

Applicable Tariffs and Evolution over the Years of the Sanitation Tax for the Public Sanitation Service in Stroiești

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Abstract: *In this article, we propose to study the tariffs applicable to the sanitation tax of this public service in Stroiești commune, by categories of individuals, natural and legal, who have the duty to pay this tax, and finally, the presentation of the evolution of the revenues collected from this tax (in the interval 2017-2023), the data being found from an accounting point of view in the category of other revenues from the provision of services and other activities in the budget. The sanitation tax may vary from one locality to another depending on the local policies applied, and the calculation of this tax can be done in various ways, in this case according to the value or size of the property. The method of establishing these fees has registered changes, at the regulatory level, so that the municipalities could change the amount of the sanitation fee throughout the year.*

We believe that it is important to study the evolution of the sanitation tax over time, because it generates consistent revenues for localities of a similar size to Stroiești commune. We want to observe if, compared to the consumer price index, the chronological evolution of this tax indicates an increase from one year to another and if this increase is more strongly applied among individuals or legal entities.

Keywords: *Public sanitation service, sanitation tax, quality indicators, decentralization*

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1. Introduction

The sanitation tax is the tax imposed by local or regional authorities for sanitation and waste management services. The purpose of this tax is to cover the costs associated with the activities of collection, transport, treatment and disposal of household waste and various other categories of waste.

All funds collected through the application of the sanitation tax are used to finance sanitation services, including solid waste collection, street cleaning, hazardous waste management, but also other categories of activities related to sanitation. At the same time, these amounts can also be used for the purpose of implementing and developing the necessary infrastructure for efficient waste management. It should be noted that sanitation fee policies and levels may vary from jurisdiction to jurisdiction.

This tax is established as a special tax according to the regulations of article 484 paragraphs (1) and (2) of Law no. 227/2015 - Fiscal Code (Romanian Parliament, 2015), but also under Law no.101//2006 (Romanian Parliament, 2006) regulating the sanitation service of localities.

Within Stroiești commune, the sanitation tax represents the payment obligation of natural and legal persons who live/operate in this commune, but also of people who do not own a home, but have a stable domicile within the commune, and of people who own homes within the commune but with permanent residence in another locality.

The last amendment to Law no.101/2006 was applied by GEO no. 133/2022 (Romanian Government, 2022) by which the method of establishing these fees registered changes, at a regulatory level, so that the municipalities can change the amount of the sanitation fee throughout the year, the same act of law also establishing the aspects related to the maximum tariffs that could be applied to people who have not concluded contracts for sanitation or do not carry out separate collection of waste.

Previously, if this tax changed, the change could not take effect for people liable to pay it until the following year.

The same ordinance states that local public administration authorities can implement subscription systems for sanitation services. These subscriptions can be based on packages that include an annual number of collections of containers or receptacles intended for waste collection. In this system, the costs associated with the subscription are established in advance and the plus or minus differences in the related costs are regularized annually according to the provisions from the local regulation.

This approach has the advantage of providing greater predictability in sanitation service costs for both authorities and taxpayers.

2. Sanitation service within Stroiești commune

In accordance with Law no.51/2006 on community services of public utilities (Romanian Parliament, 2006) and in accordance with DLC no. 24/2020, sanitation operations in Stroiești TAU are made by SC RITMIC COM SRL according to the service contracts. Within the Stroiești TAU, we specify that there are no specially arranged collection points, and the waste collection process is carried out door-to-door for individual homes, and the containers/bags in which the waste was stored are collected. At the same time, public institutions and economic agents have the obligation to have bins for the pre-collection of waste, at least for the 2 categories of waste.

On June 9, 2021, the contract no. 4497 was concluded for delegation by concession of the management of the sanitation service between Stroiești TAU represented by the mayor (grantor) and SC RITMIC COM through its administrator, in the capacity of concessionaire, for the concession of the management of the sanitation service.

This decision complied with the provisions of Law no. 51/2006, Law no. 101/2006, ANRSC Order no. 109/2007 (The National Regulatory Authority For Community Public Utility Services - A.N.R.S.C., 2007), ANRSC Order no. 82/2015 (The National Regulatory Authority For Community Public Utility Services - A.N.R.S.C., 2015), and ANRSC Order no. 111/2007 (The National Regulatory Authority For Community Public Utility Services - A.N.R.S.C., 2007), GO no. 21/2002 (Romanian Government, 2002), GEO no. 57/2019 Administrative Code.

Based on the seven-chapter specification, the necessary conditions to be observed regarding the performance of activities within the sanitation service are established, thus being settled the quality levels and technical conditions for the proper functioning of this service, by ensuring safety and maximum efficiency conditions.

3. The evolution of the sanitation tax over the years in Stroiești commune

For each year studied in this article, the establishment of the sanitation fee was carried out based on the Decisions of the Local Council, and from those presented below we will highlight its evolution over the period 2017-2023, as well as the changes that appeared from one year to the next, regarding the categories of natural and legal persons who have the duty to pay this tax.

For the year 2017 (Stroiești local Council, 2016), the value of the sanitation fee for both natural and legal persons was established by the Local

Council Decision. In the case of the first category, the Town Hall of the Stroiești commune established that natural persons living within the radius of the commune should pay 25 lei/year. In the case of families made up of 2 people, the annual fee was 50 lei/year/dwelling, and for families made up of 3 people, a fee of 60 lei/year/family (dwelling) was established. In the case of families made up of more than 3 members, they had to pay another 5 lei per year, for each person (starting with the 4th member), plus the tax of 60 lei per year/family, specified previous. In the case of natural persons who do not own a home but who have a stable residence within the municipality, it was established that for 1 person, the tax is 13 lei/year, for families of 2 people 25 lei/year, for 3 people 30 lei/year year, and in the case of families made up of more than three members but who do not have a stable domicile within the municipality, 3 lei/year was added to the 30 lei fee for each member. In the case of people who own homes in the commune but have a permanent residence elsewhere, the amount of the tax was 25 lei/year.

In the case of legal entities, in 2017 they had the obligation to pay 25 lei/month and for authorized natural persons, this fee was set at 20 lei/month. The obligation of these persons was and is still in force, to have 2 plastic containers in which to carry out the selective storage of waste (wet fraction and dry fraction).

We notice that in 2018 (Stroiești local Council, 2017), the sanitation tax applicable to natural persons living within the Stroiești commune, no longer took into account the number of family members. Thus, for each member of the family, a tax of 25 lei/year was established, and in the case of natural persons with homes within the municipality but who have a permanent residence in another locality, the amount of the tax was the same 25 lei/year. So, at the level of 2018, if there were 6 members in a family, the total value of the sanitation fee totaled 150 lei per year. It is also noted that no references have been made regarding natural persons, natural persons with a home, but with a stable domicile in another locality. In the case of legal entities, it is obvious the dissociation between those carrying out production activities, for which an amount of 25 lei/month was established, similar to that applied to legal entities of the CC type from 2017.

On the other hand, for commercial companies that carried out commercial activities on areas of maximum 100 m² (such as small shops, kiosks), this tax was set at 30 lei/month, and for larger shops that occupy a residential area of more than 100 m², the value of this fee was set at 50 lei/month. It is therefore observed that by separating legal entities into those with production and commercial activities, the town hall tried to encourage

these entrepreneurs who can generate income from the productions made at the level of TAU. These categories of legal entities carrying out production activities may have more employees compared to commercial companies, stimulating the labor market and the development of the economy in the Stroiești commune.

In the year 2019 (Stroiești local Council, 2018), natural persons had the obligation to pay 40 lei/year per person for each family member, an increase of 15 lei/person was recorded compared to the previous year, the same increase also being applied to people who own homes within the municipality but have a stable domicile in another locality. For legal entities carrying out production activities, the amount of the tax remained the same at 25 lei/month, and in the case of those with commercial activities, the value of the sanitation tax remained the same at 30 and 50 lei/month respectively.

There is now another category for which the sanitation fee is established, namely that of legal entities only with their registered office within Stroiești TAU, with activities carried out in another locality (point of work), for which the payment obligation is 40 lei/ year. Compared to the previous year, it can be observed that the mayor's office has clearly specified that the tax applicable to people who own homes in Stroiești, but with permanent residence elsewhere, is calculated in lei/year/housing, a specification that was not made the previous year. This clarification was needed to eliminate problems in understanding how the sanitation fee is applied.

In 2020 (Stroiești local Council, 2019), natural persons had the obligation to pay 42 lei/year per person for each family member, i.e. an increase of 2 lei/person compared to 2019, a similar increase also being applied to people who own homes within the commune but have their domicile established in another locality, specifying that they pay the tax per home and not per person. In the case of legal entities carrying out production activities, the tax increased by 1 leu compared to the previous year, reaching 26 lei/month, the same increase being registered for legal entities with commercial activities occupying an area of less than 100 m², for which the fee reached 31 lei/month. For economic agents carrying out commercial activities on an area larger than 100 m², the sanitation fee was set at 52 lei/month, marking an increase of 2 lei compared to the previous year, the same increase being registered in the case of legal entities only with registered office within Stroiești TAU, with activities carried out in another locality, for which the sanitation fee was set at 42 lei/year.

For **the year 2021** (Stroiești local Council, 2020), in the case of legal entities in the first category, i.e. those carrying out production activities, a tax of 27 lei/month was established, 1 lei higher than the level in 2020, and the tie-breaker was made in the case of legal entities with commercial activities remained the same, with the amount of the fee of 32 lei/month (surface area < 100m²), 54 lei/month (surface area >100m²) and 44 lei/year (other locality, work point or travel to the client's home).

We note that from this year, the method of applying the sanitation tax, applicable in 2017, has returned. Thus, for people living in Stroiești, families of 1-4 people, the sanitation tax was set at 65 lei/year/person, and in the case of families made up of more than 4 people, it was established that for the 5th and 6th person, an additional 35 lei per person will be paid. Thus, for a family of 6 people, he paid 260 lei (family 4 people) + 70 lei, i.e. 330 lei in total. Also this year, it was established that starting with the 7th person, no sanitation fee is paid. Another clarification made this year was the reference to the beneficiaries of Law 416/2001 regarding the guaranteed minimum income, in this case, the sanitation fee being lei/year/person. In the case of individuals who own homes within Stroiești commune and have their permanent residence in another locality, the value of the sanitation tax was set at 65 lei/year/dwelling, being similar to the tax established for owned but uninhabited buildings.

It can be observed that from the **year 2022** (Stroiești local Council, 2021), the application of a new classification of economic agents carrying out commercial activities according to the area occupied, thus for those whose shop does not exceed 99 m², the sanitation fee was 50 lei/month. For areas between 100-149 m² the fee was 80 lei/month, for areas between 150-199 m², the fee was set at 100 lei monthly and for areas larger than 200 m², they had to pay 150 lei /month. References are also made in the case of natural persons carrying out activities on the basis of free initiative at the level of offices (family medicine, dentistry, pharmacies, etc.) for which it has been established a sanitation fee of 90 lei/year/CMI, CM, Pharmacy.

For economic agents carrying out production activities, the value of the sanitation tax was set at 50 lei per month, an increase of 23 lei compared to the previous year.

Regarding individuals, for families of 1-4 members, the increase was 25 lei/person compared to the previous year, the value of the sanitation fee being 90 lei/person. For families with 5, 6, 7 members, an additional 45 lei/year/person is paid in addition to the tax per person applicable to a family of 4. It is therefore noted that from 2022 the 7th member also paid

the sanitation fee, compared to the previous year, when he did not have this payment obligation. At the same time, the amount of payment for members 5, 6 and this year 7 increased by 10 lei/person, compared to 2021. It was established that starting with the 8th person, no sanitation fee is paid, and for beneficiaries of Law 416/2001 on the guaranteed minimum income, the amount of the tax was set at 45 lei/year/person, with an increase of 10 lei/year/person, compared to 2021. Significant increases of 25 lei/year/apartment were also registered in the case of people who own a home but have another domicile in another locality and in the case of uninhabited buildings, the sanitation fee reached 90 lei/year/apartment.

In the **year 2023** (Stroiești local Council, 2022), we mention that the same classification of economic agents with commercial activities is kept, exactly as in 2022, so that in the case of the first category ($S < 99 \text{ m}^2$), the applicable sanitation fee is 60 lei/month. In the case of areas between $100\text{-}149 \text{ m}^2$, the fee is set at 96 lei/month, in the case of areas between $150\text{-}199 \text{ m}^2$, the fee is 130 lei/month and for areas larger than 200 m^2 , the fee is 180 lei /month. With regard to natural persons carrying out activities on the basis of free initiative at the level of offices (family medicine, dentistry, pharmacies, etc.), the value of the sanitation fee of 108 lei/year/CMI, CM, Pharmacy, similar to that applicable to legal entities only, has been established with its registered office within Stroiești TAU, with the performance of the activity in another locality or with travel to the client's residence.

In the case of natural persons, for families of 1-4 members, the sanitation fee is 108 lei/person (increase of 18 lei/person). In the case of families with 5-6 members, 54 lei/year/person will be paid in addition to the tax per person applicable to the family of 4 people. We thus observe that from 2023, in the case of the 7th member and more, it returns to the level applicable from 2021, that is, no sanitation fee is paid.

So for a family of 6 people, a total of 330 lei was paid in 2021, 450 lei in 2022 and 540 lei per year in 2023. Also this year, it was established that starting with the 7th person, no sanitation fee is paid.

For the beneficiaries of Law 416/2001 on the guaranteed minimum income, the amount of the tax was set at 54 lei/year/person, with an increase of 9 lei/year/person, compared to the year 2022.

By 18 lei/year/apartment, the sanitation tax for people who own a home but have another domicile in another locality, as well as for uninhabited buildings, has also increased, reaching 108 lei/year/apartment.

4. Conclusions

Therefore in accordance with Law no.51/2006 on community services of public utilities and in accordance with DLC no. 24/2020, sanitation operations in Stroiești are made by SC RITMIC COM SRL according to the service contracts. Within Stroiești TAU, we specify that there are no specially arranged collection points, and the waste collection process is carried out door-to-door for individual homes, and the containers/bags in which the waste was stored are collected. At the same time, public institutions and economic agents have the obligation to have bins for the pre-collection of waste, at least for the 2 categories of waste.

As a conclusion of what was presented above, we highlight in the four figures below the evolution of the sanitation tax applied to natural and legal persons in the period 2017-2023 and the evolution of the revenues collected from the sanitation tax applied to natural and legal persons in the period 2017-2022. It should be noted that the 2017-2022 analysis interval chosen for the evolution of collected revenues is argued by the fact that, for the year 2023, not all collections were made, and the inclusion of this year in the analysis would be useless.

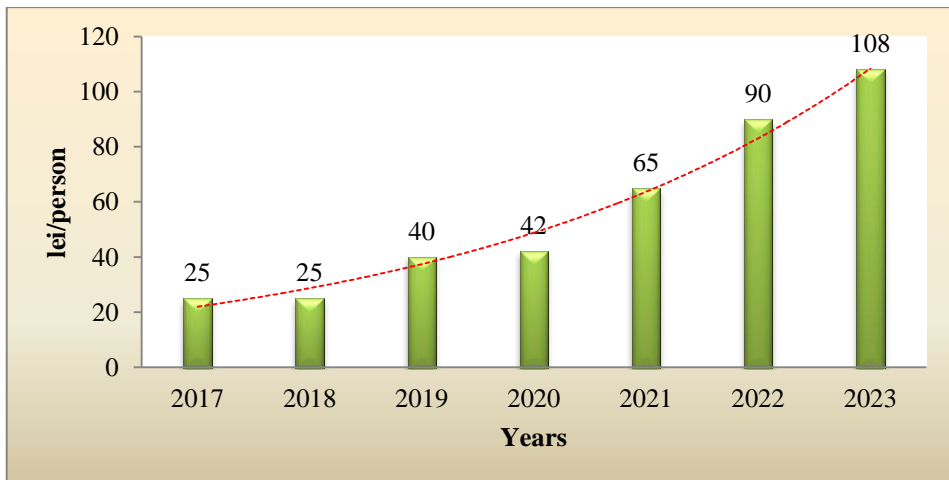


Figure no. 1. Evolution of sanitation tax for natural persons 2017-2023
Source: processed information from the official documents of the Town Hall of Stroiești

Figure 1 shows the exponential increase in the sanitation tax applicable to natural persons in the period 2017-2023, from 25 lei/person per year in the first year of analysis, to 108 lei in the last year of analysis. The biggest increases were felt by locals between the years 2021 compared to 2020 (+23 lei) and 2022 compared to 2021 (+25 lei).

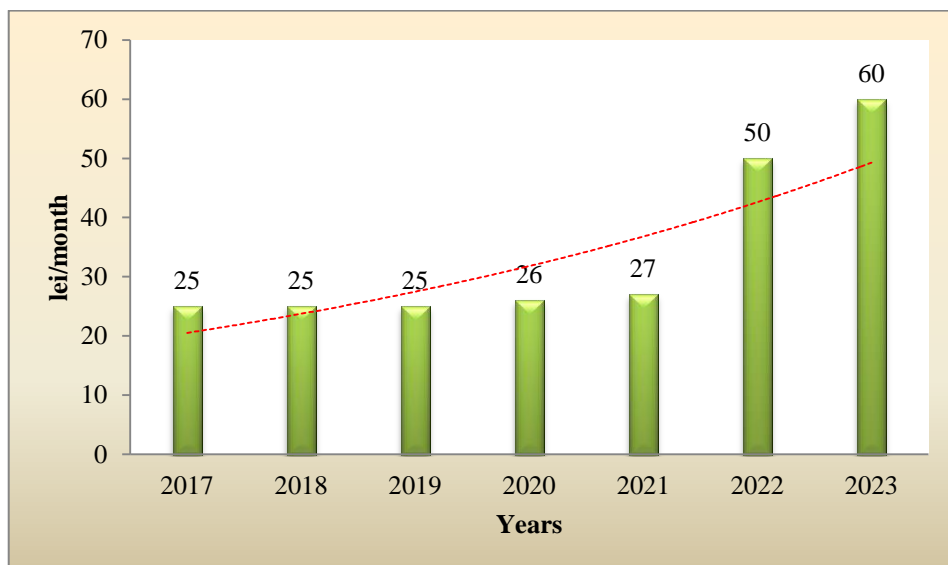
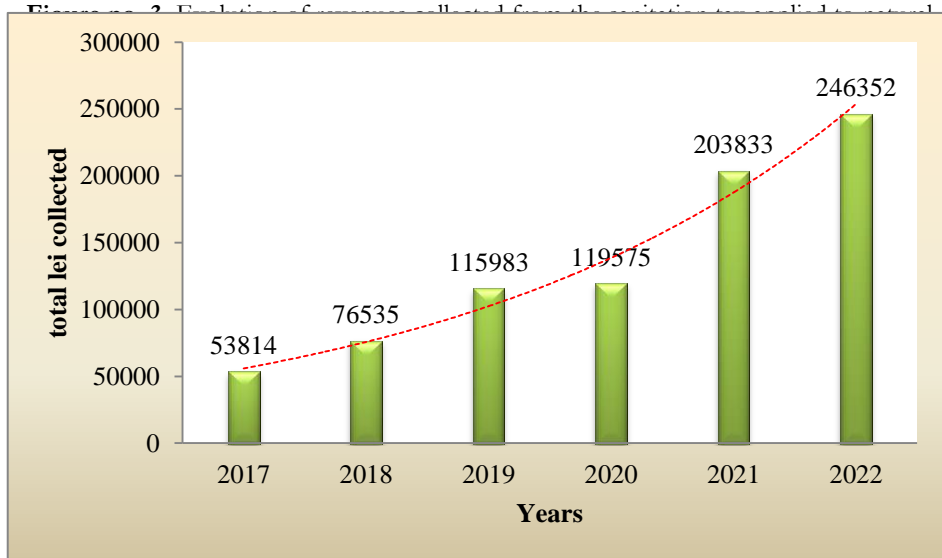


Figure no. 2. Evolution of sanitation tax applied to legal persons 2017-2023

Source: processed information from the official documents of the Town Hall of Stroiești

In the case of legal entities carrying out production activities, the growth rate was lower at least in the first 4 years of analysis, when the sanitation fee was between 25-27 lei/month, and from 2022, the increase was 23 lei/month, and in 2023 the increase felt was 60 lei/month compared to the previous year.

The following two figures show the evolution of the revenues collected from the application of the sanitation tax for natural and legal persons.



persons 2017-2022

Source: processed information from the official documents of the Town Hall of Stroiești

It is observed that the revenues collected from the sanitation tax applied to natural persons, have registered a fairly large exponential increase, from 53814 lei in 2017 to 246352 lei in 2022. Regarding the percentage of increase compared to the previous year, it is observed that the year 2021 has marked the greatest evolution, of 70.46% compared to the previous year, a significant increase also being recorded in 2019 compared to 2018 of 51.54%. The increase in 2021 is argued by the introduction of the tax per person/family criterion in the calculation of the sanitation fee, which generated quite large revenues for the town hall budget, totaling 203,833 lei in 2021. In 2019, the increase in collected income is justified by the increase in the sanitation tax per family member from 25 lei in 2018 to 40 lei in 2019.

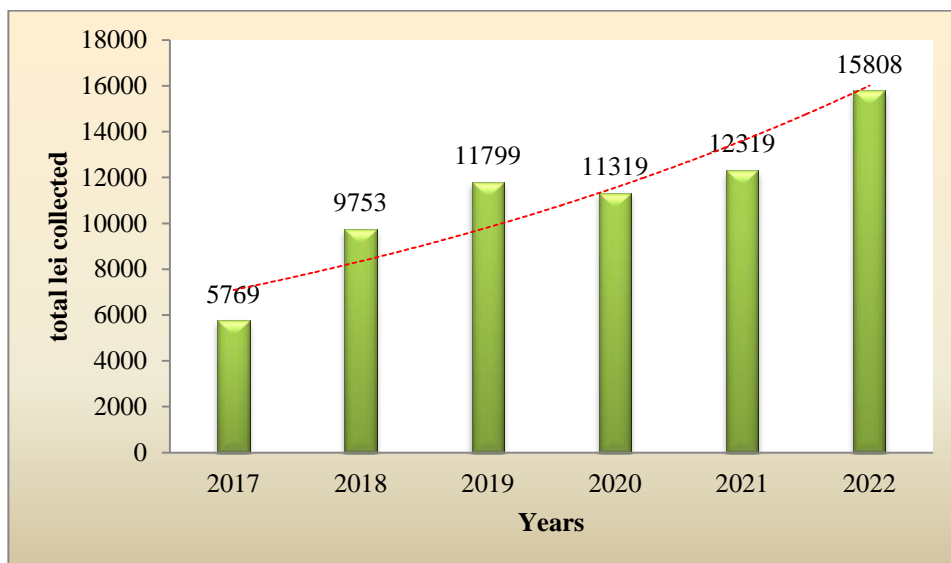


Figure no. 4. Evolution of revenues collected from sanitation tax applied to legal persons 2017-2022

Source: processed information from the official documents of the Town Hall of Stroiești

As for the revenues received from legal entities, this increase is more linear, from 5769 lei in 2017 to 15808 in 2022. Increasing the number of economic agents by ensuring the necessary conditions for the smooth running of activities is one of the fundamental objectives of the mayor's office.

The biggest increase was recorded in 2018 compared to 2017, with 3984 lei more collected compared to the previous year, this being determined by the separation of economic agents with commercial activities according to the occupied area (<100 m² and > 100 m²), but the change made in 2022 by dividing them into 4 categories only brought an increase of 28.32% compared to the previous year.

Of course, when increasing the sanitation fee, one of the adjustment parameters taken into account was the consumer price index communicated by the National Institute of Statistics, as well as the evolution of the exchange rate (The National Regulatory Authority For Community Public Utility Services - A.N.R.S.C., 2022). We must also take into account the fact that the Consumer Price Index of services recorded in the analyzed period is of IPC Services (%) - 138.00%.

However, we note that, at least at the level of 2022, the sanitation tax generated substantial revenues, reaching 246,352 lei for collections made from individuals and 15,808 lei for legal entities. The chronological evolution

of this tax indicated an increase from one year to the next, the one applied to individuals being more pronounced.

The use of money collected from the sanitation fee may vary according to local policy and priorities. However, we believe that the amounts collected from the sanitation tax generate sufficient income for the local budget of Stroești commune to finance sanitation services, including the purchase of equipment and vehicles necessary for the collection and transport of waste, the construction and maintenance of the waste management infrastructure, as well as for the payment of the salaries of the personnel involved in these activities.

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