

Tiers of local government, their taxation and service-delivery duties

Table 1 presents data about tiers of government in the European Economic area and the UK, along with the countries' areas and populations, taxation powers and service-delivery duties.

Counting England, Northern Ireland, Scotland and Wales as separate countries, there are three EEA and UK countries with 1 tier of local government, eighteen with 2 tiers, nine with 3 tiers, two with 4 and two with 5.

Seven countries' lowest tiers of government do not have taxation powers (albeit very limited types, e.g. only on business properties, in some countries) and 24 do. Clear 'yes' or 'no' answers for three countries (Greece, Malta, Romania) were not found. Some countries collect local taxes via national or higher-tier arrangements.

The lowest tiers of government in all countries but Scotland have some service-provision responsibilities.

There may be a correlation between countries' populations and their numbers of tiers of local government (Figure 1) but there may be a negative correlation between their areas and their numbers of tiers (Figure 2).

Information sources

Information on local government tiers, areas and populations was mostly gathered from Wikipedia and an undated publication from the European Committee of the Regions (ECoR, <https://cor.europa.eu/en>). Information on taxation was gathered mostly from PricewaterhouseCoopers worldwide tax summaries. Information on service provision was gathered mostly from the ECoR publication.

Figure 1: number of tiers of local government against population

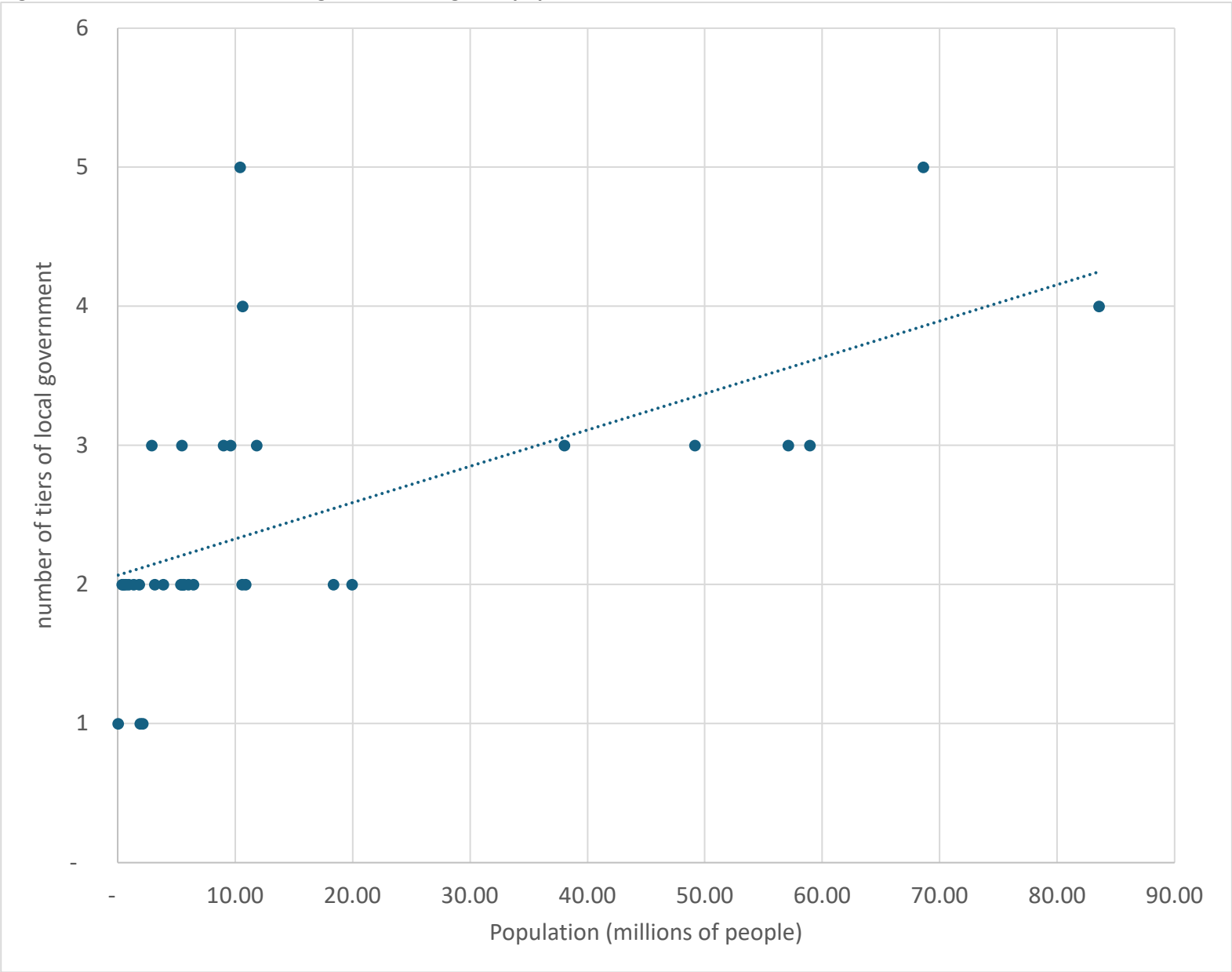
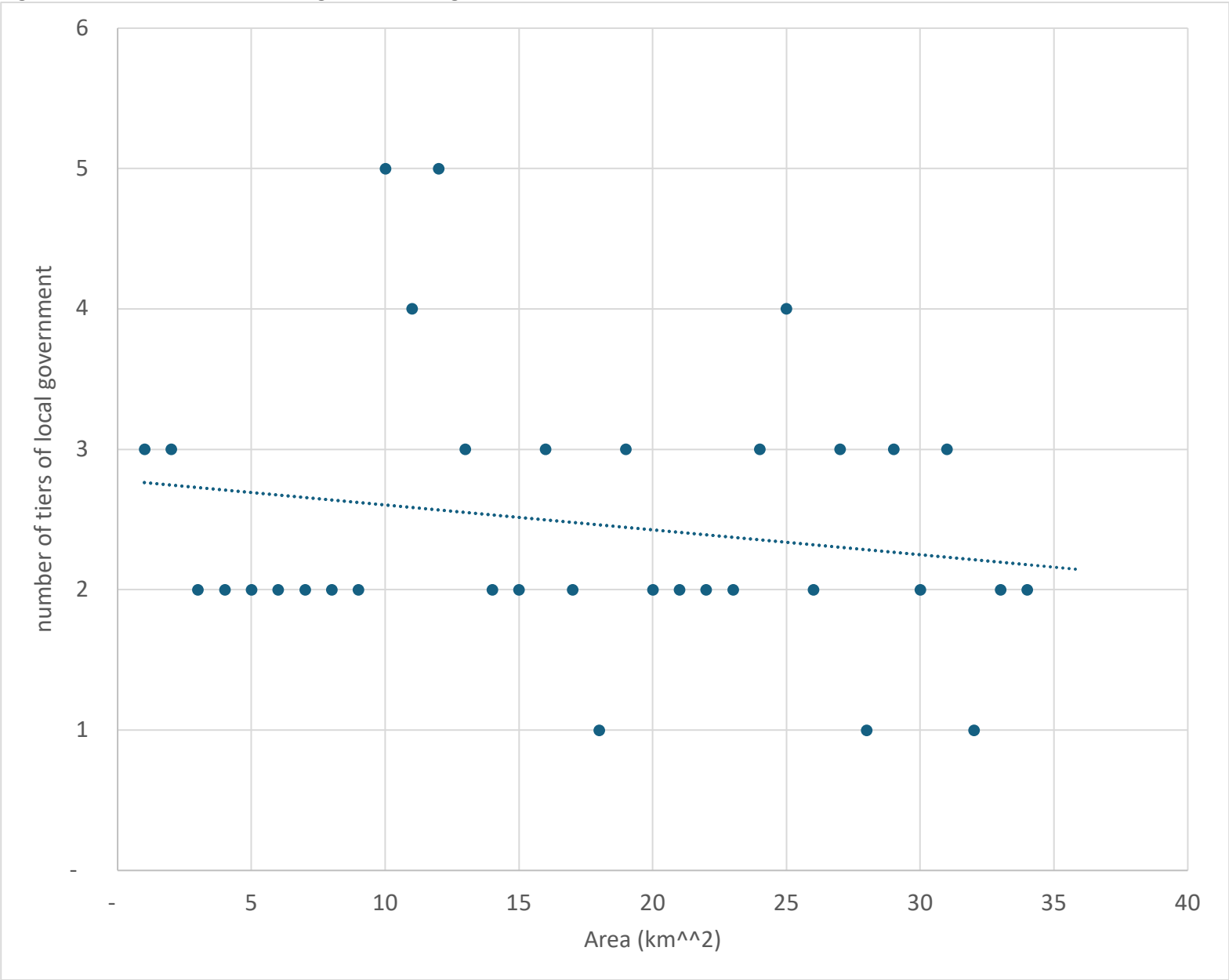


Figure 2: number of tiers of local government against area



Bold country-names = EU members; *italic* country names = EFTA members. **Green highlight** = has legislative powers at subnational level.

Table 1: European local governments: tiers, powers, information sharing

Country	Area (km ²)	Population	Local government tiers	Powers of lowest tier	
				Taxation	Service provision
Austria	83,879	9,027,999	<ul style="list-style-type: none"> 9 federal states (<i>Länder</i>) 94 districts (<i>Bezirke</i>) and 15 statutory cities (<i>Statutarstädte</i>) 2095 municipalities (<i>Gemeinde</i>), but Vienna has only <i>Bezirke</i>. 	Yes ¹	Yes ²
Belgium	30,689	11,812,354	<ul style="list-style-type: none"> 3 regions (Flanders, Wallonia, Brussels) 10 provinces (<i>Provincies/Provincies/Provincen</i>) across Flanders and Wallonia 581 municipalities (<i>gemeenten/communes/Gemeinden</i>) 	Yes ³	Yes ⁴
Bulgaria	110,994	6,437,360	<ul style="list-style-type: none"> 28 provinces (<i>области, oblasti</i>) 265 municipalities (<i>община, obshtina</i>) <p>Some municipalities are subdivided into mayoralities, settlements, wards or quarters.</p>	Yes ⁵	Yes ⁶
Croatia	56,561	3,861,967	<ul style="list-style-type: none"> 20 counties (<i>županije</i>) plus Zagreb 127 cities (<i>gradovi</i>) and 429 municipalities (<i>općine</i>) 	Yes ⁷	Yes ⁸

¹ <https://taxsummaries.pwc.com/austria/individual/taxes-on-personal-income>, <https://www.migration.gv.at/en/living-and-working-in-austria/austria-at-a-glance/income-and-taxation>

² <https://portal.cor.europa.eu/divisionpowers/Pages/Austria.aspx>

- **Municipal competences:** the appointment of local officers and public servants, local police, local traffic management, supervision of local planning regulations, local health regulations, local spatial planning, measures to promote and support community activity (theatre, social services), regulations on public events.

- **Devolved powers:** The local authorities carry out the duties delegated to them by the federation and the *Länder*. The local authority implements state administrative tasks.

³ <https://fin.belgium.be/en/private-individuals/tax-return/tax-assessment-notice/municipal-tax>

⁴ <https://portal.cor.europa.eu/divisionpowers/Pages/Belgium-Introduction.aspx>

- **Municipal competences:** maintenance of public order, organisation of elections, public registry office, planning permission, maintenance of road infrastructure, social welfare, general municipal affairs.

⁵ <https://www.bulgaria-tax-law.bg/local-taxes-fees.html>

⁶ <https://portal.cor.europa.eu/divisionpowers/Pages/Bulgaria-Introduction.aspx>

- **Municipal competences:** municipal property, municipal enterprises, municipal finance, taxes and fees, the municipal administration; structure and development of the territory of the municipality and of the settlements in it; education; healthcare; culture; public works and communal activities; social support; protection of environment and rational use of the natural resources; maintenance and preservation of cultural, historic and architectural monuments; development of sports, recreation and tourism; disaster protection.

⁷ <https://taxsummaries.pwc.com/croatia/individual/taxes-on-personal-income>

⁸ <https://portal.cor.europa.eu/divisionpowers/Pages/Croatia.aspx>

- **All municipalities:** organisation of settlement and housing; spatial and urban planning; utility services; childcare; social welfare; primary health protection; elementary schools; culture, sports and recreation; consumer protection; protection and improvement of environment; fire protection and civil protection; local traffic.

Country	Area (km ²)	Population	Local government tiers	Powers of lowest tier	
				Taxation	Service provision
Cyprus	9,251	923,272	<ul style="list-style-type: none"> • 6 districts (<i>παρχίες, ilçe</i>) • 37 municipalities (<i>δῆμοι, dimoi</i>) 	Yes ⁹	Yes ¹⁰
Czech Republic	78,871	10,900,555	<ul style="list-style-type: none"> • 13 regions (<i>kraje</i>) plus Prague • 6254 municipalities (<i>obce</i>) 	No ¹¹	Yes ¹²
Denmark	43,094	5,999,677	<ul style="list-style-type: none"> • 5 regions (<i>regioner</i>) plus 2 special-status regions (Faroe Islands, Greenland) • 98 municipalities (<i>kommuner</i>) 	Yes ¹³	Yes ¹⁴
Estonia	45,335	1,373,101	<ul style="list-style-type: none"> • 15 counties (<i>maakonnad</i>) • 79 local governments (<i>omavalitsused</i>), i.e. 15 towns (<i>linnad</i>) and 64 rural municipalities (<i>vallad</i>) 	Yes ¹⁵	Yes ¹⁶

- **Additional duties for towns with more than 35,000 inhabitants or that are county seats:** maintenance of local public roads; issuing of location and building permits and other documents related to construction and implementation of urban planning.

⁹ <https://cyprusproperties.com.cy/help-guides/annual-property-taxes-and-fees-to-pay-as-a-owner-of-a-cyprus-property>

¹⁰ <https://portal.cor.europa.eu/divisionpowers/Pages/Cyprus-Introduction.aspx>

- **Municipal and community competences:** cleaning and hygiene of the municipality; transport (maintenance of roads); street lighting; planning (local planning, land development, including building permits); public areas, including parks and cemeteries; environment, including waste disposal, sewage management and treatment, as well as water supply and management; municipal markets; local tax system.

¹¹ https://en.wikipedia.org/wiki/Taxation_in_the_Czech_Republic

¹² <https://portal.cor.europa.eu/divisionpowers/Pages/Czechia-intro.aspx>

- **Municipal competences:** local development; environment (water management and treatment, urban heating, waste processing, environmental protection); health services; social welfare (social assistance and youth policy); transport (public transport, management of local roads); local planning (management and maintenance of open spaces, cemeteries); sport; culture; fire-fighting and prevention; municipal police; primary education; housing.

¹³ <https://www.oresunddirekt.se/en/working-in-denmark/taxes/danish-income-tax-a-short-introduction>

¹⁴ <https://portal.cor.europa.eu/divisionpowers/Pages/Denmark-Introduction.aspx>

- **Municipal competences:** social services (total regulatory, supply, and financing responsibility); unemployed service (local job centres) and labour market involvement; childcare; primary education, including special education for adults; care for the elderly; social psychiatry; healthcare preventive treatment, care and rehabilitation, home care and treatment of alcohol and drug abuse, dental care; integration and language education for refugees and immigrants; environmental protection and waste management, water and preparation of local plans; industrial and economic development; rural development; local business service and local tourism; local roads; culture and sports; utilities and rescue services.

¹⁵ 100% of the state level Land Value Tax revenue is used to fund Local Councils (https://en.wikipedia.org/wiki/Taxation_in_Estonia#cite_note-Land_Tax_Reform-1).

¹⁶ <https://portal.cor.europa.eu/divisionpowers/Pages/Estonia-Introduction.aspx>

- **Municipal competences:** education (nursery, primary, and secondary levels); upkeep of public areas; social welfare and services; welfare services for the elderly; youth work; provision of public services and amenities; housing and utilities; water supply and sewer maintenance; local planning; maintenance of local public roads; local public transport; municipal libraries and museums; sports and leisure facilities.

Country	Area (km ²)	Population	Local government tiers	Powers of lowest tier	
				Taxation	Service provision
Finland	338,145	5,635,971	<ul style="list-style-type: none"> • 19 provinces (<i>maakunta, landskap</i>) • 308 municipalities (<i>kunta, kommun</i>) 	Yes ¹⁷	Yes ¹⁸
France	632,702	68,605,616	<ul style="list-style-type: none"> • 18 regions (<i>regions</i>), 5 of which are overseas • 101 departments (<i>départements</i>) • 335 <i>arrondissements</i> • 2054 <i>cantons</i> • 36,658 <i>communes</i> 	Yes ¹⁹	Yes ²⁰
Germany	357,956	83,555,478	<ul style="list-style-type: none"> • 16 states (<i>Länder</i>) • 401 districts (<i>Kreise</i>) • 294 rural districts and 107 urban districts • 10,753 municipalities (<i>Gemeinden</i>) <p>Four <i>Länder</i> also have administrative divisions (<i>Regierungsbezirke</i>) above their <i>Kreise</i>.</p>	No ²¹	Yes ²²

¹⁷ https://en.wikipedia.org/wiki/Taxation_in_Finland

¹⁸ <https://portal.cor.europa.eu/divisionpowers/Pages/Finland.aspx>

- **Municipal competences:** primary and secondary healthcare, dental services, social services (social welfare, child day care and services for the elderly and disabled), education (pre-school, primary, secondary, vocational training, adult education, library services), culture programming, sports programming, land use planning, construct and maintain local infrastructure and the municipal environment (including streets, energy, water and wastewater management, and harbours), public transportation, promote local business and employment.

¹⁹ <https://www.french-property.com/guides/france/finance-taxation/taxation/local-property-taxes/fonciere>

²⁰ <https://portal.cor.europa.eu/divisionpowers/Pages/France-Introduction.aspx>

- **Mayors' competences:** registry; electoral issues; social welfare (complementary action to that of the Departments); education, including primary schools and pre-school classes; local roads; town planning; protection of public order.
- **Municipal competences:** municipal transport, including school transport, yacht harbours, civil airports, non-autonomous harbours; culture, including schools, archives, museums, libraries; public health (vaccination); economic development (complementary to that of the Region); environment, specifically water and waste; housing.

²¹ <https://taxsummaries.pwc.com/germany/individual/taxes-on-personal-income>

²² <https://portal.cor.europa.eu/divisionpowers/Pages/Germany-Introduction.aspx>

Municipal competences

- **Sovereign rights:** select, engage, promote and dismiss staff, organise the administration themselves, organise and shape municipal territory under their own responsibility by drawing urban development plans (land use and building plans), pass municipal bylaws, manage their income and expenditure, raise locally-applying taxes such as dog tax, entertainment tax, land tax, second place of residence tax.
- **Optional powers (in accordance with the principle of local self-governance):** incentives for local economic activity, incentives for housing and establishment of social welfare infrastructure, building and maintenance of public transport infrastructure, cultural affairs and sport facilities, management of energy supply utilities, twinning arrangements with local authorities in other countries.

Country	Area (km ²)	Population	Local government tiers	Powers of lowest tier	
				Taxation	Service provision
Greece	131,957	10,400,720	<ul style="list-style-type: none"> • 7 decentralised administrations (<i>αποκεντρωμένες διοικήσεις, apokentroménes dioikíseis</i>) but these are not part of local government • 13 regions (<i>περιφέρειες, periféreies</i>) • 74 regional units (<i>περιφερειακές ενότητες, perifereiakés enótites</i>) • 332 municipalities (<i>δήμοι, dímoi</i>) • 1036 municipal units (<i>δημοτικές ενότητες, dimotikés enótites</i>) • 6136 communities (<i>κοινότητες, koinótites</i>) 	No evidence found	Yes ²³
Hungary	93,030	9,584,627	<ul style="list-style-type: none"> • 19 counties (<i>vármegyéek</i>) plus Budapest • 174 districts (<i>járások</i>) in the counties plus 23 districts (<i>kerületek</i>) in Budapest • 3152 municipalities (346 towns [<i>városok</i>] plus 2806 villages [<i>községek</i>]) 	Yes ²⁴	Yes ²⁵

- *Mandatory powers (under federal or Land legislation):* general security, health care and veterinary affairs, town planning, construction affairs and maintenance of the local authority road network and green areas, construction and maintenance of primary schools, maintenance and management of waterways, sewage disposal, social welfare and youth welfare, construction of recreational and leisure areas, urban development and regeneration.
- *State powers devolved to urban municipalities and medium-sized towns:* registration of births, deaths, marriages and same-sex partnership, issuing of identity papers; running of elections; census taking and registration formalities for non-Germans; registration of vehicles, urban traffic management; supervision of food quality, hotels, restaurants and public houses.
- *Mandatory powers (under federal or Land legislation):* general security; health care and veterinary affairs; town planning, construction affairs and maintenance of the local authority road network and green areas; construction and maintenance of primary schools; maintenance and management of waterways, sewage disposal; social welfare and youth welfare; construction of recreational and leisure areas; urban development and regeneration.
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²³ <https://portal.cor.europa.eu/divisionpowers/Pages/Greece.aspx>

- **Municipal competences:** development; building permits and urban planning applications; environment; quality of life and cities' proper functioning; employment; social protection and solidarity; education, culture and sport; agricultural development, livestock and fisheries; civil protection; issuing professional licenses; transport infrastructure; local development initiatives; tourism.

²⁴ <https://oecdpillars.com/hungarys-prime-minister-reiterates-the-local-business-tax-is-a-covered-tax-for-globe-purposes>

²⁵ <https://portal.cor.europa.eu/divisionpowers/Pages/Hungary-Intro.aspx>

- **Municipal competences:** urban development, land use planning; urban operations (developing and maintaining public cemeteries, providing street lighting, providing industrial chimney sweeping services, developing and maintaining local public roads and their accessories, developing and maintaining public parks and other public areas, providing space for parking vehicles); naming public areas and public institutions in local government ownership; primary healthcare, services promoting healthy ways of living; environmental health (refuse collection, sanitation of urban environment, control of pests and rodents); kindergarten services; cultural services (public library services, support to cinemas, performing art organisations, protection of local cultural heritage; support to local community education); social, child welfare and child protection services; housing and property management; rehabilitation of the homeless and prevention of homelessness; protection of the local environment and nature, water management, preventing flood damages, supply of drinking water, canalisation, treatment and disposal of waste water (sewage service); national defence, civil defence, disaster protection, local public employment; duties related to local taxes, organising local economy and tourism; providing sales opportunities for small-scale producers and licensed traditional producers (to sell products specified by legislation), including weekend markets; sport- and youth-related affairs; nationality affairs; participation in ensuring public safety of their municipality; providing local public transport; waste management; district heat supply.

Country	Area (km ²)	Population	Local government tiers	Powers of lowest tier	
				Taxation	Service provision
Iceland	103,125	389,444	<ul style="list-style-type: none"> • 6 constituencies (<i>kjördæmi</i>) • 62 municipalities (<i>sveitarfélög</i>) 	Yes ²⁶	Yes ²⁷
Ireland (Eire)	70,273	5,380,300	<ul style="list-style-type: none"> • 31 local authorities (26 county councils, 2 city/county councils, 3 city councils) • 101 municipal districts (only within county councils) 	No ²⁸	Yes ²⁹
Italy	301,340	58,947,905	<ul style="list-style-type: none"> • 20 regions (<i>regioni</i>) • 107 provinces (<i>province</i>) • 7904 municipalities (<i>comuni</i>) 	Yes ³⁰	Yes ³¹

²⁶ <https://island.is/en/taxes-individuals>

²⁷ https://en.wikipedia.org/wiki/Municipalities_of_Iceland

- **Duties include:** kindergartens, elementary schools, waste management, social services, public housing, public transportation, services to senior citizens and disabled people. They also govern zoning and can voluntarily take on additional functions if they have the budget for it. The autonomy of municipalities over their own matters is guaranteed by the Icelandic constitution.

<https://portal.cor.europa.eu/divisionpowers/Pages/Iceland-intro.aspx>

- **Municipal competences:** public utilities (water supply; waste water transportation and treatment; waste collection and treatment; electricity); street/road construction and maintenance; district heating; social services; services for persons with disabilities; primary education; culture, sports, youth and leisure; sport facilities construction and maintenance; town planning and building regulation (spatial planning, building inspection and building permits); public parks and open areas; monitoring of public and environmental health; primary health services for the elderly; economic promotion; fire services; transport; harbours.

²⁸ <https://taxsummaries.pwc.com/ireland/individual/taxes-on-personal-income>

²⁹ <https://portal.cor.europa.eu/divisionpowers/Pages/Ireland-intro.aspx>

- **Municipal competences:** housing and building (enforcement of minimum standards, assistance with provision of housing for those unable to house themselves); planning permission and development control; essential services such as roads and bridges, fire services and drainage (Irish Water is responsible for water and wastewater services.); environmental protection in relation to pollution control and animal control (Local Authorities issue licenses for waste disposal and for emissions into the air from plants. They collect or arrange for the collection of domestic and other waste and monitor the environment for signs of pollution. They also issue licenses for keeping dogs and licenses for horses within its area. Local Authorities also control dangerous places and buildings, abattoirs and knackeries, and provide and maintain graveyards and burial grounds.); recreation, artistic and cultural amenities facilities and services, including the provision of swimming pools, parks, open space, library service, community centres civic improvement such as monuments; representation of local communities, voicing of local concerns and response to local needs; supporting economic development and enterprise at a local level.

³⁰ <https://www.expatica.com/it/finance/taxes/taxes-in-italy-79671/#local-taxes>

³¹ <https://portal.cor.europa.eu/divisionpowers/Pages/Italy-Introduction.aspx>

- **Municipal competences (administrative):** social welfare, in particular personal social services and community assistance; education, including school-related services such as canteens, school buses, assistance for the disabled, pre-school childcare and nursery schools; culture and recreation, including museums, exhibition halls, cultural activities and theatre; planning, including town planning, housing, and land registry; transport, in particular running of local transport and maintenance of local roads; economic development, including drafting of plans for trade, planning, programming and regulation of commercial activities, as well as establishment and management of industrial and trade zones; environment, including waste management; local police.
- **Municipal competences (deconcentrated):** registry, including births, marriages and deaths; elections; military service; statistics.

Country	Area (km ²)	Population	Local government tiers	Powers of lowest tier	
				Taxation	Service provision
Latvia	64,589	1,842,226	<ul style="list-style-type: none"> 36 municipalities (<i>novadi</i>) and seven state cities (<i>valstspilsētas</i>) 71 cities/towns (<i>pilsētas</i>) and 512 parishes (<i>pagasti</i>). 	No ³²	Yes ³³
Liechtenstein	160	41,232	<ul style="list-style-type: none"> 11 municipalities (<i>Gemeinden</i>) 	Yes ³⁴	Yes ³⁵
Lithuania	65,300	2,897,430	<ul style="list-style-type: none"> 10 counties (<i>apskritis</i>) but these are territorial/statistical units only 60 municipalities (<i>savivaldybės</i>, the only self-governing authorities in Lithuania), of three types: <ul style="list-style-type: none"> 43 district municipalities (<i>rajonų savivaldybė</i>) 7 city municipalities (<i>miesto savivaldybė</i>) 10 municipalities. 546 elderships (<i>seniūnijos</i>), which may be divided into subelderships (<i>seniūnaitijos</i>) 	No ³⁶	Yes ³⁷

- **Upland communities' competences:** planning, in particular enhancement of upland areas; joint discharge of municipal responsibilities; tasks conferred on them by the EU or state or regional laws and policies; economic development, including multi-annual work and operation plans; instruments for pursuing socio-economic development objectives, including those laid down by the EU, the State, or a Region.

<https://en.wikipedia.org/wiki/Comune>

- **Municipal competences:** public services: registry of births and deaths, registry of deeds, and maintenance of local roads and public works. Many have a *Polizia Comunale* which is responsible for public order duties. The *comune* also deal with the definition and compliance with the 'general regulator plan', a document that regulates the building activity within the communal area. All communal structures or schools, sports and cultural structures such as communal libraries, theatres, etc. are managed by the *comuni*. *Comune* must have their own communal statute and have a climatic and seismic classification of their territory for the purposes of hazard mitigation and civil protection. *Comune* also deal with waste management.

³² <https://taxsummaries.pwc.com/latvia/individual/taxes-on-personal-income>.

³³ <https://portal.cor.europa.eu/divisionpowers/Pages/Latvia.aspx>

- **City and municipal competences:** Registration services (including legislative and administrative power) for births, marriages, deaths, adoption matters and trusteeship; local planning of land use; maintenance of municipal police services; public order and civil defence/protection; environment (water, waste management); public utilities (water, heating supply and treatment, waste management/household waste; upkeep of public areas; assistance to residents with housing issues; education (pre-school, primary, secondary, organisation of continuing education for teaching staff); culture; health (hospital maintenance, healthcare); social welfare (personal social services, child protection); housing; economic development (facilitation of economic activity); transport (public transport, local roads).
- **Riga's additional obligations:** support of central government functions; national government institutions; reception of foreign dignitaries; foreign diplomatic missions; assistance for international organisations; maintenance and development of infrastructure of 'State importance'.

³⁴ <https://taxsummaries.pwc.com/liechtenstein/individual/taxes-on-personal-income>

³⁵ <https://rm.coe.int/local-democracy-in-liechtenstein/1680719c9d>

- **Municipal competences include:** election and organisation of the municipal organs; management of municipal property and amenities; promoting local social, cultural and religious life; protection of local public order; local town and country planning; water supply, collection of refuse and treatment of sewage; granting of municipal citizenship.

³⁶ <https://taxsummaries.pwc.com/lithuania/individual/taxes-on-personal-income>

³⁷ <https://portal.cor.europa.eu/divisionpowers/Pages/Lithuania-Introduction.aspx>

- **Municipal independent functions:** budgeting; local fees and charges; management of municipal property; establishment and maintenance of municipal agencies and companies; planning and provision of social services; facilitating social integration of the disabled; housing support; social allowances; contributing to employment; primary health care and public health services; local

Country	Area (km ²)	Population	Local government tiers	Powers of lowest tier	
				Taxation	Service provision
Luxembourg	2,586	681,973	<ul style="list-style-type: none"> • 12 <i>cantons</i> • 100 <i>communes</i> (<i>Gemengen, communes, Gemeinden</i>) 	Yes ³⁸	Yes ³⁹
Malta	316	519,562	<ul style="list-style-type: none"> • 6 regions (<i>reġjuni</i>) • 68 local councils (<i>kunsilli lokali</i>) 	Maybe ⁴⁰	Yes ⁴¹

strategic development; regional development programmes; information society development; spatial planning; building permissions, regulations; environmental protection; sports and recreation; culture promotion and support; local cultural centres and museums; management of local protected areas; organisation of local public transport; maintenance of local roads and public areas; noise prevention; heating, drinking water and sanitation; household waste management; sanitary and hygiene rules and enforcement; burial services and cemetery maintenance; ensuring education of children; provision of educational assistance; free school transportation and school meals; organisation of non-formal education and activities (children and adults); vocational training; contribution to protecting children's rights, family support; promotion of local entrepreneurship; facilitating business and tourism; licencing; public safety and security; defining the boundaries of hunting areas.

- **Municipal delegated functions:** public registry services; management of local archives; state property management; provision of statistical data; administration and registration of agricultural activities; administration of rural development measures; participation in labour market measures; social benefits administration; social care for the severely disabled; organising of compulsory education (pre-school, primary, secondary and vocational); youth policy implementation; administration of rural development measures; participation in the organisation of elections; surveys, initiatives and censuses; provision of state guaranteed primary legal assistance; civil protection; fire protection; radiation protection; participation in mobilisation efforts; participation in the management of national parks; organisation of secondary healthcare; healthcare at general education and vocational training schools.

³⁸ https://en.wikipedia.org/wiki/Taxation_in_Luxembourg

³⁹ http://www.cor.europa.eu/document/documents/luxembourg_en.pdf via wayback machine; <https://portal.cor.europa.eu/divisionpowers/Pages/Luxembourg-intro.aspx>

- **Municipal mandatory functions:** organisation and operation of the municipality, public safety, public hygiene and health, municipal road network, pre-school, primary and complementary education; social obligations (supplementary benefits); registration; planning and housing; emergency services; public safety; social welfare; waste management.
- **Municipal optional functions:** public health, management of clinics and hospitals; social field (*crèches*, welfare activities, care of the elderly); cultural and sporting activities; organisation of public transport; water, gas and electricity supplies; creation of industrial and recreational areas.

⁴⁰ <https://cfr.gov.mt/en/individuals/pages/taxation-for-individuals.aspx>

⁴¹ <https://cfr.gov.mt/en/individuals/pages/taxation-for-individuals.aspx>

- **Municipal competences:** establishment, upkeep and maintenance of children's playgrounds, public gardens, sport, culture and other leisure centres, and as part of a national scheme to administer local libraries and to ensure that these are, as far as possible, accessible to all persons; upkeep and maintenance of local public roads, including proper road signs and road marking; urban planning and building schemes; issue guidelines to be followed in the upkeep, restoration, design or alteration of the facade of buildings, including the type of lighting and materials used, advertisements and shop fronts, and ensuring that premises open to the public are accessible to all persons; maintenance and cleanliness of road signs and road lights, the collection and removal of all refuse, maintenance and upkeep of all public conveniences, dustbins and collection of waste and to ensure that these are all accessible to all persons; maintenance and repair of local roads, pedestrian areas, parking areas, road signs and road markings within the locality, installation and maintenance of bus shelters, pedestrian and parking areas and provide for the protection of schoolchildren in the vicinity of schools; providing information relating to the rights of citizens including information on consumers' rights, transport, communications, tourist facilities, taxation, social security, public health and other matters of public utility and interest; propose and, be consulted regarding any changes in traffic schemes directly affecting the locality; establishment, upkeep and maintenance of childcare centres, kindergartens and other educational services or buildings; establishment, upkeep and maintenance of health and rehabilitation centres, government dispensaries, health district offices and homes for senior citizens, day centres for senior citizens and night care centres;* delegated functions by the central government; maintenance of local public libraries; proposing appointees for presidents of primary schools; make the best use of facilities already existing in schools in the locality after normal school hours; ensure to give effect to the concept of lifelong learning with all residents, particularly adults and the elderly, by providing such service within the same locality; promotion of social policy

Country	Area (km ²)	Population	Local government tiers	Powers of lowest tier	
				Taxation	Service provision
Netherlands	41,865	18,359,500	<ul style="list-style-type: none"> • 12 provinces (<i>provincies</i> or <i>provinciën</i>) • 342 municipalities (<i>gemeenten</i>) 	No ⁴²	Yes ⁴³
Norway	385,207	5,601,049	<ul style="list-style-type: none"> • 19 counties (<i>fylke</i>) • 428 municipalities (<i>kommuner</i>) 	Yes ⁴⁴	Yes ⁴⁵
Poland	312,696	38,036,118	<ul style="list-style-type: none"> • 16 provinces (<i>województwa</i>) • 380 counties (<i>powiats</i>) • 2,477 municipalities (<i>gminas</i>) 	Yes ⁴⁶	Yes ⁴⁷

initiatives; safeguarding of local identity; assistance to artists and musicians and sports persons from the locality; organisation of cultural activities; protection of the natural and urban environment of the locality; organisation of sports or physical activities; promotion of entrepreneurship.

⁴² <https://taxsummaries.pwc.com/netherlands/individual/taxes-on-personal-income>

⁴³ <https://portal.cor.europa.eu/divisionpowers/Pages/Netherlands-intro.aspx>

- **Municipal responsibilities:** spatial planning and urban development; housing; public order and safety; passports, identity documents and driving licences; culture and recreation; public works and transport, traffic and parking regulations, school buses; public health including vaccination of children; primary education; reintegrating unemployed people back into the labour market, relevant training; welfare (social welfare and measures to help the unemployed, people with disabilities and the elderly; young people; other matters so long as bylaws do not conflict with 'higher law'.

⁴⁴ https://en.wikipedia.org/wiki/Taxation_in_Norway

⁴⁵ https://www.regjeringen.no/globalassets/upload/kmd/komm/veiledninger_og_brosjyrer/local_government_in_norway_h-2313e.pdf

- **Municipal responsibilities:** primary and lower secondary school; nurseries/kindergartens; primary healthcare; care for the elderly and disabled, social services; local planning, agricultural issues, environmental issues, local roads, harbours; water supply, sanitation and sewers; culture and business development.

⁴⁶ <https://taxsummaries.pwc.com/poland/individual/other-taxes>

⁴⁷ <https://portal.cor.europa.eu/divisionpowers/Pages/Poland.aspx>

- **Municipal responsibilities:** spatial planning; real estate management; municipal green areas, municipal cemeteries, marketplaces; local public transport; municipal roads, streets, bridges, and public squares; traffic organization; telecommunications; protection of the environment and nature, zoning; supply of electricity, gas, heating, and water; water and sewage works, landfills and waste management; health care (primary healthcare services); social welfare, including care units; family support and the foster care system; maintenance of *gmina* facilities, public utility facilities, and administrative facilities; housing; culture, including management of municipal libraries and other cultural institutions protection of monuments; sport and tourism, including recreational areas and sport facilities; education (kindergartens; elementary education); public order and civil security (flood protection, fire protection).
- **Delegated assignments:** civil status (such as civil registration status, issuing a decision on the first and last names); civil registration (including registration events); national defence (including keeping a register of pre-recruits, conduct defence exercises and trainings, planning and preparation of medical cover for defence needs, keeping control of subordinate units in this area, etc.); civil defence (including the preparation and updating of civil defence plans, the plan for protection of monuments, evacuation plans, the creation of civil defence formations and supply them with equipment, technical means, uniforms, conducting exercises, training of civil defence formations and population of common self-defence, etc.); receiving applications and distribution of identity cards; assistance for veterans and other entitled persons who are in difficult material conditions; selection of lay judges for district courts; keeping records of economic activities; issuing licences for the sale of alcoholic beverages; services for people with mental disorders; proceedings in matters of public assemblies; organisation and conduct of agricultural censuses; licensing of road transport by taxi, the issuance of permits to transport people within the municipality; voter registers, administration and execution of tasks related to the organisation and conduct of elections or referendums.

Country	Area (km ²)	Population	Local government tiers	Powers of lowest tier	
				Taxation	Service provision
Portugal	92,230	10,639,726	<ul style="list-style-type: none"> • 9 regions (7 mainland, 2 islands) • 25 subregions (23 mainland, 2 islands) • 308 municipalities (278 mainland, 30 islands) • 3091 civil parishes (2882 mainland, 209 islands) 	Yes ⁴⁸	Yes ⁴⁹
Romania	238,397	19,964,409	<ul style="list-style-type: none"> • 41 counties (<i>judete</i>) plus Bucharest. • 320 cities and 2,861 communes (Bucharest is divided into six sectors.) 	Maybe ⁵⁰	Yes ⁵¹
Slovakia	49,035	5,449,451	<ul style="list-style-type: none"> • 8 regions (<i>kraje</i>) • 79 districts (<i>okresy</i>) • 2890 municipalities (<i>obce</i>) 	Yes ⁵²	Yes ⁵³

⁴⁸ <https://getnifportugal.com/taxes-in-portugal-for-foreigners>, <https://propertydirectportugal.com/imi-municipal-tax-on-real-property>.

⁴⁹ <https://portal.cor.europa.eu/divisionpowers/Pages/Portugal-intro.aspx>

- **Municipal competences:** rural and urban infrastructure; energy; transport and communications; education, vocational education and training; heritage, culture and science; leisure and sport; health; social welfare; housing; civil protection; environment, drainage and sanitation; consumer protection; promoting development; territory and urban planning; municipal police; external cooperation.
- **Parish competences:** rural and urban infrastructure; water supply; education; culture, leisure and sport; primary health care; social welfare; civil protection; environment and well-being; development; urban and rural planning; community protection.

⁵⁰ <https://kpmg.com/ro/en/home/services/tax/local-taxes.html>, <https://taxsummaries.pwc.com/romania/individual/taxes-on-personal-income>

⁵¹ <https://portal.cor.europa.eu/divisionpowers/Pages/Romania.aspx>

- **Municipal competences:** management of public and private domain of the state; management of road infrastructure of local interest; management of local cultural institutions; administration of local public health units; water supply; sewerage and treatment of wastewater and pluvial waters; public lighting; sanitation; social services for child protection and for the elderly; social services and specialised services for victims of domestic violence; community health care; medical care provided in local public health units with beds available; local public passenger transport; issuing of permits/authorisations; other competences established by law.

⁵² https://www.mfsr.sk/files/archiv/priloha-stranky/4416/85/582_2004-Local-Taxes.pdf

- **Local taxes which can be levied by municipalities include:** real estate tax; dog tax; tax on the use of public areas; accommodation tax; tax on vending machines; tax on non-winning gaming machines; tax on the entry and staying of motor vehicles in historical parts of towns; nuclear facility tax; local fees for municipal waste and minor construction waste.

⁵³ <https://portal.cor.europa.eu/divisionpowers/Pages/Slovakia.aspx>

- **Municipal competences:** local management; maintenance of municipal property; education; social welfare; housing; local public transport; local public utilities and networks (water and sewerage, waste collection, urban heating, local roads, public areas, cemeteries, street lighting); health; economic development, planning and tourism development strategies; leisure (cultural centres and libraries, local sport centres; public order (local police, voluntary fire-fighting units).

Country	Area (km ²)	Population	Local government tiers	Powers of lowest tier	
				Taxation	Service provision
Slovenia	20,271	2,130,850	• 212 municipalities (<i>občine</i>)	Yes ⁵⁴	Yes ⁵⁵
Spain	505,990	49,153,849	• 17 autonomous communities plus 2 autonomous cities • 50 provinces • 8132 municipalities	Yes ⁵⁶	Yes ⁵⁷
Sweden	450,295	10,588,230	• 21 regions (<i>regioner</i>) • 290 municipalities (<i>kommuner</i>) (The 2,512 parishes (<i>församlingar</i>) have no political responsibilities.)	Yes ⁵⁸	Yes ⁵⁹

⁵⁴ <https://portal.cor.europa.eu/divisionpowers/Pages/Slovenia-Fiscal-Powers.aspx>

⁵⁵ <https://portal.cor.europa.eu/divisionpowers/Pages/Slovenia.aspx>

- **Municipal competences:** fire-fighting, and assistance and rescue services to help with natural disasters; education (pre-school, primary, adult); childminding facilities; family and youth assistance; rest homes; social welfare; housing; urban planning; spatial planning; water, energy and sewage; household refuse; cemeteries; environmental protection; culture (libraries); sport and leisure; promotion of agriculture; economic development of the municipality; promotion of tourism; management of municipal property; construction and maintenance of local public roads; organisation of municipal warden services.

⁵⁶ <https://easytaxspain.com/municipal-tax>, <https://www.ptireturns.com/blog/non-resident-tax-spain>

⁵⁷ <https://portal.cor.europa.eu/divisionpowers/Pages/Spain-intro.aspx>

- **All municipalities:** public lightning; cemetery; waste collection; cleaning; drinking water supply systems; sewage; local public road maintenance.
- Additional for municipalities with more than 5000 inhabitants: public park; public library; waste treatment.
- **Additional for municipalities with more than 20,000 inhabitants:** civil protection; social service allowances; fire-fighting services; sports facilities.
- **Additional for municipalities with more than 50,000 inhabitants:** collective urban transportation; urban environmental protection.
- **Competences exercised in the conditions defined by State and Regional laws:** urban planning, housing and heritage; urban environment: parks and gardens, waste, protection against pollution; protection of the environment; drinking water supplies; road infrastructures; social services, protection against social inclusion; local police, civil protection, fire prevention and extinction; traffic management and collective urban transport; tourism; markets and fairs; protection of public health; cemeteries and funeral services; promotion of sport and sport facilities; promotion of culture and cultural facilities; education; promotion of efficient and sustainable use of IT; promotion of gender equality and fight against domestic violence.

⁵⁸ <https://www.scb.se/en/finding-statistics/statistics-by-subject-area/public-finances/local-government-finances/local-taxes>

⁵⁹ <https://portal.cor.europa.eu/divisionpowers/Pages/Sweden-intro.aspx>

- **Municipal mandatory powers:** transport, including local roads and public transport; social welfare; education; planning and building issues; emergency and rescue services; health protection; environment, including environmental protection, refuse and waste management, water and sewage; housing.
- **Municipal voluntary responsibilities:** leisure activities and culture, except libraries; energy; industrial and commercial services; employment; tourism.

Country	Area (km ²)	Population	Local government tiers	Powers of lowest tier	
				Taxation	Service provision
England	132,932	57,106,398	<ul style="list-style-type: none"> • 9 administrative regions • 21 non-metropolitan (two-tier) counties, 6 metropolitan counties (Non-metropolitan counties are divided into districts.) • ~10,480 parish (or town, village, community, neighbourhood or city) councils 	Yes ⁶⁰	Yes ⁶¹
Northern Ireland	14,330	1,910,543	<ul style="list-style-type: none"> • 11 districts (The historic six counties are no longer used for most government purposes.) 	Yes ⁶²	Yes ⁶³
Scotland	80,231	5,439,842	<ul style="list-style-type: none"> • 32 local authorities • 1360 community councils, not all of which exist 	No	No
Wales	21,218	3,131,640	<ul style="list-style-type: none"> • 22 principal counties • 878 communities, of which 735 have councils 	Yes ⁶⁴	Yes ⁶⁵

⁶⁰ Via precepts on council taxes ([https://en.wikipedia.org/wiki/Parish_council_\(England\)](https://en.wikipedia.org/wiki/Parish_council_(England)))

⁶¹ [https://en.wikipedia.org/wiki/Parish_council_\(England\)](https://en.wikipedia.org/wiki/Parish_council_(England))

- **Possible responsibilities:** buildings for community use, such as village halls, town halls or community centres; recreational facilities such as parks, playgrounds, playing fields and swimming baths; cemeteries and crematoria; litter bins; public seats; public toilets; public clocks; cycle and motorcycle parking; maintenance of rights of way; guardianship of common land such as village greens; maintenance of war memorials; bus-shelters; lighting of roads and public places; off-street parking; some traffic signs and notices; planning; burials; rights of way; licensing of taxis, music and dancing, promenades, shores, street-naming; governors of primary schools.

⁶² <https://www.litr.org.uk/savings-property/council-tax-and-northern-ireland-rates>

⁶³ https://en.wikipedia.org/wiki/Local_government_in_Northern_Ireland

- **District council responsibilities include:** planning, waste and recycling services, leisure and community services, building control and local economic and cultural development.

⁶⁴ <https://stats.wales.gov.wales/Catalogue/Local-Government/Finance/Council-Tax/Levels/community-council-precepts-by-community-council>

⁶⁵ https://en.wikipedia.org/wiki/Community_council, <https://www.wlga.wales/town-and-community-councils>

- **Services may include:** maintenance of community halls, bus shelters, public spaces, play grounds. According to Wikipedia, Community councils in Wales are identical to English parish councils in terms of their powers and the way they operate.