

Environmental subsidy – an instrument of support for municipalities with protected areas

Małgorzata Szalast-Piwińska

Abstract

In 2025, municipalities with legally protected areas will receive financial support in the form of ecological needs. Discussions on supporting municipalities by way of ecological subsidies have been ongoing since 2010. Legislative proposals on support of this kind, from 2012–2013, remained at the proposal stage. Only in a proposal for the Bill on Revenues of Local Government Units (LGUs) from 2024 were such solutions introduced.

The main aim of this article is to systematise the information regarding support for municipalities with protected areas in the context of nature conservation in Poland. It presents information regarding ecological subsidy projects for municipalities in the years 2012–2013 and ecological needs from 2024. Approximately 90% of municipalities with protected areas are rural ones. Therefore, an analysis of ecological needs for 2025 was conducted for rural and urban-rural municipalities with protected areas. Since ecological needs represent new financial support for local government units, this article also describes long-standing support solutions for municipalities with protected areas, using France as an example.

Keywords: legally protected areas, ecological needs, ecological subsidy.

Małgorzata Szalast-Piwińska, PhD, University of Technology and Arts in Applied Sciences in Warsaw (formerly the Higher School of Ecology and Management).

Introduction

Nature conservation in Poland is an essential component of the legal regime, which includes the Nature Conservation Act (NCA), the Environmental Protection Act (EPA), and the Act on the Protection of Agricultural and Forest Land. The Nature Conservation Act defines the scope of nature protection, its objectives, and the measures taken to achieve them (Article 2)¹. As noted by K. Gruszecki, the scope of nature protection provided for in the NCA “has been specified in two ways: 1) the actions undertaken as part of nature protection have been defined, namely: the care for preservation, sustainable use, renewal of resources, creations, and components of nature (...), 2) and those elements of the natural environment as understood in Article 3(39) of the EPA, whose protection has been specifically regulated in the Act, have also been listed”². In the cited provision of the EPA³, the concept of the environment is defined as “the totality of natural elements, including those transformed as a result of human activity, and in particular the earth’s surface, minerals, water, air, landscape, climate, and other components of biological diversity, as well as the mutual interactions between these elements” (Article 3(29) of the EPA). As K. Gruszecki pointed out, although the terms defining nature protection measures and objectives are general, they “play a *sui generis* role of nature protection principles, and therefore all provisions of the Act should be construed in accordance with them, and the primary task of nature protection is the care for preservation and sustainable use of natural environment resources”⁴.

Legally protected areas in Poland cover 32.3% of the country’s territory and involve various forms of nature protection (Article 6.1 of the NCA), including national parks, nature reserves, landscape parks, landscape protection areas, Natura 2000 sites, agro-ecological sites, natural heritage sites, documentation sites, nature and landscape complexes, and species protection of plants and animals. The number of legally protected sites of particular natural value as of 2021 (Natura 2000 sites) and 2022 (other forms of nature protection), along with their surface area, is presented in Table 1.

1. Ustawa z 16 kwietnia 2004 r. o ochronie przyrody, t.j. Dz. U. 2023 poz. 1336 ze zm., the “NCA”.

2. K. Gruszecki, *Ustawa o ochronie przyrody. Komentarz*, Warszawa, Wolters Kluwer, 2024, p. 34.

3. Ustawa z 27 kwietnia 2001 r. – Prawo ochrony środowiska, t.j. Dz. U. 2024 poz. 54, 834, 1089, 1222, (the “EPA”).

4. K. Gruszecki, op. cit., p. 35.

Table 1. Legally protected sites of particular natural value in Poland

Details	Number	Total surface area (thousand hectares)	% of the country's surface area
National parks	23	315.2	1.0
Nature reserves	1,512	171.3	0.5
Landscape parks	126	2,523.8	8.1
Landscape protection areas	388	6,929.4	22.2
Natura 2000 sites	1,002	6,850.1	19.6
Documentation sites	182	0.9	0.0
Agro-ecological sites	8,329	56.1	0.2
Nature and landscape complexes	324	117.1	0.4

Source: GUS, *Ochrona środowiska 2023*, Warszawa 2023, p. 167–165 and 312.

The predominant forms of nature protection in Poland are landscape protection areas (22%), Natura 2000 sites (19.6%), and landscape parks (8.1%). The most stringent forms of protection, namely national parks (1%) and nature reserves (0.5%), correspond to only 1.5% of the area of Poland.

Natura 2000 sites, designated on the basis of the Birds Directive⁵ or Habitats Directive⁶, may encompass all or part of areas covered by other forms of nature protection. Natura 2000 sites are established “to protect populations of wild birds or natural habitats or species of Community interest” (Article 5.2b of the NCA). Out of a total of 1,002 Natura 2000 sites, 145 are Special Protection Areas (SPAs) for birds, while the remaining are sites of Community importance (proposed Special Areas of Conservation) and Special Areas of Conservation (SACs)⁷ for habitats.

In Poland, there are 2,477 municipalities, of which 1,464 are rural and 711 are urban-rural⁸. Legally protected areas have been designated in 1,907 municipalities (76.9% of all municipalities), including 1,313 rural municipalities (89.7% of all rural municipalities) and 591 urban-rural municipalities (83.1% of all urban-rural municipalities)⁹. The largest areas of legally protected land are in the Świętokrzyskie Voivodeship (64.9%)

5. Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds, OJ L 20/7 of 26 January 2010, commonly known as the *Birds Directive*.

6. Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora, OJ L 206 of 22 July 1992, commonly known as the *Habitats Directive*.

7. GUS, *Ochrona środowiska 2023*, Warszawa 2023, p. 312.

8. GUS, *Podział administracyjny Polski*, <https://stat.gov.pl/statystyka-regionalna/jednostki-terytorialne/podzial-administracyjny-polski>, access 15.06.2024.

9. Załącznik do OSR z 15 lipca 2024 r., *Rządowy projekt ustawy o dochodach jednostek samorządu terytorialnego*, <https://www.gov.pl/web/finanse/ministerstwo-finansow-zaprezentowalo-projekt-nowej-ustawy-o-dochodach-jednostek-samorzadu-terytorialnego>, access 17.09.2024.

and the Małopolskie Voivodeship (53.1%), while the smallest are in the Dolnośląskie Voivodeship (18.1%) and the Łódzkie Voivodeship (19.5%)¹⁰ – Table 2.

Table 2. Legally protected areas by voivodeship in 2022

Voivodeship	Surface area of legally protected areas	
	ha	% of voivodeship surface area
Dolnośląskie	371,297.3	18.6
Kujawsko-Pomorskie	579,115.8	32.2
Lubelskie	570,322.0	22.7
Lubuskie	524,193.7	37.5
Łódzkie	356,165.7	19.5
Małopolskie	806,484.7	53.1
Mazowieckie	105,6875.7	29.7
Opolskie	259,540.9	27.6
Podkarpackie	801,579.0	44.9
Podlaskie	638,661.8	31.6
Pomorskie	604,385.5	33.0
Śląskie	272,865.5	22.1
Świętokrzyskie	760,479.9	64.9
Warmińsko-Mazurskie	1,129,649.5	46.7
Wielkopolskie	883,582.7	29.6
Zachodniopomorskie	498,749.7	21.8

Source: GUS, *Ochrona środowiska 2023*, Warszawa 2023, p. 166.

The most important functions of legally protected areas include preservation of biodiversity and protection of the cultural landscape¹¹. This view is common in the literature on the subject, where it is emphasised that protected areas are designated to safeguard their resources. Monika A. Król highlighted the particular importance of biodiversity protection, pointing out that the obligation to preserve biodiversity is one of the fundamental objectives of the NCA (Article 2.2)¹². At the same time, they

10. GUS, *Ochrona środowiska 2023*, op. cit., p. 165.

11. K. Musiał, *Potencjalne i rzeczywiste funkcje cennych przyrodniczo terenów w obrębie dużego miasta – przykład Dębnicko-Tynieckiego obszaru łąkowego*, "Problemy Drobnych Gospodarstw Rolnych" 2017, nr 4(2017), DOI: <http://dx.doi.org/10.15576/PDGR/2017.4.77>, p. 77.

12. M.A. Król, *Racjonalna gospodarka rolna na obszarach objętych prawnymi formami ochrony przyrody*, "Studia Iuridica Agraria" 2011, nr 9, p. 306.

are “problem areas” on environmental, economic, and social levels. As I. Lipińska¹³ and A. Zielińska¹⁴ pointed out, nature conservation imposes restrictions on economic capital (business activities) and human capital (local communities). Due to these restrictions, authorities and local communities perceive legally protected areas in various ways, from acceptance (due to natural value, clean air, and proximity to nature) to an unfavourable view (because of barriers to agricultural activities, investments, and lack of compensation for the designation of protected areas). M.A. Król also highlighted this issue, emphasising that restrictions on agricultural, forestry, or fishing activities in legally protected areas of natural value have a significant impact on the socio-economic assessments of these areas¹⁵.

The issues of the “area of natural value – local community” relationship are discussed in publications and scientific studies¹⁶. The designation of an area as legally protected, and the related usage restrictions, is controversial among local communities and authorities. One of the probable causes of this state of affairs is the lack of an efficiently functioning system of financial compensation for municipalities with protected areas and landowners of areas subject to forms of nature protection, which involves restrictions on activities in these areas¹⁷, and the absence in the NCA of “reference to legal instruments for environmental protection in agricultural activities as well as of consistency of terminology used by the legislator with specific laws: the Hunting Law, the Forestry Act, the Inland Fisheries Act, and the resulting terminological chaos”¹⁸.

An important role in creating or changing the boundaries of a legally protected area is played by local government units. The creation, dissolution, enlargement, or reduction of the area of a landscape park takes place in the form of a resolution adopted by the voivodeship assembly (Article 16.3 of the NCA). The municipal council within which the creation or enlargement of a landscape park is planned also has

13. I. Lipińska, *Rozwój obszarów przyrodniczo cennych – aspekty społeczne, ekonomiczne i prawne*, “Roczniki Naukowe. Stowarzyszenie Ekonomistów Rolnictwa i Agrobiznesu” 2013, nr 15(1), p. 121–126.
14. A. Zielińska, *Kapitał ludzki w zrównoważonym rozwoju obszarów przyrodniczo cennych* [in:] *Zarządzanie wiedzą we współczesnej gospodarce*, red. D. Kopycińska, Szczecin, Print Group Publishing House, 2008, p. 64–72.
15. M.A. Król, op. cit., p. 307.
16. See K. Luzar-Błaż, M. Grodzińska-Jurczak, J. Cent, *Partycypacja społeczna w zarządzaniu terenami chronionymi na przykładzie obszaru Natura 2000 – Dolinki Jurajskie*, “Wieś i Rolnictwo” 2017, nr 2(175), p. 49–67, DOI: <http://dx.doi.org/10.7366/wir022017/03>; R. Chrzanowski et al., *Model optymalizacji funkcjonowania parków narodowych w Polsce w otoczeniu społeczno-gospodarczym*, red. B. Walas, Sucha Beskidzka, Wyższa Szkoła Turystyki i Ekologii, 2019; M. Ciszek, *Uwarunkowania konfliktów społeczno-ekologicznych* [in:] *Przyroda wyzwaniem dla kultury. Społeczności lokalne wobec obszarów chronionych*, red. R. F. Sadowski, M. Falencka-Jabłońska, Sękocin Stary, Instytut Badawczy Leśnictwa, 2021.
17. M. Gwiazdowicz, *System ochrony przyrody w Polsce – regulacje prawne i instytucje* [in:] *Ochrona przyrody. Studia BAS nr 10*, red. M. Gwiazdowicz, Warszawa, Biuro Analiz Sejmowych Kancelarii Sejmu, 2008, p. 15.
18. M.A. Król, op. cit., p. 326.

competencies in this regard (Article 16.4d of the NCA). The regional assembly is mandated to designate landscape protection areas (Article 23.2 of the NCA).

The competencies of the relevant local legislative bodies of local government units regarding the creation or dissolution of legally protected areas include arrangements on the determination and alteration of national park boundaries (Article 10.2 of the NCA), the creation and alteration of boundaries, or dissolution of a landscape park (Article 16.4 of the NCA), and the designation of landscape protection areas (Article 23.3 of the NCA). As A. Barczak and E. Kowalewska emphasised, “equipping local government units with this type of authority highlights their role as the steward of the site.

In this way, local government communities have gained a powerful tool to influence the shape and functioning of the national system of protected areas”¹⁹.

Several years ago, proposals were presented in Poland for solutions based, among other things, on financial incentives in the form of ecological subsidies for municipalities where protected areas have been designated²⁰. Proposals for this form of financial support for municipalities were included in the bills on the revenues of local government units in 2012 and 2013. The statements of reasons for the bills indicated that protected areas are a source of constraints for municipalities and local communities. While these areas constitute a public good, everyone benefits from their natural value, and the costs of their designation are borne by municipalities and local communities. Accordingly, compensation is necessary for the restrictions – an ecological subsidy. Work on the bills submitted to the Sejm did not proceed further due to reasons including the negative position of the Council of Ministers.

Only in the government’s bill on the revenues of local government units, adopted by the Council of Ministers and submitted to the Sejm in September 2024, was financial support for local government units provided for, for example, in the form of ecological needs²¹. The bill was adopted by the Polish Sejm unamended and in October 2024, it was signed by the President of Poland and published in the Journal of Laws²². Ecological needs would be determined for all local government units in

19. A. Barczak, E. Kowalewska, *Zadania samorządu terytorialnego w ochronie środowiska. Aspekty materialne i finansowe*, Warszawa, Wolters Kluwer, 2015, p.149 qtd. in: M. Bar, M. Górski, J. Jerzmański, *Nowe przepisy o ochronie przyrody: komentarz do zmian wprowadzonych ustawą z dnia 7 grudnia 2000 r. o zmianie ustawy o ochronie przyrody*, Dz.U. 2001 nr 3 poz. 21, Centrum Prawa Ekologicznego, Wrocław 2001, p. 85 i M. Gwiazdowicz, *Ochrona przyrody w Polsce. Wybrane problemy*, Kancelaria Sejmu Biuro Studiów i Ekspertyz, Raport nr 202, Warszawa 2002, p. 13.

20. *Subwencja ekologiczna*, Związek Gmin Wiejskich RP, https://www.zgwrp.pl/wp-content/uploads/2012/11/Subwencja-ekologiczna_w21112012.pdf, access 10.06.2024.

21. Rządowy projekt ustawy o dochodach jednostek samorządu terytorialnego, Druk nr 622, <https://www.sejm.gov.pl/sejm10.nsf/druk.xsp?nr=622>, access 19.9.2024.

22. Ustawa z 1 października 2024 r. o dochodach jednostek samorządu terytorialnego, Dz. U. 2024 poz. 1572, hereinafter referred to as ‘ARLGU’.

legally protected areas of particular natural value (including national parks, nature reserves, landscape parks, and Natura 2000 sites). It was proposed that the size of ecological needs should depend on the surface area of nature protection forms and the rate adopted for a given form of nature protection, with weighting assigned based on natural value and the degree of restrictions on economic activities. The statement of reasons for the bill emphasised that the support would reduce barriers to the creation and development of protected areas in Poland, help to change local authorities' approach to new protected areas, and promote sustainable development of the country.

In countries where subsidies have been introduced for municipalities with protected areas (e.g., in France), there is much emphasis on issues such as the significant role of local authorities in biodiversity protection, the positive impact of protected areas on local development, and the benefits for residents.

Objective and methodology

The objective of this article is to analyse the statutory proposals for supporting local government units with protected areas in the context of the objectives and forms of nature conservation in Poland, and to present systemic solutions implemented in one European Union country. It presents the national assumptions regarding the establishment of an ecological subsidy, an environmental subsidy (in bills from 2012–2013), and ecological needs (in the ARLGU bill of 2024).

The analysis of the planned amounts of ecological needs for the year 2025 covered rural and urban-rural municipalities due to their predominance in the total number of municipalities where legally protected areas have been designated. During the preparation of this article, the analysis was conducted based on the government ARLGU bill from 2024 and the annex to the Regulatory Impact Assessment (RIA) of 15 July 2024. The types of legally protected areas, their actual and converted surface area, and the base rates per hectare of protected area are discussed. Furthermore, the planned amounts of ecological needs for all voivodeships are presented. The article also referred to the provisions of the Act published in the Journal of Laws.

The primary challenge is to increase acceptance of legally protected areas among both the community and local authorities. The designation of an area as legally protected and the introduction of restrictions on its use still cause controversy among local government units. Among other things, it is pointed out that there are constraints on local development and investment, and the income levels of local government units are reduced. The legislator intended ecological needs to influence authorities' and local communities' perception of protected areas. Since ecological needs represent new

financial support for local government units, this article presents long-standing subsidy solutions for municipalities with protected areas, using France as an example.

A desk research method was used. The sources of information included studies by Statistics Poland, data from the Local Data Bank of Statistics Poland, Polish and foreign legal regulations, including national bills on changes of revenues of local government unit revenues from 2012–2013, the bill on revenues of local government unit for 2024 with an annex to the Regulatory Impact Assessment, the Act on Revenues of Local Government Units published in the Journal of Laws, and literature on the subject.

Results of the study

Representatives of municipalities where protected areas were designated had already signalled the need for the creation of an ecological subsidy in 2011. They pointed out, among other things, the restrictions on managing space and resources (natural resources, raw materials, water), as well as the developmental and investment barriers faced by the municipalities. Analyses of solutions regarding financial support for municipalities with protected areas, functioning in other countries, were prepared for local government organisations, including the Union of Rural Municipalities of the Republic of Poland. This resulted in draft amendments to the Act on the Revenues of Local Government Units, with proposals for financial compensation for municipalities (the ecological subsidy and environmental subsidy).

Environmental subsidy and environmental subsidy in legislative bills in 2012–2013

The first proposal for an ecological subsidy for municipalities with protected areas was included in the citizens' bill amending the Act on the Revenues of Local Government Units in 2012²³. Weightings of protection were proposed for legally protected sites and areas of particular natural value, as well as a method for calculating the ecological subsidy according to this formula (Article 28a.2 of the ARLGU bill, 2012):

$$S_e = (k_s \times u^1 \times P_1) + (k_s \times u^2 \times P_2) + (k_s \times u^3 \times P_3) + [\dots] + (k_s \times u^6 \times P_6)$$

where:

23. The citizens' bill amending: Ustawa o dochodach jednostek samorządu terytorialnego, Druk nr 848 z 21 czerwca 2012 r., <https://orka.sejm.gov.pl/Druki7ka.nsf/0/69E6BFA6648999CBC1257AAF003BC361/%24File/848.pdf>, access 10.06.2024, (the '2012 ARLGU bill').

S_e – ecological subsidy for a municipality where legally protected sites and areas of particular natural value are located (in PLN);

k_s – base subsidy amount, taking into account the YoY inflation rate;

u – protection weighting for types of legally protected sites and areas of particular natural value:

u^1 – national park including a buffer zone: 1;

u^2 – nature reserve with a buffer zone, if not located within a national park: 1;

u^3 – landscape park with a buffer zone: 0.5;

u^4 – landscape protection area: 0.3;

u^5 – Special Protection Area for birds – SPA, if not located within another site or area: 0.8;

u^6 – Special Area of Conservation – SAC, if not located within another site or area: 0.9;

P_x – surface area of the protected site or area of a specified type (ha).

It was assumed that the ecological subsidy would be granted to municipalities where national parks, nature reserves, landscape parks, landscape protection areas, and Natura 2000 sites located outside other protected areas are designated. The weightings of protection units, the base rate, and the estimated amounts of the ecological subsidy for the different base rates were determined based on a study by Investment Management Environment Consulting²⁴. The base rate was proposed at the level adopted for rural areas in Portugal, i.e. 40 EUR per hectare. In 2012, it was PLN 160.00 per hectare. The simulated estimates of the subsidy amount included this rate and the amount of 200.00 PLN per hectare. In the statement of reasons for the bill, it was assumed that the ecological subsidy (amounting to PLN 800 million) would form part of the general subsidy for local government units, and its source could be fees related to the use of the environment, paid to the National Fund for Environmental Protection and Water Management²⁵.

The proposal was opposed among others by the National Bank of Poland (NBP) and the Council of Ministers (CoM)²⁶. The NBP indicated that the proposed changes would have a negative impact on the state budget due to reducing revenues and increasing expenditures. Due to procedures outlined in the Public Finance Act and Poland's obligations under the Excessive Deficit Procedure, fiscal adjustments would have to be undertaken. The CoM, in turn, pointed to a lack of funds in the state

24. J. Stanisławski (red.), *Wsparcie finansowe dla gmin położonych na terenach prawnie chronionych w Polsce – subwencja ekologiczna*, Bielszów, Investment Management Environment Consulting, 2012, p. 9–11.

25. See the statement of reasons for the bill, https://metropolie.pl/fileadmin/news/2023/05/7_Stawka_-_uzasadnienie_-_w_tym_subwencja_ekologiczna.pdf, access 11.06.2024.

26. See the Government's position on the citizens' bill on amending the Act on the Revenues of Local Government Units (druk nr 848), Pismo z 9 kwietnia 2013 r., znak: DSPA-140–191(5)/1, <https://www.miasta.pl/uploads/attachment/file/373/ec1f07bb32e85b8ff1c88e834988543753e3cf32.pdf>, access 24.07.2024.

budget. The CoM pointed out for instance that the proposal did not contain any assumptions for calculations and verified data justifying the amount of the base sum and the ecological subsidy, information on the area of buffer zones of national parks, nature reserves, and landscape parks used for calculating the subsidy, as well as the costs incurred by municipalities due to designated protected areas. For the CoM, the financial situation of local government units was presented selectively, focusing only on negative solutions and disregarding regulations that increased revenues.

In September 2012, a second citizens' bill amending the Act on the Revenues of Local Government Units was submitted²⁷. It used the same ecological subsidy calculation formula as the bill of June 2012. The base rate was proposed at PLN 200.00 per hectare. The total amount of the ecological portion of the general subsidy was estimated at PLN 800 million.

The CoM's position on the aforementioned bill was presented as late as in 2016²⁸, and the assessment was unfavourable. The Bureau of Research of the Sejm concurred with the CoM that the bill and the statement of reasons only addressed one side of the effects of the legal solutions, and did not present a balanced view of solutions resulting in a decrease and increase in revenues. It was pointed out that "the proposal for the ecological subsidy calculation does not take into account the actual impact of forms of nature protection located within the municipality on its revenues and development opportunities. The presence of forms of nature protection within the municipality does not necessarily have to be solely a barrier to its development and a factor generating only losses in its budget. Attractive natural areas can also attract visitors, thereby helping to develop tourism in municipalities, which can result in budget revenues; [...] existing data sets do not provide information for individual municipalities on the surface area occupied by the different forms of nature protection; indeed, they cover only the form characterised by the highest protection regime for which a higher index was proposed in the bill (and some forms of nature protection overlap) and there is no information on the area of buffer zones of national parks, nature reserves, and landscape parks as adopted in the subsidy calculation methodology"²⁹.

27. Citizens' bill amending: Ustawa o dochodach jednostek samorządu terytorialnego, Druk nr 24 z 27 września 2012 r., <https://sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?nr=24>, access 24.07.2024.

28. See the Government's position on the citizens' bill amending: Ustawa o dochodach jednostek samorządu terytorialnego, Pismo z 12 stycznia 2016 r., DKRM.ZK.140–121(5)/2015.MN, <https://orka.sejm.gov.pl/Druki8ka.nsf/0/2E8A83E516AF8050C1257F3900306CAD/%24File/24-s.pdf>, dostęp 24.07.2024.

29. See the opinion on the citizens' bill amending: Ustawa o dochodach jednostek samorządu terytorialnego z druku nr 24, w zakresie aktualności tego projektu ustawy i zasadności jego przyjęcia, przy uwzględnieniu przedstawionego przez rząd stanowiska do tego projektu z 6 czerwca 2016 r., <https://sejm.gov.pl/Sejm8.nsf/opinieBAS.xsp?nr=24>, access 24.07.2024, p. 40–41.

In the subsequent, third bill amending the Act on the Revenues of Local Government Units from 2013³⁰, it was proposed that:

- 1) the ecological subsidy (referred to as environmental subsidy) be part of the general subsidy granted to municipalities where more than 50% of the surface area consists of protected zones;
- 2) the subsidy be calculated based on the sum of the products of the base amount and the protection unit set at one hectare of protected surface area within the municipality, after adjusting the subsidy amount by the Gg index – tax revenue per capita in the country, calculated in relation to the G index – namely tax revenue per capita in the municipality (Article 29b.2 of the 2013 ARLGU bill);
- 3) the base amount (depending on the type of nature protection form) be: PLN 160.00 per hectare for national parks and nature reserves including buffer zones, and PLN 80.00 per hectare for Natura 2000 sites (if they are not also located within the boundaries of other nature protection forms);
- 4) the following formula be used to calculate the environmental subsidy:
 - a) for municipalities where the ratio of Gg to G is less than 1:

$$S_s = (K_b \times P_1) + (K_b \times P_2) + (K_b \times P_3) \times Gg/G$$

- b) for municipalities where the ratio of Gg to G is greater than or equal to 1:

$$S_s = (K_b \times P_1) + (K_b \times P_2) + (K_b \times P_3)$$

where:

S_s – environmental subsidy for a municipality where more than 50% of the surface area is occupied by legally protected areas of particular natural value;

K_b – base subsidy amount determined according to rates, taking into account the annual inflation rate;

P_x – area of the protected site of a specific type in hectares of land surface area within the administrative boundaries of the municipality;

G – tax revenue per capita in the municipality, according to the index of groups established for calculating the base amount of the equalisation component of the general subsidy.

According to the statement of reasons for the bill, in Poland there are over 300 municipalities where more than 50% of the surface area is protected. Municipalities of which national parks constitute a significant portion are usually rural municipalities

30. The parliamentary bill amending: Ustawa o dochodach jednostek samorządu terytorialnego, Druk nr 1192 z 22 stycznia 2013 r., <https://www.sejm.gov.pl/sejm7.nsf/druk.xsp?nr=1192>, access 24.07.2024, (the '2013 ARLGU bill').

with a relatively small population. Compared to their own revenues, these municipalities incur significant expenses for their own tasks and do not have direct budgetary inflows due to tax exemptions. A list of 18 municipalities located in national parks, where the park surface area exceeds five thousand hectares, was presented, including five municipalities in the Mazowieckie Voivodeship (Brochów, Czosnów, Izabelin, Leoncin, and Leszno); four municipalities in the Podlaskie Voivodeship (Białowieża, Goniądz, Sztabin, Trzcianne); three municipalities in the Podkarpackie Voivodeship (Cisna, Krempna, Lutowska); two municipalities in the Małopolskie Voivodeship (Kościelisko and Zakopane); two in the Lubelskie Voivodeship (Urszulin and Zwierzyniec); one municipality in the Pomorskie Voivodeship (Smółdzino), and one in the Zachodniopomorskie Voivodeship (Międzyzdroje). Referring to the Constitution of the Republic of Poland, it was indicated that the introduction of subsidies would form the implementation of the principle of social solidarity. Furthermore, it was assumed that the subsidy would be granted from the state budget, and the funds obtained could be allocated for any purpose serving the implementation of the municipality's own tasks. The amount of the subsidy would be calculated based on the ratio of the surface area of the protected site located within the municipality's boundaries to the total surface area of the municipality. The total amount of the environmental subsidy from the state budget for a year was estimated at approximately PLN 350–450 million (assuming the lowest rates specified in the bill)³¹. Work on the bill proposing the environmental subsidy did not proceed, due to the negative position of the Council of Ministers (similarly to the bills modifying local government revenues from 2012)³².

Ecological subsidy – further debate

The lack of statutory solutions on the support for municipalities with protected areas did not conclude the discussion on the establishment of an ecological subsidy. This was reflected, inter alia, in parliamentary interpellations, opinions of the Minister of the Environment, petitions from local government organisations, and meetings of local government officials with representatives of the Ministry of Finance and the General

31. Statement of reasons of 2013 ARLGU bill, p. 5–36.

32. See the Government's position on the parliamentary bill amending: Ustawa o dochodach jednostek samorządu terytorialnego (druk nr 1192), Pismo z 26 czerwca 2013 r., DSPA-140-64 (5)/13, <https://orka.sejm.gov.pl/Druki7ka.nsf/0/6A52E925C8F3A8E5C1257BA400422A71/%24File/1192-s.pdf>, access 24.07.2024.

Directorate for Environmental Protection³³. One example of action aimed at initiating a discussion on the ecological subsidy was the petition by the Association of Municipalities of the Lubuskie Voivodeship to the Minister of the Environment regarding the commencement of legislative work to establish this type of support for local government units³⁴. The Minister of the Environment did not accede to the petition, pointing to the lack of a comprehensive analysis of the conditions and needs for establishing such a subsidy for municipalities. They pointed out, among other things, that protected areas can be a source of revenue for municipalities (e.g. from tourism), and municipalities can utilise EU funds to finance activities related to environmentally valuable areas (including from the Life+ programme, the Operational Programme Infrastructure and Environment, Regional Operational Programmes, and programmes implemented by the National Fund for Environmental Protection and Water Management and the Voivodeship Funds for Environmental Protection and Water Management).

Ecological needs in the 2024 bill

In 2024, the bill on the revenues of local government units³⁵ introduced, inter alia, the so-called ecological needs, i.e. a proposal of financial support for local government units with legally protected sites of particular natural value (national parks, nature reserves, landscape parks, landscape protection areas, landscape protection zones established in these areas, and Natura 2000 sites).

The bill was submitted to the Sejm on 4 September 2024, and by 11 October 2024, the corresponding act was sent to the President of Poland for signature, who signed it on 21 October 2024. Three days later, on 24 October 2024, the Act was published

33. See M. Cyrankiewicz, *Subwencja ekologiczna dla gmin a obszary Natura 2000*, "Rzeczpospolita", 23.02.2016, <https://www.rp.pl/samorzad/art11177731-subwencja-ekologiczna-dla-gmin-a-obszary-natura-2000>, access 17.07.2024; T. Wrona, *Subwencja ekologiczna – porozmawiajmy konkretnie o utraconych dochodach gmin*, Forum Samorządowe, 20.08.2018, https://forumsamorzadowe.pl/artykuly/artikul/443,,,0,t_wrona_subwencja_ekologiczna_-_porozmawiajmy_konkretnie_o_utraconych_dochodach_gmin.html, access 17.07.2024; Interpellation no. 20742 to the Minister of Environment on the establishment of an ecological subsidy for municipalities, Krystyna Sibińska, 11.03.2018, <https://sejm.gov.pl/Sejm8.nsf/InterpelacjaTresc.xsp?key=7F2FA0C1>, access 16.07.2024; Interpellation no. 23811 to the Minister of Environment on the introduction of an ecological subsidy for municipalities, Andrzej Maciejewski, 9.07.2018, <https://www.sejm.gov.pl/Sejm8.nsf/InterpelacjaTresc.xsp?key=26EDA1C1>, access 16.07.2024; M. Dec-Kiełb, *Gminy "parkowe" chcą dodatkowej subwencji ekologicznej na rozwój*, Prawo.pl, <https://www.prawo.pl/samorzad/subwencja-ekologiczna-dla-gmin-parkowych>, 521643.html, access 16.07.2024; Interpellation no. 4010 on the ecological subsidy for municipalities, Michał Pyrzyk, 14.08.2024, <https://sejm.gov.pl/INT10.nsf/kucz/ATTD8AJ47/%24FILE/i04010-o1.pdf>, access 15.09.2024.

34. See: Petycja w sprawie subwencji ekologicznej z 23 lutego 2018 r. w sprawie subwencji ekologicznej, <https://bip.mos.gov.pl/skargi-wnioski-petycje/petycje/petycje-z-2018-roku-szczegoly/news/petycja-z-dnia-23-lutego-2018-r-w-sprawie-subwencji-ekologicznej/>, access 5.05.2024.

35. Rządowy projekt ustawy o dochodach jednostek samorządu terytorialnego, druk nr 622, art.29.1, <https://www.sejm.gov.pl/sejm10.nsf/PrzebiegProc.xsp?nr=622>, access 9.09.2024, (the '2024 ARLGU bill').

in the Journal of Laws³⁶. As early as 2025, this form of financial support will be available to voivodeships, districts (Polish: *powiaty*), towns with district status, and all municipalities where protected areas have been designated. In 2025, the estimated amount of ecological needs will amount to approximately PLN 1.5, of which circa PLN 1.1 billion will be for municipalities.

The amount of ecological needs for a LGU is calculated according to the following formula³⁷:

$$\text{Ecological needs} = S_b \times P_p \quad (1)$$

where:

S_b – base rate per hectare of legally protected sites (PLN);

P_p – conversion surface area of legally protected areas appropriate for the category of the local government unit in question (ha).

The conversion surface area of legally protected sites is calculated according to the formula:

$$P_p = (\text{Poch} \times W_1) + (\text{Poch} \times W_2) + (\dots) + (\text{Poch} \times W_n) \quad (2)$$

where:

P_p – conversion surface area of legally protected areas appropriate for the category of the local government unit in question (ha);

Poch – surface area of legally protected sites (ha);

W – protection weighting for legally protected sites:

W_1 – national park – 2;

W_2 – nature reserve – 1;

W_3 – landscape protection zones established within the boundaries of landscape parks or landscape protection areas – 0.6;

W_4 – landscape parks and landscape protection areas where at least five prohibitions have been established, selected from the prohibitions referred to, respectively, in Article 17(1)(1) and 17(1)(4)–17(1)(9) and Article 24(1)(2) and 24(1)(4)–24(1)(9) of the Nature Conservation Act – 0.3;

W_5 – landscape parks and landscape protection areas where at least one prohibition has been established, selected from the prohibitions referred to, respectively, in Article 17(1)(1) and 17(1)(4)–17(1)(9) and Article 24(1)(2) and 24(1)(4)–24(1)(9) of the Nature Conservation Act – 0.1;

36. Course of work on: Rządowy projekt ustawy o dochodach jednostek samorządu terytorialnego, Druk 622, <https://www.sejm.gov.pl/sejm10.nsf/PrzebiegProc.xsp?nr=622>, access 15.10.2024 i 5.11.2024.

37. Formulas (1) and (2) – produced by the author based on: Ustawa z 1 października 2024 r. o dochodach jednostek samorządu terytorialnego, Dz.U. 2024 poz. 1572, (the 2024 ARLGU), art. 29.2 i art. 29.5.

W_6 – Natura 2000 site – 0.15.

Where an area is covered by different types of protected areas, the area with the highest weighting is used for calculating ecological needs (Article 29.6 of the 2024 ARLGU).

Ecological needs are calculated using a formula that resembles the method of calculating the ecological subsidy as provided for in the 2012 ARLGU bill (Article 28a.2). In 2024 (similarly to 2012), the calculation of the amount of ecological needs takes into account the conversion surface area of legally protected sites, the base amount, and the weightings for protected areas. The differences compared to the 2012 ARLGU bill are as follows: the base amount is higher, there are different weightings for protected areas (e.g., national parks, Natura 2000 sites), and the buffer zones of national parks, nature reserves, and landscape parks are not taken into account.

The calculations of the ecological needs of local government units for 2025 were prepared based on data concerning the surface area of protected sites as of 31 December 2023 (Article 84(1) of the 2024 ARLGU). In 2025, a base rate of PLN 310.00 per hectare of protected area was adopted for municipalities and towns with district status, PLN 70.00 per hectare for districts, and PLN 35.00 per hectare for voivodeships (Article 84(2)(a)–(c) of the 2024 ARLGU). The amount of the base rate per hectare of protected area will be determined annually, adjusted according to the consumer goods and services price index for the first half of the year preceding the budget year (Article 29.3 of the 2024 ARLGU).

In 2025, municipalities with national park area exceeding 20% of the municipality's surface area or where the surface area of the national park within the municipality exceeds two thousand hectares will receive additional funds from the reserve to supplement the revenues of local government units. PLN 40 million has been allocated for this purpose (Article 91.1 of the 2024 ARLGU).

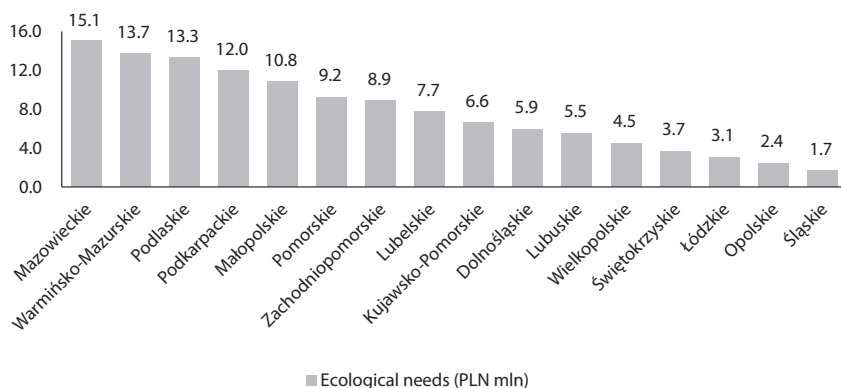
Those who approved of the establishment of financial support for municipalities with legally protected areas in the form of ecological needs included the Union of Rural Municipalities of the Republic of Poland, which for years has been taking action aimed at the establishment of ecological subsidies for municipalities. During the work on the ARLGU, the Union stated that it would “strive for the exclusion of the ecological subsidy from the provisions of the Act and for the establishment of separate regulations, so that the ecological subsidy becomes a real tool compensating for lost revenues and development opportunities”³⁸.

38. *Informacja dotycząca nowej ustawy o dochodach JST i subwencji ekologicznej*, 30 August 2024, <https://www.zgwrp.pl/informacja-dotyczaca-nowej-ustawy-o-dochodach-jst-i-subwencji-ekologicznej/>, access 17.09.2024.

Ecological needs for voivodeships

The analysis of the planned amounts of ecological needs for the different voivodeships shows that in 2025, the greatest support will be received by the Mazowieckie Voivodeship (PLN 15.1 million) and the Warmińsko-Mazurskie Voivodeship (PLN 13.7 million), while the least will go to the Śląskie Voivodeship (PLN 1.7 million) and the Opolskie Voivodeship (PLN 2.4 million), as illustrated in Figure 1.

Figure 1. Ecological needs by voivodeships in 2025



Source: Załącznik do OSR z 15 lipca 2024 roku, Rządowy projekt ustawy o dochodach jednostek samorządu terytorialnego, <https://www.gov.pl/web/finanse/ministerstwo-finansow-zaprezentowalo-projekt-nowej-ustawy-o-dochodach-jednostek-samorządu-terytorialnego>, access 17.09.2024.

The largest share of the planned amounts of ecological needs for voivodeships will be for the actual surface areas of landscape parks and landscape protection areas, where at least five prohibitions selected from those mentioned in the Nature Conservation Act have been established (approximately 7.3 million hectares), and Natura 2000 sites (approximately 3.1 million hectares), which constitute 74.6% of the total conversion surface area. In turn, the actual surface area of national parks and nature reserves amounts to approximately 488 thousand hectares, i.e. 4.3% of the total actual surface area. Despite the highest protection weightings for these protected sites (two for national parks and one for nature reserves), such sites constitute 32.4% of the total conversion surface area (Table 3).

Table 3. Ecological needs by voivodeships in 2025

Voivodeship	Ecological needs (PLN)	Conversion surface area (ha)	Actual surface area (ha)		Landscape parks and landscape protection areas > 5 prohibitions	Natura 2000	Landscape parks and landscape protection areas > 1 < 5 prohibitions
			national parks	nature reserves			
Dolnośląskie	5,944,188.5	169,834.0	12,287.5	10,841.6	297,292.7	296,434.8	7,643.7
Kujawsko-Pomorskie	6,638,431.9	189,669.5	0.0	9,601.7	571,737.5	56,977.0	0.0
Lubelskie	7,713,324.2	220,380.7	18,245.7	11,918.4	434,095.4	214,329.3	95,928.9
Lubuskie	5,546,445.9	158,469.9	13,486.0	4,178.0	292,456.2	188,533.1	113,029.8
Łódzkie	3,076,249.0	87,892.8	71.6	7,090.8	259,826.5	17,698.4	560.5
Małopolskie	10,824,570.8	309,273.5	37,823.0	3,548.8	749,897.0	34,063.1	1.5
Mazowieckie	15,059,198.6	430,262.8	38,461.2	19,540.5	985,301.6	254,730.0	0.0
Opolskie	2,423,624.1	69,246.4	0.0	1,166.8	195,286.1	25,803.8	56,231.8
Podkarpackie	11,981,418.5	342,326.2	46,082.8	11,363.3	718,813.1	139,739.1	21,926.7
Podlaskie	13,263,331.8	378,952.3	92,168.9	23,827.4	426,259.7	249,907.7	54,230.9
Pomorskie	9,230,476.5	263,727.9	26,394.4	9,527.7	577,278.7	188,185.7	0.0
Śląskie	1,657,980.4	47,370.9	0.0	4,586.1	90,398.8	104,430.3	6.2
Świętokrzyskie	3,669,895.8	104,854.2	7,686.8	3,913.0	8,702.9	143,062.6	614,972.6
Warmińsko-Mazurskie	13,744,769.3	392,707.7	0.0	33,849.6	1,076,466.9	238,050.2	2,104.6
Wielkopolskie	4,521,302.4	129,180.1	7,975.2	4,572.3	169,393.4	385,595.8	0.3
Zachodniopomorskie	8,881,943.4	253,769.8	13,813.1	14,168.3	430,104.8	552,959.0	0.5
Total	124,177,150.9	3,547,918.6	314,496.1	173,694.2	7,283,311.5	3,090,499.8	966,638.0

Source: Załącznik do OSR z 15 lipca 2024 roku, Rządowy projekt ustawy o dochodach jednostek samorządu terytorialnego, <https://www.gov.pl/web/finanse/ministerstwo-finansow-zaprezentowalo-projekt-nowej-ustawy-o-dochodach-jednostek-samorządu-terytorialnego>, access 17.09.2024.

Support in the form of ecological needs will be available in 2025 to all rural municipalities in four voivodeships: Lubuskie, Świętokrzyskie, Warmińsko-Mazurskie, and Zachodniopomorskie (a total of 203 municipalities), and in three voivodeships (Pomorskie, Warmińsko-Mazurskie and Zachodniopomorskie) to all urban-rural municipalities (a total of 109 municipalities) – Table 4.

Table 4. Ecological needs in rural and urban-rural municipalities in 2025 by voivodeships

Voivodeship	Municipalities					
	rural			urban-rural		
	total (number)	with ecological needs subsidy (number)	total (%)	total (number)	with ecological needs subsidy (number)	total (%)
Dolnośląskie	76	64	84.2	58	55	94.8
Kujawsko-Pomorskie	88	78	88.6	39	30	76.9
Lubelskie	159	145	91.2	34	28	82.4
Lubuskie	38	38	100.0	35	34	97.1
Łódzkie	117	98	83.8	42	25	59.5
Małopolskie	118	111	94.1	50	42	84.0
Mazowieckie	204	187	91.7	75	50	66.7
Opolskie	34	30	88.2	34	29	85.3
Podkarpackie	106	101	95.3	38	35	92.1
Podlaskie	78	68	87.2	27	25	92.6
Pomorskie	81	80	98.8	20	20	100.0
Śląskie	93	62	66.7	25	17	68.0
Świętokrzyskie	52	52	100.0	45	39	86.7
Warmińsko-Mazurskie	66	66	100.0	34	34	100.0
Wielkopolskie	107	86	80.4	100	73	73.0
Zachodniopomorskie	47	47	100.0	55	55	100.0
Total	1,464	1,313	89.7	711	591	83.1

Source: Załącznik do OSR z 15 lipca 2024 roku, Rządowy projekt ustawy o dochodach jednostek samorządu terytorialnego, <https://www.gov.pl/web/finanse/ministerstwo-finansow-zaprezentowalo-projekt-nowej-ustawy-o-dochodach-jednostek-samorządu-terytorialnego>, access 17.09.2024.

A high percentage (over 90%) of rural municipalities with protected areas, for which ecological needs have been stipulated, was recorded in the following voivodeships: Pomorskie (98.8%), Podkarpackie (95.3%), Małopolskie (94.1%), Mazowieckie (91.7%), and Lubelskie (91.2%). For urban-rural municipalities, such a percentage

was recorded in four voivodeships: Lubuskie (97.1%), Dolnośląskie (94.8%), Podlaskie (92.6%), and Pomorskie (92.1%).

The amount of the planned amount of ecological needs is significantly influenced first by the actual surface area of protected sites, and then by the site's protection weighting. For example, the largest actual surface area of landscape parks and landscape protection areas, where at least five prohibitions listed in the Nature Conservation Act are established, is in the Warmińsko-Mazurskie Voivodeship (approximately 1.07 million hectares). Although the weighting for this type of protected areas is 0.3, the planned amount of ecological needs for this voivodeship is PLN 13.8 million, making it the second largest amount of this subsidy among all voivodeships. In turn, the voivodeships with the largest actual surface area of national parks and nature reserves (allocated the highest protection weightings) will receive the largest planned amounts of ecological needs. These include the Mazowieckie Voivodeship – PLN 15.1 million (58 thousand hectares of national parks and nature reserves) and the Podlaskie Voivodeship – PLN 13.3 million (115.9 thousand hectares of national parks and nature reserves). The largest actual surface area of Natura 2000 sites is in the Zachodniopomorskie Voivodeship (approximately 553 thousand hectares) and the Wielkopolskie Voivodeship (approximately 386 thousand hectares). However, this does not translate into the highest planned amounts of ecological needs for these voivodeships (respectively: PLN 8.8 million and PLN 4.5 million), because the weighting for this type of protected areas is 0.15.

Ecological needs for rural municipalities

Legally protected areas taken into account in the calculation of the amounts of ecological needs are mostly located within rural municipalities. Of all rural municipalities, only 10.3% do not feature protected areas.

The analysis of planned funds for ecological needs for rural municipalities shows that in 2025, the highest amount, of PLN 16.6 million, will be granted to the Lutowiska municipality in the Podkarpackie Voivodeship, while the lowest will be granted to the Buczkowice municipality in the Śląskie Voivodeship (PLN 0.47 million). The above amounts result from the conversion of the actual surface area of protected sites using appropriate weightings. Apart from the Lutowiska municipality, some of the highest planned ecological needs for rural municipalities in 2025, exceeding PLN 10 million, will be granted to the following municipalities: Trzcianne (PLN 10.7 million) in the Podlaskie Voivodeship and Smółdzino in the Pomorskie Voivodeship (PLN 10.6 million) – Table 5.

Table 5. The highest amounts of ecological needs for rural municipalities in 2025

Voivodeship	Municipality	Ecological needs (PLN)	Actual surface area (ha)			Landscape parks and landscape protection areas >5 prohibitions	Natura 2000	Landscape parks and landscape protection areas >1 <5 prohibitions
			national parks	nature reserves	protection areas >5 prohibitions			
Dolnośląskie	Osiecznica	2,030,799.62	-	-	0.17	-	43,672.77	-
	Krośnice	1,184,550.77	-	-	12,702.55	-	69.11	-
Kujawsko-Pomorskie	Cekcyn	2,465,390.48	-	1,780.26	18,037.90	-	5,074.95	-
	Osie	1,882,807.17	-	403.93	17,268.99	-	3,259.63	-
Lubelskie	Urszulín	3,916,470.72	5,085.62	-	8,154.59	-	107.73	-
	Sosnowica	2,715,031.00	2,443.93	47.70	12,606.34	-	271.35	-
Lubuskie	Słońsk	3,579,599.61	4,544.57	68.69	7,572.54	-	776.67	10.03
	Pszczew	1,421,645.59	-	3.08	15,086.75	-	378.99	-
Łódzkie	Żytńo	1,391,940.46	-	47.09	14,810.12	-	0.03	-
	Widawa	1,276,299.14	-	2.84	13,714.18	-	-	-
Małopolskie	Kościełisko	5,547,576.64	8,118.10	-	5,530.69	-	0.01	-
	Bukowina Tatrzańska	3,526,416.01	4,367.41	-	8,802.37	-	0.03	-
Mazowieckie	Leoncin	6,205,513.82	9,667.01	334.55	880.25	-	567.61	-
	Leszno	4,463,012.19	6,979.43	-	1,458.88	-	1.93	-
Opolskie	Lasowice Wielkie	1,798,314.03	-	74.38	19,087.12	-	-	4.97
	Turawa	1,334,089.65	-	-	14,345.02	-	0.06	-

Continued on the next page.

Table 5. The highest amounts of ecological needs for rural municipalities in 2025 (cont.)

Voivodeship	Municipality	Ecological needs (PLN)	Actual surface area (ha)			Landscape parks and landscape protection areas >5 prohibitions	Natura 2000	Landscape parks and landscape protection areas >1 <5 prohibitions
			national parks	nature reserves				
Podkarpackie	Lutowiska	16,603,471.66	22,950.57	393.37	24,199.39		35.06	-
	Krempna	8,450,847.69	12,471.87	-	7,545.63		355.80	-
Podlaskie	Trzcianne	10,742,367.54	16,672.82	-	-		8,714.39	-
	Sztubin	6,108,929.29	5,623.58	1,074.67	19,635.65		9,957.99	-
Pomorskie	Smoldzino	10,636,810.52	17,125.53	1.37	-		399.08	-
	Chojnice	4,712,519.87	4,584.58	37.83	17,352.57		5,259.44	-
Śląskie	Olsztyn	823,940.01	-	242.28	8,049.77		4.40	-
	Herby	821,334.77	-	109.43	8,466.79		-	-
Świętokrzyskie	Bieliny	808,742.88	881.13	14.55	-		804.32	7,113.90
	Łopuszno	635,445.60	-	99.77	818.78		1,746.01	14,425.19
Warmińsko-Mazurskie	Jedwabno	2,962,156.33	-	298.09	30,857.51		-	-
	Purda	2,716,891.62	-	1,174.42	25,219.66		158.99	-
Wielkopolskie	Komorniki	1,152,935.57	1,850.95	-	-		114.98	-
	Chrzypsko Wielkie	785,580.30	-	-	8,447.10		-	-
Zachodniopomorskie	Wałcz	2,923,963.40	-	1,375.10	25,516.44		2,680.72	-
	Szczecinek	2,068,988.05	-	377.35	18,562.77		4,853.16	-
Total		117,694,381.92	123,367.10	7,960.75	364,730.52		89,265.21	21,554.09

Source: Załącznik do OSR z 15 lipca 2024 roku, Rządowy projekt ustawy o dochodach jednostek samorządu terytorialnego, <https://www.gov.pl/web/finanse/ministerstwo-finansow-zaprezentowalo-projekt-nowej-ustawy-o-dochodach-jednostek-samorządu-terytorialnego>, access 17.09.2024.

Within the group of 32 analysed rural municipalities with the highest planned amounts of ecological needs, landscape parks and landscape protection areas predominate, where at least five prohibitions selected from those listed in the NCA have been established (actual surface area totalling 364.7 thousand hectares). The actual surface area of national parks is also significant (approximately 123.4 thousand hectares). The smallest actual surface area is that of nature reserves (7.9 thousand hectares in total).

The largest actual surface areas of protected sites in rural municipalities and the highest planned amounts of ecological needs for 2025 are as follows:

- 1) national parks – Lutowska municipality, Podkarpackie Voivodeship: 22,950.57 ha, i.e. 45,901.14 ha of conversion surface area (weighting: 2);
- 2) nature reserves – Cekcyn municipality, Kujawsko-Pomorskie Voivodeship: 1,780.26 ha, i.e. 1,780.26 ha of conversion surface area (weighting: 1);
- 3) landscape parks and landscape protection areas, where at least five prohibitions selected from those listed in the NCA have been established – Jedwabno municipality, Warmińsko-Mazurskie Voivodeship: 30,857.51 ha, i.e. 9,257.25 ha of conversion surface area (weighting: 0.3);
- 4) Natura 2000 sites – Osiecznica municipality, Dolnośląskie Voivodeship: 43,672.77 ha, i.e. 6,550.92 ha of conversion surface area (weighting: 0.15).

Small actual surface areas of protected sites translate into small planned amounts of ecological needs. Among the selected 32 rural municipalities, for which the lowest planned amounts of ecological needs for 2025 were calculated, half will receive amounts below PLN 5.00, including five municipalities below PLN 1.00 (Table 6). This group, apart from the Buczkowice municipality in the Śląskie Voivodeship (planned amount of ecological needs of PLN 0.47), contains the following municipalities: Głowno in the Łódzkie Voivodeship, Brzeźnica in the Małopolskie Voivodeship, Skoroszyce in the Opolskie Voivodeship, and Łubnice in the Świętokrzyskie Voivodeship (for these municipalities, the planned ecological needs amount to PLN 0.93).

Table 6. The lowest amounts of ecological needs for rural municipalities in 2025

Voivodeship	Municipality	Ecological needs (PLN)	Actual surface area (ha)		Landscape parks and landscape protection areas >5 prohibitions	Natura 2000	Landscape parks and landscape protection areas >1 <5 prohibitions
			national parks	nature			
Dolnośląskie	Miłkowice	19.53	-	-	0.21	-	-
	Kotla	4.65	-	-	0.04	0.02	-
Kujawsko-Pomorskie	Inowrocław	3,009.48	-	-	32.36	-	-
	Bukowiec	2,486.82	-	-	26.74	-	-
Lubelskie	Potok Górny	17.67	-	-	0.19	-	-
	Sosnówka	5.58	-	-	-	0.12	-
Lubuskie	Siedlisko	80,369.67	-	-	863.96	0.46	-
	Brzeźnica	27,224.51	-	5.78	-	-	820.41
Łódzkie	Zadzim	2.33	-	-	0.02	0.01	-
	Głowno	0.93	-	-	0.01	-	-
Małopolskie	Budzów	6.20	-	0.02	-	-	-
	Brzeźnica	0.93	-	-	0.01	-	-
Mazowieckie	Sochaczew	4.65	-	-	0.05	-	-
	Teresin	1.86	-	-	0.02	-	-
Opolskie	Wilków	3,151.77	-	-	33.89	-	-
	Skoroszyce	0.93	-	-	0.01	-	-
Podkarpackie	Orły	1,082.52	-	-	-	23.28	-
	Wadowice Górne	1.86	-	-	0.02	-	-

Continued on the next page.

Table 6. The lowest amounts of ecological needs for rural municipalities in 2025 (cont.)

Voivodeship	Municipality	Ecological needs (PLN)	Actual surface area (ha)		Landscape parks and landscape protection areas >5 prohibitions	Natura 2000	Landscape parks and landscape protection areas >1 <5 prohibitions
			national parks	nature			
Podlaskie	Śniadowo	2.33	-	-	-	0.05	-
	Szumowo	1.40	-	-	-	0.03	-
Pomorskie	Stare Pole	23,283.48	-	-	250.36	-	-
	Przodkowo	4,999.68	-	-	-	107.52	-
Śląskie	Bestwina	1.86	-	-	-	0.04	-
	Buczkowice	0.47	-	-	-	0.01	-
Świętokrzyskie	Lipnik	1.40	-	-	-	0.03	-
	Łubnice	0.93	-	-	0.01	-	-
Warmińsko-Mazurskie	Iłowo-Osada	69,997.69	-	179.29	43.40	223.26	-
	Gronowo Elbląskie	41,793.27	-	-	449.39	-	-
Wielkopolskie	Wierzbinek	3.72	-	-	0.04	-	-
	Lisków	2.33	-	-	-	0.05	-
Zachodniopomorskie	Siemysł	16,661.88	-	-	-	358.32	-
	Dolice	16,575.86	-	3.09	0.12	335.63	-
Total		290,718.19	-	188.18	1,700.85	1,048.83	820.41

Source: Załącznik do OSR z 15 lipca 2024 roku, Rządowy projekt ustawy o dochodach jednostek samorządu terytorialnego, <https://www.gov.pl/web/finanse/ministerstwo-finansow-zaprezentowalo-projekt-nowej-ustawy-o-dochodach-jednostek-samorządu-terytorialnego>, access 17.09.2024.

In none of the municipalities with the lowest planned amounts of ecological needs listed indicated in Table 6 have national parks been designated; in four municipalities, nature reserves have been designated with areas ranging from 0.02 hectares (Budzów municipality in the Małopolskie Voivodeship) to 179.29 hectares (Iłowo-Osada municipality in the Warmińsko-Mazurskie Voivodeship). The dominant protected areas are landscape parks and landscape protection areas, within which at least five prohibitions selected from those listed in the NCA have been established. They have been designated in 20 analysed municipalities, and their surface area ranges from 0.01 hectares (municipalities: Głowno in the Łódzkie Voivodeship, Brzeźnica in the Małopolskie Voivodeship, Skoroszyce in the Opolskie Voivodeship, and Łubnice in the Świętokrzyskie Voivodeship) to 863.96 hectares (Siedlisko municipality in the Lubuskie Voivodeship). Natura 2000 sites have been designated in 15 analysed municipalities, and their surface area ranges from 0.01 hectares (municipalities: Zadzim in the Łódzkie Voivodeship and Buczkowice in the Śląskie Voivodeship) to 358.32 hectares (Siemysł municipality in the Zachodniopomorskie Voivodeship).

Ecological needs of urban-rural municipalities

Urban-rural municipalities with designated legally protected areas represent a slightly lower percentage (compared to rural municipalities) of local government units eligible for support in the form of ecological needs. In this group, seven municipalities were recorded whose planned amounts of ecological needs for the year 2025 exceeded PLN 4 million (Table 7). The leader is the municipality of Goniądz in the Podlaskie Voivodeship, for which the planned amount of ecological needs exceeds PLN 14 million. The other municipalities with the highest planned amounts of ecological needs are the Zwierzyniec in the Lubelskie Voivodeship (PLN 5.36 million), Dobiegniew in the Lubuskie Voivodeship (PLN 4.75 million), Ustrzyki Dolne in the Podkarpackie Voivodeship (PLN 4.67 million), Pisz in the Warmińsko-Mazurskie Voivodeship (PLN 4.45 million), Milicz in the Dolnośląskie Voivodeship (PLN 4.21 million), and Człopa in the Zachodniopomorskie Voivodeship (PLN 4.1 million).

Table 7. The highest amounts of ecological needs for urban-rural municipalities in 2025

Voivodeship	Municipality	Ecological needs (PLN)	Actual surface area (ha)			Natura 2000	Landscape parks and landscape protection areas	
			national parks	nature reserves	landscapes >5 prohibitions		>1	<5 prohibitions
Dolnośląskie	Milicz	4,206,505.79	–	4,021.14	31,768.98	116.93	–	–
	Radków	1,876,644.21	2,885.04	–	–	1,890.74	–	–
Kujawsko-Pomorskie	Włocławek	2,151,555.47	–	–	23,134.42	1.17	–	–
	Sępólno Krajeńskie	2,036,012.27	–	95.70	21,573.52	0.17	–	–
Lubelskie	Zwierzyniec	5,366,682.18	7,959.90	–	2,746.26	3,788.00	–	–
	Janów Lubelski	1,472,331.67	–	2,138.53	7,746.06	1,914.06	–	–
Lubuskie	Dobiegniew	4,754,285.09	5,408.11	75.13	–	29,633.69	–	–
	Witnica	3,216,443.91	3,468.93	21.25	6,517.95	9,155.85	877.53	–
Łódzkie	Przedbórz	1,828,303.43	–	617.21	17,291.80	620.02	–	–
	Warta	924,029.87	–	1,289.55	5,602.97	68.67	–	–
Małopolskie	Muszyna	1,354,934.67	–	188.43	13,940.59	1.00	–	–
	Krynica-Zdrój	1,350,494.70	–	1.99	14,514.81	0.01	–	–
Mazowieckie	Lubowidz	1,665,314.73	–	–	17,884.33	44.56	–	–
	Mrozy	1,274,586.86	–	757.80	10,926.14	506.19	–	–
Opolskie	Namysłów	1,144,301.76	–	24.33	12,223.22	–	–	–
	Niemodlin	1,087,108.62	–	–	11,509.64	32.74	489.99	–

Continued on the next page.

Table 7. The highest amounts of ecological needs for urban-rural municipalities in 2025 (cont.)

Voivodeship	Municipality	Ecological needs (PLN)	Actual surface area (ha)			Landscape parks and landscape protection areas >5 prohibitions	Natura 2000	Landscape parks and landscape protection areas >1 <5 prohibitions
			national parks	nature reserves				
Podkarpackie	Ustrzyki Dolne	4,670,926.09	0.33	1,004.06	46,873.06		5.77	-
	Dukla	2,324,993.18	877.80	120.11	18,697.39		100.34	-
Podlaskie	Goniadz	14,030,808.63	22,000.98	-	1,201.53		5,988.36	-
	Suchowola	2,152,815.77	3,138.52	-	-		4,450.18	-
Pomorskie	Brusy	3,289,101.09	13.49	386.58	29,279.46		9,417.37	-
	Czersk	2,896,918.69	-	148.15	23,499.24		14,313.18	-
Śląskie	Żarki	577,987.87	-	7.60	6,189.59		-	-
	Ogrodzieniec	404,945.10	-	0.01	4,117.25		473.93	-
Świętokrzyskie	Bodzentyn	3,121,358.38	4,252.16	271.51	-		2,998.70	8,432.63
	Nowa Słupia	1,370,693.37	1,851.49	17.46	-		628.39	6,068.93
Warmińsko-Mazurskie	Pisz	4,445,722.25	-	1,127.31	35,574.31		16,942.91	-
	Ruciane-Nida	3,486,005.65	-	3,798.62	17,668.69		14,306.35	-
Wielkopolskie	Stęszew	2,161,609.08	3,402.05	-	-		1,125.55	-
	Sieraków	1,671,673.14	-	73.14	15,232.87		4,996.62	-
Zachodniopomorskie	Człopa	4,044,430.35	2,376.32	62.07	23,367.56		8,143.81	-
	Międzyzdroje	3,674,913.45	5,486.09	-	-		5,882.53	-
Total		90,034,437.24	63,121.21	16,247.68	419,081.64		137,547.79	15,869.08

Source: Załącznik do OSR z 15 lipca 2024 roku, Rządowy projekt ustawy o dochodach jednostek samorządu terytorialnego, <https://www.gov.pl/web/finanse/ministerstwo-finansow-zaprezentowalo-projekt-nowej-ustawy-o-dochodach-jednostek-samorządu-terytorialnego>, access 17.09.2024.

Within the group of 32 analysed urban-rural municipalities with the highest planned amounts of ecological needs, presented in Table 7, landscape parks and landscape protection areas predominate, where at least five prohibitions selected from those listed in the NCA have been established (actual surface area totalling 419.1 thousand hectares). In turn, the smallest actual surface area in the analysed municipalities consists of landscape parks and landscape protection areas where at least one prohibition selected from those listed in the NCA has been established (15.8 thousand hectares in total).

The largest actual surface areas of protected sites in urban-rural municipalities for which the planned amounts of ecological needs for 2025 are the highest were recorded for:

- 1) national parks – in the Goniądz municipality, Podlaskie Voivodeship: 22,000.98 ha, i.e. 44,001.96 ha of conversion surface area (weighting: 2);
- 2) nature reserves – in the Milicz municipality, Dolnośląskie Voivodeship: 4,021.14 ha, i.e. 4,021.14 ha of conversion surface area (weighting: 1);
- 3) landscape parks and landscape protection areas where at least five prohibitions selected from those listed in the NCA have been established – in the municipality of Ustrzyki Dolne, Podkarpackie Voivodeship: 46,873.06 ha, i.e. 14,061.92 ha of conversion surface area (weighting: 0.3);
- 4) Nature 2000 sites – Dobiegniew municipality, Lubuskie Voivodeship: 29,633.69 ha, i.e. 4,445.05 ha of conversion surface area (weighting: 0.15);
- 5) landscape parks and landscape protection areas where at least one prohibition selected from those listed in the NCA has been established – in the municipality of Bodzentyn, Świętokrzyskie Voivodeship: 8,432.63 ha, i.e. 843.26 ha of conversion surface area (weighting: 0.1).

In the group of urban-rural municipalities presented in Table 8, for which the lowest planned amounts of ecological needs for the year 2025 were calculated, seven will be granted amounts below PLN 5.00. The lowest amount was planned for the municipality of Maszewo in the Zachodniopomorskie Voivodeship (PLN 0.47). Two municipalities (Dobrzyń nad Wisłą in the Kujawsko-Pomorskie Voivodeship and Skalmierz in the Świętokrzyskie Voivodeship) have planned ecological needs below PLN 1.00 (PLN 0.93). This group also includes the following municipalities: Maków Podhalański in the Małopolskie Voivodeship and Radomyśl Wielki in the Podkarpackie Voivodeship (PLN 1.86 each), Kazimierza Wielka in the Świętokrzyskie Voivodeship (PLN 3.72), and Szczuczyn in the Podlaskie Voivodeship (PLN 4.65).

Table 8. The lowest amounts of ecological needs for urban-rural municipalities in 2025

Voivodeship	Municipality	Ecological needs (PLN)	Actual surface area (ha)			Natura 2000	Landscape parks and landscape protection areas > 1 <5 prohibitions
			national parks	nature reserves	Landscape parks and landscape protection areas >5 prohibitions		
Dolnośląskie	Ząbkowice Śląskie	1,375.94	-	1.98	3.88	8.63	-
	Żarów	28.37	-	-	0.11	0.39	-
Kujawsko-Pomorskie	Janowiec Wielkopolski	1,793.97	-	-	19.29	-	-
	Dobrzyń nad Wisłą	0.93	-	-	0.01	-	-
Lubelskie	Nalęczów	1,145.76	-	-	12.32	-	-
	Tarnogród	13.02	-	-	0.14	-	-
Lubuskie	Kożuchów	37,070.73	-	-	-	509.38	431.76
	Szlichtyngowa	22,435.79	-	-	-	482.49	-
Łódzkie	Lututów	181.35	-	-	1.95	-	-
	Drzewica	164.61	-	-	1.77	-	-
Małopolskie	Proszowice	12.09	-	-	0.13	-	-
	Maków Podhalański	1.86	-	-	0.02	-	-
Mazowieckie	Myszyniec	16,143.87	-	-	-	347.18	-
	Lipsko	298.53	-	-	3.21	-	-
Opolskie	Dobrodzień	6,664.38	-	-	2.42	138.48	-
	Olesno	6.51	-	-	0.07	-	-

Continued on the next page.

Table 8. The lowest amounts of ecological needs for urban-rural municipalities in 2025 (cont.)

Voivodeship	Municipality	Ecological needs (PLN)	Actual surface area (ha)			Natura 2000	Landscape parks and landscape protection areas > 1 <5 prohibitions
			national parks	nature reserves	Landscape parks and landscape protection areas >5 prohibitions		
Podkarpackie	Ropczyce	1,158.16	-	2.59	-	7.64	-
	Radomyśl Wielki	1.86	-	-	0.02	-	-
Podlaskie	Stawiski	24,096.15	-	71.89	-	38.93	-
	Szczuczyn	4.65	-	-	0.05	-	-
Pomorskie	Nowy Staw	130,798.92	-	-	1,406.44	-	-
	Pelplin	47,596.94	-	-	340.63	342.33	-
Śląskie	Kłobuck	1,852.56	-	5.13	-	5.64	-
	Siewierz	1,025.33	-	-	-	22.05	-
Świętokrzyskie	Kazimierza Wielka	3.72	-	-	0.04	-	-
	Skalbmierz	0.93	-	-	0.01	-	-
Warmińsko-Mazurskie	Bisztynek	216,474.24	-	340.65	1,192.18	-	-
	Kielce	129,761.04	-	-	1,395.28	-	-
Wielkopolskie	Jutrosin	79.98	-	-	0.86	-	-
	Jarocin	23.25	-	-	0.25	-	-
Zachodniopomorskie	Lipiany	33,566.18	-	11.81	0.81	641.50	-
	Mazewo	0.47	-	-	-	0.01	-
Total	673,782.06	-	434.05	4,381.89	2,544.65	431.76	

Source: Załącznik do OSR z 15 lipca 2024 roku, Rządowy projekt ustawy o dochodach jednostek samorządu terytorialnego, <https://www.gov.pl/web/finanse/ministerstwo-finansow-zaprezentowalo-projekt-nowej-ustawy-o-dochodach-jednostek-samorządu-terytorialnego>, access 17.09.2024.

In the analysed urban-rural municipalities with the lowest planned amounts of ecological needs, no national parks have been designated. The actual surface area of nature reserves in this group of municipalities is approximately 434 hectares. The largest one is present in the Bisztynek municipality in the Warmińsko-Mazurskie Voivodeship (approximately 340 hectares), and the smallest one in the Ząbkowice Śląskie municipality in the Dolnośląskie Voivodeship (1.9 hectares). The dominant protected areas are landscape parks and landscape protection areas, where at least five prohibitions selected from those listed in the NCA have been established (approximately 4.4 thousand hectares). They have been designated in 24 municipalities: the largest accounts for 1,406.44 hectares in the Nowy Staw municipality, Pomeranian Voivodeship, and the smallest accounts for 0.01 hectares in the Skalmierz municipality, Świętokrzyskie Voivodeship. Natura 2000 sites have been designated in 13 municipalities and their total area in the analysed group is approximately 2.5 thousand hectares. The smallest Natura 2000 surface area was recorded in the Maszewo municipality in the Zachodniopomorskie Voivodeship (0.01 hectares), and the largest in the Lipiany municipality in the Zachodniopomorskie Voivodeship (641.50 hectares).

Financial support of municipalities with protected areas based on the example of France

Land and marine protected areas in France cover approximately 36.7% of the country's surface area³⁹, while Natura 2000 sites account for 12.9%⁴⁰. In France, there are 58 regional nature parks, 11 national parks, and 1,756 Natura 2000 sites⁴¹. Metropolitan France is divided into 13 regions, 96 departments, and five overseas departments, as well as approximately 36,300 municipalities⁴².

The concepts important for qualifying French municipalities with protected areas for financial support are concepts such as protected area, strong protection area, the national park core, and the partnership zone, which have been defined in legal regulations and strategic documents. A protected area (French: *aire protégée*, PA) is a "clearly defined, recognised, designated, and managed geographical space, using any

39. GUS, *Ochrona środowiska 2023*, op. cit., p. 310.

40. Ibidem, p. 312.

41. *Les parcs nationaux de France*, Office français de la biodiversité, <https://www.ofb.gouv.fr/les-parcs-nationaux-de-france>, access 10.08.2024.

42. *Francja. Informacja o sytuacji gospodarczej i stosunkach gospodarczych z Polską*, Ministry of Economic Development and Technology, June 2023, *Francja_-_notatka_o_sytuacji_gospodarczej_i_stosunkach_gospodarczych_z_Polską_(122022).pdf*, access 15.09.2024.

effective means, legal or otherwise, to ensure the long-term conservation of nature and the associated ecosystem services and cultural values”.⁴³

Some protected areas are strong protection areas (French: *protection forte*, PF or ZPF, *zone protection forte*, ZPF). Such an area is a “geographical space where human activity pressures that could threaten the preservation of ecological aspects are avoided, eliminated, or strongly limited in a sustainable manner through land protection or appropriate regulations that effectively control the related activity”⁴⁴. Strong protection areas include nature reserves, biological reserves, and the national park cores. A national park encompasses two zones with different protection statuses, which are the core (French: *coeur*), where strict rules for the protection of nature, culture, and landscapes apply, and the partnership zone (French: *aire d'adhésion*), which is “all or part of the territory of municipalities that, due to geographical continuity or ecological solidarity with the core, have chosen to adhere to the national park charter and voluntarily contribute to this protection”⁴⁵.

*The beginnings of support
for municipalities with protected areas
in France in 2019–2020*

In the Finance Act of 2019, a budget allocation was established for municipalities with a significant portion of their territory covered by Natura 2000 sites, known as the Natura 2000 subsidy (French: *dotation 'Natura 2000'*). This subsidy was awarded to municipalities meeting all of the following criteria: (1) less than ten thousand inhabitants; (2) more than 75% of the municipality area covered by a Natura 2000 site; (3) tax potential per capita less than 1.5 times the average for the same demographic stratum⁴⁶. For each municipality, an individual allocation of funds was calculated taking into account the proportion of the municipality's territory covered by Natura 2000 sites and the number of inhabitants.

In 2019, EUR 5 million was allocated to the Natura 2000 subsidy. The subsidy funds were drawn from the general pool of the Total Operational Subsidy (French:

43. *Stratégie nationale pour les aires protégées 2030*, Office français de la biodiversité, Annexe 1, p. 60, <https://www.ofb.gouv.fr/la-strategie-nationale-pour-les-aires-protgees>, access 10.08.2024.

44. Décret N° 2022–527 du 12 avril 2022 pris en application de l'article L. 110–4 du code de l'environnement et définissant la notion de protection forte et les modalités de la mise en œuvre de cette protection forte, JORF N° 0087 du 13/04/2022, art.1, <https://www.legifrance.gouv.fr>, access 20.08.2024.

45. Loi N° 2006–436 du 14 avril 2006 relative aux parcs nationaux, aux parcs naturels marins et aux parcs naturels régionaux. JORF N° 90 du 15 avril 2006, art.1, <https://www.legifrance.gouv.fr>, access 20.08.2024.

46. Loi N° 2018–1317 du 28 décembre 2018 de finances pour 2019. JORF N° 0302 du 30 décembre 2018, art.256, <https://www.legifrance.gouv.fr>, access 6.08.2024.

Dotation Globale de Fonctionnement, DGF)⁴⁷ – the main operational grant from the state for local authorities. In 2019, the DGF was reduced by EUR 5 million, and the subsidy was awarded to 1,118 municipalities⁴⁸.

In the 2020 Budget Act, support for municipalities with protected areas was expanded. The allocation “Support for municipalities for the protection of biodiversity” was intended for municipalities of which a significant part was located within a Natura 2000 site⁴⁹, in the national park core, or within a marine nature park, meeting the population conditions (below ten thousand inhabitants) and tax potential per capita (less than twice the average tax potential per capita of municipalities in the same demographic stratum). The support amount (in aggregate approximately EUR 10 million euros) was distributed to municipalities where more than 75% of the land surface area was covered by a Natura 2000 site (EUR 5.5 million); the land was included in whole or in part in the national park core (EUR 4 million); the land was located in whole or in part within a marine nature park (approximately EUR 500 thousand). The allocation was funded from the DGE, which was reduced by EUR 10 million. In 2020, 1,534 municipalities benefited from the subsidy⁵⁰.

Continuation of financial support for municipalities with protected areas in 2021–2023

In 2021–2023, the finance acts continued to provide support for municipalities with protected areas, expanding the eligibility scope of budget allocation and increasing the amounts of subsidies. In 2021, funds were allocated to support, among others, municipalities in rural areas⁵¹. The allocation, totalling EUR 10 million, consisted of three parts and was intended for municipalities with up to ten thousand inhabitants, provided they maintained tax potential, and surface area, including a significant portion covered by a Natura 2000 site or located in a marine nature park or the national park core.

47. The DGF consists of subsidies divided into two categories: the fixed subsidy and equalisation subsidies. The fixed subsidy comprises amounts awarded as compensation, among other things, for tax reforms or abolished local taxes. The equalisation subsidy is paid to local authorities in the most disadvantaged situations.

48. *Dotation “Natura 2000”: mise en ligne des communes éligibles et des montants pour 2019*, AMF/DFIN, 18.07.2019, Reference: BW39549, Association des Maires de France et des Présidents d’Intercommunalité, <https://www-amf-asso-fr/documents-dotation-natura-2000-mise-en-ligne-municipalites-eligibles-montants-pour-2019/39549>, access 6.08.2024.

49. Loi N° 2019–1479 du 28 décembre 2019 de finances pour 2020, JORF N°0302 du 29 décembre 2019, <https://www.legifrance.gouv.fr>, access 6.08.2024.

50. Banque des territoires, *Dotation budgétaire biodiversité: la liste des municipalités éligibles est parue*, A.L./LocaltisFrance, 22 September 2020/24 September 2020, <https://www.banquedesterritoires.fr/dotation-budgetaire-biodiversite-la-liste-des-municipalites-eligibles-est-parue>, access 7.08.2024.

51. Loi N° 2020–1721 du 29 décembre 2020 de finances pour 2021, JORF N°0315 du 30 décembre 2020, <https://www.legifrance.gouv.fr>, access 6.08.2024.

In the Finance Act of 2022, a subsidy supporting biodiversity protection and improvement of amenities in rural areas⁵² was established, totalling EUR 24.3 million. The subsidy was intended for municipalities with up to ten thousand inhabitants, provided they maintained tax potential, and consisted of four parts: (1) for municipalities with more than 50% of their territory covered by a Natura 2000 site or located within the national park core, in a marine nature park, or in a regional nature park (EUR 14.8 million); (2) for municipalities included in whole or in part within the national park core that adopted a national park charter (EUR 4 million); (3) for municipalities located in whole or in part within a marine nature park (EUR 500 thousand); (4) for municipalities located in whole or in part within a regional nature park (EUR 5 million). In 2022, 4,312 municipalities were interested in the subsidy⁵³.

In the Finance Act of 2023⁵⁴, financial assistance for municipalities with protected areas was continued. The allocation for biodiversity was earmarked exclusively for municipalities located within the national park core, in regional nature parks, or marine nature parks, or in which at least 50% of land was covered by a Natura 2000 site. The total allocation amount was increased to EUR 41.6 million. The subsidy was allocated in four parts, with a minimum subsidy threshold of EUR 3 thousand for each part. In 2023, 6,388 municipalities were interested in the subsidy⁵⁵.

Support subsidy for rural amenities in municipalities in 2024

The Finance Act of 2024⁵⁶ established a “support subsidy for municipalities to finance rural amenities”⁵⁷. This form of support replaced the “Natura 2000” subsidy from 2019 and the subsidy for municipalities provided for in the finance acts of subsequent years. The eligibility criteria were expanded (and thus the tax potential

52. Loi N° 2021–1900 du 30 décembre 2021 de finances pour 2022. JORF N°0304 du 31 décembre 2021, art. 193, <https://www.legifrance.gouv.fr>, access 6.08.2024.

53. B. Graeff Guerra, *PLF 2024 – dotation biodiversité aux municipalités*, <https://www.portail.reserves-naturelles.org/articles/132674-plf-2024-dotation-biodiversite-aux-municipalities>, access 10.08.2024.

54. Loi N° 2022–1726 du 30 décembre 2022 de finances pour 2023. JORF N°0303 du 31 décembre 2022, <https://www.legifrance.gouv.fr>, access 6.08.2024.

55. *Dotation de soutien aux communes pour les aménités rurales: montants individuels pour 2024 et instruction de l'Etat précisant les modalités de répartition de la dotation*, Association des Maires de France et des Présidents d'Intercommunalité, Département Finances et fiscalité locales, ref. BW42307, 10 September 2024, <https://www.amf.asso.fr/documents-dotation-soutien-aux-communes-pour-les-amenites-rurales-montants-individuels-pour-2024-instruction-letat-precisant-les-modalites-repartition-la-dotati/42307>, access 27.09.2024.

56. Loi N° 2023–1322 du 29 décembre 2023 de finances pour 2024. JORF N°0303 du 30 décembre 2023, art. 243, <https://www.legifrance.gouv.fr>, access 6.08.2024.

57. *Dotation de soutien aux municipalités pour les aménités rurales*, Collectivités locales.gouv.fr, <https://www.collectivites-locales.gouv.fr/finances-locales/dotation-de-soutien-aux-municipalities-pour-les-amenites-rurales>, access 10.09.2024.

criterion was not considered this time), as well as the distribution criteria (primarily taking into account the surface area of protected regions, emphasising aspects such as the contribution of rural areas to the preservation of biodiversity and landscapes). The total amount of the subsidy in 2024 stood at approximately EUR 100 million.

The subsidy is intended for rural municipalities in mainland France with a significant part of their territory encompassing a protected area (e.g. a regional nature part, a Natura 2000 site, or the partnership zone of a national park) or adjacent to a marine protected area (e.g. marine nature parks, marine parts of nature reserves, national parks, Natura 2000 sites), and for municipalities in the overseas departments and regions with fewer than ten thousand inhabitants, subject to conditions concerning the surface area of the municipalities, whose territory must encompass a significant part of a protected area or be adjacent to a marine protected area. According to the definition adopted by the French National Institute of Statistics and Economic Studies (*Institut national de la statistique et des études économiques*, INSEE), a rural municipality is a “sparsely populated municipality within the meaning of the three-level population density grid”⁵⁸. Rural municipalities are eligible for support if they meet at least one of five criteria, which are that they include 350 hectares of protected area; they include more than ten hectares located in a strong protection area; over 80% of their territory is a protected area; more than 50% of their territory is a Natura 2000 site or adjoins a marine protected area.

The financial support aims to recognise the contribution of local authorities to the ecological transition, promote the environmental services provided by rural municipalities for the protection of biodiversity, landscape, and ecosystem services, known as rural amenities, and compensate for development constraints. Rural amenities are defined as “the physical, geophysical, and biological features characteristic of rural communities that provide ecosystem services generating economic and environmental values. The maintenance and development of these amenities are environmental services provided by rural areas for the benefit of local and national communities”⁵⁹.

The allocation of funds for municipalities is determined based on the IS index (French: *Indice synthétique*), which takes into account the population size and the surface of the protected area. The IS is equal to the sum of the DGF population, i.e., “the population resulting from the census, increased each year by the population growth

58. INSEE, *Commune rurale. Définition*, <https://www.insee.fr/fr/metadonnees/definition/c1902>, access 2.09.2024.

59. *Instruction relative à la répartition de la dotation de soutien aux communes pour les aménités rurales pour l'exercice 2024*, Ministère de l'Intérieur et des Outre-Mer, Ministère de la Transition Écologique et de la Cohésion des Territoires, Direction générale des collectivités locales, Paris, 11 July 2024, p. 3, <https://www.vendee.gouv.fr/contenu/telechargement/26428/169421/file/Instruction%20dotation%20aménités%20rurales%20exercice%202024.pdf>, access 12.08.2024.

under conditions specified by a decree of the Council of State⁶⁰ (weighted by one third) and the surface of the protected area (weighted by two thirds). Protected sites have been assigned appropriate weighting: 1 – for a regional nature park, 1.5 for a Natura 2000 site, and 2 for a strong protection area. The allocation is calculated as follows⁶¹:

IS =

$(1/3) * \text{DGF population in 2024.}$

$+ (2/3) * (2 * \text{number of hectares covered by the ZPF} + 1.5 * \text{number of hectares of a Natura 2000 site} + \text{number of hectares covered by a protected area outside ZPF and Natura 2000})$

and

1) for municipalities covered by either a land protected area or a marine protected area:

$\text{Allocation} = \text{IS} * \text{score}$

2) for municipalities covered by both a land protected area and a marine protected area:

$\text{Allocation} = 1.1 * \text{IS} * \text{score}$

The score value is determined according to two principles applied simultaneously: (1) The allocation for an eligible municipality cannot be less than EUR 3 thousand and more than EUR 100 thousand (art. R. 2335–16 CGCT); (2) The allocation in 2024 for a municipality which qualified for “biodiversity and rural amenities” allocation in 2023 cannot be less than the amount granted in 2023 (art. L. 2335–17 CGCT). If this amount is greater than EUR 100 thousand, the amount paid in 2024 is the amount granted in 2023. In 2024, 8,921 municipalities will benefit from the support, including 1,296 municipalities that will receive EUR 3 thousand each and 33 municipalities whose subsidy will exceed EUR 100 thousand (including EUR 234,058 euros for the municipality of Plaine-des-Palmistes on Reunion Island)⁶². The legislator did not stipulate obligations regarding the conditions for using the subsidy, but indicated that the support could serve as an incentive to expand protected areas and an opportunity to increase municipalities’ role in nature conservation. The support also aligns with the objectives of the National Strategy for Protected Areas (French: *Stratégie Nationale*

60. CGCT, Code général des collectivités territoriales, art. L. 2334–2, https://www.legifrance.gouv.fr/codes/texte_lc/LEGITEXT000006070633, access 12.08.2024.

61. *Instruction relative...*, op. cit, p. 8.

62. *Synthèse des montants de DGF des municipalités*, Direction Générale des Collectivités Locales, DGCL, https://www.dotations-dgcl.interieur.gouv.fr/consultation/synthese_dgf.php, access 12.09.2024.

des Aires Protégées), including the aim to cover 30% of the country's territory with a network of protected areas and 10% with strong protection areas.

The use of subsidies varies depending on the territory, for example, in the Massif des Bauges park (departments of Savoie and Haute-Savoie), 14 municipalities have committed to developing, with the help of the park, a Urban Biodiversity Atlas (ABC) between 2023 and 2025, while the municipality of Crossac (department of Loire-Atlantique), in the Parc de Brière, used the subsidy for soil sediment diagnosis and restoration on wet heathlands, with technical support provided by the park⁶³.

Summary

The topic of financial support for municipalities with legally protected areas in the form of ecological subsidies is important for authorities and local communities. This is particularly the case for those local government units whose area is entirely (or mostly) covered by various forms of nature protection, including legally protected areas with the highest level of protection (national park or nature reserve).

The difficulties associated with the need to adapt activities in municipalities to the requirements in a nature protection site were signalled over a dozen years ago by institutions including the authorities of rural municipalities. Legislative initiatives regarding the establishment of an ecological subsidy for municipalities were not adopted at that time. Only in 2024 was the option of supporting municipalities with protected areas considered. Ecological needs is the first proposal that is a form of ecological subsidy sought by local government officials for years. A positive opinion from local government organisations (e.g. the Union of Rural Municipalities of the Republic of Poland) for these solutions does not mean that efforts will cease to establish a separate support mechanism for municipalities with protected areas, taking into account the individual needs of municipalities as far as local development is concerned.

The results of the analysis presented in this article lead to the following conclusions:

1. There is a correlation between the surface area and type of legally protected area, which is weighted appropriately, and the amount of ecological needs for local government units.

63. Fédération des Parcs naturels régionaux, *Une dotation renforcée pour les Parcs naturels régionaux en 2024*, <https://www.parcs-naturels-regionaux.fr/les-enjeux/biodiversite/une-dotation-renforcee-pour-les-parcs-naturels-regionaux-en-2024>, access 12.09.2024.

2. Rural municipalities, where the actual surface of legally protected areas is the largest, have the opportunity to receive financial support that will compensate for their developmental constraints.
3. The legislator hopes that the solution will increase acceptance for protected areas among local government authorities and local communities.
4. However, it will not be possible to verify the envisaged effects until after 2025, when the support of LGUs as regards ecological needs begins.
5. The evolution of the support system for municipalities with protected areas in France indicates that a systematic assessment of changes in local government unit revenues concerning ecological needs will be necessary, focusing on their effectiveness, potential changes in eligibility criteria, and distribution.

The French systems of financial support for municipalities with protected areas described in this article may be a helpful example in determining the eligibility of LGUs for support to compensate for lost local development opportunities.

Bibliography

- Banque des territoires**, *Dotation budgétaire biodiversité: la liste des communes éligibles est parue*, A.L./LocaltisFrance, 22.09.2020/24.09.2020, <https://www.banquedesterritoires.fr/dotation-budgetaire-biodiversite-la-liste-des-communes-eligibles-est-parue>, access 7.08.2024.
- Barczak A., Kowalewska E.**, *Zadania samorządu terytorialnego w ochronie środowiska. Aspekty materialne i finansowe*, Warszawa, Wolters Kluwer, 2015.
- Bar M., Górski M., Jerzmański J.**, *Nowe przepisy o ochronie przyrody: komentarz do zmian wprowadzonych ustawą z dnia 7 grudnia 2000 r. o zmianie ustawy o ochronie przyrody*, Dz. U. 2001 nr 3 poz. 21, Centrum Prawa Ekologicznego, Wrocław 2001.
- CGCT**, *Code général des collectivités territoriales*, https://www.legifrance.gouv.fr/codes/texte_lc/LEGITEXT000006070633, access 12.08.2024.
- Cyrankiewicz M.**, *Subwencja ekologiczna dla gmin a obszary Natura 2000*, "Rzeczpospolita", 23.02.2016, <https://www.rp.pl/samorzad/art11177731-subwencja-ekologiczna-dla-gmin-a-obszary-natura-2000>, access 17.07.2024.
- Chrzanowski R., Kopiec S., Malinowski M. et al.**, *Model optymalizacji funkcjonowania parków narodowych w Polsce w otoczeniu społeczno-gospodarczym*, red. B. Walas, Sucha Beskidzka, Wyższa Szkoła Turystyki i Ekologii, 2019.
- Décret N° 2022–527** du 12 avril 2022 pris en application de l'article L. 110–4 du code de l'environnement et définissant la notion de protection forte et les modalités de la mise en œuvre de cette protection forte, JORF N° 0087 du 13/04/2022, <https://www.legifrance.gouv.fr>, access 20.08.2024.

- Dec-Kiełb M.**, *Gminy "parkowe" chcą dodatkowej subwencji ekologicznej na rozwój*, Prawo.pl, <https://www.prawo.pl/samorzad/subwencja-ekologiczna-dla-gmin-parkowych>, 521643.html, access 16.07.2024.
- Dotation de soutien aux communes pour les aménités rurales**, Collectivites locales.gouv.fr, <https://www.collectivites-locales.gouv.fr/finances-locales/dotation-de-soutien-aux-communes-pour-les-amenites-rurales>, access 10.09.2024.
- Dotation de soutien aux communes pour les aménités rurales : montants individuels pour 2024 et instruction de l'Etat précisant les modalités de répartition de la dotation**, Association des Maires de France et des Présidents d'Intercommunalité, Département Finances et fiscalité locales, ref. BW42307, 10.09.2024, <https://www.amf.asso.fr/documents-dotation-soutien-aux-communes-pour-les-amenites-rurales-montants-individuels-pour-2024-instruction-letat-precisant-les-modalites-repartition-la-dotati/42307>, access 27.09.2024.
- Dotation "Natura 2000": mise en ligne des communes éligibles et des montants pour 2019**, AMF/DFIN, 18.07.2019, Nr ref.: BW39549, Association des Maires de France et des Présidents d'Intercommunalité, <https://www-amf-asso-fr/documents-dotation-natura-2000-mise-en-ligne-communes-eligibles-montants-pour-2019/39549>, access 6.08.2024.
- Dyrektywa Rady 92/43/EWG z 21 maja 1992 r. w sprawie ochrony siedlisk przyrodniczych oraz dzikiej fauny i flory**. Dyrektywa 92/43/EWG w sprawie ochrony siedlisk przyrodniczych oraz dzikiej fauny i flory, Dz.U. UE. L 206 z 22.7.1992.
- Dyrektywa Parlamentu Europejskiego i Rady 2009/147/WE z 30 listopada 2009 r. w sprawie ochrony dzikiego ptactwa**, Dz.U. UE L 20/7 z 26.1.2010.
- Fédération des Parcs naturels régionaux**, *Une dotation renforcée pour les Parcs naturels régionaux en 2024*, <https://www.parcs-naturels-regionaux.fr/les-enjeux/biodiversite/une-dotation-renforcee-pour-les-parcs-naturels-regionaux-en-2024>, access 12.09.2024.
- Francja**. *Informacja o sytuacji gospodarczej i stosunkach gospodarczych z Polską*, Ministerstwo Rozwoju i Technologii, czerwiec 2023, Francja_-_notatka_o_sytuacji_gospodarczej_i_stosunkach_gospodarczych_z_Polską_(122022).pdf, access 15.09.2024.
- Graeff Guerra B.**, *PLF 2024 – dotation biodiversité aux communes*, <https://www.portail.reserves-naturelles.org/articles/132674-plf-2024-dotation-biodiversite-aux-communes>, access 10.08.2024.
- Gruszecki K.**, *Ustawa o ochronie przyrody. Komentarz*, Warszawa, Wolters Kluwer, 2024.
- GUS**, *Ochrona środowiska 2023*, Warszawa 2023.
- GUS**, *Podział administracyjny Polski*, <https://stat.gov.pl/statystyka-regionalna/jednostki-terytorialne/podzial-administracyjny-polski>, access 15.06.2024.
- Gwiazdowicz M.**, *Ochrona przyrody w Polsce. Wybrane problemy*, Kancelaria Sejmu Biuro Studiów i Ekspertyz, Raport nr 202, Warszawa 2002.
- Gwiazdowicz M.**, *System ochrony przyrody w Polsce – regulacje prawne i instytucje [in:] Ochrona przyrody. Studia BAS nr 10*, red. M. Gwiazdowicz, Warszawa, Biuro Analiz Sejmowych Kancelarii Sejmu, 2008.

- Interpelacja nr 20742** do ministra środowiska w sprawie ustanowienia subwencji ekologicznej dla gmin, Krystyna Sibińska, 11.03.2018, <https://sejm.gov.pl/Sejm8.nsf/InterpelacjaTresc.xsp?key=7F2FA0C1>, access 16.07.2024.
- Interpelacja nr 23811** do ministra środowiska w sprawie wprowadzenia subwencji ekologicznej dla gmin, Andrzej Maciejewski, 9.07.2018, <https://www.sejm.gov.pl/Sejm8.nsf/InterpelacjaTresc.xsp?key=26EDA1C1>, access 16.07.2024.
- Interpelacja nr 4010** w sprawie subwencji ekologicznej dla gmin, Michał Pyrzyk, 14.08.2024, <https://sejm.gov.pl/INT10.nsf/kucz/ATTD8AJ47/%24FILE/i04010-o1.pdf>, access 15.09.2024.
- Informacja** dotycząca nowej ustawy o dochodach JST i subwencji ekologicznej, 30.08.2024, <https://www.zgwrp.pl/informacja-dotyczaca-nowej-ustawy-o-dochodach-jst-i-subwencji-ekologicznej/>, access 17.09.2024.
- INSEE, Commune rurale. Definition**, <https://www.insee.fr/fr/metadonnees/definition/c1902>, access 2.09.2024.
- Instruction relative a la repartition de la dotation de soutien aux communes pour les aménités rurales pour l'exercice 2024**, Ministère de l'Intérieur et des Outre-Mer, Ministère de la Transition Écologique et de la Cohésion des Territoires, Direction générale des collectivités locales, Paris, 11.07.2024, <https://www.vendee.gouv.fr/contenu/telechargement/26428/169421/file/Instruction%20dotation%20aménités%20rurales%20exercice%202024.pdf>, access 12.08.2024.
- Król M.A., Racjonalna gospodarka rolna na obszarach objętych prawnymi formami ochrony przyrody**, "Studia Iuridica Agraria" 2011, nr 9.
- Les parcs nationaux de France**, Office français de la biodiversité, <https://www.ofb.gouv.fr/les-parcs-nationaux-de-france>, access 10.08.2024.
- Loi N° 2006–436** du 14 avril 2006 relative aux parcs nationaux, aux parcs naturels marins et aux parcs naturels régionaux. JORF N° 90 du 15 avril 2006, <https://www.legifrance.gouv.fr>, access 20.08.2024.
- Loi N° 2018–1317** du 28 décembre 2018 de finances pour 2019. JORF N° 0302 du 30 décembre 2018, <https://www.legifrance.gouv.fr>, access 6.08.2024.
- Loi N° 2019–1479** du 28 décembre 2019 de finances pour 2020, JORF N°0302 du 29 décembre 2019, <https://www.legifrance.gouv.fr>, access 6.08.2024.
- Loi N° 2020–1721** du 29 décembre 2020 de finances pour 2021, JORF N°0315 du 30 décembre 2020, <https://www.legifrance.gouv.fr>, access 6.08.2024.
- Loi N° 2021–1900** du 30 décembre 2021 de finances pour 2022. JORF N°0304 du 31 décembre 2021. <https://www.legifrance.gouv.fr>, access 6.08.2024.
- Loi N° 2022–1726** du 30 décembre 2022 de finances pour 2023. JORF N°0303 du 31 décembre 2022, <https://www.legifrance.gouv.fr>, access 6.08.2024.
- Loi N° 2023–1322** du 29 décembre 2023 de finances pour 2024. JORF N°0303 du 30 décembre 2023, art. 243, <https://www.legifrance.gouv.fr>, access 6.08.2024.
- Lipińska I., Rozwój obszarów przyrodniczo cennych – aspekty społeczne, ekonomiczne i prawne**, "Roczniki Naukowe. Stowarzyszenie Ekonomistów Rolnictwa i Agrobiznesu" 2013, nr 15(1).

- Luzar-Błaż K., Grodzińska-Jurczak M., Cent J.,** *Partycypacja społeczna w zarządzaniu terenami chronionymi na przykładzie obszaru Natura 2000 – Dolinki Jurajskie*, "Wieś i Rolnictwo" 2017, nr 2(175), DOI: <http://dx.doi.org/10.7366/wir022017/03>.
- Musiał K.,** *Potencjalne i rzeczywiste funkcje cennych przyrodniczo terenów w obrębie dużego miasta – przykład Dębnicko-Tynieckiego obszaru łukowego*, "Problemy Drobnych Gospodarstw Rolnych" 2017, nr 4, DOI: <http://dx.doi.org/10.15576/PDGR/2017.4.77>.
- Obywatelski projekt ustawy** o zmianie ustawy o dochodach jednostek samorządu terytorialnego, Druk nr 848 z 21 czerwca 2012, <https://orka.sejm.gov.pl/Druki7ka.nsf/0/69E6BFA6648999CBC1257AAF003BC361/%24File/848.pdf>, access 10.06.2024.
- Obywatelski projekt ustawy** o zmianie ustawy o dochodach jednostek samorządu terytorialnego, Druk nr 24 z 27 września 2012 r., <https://sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?nr=24>, access 24.07.2024.
- Opinia** na temat obywatelskiego projektu ustawy o zmianie ustawy o dochodach jednostek samorządu terytorialnego z druku nr 24, w zakresie aktualności tego projektu ustawy i zasadności jego przyjęcia, przy uwzględnieniu przedstawionego przez rząd stanowiska do tego projektu z 6.06.2016, <https://sejm.gov.pl/Sejm8.nsf/opinieBAS.xsp?nr=24>, access 24.07.2024.
- Petycja** w sprawie subwencji ekologicznej z 23 lutego 2018 r., <https://bip.mos.gov.pl/skargi-wnioski-petycje/petycje/petycje-z-2018-roku/szczegoly/news/petycja-z-dnia-23-lutego-2018-r-w-sprawie-subwencji-ekologicznej/>, access 5.05.2024.
- Poselski projekt ustawy** o zmianie ustawy o dochodach jednostek samorządu terytorialnego. Druk nr 1192 z 22 stycznia 2013 r., <https://www.sejm.gov.pl/sejm7.nsf/druk.xsp?nr=1192>, access 24.07.2024.
- Przebieg prac** nad Rządowym projektem ustawy o dochodach jednostek samorządu terytorialnego, Druk 622, <https://www.sejm.gov.pl/sejm10.nsf/PrzebiegProc.xsp?nr=622>, access 15.10.2024.
- Rządowy projekt ustawy** o dochodach jednostek samorządu terytorialnego, Druk nr 622, <https://www.sejm.gov.pl/sejm10.nsf/PrzebiegProc.xsp?nr=622>, access 19.09.2024.
- Stanisławski J.** (red.), *Wsparcie finansowe dla gmin położonych na terenach prawnie chronionych w Polsce – subwencja ekologiczna*, Bielszyski, Investment Management Environment Consulting, 2012.
- Stanowisko Rządu** wobec obywatelskiego projektu ustawy o zmianie ustawy o dochodach jednostek samorządu terytorialnego (druk nr 848), Pismo z 9 kwietnia 2013 r., znak: DSPA-140-191(5)/1, <https://www.miaasta.pl/uploads/attachment/file/373/ec1f07bb32e85b8ff1c88e834988543753e3cf32.pdf>, access 24.07.2024.
- Stanowisko Rządu** do obywatelskiego projektu ustawy o zmianie ustawy o dochodach jednostek samorządu terytorialnego, Pismo z 12 stycznia 2016 r., DKRM.ZK.140-121(5)/2015.MN, <https://orka.sejm.gov.pl/Druki8ka.nsf/0/2E8A83E516AF8050C1257F3900306CAD/%24File/24-s.pdf>, access 24.07.2024.
- Stanowisko Rządu** wobec poselskiego projektu ustawy o zmianie ustawy o dochodach jednostek samorządu terytorialnego (druk nr 1192), Pismo z 26 czerwca 2013 r., DSPA-140-64(5)/13, <https://orka.sejm.gov.pl/Druki7ka.nsf/0/6A52E925C8F3A8E5C1257BA400422A71/%24File/1192-s.pdf>, access 24.07.2024.
- Stratégie nationales pour les aires protégées 2030**, Office français de la biodiversité, Annexe 1, <https://www.ofb.gouv.fr/la-strategie-nationale-pour-les-aires-protegees>, access 10.08.2024.

- Subwencja ekologiczna**, Związek Gmin Wiejskich RP, https://www.zgwrp.pl/wp-content/uploads/2012/11/Subwencja-ekologiczna_w21112012.pdf, access 10.06.2024.
- Synthèse des montants de DGF des communes*, Direction Générale des Collectivités Locales, DGCL, https://www.dotations-dgcl.interieur.gouv.fr/consultation/synthese_dgf.php, access 12.09.2024.
- Ustawa** z 16 kwietnia 2004 r. o ochronie przyrody, t.j. Dz. U. 2023 poz. 1336 ze zm.
- Ustawa** z 1 października 2024 r. o dochodach jednostek samorządu terytorialnego, Dz. U. 2024 poz. 1572.
- Uzasadnienie do projektu ustawy**, https://metropolie.pl/fileadmin/news/2023/05/7_Stawka_-_uzasadnienie_-_w_tym_subwencja_ekologiczna.pdf, access 11.06.2024.
- Wrona T.**, *Subwencja ekologiczna – porozmawiajmy konkretnie o utraconych dochodach gmin*, Forum Samorządowe, 20.08.2018, https://forumsamorzadowe.pl/artykuly/arttykul/443,,,0,t__wrona_subwencja_ekologiczna_porozmawiajmy_konkretnie_o_utraconych_dochodach_gmin.html, access 17.07.2024.
- Załącznik do OSR z 15 lipca 2024 roku**, Rządowy projekt ustawy o dochodach jednostek samorządu terytorialnego, <https://www.gov.pl/web/finanse/ministerstwo-finansow-zaprezentowalo-projekt-nowej-ustawy-o-dochodach-jednostek-samorzadu-terytorialnego>, access 17.09.2024.
- Zielińska A.**, *Kapitał ludzki w zrównoważonym rozwoju obszarów przyrodniczo cennych* [in:] *Zarządzanie wiedzą we współczesnej gospodarce*, red. D. Kopycińska, Szczecin, Wydawnictwo Print Group, 2008.

received: 29.10.2024

accepted: 26.11.2024

