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The study shows that farm owners would be willing to consider increasing their involvement in conservation activities and the environmentally friendly use of natural resources if they received greater support in the form of tax preferences. It is not only about taxes administered by the central government, but also about levies, the amount of which depends on the entities managing at the lowest local government level. In the fiscal systems of various European Union countries, and thus in the area of impact of the Natura 2000 program, there are opportunities to re-orientate local tax reliefs in such a way that they serve the purposes of nature protection [31]. The real estate tax, which is imposed at the local level both in Poland and in other EU countries, has a particularly large potential, often constituting the main tax base for local governments [32, 33]. In Poland, municipal councils have the right to grant real estate tax exemptions [34] and so far they have used this power relatively most often compared to other taxes they manage [33]. In the case of compensation for restrictions in the use of land, the results obtained, illustrating the approach of private entities to this issue, are in some contrast to what is generally found in, for example, local authorities, which are rather interested in such transfers in return for introducing pro-protective solutions [35, 36].

Valuable ecosystems may constitute the basis for the development of tourist services, but in accordance with the concept of eco-development, their exploitation should respect the principles of nature protection. Supporting entrepreneurship in areas with high natural values should be treated as a priority of the sustainable development policy, and the development of the economic sphere in this way is a driving force for development in other spheres [37]. A particularly desirable form in this context would be ecotourism and agritourism, which can be promoted as an important conservation tool and a way to have a positive impact on the environment. At the same time, it has the potential to develop education in the field of biodiversity protection, and to improve the economic conditions of the hosts [38]. The role that the aforementioned types of tourism can play as part of a nature conservation strategy depends, however, on individual conservation and use regulations and conservation plans, and how these deal with the sharing of benefits and costs of environmental services between stakeholders [39]. Local governments should therefore cooperate with private owners, and the introduction of various solutions should take place on the basis of a partnership combining the involvement of private and public entities [40]. In particular, the field of environmental education and related training requires the participation of local authorities, both in terms of organization and finance. Various studies show that

local officials are relatively willing to participate in this type of enterprise [37, 41]. From the point of view of the surveyed group, it is important, because a large part of respondents perceive as their own weakness insufficient knowledge about conducting service activities in environment-friendly tourism. Perhaps it also underlies the fact that, in general, much fewer farms in Poland invest in tourism than in other non-agricultural activities [42].

## Conclusion

Running a business in areas protected by the Natura 2000 program is associated with certain limitations in the use of land. The protective function of these zones is strengthened by the involvement of their private owners in conservation activities, but there is a need to create a solid basis for this in the form of an appropriate information campaign and launching various economic incentives encouraging this type of activity. As the example of a group of owners of farms located within several protected areas in the central-eastern part of Poland shows, the functioning of new forms of protection does not have to activate the private sector for more sustainable management and greater care for valuable natural values. At the same time, the need for private entities to comply with protective requirements may somewhat hamper their economic and investment activity, especially if the environmental awareness of people farming on a daily basis in agricultural areas subject to the protection regime does not increase.

## Conflict of Interest

The author declares no conflict of interest.

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