## Protection of Agricultural Lands in Poland

## Ludmiła Pietrzak and Paweł Hanus (Poland)

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## **SUMMARY**

Agricultural lands are considered the major areas in the European Union countries. This results, first of all, from subsidies to the agricultural production implemented in all member states. The context of protection of agricultural lands in Poland is much wider. Directions of that protection are connected with both, legal regulations concerning lands, and individual farmers who use those lands. Protection of lands relies upon the necessity to get permissions for changes in lands destination in planning documentation, as well as to get the agreement for the real change from the agricultural into the non agricultural use of lands. Protection of individuals who administer agricultural lands is connected with determination of special, preferential rules of tax calculations for agricultural properties, development of a special system of retirement pension insurance, health insurance for farmers or the above system of subsidies to the agricultural production. Moreover, according to the act on development of the agricultural system, the trade in agricultural lands is the subject to special limitations. The paper presents methods and effects of protection of agricultural lands in Poland.