



## Selected Problems of the Agricultural and Forest Soil Classification Procedure in Poland Against the Background of EU and Selected Member States' Regulations

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**Abstract.** In Poland proper soil classification is essential in connection with the disclosure of this type of data in the land and building register. In particular, agricultural tax rates, annual fees for excluding land from agricultural production, and the correctness of allocating agricultural land for non-agricultural purposes depend on the reliability of registration data. Therefore, the aim of this study is an attempt to analyse and evaluate the procedure for carrying out soil classification specified in the provisions of generally applicable law and to draw *de lege ferenda* conclusions. Moreover, the relevant EU and selected member states regulations were analysed. The biggest disadvantage of the soil classification procedure is the lack of statutory regulation to determine the qualification requirements for persons applying for the right to perform this classification. A soil classifier may be any person authorized by the district governor, which may result in the risk of incorrectly carrying out classification activities in the field and determining the types of land use and their valuation classes. *De lege ferenda*, it is necessary to postulate an amendment to the Geodetic and Cartographic Law by specifying appropriately high qualification requirements for persons applying for authorization to carry out soil classification. There is no uniform and harmonized procedure for soil classification in the EU. Each member state applies its own rules and procedures, which are adapted to specific local conditions. There is thus a need to harmonise the procedures and methods for soil classification in order to provide a coherent EU-level framework for a sustainable use of soils.

**Keywords:** geodetic and cartographic law, classification procedure, soil characteristics.

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## INTRODUCTION

Although there are some common frameworks and standards that facilitate cooperation between member states in the context of data harmonization and implementation of common EU policies in the field of soil classification<sup>1</sup>, there is no uniform and harmonized procedure for this classification in the EU. Each member state applies its own rules and procedures, which are adapted to specific local conditions (Turpin *et al.*, 2017). Despite the absence of a currently applicable soil protection directive at EU level, soil classification results are key to initiatives aimed at protecting soil quality and preventing soil degradation<sup>2</sup>.

As far as Poland is concerned, soil classification is the basic source of data on soils. Agricultural and forest land subject to soil classification covers an area of approximately 20 million hectares (Supreme Audit Office, 2023). Pursuant to Article 7d(1)(a) in connection with Article 6a(3) of the Act of 17 May 1989 – Geodetic and Cartographic Law<sup>3</sup> (hereinafter referred to as: G.C.L.), conducting a soil classification procedure for the district area is one of the tasks of the district governor performed as government administration tasks. Proper soil classification is essential in connection with the disclosure of this type of data in the land and building register, which is the basis for, among other things, spatial planning, real estate management, marking real estate in land and mortgage registers, records of agricultural holdings, public statistics and assessment of certain taxes. Agricultural tax rates, annual fees for excluding land from agricultural production, and the correctness of allocating agricultural land for non-agricultural purposes depend on the reliability of the registration data (Falcenloben, 2012; Ninard, 2014; Supreme Audit Office, 2023). Therefore, the proper soil classification is undoubtedly of key importance for a wide range of administrative and tax proceedings. Additionally, it should be noted that pursuant to Article 20(3) of G.C.L. soil classification of land, carried out in a uniform manner for the entire country, covers agricultural and forest land. This allows, for example, as part of appropriate administrative proceedings, the examination of the validity of establishing forest cultivation in a specific area and has a beneficial effect, among other things, on the supervision of the district governor over forest management in forests not owned by the State Treasury.

Currently, the basic source of data on soils in Poland is the soil classification carried out throughout the country in the years 1956-1970 (Konieczna, 2018; Buśko *et al.*, 2023). However, the determination of land valuation classes was based on field research using the simplest auxiliary means (Smreczak & Bartmiński, 2020). Therefore, the doctrine sometimes questions the methods used during the common classification, because it attached too much importance to the physicochemical, morphological and biological properties of soils, underestimated the classes of land in the interest of tax payers, and assessed the quality of soils based on their productivity in conditions of extensive agriculture (Śmiałowska-Uberman, 1999). Moreover, ongoing economic and social processes, including changes in land use, may affect their valuation class (Kabala, *et al.* 2019; Polish Society of Soil Science, 2019). Therefore, one can now observe a re-classification of soils in Poland as part of proceedings regarding land consolidation and division. However, the results of the inspection in this respect conducted by the Supreme Audit Office indicate that in the years 2017–2022 (1st quarter), the activities of district governors did not ensure the proper performance of soil classification, and their supervision over the proceedings was insufficient. Irregularities were found in as many as 73% of the examined cases (Supreme Audit Office, 2023).

The issue under discussion is relatively unknown and may pose difficulties from a foreign perspective. Therefore, the aim of this study is to attempt to analyse and evaluate the procedure for carrying out soil classification

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<sup>1</sup> E.g. the harmonized European Soil Database (for more information see P. Panagos *et al.* (2012), *European Soil Data Centre: Response to European policy support and public data requirements*, Land Use Policy, 29(2), 329-338).

<sup>2</sup> See European Commission Proposal for a Directive of the European Parliament and of the Council on Soil Monitoring and Resilience (Soil Monitoring Law), COM(2023) 416 final, 2023/0232 (COD), pp. 4-5, [https://www.europarl.europa.eu/RegData/docs\\_autres\\_institutions/commission\\_europeenne/com/2023/0416/COM\\_COM\(2023\)0416\\_EN.pdf](https://www.europarl.europa.eu/RegData/docs_autres_institutions/commission_europeenne/com/2023/0416/COM_COM(2023)0416_EN.pdf).

<sup>3</sup> Journal of Laws of 2023, item 1752, as amended.

specified in the provisions of generally applicable Polish law. The considerations undertaken are also intended to enable *de lege ferenda* conclusions to be drawn. Moreover, the relevant EU and selected member states regulations were analysed. The research process was carried out based on the formal-dogmatic method enabling linguistic and logical interpretation of relevant legal provisions in order to determine the meaning and scope of expressions used to construct the legal norms contained therein. It should be noted that the analysis of Polish administrative court judgments issued in the applicable legal situation (taking into account the interpretation contained therein) was used to determine which of the adopted normative solutions were the source of interpretative doubts. In addition to court rulings and relevant normative regulations relating to the research area, the analysis also included the available literature on the subject and the research findings contained therein, as well as information on the results of the inspection carried out by the Supreme Audit Office in the field of soil classification of land by district governors in the years 2017-2022 (1st quarter).

## 1. SOIL CLASSIFICATION IN POLAND

The legal definition of the concept of soil classification of land is contained in Article 2(12) of G.C.L., according to which it is “the division of soils into valuation classes according to their production quality, determined on the basis of the genetic characteristics of the soils”. Pursuant to Article 20(3) of G.C.L. agricultural and forest land is subject to soil classification, carried out uniformly for the entire country, based on the official table of land classes contained in the Regulation of the Council of Ministers of 12 September 2012 on soil classification<sup>4</sup> (hereinafter referred to as: R.S.C.). It follows that the soil classification covers in particular all land that is or may be used to conduct agricultural activities in the field of plant and animal production (Supreme Audit Office, 2023). The content of the above-mentioned implementing act – in addition to the general characteristics of soil valuation classes and the rules for classifying land into individual valuation classes – specifies the procedures for carrying out soil classification of land.

Administrative proceedings regarding classification are carried out by the district governor *ex officio* or at the request of the owner of land subject to classification or another administrator of such land listed in the register of land and buildings (§ 3 of R.S.C.). The wording of the provision in question clearly indicates that a party to this type of proceedings, *i.e.* a person with a legal interest within the meaning of Article 28 of the Act of 14 June 1960 – the Code of Administrative Procedure<sup>5</sup> (hereinafter referred to as C.A.P.), is only the owner of the land or the person actually in possession of the property disclosed in the register of land and buildings. Therefore, determining the parties to administrative proceedings must be limited only to examining the entry in the aforementioned register. If the request to initiate proceedings is submitted by a person who is not a party, then pursuant to Art. 61a(1) of C.A.P. the district governor is obliged to issue a decision refusing to initiate proceedings (Daniel, 2013; Felcenloben, 2022). Initiating the proceedings obliges the competent public administration authority to conduct them in accordance with the principles set out in the Code of Administrative Procedure, in particular the district governor is obliged to conduct the proceedings in such a way that the facts of the case are fully explained<sup>6</sup>.

Pursuant to the provisions of § 4 of R.S.C., soil classification *ex officio* is carried out: 1) on land that has not been classified yet; 2) on meliorated land – after 3 years from the implementation of water melioration devices; 3) on land subject to consolidation proceedings; 4) on land where the district governor ordered the modernization of the register of land and buildings or periodic verification of registration data – in the event of a change in land use on land subject to classification; 5) after a natural disaster causing changes in the soil environment; 6) after

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<sup>4</sup> Journal of Laws of 2012, item 1246.

<sup>5</sup> Journal of Laws of 2023, item 775, as amended.

<sup>6</sup> Judgment of the Provincial Administrative Court in Białystok of 11 February 2014, II SA/Bk 666/13, LEX no. 1513129.

afforestation of land under the provisions on supporting the development of rural areas with funds from the Guarantee Section of the European Agricultural Guidance and Guarantee Fund or under the provisions on supporting rural areas with the use of funds from the European Agricultural Fund for Rural Development. The case law of administrative courts emphasizes that while § 4 of R.S.C. contains a closed list of grounds obliging the authority to initiate and conduct proceedings *ex officio*, there is no analogous provision relating to proceedings initiated at the request of the land owner. It should therefore be concluded that this applies to every situation other than those mentioned in the above-mentioned provision<sup>7</sup>. As a side note, it is worth pointing out that not every modernization procedure requires an *ex officio* land classification. This obligation arises when the land use is changed as part of modernization, and this land use is subject to the obligation of soil classification. However, if the land use was not changed during the modernization proceedings, then there is no obligation to carry out the land classification *ex officio*<sup>8</sup>.

## 2. RESPONSIBILITIES AND LEGAL STATUS OF THE CLASSIFIER

The initiation of classification proceedings *ex officio* takes the form of a notification, which contains in particular information on the legal basis for carrying out the classification, the area covered by the classification, the place and date of commencement of classification activities in the field, the schedule for carrying out the classification and the name and surname of the classifier. The date for commencing classification activities in the field may not be less than seven days from the date of notification. The notice is delivered to the address indicated in the register of land and buildings. The other parties are notified by way of a notice at the district governor's office, the municipality office, as well as in the village where the land covered by the classification is located (§ 6 of R.S.C.). Pursuant to § 5(1) of the analysed regulation, activities undertaken as part of the soil classification include: 1) analysis of the necessary materials constituting the state geodetic and cartographic resource; 2) carrying out classification activities in the field; 3) preparing a draft for determining the classification; 4) considering objections to the draft classification and 5) issuing a decision establishing the classification. Importantly, the activities indicated in points 1-3 are carried out by a person authorized by the district governor, called the "classifier" (§ 5(2) of R.S.C.). Classification activities are carried out in the field by the classifier in the presence of the owners. The failure of any owner to appear does not prevent the classification activities from taking place in the field (§ 7 of R.S.C.).

It follows from the above that, on the one hand, carrying out classification proceedings requires that certain activities be performed by a person with appropriate qualifications. On the other hand, the applicable normative regulations do not specify selection criteria or qualification requirements for persons involved in soil classification, so – theoretically – any person authorized by the district governor can be a classifier (Ninard, 2014; Parzych *et al.*, 2014). In such a situation, there is a risk that carrying out classification activities in the field and determining the types of land uses and their valuation classes may be incorrect (Supreme Audit Office, 2023). The district governor, as the authority conducting proceedings regarding the soil classification, has the exclusive right to appoint a person who will guarantee the correct performance of work related to the division of soil into valuation classes based on production quality determined on the basis of the characteristics of the genetic horizons of the soil (Felcenloben 2022). Consequently, the qualifications for land classification should be independently examined by the authority that conducts it and is responsible for this classification. Therefore, the district governor must independently assess whether the person who is to conduct the proceedings has the appropriate qualifications. The lack of the need to have confirmed qualifications in the field of soil knowledge is a significant shortcoming of the analysed legal regulation. This means that in practice, activities may be undertaken by people who do not have sufficient knowledge

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<sup>7</sup> See judgment of the Provincial Administrative Court in Warsaw of 13 May 2021, I SA/Wa 79/21, LEX no. 3293874.

<sup>8</sup> See judgment of the Supreme Administrative Court of 24 September 2021, I OSK 4338/18, LEX no. 3240028.

or practical skills (Daniel, 2013). This is clearly confirmed by the results of the audit with registration number 164/2022/P/22/053/LBY carried out by the Supreme Audit Office covering the years 2017-2022 (1st quarter). One of the main conclusions resulting from the audit were irregularities in the soil classification. Particular attention is drawn to the fact that as many as 33 out of 42 classification reports (79%) verified in the field by the Supreme Audit Office with the participation of experts and specialists contained data inconsistent with the actual situation, including incorrectly specified type of land use, valuation class, type and species of soil (Supreme Audit Office, 2023).

Pursuant to § 8 of R.S.C., after carrying out classification activities in the field, the classifier prepares a draft for determining the classification, which should include a classification map and a protocol containing in particular: general characteristics of the land covered by the classification, a list of descriptions of soil outcrops characterizing the types and species of soils, types of land uses and valuation classes, information about the cadastral map, signatures of the classifier and owners present when carrying out classification activities in the field, and the date of its preparation. The jurisprudence of administrative courts expressed the view that a technical report prepared by a classifier constitutes an expert opinion within the meaning of Article 84(1) of C.A.P. Disputing evidence from such a document is generally possible by formulating rational, substantive arguments justified by the principles of knowledge. In this case, specialist knowledge is necessary, so the expert should be presented with reservations to clarify doubts, or another opinion drawn up by a person with appropriate qualifications should be submitted<sup>9</sup>. Therefore, it should be assumed that only the classifier is authorized to reclassify land, whose duties include determining the types and classes of soil and determining the contours of individual soil types and soil class contours, along with preparing the necessary documentation<sup>10</sup>.

Objections may be raised to the draft classification. In the case of classification carried out *ex officio*, the district governor notifies the owners of the place and date of making the draft classification determination available for public inspection for a period of 14 days, at least 14 days before this date. In the case of classification carried out upon request, the district governor notifies the owner about the possibility of raising objections to the classification draft. Objections to the draft may be raised during the period of presentation or within 14 days from the date of receipt by the owner of an appropriate notification on the possibility of raising objections to the draft, which – in addition to enabling his or her presence while the activities are being carried out by the classifier – implements the basic principle of conduct specified in Article 10 of C.A.P., which is to ensure that the parties actively participate in the proceedings (§ 9-10 of R.S.C.). Pursuant to § 11(2) of R.S.C., information about the method of considering objections should be included in the justification of the district governor's decision to establish the classification. As mentioned above, the result of the proceedings regarding the soil classification is the issuance of a decision by the district governor. The issued decision must contain the components referred to in Article 107 of C.A.P., and the classification map is always an integral part of this type of decision (§ 11(1) of R.S.C.). The fact that activities within the proceedings are performed by a person authorized by the district governor means that the authority should refer in detail to the collected evidence and explain on what factual reasons the decision was based. In other words, the decision to establish the classification must correspond to the factual findings made in the course of the proceedings. The requirement to provide detailed justification for the decision counteracts possible allegations regarding the discretion of the proceedings (Daniel, 2013). The final decision on determining the soil classification is the basis for making changes to the register of land and buildings (Felcenloben, 2022). Importantly, in the judgment of 16 November 2009, IV SA/Wa 1320/09, LEX No. 588368, the Provincial Administrative Court in Warsaw stated that making changes to the register of land and buildings in terms of designations of land use and soil classes from

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<sup>9</sup> See judgments of the Supreme Administrative Court: of 29 April 2019, I OSK 2255/ 18, LEX no. 2676859, and of 6 June 2019, I OSK 2295/18, LEX no. 2680115.

<sup>10</sup> See judgment of the Provincial Administrative Court in Białystok of 11 February 2014, II SA/Bk 666/13, LEX no. 1513129.

previously omitting the soil classification procedure constitutes a gross violation of the law and is the basis for invalidating the district governor's decision to enter it in the register.

Both the provisions of G.C.L. and R.S.C. do not regulate the issue of payment of fees and costs of proceedings regarding the soil classification. Therefore, the district governor, as the authority conducting administrative proceedings at the request of the land owner, when determining fees and costs of the proceedings, should apply the provisions of the Code of Administrative Procedure resulting from Division IX, and in particular Articles 262 and 263. In the light of Article 262(1)(2) of C.A.P., receivables of the classifier, included pursuant to Article 263 of C.A.P. to the costs of the proceedings, are charged to the party if they were incurred in its interest or at its request, and do not result from the statutory obligation of the authority conducting the proceedings. In justified cases, the public administration authority may require the party to make an advance payment of a certain amount to cover the costs of the proceedings (Article 262(2) of C.A.P.). Based on Article 264(1) of C.A.P., the amount of the costs of the proceedings, the persons obliged to bear them, and the date and manner of their payment are determined by the public administration authority by way of a resolution simultaneously with the issuance of the decision (Parzych *et al.*, 2014).

### 3. RELEVANT EU AND SELECTED MEMBER STATES' REGULATIONS

As set out in the introduction, the existing EU legal framework contains several provisions of relevance to soil but there is a clear gap as far as the soil classification procedure in the member states is concerned. As a component of the European Green Deal, the Commission adopted an EU Climate Adaptation Strategy<sup>11</sup>, a Zero Pollution Action Plan<sup>12</sup>, an EU Biodiversity Strategy for 2030<sup>13</sup>, and an EU Soil Strategy for 2030<sup>14</sup>. The latter Strategy describes the long-term vision to have all EU soil ecosystems in healthy condition and thus more resilient by 2050 as well as to make restoration, sustainable use and protection of soils the norm. Moreover, the Strategy proposes legislative solutions – such as a Soil Health Law – to achieve these objectives (Smreczak *et al.*, 2021). However, in the EU countries there are numerous differences concerning methods of preparing, collecting and analysing the soils (Balawejder *et al.*, 2023; Cornu *et al.*, 2023).

Among the EU member states, a national soil quality assessment system operates, for instance, in Germany, Austria and Lithuania. German authorities designed a comprehensive strategy towards soil stakes which underpins relevant policies by national legislation, and includes soils in EU-driven policies (Turpin *et al.*, 2017). In this country, issues related to soil classification are regulated by the Act on the Estimation of Agricultural Soils of 20 December 2007<sup>15</sup>. In the light of this Act, soil quality assessment serves not only tax purposes, but also applies to agricultural governance, soil protection and soil information. The system consists of: the Federal Advisory Council for Valuations and local government valuation commissions for conducting soil valuations and determining valuation results. The local government commissions are composed of: an official agricultural expert or an official agricultural expert from the financial administration, volunteer assessors with knowledge in the field of agriculture and soil

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<sup>11</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, Forging a climate-resilient Europe – the new EU Strategy on Adaptation to Climate Change COM(2021)82 final.

<sup>12</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, Pathway to a Healthy Planet for All EU Action Plan: 'Towards Zero Pollution for Air, Water and Soil' COM(2021) 400 final.

<sup>13</sup> Communication from the Commission to the European Parliament, the Council the European Economic and Social Committee and the Committee of the Regions, EU Biodiversity Strategy for 2030, Bringing nature back into our lives COM(2020) 380 final.

<sup>14</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, EU Soil Strategy for 2030 Reaping the benefits of healthy soils for people, food, nature and climate COM(2021) 699 final.

<sup>15</sup> [https://www.gesetze-im-internet.de/bodsch\\_tzg\\_2008/BJNR317600007.html](https://www.gesetze-im-internet.de/bodsch_tzg_2008/BJNR317600007.html).

science, appointed by the financial administration. The assessment committee is assisted in carrying out surveying work by a staff member with such authorisation.

In Austria, the main purpose of the soil quality assessment system is soil taxation. These activities are carried out by the Ministry of Finance. There are specific assessment rules that take into account the soil, landscape and climatic conditions of a specific region. Soil valuation is carried out by special staff of the Ministry of Finance. Soil profiles for national and regional standards are described by a special evaluation commission composed of employees of the Institute of Soil Cartography and universities. Personnel involved in soil valuation must have a higher education degree and complete additional education at a postgraduate course for soil scientists, which is conducted by the Ministry of Finance.

In Lithuania, there is an approved methodology for land productivity assessment that takes into account, in particular, soil taxonomic units, soil texture classes, soil cover variability and local climatic conditions. Soil productivity is assessed automatically using a land valuation database. There is no official system for training soil classifiers in Lithuania. If it is necessary to determine the systematic units of soils or soil grain size, persons who have documented higher education in soil science as one of the subjects of their studies may be employed<sup>16</sup>.

#### 4. DISCUSSION

The findings of this study confirm that soil classification remains a crucial but structurally underregulated component of land administration in Poland, particularly when compared with solutions adopted in selected EU Member States. While the Polish system formally guarantees procedural safeguards for landowners and ensures uniformity of classification at the national level, the lack of clearly defined qualification requirements for soil classifiers significantly weakens the reliability and credibility of classification outcomes. This problem has been repeatedly identified both in the legal doctrine and in audit reports, most notably by the Supreme Audit Office, which revealed a high percentage of substantive errors in classification documentation. Similar challenges related to the quality, consistency, and updating of soil data have been identified in other EU countries. However, the institutional responses to this issue differ considerably. Comparative research conducted at the EU level indicates that although no harmonised soil classification procedure exists, some Member States have developed systems that combine legal regulation with strong professional and institutional oversight (Turpin *et al.*, 2017; Balawejder *et al.*, 2023; Cornu *et al.*, 2023). In Germany and Austria, for instance, soil valuation is embedded within a broader framework of soil protection, agricultural policy, and fiscal governance. Importantly, both systems rely on formally trained experts, structured assessment bodies, and multi-level verification mechanisms. This contrasts sharply with the Polish approach, where the responsibility for verifying classifiers' competencies is left almost entirely to the discretion of the district governor.

The Polish model therefore appears to prioritize procedural legality over substantive accuracy. While administrative courts emphasize the evidentiary value of classification documentation as expert opinions, the absence of statutory qualification standards undermines the epistemic foundations of such evidence. Similar concerns have been raised in Polish legal scholarship, which points out that effective judicial or administrative review of soil classification decisions is limited when the underlying expert assessments are flawed or methodologically inconsistent (Daniel, 2013; Ninard, 2014). In this respect, the Polish system differs also from Lithuania's automated land productivity assessment, which, despite its limitations, reduces the risk of arbitrary or inconsistent expert judgments. From a broader policy perspective, the deficiencies identified in Poland gain additional significance in light of evolving EU soil policy. Recent strategic documents, including the EU Soil Strategy for 2030 and the

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<sup>16</sup> See letter of the Minister of Agriculture and Rural Development of 25 January 2023, case number: DNI.ge.071.12.2022, [https://geoforum.pl/upload2/files/2023.01.25.pismo\\_mrirw\\_do\\_mrit\\_-\\_odpowied%C5%BA\\_25.01.2023.pdf](https://geoforum.pl/upload2/files/2023.01.25.pismo_mrirw_do_mrit_-_odpowied%C5%BA_25.01.2023.pdf).

proposed Soil Monitoring Law, emphasize the role of reliable, comparable soil data in achieving climate resilience, biodiversity protection, and sustainable land use. Research indicates that fragmented national classification systems hinder data comparability and weaken the effectiveness of EU-wide environmental policies (Panagos *et al.*, 2012; Smreczak *et al.*, 2021).

At the same time, Polish soil science research highlights that changes in land use, agricultural practices, and environmental conditions justify the increasing number of reclassification proceedings. Studies by Kabala *et al.* (2019) and the Polish Society of Soil Science demonstrate that modern soil systematics provide more precise tools for soil evaluation than those used during the nationwide classification campaign of the years 1956-1970. However, without corresponding legal and institutional reforms, these scientific advances are not fully reflected in administrative practice. In comparative terms, the Polish system lacks two key elements that are present in other Member States: formalized professional training for classifiers and an institutionalized link between soil classification and soil protection policy. Research from Germany and Austria shows that integrating soil valuation with environmental and agricultural governance enhances both data quality and policy coherence. The absence of such integration in Poland reinforces the perception of soil classification as a purely technical-administrative task, rather than as an instrument supporting sustainable land management.

## CONCLUSIONS

The legal regulation of soil classification in Poland is part of geodetic and cartographic law (Ninard, 2014). It defines a separate procedure for proceedings concerning entries in the register of land and buildings, as it ends with the issuance of a decision on determining the classification, which constitutes the basis for making appropriate entries in this register<sup>17</sup>. The procedure itself, conducted by the classifier, includes both the office procedure phase, during which the necessary materials constituting the state geodetic and cartographic resources are analysed and the preparation of a classification draft, as well as field activities, which involve carrying out classification activities in the field. When analysing the proceedings regarding the soil classification, the extensive scope of the parties' guarantees should be positively assessed in terms of ensuring their participation in the proceedings at the stage of being present during the classifier's activities and the possibility of raising objections to the classification draft. Resulting from the provisions of § 11(2) of R.S.C., the additional obligation of the authority to include in the justification for the decision to establish the classification information on the method of considering objections to the classification draft counteracts potential allegations regarding the arbitrariness of the decisions made.

The biggest disadvantage of the analysed procedure is undoubtedly the lack of statutory regulation to determine the qualification requirements for persons applying for the right to carry out soil classification. Any person authorized by the district governor may be a soil classifier. Due to the specific nature of the proceedings in question, the classification should be performed by a person who guarantees the correct performance of work related to the division of soils into valuation classes appropriate to their production quality and ensures the correct substantive level of the services provided. Therefore, *de lege ferenda*, it is necessary to postulate an amendment to G.C.L. by defining appropriately high qualification requirements for persons applying for authorization to perform soil classification. This Act already regulates issues related to soil classification, as well as issues of professional qualifications for persons performing other independent functions in the field of geodesy and cartography.

The analysis of land classification systems in selected EU Member States shows that these systems differ significantly and are adapted to the economic needs and policies of a given country. They take into account not only the taxation of agricultural land, but also its protection. However, these systems also have similarities, such as:

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<sup>17</sup> See judgment of the Supreme Administrative Court of 30 September 2020, I OSK 723/20, LEX no. 3110626.

control of the skills of people performing the assessment by a government body, having an education in soil science, additional training for people performing soil valuation in postgraduate courses<sup>18</sup>.

To conclude, the problems identified in the Polish soil classification procedure are not unique but are more acute due to insufficient statutory regulation of professional qualifications. Comparative research at the EU level suggest that introducing mandatory education requirements, standardized training, and stronger institutional oversight would significantly improve the quality of soil classification outcomes. In this context, Poland's system could benefit not only from internal legal reform but also from closer alignment with emerging EU standards and best practices developed in other Member States. Further research should involve analysing and evaluating the most effective procedures and methods for soil classification at the national level in order to provide a coherent EU-level framework for a sustainable use of soils.

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<sup>18</sup> See letter of the Minister of Agriculture and Rural Development of 25 January 2023, case number: DNI.ge.071.12.2022, [https://geoforum.pl/upload2/files/2023.01.25.pismo\\_mrirw\\_do\\_mrirt\\_-\\_odpowiedz%C5%BA\\_25.01.2023.pdf](https://geoforum.pl/upload2/files/2023.01.25.pismo_mrirw_do_mrirt_-_odpowiedz%C5%BA_25.01.2023.pdf).

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