

additional costs. Central administrators can not be aware of the complex variety of factors that affect the success of projects in local communities throughout the country. In their attempting to overcome this uncertainty, they create highly centralized and standardized procedures. Therefore, it is relevant that decentralization should include special and constant requirements for both central and local officials. It is considered that decentralization will improve the government's response to the public and increase the quantity and quality of services it provides.

Consequently, the combination of centralization and decentralization in the environment is considered an ideal way of achieving balanced roles and responsibilities between government levels. The advantages and downsides of centralization and decentralization in the field of the environment are given in the Table. 1.

Table 1 - Advantages and downsides of centralization and decentralization in the field of environment

Form	Centralization	Decentralization
Ecological policy implementation	Adapted to the implementation of undifferentiated policies, such as the intensification policy in agriculture. This includes expansion of agriculture, water management on the farm, soil conservation, soil fertility, wood farming and fisheries of farmers, although a special delegation varies from province to province.	Possibility of introducing various types of policies, including environmental policy.
Energy mobilization at the local level	May cause some "sclerosis" of local initiatives. Since electricity and natural gas are virtually non-taxable, the amount of revenues from any energy except oil is low. The exception is Poland, where the rate of excise duty on electricity is 10 times higher than the average of the new members of the EU. Therefore, 10% of energy tax revenues in Poland are provided by electricity taxation ¹ .	Mobilization effects at the local level: - increasing in interest rate. At the same time, the reduction of absolute indicators of revenues from environmental taxation may turn out to be a positive dynamic. In some cases, this may be an indication of a reduction in taxation object (the volume of pollution, the scope of the damaging effects on the environment), and, accordingly, the effectiveness of tax levers of state environmental regulation; - partnership creation and social cohesion. Consequently, environmental taxes shall become a form of cooperation between the state and payers to reduce anthropogenic load on environment;
		- experience achievement and technical teams creation at the local level. In other words, it is an additional incentive to increase the investment amount in environmentally-friendly technologies, which will give the right to compensate at least partially these costs by reducing the tax liability.
Effectiveness	- more rigidity. Local governments are not well funded, but also because	More flexibility: in the decision process during environmental programs implementation; in

¹ Taxation trends in the European Union – Data for the EU Member States, Iceland and Norway / European Commission. Luxembourg : Publications office of the European Union, 2010. 430 p. P 151.