

According to Article 45 paragraph. 1 item 8 of the Law on Local Self-Government ("Official Gazette of Montenegro" no. 42/03, 28/04, 75/05, 13/06, "Official Gazette of Montenegro", no. 88/09, 03/10), Article 5, paragraph 1 item 1 of Law on Financing Local self-Government ("Official. Gazette of Montenegro", no. 42/03, 44/03, "Official Gazette of Montenegro", no. 05/08, 51/08, 74/10), Article 1 paragraph. 2 Law on Real Estate Tax ("Official Gazette of Montenegro", No. 65/01, 69/03, Official Gazette of Montenegro No. 75/10) and Article 34, paragraph 1, item 2 and 8 of the Statute of the Municipality of BijeloPolje ("Official Gazette of Montenegro's municipal Regulations ", No. 21/10)Municipal Assembly of BijeloPolje, at its session held on 28 and 29.07.2011. brought a:

DECISION
on Real Estate Tax
("Official Gazette of Montenegro - Municipal Regulations," no. 25/11 of 16.08.2011, 14/12 of 27.04.2012)

Article 1

This decision introduces a property tax, determines the rate of real estate tax, determines the coefficients adjusting elements for determining the value of real estate and regulating performance of tasks of determining, collecting and controlling taxes.

The real estate tax is paid on real estate located in the municipality of Bijelo Polje, that are not excluded by law.

Article 2

Real estate within the meaning of this decision are:

- Land (construction, agricultural, forest and other land)
- Buildings (commercial, residential, residential-commercial and other facilities)
- Separate parts of the building (apartments, commercial premises, basement, garage, garage parking slots, etc.)

Article 3

The real estate taxpayer owns the property at 1 January of the year for which the tax is determined.

When a property owner is unknown or is not specified, the user is taxpayer property. If several persons have co-ownership or joint ownership on the same real estate, real estate taxpayer is any of those persons in proportion to their share. The taxpayers are jointly and severally liable for the payment of real estate tax.

Article 4

The tax base for real estate is the market value of the real estate at 1 January of the year for which the tax is determined. The market value of the property is determined based on the criteria for determining the market value of property prescribed by the Law on Real Estate Tax using closer criteria prescribed by the Regulation on detailed criteria and the methodology for determining the market value of real estate (hereinafter referred to as the Regulation).

Article 5

Real estate tax rate to the tax base determined for the buildings is:

- For a residence that the taxpayer is using as a main residence - 0.25%
- The secondary residential facility or apartment (residential building - apartment that owner of the real estate is not using as a permanent residence) - 0.50%
- for commercial buildings and commercial premises - 0, 35%,
- The production facility - 0.15%
- For warehouses and storages - 0.22%
- Garages and garage parking slots - 0.20%
- For other buildings - 0.15%

Article 6

The tax rate stipulated in Article 5 of this Decision shall be increased by:

- The building with the building permit for the investor that has not obtained a usage permit in accordance with the law - 25%.
- For specific object or part of the building that is not constructed in accordance with the building permit - 50%
- The object is not envisaged by spatial planning documents - 100%
- The object that is constructed without a building permit in the area where there is detailed urban plan that this facility is planned - 100%
- The facility which was built on another's land - 150%

Article 7

Real estate tax rate to the tax base determined for construction land within the limits of construction areas defined by Detailed Urban Plan and local studies of location is 0.40%.

Article 8

The tax rate set in the Article 7 of this Decision shall be increased by the construction land not been used use in accordance with plan documents 100%.

Article 9

Real estate tax rate determined on the tax base for the agricultural, forestry and other land is:

- For agricultural land under cultivation - 0.15%
- For agricultural land that is not cultivated - 0.30%
- For forest land - 0.20%
- Other Land - 0.10%

Article 10

The market value of the property determined on the manner prescribed in Article 4 paragraph 2 of this decision, corrects the location coefficient according to the zones, as follows:

- For the real estate belonging to the extra area (St. Liberty) by the coefficient of 1.5
- For the real estate belonging to the zone (St. Trsova, January 3, Zivko Zizic, Tomas Zizic and Munib Kucevic) by the coefficient of 1.3

- For the real estate belonging to Zone II (area covered by the Detailed Urban Plan central area of Bijelo Polje excluding areas of extra and I zones, Ul. 3 Sandžačke on the right to Ribarevine, including object AMD "Djordje Stanic", ul. Industrial to the overpass in the area of Kisjele vode and the DUP Nikoljac) by the coefficient of 1.1
- For real estate belonging to the III zone (area of settlement Rakonje and Krusevo in the grip of a General Urban Plan, Zaimovic Meadows, Rasadnik, Lješnica, Loznice and Nedakusi) the coefficient of 0.9
- For the real estate belonging to IV zone (the area covered by the Master Plan Bijelo Polje excluding areas covered by extra, I, II and III zones, including settlements Obrov, Ribarevine, Kisjele vode , Potkrajci, Sutivan, Njegnjevo, Strojtanica and Džafića Hill), by the coefficient of 0,7
- For the real estate belonging to V zone (area outside intervention GUP excluding settlements from line 5) by the coefficient of 0.5.

Article 11

According to the criteria of qualities of the object, market value is corrected by the coefficient of the quality of the object, in the way that total points determined by the elements for determining the qualities of the object, divided by the number of points for the best facility, which is 465.

Elements for determining the quality of the building:

- 1 The construction of the building
 - 1.1. The buildings of brick or adobe huts 50
 - 1.2. Prefabricated buildings (wooden, tin, iron) 120
 - 1.3. Building of prefabricated elements, and mixed materials 200
 - 1.4. Conventional construction (hard material) 240
- 2 Processing of building (exterior)
 - 2.1. Classical facade 10
 - 2.2. Brick facade 20
 - 2.3. Artificial stone 35
 - 2.4. Natural stone, stone shelters, marble 45
- 3 Apartment Furnishings
 - 3.1. Cabinets minimum of 3 m² vertical surface 10
 - 3.2. Closets more than 5 m² vertical surface 20
 - 3.3. Rolling shutters
 - Wooden 10
 - Plastic 10
 - Aluminium 15
 - Wooden shutters 10
 - 3.4. Hanging kitchen and hoods in new apartments 5
- 4 Sanitary equipment
 - 4.1. Arranged complete bathroom, per apartment 30
 - 4.2. Partially settled bathroom per apartment 10
- 5 Water supply
 - 5.1. Plumbing connected to the water network per apartment 20
 - 5.2. Plumbing connected to a well - water pump per apartment 10
- 6 Sewage
 - 6.1. Sewerage connected on sewerage network per apartment 20

- 6.2. Sewerage connected to a septic tank per apartment 20
 - 7 Electrical Installation
- 7.1. Electrical installations per apartment 20
- 7.2. Telephone installations per apartment 10
 - 8 Heating
- 8.1. Central heating per apartment 40
- 8.2. Other heating method (solid fuel, liquid fuel and electricity) per apartment 10
 - 9 Elements that increase the value of the object
- 9.1. Swimming pool 50
- 9.2. Driveway by asphalt road 40

Article 12

The market value of property is reduced based on the age of the facility per 1% for each year, but the total deduction can not be greater than 50%.

Article 13

According to the quality criteria of agricultural land (arable land, garden, orchard, meadow) market value is adjusted by quality coefficient as follows:

- from I to Class III 1.1
- From the fourth to sixth class 1
- Above Class VI 0.90

Article 14

The average market price per square meter of construction land shall be determined on the basis of the Decree on detailed criteria and methodology for determining the market value of the property ("Official Gazette of Montenegro", No. 36/11).

The market value of agricultural, forest and other land makes the price that can be achieved in free circulation in accordance with local conditions.

"Official Gazette of Montenegro - Municipal Regulations" no. 14/2012

Article 15

The tasks of determining, collecting and controlling the real estate tax shall be conducted by the local government in charge of local revenues.

The authority referred to in paragraph 1 Keeping the registry of real estate.

Article 16

The payment of taxes on real estate shall be to the account of the municipal budget in accordance with the Ordinance the manner of payment of the public revenues.

Article 17

The process of assessing, collecting and controlling the real estate tax is carried out under the provisions of the Law on Tax Administration.

Article 18

For all questions related to the subject of taxation, the taxpayer, the tax base, exemptions and facilities that are not regulated by this Decision, the provisions of the Law on Real Estate Tax shall be applied.

Article 19

The provisions of Article 6 of this Decision will be applied from 01.01.2012 year.

The provisions of Article 8 of this Decision shall be applied from beginning of the second fiscal year of the date of the corresponding planning documents.

Article 20

On the effective date of this Decision, Decision on Real Estate Tax ("Official Gazette of Montenegro" - Municipal Regulations no. 17/03, 34/03, 21/05) shall cease to be valid.

Article 21

This Decision shall enter into force on the eight day following its publication in the "Official Gazette of Montenegro - Municipal Regulations."

Number: 02-2206
Bijelo Polje, 28.07.2011

MUNICIPAL ASSEMBLY OF BIJELO POLJE

President,
Refik Bojadzic