

Bogumił **Pahl**, The taxation of buildings constructed on a land which is a perpetual usufruct by a third person.

Summary

The aim of this work is to indicate the subject obliged to pay a real estate tax for the buildings constructed by a third person on a land which is a perpetual usufruct. A detailed analysis of documents concerning taxes and local fees allows to state that it is a duty of the third person who has built the building. Therefore the construction is a component of the land which is owned by the State Treasury or territorial self-government.