Articles

Studia Iuridica Lublinensia vol. XXX, 5, 2021
DOI: 10.17951/sil.2021.30.5.541-575

Andrzej Witkowski
WSPiA University of Rzeszów, Poland
ORCID: 0000-0003-2018-5404
Andrzej.Witkowski@wspia.eu

The Military Housing Fund in Pre-War Poland

Fundusz Kwaterunku Wojskowego w Polsce międzywojennej

ABSTRACT

The initiative to establish the Military Housing Fund (*Fundusz Kwaterunku Wojskowego*, FKW) was launched in 1925 in the Polish Senate, which, during considering the draft Act on accommodation for the army in peacetime adopted by the Polish Sejm opposed the possibility provided for by the draft law (causing social unrest) to seize (for a compensation) private premises for permanent accommodation for officers and married non-commissioned officers, in a situation where other (specified in the Act) methods of acquiring housing for this purpose did not bring the expected results. The Senate voted in favour of the construction and maintenance of residential buildings intended as permanent housing for the military by a specially established FKW. A fundamental role in the structure of its financing (as non-returnable income) was played by the accommodation tax. However, it covered the same premises and the same people who were already burdened with the municipal tax on premises and the state tax on premises. The situation in which the same premises and the same individuals were burdened, according to the same rules, with three taxes (in the total amount of up to 15% of rent), changed on 2 August 1926 with the enactment of the Act on the tax on premises, which replaced the previous ones and the new tax was to be collected starting from 1 August 1926, also for the purposes of the FKW (a total of 114,174,379 Polish zlotys was paid to the FKW account by the end of 1938). This solution, combined with the authorisation of the FKW to take out (with the guarantee of the Government) a loan of up to 140 million zlotys, allowed the FKW to pursue a quite broad construction activity, which resulted (in the period 1927–1937) in 7,334 dwellings for officers and married non-commissioned officers (in 1938 a total of 1,577 dwellings were under construction).

Keywords: Military Housing Fund; pre-war Poland; accommodation for the army in peacetime; the Polish Senate; the Polish Sejm

CORRESPONDENCE ADDRESS: Andrzej Witkowski, PhD, Prof. Dr. Habil., Full Professor, WSPiA University of Rzeszów, Cegielniana 14, 35-310 Rzeszów, Poland.

INTRODUCTION

This article is intended to analyse the circumstances of the establishment and organisational structure, legal and financial arrangements, and the activities of the Military Housing Fund (*Fundusz Kwaterunku Wojskowego*, FKW) in inter-war Poland. This discussion has been based on legal acts, source materials that reveal the processes of their enactment in the Sejm, and reports of the FKW.

The initiative to establish the FKW was launched in 1925 in the Polish Senate, which, during considering the draft Act on accommodation for the army in peacetime adopted by the Polish Sejm, opposed the possibility provided for by the draft (and causing social unrest) to seize (for a compensation) private rooms for permanent accommodation for officers and married non-commissioned officers, in a situation where other (specified in the Act) methods of acquiring housing for the military failed to bring the expected result. The Senate voted in favour of the construction and maintenance of residential buildings intended as permanent housing for the military by a specially established FKW. A fundamental role in the structure of its financing (as non-returnable income) was played by the accommodation tax. However, it covered the same premises and the same people who had already been burdened with the municipal tax on premises and the state tax on premises. The situation in which the same premises and the same individuals were burdened, according to the same rules, with three taxes (in the total amount of up to 15% of rent), changed on 2 August 1926 with the adoption of the Act on the tax on premises, which replaced the previous ones and the new tax was to be collected starting from 1 August 1926, i.a. for the purposes of the FKW. Initially, it was assumed that the FKW would be financed from a share in the revenues from the tax on premises until the end of 1933. An amendment to the Act on the tax on premises (adopted in 1931) extended that period until 31 December 1942.

THE GENESIS AND GENERAL DESCRIPTION OF THE MILITARY HOUSING FUND

On 9 February 1924, the Minister of Military Affairs sent to the Marshal of the Sejm the Act on accommodation for the army (adopted by the Council of Ministers in a resolution of 7 January 1924).[1]

The reasons for drafting the bill included, in particular, the fact that different laws on the accommodation for the army originating from the partitioning powers (Russia, Germany and Austro-Hungary) were still formally in force on individual territories of the Republic of Poland, which not only provided for different

[1] Sejm (1922–1927), paper no. 992, pp. 1–9.

norms and rules for accommodation, but also no longer met the changed social and economic conditions. This situation was detrimental, especially to the system of military training and ways of supplying the army, which were closely linked to its accommodation. Hence, the adoption of a law establishing uniform norms and rules for the accommodation of the military throughout the country was considered necessary. The bill was given a framework character, devoid of casuistic nature, in order to ensure its durability, also in the event of changes in the needs of the army in this regard.

The bill stated that the accommodation or the army included "the provision of premises required for the deployment and training of the entire armed forces, i.e., land, naval and air forces". It classified accommodation either as permanent (at the premises of a permanent garrison, as part as "permanent peacetime deployment") or temporary (occurring during "marches, build-ups, exercises, secondments, detachments, etc., and official journeys").

The main principle was that permanent accommodation would be provided by the state, in the form of state-owned real estate, or premises rented for this purpose. Permanent accommodation for the military should take place in barracks. However, if officers, ensigns and married professional privates could not obtain permanent accommodation in these basic resources, the municipalities were obliged to provide them with appropriate facilities in accordance with the procedure for obtaining temporary accommodation.

The bill stipulated that in the event that temporary accommodation could not be provided based on state-owned property or property rented for this purpose by the state, the municipalities were obliged to provide the army with "suitable and necessary" accommodation.

On the other hand, municipalities that did not have their own premises or leased premises for this purpose had the right and obligation to seize (for compensation) private premises that were "necessary" for the needs of the army. At the same time, buildings (or parts thereof) free from seizure were listed.[2]

[2] These were in particular the following buildings (or parts thereof): "a) intended for the President of the Republic of Poland, b) occupied by persons and institutions exercising the right of extraterritoriality, c) occupied by public and local authorities and offices, d) official premises of the railway company, premises of the post, telegraphic, and telephone operator, water and air transport companies, e) churches and temples belonging to congregations recognised in the State, f) hospitals and other establishments designed for medical treatment and care, g) public and state-licensed private educational and scientific establishments, h) museums, public art and science institutions, and edifices and parts thereof containing collections of 'genuine' artistic and historical value, as determined by the competent authorities, i) prisons, correctional and forced labour facilities, j) female monasteries in their entirety; while male monasteries in parts covered by the enclosure, k) rooms necessary for the running of a commercial and industrial business and for the pursuit of the profession, l) rooms necessary for the accommodation of the housing provider, his family, servants and livestock". However, it is provided for that, where "security considerations so require", the Minister of the Interior

At the same time, it was stated that the "accommodation duty" should, as far as possible, be evenly distributed among the districts, communes, and individual "accommodation providers", who were granted the right to appeal against the seizure decision to the state administrative authority.

Permanent and temporary accommodation also included providing the army with areas for fortification, drill yards, shooting ranges, dressage grounds, airfields, and anything else necessary for training purposes.[3]

The first reading of the bill on the accommodation of the military took place on 22 February 1924. None of the MPs took part in the debate on it, so the bill was sent back to the Committee on Military Affairs,[4] which presented its report at the session of the Sejm held on 23 May 1924. Speaking on behalf of the Committee, MP Wichliński noted that although the bill proposed by the Government had been amended slightly, it strengthened the protection of people from cumbersome accommodation duties (but still less severe than those provided for in military accommodation legislation applicable in other European countries).

He pointed in particular to a new provision that entitles the "accommodation provider" to demand the removal of the persons accommodated if they (or the persons accommodated by them) by their "persistent and flagrant" violation of the house order or by their "utterly indecent" behaviour "spoil" the stay of their fellow residents.[5] He added that under the proposed law, the main burden of permanent accommodation would in principle be borne by the state, but where it was too high, local government bodies and the civilian population would have to help. Greater contribution by the population was proposed, however, in the event of the need for temporary accommodation for the army.[6]

(in consultation with the ministers concerned) may order the seizure for the purposes of military accommodation of the premises listed in the following items: "a", "g" "i", while those specified in item "f" – only for military hospital purposes.

[3] These areas, needed on a permanent basis, were to be provided by the state in the form of state's own property or rented for this purpose. If they could not be obtained in this way, they could be acquired in accordance with the procedure provided for by the provisions on the expropriation of real estate for public utility purposes. It was also provided that for military exercises ("demanded" by the commanders of military units not lower than regiments), which could not be carried out on the areas indicated above, the necessary state, local-government or private areas could be used temporarily for this purpose. But agricultural, forest, industrial and commercial areas were to be "spared" as far as possible, and exercises were to be held only at times that would cause the least damage to agriculture and forestry. The State Treasury was to bear the expenses related to compensation of the resulting damage.

[4] Stenographic record of the 102th session of the Sejm of 22 February 1924, col. 4.

[5] Such demand was to be considered by court or conciliation offices provided for by the Act of 11 April 1924 on the protection of tenants (Journal of Laws 1924, no. 39, item 406).

[6] Stenographic record of the 121th session of the Sejm of 23 May 1924, col. 14–15.

On the other hand, MP Feldman pointed out that the solutions of the submitted bill on the accommodation of the military were more onerous for the population than those provided for in the laws in force between 1919 and 1923 on the duty of municipal boards to provide accommodation for persons who "must live in a given municipality in order to perform their public duty" and for state offices that "could not obtain it in any other way".[7] He also pointed out that the fear of home requisitioning would considerably weaken the construction activity. He, therefore, proposed that, instead of the proposed solutions, appropriate loans for military housing should be provided for in the budget.[8]

Most controversies were elicited by Article 9 of the draft, which provided for the possibility to occupy (for compensation) private premises (in the situation where the municipal boards did not have adequate premises in their own resources, nor did they manage to rent them).

The Committee on Military Affairs had slightly softened the original wording of this article, depriving professional privates of the possibility of getting such accommodation, and stipulated that if a private premise had been occupied for permanent housing for the military, then the "accommodation provider" is allowed to demand its release after the expiration of 6 months from the date of occupation. Moreover, the municipal board had to meet such a request if the local conditions allowed for providing the army with another suitable accommodation.

During the discussion on the bill, four amendments were proposed to further strengthen the protection of the population against the requisition of permanent housing, but these were rejected by the Sejm, and Article 9 was adopted in the version proposed by the Committee on Military Affairs.[9]

---

[7] Act of 27 November 1919 on the duty of Municipal Boards to provide rooms (Journal of Laws 1919, no. 92, item 498); Act of 4 April 1922 on the duty of Municipal Boards to provide housing (Journal of Laws 1922, no. 33, item 264) (it did not maintain the duty to provide rooms for state offices).

[8] Stenographic record of the 121th session of the Sejm of 23 May 1924, col. 17–18.

[9] MP Kirszbraun suggested in particular that Article 9 be supplemented by a stipulation that "one room for each person except the kitchen should be left to the accommodation provider" when occupying part of the residential premises. On the other hand, MP Feldman demanded the following to be added in Article 9: 1) once the premises has been released (at the request of the accommodation provider, 6 months after the date of seizure), "this premises may not be seized for the same purpose within one year from the date of its emptying, unless in the meantime the local garrison is enlarged"; 2) "when selecting residential premises […] the burden of the accommodation shall be evenly distributed to the inhabitants of the locality concerned"; 3) "New houses, the construction of which will be completed after this act becomes effective, as well as superstructures, extensions and reconstructions completed at that time shall be free from seizure […]" An amendment proposed by MP Feldman that only transitional accommodation could be covered the statutory rule that an appeal against a decision to seize a private premises or refuse to release the accommodation (6 months after seizure) is "does not withhold the accommodation". See Sejm (1922–1927), paper no. 1209; stenographic record of the 121th session of the Sejm of 23 May 1924, col. 21–22.

However, the amendments proposed by MP Malinowski and MP Langer to Article 12, listing the structures (or parts of buildings) free from seizure, were included.[10]

At the third reading of the draft Act on the accommodation of the military in peacetime (3 June 1924), MP Chełmoński unexpectedly requested it to be referred back to the Committee on Military Affairs and the Committee on Legal Affairs and that a weekly time limit be set for them to submit a joint report. He stated that the draft did not encumber the population evenly with the obligation to accommodate the army. In particular, he argued that the right to request the release of the accommodation after 6 months from the date of its seizure was of a "theoretical nature", since it depended on the ability of the municipal board to provide another suitable accommodation. He also considered as insufficient the assurance that "rooms necessary to accommodate the accommodation provider, his family, servants and the livestock" were free of seizure, since leaving the municipal administration the right to freely decide in this matter opened the way for unjust decisions.[11]

Most MPs supported the request of PM Chełmoński, despite the objection raised by the representative of the Ministry of Military Affairs (Lt. Col. Petrażycki), who tried to convince the Sejm that prompt adoption of the law was in the interest of both the people and the military.[12]

The members of the joint Committees on Legal Affairs and on Military Affairs, when examining the bill submitted to them, unanimously took the position that it had to offer the possibility of carrying out a proper, permanent deployment of the army in peacetime, in order to ensure, among other things, that mobilisation can be carried out quickly. At the same time they agreed that the requisitioning of private dwellings in peacetime for permanent accommodation is "extremely burdensome for the population, and of doubtful value", hinders the free trade in homes and discourages the construction of new buildings, moving away the perspective of meeting the housing needs of the civilian population and the army. In the opinion of the members of the joint Committees on Legal Affairs and on Military Affairs, the draft law prepared by them met the need to protect both these values.[13]

---

[10] The list was extended to include premises of professional unions and cultural and educational associations, while to the premises mentioned in Article 12, which were allowed to be seized for the purposes of military accommodation (by the Minister of the Interior) where "security reasons so required", were added those occupied by state and local authorities and offices. See stenographic record of the 121th session of the Sejm of 23 May 1924, col. 21–22.

[11] Stenographic record of the 123th session of the Sejm of 3 June 1924, col. 24–25.

[12] In particular, he stressed that a number of official instructions related to secondment or detachment of officers could not be implemented because "the officer had no roof over head provided". *Ibidem*, col. 25–26.

[13] Sejm (1922–1927), paper no. 1531.

In the light of Article 5 of the draft submitted by the joint Committees on Legal Affairs and on Military Affairs, permanent accommodation for the army should take place in barracks. Permanent accommodation was to be provided by the state in its own properties or premises rented for that purpose.

If officers and married non-commissioned officers could not obtain the accommodation specified in Article 5, the municipalities were obliged to provide them with accommodation in their own properties or rented for that purpose. In order to facilitate the execution of this obligation, the Committee on Legal Affairs and the Committee on Military Affairs proposed that the provisions of the Act on the protection of tenants of 11 April 1924, which introduced limitations on the amount of the rent and on the right of termination of rent contracts, should not apply to such tenancy contracts concluded by municipal boards. In addition, taking into account the possibility of tardiness on the part of the municipalities' boards in fulfilling the obligation to provide rooms for permanent accommodation, the administrative authorities of the first instance were authorised to carry out these activities (at the request of the military authority) in place of and for the municipal boards.

The amount of remuneration for accommodation provided in municipal property or rented by the municipality was to be determined by a regulation of the Council of Ministers, based on the average rent paid for such premises in a given locality. It was provided that they would be paid to municipalities by the State Treasury. This proposed exemption of municipal board tenancy contracts from restrictions on the amount of the rent (as laid down in the Act on the protection of tenants of 1924) meant that a difference could arise between the amount paid to the municipality by the State Treasury and that actually paid by the municipality for the premises rented by it. The parliamentary committees stipulated in their draft that this difference was to be borne by the municipality, which would be able to adopt a special accommodation tax for this purpose (detailed provisions in this respect were to be regulated by a regulation of the Council of Ministers).

The Committee on Legal Affairs and the Committee on Military Affairs, realising that in exceptional cases the above regulations might not be sufficient for obtaining a permanent accommodation, decided to keep the possibility of introducing the obligation to provide accommodation for this purpose by owners and holders of private premises.

However, the prerequisites and conditions for a regulation on this matter have been clarified and defined more precisely. Article 11 of the draft Act stipulated that if it was not possible to obtain rooms for permanent accommodation for officers or married non-commissioned officers (under the above-mentioned procedure) "for permanent peacetime deployment in a given locality", then the Minister of Internal Affairs would order (at the request of the Minister of Military Affairs) that owners and possessors of private premises be obliged, at the request of the competent administrative authorities, to provide rooms for permanent accommoda-

tion.[14] At the same time, it was stipulated that the regulation could only be issued for a limited period (however, with an option to be extended).

In Article 11, it was attempted to emphasize the exceptional nature of this procedure of acquiring permanent accommodation. It was apparent from this provision that, before adopting the regulation on the matter, the Minister of Military Affairs would be required to demonstrate to the Minister of the Interior that: 1) the barracks are not sufficient for the accommodation of officers and married non-commissioned officers, and their renovation and reconstruction is not possible; 2) other state authorities, and municipal boards as a secondary entity, failed to provide for this purpose the premises of their own, or rented by themselves; 3) the administrative authority of the first instance (acting at the request of the military authority) failed to rent appropriate premises in the place and on the account of the municipality.

It was also apparent in view of Article 11 that the municipal boards, by subsequently offering the necessary premises for permanent accommodation, could obtain the abolition or discontinuation of the existing regulation imposing an obligation on owners and holders of private premises to provide permanent accommodation.

The bill prepared by the parliamentary Committees: on Legal Affairs and Military Affairs, extended (in relation to the government project) the catalogue of structures, or parts thereof, that were free from seizure.[15]

The bill in question obliged property owners and administrators to report (at the request of the competent administrative authorities or municipal boards) the premises to be seized. Administrative authorities or municipal authorities had the right to check (through "reporting officers") the "use" of private premises. In particular, they were granted the right to issue a provisional requisition order if the premises were found to meet the statutory conditions required for seizure. The room covered by the provisional requisition order could not be granted for use to anyone (either in whole or in part) until the issuance of a proper seizure order, which must be made within 7 days of service of the provisional requisition order, and if it was not served within 14 days, the holder of the accommodation regained the right to dispose of it.

---

[14] The following premises were subject to seizure: 1) uninhabited; 2) insufficiently "used"; 3) occupied by undertakings intended for "entertainment or play"; 4) emptied by persons expelled from the municipality under a government regulation; 5) maintained by persons having more than one home, unless the use of another home was necessary for the practice of an occupation or profession, for the fulfilment of permanent social obligations or for the education of children; 6) fictively rented out or granted for use in order to evade the obligation to provide accommodation for the military.

[15] In particular, in order not to hinder construction activity, the possibility of seizure (until 12 January 1931) of rooms in "houses, floors and annexes", the construction of which was completed after 1 July 1919 (in the former Russian and Prussian partitions) or for which (in the former Austrian partition) a residence permit was granted after 27 January 1917, was excluded (until 12 January 1931). That exclusion also applied to premises which, due to destruction, became unusable and were emptied and then underwent major renovation.

The military authorities were to ask the administrative authorities to supply the premises for permanent accommodation. The first-instance administrative authorities were responsible for issuing the decisions on seizure and allocation of premises.

Almost the same procedure was established for the acquisition of premises for the purpose of temporary accommodation. However, it was the municipal authorities (which did not have their own rooms or rented for temporary accommodation), who have the right and obligation to seize private premises necessary for the military (the seizure of private premises for permanent accommodation required a prior ordinance of the Minister of Internal Affairs, issued at the request of the Minister of Military Affairs).

The parties had the right to appeal to the administrative authority against decisions taken with regard to the fulfilment of the obligation of private premises owners and holders to provide permanent (and temporary) accommodation and against the refusal to release the temporary accommodation (after a period of 6 months from its seizure, when local conditions allowed the municipal administration to provide another suitable accommodation). However, bringing the appeal did not prevent the accommodation.

It should also be noted that the above-mentioned "accommodation provider's" right to request the release of the private room occupied for accommodation did not apply in the case of permanent accommodation. Moreover, it was decided that in the case where the temporary accommodation unit was not released after 6 months, the permanent accommodation provisions would apply.

The report of the Committee on Legal Affairs and the Committee on Military Affairs on the draft law on the accommodation of the military in peacetime was discussed by the Sejm on 25 November 1924.

In order to analyse the circumstances and reasons for setting up the FKW, particular attention should be paid to the controversy raised during the parliamentary debate by Article 10 of the draft law drawn up by the joint Committees on Legal Affairs and on Military Affairs. It is worth recalling that it provided for the possibility for municipalities to levy a special, independent quarterly tax to cover the difference between the remuneration paid to the municipality by the State Treasury for the accommodation "provided" in the form of real estate rented by it and actually paid by the municipality (on the basis of a contract between the municipal board and the property owner, free of the limitations imposed by the law of 1924 on the protection of tenants).

MP Wędziagolski, predicting that "the entire burden of this law will fall on the borderland population", and above all on the rural population, and he insisted on not burdening them with an additional accommodation tax. He pointed out that the subsistence for the army cannot impose a burden on only "one part of the country", but the whole state. Therefore, he proposed an amendment according

to which the difference between the amount paid to the municipality by the State Treasury and the rent actually paid by the municipality for the premises rented by it for permanent accommodation would be covered by the State Treasury.

MP Seyda (presenting the report of the joint Committees on Legal Affairs and on Military Affairs) said that MP Wędzagolski's request had already been examined and subsequently rejected by the members of both committees. They held that only when the municipality was at risk of financial consequences would its board do anything to obtain the necessary premises cheaply, thus protecting its inhabitants from additional taxation or the introduction of a requisition of dwellings.[16] During the vote, at the third reading of the bill, the amendment proposed by MP Wędziagolski was rejected.[17]

A lot of controversy was also caused by Article 11 of the draft, which authorised the Minister of Internal Affairs to order the obligation of owners and holders of private premises to provide them as accommodation for the military. MP Sommerstein announced that yet after the second reading of the draft law in the Committees on Legal Affairs and on Military Affairs, Article 11 contained guarantees which, while taking into account the extraordinary military and defence needs of the state, more strongly protected the interests of the population bearing the burden of military accommodation. In particular, the possibility of seizing private homes for the purpose of permanent housing was permitted only when there was a change in the permanent deployment of the army for the reason of forming a new unit or the relocation of the entire military formation. Moreover, the ordinance of the Minister of Internal Affairs could introduce this right of acquisition of premises in a given village for a period of up to 3 years. This period could be extended due to exceptional circumstances by a resolution of the Council of Ministers for a period of no longer than 5 years.[18]

In the final phase of the work of the joint Committees on Legal Affairs and on Military Affairs, Article 11 was substantially changed. In particular, these guarantees were removed. Therefore, the requisition of homes for permanent accommodation was permitted in all cases where they could not be obtained from the municipality's own resources or through tenancy contracts concluded by the municipality. Moreover, this obligation of owners of private rooms used to be established for a specified period, but there were no longer any restrictions on the length of this

[16] Stenographic record of the 163th session of the Sejm of 25 November 1924, col. 29.

[17] *Ibidem*, col. 33–34.

[18] Referring to these restrictions, the Minister of Military Affairs stated that they would make it impossible to "put in order the conditions existing under the current deployment plan, as well as personnel relations in the officer corps and non-commissioned officer corps in the army. These conditions are highly deplorable". When presenting evidence in support of that assessment, he pointed out, in particular, that the officers detached to the training courses organised by the General Staff lived in stables of cavalry regiments in Warsaw. *Ibidem*, col. 25.

period, and its extension (also without time limits) was to be carried out by an ordinance of the Minister of the Interior (and not of the Council of Ministers). All this prompted MP Sommerstein to say that in this way "an unlimited requisitioning of private apartments for permanent accommodation was introduced through a back door".[19]

On 25 November 1924, the Sejm passed a bill on the accommodation of the military in peacetime, almost identical to the draft submitted by joint Committees on Legal Affairs and on Military Affairs (in particular, the amendments to Articles 10 and 11 submitted during the parliamentary debate were rejected).[20] Pursuant to Article 35 of the March Constitution of 1921, it was submitted to the Senate for consideration.

On 19 December 1924, the Senate adopted a resolution announcing to the Sejm that the former intended to amend the received bill on the accommodation of the military in peacetime. It was adopted following a speech by Senator Bielawski, who, speaking on behalf of the Committee on Foreign Affairs and Military and the Committee on Legal Affairs, stressed that it had caused a "serious concern among the public"[21] and required substantial changes that would lead to the "reconciliation of the state's needs and the necessary military interest with the equally legitimate interests of the civilian population".[22] It is worth noting that this "serious concern among the public" was related to the experience of the public during the period of the legislation of 1919 in force, which provided for the possibility of requisition of dwellings, parts thereof, or entire buildings: 1) for the purposes of State offices;[23]

[19] *Ibidem*, col. 14–15.

[20] *Ibidem*, col. 33–34.

[21] Speaking to the Sejm (on 15 July 1925), MP Michalak informed that some MPs, as well as part of the press, had started an "agitation" against the draft law on the accommodation of the military in peacetime adopted by the Sejm on 25 November 1924, and especially against the possibility it provided for the requisitioning of private dwellings for permanent accommodation. See stenographic record of the 235th session of the Sejm of 15 July 1925, col. 17–18. Earlier, Senator Brun had taken part in the debate on the draft law on the accommodation of the military in peacetime, and had stressed that "public opinion is calling loudly on the Senate to save the nation, and not to allow this new vivisection, this new torment, to be carried out on it". He informed that "above all, Warsaw knows the requisition from its own experience, knows how violent pillage was committed, knows what it was a source of anxiety, worry, bribes, patronage, life dramas, broken homes, divorces, children deprived of their parents and often serious bloodshed". See stenographic record of the 83th session of the Sejm of 5 February 1925, col. 3.

[22] Stenographic record of the 79th session of the Sejm of 19 December 1924, col. 35–36.

[23] In the light of the provisions of the Decree of 8 February 1919 on the requisition of premises for the needs of state offices (Journal of Laws of the Polish State 1919, no. 14, item 197), state offices, both civil and military, if not granted adequate premises in state buildings, could occupy premises in private houses, either by voluntary agreement or by requisition.

2) for military officers and army officials;[24] 3) directly or indirectly needed for

[24] Act of 8 April 1919 on providing housing for the needs of the army (Journal of Laws of the Polish State 1919, no. 31, item 262). In the explanatory note to the bill, the Minister of Military Affairs stressed that the "enormous" influx of people into cities and widespread housing profiteering resulted in Polish Army officers finding themselves in an "utterly critical" situation due to a lack of accommodation. He pointed out that in this situation it was necessary to issue legal regulations enabling the requisition of private dwellings for an appropriate compensation. See Constituent Assembly (*Sejm Ustawodawczy*) (1919–1922), paper no. 235. Ordinances of the Minister of Military Affairs and the Minister of the Interior on the regulations implementing the Act of 8 April 1919 on providing housing for the needs of the Army of 21 June 1919 (Polish Monitor 1919, no. 136) and of 11 November 1919. (supplement) (Journal of Laws 1919, no. 91, item 493) specified that this obligation of the municipal and rural commune boards pertained to officers, officials and clergy: a) belonging to a permanent local garrison; b) coming to a given locality for official business matters, by order of a commander who had the rights of at least a regiment commander; c) belonging to military missions abroad. Where commune boards did not have the necessary premises at their disposal, they had the right to requisition dwellings of private persons for the needs of the army. The State Treasury paid compensation to the communes for the premises provided. The Act did not provide for the possibility of appealing against the decision of the commune board to requisition a dwelling or part thereof. It did, however, specify sanctions for those guilty of evading the obligations. They were to be punished by the administrative authorities, which could impose a sentence of up to three months of imprisonment or a fine of up to 3,000 Polish marks. During the parliamentary debate, Fr. M. Nowakowski MP expressed the conviction that "everyone understands that the Polish army needs assistance today. If it spares no blood, then those who are affected by this law should understand that nowadays it is necessary to give back and make sacrifice for the public good". See stenographic record from the 28th session of the Constituent Assembly of 8 April 1919, col. 12. The Act was to apply throughout the country for one year (until 12 April 1920). However, on 23 April 1920, the Sejm decided to extend its validity for one year (the Act of 23 April 1920 on the extension of the binding force of the Act of 8 April 1919 on providing housing for the needs of the army, Journal of Laws 1920, no. 37, item 211). In the explanatory note to the bill, the Ministry of Military Affairs informed that it had begun to draft a new law for regulating these issues. According to the Ministry, until its enactment, there was an urgent need to maintain the binding force of the Act of 8 April 1919, because in the event of its expiry, the population would be forced to provide housing under the regulations issued by the former occupiers, imposing much greater burdens in this regard. See Constituent Assembly 1919–1922, paper no. 1686. On 13 April 1921, the Council of Ministers approved the draft law on the extension of the binding force and amendment of the law of 8 April 1919 on providing housing for the needs of the army. The Minister of Military Affairs sent it to the Marshal of the Constituent Assembly on 23 April 1921. It assumed the extension of the binding force of the Act of 8 April 1919 by 6 months, and an increase in the compensation paid by the State Treasury for premises provided to the army. In the explanatory note to the bill, the Minister warned, in particular, that in the event of the expiry of binding force of the Act of 8 April 1919, the State Treasury would have to pay the actual costs of renting accommodation for officers. The Minister calculated that these sums would amount to "hundreds of millions" of Polish marks a year, which was "radically" prevented by the Act of 8 April 1919 on providing housing for the needs of the army. The consequences of the expiry of its binding force would additionally mean that: 1) officers would have to look for accommodation on their own (which would be an "enormous" waste of time) and would be at the mercy of the landlord, and in extreme cases they would find themselves homeless; 2) in the event of army mobilization, the state would be in "serious" trouble. He also stressed that the Act of 27 April 1919 on the duty of municipal boards to provide housing did not allow immediate and prompt use of the accommodation, which in

the purposes of State defence;[25] 4) for workers employed for public works;[26] 5) for those who "have to live in a given municipality for the performance of their public duties" and for State offices which "could not otherwise obtain them".[27]

The Senate's announcement of the necessity to make significant changes to the draft Act on the accommodation of the army in peacetime had already materialized in a comprehensive report of the joint Committees on Military Affairs and on Legal Affairs. The proposed changes assumed the following: 1) exclusion of the possibility of requisition of private premises for the needs of permanent accommodation, with the establishment of a special military housing fund, from which expenses related primarily to the construction and maintenance of rooms for permanent accommodation were to be covered; 2) admissibility of requisition of private premises for the purpose of temporary accommodation for the army, with a simultaneous considerable extension of the previously envisaged reliefs and guarantees for the civilian population, mitigating the nuisance of this requisition; 3) introduction of

---

the case of the army "must be absolutely reserved". See Constituent Assembly (1919–1922), paper no. 2667. However, the Sejm Committee for Military Affairs, to which this bill was submitted, did not accept a report on this matter before the end of the term of the Constituent Assembly.

[25] According to the Act of 11 April 1919 on wartime material services (Journal of Laws of the Polish State of 1919, no. 32, item 264), upon the outbreak of a war or ordering a general or partial mobilization, the state authorities had the right – for the duration of hostilities – to demand wartime services from the population, in particular paid transfer to the state of the ownership or the right to use movable and immovable property, directly or indirectly needed for the purposes of supplying the army and the defence of the state. The ordinance of the Minister of Military Affairs and the Minister of the Interior of 29 April 1919 on the introduction of the obligation to provide wartime services (Polish Monitor 1919, no. 98) offered also the possibility to requisition real estate, including for accommodation purposes.

[26] Ordinance of the Minister of Internal Affairs of 5 May 1919 concerning the authorization of District Departments to requisition housing for workers employed for public works (Polish Monitor 6.05.1919, no. 100).

[27] Act of 27 November 1919 on the duty of Municipal Boards to provide rooms (Journal of Laws 1919, no. 92, item 498). For example, a group of MPs led by A. Suligowski submitted on 10 June 1921 a request to the Sejm, in which they demanded that this law be repealed with effect from 30 June 1922. They stated that it was "a fundamentally wrong idea. It entailed the possibility of violating fundamental rights of every inhabitant of the town, not in the name of state security and not in the name of war needs, but under an arbitrary decision of municipal housing offices and the Minister of Public Health. […] It is only by mistake that the law can be issued in this form and with such powers. This may be convenient for the officials coming to the city […] but it offends the rights of the citizens and does not meet the social needs and the essence of the rule of law". See Constituent Assembly (1919–1922), paper no. 2791, pp. 2–3. Also during the debate on the new law on the duty of municipal boards to provide premises, numerous flaws of the regulations of 1919 were identified. For example, the members pointed out, i.a., that "false testimony, false contracts […], even perjury, all this no longer surprises those who are dealing with the implementation of this law", "there are known incidents of breakup of families, bloody dramas, split marriages". See stenographic record of the 296th session of the Constituent Assembly of 4 April 1922, col. 13–15.

a new chapter to the Act, concerning emergency accommodation, when the army had extended powers to occupy private premises.

They were adopted by the Senate (on 5 February 1925) and then by the Sejm on 15 July 1925. The two houses of parliament upheld almost all the proposals put forward by the draft originators.

According to the Act of 15 July 1925 on the accommodation of the army in peacetime,[28] accommodation included "the provision of the premises necessary for the deployment and training of the national armed forces". The Act provided for "permanent", "temporary" and "emergency" accommodation.[29]

Permanent accommodation was provided for at the permanent garrison headquarters, on the basis of a "permanent peacetime deployment". As a rule, it was to be in barracks. Permanent accommodation was to be provided by the State in its own property or rented by the State for this purpose.[30]

In order to alleviate temporarily the difficulties arising from the shortage of space suitable for military accommodation, the Act stipulated that properties (or parts thereof) built or converted for military accommodation, whether owned by the State or by local government, and used against their intended purpose, should be (at the request of the Minister of Military Affairs) released within 12 months and transferred for the purposes of military accommodation.[31]

---

[28] Journal of Laws 1925, no. 97, item 681.

[29] "Temporary" accommodation took place during "changes in permanent deployment, establishment of new formations, troops concentration, exercises, detachments, journeys and similar cases". "Emergency" accommodation took place in the following cases: mobilization, conscription of reserve force pursuant to Article 73 of the Act of 23 May 1924 on general military service obligation (Journal of Laws 1924, no. 61, item 609), the calling of the army to assist civil authorities, and during army marches. The Decree of the President of the Republic of Poland of 28 July 1939 amending the Act on the accommodation of the army in peacetime (Journal of Laws 1939, no. 68, item 461) changed its title to "On the accommodation of the army and navy". After the amendment, the Act provided only for "permanent" and "temporary" accommodation, apart from permanent garrison-based accommodation. "Temporary" accommodation included, in particular, cases caused by: "a change in permanent deployment, formation of new units, military exercises or training, travel for official purposes, marches, audit meetings and calls to the army to assist civil authorities". In times of war and mobilisation, and in cases of increasing the number of troops when required by the "interest of the defence of the State" (established by a resolution of the Council of Ministers), "temporary" accommodation also included "other cases requiring accommodation outside permanent headquarters in the garrison".

[30] The accommodation of the troops involved providing them with premises for: people, animals, rolling stock, offices, infirmaries, and for the purposes of training, guard service and inspection service, as well as for the needs of arrests, depots, workshops, kitchens, together with the necessary appliances. It was stipulated that the premises for the military authorities and commands and for military depots should be located in buildings corresponding to their purpose.

[31] It is worth noting that on 5 February 1925 the Senate adopted a resolution calling upon the Government to carry out (by 1 July 1925, through special committees) a review of the use of all State's buildings (whether owned or rented) seized by State offices and institutions, or allocated to

Officers and married professional non-commissioned officers were generally to be provided with permanent accommodation[32] in barracks, either State-owned or rented by the State. The "size" of the accommodation concerned were to be determined by a regulation of the Council of Ministers, which also defined the amount of the related fee deducted from their official remuneration.

Officers and married non-commissioned officers who were not granted these premises could rent flats for themselves.[33]

If the attempts to use the above methods of obtaining permanent accommodation were not successful, it was for the commune boards to provide officers and married non-commissioned officers with premises in commune's own real estate, or rented for that purpose by the commune.[34] The solution (put forward by the Sejm Committees for Legal Affairs and on Military Affairs) that the provisions of the Act of 11 April 1924 on the protection of tenants, containing limitations on the amount of the rent and the right to terminate the tenancy contracts, would not apply to the lease agreements concluded for this purpose by the municipal authorities, was retained. If the municipal board had failed to comply with that obligation, the central government authority of 1st instance (at the request of the military authority) would have been obliged to perform those acts instead and on behalf of the municipal board.

The compensation for the accommodation provided in the municipal properties or leased by the communes was to be paid by the State Treasury to the communes by making appropriate deductions from the employees' salaries. The amount of the compensation was to be determined by an ordinance of the Council of Ministers, based on the average rent paid for such premises in a given locality.

The difference between the compensation paid by the State Treasury to the commune and the payment actually paid by the commune for the accommodation

---

particular persons (not excluding military ones). At the same time, the Senate called upon the Government to submit to both legislative houses (by 1 September 1925) on the revision carried out and the results achieved. See stenographic record of the 82th session of the Sejm of 28 February 1925, col. 54; stenographic record of the 83th session of the Sejm of 5 February 1925, col. 44.

[32] The Decree of the President of the Republic of 28 July 1939 amending the Act on military accommodation in the peacetime clearly emphasizes that officers and married professional non-commissioned officers are housed in "separate permanent accommodation (dwellings)".

[33] Moreover, the amendment of the Act in 1939 provided for the possibility for the Minister of Military Affairs (in agreement with the Minister of the Treasury) to establish a "monetary equivalent" for officers and married professional non-commissioned officers (in some places) for their permanent accommodation.

[34] In accordance with the Ordinance of the Minister of Military Affairs of 27 February 1928, issued in consultation with the Ministers of Treasury, Interior, Agriculture, Public Works, Religious Denominations and Public Enlightenment and the Minister of Justice on the implementation of Articles 9 and 12 of the Act of 15 July 1925 on the accommodation of the army (Journal of Laws 1928, no. 26, item 240), the commune board was obliged to provide accommodation to an entitled person within one month of being served a "request for permanent accommodation".

of officers and married non-commissioned officers was borne in equal parts (one--third each) by the commune, the State Treasury and the FKW established under the Act in question.[35]

The greatest novelty introduced in the Act (in comparison to its earlier drafts) was the obligation of the Minister of Military Affairs (acting in consultation with the Minister of the Interior and the Minister of the Treasury) to "order" the construction of necessary premises for permanent quarters for officers and married non-commissioned officers when there were not enough of them in the place intended as the permanent headquarters of the garrison (as the "permanent peacetime deployment").

In order to pay the expenses related to the construction, sustenance and maintenance of these buildings, as well as the (aforementioned) payments to communes (for renting permanent accommodation for officers and married non-commissioned officers), the Act established at the Ministry of Military Affairs the FKW.[36]

The FKW was a legal person and it was financed from: 1) the accommodation tax;[37] 2) fees collected from the military for the premises built using FKW's funds; 3) extraordinary proceeds: donations, bequests, grants; 4) fines for breaches of the provisions of the Act on the accommodation of troops in peacetime;[38] 5) insurance payouts.

The Act authorized the FKW to take out an external or internal loan up to the amount of 140 million zlotys for the construction of new buildings.[39] This loan

[35] The bill, drafted by the Senate's Committee for Legal Affairs and Committee for Foreign Affairs, provided for splitting the payment of this difference into two equal parts to be paid by the commune and the FKW. However, the Senate adopted an amendment proposed by Senator Brun, providing that the State Treasury also contributed to paying these costs. See Senate (1922–1927), paper no. 20, p. 6; stenographic record of the 83th session of the Senate of 5 February 1925, col. 8–42.

[36] The establishment of various special-purpose funds in inter-war Poland used to be justified by the need to permanently secure money for financing specific tasks, making them independent of the results of the annual debates on the draft state budget. See I. Weinfeld, *Skarbowość polska*, Warszawa 1934, pp. 64–65.

[37] The Sejm Committees of Military Affairs and Legal Afairs recommending the adoption of this Senate's proposal to the Sejm stressed that they were aware that the proposed tax "as a supplementary payment to the rent for the premises", is undoubtedly "imperfect", and in the future the construction of permanent accommodation should be financed by the state budget. But they called for Senate amendments to be passed because they were convinced that the problem needed to be resolved immediately. See stenographic record of the 235th session of the Sejm of 15 July 1925, col. 16–17.

[38] The Act (Article 51) provided for fines ranging from 10 to 500 zlotys. After its amendment in 1939, fines of up to 3000 zlotys could be imposed.

[39] The proposal of the Senate's Committees on Legal Affairs and Foreign and Military Affairs amounted to 200 million zlotys. See Senate (1922–1927), paper no. 20, p. 11. B. Markowski (Undersecretary of State at the Ministry of Treasury) pointed out during a debate in the Senate (concerning the amendments tabled, calling for a reduction in the period of collection of the accommodation tax) that the amount of the loan had to be closely linked to the tax collection period adopted. He argued that for the period to be 10 years, the amount of the loan should not exceed 175 million zlotys. How-

could be secured with mortgage on all properties built using the funds from the FKW. The government was authorized to grant a state guarantee up to the sum of 140 million zlotys for the obligations of the FKW under the loan. The loan was to be repaid out from the proceeds of the FKW.

The structures built using the funds of the FKW were its property and, if the latter had been dissolved, they would have been taken over by the state. The accommodation in these buildings was to be allocated by the Minister of Military Affairs.

ORGANIZATIONAL STRUCTURE AND RESPONSIBILITIES OF THE MILITARY HOUSING FUND

According to the Act of 15 July 1925 on the accommodation of the army in peacetime, the FKW was administered by its Management Board. The Act defined its composition and main responsibilities. The Act authorized the Minister of Military Affairs to regulate the "manner of operation" and to "define more precisely" the tasks and duties of the FKW Management Board.

The Ordinance issued under the Act (on 2 June 1927,[40] i.e. almost two years after the entry into force of the Act) already mentions the "governing bodies" of the FKW, which include: the Management Board, the Directorate (executive body of the Board) and the Audit Committee (FKW controlling body).

The FKW Management Board was composed of: 1) the Minister of Military Affairs (or a deputy appointed by him) – as the chairman; 2) two delegates of the Ministry of Military Affairs, of which the Minister of Military Affairs appointed the deputy chairman of the Management Board; 3) delegates (one each) from the Ministry of Treasury, the Ministry of Public Works and the Ministry of the Interior;[41] 4) a member appointed by the Sejm (but not an MP); 5) a member appointed by the Senate (but not a Senator); 6) a local government delegate appointed by the Warsaw City Council.[42]

---

ever, he supported the idea that in the article authorising the FKW to take out the loan would not contain a specific sum (see stenographic record of the 235th session of the Senate of 5 February 1925, col. 22). On the other hand, Senator Koerner proposed to limit the sum of the loan to 100 million zlotys (*ibidem*, col. 19). The authorization of the FKW to take out the loan of up to 140 million zlotys was proposed by Senator Fr. Maciejewicz (*ibidem*, col. 40–43).

[40] Ordinance of the Minister of Military Affairs of 2 June 1927, issued in consultation with the Ministers of Treasury, Public Works and Interior on the Military Housing Fund (Journal of Laws 1927, no. 56, item 496).

[41] The delegates of each ministry were appointed by their respective ministers.

[42] In 1927, the Management Board of the FKW was composed as follows: BG Jakub Krzemieński (Chairman), Lt. Col. Feliks Kamiński (Deputy Chairman), Engineer Zygmunt Wieliński (Second Delegate of the Ministry of Military Affairs), Engineer Tomasz Kudelski (Delegate of the Ministry of Public Works), Tadeusz Teliga (Delegate of the Ministry of the Interior), Engineer Kazimierz Re-

The amendment to the Act, adopted in 1939,[43] slightly changed the composition of the FKW Management Board. It no longer provides for a delegate from the Ministry of Public Works (dissolved in 1932[44]) and members appointed by the Sejm and the Senate, while the Ministry of the Interior was represented by two delegates.

Members of the Management Board could not "participate" in enterprises "holding interests contrary to" the interests of the FKW. Their mandate was for 3 years. The Ordinance provided for the possibility of an earlier "expiry" of the mandate,[45] and the Minister of Military Affairs (acting in consultation with the Ministers of: Treasury, Public Works and Interior) was entitled – at any time – to dissolve the Management Board and "cause" the appointment of a new one.

The tasks and responsibilities of the Management Board included: 1) representing the FKW and administering all its income and property;[46] 2) providing opinions and

chowicz (Sejm Delegate), Jan Szuścik (Senate Delegate), and Władysław Tomaszewski (Warsaw City Council Delegate). See *Działalność budowlana Funduszu Kwaterunku Wojskowego*, "Architektura i Budownictwo" 1929, no. 2–3, pp. 53–55. According to data from 1933, the Management Board of the FKW was composed of: Gen. Emil Mecnarowski (Chairman), Major Józef Wróblewski (Delegate of the Ministry of Military Affairs, Deputy Chairman), Marian Zakrzewski (Delegate of the Treasury), Tadeusz Teliga (Delegate of the Ministry of the Interior), Jan Szuścik (Delegate of the Senate), Kazimierz Rechowicz (Delegate of the Sejm), Ludwik Rząśnicki (Warsaw City Council Delegate). Moreover, the Management Board included Tadeusz Garbusiński as a Delegate of Bank Gospodarstwa Krajowego. See *Domy mieszkalne Funduszu Kwaterunku Wojskowego. Sprawozdanie 1930–1933*, Warszawa 1934, p. 15. According to the source materials from 1937, the Management Board of the FKW consisted of: GB Ryszard Trojanowski (Chairman), Major Adam Skałkowski (Delegate of the Ministry of Military Affairs), Marian Zakrzewski (Delegate of the Ministry of Treasury), Bolesław Titera (Deputy Delegate of the Ministry of Treasury), Tadeusz Teliga (Delegate of the Ministry of the Interior), Konstanty Pereswiet-Sołtan (Delegate of the Senate), Jan Goliński (Delegate of the Sejm), Antoni Olszewski (Delegate of the Board of the City of Warsaw). See *Sprawozdanie Funduszu Kwaterunku Wojskowego 1927–1937*, Warszawa 1938, p. XXVI. The members of the Management Board were paid for their activities in the form and amount as determined by the Minister of Military Affairs in agreement with the Minister of the Treasury.

[43] Decree of the President of the Republic of Poland of 28 July 1939 amending the Act on the accommodation of the army in peacetime (Journal of Laws 1939, no. 68, item 461).

[44] Ordinance of the President of the Republic of Poland of 21 May 1932 on the dissolution of the office of Minister of Public Works (Journal of Laws 1932, no. 51, item 479).

[45] An earlier expiry of the mandate took place: 1) in the event of the death of a member of the Management Board; 2) in the event of the termination of the official relationship between the delegate of central government authority and the State; 3)based on an order of the delegating authority; 4) in the event of the resignation of the members of the Management Board appointed by the Sejm and the Senate, or by a Delegate of the City Council of Warsaw; 5) in the event of the termination of a term of office or dissolution of the City Council of Warsaw; 6) if the delegate was incapable of performing duties for more than 3 months.

[46] The administration and maintenance of the FKW's buildings was to be carried out based on rules adopted for the administration and maintenance of private buildings, established by the Management Board. The Ministry of Military Affairs, in consultation with the Management Board of the FKW, could entrust the military construction authorities to carry out these tasks.

conclusions as to the necessity to erect individual buildings, their size and method of construction; 3) approving plans and cost estimates for their construction and reconstruction; 4) exercising supervision and auditing (directly or through authorized representatives) over enterprises entrusted with the construction or reconstruction; 5) seizing the land transferred by the State Treasury to FKW;[47] 6) purchasing land needed for the construction of buildings from private persons and local government associations; 7) applying to the Minister of Military Affairs as to the necessity of expropriating land and seizing expropriated land;[48] 8) taking internal or external loans (on the terms specified in the Act on accommodation for the army in peacetime), and applying to the Minister of the Treasury for a State guarantee for the obligations of FKW; 9) performing the activities ordered by the Minister of Military Affairs within the scope of the Act of 15 July 1925 on accommodation for the army in peacetime.[49]

The Chairman of the Management Board (or his deputy) and a delegate from the Ministry of Treasury were responsible for representing the FKW.[50] These persons have the powers to sign documents, agreements, powers of attorney and commitments issued on behalf of the FKW.

The FKW's Management Board carried out its activities by adopting resolutions at its meetings. Ordinary meetings of the Management Board were convened by the chairman or his deputy at least six times a year. Extraordinary meetings were convened by the chairman or deputy chairman at his discretion, or at the request of at

[47] According to the Act of 23 March 1929 on the transfer of state property to the Military Housing Fund (Journal of Laws 1929, no. 26, item 269), these were intended for the construction of permanent housing for officers and married professional officers; at the same time, they could serve as collateral for the loan that the FKW could take (up to 140 million zlotys) to build new buildings. It was also stipulated that if they were not used within 3 years of their transfer, they would be returned to the State Treasury, after they had been released by the FKW from its obligations.

[48] According to the Act of 15 July 1925 on the accommodation of the army in peacetime, newly erected buildings for permanent accommodation for officers and married non-commissioned officers were to be built generally on state land. Where a given locality lacked any state-owned land suitable for permanent housing, and it was impossible to purchase it (from local government or private individuals), the land needed could be obtained under the rules on the expropriation of property for public utilities.

[49] In addition, the duties and responsibilities of the FKW's Management Board included: 1) consideration, consultation and presenting to the Minister of Military Affairs for approval economic programmes, budget and balance sheets of the FKW; 2) presenting to the Minister of Military Affairs for approval proposals concerning the appointment and remuneration of the Chief Director, approving the jobs and salaries within the FKW, and appointing the Technical Director; 3) adopting the rules of procedure for the Management Board and the Directors, and giving direction to the executive bodies of the FKW; 4) examining and deciding on requests presented by the members of the Management Board and the Chief Director.

[50] Accordingly, the Minister of the Treasury, when appointing his delegate, also appointed the delegate's deputy, who, when substituting the former, became the delegate of the Ministry of the Treasury. It should be noted that the delegates of the other ministries on the FKW's Management Board did not have deputies.

least three members of the Management Board or at the request of the Directorate.[51] The Management Board decided on all matters by a majority vote. In case of a tied vote, the chairman had the casting vote. In order for resolutions to be valid, at least five members of the Management Board had to be present, including the chairman or his deputy.

The executive body of the FKW's Management Board was the Directorate, which consisted of the Chief Director and the Technical Director.[52] The staff of the Directorate was recruited and dismissed by the Chief Director (within the framework of approved jobs). The Chief Director was responsible to the FKW's Management Board for the Directorate's activities. The Directorate performed its duties on the basis of regulations adopted by the Management Board and was responsible for running the affairs of the FKW "with the diligence of a decent merchant".[53]

The auditing body of FKW was the Audit Committee, whose responsibility was to carry out (at least once a year) an accounting and cash audit, an audit of the books and balance sheets, the state of FKW's assets, as well as the activities of the Management Board and the Directorate. It reported on its activities to the Minister of Military Affairs.[54]

TAX ON PREMISES AS THE MAIN (NON-RETURNABLE) INCOME OF THE MILITARY HOUSING FUND

Pursuant to Article 17 of the Act on accommodation for the army in peacetime, from 1 January 1925 to 31 December 1931, a tax on premises was to be collected for the objectives pursued by the FKW.[55]

---

[51] Ordinary meetings had to be convened by written notice (at least 10 days before the date of the meeting), specifying the agenda and the time and place of the meeting. Extraordinary meetings could be convened without written notice and without this 10-day notice.

[52] In 1927, these functions were assigned to Engineer Leopold Toruń and Engineer Emil Kaczyński, respectively. See *Działalność budowlana*…, p. 55.

[53] The duties of the Directorate included, in particular: 1) submitting and presenting economic plans, budgets, vacant jobs, cost estimates, etc., to the Management Board; 2) keeping the accounts and cash books of the Military Housing Fund; 3) preparing the annual balance sheet; 4) performing all executive activities of the FKW's Management Board, executing its resolutions and orders, and presenting periodic reports to the Management Board.

[54] The composition, scope and method of operation of the Audit Committee, as well as its rights and obligations, were defined in regulations issued by the Minister of Military Affairs in consultation with the Minister of the Treasury. The exercise of audit by the Audit Commission was in no way detrimental to the statutory powers of the Supreme Audit Office and the statutory rights of the Corps of Comptrollers (a body appointed by the Minister of Military Affairs to audit the administration of the Armed Forces) in relation to the activities of the Management Board of the FKW.

[55] Draft prepared by the Senate's Committees of Legal Affairs and Foreign and Military Affairs assumed that the accommodation tax would be collected for 10 years (from 1 January 1925 to 31

It used to be imposed on all kinds of premises (flats, industrial and commercial plants, or other premises) in the area of communes, regardless of whether they were rented for a fee or given to third parties for gratuitous use, or occupied by the owner of the building.

Thus, the accommodation tax used to be imposed on the same premises and the same persons who were already charged with the municipal tax on premises[56]

December 1934), which, according to the calculations of the Ministry of Treasury, would bring about 200 million zlotys. See stenographic record of the 82th session of the Sejm of 4 February 1925, col. 30; Senate (1922–1927), paper no. 20, p. 7. In the course of discussions in the Senate, proposals were put forward to shorten this period to 4 years (Senator Koerner, who first questioned the advisability of introducing the accommodation tax, arguing in particular that it was imposed only on municipalities; he argued that the amount of 36 million zlotys is sufficient for the construction of permanent housing), or up to 7 years (Senator Fr. Maciejewicz). On the other hand, Senator Posner, emphasizing that the proposed accommodation tax is unfair and unjust, demanded that the construction of premises for permanent accommodation be financed from the state budget. See stenographic record of the 83th session of the Sejm of 5 February 1925, col. 11–17, 23–24, 39.

[56] The Act of 17 December 1921 on the funding of municipal finance and on penalties imposed by municipalities for false tax statements in the areas of the former Russian and Austrian partitions (Journal of Laws 1922, no. 2, item 6) established a tax for municipalities on premises in places of the former Russian partition, where there had been a state accommodation tax until the end of 1919, as well as in Kraków, Lwów and those places of the former Austrian partition which were "covered" by the provisions of: 1) the Act of 13 March 1889 introducing the municipal government for cities and towns […] (Journal of Land Laws and Regulations for the Kingdom of Galicia and Lodomeria, no. 24) (see *Zbiór ustaw i rozporządzeń administracyjnych opracowany przez J. Piwockiego*, vol. 1, Lwów 1899, pp. 406–433); 2) the Act of 3 July 1896 introducing a municipal government for towns not covered by the Act of 13 March 1889 and major communes in the Kingdom of Galicia and Lodomeria with the Grand Duchy of Kraków (Journal of Land Laws and Regulations for the Kingdom of Galicia and Lodomeria, no. 51) (*ibidem*, pp. 433–464). Moreover, the Act of 17 December 1921 authorized the Minister of Interior to permit the collection of tax on premises in localities of the former Russian partition, where until the end of 1919 there had been no obligation to pay the state accommodation tax. The Minister of the Interior granted the permit (see Ordinance of the Minister of the Interior and the Minister of the Treasury of 29 April 1922 to implement the Act of 17 December 1921 on the funding for municipal finance and on penalties imposed by municipalities for false tax statements in the areas of the former Russian and Austrian partitions, Journal of Laws 1922, no. 34, item 294). The Act also authorized the Minister of the Interior to extend its provisions to the area of the former Prussian partition. The Minister of the Interior did not use this authorization. In the former Prussian partition, the municipal tax on premises (established by the Act of 17 December 1921) was introduced by the Act of 11 August 1923 on the temporary regulation of municipal finances (Journal of Laws 1923, no. 94, item 747) which extended the provisions of the Act of 17 December 1921 (concerning the establishment of the tax on premises in municipalities) to all rural communes throughout the Republic of Poland. The tax on premises was to be payable for homes, industrial and commercial establishments or other premises, regardless of whether they were rented or put into use free of charge, or were located in one's own house. However, the following were not subject to tax: 1) premises of temples "open to the general public of individual religious denominations"; 2) premises occupied by scientific, educational and charity institutions, with the exception of premises rented or handed over by these institutions for use and bringing income; 3) premises in newly built, extended or rebuilt houses after 1 January 1919 – for 10 years from the admission of tenants; 4) premises that were: a)

and the state tax on premises,[57] with the difference that the list of exemptions from

occupied by foreign diplomats accredited as representatives in Poland, consuls general, consuls and vice-consuls and consular agents who are "subjects" of the state which appointed them, if Poland concluded a "convention on consular matters" with that state, or if Polish representatives in these states enjoyed similar tax reliefs, b) premises serving "for the needs" of these legations, missions or consulates. The tax was payable on a quarterly basis (January 1, April 1, July 1 and October 1) by natural or legal persons occupying taxable premises. The tax was to be collected by the real estate owners, along with the rent and other dues. For the tax collection, they received a "compensation" amounting to 5% of the amount paid to the municipal treasury. The tax base was the rent actually paid. In the case of a premises that was temporarily vacant or occupied by the owner of the house, or granted to another person for free-of-charge use, the basis for assessing the tax was the rent value, calculated as the annual rent paid for the premises (when rented), or at rental prices for similar premises. The rent value was determined by the city hall, with the help of a "parification commission" established for this purpose, which was composed of municipal delegates and the owner of the premises, who had the right to hire appraisers (at his own expense). The amount of tax was determined for each tax year "respectively to" the actual rent or the estimated rent value by the "municipal representation" (city council). However, the act specified the lowest tax "norm" at the level of 25% of the actual rent or estimated rent value. The Act of 11 August 1923 on the temporary regulation of municipal finances extended the catalogue of tax exemptions to all premises inhabited by the disabled (or widows and orphans left by them) receiving a disability allowance, and pensioners receiving support "due to old age and infirmity". The Act also contained an important restriction on the amount of the rate of the tax on premises, stipulating that it could not exceed a specific rate to be set for each tax year by the Minister of the Interior in consultation with the Minister of the Treasury. In 1925, in the cities of Warsaw, Bydgoszcz, Kraków, Lwów, Łódź, Poznań and Vilnius, it could not exceed 6%, and in all other municipalities – 4.5% of the rent payable in June 1914; and in 1926 – 5% and 4% respectively (Ordinance of the Minister of the Interior of 27 November 1924, issued in consultation with the Minister of the Treasury on the determination of the maximum rates of the tax on premises for 1925, Journal of Laws 1924, no. 104, item 949; Ordinance of the Minister of the Interior of 26 October 1925, issued in consultation with the Minister of the Treasury on the determination of the maximum rates of the tax on premises for 1926, Journal of Laws 1925, no. 115, item 818). For more detail, see A. Witkowski, *Podatek od lokali w Polsce międzywojennej do 1936 r.*, "Studia Iuridica Lublinensia" 2013, vol. 19, pp. 331–335.

[57] The Act of 29 April 1925 on the development of cities (Journal of Laws 1925, no. 51, item 346), while proclaiming a campaign to "prevent a shortage of housing" in municipalities where "the construction market is at a standstill", assigned a number of tasks to city halls in order to "improve the housing situation". At the same time, it pointed out the "means" for achieving this goal, among which were the proceeds from the State Urban Development Fund. Among its main sources of income, the Act included the state tax on premises (established by the Act). It was levied in municipal areas on all types of premises subject to the Act of 11 August 1923 on temporary regulation of municipal finance (Journal of Laws 1923, no. 94, item 747). Premises which benefited from an exemption from the municipal tax on premises, as well as premises temporarily unoccupied or not used for industrial, commercial, etc. purposes, were exempt from the tax (Ordinance of the Minister of the Treasury of 25 May 1925, issued in consultation with the Ministers of the Interior and of Public Works, on the assessment and collection of the state tax on premises and on undeveloped plots, in order to implement Article 18 of the Act of 29 April 1925 on the development of cities, Journal of Laws 1925, no. 57, item 407). The basis for assessing the state tax on premises was (as in the case of municipal tax on premises) the pre-war rent paid in June 1914, or the estimated rental value of June 1914 for premises not leased or let free of charge at that time. The rate of state tax on premises was 6% of

accommodation tax was extended to premises in buildings owned by the state and associations of local government occupied by state and local government offices or institutions, as well as all newly erected buildings (for 10 years from the date of completion of construction).

However, the structure of the tax basis was defined differently than in municipal and state taxes on premises. The basis for assessing the accommodation tax was in each year: 1) for premises in the properties, or parts thereof, subject to the Act on the protection of tenants[58] – the total amount of the rent, or the estimated rental value for premises not leased or let for free use;[59] 2) for premises in the properties or parts thereof that are not subject to the provisions of the Act on the protection of tenants – the full contractual rent or estimated rental value, provided that the premises were not leased or let free of charge.

The tax rate was set at 4% of the assessment basis.[60] It was payable (similarly to municipal and state taxes on premises) in January, April, July and October each year, in quarterly instalments "in arrears". Natural and legal persons occupying taxable premises were the taxpayers.

The assessment and collection of the accommodation tax was the responsibility of local authorities, which were obliged to transfer to the FKW the tax revenue due to it (no later than 6 weeks after the end of each quarter). If this time limit was not met, the Minister of the Treasury was entitled to withhold (where requested by

---

the tax basis. It was payable on the same dates as the municipal tax on premises. Natural and legal persons occupying taxable premises were the taxpayers. The state tax on premises was to be assessed and collected by the authorities of municipal associations. For activities related to its assessment, collection and enforcement, communes were granted a "compensation" amounting to 3% of the sums paid (including penalties and interest for delay). The proceeds were to be paid to the municipal treasury on a monthly basis, within the first 10 days of each month. In the event of failure to fulfil this obligation, the revenue authority had the power to withhold for tardy municipal associations the payment of the appropriate part of their share in state taxes or the state tax additions due to them.

[58] Act of 11 April 1924 on the protection of tenants (Journal of Laws 1924, no. 39, item 406).

[59] The total amount of the rent or the estimated rental value for the premises used to be determined in accordance with the provisions of the Act of 11 April 1924 on the protection of tenants (excluding the additional charges provided for in Articles 7 and 8). The basis for determining the sum of rent was the rent amount paid in June 1914 ("the basic rent"). The amount of rent for a given room varied (depending on its size and type) from 5% to 50% of the "basic rent". These rates were supposed to increase quarterly by 4% (from 1 July 1924 to 1 January 1925) and then by 6% of the basic rent until reaching 100% of the "basic rent". The sum of rent, calculated in the Russian ruble, German mark or Austro-Hungarian krone, was to be converted into Polish zloty according to a certain "key".

[60] When proposing such an interest rate, the Senate Committees on Legal Affairs, Foreign Affairs and Military Affairs stressed that it was based on the principle that all premises, regardless of their size, should be subject to the accommodation tax. The tax exemption for smaller premises (representing around 80% of the total number) would mean that the revenues achieved would not be sufficient to meet the objectives set out in the Act and would require a significant increase in the tax rate. See stenographic record of the 82th session of the Sejm of 4 February 1925, col. 32.

the management board of the FKW) the payment to the local government units of their share in state taxes and the tax additions due to them.

A situation in which the same premises and the same persons were taxed (according to almost the same rules) with three taxes (up to a total of 15% of the rent) met with protests and proposals for changes put forward by parliamentary caucuses,[61] and lasted until the adoption on 2 August 1926 of the Act on the tax on premises,[62] which (replacing the previous ones) was to be levied starting from 1 August 1926 and (until 31 December 1933) for the benefit of the State Urban Development Fund and the FKW.

Therefore, the relevant provisions of the following laws ceased to apply with effect from 1 August 1926: the Act of 17 December 1921 on the funding for municipal finance, Act of 11 August 1923 on temporary regulation of municipal finance, Act of 29 April 1925 on development of cities, and Act of 15 July 1925 on the accommodation of the military in peacetime. On 29 December 1926, the ordinance implementing the Act of 2 August 1926 on the tax on premises was issued.[63]

In the municipalities, "all types of premises" (residential, industrial, commercial and other premises) were subject to the tax on premises, together with their farm buildings, gardens, cellars, storage areas, etc. The tax was levied regardless of whether the taxable premises were occupied by the owner in his own home or whether they were rented or let free of charge to third parties.

The broadly defined taxable item was linked to numerous exemptions of an objective and subjective nature.

Natural and legal persons occupying the premises (primary tenants) were obliged to pay the tax.

The basis for the tax assessment was the annual pre-war rent, paid in June 1914 (converted to Polish zlotys, according to the "key" specified in Article 6 (4) of the Act of 11 April 1924 on the protection of tenants), or the estimated rent value (converted in the same way) of June 1914 for premises which were not rented or which were let free of charge at that time.

There were no exceptions to this rule. It was supposed to be also applied to the premises which were not covered by the Act on the protection of tenants and were let for a rent specified in the contract. In order to calculate the tax on premises in these cases, however, it was necessary to determine the rent that could have been paid in June 1914.[64]

---

[61] Sejm (1922–1927), papers no. 2100, 2130, 2131, 2132, 2142.

[62] Journal of Laws 1926, no. 94, item 550.

[63] Ordinance of the Minister of the Treasury of 29 December 1926, issued in consultation with the Ministers of the Interior and Military Affairs to implement the Act of 2 August 1926 on the tax on premises (Journal of Laws 1927, no. 12, item 95).

[64] W. Wierzchowski (*Podatek od lokali*, [in:] *Kalendarz Skarbowy na 1939 rok*, Warszawa 1939, p. 943) referred to the rule of assessing the tax for all premise according to the rent of June of 1914

The total tax rate was 8% of the assessment base, of which 4% was attributable to the respective municipalities, and 2% each to the State Fund for Urban Development and the FKW (until 31 July 1933).[65]

The tax was payable in February, May, August and November each year, in equal quarterly instalments.

The assessment and collecting the tax directly from tenants was entrusted to municipal authorities.

Municipal authorities were obliged to transfer the tax revenues due to the FKW (and the State Fund for Urban Development) to the tax offices separately every month. The existing solution that in the event of failure to comply with this obligation, the Minister of the Treasury had the right to withhold the payment to municipal authorities of a relevant part of their shares in state taxes or additions to state taxes due to them, was maintained.

On 1 January 1932, the Act amending the Act of 2 August 1926 on the tax on premises became effective.[66] The changes affected in particular the structure of the tax basis, which this time was determined differently for premises subject to the Act of 11 April 1924 on the protection of tenants, and for all other premises.

In the first case, the tax assessment basis was, as previously, the rent or estimated rent value, calculated in accordance with Article 6 (4) of the Act of 11 April 1924 on the protection of tenants.

For all other premises, the tax basis was the rent from the previous year. If, in the year preceding the fiscal year, the premises were not rented or were occupied free of charge by a person obliged to pay the tax, the basis for assessing the tax was the estimated rent value, calculated in the amount of rent, which would be obtained in the event of renting the premises, taking into account the location of the building, its purpose, size, its "facilities", and "other circumstances" affecting the amount of rent.

---

as "unrealistic and indefensible". On the other hand, we can read in the explanatory memorandum to the government's bill on the tax on premises (brought to the Sejm on 14 January 1926) that there were also reasons for the "equality" of taxation in order for a tenant residing in a property subject to the Act on the protection of tenants to be treated, in terms of encumbrance with the tax on premises, on the same footing as a tenant from a property not covered by that law (especially since he paid a higher rent). See Sejm (1922–1927), paper no. 2270.

[65] The report of the Tax Committee on the government bill on the tax on premises contained, among minority proposals, a proposal submitted by MP Badzian that the tax rate should be 6% of the tax basis, of which 2% should be allocated to the municipalities concerned, 3% to the State Fund for Urban Development and 1% to the FKW. See Sejm (1922–1927), paper no. 2142. According to the explanatory memorandum to the government bill on the tax on premises (brought to the Sejm on 14 January 1926), the government expected that the proceeds allocated for the FKW would amount to 7 million zlotys (*ibidem*).

[66] Act of 17 December 1931 amending the Act of 2 August 1926 on the tax on premises (Journal of Laws 1931, no. 112, item 879).

The period of supplying the FKW with a part of the proceeds from the tax on premises was extended until 31 December 1942 (after that date, they were to go to the State Fund for Urban Development).

The tax rate, which had been uniform so far, was differentiated. For one, two and three-room premises, it was (so far) 8% of the calculation basis, of which 4% was attributable to the respective cities/towns, 2% for the State Fund for Urban Development, and 2% for the FKW. On the other hand, for four-room and larger premises, the tax rate was 12% of the assessment basis, of which 4% was attributable to the respective cities, 5.5% to the State Urban Development Fund, and 2.5% to the FKW.

From July 1933, the assessment and collection of the tax on premises was the responsibility of tax offices. The change was forced by the fact that some cities transferred the collected amounts of the tax on premises to the revenue offices, with a significant delay, or they completely abandoned this obligation (due to a strong decline in their income[67]). In 1933, these arrears amounted to approximately 6 million zlotys.[68]

On 9 August 1934, the consolidated text of the Act of 2 August 1926 on the tax on premises[69] was announced, and on 14 September 1934, the Minister of the Treasury issued a new ordinance which repealed and replaced the previous one of 29 December 1926.[70]

On 1 January 1936, the decree of the President of the Republic of 14 November 1935 on the tax on premises[71] entered into force (in place of the repealed Act of 2 August 1926 on the tax on premises).

As before, the object of the tax was defined very broadly. The tax was levied on "premises of all kinds in municipal areas". According to the executive ordinance

[67] In the fiscal year 1928/29, local government entities achieved the highest amounts of income (1,179,000,000 zlotys) and expenditure (1,176,000,000 zlotys) in the inter-war period. Since 1930/31 there had been a successive, strong decline. In the financial year 1932/33, local government entities earned the lowest income (645 million zlotys), and their expenditure dropped to the lowest level in 1933/34 (660 million zlotys). See A.W. Zawadzki, *Finanse samorządu terytorialnego w latach 1918–1939*, Warszawa 1971, p. 186.

[68] *Domy mieszkalne…*, p. 32.

[69] Journal of Laws 1934, no. 76, item 718. It took into account, i.a., changes resulting from the entry into force of the Act of 24 March 1933 on relief for newly erected buildings (Journal of Laws 1933, no. 22, item 173), which repealed and replaced the previous Ordinance of the President of the Republic of 12 September 1930 on tax reliefs for newly erected buildings (Journal of Laws 1930, no. 64, item 508).

[70] Ordinance of the Minister of the Interior to implement the Act of 2 August 1926 on the tax on premises (Journal of Laws 1934, no. 85, item 772).

[71] Journal of Laws 1935, no. 82, item 505. It was supplemented by the Ordinance of the Minister of the Interior to implement the Presidential Decree of 14 November 1935 on the tax on premises (Journal of Laws 1936, no. 33, item 258).

of 20 April 1936, these were all kinds of residential, commercial, office and other premises, together with their outbuildings, cellars, storage, etc., which were either rented out, let free of charge or occupied in owner's own building.

The taxable object thus regulated was combined with exemptions from taxation (temporary or permanent), established mainly due to the purpose of the premises or the entity occupying them.

The basis for tax assessment (for each year of the two-year tax period) was the "actual rent" from the year preceding the tax period. This was understood as the rent payable by the tenant to the landlord.[72]

For premises that were vacant or occupied free of charge in the year preceding the tax year, the tax base was the estimated "rental value" from the year preceding the tax period. It was calculated in the amount of the rent that would be received if the premises were rented out, taking into account the location of the building and its purpose, the size of the premises, its "facilities" and "other circumstances" affecting the amount of the rent.

The tax was calculated according to the two tax rates: 8% of the tax assessment basis – for one-, two- and three-room premises, and 12% of the tax assessment basis – for four-room and larger premises.

The tax was assessed for two-year periods, separately for each year of the tax period, but in the same amount (for the first time for the years 1936 and 1937). If in the first year of the two-year assessment period, there were changes in the amount of the rent or the estimated rent value (increase or reduction) which exceeded 10% of the tax assessment basis, then the tax assessment for the second year (of the same tax assessment period) had to be adjusted accordingly.

A special procedure was used to calculate the tax assessment basis for the period 1936–1937, for the premises covered by Article 1 ([1]) and Article 2 of the Decree of the President of the Republic of Poland of 14 November 1935 on the reduction of the rent and amending the Act on the protection of tenants.[73] It amounted to twelve times the rent for December 1935.

---

[72] If the tenant, in addition to the rent (expressed in a certain amount), had already committed to other performances (whether in cash, in kind, in work or in other forms), either one-off or recurring, the value of those performances, carried out during the year preceding the tax year, should have been added to the sum of the rent. In turn, if the premises was rented with additional performances from the owner of the building (furniture, fuel, lighting, maintenance, etc.), then their value was deducted from the sum of the agreed rent (if included in the rent). Where the tenant paid only part of the rent and the rest was paid for by the employer or other person, then the amount of the rent due to the owner of the building was considered the basis of the tax assessment. In the case of taxation of part of the premises, the relevant part of the rent payable for the entire premises was taken as the basis of tax assessment.

[73] Journal of Laws 1935, no. 82, item 504. The decree reduced (for the period from 1 December 1935 to 30 November 1937) the "basic" rent for premises subject to the Act on the protection of tenants, in accordance with the following rules: 1) for three-room, two-room and smaller dwellings – by

The tax was assessed for two-year periods, but was payable for each year, in two equal half-yearly instalments: by 30 April (for the first half-year) and by 31 October (for the second half-year).

Proceeds from the tax on premises were received by: municipalities (40%), the State Fund for Urban Development (34%), the FKW (23%) and the State Treasury (3% for activities related to tax assessment and collection).[74]

OPERATIONS OF THE MILITARY HOUSING FUND

In its first year of operation (1927–1928), the FKW generated revenues of 28.5 million zlotys, of which 18.2 million zlotys came from the share in the proceeds from the tax on premises, and 10 million zlotys from a loan. During this period, 32.8 million zlotys was allocated for the construction of new buildings.[75]

In the years 1934–1938, the revenues of the FKW amounted to (in millions of Polish zlotys): 23.5 (1934), 19.3 (1935), 17.6 (1936), 22.5 (1937), 33.1 (1938).[76]

15%; 2) for larger dwellings and industrial and commercial premises – by 10%. A similar reduction covered the rent for dwellings in buildings not subject to the Act on the protection of tenants but belonging to the State Treasury, state banks, local government entities, social security companies and other public-law institutions.

[74] For more detail, see A. Witkowski, *Podatek od lokali w Polsce w latach 1944–1950*, "Miscellanea Historico-Iuridica" 2011, vol. 10, s. 193–200.

[75] *Mały Rocznik Statystyczny 1939*, Warszawa 1939, p. 390. In the first place, the construction of residential houses in the borderland garrisons began (in particular in Molodeczno, Krasne, Nowa Wilejka, Chełm, Włodzimierz Wołyński, Baranowicze and Biała Podlaska). The construction of houses in Radom, Częstochowa and Gdynia was also promptly launched. In addition, the FKW took over from the military authorities commenced construction (advanced on average in 40%) of residential buildings in Lwów, Skniłów, Tarnopol, Trembowla, Sandomierz, Warsaw, Poznań, Rakowice (near Krakow), Kalisz, Lublin, Częstochowa, Folusz (near Grodno), Dęblin, Stanisławów, Baranowicze and Staszów. The construction at all these sites that started in 1927 were completed in 1928. In total, 87 buildings with 1036 flats, consisting of a total of 3330 rooms, were built. See *Działalność budowlana…*, pp. 55–56. The FKW's construction campaign also significantly reduced the number of unemployed people. For example, from 1927 to mid-1934, on average, about 6,000 workers were employed annually on the construction sites managed by the FKW (not counting people employed in the branches of industry related to construction, i.e. in brickyards, steelworks, carpentry shops, etc.). See *Domy mieszkalne…*, p. 11.

[76] These amounts also include payments (not included in the budget) for the so-called commissioned buildings, which were not provided for in the Act of 15 July 1925 on the accommodation of the military in peacetime. In the first period of its activity, the FKW limited itself only to the construction of residential houses for military personnel. However, it soon turned out that the FKW, having legal personality (while state offices did not have it), is needed for the implementation of also those state construction plans that could only be financed by loans. In so doing, FKW effectively expanded the scope of its activities. It began to build non-residential buildings for the Ministry of Military Affairs. Later, the civil state authorities asked the Minister of Military Affairs to allow the FKW to build urgently needed facilities to room the authorities and offices. These projects (carried out with

The following sums were allocated for new buildings (in millions of Polish zlotys): 15.5 (1934), 17.3 (1935), 12.7 (1936), 16.8 (1937), 30.6 (1938).

The revenues of the FKW for 1939 were planned to amount to 27.9 million zlotys (of which 9 million zlotys was to come from the due part of the revenues from the tax on premises[77]), and it were planned to spend 21 million zlotys on new buildings.[78]

By the end of 1938, a total of 114,174,378.95 zlotys had been paid into the FKW account for the tax on premises due. The payments per year were as follows (in Polish zlotys): 8,053,243.70 (1925–1927), 10,129,791.10 (1928), 10,507,999.35 (1929), 10,340,716.90 (1930), 8,338,521.02 (1931), 9,067,538.49 (1932), 9,588,304.76 (1933), 10,839,917.28 (1934), 8,290,783.47 (1935), 8,206,598.85 (1936), 9,710,964.34 (1937), 11,100,000 (1938).[79]

In the period 1927–1937 the FKW built 355 residential buildings in 111 localities, at a cost of 98,713,425.99 zlotys. In mid-1938. there were 76 residential houses (in 51 localities) under construction.[80]

The total volume of residential buildings built between 1927 and 1937 amounted to 3,312,854 cubic metres. There were 3,047 flats for officers and 4,287 for married non-commissioned officers. A total of 36,670 people lived in them.[81] In 1938, 733 "officer" and 844 "non-commissioned officer" dwellings were under construction.[82]

As mentioned before, the difference between the compensation paid by the State Treasury to the commune and the payment actually paid by the municipality for the accommodation of officers and married non-commissioned officers was borne in equal parts (one-third each) by the commune, the State Treasury and the

---

the permission of the Minister of the Treasury) were financed from funds received (with appropriate guarantees) through the Bank Gospodarstwa Krajowego. The payments for these "subcontracted works" (in the years 1934–1938) amounted to (in millions of zlotys): 10.5 (1934), 4.8 (1935), 7 (1936), 10.3 (1937), 19.4 (1938). In 1939, they were to reach 16.5 million zlotys. See *Mały Rocznik Statystyczny*..., p. 390. In this way, by the end of 1937, a total of 75 buildings were erected, with a cubic capacity of 949,410 cubic metres, the cost of which amounted to about 50 million zlotys. See *Sprawozdanie Funduszu*..., p. XIII.

[77] Tax Act of 29 March 1939 for the period from 1 April 1939 to 31 March 1940 (Journal of Laws 1939, no. 27, item 177).

[78] *Mały Rocznik Statystyczny*..., p. 390.

[79] *Sprawozdanie Funduszu*..., p. XIX; *Mały Rocznik Statystyczny*..., p. 390.

[80] *Sprawozdanie Funduszu*..., p. XXV, 1–14.

[81] In 1932, 1.6 million zlotys was received from the payments for quarters erected by the FKW (collected from officers and married non-commissioned officers). See I. Weinfeld, *op. cit.*, p. 67. It was estimated that in 1938 this annual rent would amount to about 2,3 million zlotys. See *Sprawozdanie Funduszu*..., p. XIX.

[82] *Ibidem*, pp. 26–29, 36 The average price of a room in an "officer" building (in the years 1927–1927) ranged from 7,429 zlotys (1930) to 4,213 zlotys (1936), and the average price of a room in a "non-commissioned officer" building ranged from 6,027 zlotys (1930) to 3,055 zlotys (1935). *Ibidem*, pp. 33–39.

FKW. The amount of these subsidies from the FKW reached the sum of one million zlotys per year.[83]

The costs of maintaining the FKW administrative personnel were in the range of 0.3 to 0.6 million zlotys in these years.[84]

CONCLUSIONS

The last of the legal acts from the years 1919–1922, which provided the possibility of obtaining accommodation for the army, also through the requisition of private dwellings, ceased to be valid in 1923.

On the territories of the former partitions of Poland, the laws on the accommodation of the army originating from the partitioning states were formally in force, which established different standards and principles for accommodation, and were no longer compatible with the changed social and economic conditions. This situation was detrimental, especially to the system of military training and ways of supplying the army, which were closely linked to its accommodation.

In this situation, the adoption of a law establishing uniform standards and rules for the accommodation of the military in peacetime was a matter of urgent legislative work.

The draft law on the accommodation of the military in peacetime passed by the Council of Ministers, and then adopted by the Sejm in the third reading (on 25 November 1925), provided in particular for the possibility of occupying (for compensation) private rooms for permanent accommodation for officers and married non-commissioned officers in a situation where other (indicated in the law) methods of obtaining rooms for that purpose did not bring the expected results.

This solution faced strong social unrest related to extremely unpleasant experiences from the application of legal acts of 1919 assuming the possibility of requisitioning dwellings, parts thereof or entire buildings: 1) for the purposes of State offices; 2) for military officers and army officials; 3) directly or indirectly needed for the purposes of State defence; 4) for those who "have to live in a given municipality for the performance of their public duties" and for State offices which "could not otherwise obtain them"; 5) for workers employed for public works.

The Senate, while opposing the possibility of seizing (for a compensation) private rooms for permanent accommodation for officers and married non-commissioned officers, opted for the erection, maintenance and upkeep of buildings intended for permanent accommodation for the military, by a FKW specially established for that purpose. At the same time, the Senate proposed that it be provided with

[83] *Ibidem*, s. XIX.

[84] *Mały Rocznik Statystyczny*…, p. 390.

stable and efficient income, among which the revenue from the accommodation tax played a major role, replaced in 1926 by a share in the revenue from the tax on premises (which amounted to over 114 million zlotys by the end of 1938).

The establishment of a special-purpose fund to remedy the shortage of accommodation for officers and married non-commissioned officers in the locations of the army's "permanent peacetime dislocation" meant permanent provision of funds to finance the construction of dwellings for that purpose, and making the implementation of this task independent of the results of annual debates over the draft state budget.

This solution, combined with the authorisation of the FKW to take out (with the guarantee of the Government) a loan of up to 140 million zlotys, allowed the FKW to pursue a quite broad construction activity, which resulted (in the period 1927–1937) in 7,334 homes for officers and married non-commissioned officers (in 1938 a total of 1,577 homes were under construction).

The legal status (and especially the possession of legal personality) and the organizational efficiency of the FKW made it possible that, contrary to the provisions of the Act, the Minister of Military Affairs (in agreement with the Minister of the Treasury) entrusted the FKW with the implementation of those state construction projects, which could be financed only by means of loans. In so doing, FKW effectively expanded the scope of its activities. It began to build non-residential buildings for the Ministry of Military Affairs. Later, the civil state authorities asked the Minister of Military Affairs to allow the FKW to build urgently needed facilities for the authorities and offices. In this way, by the end of 1937, a total of 75 buildings were erected, the cost of which amounted to about 50 million zlotys.

The FKW was formally dissolved in 1949.[85] The entire property of the FKW, along with all rights and obligations, was transferred to the State Treasury, under the administration of the Ministry of National Defence. The Act of 15 July 1925 on the accommodation of the army and navy and the Act of 23 March 1929 on the transfer of state property to the FKW were repealed by the Act of 27 April 1951 on the accommodation of the Armed Forces.[86]

---

[85] Resolution of the Council of Ministers of 30 May 1949 on the liquidation of the Military Housing Fund as a legal person (Polish Monitor 1949, no. 36, item 512).

[86] Journal of Laws 1951, no. 26, item 194. The explanatory memorandum to the government's bill stressed that the application of the Act of 1925 Act "adopted under different political and economic conditions, is impossible", all the more so as the FKW was abolished, and in all larger localities, public housing management was introduced. See Constituent Assembly (1947–1952), paper no. 919, p. 19. The Decree of 21 December 1946 on public housing management (Journal of Laws 1946 no. 4, item 27) stipulated in particular that in towns and settlements covered by public housing management, independent flats and sub-occupancy rooms could only be occupied by persons with the right to obtain a flat or sub-occupancy room allocation (persons whose profession, job or position required living in a given city). They included "the troops deployed in the town (settlement)". The housing was allocated by the "accommodation authority". Housing management was put entirely under the

REFERENCES

Literature

Domy mieszkalne Funduszu Kwaterunku Wojskowego. Sprawozdanie 1930–1933, Warszawa 1934.
Działalność budowlana Funduszu Kwaterunku Wojskowego, "Architektura i Budownictwo" 1929, no. 2–3.
Fermus-Bobowiec A., *Prawne instrumenty polityki mieszkaniowej w Polsce w latach 1944–1956*, "Miscellanea Historico-Iuridica" 2019, vol. 18(2), **DOI: https://doi.org/10.15290/mhi.2019.18.02.11**.
Mały Rocznik Statystyczny 1939, Warszawa 1939.
Sprawozdanie Funduszu Kwaterunku Wojskowego 1927–1937, Warszawa 1938.
Weinfeld I., *Skarbowość polska*, Warszawa 1934.
Witkowski A., *Podatek od lokali w Polsce w latach 1944–1950*, "Miscellanea Historico-Iuridica" 2011, vol. 10, **DOI: https://doi.org/10.15290/mhi.2011.10.11**.
Witkowski A., *Podatek od lokali w Polsce międzywojennej do 1936 r.*, "Studia Iuridica Lublinensia" 2013, vol. 19.
Wierzchowski W., *Podatek od lokali*, [in:] *Kalendarz Skarbowy na 1939 rok*, Warszawa 1939.
Zawadzki A.W., *Finanse samorządu terytorialnego w latach 1918–1939*, Warszawa 1971.
Zbiór ustaw i rozporządzeń administracyjnych opracowany przez J. Piwockiego, volt. 1, Lwów 1899.

Sejm (Polish Parliament) resources

Constituent Assembly (1919–1922), paper no. 235, 1686, 2667, 2791.
Constituent Assembly (1947–1952), paper no. 919.
Sejm (1922–1927), paper no. 992, 1209, 1531, 2100, 2130, 2131, 2132, 2142, 2270.
Senat (1922–1927), paper no. 20.
Stenographic record of the 102th session of the Sejm of 22 February 1924.
Stenographic record of the 121th session of the Sejm of 23 May 1924.
Stenographic record of the 123th session of the Sejm of 3 June 1924.
Stenographic record of the 163 h session of the Sejm of 25 November 1924.
Stenographic record of the 235th session of the Sejm of 15 July 1925.
Stenographic record of the 79th session of the Senat of 19 December 1924.
Stenographic record of the 82th session of the Senat of 28 February 1925.
Stenographic record of the 83th session of the Senat of 5 February 1925.
Stenographic record of the 28th session of the Constituent Assembly of 8 April 1919.
Stenographic record of the 296th session of the Constituent Assembly of 4 April 1922.

Legal acts

Act of 13 March 1889 introducing the municipal government for cities and towns […] (Journal of Land Laws and Regulations for the Kingdom of Galicia and Lodomeria, no. 24).

---

control of the state, which disposed of dwellings in privately owned buildings, allocated dwellings, regulated the rent, defined population norms, provided the tenant with special protection, and was responsible for the development of construction of residential buildings. See A. Fermus-Bobowiec, *Prawne instrumenty polityki mieszkaniowej w Polsce w latach 1944–1956*, "Miscellanea Historico-Iuridica" 2019, vol. 18(2), pp. 245–246.

Act of 3 July 1896 introducing a municipal government for towns not covered by the Act of 13 March 1889 and major communes in the Kingdom of Galicia and Lodomeria with the Grand Duchy of Kraków (Journal of Land Laws and Regulations for the Kingdom of Galicia and Lodomeria, no. 51).
Act of 8 April 1919 on providing housing for the needs of the army (Journal of Laws of the Polish State 1919, no. 31, item 262).
Act of 11 April 1919 on wartime material services (Journal of Laws of the Polish State of 1919, no. 32, item 264).
Act of 27 November 1919 on the duty of Municipal Boards to provide rooms (Journal of Laws 1919, no. 92, item 498).
Act of 23 April 1920 on the extension of the binding force of the Act of 8 April 1919 on providing housing for the needs of the army (Journal of Laws 1920, no. 37, item 211).
Act of 17 December 1921 on the funding for municipal finance and on penalties imposed by municipalities for false tax statements in the areas of the former Russian and Austrian partitions (Journal of Laws 1922, no. 2, item 6).
Act of 4 April 1922 on the duty of Municipal Boards to provide housing (Journal of Laws 1922, no. 33, item 264).
Act of 11 August 1923 on the temporary regulation of municipal finances (Journal of Laws 1923, no. 94, item 747).
Act of 11 April 1924 on the protection of tenants (Journal of Laws 1924, no. 39, item 406).
Act of 23 May 1924 on general military service obligation (Journal of Laws 1924, no. 61, item 609).
Act of 29 April 1925 on the development of cities (Journal of Laws 1925, no. 51, item 346).
Act of 15 July 1925 on the accommodation of the army in peacetime (Journal of Laws 1925, no. 97, item 681).
Act of 2 August 1926 on the tax on premises (Journal of Laws 1926, no. 94, item 550; Journal of Laws 1934, no. 76, item 718).
Act of 23 March 1929 on the transfer of state property to the Military Housing Fund (Journal of Laws 1929, no. 26, item 269).
Act of 17 December 1931 amending the Act of 2 August 1926 on the tax on premises (Journal of Laws 1931, no. 112, item 879).
Act of 24 March 1933 on relief for newly erected buildings (Journal of Laws 1933, no. 22, item 173).
Act of 27 April 1951 on the accommodation of the Armed Forces (Journal of Laws 1951, no. 26, item 194).
Decree of 8 February 1919 on the requisition of premises for the needs of state offices (Journal of Laws of the Polish State 1919, no. 14, item 197).
Decree of the President of the Republic of 14 November 1935 on the tax on premises (Journal of Laws 1935, no. 82, item 505).
Decree of the President of the Republic of Poland of 14 November 1935 on the reduction of the rent and amending the Act on the protection of tenants (Journal of Laws 1935, no. 82, item 504).
Decree of the President of the Republic of Poland of 28 July 1939 amending the Act on the accommodation of the army in peacetime (Journal of Laws 1939, no. 68, item 461).
Decree of 21 December 1946 on public housing management (Journal of Laws 1946, no. 4, item 27).
Ordinance of the Minister of Military Affairs and the Minister of the Interior of 29 April 1919 on the introduction of the obligation to provide wartime services (Polish Monitor 1919, no. 98).
Ordinance of the Minister of Internal Affairs of 5 May 1919 concerning the authorization of District Departments to requisition housing for workers employed for public works (Polish Monitor 6.05.1919, no. 100).

Ordinance of the Minister of Military Affairs and the Minister of the Interior of 21 June 1919 on the regulations implementing the Act of 8 April 1919 on providing housing for the needs of the Army (Polish Monitor 1919, no. 136).
Ordinance of the Minister of Military Affairs and the Minister of the Interior of 11 November 1919 on the regulations implementing the Act of 8 April 1919 on providing housing for the needs of the Army (supplement) (Journal of Laws 1919, no. 91, item 493).
Ordinance of the Minister of the Interior and the Minister of the Treasury of 29 April 1922 to implement the Act of 17 December 1921 on the funding for municipal finance and on penalties imposed by municipalities for false tax statements in the areas of the former Russian and Austrian partitions (Journal of Laws 1922, no. 34, item 294).
Ordinance of the Minister of the Interior of 27 November 1924, issued in consultation with the Minister of the Treasury on the determination of the maximum rates of the tax on premises for 1925 (Journal of Laws 1924, no. 104, item 949).
Ordinance of the Minister of the Treasury of 25 May 1925, issued in consultation with the Ministers of the Interior and of Public Works, on the assessment and collection of the state tax on premises and on undeveloped plots, in order to implement Article 18 of the Act of 29 April 1925 on the development of cities (Journal of Laws 1925, no. 57, item 407).
Ordinance of the Minister of the Interior of 26 October 1925, issued in consultation with the Minister of the Treasury on the determination of the maximum rates of the tax on premises for 1926 (Journal of Laws 1925, no. 115, item 818).
Ordinance of the Minister of the Treasury of 29 December 1926, issued in consultation with the Ministers of the Interior and Military Affairs to implement the Act of 2 August 1926 on the tax on premises (Journal of Laws 1927, no. 12, item 95).
Ordinance of the Minister of Military Affairs of 2 June 1927, issued in consultation with the Ministers of Treasury, Public Works and Interior on the Military Housing Fund (Journal of Laws 1927, no. 56, item 496).
Ordinance of the Minister of Military Affairs of 27 February 1928, issued in consultation with the Ministers of Treasury, Interior, Agriculture, Public Works, Religious Denominations and Public Enlightenment and the Minister of Justice on the implementation of Articles 9 and 12 of the Act of 15 July 1925 on the accommodation of the army (Journal of Laws 1928, no. 26, item 240).
Ordinance of the President of the Republic of 12 September 1930 on tax reliefs for newly erected buildings (Journal of Laws 1930, no. 64, item 508).
Ordinance of the President of the Republic of Poland of 21 May 1932 on the dissolution of the office of Minister of Public Works (Journal of Laws 1932, no. 51, item 479).
Ordinance of the Minister of the Interior to implement the Act of 2 August 1926 on the tax on premises (Journal of Laws 1934, no. 85, item 772).
Ordinance of the Minister of the Interior to implement the Presidential Decree of 14 November 1935 on the tax on premises (Journal of Laws 1936, no. 33, item 258).
Resolution of the Council of Ministers of 30 May 1949 on the liquidation of the Military Housing Fund as a legal person (Polish Monitor 1949, no. 36, item 512).
Tax Act of 29 March 1939 for the period from 1 April 1939 to 31 March 1940 (Journal of Laws 1939, no. 27, item 177).

ABSTRAKT

Inicjatywa odnośnie do utworzenia Funduszu Kwaterunku Wojskowego (FKW) narodziła się w 1925 r. w Senacie, który rozpatrując uchwalony przez Sejm projekt ustawy o zakwaterowaniu wojska w czasie pokoju, sprzeciwił się przewidzianej przezeń (i wywołującej niepokoje społeczne)

możliwości zajmowania (za wynagrodzeniem) pomieszczeń prywatnych na kwatery stałe dla oficerów i żonatych podoficerów zawodowych w sytuacji, gdy inne (wskazane w ustawie) sposoby pozyskania pomieszczeń na ten cel nie przyniosły oczekiwanych rezultatów. Senat opowiedział się za wznoszeniem, utrzymaniem i konserwacją budynków mieszkalnych przeznaczonych na kwatery stałe dla wojska przez specjalnie utworzony w tym celu FKW. W strukturze jego dochodów zasadniczą rolę (wśród dochodów bezzwrotnych) odgrywał podatek kwaterunkowy. Podlegały mu jednak te same lokale i te same osoby, które już były obciążone komunalnym podatkiem od lokali oraz państwowym podatkiem od lokali. Sytuacja, w której te same lokale i te same osoby obciążone były, według tych samych zasad, trzema podatkami (w łącznej wysokości do 15% komornego), zmieniła się wraz z uchwaleniem w dniu 2 sierpnia 1926 r. ustawy o podatku od lokali, który (zastępując dotychczasowe) miał być pobierany od 1 sierpnia 1926 r., m.in. na rzecz FKW (do końca 1938 r. na konto FKW wpłynęło 114 174 379 zł). Rozwiązanie to, w połączeniu z upoważnieniem FKW do zaciągnięcia (za poręką Rządu) pożyczki do wysokości 140 mln zł, pozwoliło FKW rozwinąć stosunkowo szeroko zakrojoną działalność budowlaną, która zaowocowała (w latach 1927–1937) 7334 mieszkaniami dla oficerów i żonatych podoficerów (w 1938 r. pozostawało w budowie 1577 mieszkań).

Słowa kluczowe: Fundusz Kwaterunku Wojskowego; Polska międzywojenna; zakwaterowanie wojska w czasie pokoju; Senat; Sejm