2016. The following paragraphs will summarize the findings of these reports with respect to financial autonomy.

The latest report on Hungary was issued in 2021, while the penultimate report is from 2013. Both reports offered a rather unfavourable evaluation of the situation in the country. The report from 2013 found that only paragraphs 3 and 8 of Article 9, i.e., the one on local taxes ¹and the one on the access to the capital market, were complied with in Hungary.³⁸ The newest

¹
³⁸ Torres Pereira A., C¹ur D., *Local and regional democracy in Hungary*, Report CG(25)7, 31 October 2013, para. 165. <https://rm.coe.int/local-and-regional-democracy-in-hungary-recommendation-artur-torres-pe/168071910d>

report³⁹ was arguably even more critical. It proclaimed only partial compliance with paragraphs 5 (on equalization mechanisms) and paragraph 8 concerning capital markets. The situation was deemed dissatisfactory with regard to all the other paragraphs, including those on the overall adequacy and commensurability of funds and, strikingly, also including paragraph 3 on local taxes, which was previously considered satisfactory. Here, the unfavourable turn was, inter alia, justified by stating that at 22.5% (the rapporteurs referred to the OECD data from 2013), the financial resources deriving from local taxes represent only ‘a minimal part’ of total municipal revenues (paras. 216–217). Such a negative assessment is interesting given that, as was shown above, ² the share of local taxes compared to total local revenues in Hungary clearly stands out among the four studied countries, and the revenue from local taxes seemed to be stable over the period between the two monitoring reports.⁴⁰

While the negative assessment of the situation in Hungary would, in principle, correspond to the scarce constitutional framework, the conclusions of the monitoring visits to Poland show a different picture. Despite its detailed constitutional regulation on the topic, the last two reports on Poland, especially the latter one (from 2019), expressed firm criticism regarding certain aspects of local financial autonomy in the country. The previous report, published in 2015, was a bit more restrained in articulating negative opinion: while it already expressed some worries about ¹ the adequacy of funds available to local authorities (paras. 85 and 86), it did not explicitly say if the individual paragraphs of Art. 9 are complied with or not.⁴¹ It also noted that ‘the Polish Constitution establishes a rather favourable framework for local finances’ (para. 82). But the most recent report⁴² was less reserved: it proclaimed only partial compliance with paragraphs 1 and 2 (adequacy and commensurability of local resources), while stated that paragraphs 3, 4 and 6 (local taxes, diversity and buoyancy and consultation on certain financial matters) are not complied with in the country. The situation

³⁹ Cools M., Liouville J., *Monitoring of 18: European Charter of Local Self-Government in Hungary*, Report CG-FORUM(2021)01-03, 12 February 2021. <https://rm.coe.int/monitoring-of-the-european-charter-of-local-self-government-in-hungary/1680a129f6>

⁴⁰ Hulkó G., Pardavi L., *Practical experience and the significance of the settlement tax in Hungary*, “Annual Center Review” 2022, No. 14-15, p. 47.

⁴¹ Wienen J., Hughes C., *Local and regional democracy in Poland*, Report CG/2015(28)12, 26 March 2015. <https://rm.coe.int/local-and-regional-democracy-in-poland-rapporteurs-jos-wienen-netherla/168071aa34>

⁴² Jaro Riba D., Mangin P., *Local and regional democracy in Poland*, Report No. CG36(2019)13final, 2 April 2019. <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=0900001680939003>

was found to be in conformity with the rest of the provisions (para. 5 on equalization mechanism, para. 7 on (non-)earmarking of grants, and para. 8 on access to capital markets).

The research gets even more interesting if we look at the monitoring reports on the Czech Republic. The penultimate report was published in 2012,⁴³ and while it did not articulate separate verdicts on (non-)compliance in relation to each paragraph, it did not mention non-compliance at any point while assessing the situation under Article 9. On the contrary, compliance was often explicitly affirmed, and if not, the implications appeared to be fairly positive. The most recent report on the Czech Republic is from 2022,⁴⁴ and overall, it seems to convey a rather positive message as well. Each paragraph was assessed separately, and while no verdict was given on paras. 3, 5, and 6, which were not yet ratified by the Czech Republic, the rapporteurs did not find the situation to be in breach of any paragraph of Art. 9, by which the country is bound. Partial compliance was declared with respect to paragraphs 2, 4, and 7, while full compliance was affirmed in the case of paragraphs 1 and 8.

It is a bit harder to accurately assess the situation in Slovakia based on the monitoring reports. Although even the most recent report on the country⁴⁵ is seven years old, a more significant difficulty is caused by the fact that the mentioned report does not articulate the opinion of the rapporteurs clearly enough. While it does mention some concerns expressed by local representatives, it does not reveal the actual stance of the rapporteurs, except for a line at the very end of the part on Article 9, which concludes that ‘the Slovak Republic meets the basic standards enshrined in Art. 9 of the Charter.’ Yet, while comparison with the above countries is harder given that it does not contain a paragraph-by-paragraph evaluation of the situation, the whole text seems to be less critical than the most recent reports on Hungary or Poland.

Much like the statistics, the findings of the monitoring process regarding the quality of local financial autonomy do not seem to correspond with the depth of the constitutional regulation of the matter. Here, the Czech Republic stands out for receiving the most positive feedback from the monitoring procedure, despite arguably having the most deficient

⁴³ Cal E., Receveur P., *Local and regional democracy in the Czech Republic*, Report No. CG(22)6, 8 March 2012. <https://rm.coe.int/local-and-regional-democracy-in-the-czech-republic-cg-22-6-draft-recom/168071889a>

⁴⁴ Furdui V., Kokko K., *Monitoring of the application of the European Charter of Local Self-Government in the Czech Republic*, CG(2022)43-17final, 26 October 2022. https://search.coe.int/congress/pages/result_details.aspx?objectid=0900001680a863aa

⁴⁵ Torres Pereira A., Vešek L., *Local and regional democracy in the Slovak Republic*, Report CG30(2016)09, 24 March 2016. <https://rm.coe.int/local-and-regional-democracy-in-the-slovak-republic-recommendation-exp/168071aa93>

constitutional framework for local government financing, while Poland, with the most thorough constitutional rules, is seen much less favourably.

CONCLUSION

It can hardly be denied that certain principal features and particularities of a given constitutional regulation are reflected in the local self-government financing system, at least to some extent. This can be demonstrated, for example, by the important role of local taxes within the revenue mix ⁶⁹ of local governments in Hungary, which seems to correspond to the position of local taxes as the most obvious of the very few manifestations of local financial autonomy ³ in the Hungarian Fundamental Law. The situation in the Czech Republic can serve as a further example in this regard, where the deficient constitutional regulation coincides with a system where local taxes (which are formally non-existent in the country) ¹² play a very marginal role in local government financing. Thus, in this sense, the research identified certain links between constitutional regulation and the typical features of municipal financing in a particular state.

Yet, looking at the overall picture, the quality of the systems of municipal financing in the four studied countries, as shown by the two applied indicators, does not seem to be overly dependent on the respective constitutional regulations. Both the statistical survey and the outputs of the monitoring procedure favoured a country with deficient constitutional rules on local financial autonomy: in the former case, it was Hungary, and in the latter case, the Czech Republic. At the same time, countries with more detailed regulations (Poland and Slovakia) did not stand out from either of the two perspectives.

Furthermore, while the constitutional framework pertaining to the question shows substantial differences, certain characteristics of municipal financing reveal interesting similarities in the studied countries. Statistics showed a comparable proportion of own revenues (and to some extent also local tax ⁵⁴ revenues) in relation to total local ⁶⁶ revenues in Poland, Slovakia, and the Czech Republic. Concerning the monitoring procedure according to the Charter, all four countries seem to be facing certain issues in complying with the initial, more general paragraphs of Article 9 concerning the overall adequacy and commensurability of local resources, as well as the quality and relevance of local taxes.

After assessing ¹⁰ the quality of local financial autonomy based on two different indicators, it can be stated that neither the statistical data nor the reports from the monitoring procedure

showed results that would truly correspond to the quality of the constitutional regulation. While certain characteristic imprints of the constitutional order may be observable in the systems of local government financing, the above facts lead us to the conclusion that constitutional regulation in the studied countries does not have a decisive influence¹⁰ on the overall quality of local financial autonomy, as shown by our indicators.¹ The hypothesis stated in the introductory part of the paper was thus mostly proven incorrect. While the authors acknowledge that the quality evaluation of municipal financing systems is a very complex task and the use of other methods or indicators may lead to different conclusions, the indicators applied in this study suggest that a detailed constitutional background alone does not necessarily lead to enhanced financial autonomy for⁷² local self-governing units.

The existence of the ECLSG may serve as an explanation for this phenomenon. Given that all four studied countries are bound⁴ by the Charter's provisions on local financial autonomy (Hungary, Slovakia, and Poland are fully bound by Article 9, while the Czech Republic is bound by all but three paragraphs of it), the constitutional entrenchment of these questions may be superfluous. The question of such redundancy is, naturally, highly dependent on how internationally binding legal documents are treated by a given legal order.

In any case, the absence of these provisions in the constitutional framework does not contribute to the effective legal protection⁴ of the right to local (or territorial) self-government. As was noted in the case of Slovakia, the constitutional anchoring⁶⁷ of the principle of local self-government, including its financial aspect, may provide local authorities with the opportunity²⁹ to seek recourse in courts to defend their rights. Moreover, while the link between a detailed constitutional regulation and the well-working local financial self-government was not securely identified, it is highly improbable that such enactment would negatively affect the quality of local financial autonomy. For the above reasons, the authors think that provisions on local financial autonomy should have their place in the constitutional order of a state, regardless of their actual impact on municipal autonomy.

REFERENCES

LITERATURE

- ¹ Baro Riba D., Mangin P., *Local and regional democracy in Poland*, Report No. CG36(2019)13final, 2 April 2019, <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=0900001680939003> ⁴⁴
- ² Bodnár E., Dezső M., *Decentralized Authorities*, [in:] *Constitutional Law in Hungary*, ed. M. Dezső, Alphen aan den Rijn: Kluwer Law International 2010, pp. 219–240.
- ²⁴ Boggero G., *Constitutional Principles of Local Self-Government in Europe*. Leiden, Boston: Brill 2018.
- ¹ Blota E., Receveur P., *Local and regional democracy in the Czech Republic*, Report No. CG(22)6, 8 March 2012, <https://rm.coe.int/local-and-regional-democracy-in-the-czech-republic-cg-22-6-draft-recom/168071889a>
- Cools M., Liouville J., *Monitoring of ¹⁸ European Charter of Local Self-Government in Hungary*, Report CG-FORUM(2021)01-03, 12 February 2021, <https://rm.coe.int/monitoring-of-the-european-charter-of-local-self-government-in-hungary/1680a129f6>
- ²⁷ Eaton A. M., *The Right to Local Self-Government I.*, “Harvard Law Review” 1900, vol. 13(6), pp. 441–454, DOI: <https://doi.org/10.2307/1322832> ⁷⁰
- ¹⁴ Fleurke F., Willemse R., *Approaches to Decentralization and Local Autonomy: A Critical Appraisal*, “Administrative Theory & Praxis” 2004, vol. 26(4), pp. 523–544.
- ⁹ Furdui V., Kokko K., *Monitoring of the application of the European Charter of Local Self-Government ³¹ the Czech Republic*, CG(2022)43-17final, 26 October 2022, https://search.coe.int/congress/pages/result_details.aspx?objectid=0900001680a863aa
- ²⁵ Glumińska-Pawlic J., *Samodzielność finansowa jednostek samorządu terytorialnego w Polsce*. Katowice: Wydawnictwo Uniwersytetu Śląskiego 2003.
- ² Himsworth C. M. G., *The European Charter of Local Self-Government. A Treaty for Local Democracy*. Edinburgh: Edinburgh University Press 2015.
- ² Hoffman I., *Local Self-Government in Hungary*, [in:] *Local Self-Government in Europe*, eds. B. Brezovnik, I. Hoffman, J. Kostrubiec, Maribor: Institute for Local Self-Government Maribor 2021, pp. 207–243.
- ¹⁵ Hulkó G., Pardavi L., *Practical experience and the significance of the settlement tax in Hungary*, “Annual Center Review” 2022, No. 14-15, pp. 43–49, DOI: 10.15290/acr.2021-2022.14-15.06
- ⁵ Juchniewicz E., *The Principle of Fiscal Local Autonomy in the Light of Polish Constitution*, “Financial Law Review” 2017, vol. 2(2), pp. 33–43.
- ⁷ Kecső G., *A helyi önkormányzatok pénzügyi jogi jogállása. A jogállást meghatározó jogintézmények modelljei a bevételi oldalon, Anglia – USA – Magyarország*, Budapest: ELTE Eötvös Kiadó 2016.
- ² Klimovský D., Nemeč J., *Local Self-Government in Slovakia*, [in:] *Local Self-Government in Europe*, eds. B. Brezovnik, I. Hoffman, J. Kostrubiec, Maribor: Institute for Local Self-Government Maribor 2021, pp. 355–382.
- ⁷ Nagy Z., ed. *Regulation of Public Finances in Light of Financial Constitutionality. Analysis on Certain Central and Eastern European Countries*, Miskolc – Budapest: CEA Publishing 2022.
- ²¹ Palúš I., Jesenko M., Krunková A., *Obec ako základ územnej samosprávy*, Košice: Fakulta verejnej správy UPJŠ 2010.
- ¹² Pejanovic M., *Local Self-Government: A Must for Democracy, Civil Society and EU Integration*, [in:]

Faculty of Law and Administration

Peacebuilding and Civil Society in Bosnia-Herzegovina. Ten Years after Dayton, ed. M. Fischer, Münster: Lit-Verlag 2006, pp. 215–229.

Průcha P., *Místní správa*, Brno: Masarykova univerzita 2011.

Ritó E., *A helyi önkormányzatok autonómiaja és a helyi önkormányzashoz való jog*, “Publications Universitatis Miskolcensis Sectio Juridica et Politica” 2018, vol. 36(1), pp. 192–203.

Románová A., Radvan M., Schweigl J., *Constitutional Aspects of Local Taxes in the Slovak Republic and in the Czech Republic*, “Lex Localis – Journal of Local Self-Government” 2019, vol. 17(3), pp. 591–616. [https://doi.org/10.4335/17.3.591-616\(2019\)](https://doi.org/10.4335/17.3.591-616(2019))

Torres Pereira A., Çukur D., *Local and regional democracy in Hungary*, Report CG(25)7, 31 October 2013. <https://rm.coe.int/local-and-regional-democracy-in-hungary-recommendation-artur-torres-pe/168071910d>

Torres Pereira A., Verbík L., *Local and regional democracy in the Slovak Republic*, Report CG30(2016)09, 24 March 2016. <https://rm.coe.int/local-and-regional-democracy-in-the-slovak-republic-recommendation-exp/168071aa93>

Tóth Z. J., *Constitutional Adjudication*, [in:] *Comparative Constitutionalism in Central Europe. Analysis on Certain Central and Eastern European Countries*, eds. L. Csink, L. Trócsányi, Miskolc – Budapest: CEA Publishing 2022, pp. 361–383.

Trellová, L., *Ústavnoprávne aspekty územnej samosprávy*, Bratislava: Wolters Kluwer 2018.

Trellová L., *Územná samospráva ako “štvrtá moc” v štáte?*, “Verejná správa a spoločnosť” 2018, vol. 19(2), pp. 53–63.

Wienen J., Hughes C., *Local and regional democracy in Poland*, Report CG/2015(28)12, 26 March 2015. <https://rm.coe.int/local-and-regional-democracy-in-poland-rapporteurs-jos-wienen-netherla/168071aa34>

The World Bank, *Decentralization* [online]. 2013. Retrieved from <https://www.worldbank.org/en/topic/communitydrivendevelopment/brief/Decentralization>

LEGAL ACTS AND SOFT LAW

Annex to Bill No. T/1877 on the implementation of Act No. XC of 2020 on the Central Budget of Hungary for the year 2021 on the budget balance of the subsystem of local self-governments. https://www.parlament.hu/irom42/01877/adatok/altindmell/hok_merlegek.pdf

A Contemporary Commentary by the Congress of Local and Regional Authorities on the Explanatory Report to the European Charter of Local Self-Government (Report CG-FORUM(2020)02-05, 7 December 2020). <https://rm.coe.int/a-contemporary-commentary-by-the-congress-on-the-explanatory-report-to/16809cbf8c>

European Charter of Local Self-Government. (ETS - No. 122. Strasbourg, 15 October 1985)

Explanatory Report to the European Charter of Local Self-Government. (ETS - No. 122. Strasbourg, 15 October 1985)

Government of Poland, Report on the implementation of the State Budget of Poland for the year 2022 – Information on the implementation of the budgets of local government entities. <https://www.gov.pl/attachment/ef62d80-4946-4aac-9917-a9b27285feb3>

Ministry of Finance of the Czech Republic, Budgetary management of territorial self-governing units, voluntary associations of municipalities, and Regional Councils of Cohesion Regions in 2021. https://www.mfcr.cz/assets/cs/media/2021-12-31_SZU-uzemni-rozpocet-2021-Sesit-A.pdf

37 Faculty of Law and Administration

Ministry of Finance of the Slovak Republic, Income and expenditure balance of municipalities and their budgetary organizations as of 31 December 2022. https://www.mfsr.sk/files/archiv/77/Priloha_obce_2022.pdf

28

OECD, *Making Decentralisation Work: A Handbook for Policy-Makers, OECD Multi-level Governance Studies*, Paris: OECD Publishing 2019. DOI: <https://doi.org/10.1787/g2g9faa7-en>

60

Recommendation 79 (2000)¹ of the Congress of Local and Regional Authorities on 'The financial resources of local authorities in relation to their responsibilities: a litmus test for subsidiarity' based on the 4th general report

4

62 political monitoring of the implementation of the European Charter of Local Self-Government. https://search.coe.int/congress/Pages/result_details.aspx?ObjectId=0900001680718b1f

13

Steering Committee on Local and Regional Democracy, *Limitations of Local Taxation, Financial Equalisation and Methods for Calculating General Grants*. Strasbourg: Council of Europe Publishing 1999. <https://rm.coe.int/1680748092>

Constitutional Regulation of Local Financial Autonomy in the Visegrad Countries (iThenticate Similarity Report)

ORIGINALITY REPORT

33%

SIMILARITY INDEX

PRIMARY SOURCES

1	pub.lex-localis.info Internet	659 words — 7%
2	www.lex-localis.press Internet	248 words — 3%
3	real.mtak.hu Internet	207 words — 2%
4	hdl.handle.net Internet	155 words — 2%
5	czasopisma.bg.ug.edu.pl Internet	149 words — 2%
6	mail.journals.umcs.pl Internet	103 words — 1%
7	administrativescience.com Internet	67 words — 1%
8	rm.coe.int Internet	65 words — 1%
9	www.calrenet.eu Internet	56 words — 1%

10	<p>Ádám Pál, Michal Radvan. "Financial Autonomy of the Local Self-governments in the Countries of the Visegrad Group in the Context of the European Charter of Local Self-government", <i>Lex localis - Journal of Local Self-Government</i>, 2022</p> <p>Crossref</p>	52 words — 1%
11	<p>revolution.allbest.ru</p> <p>Internet</p>	49 words — 1%
12	<p>"Local Governance in Multi-Layered Systems", Springer Science and Business Media LLC, 2023</p> <p>Crossref</p>	44 words — < 1%
13	<p>ARIKBOĞA, Ülkü. "TÜRKİYE'DE BELEDİYELERİN GELİR YAPISI: SORUNLAR VE ÇÖZÜM ÖNERİLERİ", Mustafa Kemal Üniversitesi Sosyal Bilimler Enstitüsü, 2016.</p> <p>Publications</p>	44 words — < 1%
14	<p>research.vu.nl</p> <p>Internet</p>	44 words — < 1%
15	<p>kozigazgatastudomany.hu</p> <p>Internet</p>	42 words — < 1%
16	<p>mfin.gov.hr</p> <p>Internet</p>	37 words — < 1%
17	<p>repozytorium.uwb.edu.pl</p> <p>Internet</p>	35 words — < 1%
18	<p>cadmus.eui.eu</p> <p>Internet</p>	34 words — < 1%
19	<p>is.muni.cz</p> <p>Internet</p>	34 words — < 1%

20	www.sng-wofi.org Internet	32 words — < 1%
21	sic.pravo.upjs.sk Internet	30 words — < 1%
22	docplayer.pl Internet	29 words — < 1%
23	archive.interconf.center Internet	28 words — < 1%
24	pravoisuspilstvo.org.ua Internet	28 words — < 1%
25	www.econstor.eu Internet	28 words — < 1%
26	Council of Europe/Conseil de l'Euro. "Constitutions of Europe", Brill, 2004 Crossref	24 words — < 1%
27	enforcement.omsu.ru Internet	24 words — < 1%
28	ev.fmm.kpi.ua Internet	24 words — < 1%
29	Reforming Local Government in Europe, 2003. Crossref	23 words — < 1%
30	"Fiscal Decentralisation, Local Government and Policy Reversals in Southeastern Europe", Springer Science and Business Media LLC, 2018 Crossref	22 words — < 1%
31	aceproject.org	

Internet

22 words — < 1%

32 cepar.fu.uni-lj.si

Internet

21 words — < 1%

33 commin.org

Internet

21 words — < 1%

34 dokumen.pub

Internet

21 words — < 1%

35 real-j.mtak.hu

Internet

20 words — < 1%

36 www.coe.int

Internet

20 words — < 1%

37 www.case-research.eu

Internet

19 words — < 1%

38 cejsh.icm.edu.pl

Internet

18 words — < 1%

39 journals.plos.org

Internet

18 words — < 1%

40 Giovanni Boggero. "Constitutional Principles of Local Self-Government in Europe", Brill, 2017

Crossref

17 words — < 1%

41 Local Democracy in Post-Communist Europe, 2003.

Crossref

17 words — < 1%

42 en.wikisource.org

Internet

17 words — < 1%

43	www.dhkfa.hu Internet	17 words — < 1%
44	cdn.istanbul.edu.tr Internet	16 words — < 1%
45	m.moam.info Internet	16 words — < 1%
46	rpa-mu.ru Internet	16 words — < 1%
47	www.dataplan.info Internet	16 words — < 1%
48	Michal Plaček, František Ochrana, Milan Jan Půček, Juraj Nemec. "Fiscal Decentralization Reforms", Springer Science and Business Media LLC, 2020 Crossref	15 words — < 1%
49	pracownik.kul.pl Internet	15 words — < 1%
50	www.mfcr.cz Internet	15 words — < 1%
51	lgi.osi.hu Internet	14 words — < 1%
52	mafiadoc.com Internet	14 words — < 1%
53	rsa.tandfonline.com Internet	14 words — < 1%
54	"Local Public Finance", Springer Science and Business Media LLC, 2021 Crossref	13 words — < 1%

55	www.springerprofessional.de Internet	13 words — < 1%
56	zenodo.org Internet	13 words — < 1%
57	"Territorial Choice", Springer Science and Business Media LLC, 2010 Crossref	12 words — < 1%
58	Andreas Ladner, Nicolas Keuffer, Harald Baldersheim, Nikos Hlepas, Pawel Swianiewicz, Kristof Steyvers, Carmen Navarro. "Patterns of Local Autonomy in Europe", Springer Science and Business Media LLC, 2019 Crossref	12 words — < 1%
59	etheses.lse.ac.uk Internet	12 words — < 1%
60	radaprogram.org Internet	11 words — < 1%
61	www.flaw.uniba.sk Internet	11 words — < 1%
62	cor.europa.eu Internet	10 words — < 1%
63	www.cep.slu.cz Internet	10 words — < 1%
64	Paul Blokker. "The Constitutional Premises of Subnational Self-Government in New Democracies", Corvinus Journal of Sociology and Social Policy, 2012 Crossref	9 words — < 1%

- 65 Paulina Krukowska-Siembida. "Bases of International Cooperation of Local Governments", Lex localis - Journal of Local Self-Government, 2020
Crossref 9 words — < 1%
-
- 66 doczz.cz
Internet 9 words — < 1%
-
- 67 "Environmental Protection in Multi-Layered Systems", Brill, 2012
Crossref 8 words — < 1%
-
- 68 Mariola Kapidani. "A comparative analysis of local government financial autonomy in Albania", Pressacademia, 2018
Crossref 8 words — < 1%
-
- 69 etd.lib.metu.edu.tr
Internet 8 words — < 1%
-
- 70 muse.jhu.edu
Internet 8 words — < 1%
-
- 71 Mark Brzezinski. "The Struggle for Constitutionalism in Poland", Springer Science and Business Media LLC, 1998
Crossref 7 words — < 1%
-
- 72 Michal Radvan, Petr Mrkývka, Johan Schweigl. "Challenges of the Implementation of the European Charter of Local Self-Government in Czech Legislation", Lex localis - Journal of Local Self-Government, 2018
Crossref 7 words — < 1%
-
- 73 "Local Government and Urban Governance in Europe", Springer Science and Business Media LLC, 2017 6 words — < 1%

74 "The European Social Charter: A Commentary", Brill, 2022 6 words — < 1%
Crossref

75 Anna Romanova, Michal Radvan, Johan Schweigl. "Constitutional Aspects of Local Taxes in the Slovak Republic and in the Czech Republic", Lex localis - Journal of Local Self-Government, 2019 6 words — < 1%
Crossref

EXCLUDE QUOTES OFF
EXCLUDE BIBLIOGRAPHY OFF

EXCLUDE SOURCES OFF
EXCLUDE MATCHES OFF