

# POSSIBILITIES OF SANITATION LEVY IN SPAIN TO MITIGATE THE CLIMATE CHANGE EFFECTS

- The Sanitation levy is a PUBLIC FEE, intended to cover the costs of operation and maintenance of public sanitation and purification facilities of waste water.
- It has been developed by the Directive 2000/60/EC which set a framework for Community action in the field of water policy, it involves the creation of a single price for water (see article 9).

## FEATURES

Guarantee environmental principles compliance	Environmental tribute and finalist	Rank of law.	Management in Spain
<ul style="list-style-type: none"> <li>• Recovering costs</li> <li>• The polluter pays.</li> <li>• The pollution must be avoided at the source</li> </ul>	<ul style="list-style-type: none"> <li>• Guarantee the correct exploitation of public wastewater treatment facilities.</li> <li>• Its collection can only be dedicated to it</li> </ul>	<ul style="list-style-type: none"> <li>• For any changes of the tariff, it is necessary to modify their laws of setting out</li> </ul>	<ul style="list-style-type: none"> <li>• By the Autonomous Communities (AACC).</li> <li>• Sometimes the municipalities can set surcharges to finance operations in their collecting sewage systems.</li> </ul>

## SPAIN MODELS OF COLLECTING OF THE SANITATION COST

CATALAN MODEL	MURCIAN MODEL
<ul style="list-style-type: none"> <li>• It was set in 1981 to tax the spills.</li> <li>• Financing the infrastructure costs and operation of works and facilities, <b>as well as</b> other costs of sanitation and supply.</li> <li>• Managed by the Catalan Water Agency which is constituted in the unique hydraulic administration of the AACC.</li> <li>• It taxes the current or potential consumption of water from any source which the pollution could be produced.</li> </ul>	<ul style="list-style-type: none"> <li>• There is a sanitation levy plus a specific tax on discharges to coastal waters in case of Murcia.</li> <li>• It was set in 2000, and the Sanitation levy is a tax destined to cover the costs of operation and maintenance of public sanitation and purification facilities.</li> <li>• Managed by a specific organism (ESAMUR) which its only function is its collection</li> </ul>
SUPPORTER CATALAN MODEL	SUPPORTER MURCIAN MODEL
<b>GALICIA</b> <ul style="list-style-type: none"> <li>• It is <b>not charged</b> to the supply to <b>public services</b> (drinking water, public sources...)</li> <li>• Also <b>exempts</b> are nuclei that do not have a sanitation network and nuclei of population <b>less than 2.000 inhabitants...</b></li> <li>• <b>Other supporters: Canary Islands; Cantabria and Navarra</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Valencia</b>; they created the model which follow Murcia in 1993.</li> <li>• <b>Asturias, Extremadura, La Rioja...</b></li> <li>• <b>Castilla La Mancha</b> had created 3 taxes to recover the water costs: <ul style="list-style-type: none"> <li>• <u>Debugging levy</u></li> <li>• <u>Adduction levy</u>; destined to the expenses of management, and investment in infrastructures of the Master Plan of Supply of Water.</li> <li>• <u>Discharged levy</u></li> </ul> </li> </ul>

## MODEL DERIVED FROM THE PREVIOUS ONE

ANDALUCIA	BASQUE COUNTRY
<ul style="list-style-type: none"> <li>• It has set the canon of liquid discharges to the maritime land public domain.</li> <li>• It had also created a specific tax to finance the works for the treatment of waste water.</li> <li>• The town councils has the water treatment competence, being able to impose surcharges to autonomous taxation</li> <li>• <u>Taxable event</u>; the discharge into the coastal waters that is carried out from the ground to any property of maritime land public domain.</li> <li>• <u>Tariff</u>: it depends on the unit of pollutant load.</li> </ul>	<ul style="list-style-type: none"> <li>• It has set water fee for the protection and improvement of the aquatic environment.</li> <li>• <u>Utility</u>: the collected amounts will be devoted to the prevention of pollution, the financing of investment costs and the attainment of a good state of the water body, as well as infrastructures and aid for investments aimed at saving water.</li> <li>• As for the Galician case, there are many exceptions for the public uses: <ul style="list-style-type: none"> <li>* Domestic uses in populations without home supply</li> <li>* Reuse of water for energy</li> <li>* Annual consumption of less than 50 m<sup>3</sup> which does not come from the home network.</li> </ul> </li> </ul>

## COVERED EXPENDETURES

FINANCIAL COSTS	RESOURCE COSTS	ENVIRONMENTAL COSTS
<ul style="list-style-type: none"> <li>• Exploitation and financing of supply services</li> </ul>	<ul style="list-style-type: none"> <li>• Depletion of the resource.</li> </ul>	<ul style="list-style-type: none"> <li>• Compensate for damage to ecosystems</li> </ul>

- In **AACC of Madrid** (see the lecture named below <sup>1</sup>), with the intention of adding private resources, offering them to participate in management through stock shares, causing a **social rejection** by the participation of private companies in the water management.

## TAXABLE EVENT

- Connection to a public sewer system.
- Some AACC do not charge the rate to the taxpayers' water sources.

## PASIVE SUBJECTS

- Domestic Uses; households and activities that consume an annual volume of less than 1.500 m<sup>3</sup> / year in Murcia or 3.000 in the rest of Spain
- Non - Domestic Uses; Industrial activities, which must submit a Pollutant initial Load Declaration to adapt their applicable tariff to them.

## TARIFF CALCULATION

- All levies in Spanish assume the lineal relation between consumption and discharge to avoid making 2 measures.

## HOW IS IT CALCULATED ? - EXAMPLE OF MURCIA REGION

- **REGULAR**
- Domestic uses and activities with low potential pollutant.
- **TARIFF = CONSUMPTION corrected x POLLUTANT LOAD corrected x PRICE**
- Consumption is corrected by a volume coefficient to punish the higher consume
- Pollutant Load is corrected by two coefficients:
  - Cp → It corrects the pollutant load of activities with normal pollutant levels which could be very high in specific moments.
  - Cea → It corrects the specific contamination of determined activities.
- **OBJECTIVE ESTIMATION**
- The method applied when the origin of the water supply is owned by the user and the flow consumed is unknown.
- Sometimes it can happen by concealment of data, needed to calculate the pollutant by indirect estimation.

## DIFFERENCES IN OTHER AACCs

- **Andalucía**; the tariff is calculated depending on the pollution load units. According to Ortiz Bañez JM<sup>1</sup> it is impossible to determine who actually pays the fee when considering up to 38 different parameters, complicating the calculation too much.
- **Basque Country**; the taxable event is constituted by the consumption of water and the effect on the environment that this consumption produces, being destined to the protection and improvement of the environment water.  
Unlike Andalusia "the cost of water is directly related to the amount of water used and the degradation of the medium produced by its use and being progressive depending on the amount consumed"  
It is the only levy in Spain with an exception for domestic uses up to 130 l/person day.
- **Catalonia**; the tariff applies to coefficients in the relation to the demographic concentration, the high consumption criminalization, as well as the number of people living in the dwelling (take into an account the seasonal concentration by the tourism).