

## Request to the Supreme Administrative Prosecutor's Office (SAPO)

RULE OF LAW, NON-DISCRIMINATION AND EQUALITY BEFORE THE LAW

## REQUEST TO THE SUPREME ADMINISTRATIVE PROSECUTOR'S OFFICE (SAPO)

## RULE OF LAW, NON-DISCRIMINATION AND EQUALITY BEFORE THE LAW – lack of legal certainty in case-law



- Request to the Supreme Administrative Prosecutor's Office (SAPO) to challenge illegal texts in **municipal ordinances** on the determination and administration of local fees and service prices in the section "**Household solid waste fees**". The concrete reason for the alert was complaints received by the institution from property owners on the territory of Vidin municipality with a complaint that the municipality refuses to accept declarations for exemption from paying a fee for the collection and removal of household waste due to non-use of the property, submitted after 31 October, with the argument that changes have been made to the regulation.
- Other municipal ordinances have been identified (Nesebar, Dolna Mitropolia, Stamboliyski) as setting out a shorter deadline for submitting the declarations than those set out in the currently effective provision of Article 71, item 1 of the Local Taxes and Fees Act (LTFA). The Ombudsman also found that some municipal ordinances set conditions for the exemption from garbage collection and garbage transportation fee, e.g. Pazardzhik and Stamboliyski municipalities require submission of additional documents (certificates from the water supply and energy companies for lack of water and electricity consumption in the property); Bobov Dol municipality requires a certificate of absence of obligations to the municipality for local taxes and fees for previous years. Based on the findings, the Ombudsman insisted that SAPO should review the legality of all municipal ordinances for determination and administration of local fees and service prices, section "Household solid waste fee", and accordingly, in case of violations, take the necessary action.
- In response, the SAPO informed that as of 29 October 2022 it found that 95 ordinances of municipal councils contradict the LTFA, including those indicated by the Ombudsman. In this regard, actions were taken under the legality review procedure: 15 cases were submitted to the administrative courts, and as of the indicated date, three of them were upheld at first instance.