

# Review of: "Using Taxes to Attract the Creative Class in the Presence of a Region-Specific Rent"

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Potential competing interests: No potential competing interests to declare.

The reviewed article raises many questions. Especially if we read the comments in the footnotes (footnote 6). If Authors do not edit the full article, how to read the text.

The first issue is the title, which should be adequate to the content that does not concern the creative class.

The idea of combining taxes with regard to the creative class is valuable. Such research on entrepreneurs is being carried out.

In order to understand the Authors, the study lacks a clearly formulated goal, problem, hypotheses. The weakness of the text is the lack of methodology.

There is also no analysis of the literature on the creative class, which results in overinterpretation of the theory. Research on the creative class related to technology, talent and tolerance. The structure of the index evaluating the creative class proposed by various authors gives the possibility of modifying the variables. The authors of the article proposed a tax. The analysis of each factor affecting the development of the region and attracting the creative class is possible and valuable. However, it should be made on the basis of methodological assumptions.

Regions are different, the conditions for doing business and the role of the creative class are different. This has been omitted in the study, hence the suggestion to change the title (remove the words creative class).

Other results of the analysis can be related with caution to entrepreneurs (enterprises). Taxes, or rather exemptions, tax reliefs are a factor encouraging entrepreneurs to start business activity.

The article does not show how the results of the authors' research correspond with the results of other works. The performed analysis is one-way, presented in a selected, narrow part. Such an approach may mislead the reader.