Attachment No. 3

Leszek Bielecki, PhD

Adjunct at the Faculty of Law of the Professor Edward Lipiński School of Economics and Administration in Kielce.

THE SUMMARY

of professional accomplishments and scientific achievements

I. The course of professional development

1). Diplomas and degrees.

Having graduated from the Technical High School of Chemistry in Lublin, on 1st October, 1992, I started studies in Administration at the Faculty of Law and Administration of Maria Curie Skłodowska University in Lublin, which I completed defending a thesis on *Administrative and Legal Principles of Limiting Economic Freedom*, written under the supervision of Jerzy Stelmasiak, Professor, Ph.D. On 1st October, 1997, I commenced studies in Law at the Faculty of Law and Administration of Silesian University in Katowice, which I completed with honors, defending a thesis on *The Protection of Legal Interest of an Individual in the Process of Planning*, written under the supervision of Professor Jan Grabowski, Ph.D.

On 1st October, 1999, I became a Ph.D student (individual education program) at the Faculty of Law and Administration of Maria Curie Skłodowska University in Lublin, under the supervision of Jerzy Stelmasiak, Professor, Ph.D.

On 17 December, 2003, a defended my doctoral dissertation entitled *Concession in Polish Law. Administrative and Legal Issues* before the Faculty of Law and Administration Council of Maria Curie Skłodowska Univeristy in Lublin. The supervisor of my Ph.D. program was Jerzy Stelmasiak, Professor, Ph.D., and the reviewers were Professor Barbara Jaworska-Dębska, Ph.D. (Łódź University) and Prof. Marian Zdyb, Ph.D. (Maria Curie Skłodowska University in Lublin). On 7th January, 2004, pursuant to the resolution of the

Faculty of Law and Administration Council of Maria Curie Skłodowska Univeristy in Lublin, I was awarded the academic degree of Doctor of Law.

2). Information about previous employment in scientific and academic units.

From 1st October, 2004 until 30th September, 212, I was employed at the Faculty of Law and Economics of the University of Humanities and Sciences in Sandomierz as an adjunct professor, among other co-workers such as Prof. Jerzy Stelmasiak, Ph.D. and Prof. Marian Zdyb, Ph.D., lecturing on substantive administrative law, local government law, environmental law, administrative law and proceedings, tax law and undergraduate seminars. I supervised several undergraduate courses in Administration. In addition, I lectured on the same subject at postgraduate courses in occupational safety and health.

From 1st October, 2006, I have been employed as an adjunct professor at the Faculty of Law at the Professor Edward Lipiński School of Economics in Kielce, where I lecture on law and administrative proceedings and penal fiscal law and conduct classes on financial law, as well as graduate seminars. Furthermore, I am an adjunct professor at the Faculty of Journalism and Communication of the same university, where I lecture on the application of civil law contracts in administration, legal and economic aspects of media management, introduction to law and legal aspects of *public relations*. I also work at the Faculty of Economics and Finance, where I conduct classes on tax law and tax proceedings. Apart from conducting the abovementioned classes and lectures, I work as a lecturer in courses preparing for bar examinations, where I lecture on financial and constitutional law.

In 2005-2009, I was employed at the Bishop Jan Chrapek School of Businss in Radom, where I lectured on administrative proceedings, tax law and tax proceedings.

In 2004-2006, I conducted lectures on administrative proceedings for management of the chamber, tax offices and tax inspection authorities of Lublin Province on postgraduate courses in the Training Center of Local Government and Administration in Lublin.

In 2006-2008, as part of courses for employees of local government and local government appeal courts, ordered by private entities, I conducted classes on environmental law and public welfare law.

On 1st October, 2009, I commenced cooperation with the Jan Kochanowski University in Kielce, where I mostly lecture on public economic law, tax law, customs law, companies tax law and EU economic law.

In 2013, I started cooperation with the Institute of History of Polish Academy of Skills in Cracow, during the seminar conducted by Stefan Gąsiorowski, Ph.D. Among other things, I gave a lecture on issues related to public property in Polish and foreign legal systems from the viewpoint of historical and legal aspects.

3). Other information (employment in public institutions)

Since 1st August, 1997, I have been working in the Tax Chamber in Lublin, where I completed my legal training in administration and was involved in instructing and supervising heads of tax offices. From 1st December, 1999, I was involved in reviewing appeals from the decisions of heads of tax offices in matters related to personal income tax.

From 1st June, 2006, I served as Head of the Tax Office in Kraśnik. From 1st April, 2007, I served as 1st Deputy Head of the 1st Tax Office in Lublin. From 1st July, 2007, I served as Head of the 3rd Tax Office in Lublin.

Since 1st September, 2009 I have been serving in the capacity of a specialist in civil service in the 3rd Tax Office in Lublin, being involved in conducting tax proceedings regarding personal income tax.

On 1st December, 2005, I was appointed a civil servant. On 1st January, 2007, I was awarded a second degree in civil service.

On 9th September, 2005, I was appointed a part-time member of the Local Government Appeal Court in Lublin, where I adjudicated on environmental issues, planning and zoning, taxes, social welfare and family benefits. Therefore, in preparation for my post-doctoral dissertation, I went to Slovakia (Comenius University in Bratislava) and to the Czech Republic (the College of European and Regional Studies in České Budějovice).

After receiving my doctoral degree, I continued my scientific development, which is evidenced by numerous national and foreign publications (over 100 written texts and several in preparation) such as monographs; reviews of academic textbooks (often going beyond the formula of a standard academic textbook); chapters in books written by multiple authors; articles in peer-reviewed ranked scholarly journals, commentaries and handbooks and active participation in about 40 national and international conferences and sessions.

My texts have been published by recognized publishing houses and scientific journals such as Wolters Kluwer, Wydawnictwo Sejmowe, LexisNexis, Wydawnictwo Difin, Wydawnictwo Oficyna Prawa Polskiego, Wydawnictwo Adam Marszałek, Wspólnota (including ranked scholarly journals included on the list of the Ministry of Science and Higher Education, e.g. the Review of Public Law).

I am also an editor of monographs, academic textbooks and other publications. I also co-organized academic conferences. Furthermore, I am a member of the College of Reviewers of Research Bulleting of the Professor Edward Lipinski School of Economics, Law and Medical Sciences in Kielce.

I have certificates confirming my knowledge of English and Russian.

II. Major areas of research interest

My academic interest is focused on the issues of public law and therefore administration and administrative law; economic administrative law (public administrative law), in particular administrative and legal aspects of control of business activity, different aspects of economic freedom and basically the control of aviation activity, administrative proceedings, systematic and substantive administrative law, as well as tax law and tax proceedings, local government law and environmental law and certain aspects of social and civil service law. My interests also include some aspects of constitutional law and human and civil rights and some aspects of the EU law.

In my research I combine theoretical and legal issues with the application of law by public administration (due to my profession) and administrative and common courts.

My research activity is reflected in numerous publications and frequent and active participation in conference and academic sessions.

In y research I strive to combine theoretical and legal issues with the application of law by public administration, and to use the methodology of comparative legal analysis and legal and dogmatic analysis.

The abovementioned approach results in considerations about administrative and legal control, including an administrative decision as a basic instruments interfering within the rights and freedom of a man and citizen, e.g. the reviewed monograph Bielecki L., Ruczkowski P., *Koncesja w prawie lotniczym - zagadnienia administracyjnoprawne* (Eng. Concession in Aviation Law – Administrative and Legal Issues), Kielce 2010.

In this paper we discuss the principles the legal model of economic activity in Poland, concession as a legal institution and administrative and legal form of controlling economic activity, as well as detailed issues related to concession in air transport, promise of concession, control and succession of concession and instance control of concession as an administrative decision. The result of research determines the characteristics of concession for air transport as an administrative and legal control of economic activity. The findings were made on the basis of EU and national law in confrontation with the provisions of these laws with regard to the principle of freedom (liberty) of economic activity. The findings lead to the conclusion that basically there are no obstacles to conduct economic activity in air transport not on the basis of a concession, but on the basis of an administrative concession. In particular, we note that despite the fact that concessions are an exception to the principle of economic freedom, they are a permanent part of legal order. Thus, there are arguments in favor of the existence of concessions with regard to significant constitutional values and these expressed in ordinary laws. However, in our opinion, it does not apply to all concessions. In Polish law, concession for air transport has specific characteristics. As we know, the Act on Freedom of Economic Activity in Chapter 4 provides for aviation business activity related with the obligation to obtain a concession to conduct it. Undertaking and conducting business activity in air transport requires obtaining a concession which is granted by the President of the Civil Aviation Authority. In our opinion, in this respect, the general postulate guideline from Article 47 of the Act on Freedom of Economic Activity, which basically names the minister as an organ granting concession, was not adhered to in the legislative process. In accordance with aviation law, the condition for granting concession, commencing business in this respect and conducting it is obtaining a certificate (except for an entrepreneur conducting business activity in air transport performed using only an engineless aircraft with maximum take-off weight not exceeding 495 kg). Furthermore, in Article 165, sections 1-2, the Aviation Law Act provides for the subjective scope of granting the concession. With regard to the subjective scope of the concession, we should acknowledge that the new law in a manner

normally accepted in foreign legislation differentiates domestic entities and foreign entities, making the participation of the latter in the procedure to obtain the dependent on our country's ratifying the international agreement. We should also pay close attention to the extended catalogue of formal and objective conditions defined in Article 166 paragraph 2-3 of the Aviation Law Act. This catalogue is very broad and indefinite, which is reflected in paragraph 4 of Article 166 of this Act. It provides for the possibility of obliging an entrepreneur to provide within a defined period additional data and documents to substantiate that he would meet the conditions to conduct economic activity under the concession or relevant provisions in this respect. As provided for by the provisions of the Act on Freedom of Economic Activity, the concession is granted for the defined scope of services – air transport – for a definite period, not shorter than 2 years and not longer than 50 years. Pursuant to Article 167 paragraph 3 of the Aviation Law Act, the concession defines basic objective and subjective data. We should note that the Act on Freedom of Business Activity does not include any provisions formulating the elements of concession. They are included in Article 41 paragraph 1 of the Act on Freedom of Economic Activity, which refers to the elements that should be included in a request for concession or a request for concession modification. We should also note that the Aviation Law Act in paragraph 3 of Article 168, like Article 56 paragraph 2 of Act on Freedom of Economic Activity, provides a remedy that would prevent granting of a license due to threat to national defense or national security or an important public interest. We should also indicate that the Act on Freedom of Economic Activity in Article 56 paragraph 2, unlike the Aviation Law Act, uses general clauses as prescriptive premises to use this institution. The abovementioned laws do not specify the time for which the concession may be stopped. The Economic Freedom Act uses the notion of "temporarily suspension" of concession-granting. It seems that such *status quo* will exist until the threats mentioned in the provision appear. However, it must be assessed by the concession authority and in this respect he will be granted the possibility to use administrative discretion. Absence of legal specificity of this institution and at the same time absence of legal justification, mode or legal form in this respect, should be considered as not very well-thought. Apart from numerous obligations imposed on licensee provided for in Article 169 of the Aviation Law Act, there are also obligations for the President of Civil Aviation Authority with regard to withdrawing concession. As we can see, they are quite convergent with the obligations under Article 58 paragraph 1 and 2 of the Economic Freedom Act, but the Article 170 paragraph 1 subparagraph 3) of the Aviation Law Act provides for the obligation to withdraw concession when the licensee's business has been liquidated. Considering the functioning of concession to conduct economic activity, we can venture to say that actual premises speak in favor of not licensing this activity. Therefore, new provisions in this respect should provide for the possibility of performing it only the under the conditions arising from administrative permit. It suffices that the state aviation is engaged in a specialized scope of this activity, e.g. agriculture or forestry, civil protection, fire services, health service, environmental protection or medical rescue, etc. However, we believe that air transport and other services in this respect, defined by the Act, should only be subject to the conditions of the administrative permit, supplemented by additional terms in this respect. In terms of constitutional premises to limit the principle of economic freedom, there is no justification for its functioning based on "an important public interest". Aviation law does not say anything about it, nor does it justify this limitation. Few examples indicated in the monograph do not motivate the limitation in a sufficient way. Therefore, we consider the condition for this limitation, arising from Article 22 of the Constitution of the Republic of Poland, unfulfilled. Thus, we should note that the principle of economic freedom is now taking on a new light. We need to note that in the period of ongoing political transformation, the role of the state and law in economy is changing. The market economy is, in fact, a liberal economy. The state striving to bring this

economic model should remember that its characteristic is to assure stable economic growth and achieve social purposes. The regulation of economic activity with respect to performing air transport should serve this purpose in order to be in compliance with the orientation towards the social and market economy defined in the Constitution of the Republic of Poland. Maintaining present regulations should only be justified by the need to the objectives of that state's politics, i.e. also the need to protect public order and security of legal transactions, etc. However, the scope of regulation should be limited from the viewpoint of an important public interest and social (common) welfare. However, the evaluation of current norms in this respect gives reason to claim that there are two far-reaching restrictions on access to exercising and regulating economic activity in air transport. This remark is also relevant in relation to the premises to grant and revoke licenses, where there are general clauses in this respect. It gives reason to conclude that regulation in this senses, through concessioning, is not preventive, but actually controls the economy striving to the liberal model, even using restrictive instruments. Therefore, we should propound that regulating through concessioning should be unique and apply only to situations when using regulation is necessary to achieve the state's objectives, which are "hidden" under an important public interest. Implementing ad hoc and random solutions, additionally based on changing economic policy, does not serve achieving economic and social objectives. It is law with respect to concessioning, based on the fundamental principles of market economy and, in particular, on the principle of economic freedom, will give an entrepreneur a sense of economic stability and development. In this regard, we should remember about the principle of the common good expressed in the Constitution of the Republic of Poland. It seems that the functioning of the principle of economic freedom should be directed towards implementing the principle of the common good in the first place. In this respect, we should use the achievements of Western European countries and of the United States, where the principle of economic freedom is an authentic basis for the functioning of the national economy, and, the same time, does not violate the social objectives established by the state. Directing the attention of licensing authorities towards the contents of this principle may make them act in the future in a way that ensures the protection of subjective rights. We should also note that the issue of concession affects not only the provisions of public economic law, but also administrative proceedings, commercial law, civil law and civil proceedings. Therefore, we should note that more precise norms in this respect provide more protection of subjective rights of an entrepreneur and reduce the ability to control economic activity by a licensing authority through administrative and legal methods, such as concession or even using extra-legal measures.

A specific area of research is also associated with the impact of selected issues of public international law and the EU law on Polish administrative law and administering the state and applying this law. My research in this area mostly focuses on the direct application of agreements and other international documents and transnational acts (the sources of secondary law of the EU) by organs of public administration, also in administrative jurisdiction. Findings of my research are published in Bielecki L., Ruczkowski P., *Admission to the EU Membership and Its Termination in the Light of the Treaty of Lisbon (Dosiahnutie a strata členstva v EÚ z hľadiska Lisabonskej zmluvy)*, [w:] *Harmonization and Unification of Law in the European Context*, Comenius University in Bratislava 2011). The work we discuss issues related to the legal possibility of excluding a member state from the European Union. In particular, we note that the process of European integration is taking place in a much uncommon degree on the global scale on in many areas, such as common currency or absence of tariffs, etc. The process of strengthening the integration will depend upon the activity of the member states and the determination of candidate countries. We stress that new member states undoubtedly accept the primary and secondary law of the European Union. On the other

hand, we established that pursuant to the Lisbon Treaty a state may exit the European Union after fulfilling certain legal conditions. However, it involves political, economic and social consequences.

A very important part of my research is the institution of public property. I am trying to develop a Polish concept of public property. This issue is rarely discussed in material and administrative law, but it deserves a deep legal analysis. In this regard, I wish to present a basic, reviewed monograph, Bielecki L.: *Koncepcja rzeczy publicznej w prawie polskim. Zagadnienia administracyjnoprawne* (Eng. The Concept of Public Property in Polish Law. Administrative and Legal Issues), Kielce 2013. In this work, I discuss (for the first time in the doctrine in such a comprehensive scope) the concept of a public property on the basis of normative material, the achievements of Polish and foreign doctrine and jurisprudence. This monograph is composed of seven chapters presenting partial concepts of public property. These concepts constitute a key concept of public property. They concern the concept of public property in historical terms (Polish, German, Austrian and French); the concept of public property in terms of its basic determinants such as publicly owned thing, public objective, public interest and public rights of a subject; the concept of public property in terms of infrastructure, such as fixed assets and non-fixed assets; the concept of public property in fiscal terms, which includes money, securities, state enterprises, sole shareholder companies of the State Treasury and communal property; the concept of public property

- in terms of utility, which involves using public property and using public facilities;
- in terms of managing, which involves dispositive and non-dispositive nature, and
- the concept of public property presently in Germany, Austria and France.

The analysis gives an overview of public property existing in Polish law and foreign states with similar legal culture. In this respect, I created the basic assumptions for the existence of public property, characteristics of public property, its functions, designations for defining it and conclusions *de lege ferenda.* My research analysis may indicate a reasonable conclusion that for the existence of public property, the most significant thing is to place it within the executive power, regulate under public law, administrative law with certain exceptions for private law. Public property may belong to the state or local government. Public property may be natural or manufactured. It may belong to administration and be available for free or non-free use due to a certain legal act or administration's permit. Public property are buildings of public offices, public enterprises, forests, roads, theatres and water or air. Some of them constitute government property, e.g. buildings of offices or funds, some are property for public use (forests, theatres, roads, hospitals). I point out that German research on public property in terms of history is focused on (at the very beginning of these ideas, for instance those presented by O. Mayer) on the view according to which public property was the same as publicly owned property and therefore should be subject to public law, fundamentally administrative law. With respect to the division of public property, there was a separation between financial assets, administrative assets and consumer goods. The meaning of existence and functioning of public property was the implementation of the state's tasks through administration. Thus, public property was defined by its purpose for a particular objective or legal affiliation. The first criterion did not cause any major problems, since the state's or the local government's tasks were defined in legal acts, but the second criterion caused a problem of theoretic nature regarding the subordination of public property to a given law, be it public or private. Although O. Mayer used the concept of public law property, but he also accentuated public law elements in its environs, which in fact made one to air views about the subordination of public property to private law. T. Mauntz criticized these opinions. According to a subsequent concept of E. Forsthoff, public property was subject to public law

as long as it served to achieve a public objective, public administration authority had the ownership right of public property, and it was impossible to trade in public properties. Therefore, we must say that early German research on administrative law created a concept of limited public property. The subsequent period, i.e. the views of J. Salzwedel, brought a newer division of public property – in common use, in special use and in administrative use. This concept was significant, because it defined public property in terms of its functional properties and by these properties it subordinated public property to public law. However, it was not an entirely new concept, because in this respect it was related to previous concepts. Therefore, legal ownership of a property was not significant. It was its functional property that was important. Property purpose had the character of public easement encumbering a private property, such as use of roads. However, in the 90s of the 20th century, the stance of S. Kromer that public property should serve common good, but that the property purpose does not give priority before private law protection, was stressed in a stronger way. In addition, public property can be disposed of, but its administrator should not do it if it does not serve public objectives. However, there still existed a division between the administration's administrative and financial assets, which together served to achieve the administration's objectives. This property was in the so-called administrative use. Property in terms of utility, i.e. suitable for public use, is of utmost significance. Public use could have been allowed on the basis of an act or decision of a defined organ of administration. The former were called property in general, and the latter were called property in special terms. Thus, the German concept of public property was based in historical context on the public law purpose of property, the objective, for which a property serves. The French concept in its early period distinguished public property and private property, and affiliation to a particular law determined by the purpose of property, like it was in the German concept. However, in contrast to the German concept, the starting point in this respect was the origin of a property and not its purpose. Only the origin of a property indicated its purpose and legal regulation. Public properties were state properties and self-government properties.

Public properties constituted a special type of properties, in opposition to private properties. It was emphasized that administration does not possesses properties like a private owner, but uses them for social needs. The French concept was dominated by the opinion that a public property cannot in any way be traded in. The thesis that was put forward was that property ownership may be public and private, but that it is indifferent to the purpose of a property. A property may serve the public even if it is private, which was proved by A de Laubadére. A slightly different view was held by V. Proudhon, who did not talk about the nature of a property, but about the need to manage a property for common good. Similar views, according to which it does not matter to whom a property belongs, but whom it serves, were held by others, e.g. M. Mauriou and J. Duquit. These views are similar to the German concept. Subsequent views emphasized the assumption that the state has special powers to control public property, which does not follow from ownership, e.g. the views of J. Auby – author's note, in a stronger way. However, taking into consideration the above, we can conclude that the purpose of a property was most significant. It could be given by law or come from an organ of administration. Properties, such as squares or roads, could be allocated directly to public use or in an indirect way, i.e. for public service to fulfill social needs of the administration. Hence, the French concept about public property, similarly to the German concept, considered utility as the most important characteristic of a public property. However, it should be noted that apart from public properties, allocated for common use (streets, road, parks), the so-called private property of the administration, serving it to perform public services, e.g. buildings, funds – author's note, was also indicated. The difference between administrative property and private property was that the former served public objectives regulated by administrative law. With reference to the Austrian concept of public property in

terms of history, it was thought that a public property is a property which serves the objectives of the administration. Public property was being grouped. Public office, forests and state enterprises were in the first group. All other property was a separate group. The first group was governed by private law in terms of ownership, because it was composed of the administration's private assets. In the second group there was administrative property, which served to perform public services regulated by administrative law. There was a distinction into the administration's financial assets in terms of benefits from public sharing of roads or public waters and administrative assets serving the administration and its objectives, e.g. building of administration. These assets made public property, which was assumed by R. Herrnritt. In subsequent periods it was thought that financial assets were subject to civil law, whereas administrative assets to public law and concerned common use property, both natural such as rivers and manufactured such as streets. The Austrian concept of private property referred to the French concept in terms of categorizing public properties as public goods and to the German concept in terms of emphasizing legal allocation of property for public objectives. The early Polish concept of public property presented several views. According to earlier views, public property is what is at the disposal of the state and thus is subject to public law and for this reason cannot be subjected to private law, as it was claimed by W. L. Jaworski – author's note. However, according to S. Kasznica, public property is what serves a defined public law association to perform its duties. Property in this respect was administration's property, fiscal property and consumer goods, i.e. public goods. This author, similarly to the German concept, distinguished natural goods and manufactured goods. In case of using property, i.e. consumer goods, S. Kasznica distinguished ordinary use, special use and strengthened use, so essentially without limits and out of the administration's will. Referring to the French patterns, S. Kasznica considered that public property is subject to public law, as long as it serves to achieve public objectives, and to private law when is achieves other objectives. A. Peretiatkowicz divided property referring to the objective they achieve, so in a broader meaning. Public property should be governed by public law, and in special cases to private law. T. Bigo held similar views, but among public property he distinguished property that directly and indirectly served to achieve the administration's objectives. Public property which serves these objectives directly, e.g. commercial enterprises or forests, was the administration's private property. He also considered that public property should be subject to public law. Subsequent concepts about public property less frequently focused on defining what such a thing is and more frequently on the nature of public property. Public property was identified with public assets allocated for use by the society. W. Pańko believed that public property should be essentially subject to public law, but the property belonging to local government should be subject to private law. M. Szubiakowski and Z. Leoński held similar views, being more focused on the significance of a public property, thus on the use of a property by individuals. Considering the above, we can state that the views of Polish public law doctrine basically referred to the concepts advocated by Western European states or were their synthesis with minor differences. Through the analysis of these views we can conclude that the attitude to property serves to a defined public objective, implementing a certain public interest. In this way, the basic determinants of public property are formed. The results of the analysis show that explaining the notion of property was required in the first place. It should be understood in accordance with categories adopted in the Civil Code, because administrative law does not include the notion of property. It rather uses the notion of public goods which is broader in terms of meaning, since in civil law it does not refer to license, concession, utility models or design patents. With reference to the origin of public property, we can determine that there exists natural public property, manufactured public property, such as buildings, and public property created by nature but with legal status given by law, such as national parks. In case of public property given for use we can distinguish

property used free of charge, such as inland waters, and property in use for consideration, e.g. using school facilities for private purposes. Precisely, we should note that the Civil Code includes the notion of state property, but it cannot be identified with public property, which refers to public goods. By justifying the existence of public property through public use, we can divide them in a broader meaning, i.e. infrastructural administrative assets, such as buildings, and financial assets, such as money, and also common use property, i.e. public goods, such as forests, waters, etc. However, the latter constitute public property in a narrower sense, since they are governed by the administration, but also provided for common use. The analysis in this regard enables us to establish basic determinants shaping the legal existence of public property. In case of questions related to the nature of ownership of public property, we need to state that this issue is determined by the way of realization of ownership by a defined public law relationship, i.e. its objective. Basically, the administrative attitude towards property is not correlated with the classical notion of civil law property. Administrative property is in fact entrusting the administration with the task of managing certain assets to implement public objectives. Hence, the essence of administrative property is more like a situation of possessing and controlling a thing treated as a property from the viewpoint of protection and legal transactions. However, the space around property is not a thing, it does not have ownership attributes. It is common good available to anyone without restrictions. Public law ownership may be subject to certain servitudes. Moreover, in matters related to neighbor rights, if one of the properties is allocated for public use, is should be stated that it is binding as far as it does not interfere with special purpose of this public property. Therefore, the impact of public property on neighbor's rights of individuals must be accepted by these persons as long as it is in line with the objective of using this property. In important determinant of the functioning of public property is the implementation of public interest. In this context we should pay attention to the functioning of administration as a defined subjective and objective basis. Organized administration fulfills a public function and implements a defined public objective. The notion of public objectives belongs to vague legal categories and general clauses, which states M. Stahl. The essence of a public objective lies in social needs, i.e. it is conditioned by economic and social reasons. Each public objective is in public interest (which is a general objective of aspirations and actions which take into account objective needs of the general public or local communities). Basically, it is implemented through administration, which undertakes to implement it by using its powers do perform the tasks assigned to it. The doctrine shows that the categories such as public objective, public interest and common goods are interrelated categories due to the impossibility of formulating a concrete definition for each of these notions. Such a view is held by T. Woś. According to the Constitutional Tribunal, the actions of the administration are aimed at achieving a public objective and a defined outcome of such an action achieves the public interest. Constitutional jurisdiction therefore puts an equal sign between public objective and public interest. With regard to public property, the implementation of the public objective is multifaceted. It depends on the character of public property. In case of infrastructural and financial assets public property is a tool to fulfill the public objective. However, in terms of public property in the sense of utility, it is the public objective that defines the purpose of public property. It also implements the principle of common good, which is evidenced by Z. Duniewska. However, the next determinant of the existence of public property, i.e. public interest, proves that it concerns issues related to the prerogatives of the administration, whose major objective is to protect public interest. Public interest, on behalf of which the administration functions, is the opposite of private, individual interest which is evidenced by actual and legal interest. We must note that public interest is not the sum of individual interests. We should also note that public interest may also occur under the name of group interest, local interest or social interest, but these institutions are largely synonymous. Undoubtedly, public interest is a vague

term in law, it is a general clause. According to the doctrine, it is a defined motivational value common for many subjects, which becomes concrete in case of a conflict with opposite private objectives. H. Izdebski and M. Kulesza spread these views. The task of administration is to "decode" the significance of public interest in the performance of its tasks. "The task" of the public interest is to capture a defined superior value over which is over individual's interest and consist in restricting its subjective rights. However, in accordance with court and judicial jurisdiction, the public interest means a directive ordering to respect the values common for the whole society, such as justice, security, public confidence in the authorities and efficiency of the state, etc. In the context of public property there appears the conviction that using the administration's property in its acts for the public objective fulfills the public interest or does even more, as in case of the concept of public property in terms of utility, it fulfills an individual interest evidenced in satisfying the need to use this property. The last designation of public property, i.e. public subjective rights, is related to the functioning of the notion of subjective law. Subjective law is of individual character. It means individual powers corresponding to a defined obligation towards a given subject and freedom protected by the prohibition of interference. It can also mean a set of functionally correlated powers, competencies and freedom, which is emphasized by Z. Ziembiński. Subject law corresponds to a certain entitlement to act on the basis of the norms of subject law, as P. Winczorek and T. Stawecki maintain. However, administrative subject law is an auxiliary structure of administrative law. It is expressed by an individual's attitude towards the external environment, i.e. subject law. This law entitles an individual to exercise the right to, for instance, use a public property. This is the opinion of J. Fleiner. It is also the entitlement to claim a specific conduct from the state or claim something (T. Hilarowicz). Therefore, it can be concluded that public subject law is a variation of individual interest, evidenced by the existence of the parts that make up legal interest and actual interest (M. Wierzbowski).

Public property is a defined property used by the administration to perform its duties both in government administration and in local government administration. The presence of public property in this respect is the condition of full and effective fulfillment of public interest. The property varies and also has its character. It concerns immovable and movable properties. They can be fixed (lands, buildings of administration, schools, hospitals, etc.). This property requires the fulfillment of defined conditions of being used by the administration through proper management and maintaining it for the future in the field of fire protection, evacuation, health and safety. Moreover, in this field there is also moveable property, such as equipment, machines, means of transport and the like, used by the administration to implement the public interest. In addition to immovable and moveable fixed property, there are also non-fixed infrastructural assets. It is property concerning defined intangible assets, equipment and materials. Among such assets there are property rights such as perpetual usufruct, cooperative right, copyright and neighboring rights, including licenses. The abovementioned property is owned and managed by the State Treasury or remains municipal property. We should also note that the foundation of the functioning of public property is ownership, which in this respect is also named public property, through which the administration wields certain public property and manages it, often sharing it with other external entities. It does it to implement its tasks which should be implemented for the public interest. The implementation of this objective should be conducted in public interest. However, on the other hand, the availability of public property is restricted by the fulfillment of subjective public rights in this respect. However, public property manifests its actual and legal existence by the presence of certain property components such as infrastructure, financial assets and things put into the public use. The financial component of the administration is an undeniable value which guarantees that it will perform its public tasks for the public interest. These tasks are things of various characteristics. These things are owned and managed by the administration and are significant

both for its internal and external relations. The properties of these things are regulated by administrative and civil law. However, they are only a fragment of the subjective substrate of the administration, because beyond the abovementioned property it also uses fiscal property. It is worth noting that the provisions concerning infrastructural property in administrative law are varied. This is because it is tangible and intangible property. However, we should note that there are is also financial property, also known as fiscal property. It serves to implement the objectives of the administration in an indirect way and is essentially more complex from the viewpoint of these considerations than property in terms of infrastructure – as a determinant of a public property. Undoubtedly, each element making up a determinant has its own character. Money and securities are financial resources of the administration and consequently budget resources, which finance public objectives implemented for the public interest. It occurs in the process of raising and spending public funds. This process includes a variety of administrative actions. Funds can be raised directly, i.e. through tax revenues, fees and other charges. They can also be raised indirectly; for instance, through issuing securities or incurring liabilities. We should also raise that in this way the administration managed its financial assets. Assets composing certain substrates owned by state enterprises or state-owned are undoubtedly different. These entities play a special role in this specific concept of public property. They are not administrative organs but market participants. Due to this role they generate financial returns, which *de facto* are public financial assets. In this way, they own the public property. In contrast to the administration, state-owned enterprises and these companies are an active source of obtaining public funds allocated for the implementation of public objectives. Undoubtedly, these entities are equipped with a certain financial substrate. But in this respect it is only a functional part of an enterprise or a company, due to which they operate, yielding profits making up financial assets. Such assets become the property of the State Treasury upon bankruptcy. However, the municipal property, i.e. ownership and other property rights are public property, which remains in the ownership of local government and self-government and self-government legal entities. It is a special kind of public property. This property is mostly things which serve production and service activity and also economic activity in order to satisfy local, regional or provincial needs or objectives. The administration's financial assets, although serve to implement the objectives in an indirect way, are the source of public funds without which it would be impossible to satisfy its social needs. Financial assets are undoubtedly crucial for the functioning of the state and its apparatus in every aspect of social life, on both government and local-government level. Nevertheless, both financial and infrastructural assets are subject of the discussed concept in a broader sense. Infrastructural and financial assets are used directly to implement public objectives in public interest. This kind of availability is called public utility. It concerns using common natural good (such as forests) and manufactured good (such as theaters). Public use of these common goods can be implemented free of charge or for a defined charge which is accompanied by the issuance of a certain administrative act, such as a license or a permit. In the doctrine, there is a discrepancy in terms of whether a claim for the use of a public property is a public rights (D. R. Kijowski) or whether it is a legally protected interest (S. Kasznica). This dispute has not been resolved until today, although in the Polish legislation there are provisions on the basis of which a certain action may be required by an organ (for instance, one with regard to obtaining a driving license) to be allowed to use public roads in a special way as a legitimate traffic participant. Therefore, there is use of public property in a normal way, which is, for instance, the use of public forests, and special use, which is the use of public roads on the basis of a special permit which is a driving license. The most important examples of using public property in a direct way concern the use of natural property, such as forests, waters and natural roads, created by custom, and the use of manufactured property, such as constructed roads. Further, in this regard, there is also the use of public

establishments. Therefore, it also concerns goods which remain in the ownership of a separate part of state property, which is oriented towards satisfying certain social needs and not the production of economic goods, unlike state enterprises. In this respect, through public establishments, we can use, *inter alia*, educational institutions, such as universities, healthcare facilities, libraries, museums, etc. In contrast to public property in terms of infrastructure and money, public property functions in the sense of utility, considering the use of public property for public objectives and in the public interest. If the first two mentioned sub-concepts concern public property which directly serves the administration to implement public tasks, without which the administration would function at all, then the concept we that we discuss here serves the administration to implement tasks in an indirect way. It includes the element of using a property which is shared with the public, but remains managed by the administration. This is property that the administration possesses outside of its organization, satisfying the social demand for particular goods. This is the administrative property put "outside" and not "inside" – for the use of interested users. A user personally uses the administration's property without engaging the latter's own resources. However, public property should be appropriately made use of to serve the public objectives and in their interest. Partial concepts of public property, in terms of infrastructure, money and utility, strictly concern its most important aspects. On the other hand, there is also the notion of public property in terms of management, which is also a concept making up the entirety, thus the major concept. Basically, this part of the concept discusses the administration's activities, by which it manages its own tangible and intangible infrastructure. In fact, the administration has its own property, unavailable to third parties. It is associated with a defined right to properties, subjected to the administration. It is therefore a separate part of the concept as a whole, but it is intrinsically associated with the whole issue of the notion of public property in Polish law. The management of public property is in my division either dispositive or non-dispositive. Both ways of managing concerns specified actions of the administration. The former, i.e. dispositive actions, apply to activities performed externally, such as purchase, sale, lease, lending, submitting a property for permanent management, making in-kind contributions in a company, equipping state or local-government units or donating a property to foundations and public benefit organizations. These are the administration's acts in law. The latter, i.e. non- dispositive actions, apply to actual actions involving, for example, constructions, expansion, renovation, general maintenance and protection and safeguarding the most common property, such as roads, waters and forests. Actions in this regard are performed by administrator of the property of State Treasury (essentially the staroste) or a specific unit of local government. Therefore, public property can be subject to specific actual and legal actions made by its administrators. Actions of this type affect the legal and actual existence of public property. As a result, public property may lose specific properties or may be stopped being used publically or change the way it is used in public. Obviously, any changes of the legal status of the property must follow from applicable legal provisions in this regard. Undoubtedly, the administration has been equipped with the legal possibility to have complete control under its public property. However, I believe that public property or its components should be managed with respect to the public interest. However, modern concepts of public property in foreign legal systems such as the German doctrine forcer than other doctrines raises the functioning of the doctrine of public property rights which affects a specific private property. Personal and property assets are indispensable to perform the administration's actions and serve the public objectives. The subject of public property law is property used by the administration to perform its actions (F. J. Peine). The notion of property in public property law (e.g. electricity) is not always synonymous with the notion presented in private law (e.g. a property). We should first of all notice the functioning of certain modifications of property law in German law, which are mentioned in the doctrine (for

instance, F. Becker). In case of property used for public objectives, we acknowledge on the one hand that it is the administration's private property. On the other hand, this property is subject to public ownership. However, when public property is owned by the administration, it is public as long as it is used in for public objectives (R. Schidt). Property is divided into four categories: (a) property in common use (no need to obtain a permit), (b) property in special use (the necessity to obtain a permit), (c) property in building facility (such as hospitals) and (d) property which is equipment in building (air conditioning). Property can be formed by an act of law or law enforcement acts. Property, i.e. immovable and movable property remain public unless it is used to serve the public good. The way of using public property decides about its status. The status of the owner does not have any significance in this regard. For instance, financial assets are treated as private property of a public entity and is subject to the regulations of Polish law, the subject of which are also immovable private properties shared with public entities. We should also note that the German legal culture provides for the functioning of property in the so-called administrative use. This property serves only to perform the administration's tasks and therefore cannot be used widely (for instance, equipment or company cars). In French law, public property is a specific tangible asset (e.g. roads, bridges, buildings of offices) belonging to public entities and the local government (the French Code of Ownership of Public Entities). This type of property cannot be traded, attached by writ of execution or be a subject of easement (R. Stober, W. Kluth, M. Muller, A. Peilert). Only when public property loses public characteristics can it be sold to a private entity. Public property is part of state property, which serves the public objectives and is subject to public law. In this respect, the principles concerning property of private persons have application. Financial assets and administrative assets can be distinguished in public property. Important selection criteria for public property include public ownership and purpose of the public objective. However, property use is either individual or collective; paid or free of charge. Some public property can be only public, for instance, public roads, airports. Some, such as forests, (F. Merli) can be private. Public goods are these goods which become qualified as such by acts of regulation or law enforcement acts. In French law, public property (administrative property) is associated with public law, whereas private law is associated with private law. However, it is utility, i.e. purpose, that is most important for the notion of public property. Property ownership comes second in this regard. On the other hand, the Austrian concept of public property is based on the assumption that the only a public law association (a state, a federated state or a municipality) can own public property. Private good granted for public use does not cease to be private good. Only the ways of using is public. Goods of this type can always be withdrawn from public use. They are referred to as small public use (K. Spielbüchler). Public property includes financial assets, assets of the administration, goods belonging to the administration, public goods and goods in common and public use. Public property can become a subject to usucaption, reassignment or execution by act of regulation or law enforcement. Given the above, we can conclude that foreign systems essentially consider that public property is to serve the public objectives. Public property is basically used by administration, which by using public property implements its tasks. Therefore, in this respect, the purpose of property, which is in foreign systems most strongly emphasized by the legislature and the doctrine of law. Hence, the public objective and the use of property are important determinants of its legal and actual existence. Ownership is an equally important determinant of public property. However, it is the nature of public property that is different. Public property can only be publicly owned, it can be the administration's private property or private property granted for public use. The method of regulation of issues related to public property is different in individual legal systems. Basically, public property is subject to public law; it is subject to private law in situations concerning legal transactions. However, being recognized as public property does

not always allow for involvement in legal transactions. Furthermore, public property is natural or manufactured good and using it is possible through an act or regular or an act of enforcement of law. In general, public property constitutes certain assets, which can be referred to as administrative, financial or property assets for public use. The specificity of public property law, as an area associated with public property owned by the administration and functioning in legal relations relevant to the directives of administrative law in this regard, is also emphasized. This concept of public property is therefore, in my opinion, based on a few fundamental assumptions, has specific characteristics and fulfills certain functions in public property law. Its basic fundamental assumptions include:

- focus on the principle of common good,
- an important element of practical implementation of the tasks of public authority,
- the ability to use property,

Its characteristics include:

- tangible and intangible character,
- usability,
- relative disposability.

With regard to the functions of public property in public property law we can distinguish the following:

- public law nature,
- the subject of public power,
- focus on the public objective,
- the implementation of public interest,
- subjective permission to use,
- the object of management.

Public property (public good) is therefore a specific tangible or intangible subject with public law character, owned by every organizational unit of public authority oriented towards implementing its tasks for the public objective, which is justified by public interest and public property subjective right manifested by the ability to use property commonly and in special manner and which is subject to specific actions in management in dispositive and non-dispositive sense.

The concept of public property constructed in this was should also be evaluated from the view point of *de lege ferenda* postulates.

Given the above, we can propose the following reflections for the future in this regard:

- constitutional regulation of public property. It seems reasonable, because the current Constitution does not address public property but basically only emphasizes public property as the basis of the principles concerning social market economy. Only in the final part, i.e. in the chapter on public finances, does it enforce issues related to the State Treasury, without even indicating what kind of property it should engage in. Therefore, public property should definitely be recognized by the Constitution.
- statutory regulation of public property, a specific catalogue of property, indication of the nature of property rights and actions related to property and the rules of procedure with property and entities possessing public property – in universal sense. It seems that the importance if this subject deserves statutory regulation. It could even be a law of the same significance as the civil law regulation concerning private property law. Current regulations in this respect are spread in legal acts concerning the State Treasury and communal property, both in administrative law regulations (provisions concerning the State Treasury and communal property) and in civil law regulations (the Civil Code in the chapter on property law).
- strengthened impact of administrative law regulation in the context it functions inside and outside the authorities and public administration at the expense of a regulation with

different legal character. Here, I suggest resuming the debate about administrative law character of control over property and considering the implementation of administrative agreement (as it is German law) as a legal form of the administration's actions in this respect

Due to my daily professional duties (I have been working full-time continuously since 1st September 1986) as well as my passion my interests concern the functioning of institutions associated with law and tax procedure and civil service law in its narrow fiscal field. In this regard, I wish to present a series of basic volumes associated with the subject, which I developed jointly with P.Ruczkowski, namely: a monograph *Dochody z kapitałów pieniężnych od A do Z* (Eng. Income from Capital Gains End-to-End), Oficyna Prawa Polskiego, Warsaw 2011, where we discuss revenue, income, tax deductible expenses and the classification thereof in personal income tax; the classification of money capitals; tax on interest, dividends and other capital gains, tax on income from the sale of securities and on sale and taking up shares in a company. This book is a "guide" in money capitals for practitioners, theorists and tax payers involved in money capitals transactions.

Another publication on this subject is *Skarbowy Zasób Kadrowy. Zagadnienia administracyjnoprawne* (Eng. Fiscal Human Resources. Administrative and Legal Issues), (ed. Z. Gilowska, H. Izdebski, K. Raczkowski), the Ministry of Finance of the Republic of Poland, volume 1, Difin, Warsaw 2007. In this work I present the assumptions of the bill of National Fiscal Administration Act. As a result of studies, I conclude that the anticipated reform is a proposal of a new labor regulations for the needs of tax clerks, which also manifests its special characteristics.

My next volume concerns internal provisions regulating the financial management of communes (*gmina*) and districts (*powiat*). In *Wzory regulaminów wydawanych przez organy wykonawcze w gminie i powiecie* (Eng. Templates of Regulations Issued by Executive Organs in Commune and District), (ed. P. Chmielnicki and A. Adamczyk), Volume 2, Municipium, Warsaw 2011, I present a pattern of instructions concerning registration and collection tax and fees and a pattern of instructions concerning reliefs in tax liabilities. The instruction I developed is a significant element in the commune's and the district's actions in due compliance with the provisions on registration and taxes.

In turn, as a co-author of the peer-reviewed monograph (the only one on this subject on the market), entitled *System organów podatkowych w Polsce* (eng. The System of Tax Organs in Poland), (ed. P. Smoleń), Oficyna Prawa Polskiego, Warsaw 2009, I wrote (jointly with M. Münnich) about tax organs of the administration subordinate to the Minister of Finance, including the system and jurisdiction of local organs of the fiscal administration. As a result, we established that manner of recruiting managerial staff in tax administration evokes legal doubts and does not fulfill the requirements of objectivity and political neutrality.

I should also point out to a few peer-reviewed publications related to conference seminars devoted to lawmaking and application of tax law in Poland. As a result of participation in these seminars, I prepared publications in which I present issues concering *Informacje pochodzące z instytucji finansowych w postępowaniu podatkowym w świetle przepisów ustawy ordynacja podatkowa* (Eng. Information from Financial Institutions in Tax Proceedings in Light of the Tax Ordinance), (ed. B. Kucia-Guściora, M. Münnich, A. Zdunek), Wydawnictwo KUL, Lublin 2013. In this work, we discuss, jointly with P. Ruczkowski, the requirement to provide information, the principle of trust and refusal to provide information to fiscal organs by financial institutions. Refusal to provide information, e.g., by banks, becomes almost a reason why tax organs cannot issue administrative decisions

on defining tax liabilities. We suggest the necessity to change law in this respect and propose introducing the new procedure indicated by us. Currently, the Ministry of Finance is working on the amendments. In this series, I also published *Zróżnicowanie opodatkowania dochodu i majątku w świetle umowy o unikaniu podwójnego opodatkowania – zarys tematu* (Eng. Different Taxation on Income and Property in Light of the Agreement on the Avoidance of Double Taxation), (ed. M. Duda, M. Münnich, A. Zdunek), Wydawnictwo KUL, Lublin 2011. In this work, jointly with z P. Ruczkowski, I discuss agreement on avoidance of double taxation and the taxation of income and wealth in the light of agreements. Our research in this field resulted in the development of a scheme agreement of the avoidance of double taxation, the division of specific legal norms included in agreements, the distinguishment of two existing methods of avoiding double taxation, the definition of the subjective and objective scope of the agreement and the indication of the possibility of avoiding double taxation.

The discusses series also includes the publication entitled *Ustawodawcza optymalizacja? Studium przypadku na podstawie ustawy o podatku od czynności cywilnoprawnych* (ed. M. Münnich, A. Zdunek), Wydawnictwo KUL, Lublin 2012. Jointly with P. Ruczkowski we present basic determinants of the constitutional legal order and tax liabilities and the eveluation of the constitutionality of selected solutions of the Act on Tax on Civil Law Transactions. We established, as a result of our research, that the provisions on the Act on Tax on Civil Law Transactions involve special solutions in tax law, which provide for the establishment of tax liability the moment a civil law transaction is made. We agree with the view contained in judicial decisions that the uniqueness of this solution is expressed in the fact that a time-barred tax liability somehow comes to life as a result of another event. In this respect, there is involved optimization, applied by the legislator and not by the taxpayer, which should be dealt with by the Constitutional Tribunal.

In the series, I also included *„Interes publiczny" jako samodzielna przesłanka w zakresie ulg w spłacie zobowiązań podatkowych w świetle przepisów ustawy ordynacja podatkowa – zarys zagadnienia* (Eng. Public Interest as an Independent Condition in Reliefs in Payment of Tax Liabilities in Light of the Provisions of the Tax Ordinance – the Outline), (ed. M. Münnich, A. Zdunek), Wydawnictwo KUL, Lublin 2009, where I discusses the notion of public interest as a vague term with regard to tax reliefs in tax payments. My research resulted in the establishment that public interest is a vague term in tax law, and that in binding provisions of the Tax Ordinance Act it can be an independent premise to apply reliefs in tax payments. Further, I concluded that this premise is equal to another premise in this respect, i.e., the taxpayer's important interest as an independent basis for jurisdiction on reliefs in tax payments.

The most recent volume on administrative law and administrative procedure is a foreign peer-reviewed publication Bielecki L., Ruczkowski P., *The Promulgation of Normative Acts and Other Legal Acts in Electronic Version* and *Sale of public property in Polish law* Bielecki L. : *Appeal in Polish administrative proceedings. Subjective and objective aspect* [w:] *Legal Studies*, (Ed. by J. Stelmasiak, L. Bielecki, P. Ruczkowski), Heronymus, München 2013. In this work, I presented: the principles of transparency and other principles on promulgation of normative acts and other legal acts, the notion of promulgation and official journals, the promulgation of normative acts in electronic form, the form and sale of public properties, rights and obligations of the parties, the appeal, the object of appeal and the subject of appeal.

It is also worth paying attention to the whole group of peer-reviewed volumes – textbook – which, we should stress, often go beyond the frameworks of a traditional academic textbooks which I co-edit or co-author, namely: (Bielecki L. (ed.), Ruczkowski P. (ed.),

Prawo administracyjne. Część ogólna, (Eng. Administrative Law), Wyd. Difin, Warsaw 2011; Bielecki L. (ed.), Ruczkowski P. (ed.), *Postępowanie administracyjne,* (Eng. Administrative Proceedings), Wyd. Difin, Warsaw 2011; Bielecki L. (ed.), Ruczkowski P. (ed.), *Ustrojowe prawo administracyjne* (Eng. Administrative State Law), Wyd. Difin, Warsaw 2011; Stelmasiak J., Ruczkowski P. (ed.), *Prawo administracyjne – część szczegółowa*, volume I, Oficyna Prawa Polskiego, Warsaw 2011; Stelmasiak J., Ruczkowski P. (ed.), *Prawo administracyjne – część szczegółowa*, volume 2, Oficyna Prawa Polskiego, Warsaw 2011) and *Wybrane zagadnienia materialnego prawa administracyjnego* (Eng. Selected Issues of Substantive Administrative Law), (ed. J. Stelmasiak, P. Ruczkowski), Kielce 2009, part 1 and part 2 and *Materialne prawo administracyjne* (Eng. Material Administrative Law), (ed. J. Stelmasiak, P. Ruczkowski), Kielce 2010, part 1 and part 2. In these works, I discussed the following subjects: the admistration's discretionary power and its forms (administrative recognition and other forms of margin of decision) and legal forms and methods of the administration's actions (the notion of legal forms of action, general external and internal acts, administrative act, administrative settlement, administrative agreement, administrative and civil law agreements, letters of commitment, the administration's actual operation, official orders, plans, programs, strategies). Other subjects I explored include ordinary legal remedies in administrative proceedings (appeal, the request for reconsideration and appeal), the issuance of certificates and fees and costs of administrative proceedings, local organs of the administration (the province governor and his legal acts, combined and non-combined administration), local government (jointly with M. Paździor), economic freedom and its restrictions, the rules and mode of property expropriation, public roads, metrology law, testing law, geodetic and cartographic law, security of mass events, rationing access to weapons and ammunition, administrative and legal regulation of safety protection and public order, administrative and legal regulation of issues related to addictions and trading in alcoholic beverages, prevention of drug addiction and rationing associated with states of emergency, abusive and psychotropic substances, drug abuse prevention, administrative and legal regulation of education and higher education, legal regulation of capital market supervision, state enterprises and their privatization and commercialization and municipal services law.

III. Information about academic achievements; information about academic activity, including indicated attainments arising from Article 16 paragraph 2 of the Act of 14th March, 2003 on Academic Degrees and Title and Degree in Art (Journal of Law, No. 65, item 595)

General information: My academic achievements were partly mentioned in this first part of this summary. At this point, I would like to move on to discuss more detailed findings of my current research and academic activity.

As I mentioned, the my research and analyses resulted in numerous publications in Poland and abroad. They were published in monographs, peer-reviewed academic textbooks, in chapters of textbooks written by multiple authors, peer-reviewed journals and commentaries to normative acts. I also participated in about 40 conference and academic sessions in Poland and abroad, where I presented my research and participated in discussions. Many reflections

arose during the discussions were also covered in peer-reviewed papers published in monographs.
It is worth paying attention to the abovementioned academic textbooks. It appears to be particularly valuable that in a synthetic way they presented research findings that had been published earlier in specialized literature (along with bibliographic description allowing to refer to the original source). This approach allows the reader not only to find basic information about administrative law, but also allows him/her to broaden his/her interests and become familiarized with the latest research findings.

As I mentioned in the first part of this summary, my research findings were published by recognized publishing houses and scientific journals including Wolters Kluwer, Wydawnictwo Sejmowe, Wydawnictwo Adam Marszałek, LexisNexis, Wydawnictwo Difin, Wydawnictwo Oficyna Prawa Polskiego and ranked scientific journals such as Wspólnota and Przegląd Prawa Publicznego.

I wish to add that I am an editor of a few works written by multiple authors and academic textbooks.

Detailed information: Turning to the merits, it should be stresses that published results of my research can be group into specific themes. They include a series of articles and a monograph and elaboration on present conclusions in the form of a unified study of a research problem.

1). I will begin with the publications summarizing and giving more details on my research during preparation to the doctoral dissertation. Particularly, they concern the institution of administrative approval, license granting procedure and types of decisions that may be issued in such proceedings and the legal character of approval associated with undertaking and conducting business. The result of research is the article entitled *Charakter prawny zezwolenia jako aktu administracyjnego* (Eng. Legal Character of Permission as Administrative Act) Rzeszowskie Zeszyty Naukowe Prawo-Ekonomia, chapter 29 , Rzeszów 2000. Another publication concerns the institution of concessions and permits. In this work I point out to similarities and differences between these two legal institutions with regard to rationing economic activity. My research findings were published in *Koncesja a zezwolenie. (Analiza prawnoporównawcza)* (Eng. Concession and Permit – Comparative Analysis), Rocznik Naukowy WSSS w Suwałkach, Suwałki 2001. In the publication entitled *Wpływ klauzuli ważnego interesu publicznego na koncesjonowanie wydobywania kopalin ze złóż* (The Impact of Important Public Interest Clause on the Licensing of Extracting Mineral Deposits), Ochrona Środowiska, Przegląd, Lexis Nexis, Warsaw 2003, I discuss the legal characteristics of the notion of important public interest and the requirements of environmental protection provisioned for the extraction of minerals as economic activity. In *Zasada wolności gospodarczej w okresie transformacji ustrojowej w Polsce* (Eng. The Priniciple of Economic Freedom during the Transition Period in Poland) Studia Iuridica Lublinensia, chapter 1, Wydawnictwo UMCS, Lublin 2003 concerns considerations on legal characteristics of the notion of economic freedom, the differentiation of this freedom and the characteristics of economic freedom in foreign legal systems (in Germany, France, England, Italy, Spain and Switzerland).

My research resulted in the abovementioned doctoral dissertation entitled *Instytucja koncesji w prawie polskim. Zagadnienia administracyjnoprawne* (Eng. The Institution of Concession in Polish Law. Administrative and legal issues). In this work I explore the formation of a legal model of the state's interference in economic activity, the basic rules forming the legal model of economic activity, concession as a legal institution, concession as a legal and administrative form of controlling economic activity, the scope of controlling

economic activity and an important public interest and procedure with regard to concessioned economic activity and the control of concession.
2). Another group of publications are works written after obtaining the degree of a doctor of legal sciences. They concern the issue of the abovementioned public property as a legal institution. Apart from having written the monograph entitled *Koncepcja rzeczy publicznej w prawie polskim. Zagadnienia administracyjnoprawne* (Eng. The concept of public property in Polish law. Administrative and legal issues), Kielce 2013, I also conducted research on this legal institution.

In the peer-reviewed work entitled *Umowa administracyjna jako propozycja prawnej formy działania organu administracji publicznej w koncepcji rzeczy publicznej w znaczeniu infrastrukturalnym – aspekt przemian w prawie publicznym,* (w) *Przemiany prawa publicznego i prywatnego na początku XXI wieku* (Eng. Administrative agreement as a proposal of activity form of an organ of public administration in the concept of public property in terms of infrastructure – the aspect of changes in public law. Changes of public and private law at the beginning of the 21st century), (ed. R. Frey), Kielce 2012, I present legal characteristics of public property and legal characteristics of administrative agreement binding in German administrative law. In this work I suggest considering an attempt to implement into legal order administrative agreement as a legal form of the administration's actions of non-binding nature, which would not be an alternative to administrative act but rather an alternative to civil law agreement.

The peer-reviewed publication entitled *Wywłaszczenie nieruchomości poprzez pryzmat koncepcji rzeczy publicznej w znaczeniu infrastrukturalnym a zasada praw słusznie nabytych* (w) *Środki ochrony praw słusznie nabytych w świetle Konstytucji RP i prawa Unii Europejskiej* (Eng. Real estate expropriation through the prism of public property in terms of infrastructure and the principle of rightly acquired rights in light of the Constitution of the Republic of Poland and EU law), (ed. H. Zięba-Załucka and P. Chmielnicki), LexisNexis, Warsaw 2012, concerns the issues describing the institution of real estate expropriation, the characteristics of such real estate as an element of the notion of public property in the context of rightly acquired rights. In this work I made a claim that public property is a specific asset, to which refer both regulations of public and private law, and expropriation is one of the ways of acquiring real estate through public law relationships, which use legal instruments of binding nature and not legal instruments such as civil law agreements. I agree with the thesis of J.Boć that through acquisition, in a way under duress, property (immovable infrastructural assets) will become public property, but the unit acquiring the property does not gain full ownership right but only some of the powers. Public property is distinguished by the way in which property is used by a specific public law association. It is not the ownership that matters but how he uses his ownership.

In the peer-reviewed work entitled *Rzecz publiczna w specustawie o Euro 2012, a realizacja celu publicznego w świetle pytań o jakość i inflację prawa* (w) *Inflacja prawa administracyjnego,* (Eng. Public Property in the Special law on Euro 2012 and the Implementation of the Public Objective in Light of Questions regarding Quality and Law Inflation), (ed. P.J. Suwaj), Wolters Kluwer, Warsaw 2012, I present the notion of special law and the notion of public property, and mention the issue of relationship between special laws and public goods, and I also discuss special law regulations for Euro 2012. As a result of my research, I conclude that the special law applies to public property which constitutes specific public good, implements a public objective and fulfills social needs. However, the special law on Euro 2012 includes solutions regarding real estate expropriation in order to implement a public purpose investment. That is why, on the one hand, this special law allows to use public property and, on the other hand, it takes away the property ownership, making it public

property. Therefore, I am asking whether public objective necessarily has to be implemented "by means of" special laws.

The peer-reviewed publication entitled *Koncepcja rzeczy publicznej w prawie niemieckim. Ujęcie historyczne z zakresu prawa administracyjnego* (Eng. The Concept of Public Property in German Law. A historical aspect on administrative law), (ed. P. Chmielnicki), No. 4, LexisNexis, Warsaw 2013, refers to the issues of the views of German law in the context of public property. In this work, I presented the opinions of O. Mayera, E. Forsthoffa and contemporary science of law (J. Salzwedel, M. Wallerath, S. Kromer, P. Stelkens, H.J. Benk, M. Sachs, I. von Münch, E. Schmidt-Aßmann, H.J. Knack, T. Oppermann, J. Wolff, O. Bachof and G. Ronellenfitsch).

3). Another group of my works concerns the issue of different aspects of social life which that administrative law basically regulates.

In this respect, I wish to mention the article written together with J. Stelmasiak, entitled *Zasada wolności gospodarczej. Zagadnienia podstawowe* (w) *Granice wolności gospodarczej w systemie społecznej gospodarki rynkowej* (Eng. The Principle of Economic Freedom. Basic Issues (in) The Limits of Economic Freedom in the System of Social Market Economy), published by the Publishing House of Katowice School of Economics in Katowice, Katowice 2004. In this work, we present issues relating to constitutional powers of the principle of economic freedom and legal status of the principle of economic activity in economic activity law. As a result of our research, we established that the principle of economic activity is not unlimited. We answer the question about the limits of this principle. We also refer to the bill on freedom of economic activity and indicate a range of its shortcomings of legal nature in relation to the possibility of defining special conditions of performing economic activity by an organ of concession.

Another volume, entitled *Pojęcie koncesji. Zarys charakterystyki prawnej* (Eng. The Notion of Concession. An Outline of Legal Characteristics), Research Papers of the Faculty of Law and Economics of the University of Humanities and Sciences in Sandomierz, Paper No. 2, Sandomierz 2004, concerns legal issues in relation to the notion of concession and its legal existence in applicable law. The effect of my research was that I established legal nature of concession with regard to current legal provisions.

Yet another volume, *Promesa koncesji. Zagadnienia administracyjnoprawne* (Eng. Concession Commitment. Administrative and Legal Issues), Research Papers of the Faculty of Law and Economics of the University of Humanities and Sciences in Sandomierz, Paper No. 3, Sandomierz 2006, concerns issues related to administrative commitment of concession and legal terms in this respect. The effect of my research was that I presented basic assumptions of concession commitment, its essence and legal effects.

Another paper I wish to mentioned is *Decyzja o środowiskowych uwarunkowaniach zgody na realizację stacji bazowej telefonii komórkowej w praktyce Samorządowego Kolegium Odwoławczego w Lublinie,* (Eng. The Decision on Environmental Conditions for the Implementation of Mobile Telephony Base Station in the Practice of Local Government Appeal Court in Lublin), CASUS, Fall 2006. The result of my research shows that organs of local administration are basically uncritical towards environmental report in issuing decisions on the so-called environmental agreement in the contexts of erecting mobile telephony base stations. Organs of administration do not verify the report about the future investment's impact on the environments. In case the report is formally compliant with the requirements of statutory secondary acts issue positive decisions on the environmental conditions for the implementation of a public investment objective in this subject. This decisions can in fact be

verified only in case of an appeal, often to no avail in terms of professional reference to the report on the investment's impact on the environment.

Another article, namely *Sukcesja zezwolenia administracyjnego (zarys zagadnienia)* (Eng. The Succession of Administrative Permit (an Outline)), CASUS, Summer 2006, points out to absence of uniformity of powers following from a permit with regard to the effects of death of a beneficiary. Many situations which involve this problem cause the modification of such a permit, including its expiration or withdrawal. Issues of this type require interpretation of law and should be consolidated.

The peer-reviewed article *Kontrola koncesjonowanej działalności gospodarczej w zakresie cywilnych przewozów lotniczych – zarys charakterystyki prawnej* (Eng. The Control of Regulated Economic Activity with Regard to Civil Air Transport – an outline of legal characteristics), Prace z Zakresu Nauk Społecznych, Research Paper No. 8, the Professor Edward Lipiński School of Economics, Law and Medical Sciences in Kielce, Kielce 2007, I introduce basic concepts regarding the control of concessions, detailed issues regarding controlled activity and comments regarding the control of foreign entrepreneurs. The research I conducted concerns specific and questionable issues related with concession withdrawal and concession proceedings.

The peer-reviewed article entitled *Komercjalizacja i prywatyzacja przedsiębiorstw państwowych. Zagadnienia administracyjnoprawne* (Eng. Commercialization and Privatization of State Enterprises), Prace z Zakresu Nauk Społecznych, Research Paper No. 10, the Professor Edward Lipiński School of Economics, Law and Medical Sciences in Kielce, Kielce 2007, includes a legal description of state enterprises, the process of commercialization of state enterprises, making an in-kind contribution of an enterprise to a sole-shareholder company of the State Treasury, indirect privatization (i.e. disposal of shares, employee stock options), direct privatization and discussion on sale of an enterprise, making an in-kind contribution of an enterprise to a sole-shareholder company of the State Treasury and transferring an enterprise for paid use. As a result or my research, I determined that on the basis of binding law and practical experience, the most economically effective form of privatization is direct privatization. Definitely, it also requires the least amount of legal engagement than other forms of restructuring and liquidation of state enterprises.

The peer-reviewed study entitled *Starosta powiatu. Zarys charakterystyki prawnej* (The District Staroste. An Outline of Legal Character.), the Professor Edward Lipiński School of Economics and Administration Kielce 2010, is about legal description of the staroste as an executive organ of a district. The result of my research determined that the staroste of a district is an organ with many competencies and tasks, and that it is part of organs related with the operations of the local government and its administration. In the same study, jointly with P. Ruczkowski, I present the principles and mode of real estate expropriation. In this respect, we analyzed provisions of Real Estate Management Act. We argue that real estate expropriation is the utmost form in which the state encroaches property rights and has an axiom of the so-called public objectives.

Another peer-reviewed study entitled *Zezwolenie na zakładanie urządzeń przesyłowych w świetle ustawy o gospodarce nieruchomościami – aspekty materialnoprawne* (Eng. Permission for Setting up Transmission Facilities in Light of Real Estate Management Act – Material and Legal Aspects), Rozprawy z Zakresu Nauk Prawnych, the Professor Edward Lipiński School of Economics and Administration No. 2, Kielce 2010, includes comments focusing of limiting immovable property ownership rights as a way of using property caused by transmission facilities functioning on it. I present types of restrictions and mode in which they are implemented. The result of my research was that I established the conditions of this type of restrictions, principles of restrictions and the purpose of restrictions or real estate disposal.

Another peer-reviewed work of mine is entitled *Stacja bazowa telefonii komórkowej. Uwagi planistyczne i środowiskowe,* (w) *Przestrzeń i nieruchomości jako przedmiot prawa administracyjnego. Publiczne prawo rzeczowe* (Eng. Mobile Telephony Base Station. Planning and Environmental Remarks. Public Property Law), (ed. I. Niżnik-Dobosz), LexisNexis, Warszawa 2012, and it concerns the description of legal provisions regarding mobile telephony base stations as investments that could potentially have a significant impact on the environment and environmental decisions in this respect. I also indicate that the report's significant role in proceedings for an environmental decision. Moreover, I provide provisions regarding safe distance from mobile telephony base stations. In the research, I determine that basically there are not any obstacles to the construction of mobile telephony base station considering, for instance, the Act on Supporting and Development of Services and Telecommunications Networks and provisions of local zoning plans, which in fact may not prohibit constructing construction of this type when their impact of living organisms is unclear.

4). Another thematic cycle is a series of articles analyzing the issues of protection and human and civil rights.

The peer-reviewed study entitled *Rola Trybunału Sprawiedliwości Unii Europejskiej i Sądu w systemie ochrony praw człowieka Unii Europejskiej – zarys charakterystyki prawnej,* (w) *Efektywność europejskiego systemu ochrony praw człowieka* (Eng. Role of the Court of Justice and the Court in the Protection of Human Rights in the European Union – an Outline of Legal Characteristics (in) The Effectiveness of the European system of human protection rights), (ed. J. Jaskiernia) Wydawnictwo Adam Marszałek, Toruń 2012 includes legal characteristics of human rights in the EU and system of protection of these rights in the European Parliament, the Council of the European Union, the European Commission, the Committee of the Regions, the Court of Justice and The European Union Agency for Fundamental Rights). I also describe the European Court of Human Rights and the Court of Justice of the European Union and the Court of First Instance. I also present the powers of the Court of Justice in terms of human rights and the powers of the Court of First Instance in the same respect. As a consequence, I determined that the Court of Justice and the Court of First Instance play a huge role in ruling on the protection of human rights. It gives a wider guarantee of the protection of rights than the protection declared by the European Court of Human Rights. The role of the Court of First Instance is in this case somehow "complementary".

The peer-reviewed study entitled *Systematyka praw podstawowych w Unii Europejskiej po traktacie lizbońskim. Zarys zagadnienia,* (w) *Wpływ standardów międzynarodowych na rozwój demokracji i ochronę praw człowieka* (Eng. The System of Basic Rights in the European Union after the Lisbon Treaty. An outline, (in) The impact of International Standards on the Development of Democracy and the Protection of Human Rights), (ed. J. Jaskiernia), Volume 2, Wydawnictwo Sejmowe, Warsaw 2013 includes a description of basic rights of the EU, including, in particular, dignity and specific freedoms, equality and solidarity and civil and judicial rights. As a result, I determined that Charter of Fundamental Rights of the European Union includes more of them than the Convention for the Protection of Human Rights and Fundamental Freedoms. It makes the Charter a modern document in this respect. In addition, the Charter includes many new solutions and is a specific act. In this respect, it is transparent and better in application.

5). Another thematic block focuses constitutional and legal issues.

The first of peer-reviewed works is *Wolność zrzeszania się i jej ograniczenia w Konstytucji RP i w prawie międzynarodowym* (Eng. Freedom of Association in the Constitution and International Law), Przegląd Prawa Publicznego No. 7-8, Lexis Nexis, Warsaw 2010 in which I ask whether freedom of association exists and discuss the notion of association, freedom of association in selected international documents and the Constitution. The result of my research was that I determined that freedom of association is a basic predicator of each democratic state. Freedom of association is also stressed on international and national documents. It has a wide scope which is not, however, unlimited. But such should be duly justified.

Another peer-reviewed publication of mine is *Pierwszeństwo kompetencji w zakresie polityki zagranicznej Polski w świetle Konstytucji RP (Prezydent a rząd)* (Eng. The Piority of Competence in Poland's Foreign Policy in Light of the Constitution (President and the Government) Studia i Prace Uniwersytetu Ekonomicznego w Krakowie (ed. J. Dzwończyk and J. Kornaś), No. 12, Cracow 2010. It includes my considerations about the Constitution and entity that is given a leading role in foreign policy – whether it is the Resident or the Council of Ministers. I determined that the major role is assigned to the Council of Ministers which should collaborate with the President in this respect. This conclusion is in accordance with the claim of the Constitutional Tribunal presented in the decision of 20th May, 2009, file no. Kpt 2/08, SIP LEX.

Another peer-reviewed publication is entitled *Konstytucyjne podstawy IV Rzeczypospolitej – prawnoporównawczy zarys zagadnienia* (w) *Idea ustrojowa a rzeczywistość „IV Rzeczypospolitej"* (Eng. The Constitutional Bases of the 4th Re– a comparative outline of the issue (in) The idea of the System and Reality of the 4th Republic of Poland), Studia i Prace Uniwersytetu Ekonomicznego w Krakowie (ed. J. Kornaś), No. 9, Cracow 2010 and includes an analyses of basic principles of political system in terms of comparative legal analysis between the solutions of the current Constitution and the bill of a political party. The result of my research allowed me to conclude that both texts are different in terms of approach to the model of a state. It is justified by differences of both solutions in terms of ideology.

Another peer-reviewed work is entitled *Zasada proporcjonalności w świetle Konstytucji RP – kwestie podstawowe,* (w) *Problemy polskiej transformacji* (Eng. The principle of proportionality in light of the Constitution of the Republic of Poland – basic issues (in) The Problems of Polish Transformation), Wydawnictwo WSEiP in Kielce, Kielce 2011 and includes a legal interpretation of the notion of "principle" and "proportionality", considering the values of Polish constitution, definition of the place of this principle, its axiology and relation with certain rights and constitutional freedoms. I came to the conclusion that this principle may be subject to restrictions which should be correlated with specific actual and legal criteria in this respect.

6). Another thematic block covers works concerning financial law, including tax procedure.

The first article I wish to present is entitled *Lepiej zawiadomić naczelnika* (Eng. Better Call the Department Head), Rzeczpospolita, 04.08.2004, No. 181 and touches upon issues related to personal income tax in economic activity in fixed amount tax when a taxpayer loses his/her right to this form of taxation. I established that when the right to fixed amount tax expires as a result of the decision of tax office head, the obligation to pay advance personal tax income payments on the so-called general principles is already binding in the fiscal year in which the fixed amount tax right expired.

Another work I wish to mention is *Instytucja pełnomocnictwa w praktyce organu podatkowego* (Eng. The Institution of Legal Representation in Taxation), CASUS, No. 43, Spring 2007. It includes legal considerations regarding issues about the interpretation of tax law provisions in related to the notion of the party in tax procedure and the notion of legal representation in such a procedure. It also presents the role of legal representative in audit procedures, the institution of legal substitution, proxy and the power of attorney to execute statements. The second level of research deals with the right flow of documents in the tax organ. The third level is focused on the evaluation and appropriate understanding of the contents of the document in terms of its form and signature. The results of this research is the conclusion that organs of instance supervision should explain doubts regarding the institution of legal representation in order to standardize the practice. In every organ there should be a detailed electronically supported instruction regarding the flow of documents

Another work, namely *Rozprawa (administracyjna) podatkowa regulowana przepisami ustawy – Ordynacja podatkowa (zarys zagadnienia)* (Eng. (Administrative) Tax Trial Regulated by Law Provisions – the Tax Ordinance (an Outline), CASUS, No. 44, Summer 2007 includes my insights regarding introducing into legal transactions the solutions concerning the tax trial conducted in the organ of second instance in tax proceedings. In this work, I discuss individual elements of such a trial, its, purpose and evaluation, stressing its similarities to trials regulated by the Code of Administrative Procedure. Introducing the trial to the tax procedure is in my opinion positive, but I negatively assess the way it is articulated in the legal text.

Another peer-reviewed article of mine is *Rozprawa (administracyjna) podatkowa regulowana przepisami ustawy – Ordynacja podatkowa (zarys zagadnienia),* (w) *Ordynacja podatkowa w teorii i praktyce* (Eng. (Administrative) Trial Regulated by Law – the Tax Ordinance (an Outline), (ed. B. Kucia-Guściora, M. Münnich, L. Bielecki, A. Krukowski), Wydawnictwo KUL, Lublin 2008 and concerns the research subject, but is different in terms of final conclusions. It was justified by the lapse of one year in this institution's existence in tax law. The evaluation of introduced solutions was more negative in terms of positioning the trial and legal shortcomings in terms of formality of the trial.

The article written by myself and A. Zdunek, entitled *Przerwanie biegu terminu przedawnienia w stosunku do zaległości podatkowych – problemy intertempolarne* (Eng. Interruption of the Limitation Period in Relation to Tax Arrears), CASUS, No. 48, Summer 2008, includes detailed information about limitation period of tax liabilities present in the Tax Ordinance. We deal with legal analysis of the institution of the interruption of the limitation period on the basis of the Tax Ordinance in its legal status until 31st December, 2002, and the interruption of the limitation period after the amendment of the Tax Ordinance of 1st January, 2003. As a result of our research, we established that the evaluation of the effects of the interruption of the limitation period is, according to the new law, more favorable to the taxpayer, considering the premises to interrupt the limitation period of tax liabilities.

Another publication of mine is *Opodatkowanie kapitałów pieniężnych w świetle przepisów ustawy o podatku dochodowym od osób fizycznych – zagadnienia prawno-podatkowe* (Eng. The Taxation of Capital Gains in Light of Personal Income Tax Act – legal and tax issues), Przegląd Prawno-Finansowy, No. 1, CDP-F, WSEiP, Kielce 2009. In covers in detail the taxation of loan interests, the taxation of savings deposits, funds on bank accounts or other forms of saving; storing and investment; interest (discount) on securities, dividends, other income from shares in profits of legal persons; income from paid from the disposal of shares, securities; income from securities and the execution of rights following from securities; income from paid disposal of preemptive right; income of members of employee pension funds; income from the acquisition of shares or contributions in exchange for in-kind contribution and income from paid disposal of derivative financial instruments the

implementation of rights following from them. The result of my research was that I determined that the abovementioned income is taxed at a flat rate and the basis for taxation is income not less tax deductible expenses. Income cannot be combined with income from other sources, and the tax rate may change in case of taxpayers covered by the so-called limited tax liability in connection with solutions contained in certain international agreement on the avoidance of double taxation. In addition, absence of exemptions in this tax makes this tax very restrictive in comparison to the taxation of other sources of income in personal income tax.

Another study I want to present was written by myself and Z. Czajka, M. Daniluk, P. Ruczkowski and T. Wiatrowski. It is entitled *Podatkowa księga przychodów i rozchodów w 2009 roku* (Eng. The Revenue and Expense Ledger in 2009), Difin, Warsaw 2009. It is an extended commentary on the Regulation of the Minister of Finance of 26th August, 2003 on conducting the Revenue and Expense Ledger (Journal of Laws, No. 152, item 1475 with amendments). It discusses accounting vouchers, records, records of revenues, records of tax deductible expenses, month-end and year-end closures and winding-up inventory.

Another work of mine, i.e. *Opodatkowanie odpłatnego zbycia nieruchomości podatkiem dochodowym od osób fizycznych w zróżnicowanym stanie prawnym na lata 2005-2010 – zwięzła charakterystyka tematu,* (w) *Prawo - Społeczeństwo – Jednostka* (Eng. Personal Income Taxation of Paid Disposal of Real Estate Property in Different Legal Status between 2005 and 2010 (in) Law – Society – Individual), (ed. P. Ruczkowski), Wydawnictwo WSEiP, Kielce 2010, presents an analysis of general principle of personal income tax of paid disposal of real estate property and an analysis of pain disposal of real estate property in individual legal conditions, i.e. before 2007, between 2007 and 2008 and from 2009 until today. My research analysis indicates the diversity of tax exemptions in this regard, as well as formal requirements in terms of deferred income (revenue) from paid disposal of real estate property in individual legal conditions.

My peer-reviewed article entitled *Opodatkowanie szkół wyższych podatkiem dochodowym od osób prawnych* (Eng. Taxation University with Corporate Income Tax, Research Paper WSA and B in Gdynia, No. 16, Gdynia 2011 presents basic assumptions of the Corporate Income Tax Act in relation to the taxation of higher education, the subjective scope, the objective scope, exemptions, tax base, tax rates, the obligations of taxpayers and withholding agents, and detailed issues of this taxation. The analysis I conducted makes me claim that tertiary education rightly uses tax exemptions in corporate income tax. This exemption is of subjective nature related with statutory objectives of a university and its economic activity, which should be seen positively.

Together with Z. Czajka, M. Daniluk, P. Ruczkowski and T. Wiatrowski I co-written the study entitled *Podatkowa księga przychodów i rozchodów w 2011 roku* (Eng. The Revenue and Expense Ledger in 2009), Difin, Warsaw 2011. It is an extended commentary to the Regulation of the Minister of Finance of 26th August, 2003 on conducting the Revenue and Expense Ledger (Journal of Laws, No. 152, item 1475 with amendments). It discusses accounting vouchers, records, records of revenues, records of tax deductible expenses, month-end and year-end closures and winding-up inventory.

My peer-reviewed article entitled *Kurator w postępowaniu podatkowym* (w) *Prawo wobec wyzwań współczesności* (Eng. Curator in Tax Proceedings), (ed. P. Ruczkowski), Wydawnictwo WSEiP, Kielce 2011 includes the analysis of the Tax Ordinance provisions with regard to the role of the curator in tax proceedings. In this respect, I discuss the objective scope of supervision, as well as theoretical and practical effects of engaging this solution in tax proceedings. Basically, I point out to insufficient regulation of this institution in tax law and the effects of its faulty application. I also call for changes in this regard.

Another peer-reviewed article I wrote is entitled *Instrukcja w sprawie ewidencji, poboru podatków I opłat samorządowych – podstawy prawne. Kwestie zasadnicze,* (w) *Pobór podatków samorządowych* (Eng. Instruction on the Records, Tax Collection and Local Government Fees (in) Local Government Tax Collection), (ed. A. Krukowski), Wydawnictwo KUL, Lublin 2011. In contains a template of instruction regarding record, tax collection and fees and a template of instructions regarding reliefs in tax liabilities, as well as redemption of tax liabilities. My instruction is a significant contribution in due observation of provisions applying to records and taxes.

The peer-reviewed article entitled *Opodatkowanie banków podatkiem dochodowym od osób prawnych, a problematyka opodatkowania tym podatkiem spółdzielczych kas oszczędnościowo-kredytowych – aspekty prawnopodatkowe w zarysie,* (w) *Prawne i ekonomiczne problemy funkcjonowania spółdzielczości finansowej na przełomie XX i XXI wieku* (Eng. Corporate Income Tax on Banks and the Problem of the Imposition of this Tax on Credit Unions - Legal and Fiscal Aspects (in) Legal and Economic Issues of Financial Cooperatives at the turn of the 20th and 21st century), (ed. P. Ruczkowski, B. Rutkowski), Wydawnictwo WSEiP, Kielce 2011 discusses corporate income tax in the objective and subjective scope. It indicated subjective exemptions, tax base, tax scale and tax rates and the obligations of taxpayers and withholding agents. Further, I also talk about taxation of credit unions. My research analysis leads to the conclusion that in current legal state the legislator treats banks preferentially, *inter alia*, with regard to subjective exemptions and a wide array of banking services, simplified debt enforcement, using the power of documents, coercion, confidentiality clause and the possibility to obtain a payment order on the basis of an extract from a bankbook.

7). Other works on the EU law, special administrative proceedings, social law, administrative law and reviews include:

The peer-reviewed publication co-written with P. Ruczkowski and entitled *Princip trvale udržitelného rozvoje v činnosti Evropského hospodářského a sociálniho výboru,* (in) *Udržitelný rozvoj v Evropských Regionech,* České Budějovice, 2010 contains an analysis of the European Economic and Social Committee, where we present basic assumptions of its actions, its objectives and evaluation of its activity.

In the peer-reviewed publication entitled *Postępowanie w sprawach praktyk naruszających zbiorowe prawa pacjentów*, (w) *Promocja zdrowia inwestycją w społeczeństwo XXI wieku* (Eng. Proceedings in Cases of Practices Infringing Collective Rights of Patients, (in) Health Promotion as an Investment in Society of the 21st century, (ed. M. Juszczyk, W. Fidecki), Wydawnictwo WSEiP, Kielce 2011 I present the assumptions in the discussed scope of the Act of 6th November, 2008 on the Patient's Rights and the Patients' Ombudsman, practices infringing collective rights of patients, parties to the proceedings, the Ombudsman's powers, the decision to commence the proceedings, refusal to instigate the proceedings, the decision on recognizing practices infringing the collective rights of patients and remedies against the Ombudsman's decisions and time-barred proceedings. In my research, I found that the Patients' Ombudsman is needed and the proceedings conducted by him are not very formalized and quick. Thus, I find legal solutions in this respect satisfactory.

The article entitled *Kłopoty ze świadczeniem pielęgnacyjnym* (Eng. The Problem with Attendance Allowance), co-written with P.Ruczkowski, published in Wspólnota, No. 41 of 8.10.2011 includes remarks that arose in connection with the Family Benefits Act. We found that the Act's provisions limit access to social assistance in an incomprehensible way. It leads to the absurd situation where attendance allowance is not granted although it is clearly dictated by hardship.

In the peer-reviewed work of mine under the title *Glosa do wyroku Naczelnego Sądu Administracyjnego w Warszawie z dnia 14 kwietnia 2011 r., sygn. akt II GSK 431/10* (Eng. Gloss to the Ruling of the Voivodeship Administrative Court in Olsztyn of 14th of April, 2011, file no. II GSK 431/10) and *Glosa do wyroku Wojewódzkiego Sądu Administracyjnego w Olsztynie z dnia 16 czerwca 2011 r., sygn. akt II S.A./Ol 299/11* (Eng. Gloss to the Ruling of the Voivodeship Administrative Court in Olsztyn of 16th June, 2011, file no. II S.A./Ol 299/11), Roczniki Administracji i Prawa, 2012, Oficyna Wydawnicza "Humanitas", Sosnowiec 2012 I express my opinion on the abovementioned rulings and make a legal analysis with polemical position to them. I claim that I can agree with the first ruling, which refers to the sale on alcohol on the Internet. As far as the second ruling is concerned, which refers to the powers of the president the city with district rights to conduct proceedings regarding the location of district and commune roads, I can also agree with it, but I need to stipulate that the ruling's justification in insufficient to appropriately decide on the case.

The peer-reviewed article *Anna Ostrowska, Kamil Sikora – Ustawa o samorządowych kolegiach odwoławczych. Komentarz* (Eng. Anna Ostrowska, Kamil Sikora – the Act on Local Government Appeal Courts. Commentary), Lexis Nexis, Warsaw 2012, p. 165, Studia Iuridica Lublinensia, Volume XVII, Wydawnictwo UMCS, Lublin 2012 is a review of the commentary on the Act on Local Government Appeal Courts. I found the commentary to be simple and accessible although the book is intended for professionals on the subject and contains many valuable and original remarks. Therefore, I can recommend to everyone interested in the subject.

Another work of mine is *Interes publiczny* (Eng. Public Interest), electronic version of 20th December, 2012. It shows public interest as a condition to grant a relief in the repayment of tax liabilities. It characterizes the discretionary decision, the notion of the taxpayer's wrong economic decisions resulting in the relief denial and the obligation to examine a broader range of facts of the case by tax authorities

8) Another group of works are peer-reviewed glosses to the rulings of administrative courts, stored in electronic version in the LEX Legal Information System.

The first gloss concerns the ruling of the Supreme Administrative Court of 23rd April, 2009, file no. II FSK 1355/08, SIP LEX No. 117154. In this gloss, I discuss the Court's ruling on the basis of the provisions of service in the Tax Ordinance. I represent the view that the provisions of the Postal Law Act should be applied subsidiarily to provisions to the provisions of the Tax Ordinance. They are not special provisions or are not covered by the provisions of tax law. The can regulated legal relations in its statutory matter between individuals, but they cannot regulate the relations between organs of the administration and citizens in issues regarding the service of letters in this respect. In this regard, only the provisions of the Tax Ordinance apply.

The second gloss refers to the ruling of the Supreme Administrative Court of 20th May, 2010, file no. I FSK 1444/09 SIP LEX No. 119200. In this gloss, I argue with the Court's view that basically the domestic legislature does not speak about the possible necessity of the VAT taxpayer to issue invoices in paper form. Invoices can also be issued in other form, also electronically. Neither do they need an electronic signature, recommended by the Directive 2006/112/WE of the Council, to be effective. It is my claim both paper and electronic invoices are legally equal with regard to the VAT Act.

The third gloss concerns the ruling of the Supreme Administrative Court in Katowice of 15th April, 2010, file no. I SA/Ke 202/10, SIP LEX No. 119199. The thesis of this ruling is based on the claim that even in the context of the provisions the Corporate Income Tax Act referring to tax deductible expenses in the form of catering services and meals in restaurants which are not opulent, the expenses associated with them will be incurred for entertainment.

In order for actions to be deemed entertainment, it is their objective that matters. In this instance, it to create the desired image of the company, to facilitate conclusion of an agreement, to create a pleasant atmosphere during meetings with contractors, during which they would feel treated with respect and appropriately hosted. I am critical towards this ruling because, on the one hand, the Court relies to the primacy of the linguistic interpretation, referring to the dictionary definition of the notion of entertainment and stressing its attributes such as splendor and lavishness. On the other hand, in the same thesis, the Court claims that "even if meals in restaurant are not lavish or splendid, the expenses will be incurred for entertainment anyway". Then, what does "anyway" mean? In my judgment, if the Court drops off "lavishness" or "splendor", it should also drop "entertainment". Then, there should be no obstacles before recognizing such expenses as deductible with regard to the corporate income tax. In this respect, the Court's ruling lacks consistency.

The fourth gloss refers to the decision of the Supreme Administrative Court of 18th August, 2010, file no. GSK 603/10, SIP LEX No. 135365. The thesis of the decision is the Court's conclusion that the date of payment for of court fees via an online transfer is the day of placing the order and not the day the order is executed. I also point out the fact that neither the court of first instance nor the court mentioned relevant provisions of the Act on Proceedings before Administrative Courts. The courts based their decisions on conclusions from facts without indication significant legal loopholes. Neither the provisions of the Act on Proceedings before Administrative Courts nor the provisions of the Civil Code provide for or regulate the situation which is the subjects of the facts in the decision commented on, i.e. solving the problem of whether the deadline to make fee court via an online transfer is observed. Court instances in both decisions referred to the provisions of the Act on Proceedings before Administrative Courts, court fees and provisions of the consequence of failing to pay these fees. No court paid the attention to the fact that there is a legal loophole. It is my opinion that such wording should be an element of the justification to the decision of the Supreme Administrative Court in the first place. Then, we should raise that the Supreme Administrative Court's only basis for decisions are current judicial decisions of this Court. Notwithstanding the foregoing, I agree with the decision.

The fifth gloss concerns the ruling of the Voivodeship Administrative Court in Gliwice of 10th July, 2008, file no. I SA/Gl 453/07, SIP LEX No. 117154. The ruling's thesis is the Court's statement that lack of decision on the party's request for hearing or refusal to conduct it in a situation where there are conditions justifying the refusal may constitute a violation of tax proceedings, which could have a significant impact on the ruling of the case. To determine whether violation of the Article 200a section 1 – section 4 of the Tax Ordinance could have a significant impact of the outcome of the case, it is necessary to determine whether in the circumstances of particular proceedings there was a justified need, within the boundaries imposed by law, to carry the trial by the organ of appeal. My conclusion was that a tax hearing would have contributed to a better understanding of the case, which would an impact on the final decision. However, the decision to hold the hearing should be made as a result of proper application of the provisions on requests and the hearing, as well as on the decisions issued by an appeal body in terms of completeness of its individual elements, and in particular the signature of the entire adjudication panel. Absence of proceedings in this respect and irregularities in the application of the abovementioned provisions of the Tax Law in its procedural nature resulted in a legitimate, in my opinion, ruling of the Court. Therefore, this ruling fully deserves to be approved of, even though it does not include in its justification reference to the provisions of the Article 121, 122 and 180 of the Tax Ordinance in relation to the principle of tax and evidentiary proceedings as a starting point to the decision made.

The sixth gloss applies to the ruling of the Supreme Administrative Court of 22nd December, 2010, file no. II OSK 2272/10, SIP LEX Nr 135368. The ruling's thesis is the

Court's claim that the view that the provision of the Article 36, section 2 of the Act of 2007 on the preparations for the final tournament of the UEFA European Football Championships EURO 2012 excludes the application of Article 145, section 1, item 1, letter c p.p.s.a. in matters related to complaints about the decisions issued on the basis of the Act of 2007 on the preparations for the final tournament of the UEFA European Football Championships EURO 2012, when 14 days have elapsed from the start of the EURO 2012 enterprise preparations. Therefore, using the abovementioned provisions of acts of procedural nature for administrative courts, I emphasized that the Article 36, section 2 refers only to the decision of the first instance. Therefore, we should agree with the Supreme Administrative Court's ruling that such an understanding of these provisions will enable at least a limited control over the administration's decisions, allowing the implementation of public investments. In such a situation, the necessity for meticulous control of the ruling of the first instance will be focused on the appeal organ. I also expressed doubt whether in this situation the norm from expressed Article 45 of the Constitution is fully implemented. This issue was raised by the Supreme Administrative Court in this adjudication. Indeed, the provisions of the special law may not be limited to the right of audience, but, on the other hand, they prevent, with total application of all powers and remedies of the law on proceedings before administrative courts, administrative courts' total control over legal forms of the administration's actions in courts of first instance. Thus, the provisions of the EURO 2012 Act, and many legal solutions of this type, should undergo the constitutional control. In conclusion, considering the above, I noted some significant issued:

- defectiveness of the decision of the organ of appeal,
- no violation of the provisions of Article 36, section 2 of the EURO 2012 Act in relation to the Article 145 of the Act on Proceedings before Administrative Courts by the Voivodeship Administrative Court,
- disputable coherence with the Constitution of the Article 36 of the EURO 2012 Act.

Therefore, for the above reasons, I expressed my approval towards the ruling, subject to the comments I also made.

The seventh gloss refers to the ruling of the Voivodeship Administrative Court in Katowice of 16th June, 2011, file no. II SA/Ke 247/11 No. 135370. The ruling's thesis is the Court's claim that public roads formally belonging to local government units are not constructed and maintained in the interest of these units or the interest of the inhabitants of these communes or districts, but in the interest of all road users, i.e. citizens of a given state and foreign citizens. We cannot acknowledge that building and maintaining a commune, district, provincial road serves only the interests of a given commune or district. There is no doubt that the president of a city with district rights, acting as a staroste in administrative proceedings aiming at the decision approving the implementation of the road investment, acts as an organ of public administration and not as an representing a city-commune as a legal person. Thus, there is no reason to exclude the president of a city with district rights from the decision approving of the implementation of the road investment concerning a commune road. Commenting on this I proved that the contested decision, issued in the case, should be issued on the basis of the presumption of competence, basing on regulations and not any special law but rather on the basis of the law on district government, only in relation to the provisions of the special law. It is evidenced by law's systematic and functional interpretation. Otherwise, due to absence of *expressis verbis* indication in the provisions of the special law, it would not have been issued at all. The justification of this ruling is not, in my opinion, sufficient. It is indeed right, but this ruling lacks full justification why the president of a city with district right is not considered in the issuance of a decision basing on Article 11a of a special law. As I have already indicated, his competence does not only follows from the provisions of the special law but mostly from the provisions of district government. Such a statement should be

included in the legal basis and the justification of the contested decision and should also be referred to in further decisions in this ruling.
Competence and relevance is the basis to review an administrative case. However, it does not change my evaluation of the ruling as right in this respect. I agreed with this ruling of the Voivodeship Administrative Court. In conclusion, I pointed out to several significant issues:

- in this case the special law does not include explicit provisions on the powers of the president of a city with district rights to issue this decision,
- powers of the president also follow from the provisions of the Act on District Local Government,
- the justification of this ruling is not sufficient for proper decision.

Therefore, for the above reasons, I expressed my approval towards the ruling, subject to the comments I also made.

The eighth gloss concerns the ruling of the Supreme Administrative Court of 18 June, 2008, file no. I OSK 1298/07, SIP LEX No. 135372. The thesis is the Court's claim that the observance of basic principles of administrative proceedings is particularly important in taking care of issues covered by the Act on Family Benefits. The provision of Article 24, section 2 of the Act of 28th November, 2003 on Family Benefits (Journal of Laws, No. 228, item 2255), which undoubtedly aims at mobilizing applicants to provide complete documents to allow the authority to make the correct decision should not be interpreted in isolation from the basic principles of the administrative procedure specified in Article 8 and 9 and the Code of Administrative Proceedings. Article 12, section 2 of the regulation of 27th September, 2004 on the way and mode of procedure in cases concerning family benefits (Journal of Laws No. 213, item 2162) should be comprehended in such a manner that when a party applies for attendance benefit in a form other than that required by the provisions of the regulation without delivering relevant documents, the benefit provider is obliged to serve the applicant with the application form and call on him to perform the abovementioned duties in prescribed period and instructions on the legal consequences of failure to conduct them in that period.
Performing these duties by the applicant within the prescribed period means that the application causes legal consequences from the original date of filing the request for payment of the benefit. Commenting on this rule I made a remark that the provisions of the Code of Administrative Proceedings come first in application in this case in terms of its proceedings, conduct and mode. However, the provisions of the Act on Family Benefits are supplementary in this respect. The provision of Article 24, section 2 of the Act on Family Benefits defines the moment from when the benefit should be granted. It does so in the first part of the legal norm. Only the second part refers to form of the application, i.e. a properly completed form. The provisions of the regulation on the way and mode of procedure in cases regarding family benefits are complementary with regard to the norm from Article 24, section 2 of the Act on Family Benefits. These are public administration provisions which order the procedure in cases concerning family benefits. As the facts in the case show, the letter (application) was submitted to the organ in May 2004 and the day of submission or the date of dispatch should be recognized by the organ as the party's intent to receive the benefit. As the Court rightly notes, when recognizing the application as incomplete and submitted in a wrong form, the organ should call upon the applicant to complete it properly, defining the period when the application should be submitted to be considered. These provisions are not contradictory but only supplement each other if applied properly. Therefore, we cannot acknowledge that only submission of the application on the relevant form was recognized as the day (date) of the party's application for the benefit. Forms of applications, i.e. forms, are basically intended for the administration. The party does not need to have knowledge in this regard, but having started the administrative process with the request for a specific benefit in trust to the authority of the state, it should be instructed on the proper form of the application. Articles 8

and 9 of the Code of Administrative Proceedings serve this purpose and not the norm of Article 2, section 2 of the Act on Family Benefits. I agreed with this ruling of the Supreme Administrative Court. In conclusion, I pointed out to several significant issues:

- in this case, the basis for procedure is the Code of Administrative Proceedings and its primary principles with regard to procedure and mode,
- the Act on Family Benefits "cooperates" with the Code of Administrative Proceedings in case of this type,
- the provisions of the Act on Family Benefits does not exclude the general rule of proceeding from the Code of Administrative Proceeding.

Therefore, for reasons stated above, I approved of this ruling.

The ninth gloss refers to the ruling of the Supreme Administrative Court of 14th April, 2011, file no. II GSK 431/10, SIP LEX No. 135373. The ruling's thesis is the Court's claim that if the legislator did not foresee the possibility to sell alcohol online, based on the Act on Upbringing in Sobriety and Counteracting Alcoholism, he did not allow it, because – as it follows from the Act's objective – the supreme goal is upbringing in sobriety combined with counteracting alcoholism. The interpretation of Article 18 of the abovementioned law, which exhaustively extend the catalogue of permits to sell alcohol, cannot be deemed as counteracting alcoholism. I expressed my conviction that the ban on advertising alcohol can be interpreted with application of a teleological interpretation. As it turns out, the use of only language interpretation results in the possibility of many interpretations of conclusions following from such an interpretation. However, also this method of interpretation and the language interpretation make us conclude that the permit for online sale of alcohol could not be issued. Considering the purpose of the Act on Upbringing in Sobriety, it is not to promote alcoholism but to fight it. Public administration organs do not function according to that rule that what is not banned is allowed. This rule applies to the activities of people. Additionally, this thesis is not contradicted by the above cited provisions on the Act on Freedom of Economic Activity, since it includes references to other acts as "the conditions defined by law". This law is the Act on Upbringing in Sobriety and Counteracting Alcoholism. The authority of first instance did not define other, not included in the Act, conditions to obtain a permit. The catalogue of permits and conditions for a particular economic activity cannot be implied, but must be precisely prescribed, in particular on the basis of this Act, as an act safeguarding the implementation of a particular social and national objective, which is counteracting alcoholism and its illegal distribution. Considering this ruling of the Supreme Administrative Court, I agreed with it. In conclusion, I pointed out to several significant issues:

- the Act on Upbringing in Sobriety and Counteracting Alcoholism should be interpreted strictly in accordance with the purpose of the Act,
- the principle of economic freedom following from the Act on Freedom of Economic Activity is absolute,
- public administration does not act in accordance with the assumption that what is not banned is allowed.

Therefore, for reasons stated above, I approved of this ruling.

The tenth gloss applies to the decision of the Supreme Administrative Court of 5th November, 2010, file no. II OZ 1104/10, SIP LEX No. 135374. The decision's thesis is the Court's statement that giving the flood alarm constitutes a natural disaster justifying absence of failure in missing the deadline to submit an application for justification of a ruling. Recalling the flood alarm does not mean lack of possibility of local flooding resulting in leaking levees and possible risks of re-flooding on the applicant's area of residence. Based on binding provisions of law in this respect, I found that the Council of Ministers is the organ which, by way of a regulation, introduces a state of natural disaster. In this regulation, it

specifies the way of introducing it, its reasons, duration and other necessary elements in this respect. Thus, on the basis of this legal act we can conclude whether introducing the flood alarm and recalling it is a natural disaster or not. If this criterion was used by the legislator to recognize fault or lack of fault of a party to decide on the timeliness of a given act in law or facts before the court. If a given condition, being the criterion for the Court's assessment, could have been regulated, the Court should examine such facts. However, this decision lacks any reference to the legal act of the executive power regarding a state of natural disaster. We do not know whether it was analyzed or did not happen at all. It may happen that giving the alarm flood is not introducing a state of natural disaster. Then, we should agree that the situation may be assessed without considering the provisions on natural disaster. In this case, it is not known on what basis the Court adopted this criterion. Therefore, assessing the facts, we can agree with the Court that giving the flood alarm could be the reasons why the party missed the deadline provisioned by the law on proceedings before administrative courts. It should be discussed in the justification of this decision. However, if, for this reason, the state of natural disaster was not announced, then, the Court's decision and assessment of the case is wrong. This decision deserves only partial approval and I can only partially agree with it. Considering the above, I pointed out a few significant issues:

- the decision's justification is incomplete,
- there is no reference to possible provisions on the state of natural disaster,
- basically, the thesis is right, assuming the compliance of the facts with the provisions on the state of natural disaster,

Therefore, I partially approved of this decision, subject to certain issues.

The eleventh gloss refers to the ruling the Voivodeship Administrative Court in Olsztyn of 16th June, 2011, file no. II SA/Ol 299/11. The ruling's thesis is the statement that president of a city with district rights should be excluded from proceedings on the location of district and local roads. Road construction is in the public interest. Commenting on this ruling I stated that, in my opinion, the challenged decision should have been issued on the basis of presumption of competence, based on regulations and special laws on special principles of preparing and implementing public roads investments, but rather on the provisions of the law on local district government. It is evidenced by systematic and functional interpretation of law. The justification that the reason why this appropriateness was adopted is the role of the president of a city with district rights as an organ of public administration, which implements wider public interest is not, in my opinion, sufficient. It is indeed right, but this ruling lacks full justification why powers of the president of a city with district right were excluded in this case. His power does not follow from the provisions of special law, but mostly from the provisions on local district government. Such a statement should be included in the legal basis and justification of the challenged decision and farther decisions, also in this ruling. Power and relevance is the basis to review an administrative case. It does not change the evaluation of the ruling as right in this respect. Considering this ruling of the Voivodeship Administrative Court, I agreed with it. In conclusion, I pointed out to several crucial issues:

- in this case the special law does not include explicit provisions on competence for president of a city with district rights,
- powers of the president also follow from the provisions of law on districts,
- justification of this ruling is not sufficient for proper ruling,

Therefore, for the above reasons, I approved of this ruling, subject to my comments.