

## **Real estate tax exemption**

**Entrepreneurs may apply for a temporary exemption from real estate tax under the REGIONAL INVESTMENT AID or DE MINIMIS AID. The aid is aimed at supporting the economic development of Dzierżoniów.**

**As part of REGIONAL INVESTMENT AID, the support can be obtained by entrepreneurs who carry out a new investment understood as:**

- establishing a new enterprise,
- expanding an existing enterprise,
- diversifying the enterprise's production by introducing products (services) not previously produced or offered in the enterprise,
- a fundamental change in the production process..

Support is granted for an investment project that has not been commenced, which means that no construction works or the purchase of machinery and equipment can start before submitting the notification of the intention to use state aid. Entering a legally binding undertaking by the company, e.g. signing a contract or order - means the project set off.

The Regional Investment Aid is available from the year following the year in which the initial investment was completed. The exemption is granted for a period of 5 years or until the maximum aid intensity has been used.

**Entrepreneurs can also take advantage of the real estate tax exemption in the form of DE MINIMIS AID.** The total amount of de minimis aid granted to any one enterprise may not exceed EUR 200,000 over a period of three calendar years (except in the road haulage sector).

**Entrepreneurs from Dzierżoniów may apply for support when:**

- they run a gastronomic activity within the city center - real estate tax exemption for a maximum of 2 years;
- build or reconstruct public parking lots - real estate tax exemption for a maximum of 2 years;
- permanently eliminate architectural barriers for people with disabilities within their facilities - real estate tax exemption for a maximum period of 3 years;
- change the way of heating in their facilities (from non-ecological to ecological) - real estate tax exemption for a maximum period of 2 years.

Detailed conditions entitling to take advantage of the real estate tax exemption are contained in the particular resolutions of the Dzierżoniów City Council, available on the website of the City Hall:

- [\*\*Regional Investment Aid\*\*](#)
- [\*\*De minimis aid\*\*](#)

Detailed information will be provided by Mr. Marcin Szczepanowski, phone no. +48 74 645 0821, e-mail: mszczepanowski @ um [dot] dzierzoniow [dot] pl  
(mszczepanowski[at]um[dot]dzierzoniow[dot]pl)

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