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APPROACHES AND CONTROVERSIES IN DETERMINING THE PROPERTY TAX BASE

Abstract: *The most important property tax in European countries is the periodic property tax, namely on real estate. While several Central and Eastern European countries still use a taxation system based on the area of the real estate, a system based on the value of the real estate dominates in Western Europe. The paper provides a thematic view of real estate as a subject of taxation and the tax base for real estate taxes with a focus on the selected tax form, as only one of several tax forms related to real estate ownership and assets. After an introductory part on the objectives of taxation and a brief overview of the historical development of property taxes and real estate taxes in particular, the central part of the paper raises questions about the design of the tax in question, especially its essential element, the tax base, as well as its possible structural components. Additionally, the article also addresses the theme tax from a larger viewpoint, including its constitutional foundation and adherence to the principles of equitable taxation.*

Key words: *real estate tax, tax base, ad valorem tax base, area-based tax base, ability to pay principle (principle of tax fairness)*