

**PHOTO REPORT FROM THE MEETING ON 24.02.2020:**





## **ADDITIONAL INFORMATION**

### **I. PAP BELONGING TO THE PARTICULARLY VULNERABLE GROUP**

Due to the classification of one of the PAPs as belonging to the particularly vulnerable group due to age and health condition, and thus the fact that it is not possible for that person to participate in the meeting, the Consultant visited the PAP on 21 February 2020 in her current place of residence (area of former allotments) in order to personally inform her about the development of the LA&RAP document, present its content, and inform about the planned meeting.

After the consultant arrived at the site of the former allotment gardens, to the gazebo constituting the place of residence, persons currently residing there informed the Consultant that the PAP is in the hospital. The Consultant phoned one of the non-contractual users who had contact with PAP to obtain information about her health and current situation. It was confirmed that the PAP was in the hospital and her place of residence was occupied by third persons.

Acquiring the property from the City of Szczecin Commune results in the PAP's loss of current residence. In connection with the above (as described in the LA&RAP), actions were taken to obtain premises from ZBiLK's resources for her. As a result of these activities, a contract for making the premises available for renovation was concluded.

Due to the disclosure of new information, i.e. the hospital stay and gazebo being occupied by third persons, and the fact that the PAP belongs to a particularly vulnerable group, and thus there is obligation to provide additional assistance, providing this person with replacement accommodation for the duration of the renovation should be considered. It should be emphasized that it is highly probable that the PAP will not have a place to return to after leaving the hospital. The Consultant is currently analysing the existing possibilities, in particular renting other premises where the PAP could stay until the renovation works are completed.

This action is necessary due to the emergence of new information and the living situation of the PAP, especially taking into account the operational policy of the World Bank, OP 4.12., which requires additional measures to be applied in relation to persons classified as particularly vulnerable.

### **II. Income tax on compensation received**

It should also be emphasized that the compensation for the PAP will correspond to the replacement value, and thus will be the amount necessary to replace the assets without taking into account their depreciation due to age, condition or any other factor, and will therefore be based for this Task on the value of property lost goods, such as plantings and other items, plus the transaction costs necessary for replacement, such as taxes and fees. Consequently, if it is necessary to incur any additional costs, including income tax on received damages, these costs will not be incurred by PAPs and the compensation received will be increased by the amount of any additional costs that may arise.

The above is consistent with the principles arising from the operational policy of the World Bank, OP 4.12. The PAP should receive the amount needed to replace lost assets without taking into account depreciation of assets resulting from age, condition, or other factors related to assets, and thus should not incur costs related to taxation of the received amount.

---

Attachments:

- attendance list (anonymized).