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Principles Governing Citizens' Defense Rights before the Article 77 Commission of the Municipalities Law

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The Article 77 Commission under the Municipalities Law, as one of the most important quasi-judicial bodies, plays a decisive role in resolving financial disputes between municipalities and citizens. Nevertheless, the observance of taxpayers' defense rights in proceedings before this Commission has consistently faced both theoretical and practical challenges. The principal issue is the extent to which the principles of a fair trial, particularly citizens' defense rights, are guaranteed within the structure and functioning of the Commission and what legal and procedural gaps remain in this regard. The present study aims to explain and analyze the principles governing citizens' defense rights before the Article 77 Commission on the basis of Iranian legal norms and standards. The research employs a descriptive-analytical method and relies on library-based and documentary sources, including statutes, unifying precedent decisions, and legal doctrine. The key findings indicate that, despite the Commission's quasi-judicial nature, fundamental principles such as the right to be heard, the adversarial principle, and the right of access to legal counsel can be identified and asserted as minimum defense rights of citizens. This study is conducted with the aim of providing, for the first time, a coherent examination that precisely identifies these principles within the framework of domestic law, diagnoses the deficiencies of the existing adjudicatory process, and emphasizes the necessity of structural and procedural reforms to ensure greater compliance with the requirements of fair proceedings before this important body.

Keywords: *Article 77 Commission, defense rights, citizenship rights, fair trial, quasi-judicial bodies, law.*

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1. Introduction

Municipalities, as non-governmental public institutions within the Iranian legal system, play a fundamental role in urban administration and the provision of public services. One of the most important mechanisms through which these institutions secure their financial resources is the collection of municipal levies and service charges from citizens, a mechanism recognized by the legislature within the framework of laws governing urban management. Nevertheless, the diversity of municipal levies and disagreements regarding their calculation or assessment have continuously created grounds for disputes between municipalities and citizens. In many cases, taxpayers object to the amount or legal basis of the levies imposed upon them and seek adjudication of their claims before the competent authority (Abbaszadeh, 2010).

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To resolve such disputes, the legislature has established a specialized quasi-judicial body known as the "Article 77 Commission under the Municipalities Law." This Commission is responsible for adjudicating disputes between municipalities and taxpayers concerning municipal levies and service charges, and its decisions are final and enforceable (Taheri & Hedayati, 2024). The establishment of such a body reflects the legislature's intention to promote specialization in adjudication and reduce the direct referral of disputes to ordinary courts of justice. The adversarial nature of proceedings before the Article 77 Commission requires that citizens be able to challenge municipal decisions and claims and enjoy appropriate defense rights. Accordingly, compliance with principles such as the right to be heard, the right of defense, the adversarial principle, and the impartiality of the adjudicating body assumes particular importance in the functioning of this Commission (Rostami et al., 2009). Although numerous studies have examined the structure, jurisdiction, and operational deficiencies of the Article 77 Commission, the defense rights of citizens in proceedings before this Commission have received comparatively little independent and systematic attention. Most previous studies have focused primarily on the statutory jurisdiction of the Commission or enforcement-related difficulties following the issuance of its decisions and have devoted less attention to explaining the place of fair-trial principles within the adjudicatory process (Ghafouri & Kiamarsi, 2024). The significance of this issue becomes particularly apparent given that decisions of the Article 77 Commission directly concern individuals' financial and property rights and may have substantial consequences for their legal status. Therefore, observance of citizens' defense rights before this body should be regarded as a requirement of fair proceedings and as a safeguard of the legitimacy of administrative decision-making.

Citizens' defense rights before quasi-judicial bodies are rooted in the principles of the Constitution of the Islamic Republic of Iran. Article 34 of the Constitution recognizes access to justice as an indisputable right of every individual, while Article 35 guarantees the right to choose legal counsel. These principles constitute the basis for recognizing rights such as the right of defense, the right to be informed of an accusation or claim, the right to present evidence, and the right to an impartial hearing (Rezaeipour, 2009). In the same vein, Article 4 of the Directive on the Protection of Human Dignity and Human Values in the Judiciary, adopted in 2019, emphasizes compliance with fair-trial principles, including equality of arms, the adversarial principle, impartiality of the adjudicating authority, and respect for human dignity. Furthermore, Article 33 of the Directive on Supervision of Quasi-Judicial Bodies, by providing for review of decisions of such bodies that have been annulled by the Administrative Court of Justice, reflects the importance of ensuring the integrity and legitimacy of their performance. It provides as follows: "Article 4 of the Directive on the Protection of Human Dignity and Human Values in the Judiciary, No. 100/41128/9000, dated July 16, 2019, adopted by the Head of the Judiciary: 'In the Iranian judicial system, fair trial is founded upon numerous principles of the Constitution, including Articles 19, 20, 22, 32, 34 through 39, and 165 through 169, as well as certain other laws and regulations. Accordingly, judicial authorities are required to observe principles such as public hearings, the legality of crimes and punishments, equality of all persons before the law, the prohibition of unjust discrimination, the right of access to justice, the independence and impartiality of the judicial authority, equality of defensive facilities, the adversarial principle, as well as the protection of human dignity and intrinsic worth and respect for the life, property, rights, residence, and occupation of persons throughout all stages of proceedings, in accordance with the applicable legal provisions.'"

Article 33 of Directive No. 9000/1008462, dated March 28, 2020, issued by the Head of the Judiciary concerning the "Comprehensive Regulation of the Affairs of Judiciary Representatives and Supervision of Quasi-Judicial Bodies," requires the Administrative Court of Justice to submit, every three months, to the First Deputy of the Judiciary the total number of annulled decisions rendered by each quasi-judicial body in which a representative of the Judiciary participates. Where the proportion of annulled decisions of any such body exceeds 10%, the First Deputy is required to establish a working group to investigate the causes of annulment and identify and implement appropriate measures to prevent and remedy the relevant deficiencies.

Accordingly, examining the principles governing citizens' defense rights before the Article 77 Municipal Commission is important not only from theoretical and public-law perspectives but also from a practical

standpoint, as it may contribute to improving the quality of proceedings, safeguarding citizens' rights, and reducing the number of Commission decisions annulled by the Administrative Court of Justice. Relying on the principles of fair trial and the foundations of public law, the present study seeks to analyze the status and scope of citizens' defense rights in proceedings before the Article 77 Commission.

2. Theoretical and Legal Foundations of Defense Rights before Quasi-Judicial Bodies

An examination of the Iranian legal system indicates that observance of individuals' defense rights is not confined to courts of justice; rather, all adjudicatory authorities, whether judicial or quasi-judicial, are required to respect such rights. This obligation derives from the principles of fair trial, which establish a set of rules and safeguards designed to protect the rights of the parties to a dispute throughout the adjudicatory process (Rafiei & Abdollahian, 2018). Among legal sources, the Constitution, as the supreme law defining the overall framework of the rights of the nation, constitutes the principal basis for recognizing citizens' defense rights in the Islamic Republic of Iran. Article 34 of the Constitution recognizes access to justice as an indisputable right of every individual and emphasizes the right of persons to refer to a competent authority for the vindication of their rights. Although the Article 77 Commission is not classified among the ordinary courts of justice, the underlying rationale of this constitutional principle is to guarantee the right to seek redress before any authority whose decisions may affect individuals' rights and freedoms (Mousavi et al., 2025).

Article 35 of the Constitution likewise recognizes the right of individuals to choose legal counsel. Although the wording of this constitutional provision expressly refers to "courts," the adversarial nature of quasi-judicial bodies and the necessity of ensuring an effective defense have resulted in the extension of this right, in legal practice, to other adjudicatory bodies. Accordingly, citizens appearing before the Article 77 Commission should also be entitled to the assistance of an attorney or legal representative in order to preserve procedural balance between the parties to the dispute. Ordinary legislation also contains indications of the recognition of defense rights before non-judicial bodies. For example, tax regulations permit the participation of attorneys or legal representatives in administrative and tax proceedings, reflecting an implicit recognition of the right to specialized legal defense before quasi-judicial bodies (Hojjati Ashrafi, 2008).

In addition to statutory foundations, Islamic jurisprudence, as one of the fundamental sources of Iranian law, emphasizes justice and the hearing of parties' defenses. Principles such as *al-bayyinah ʿalā al-muddaʿī wa al-yamīn ʿalā man ankara*—the burden of proof rests upon the claimant and the oath upon the party who denies the claim—demonstrate the necessity of distinguishing the procedural positions of claimant and respondent and the requirement to produce evidence in adjudicatory proceedings. In Islamic jurisprudential thought, rendering a decision without hearing the opposing party's defense is likewise regarded as inconsistent with judicial justice, thereby providing a religious foundation for respecting defense rights before quasi-judicial bodies. From the perspective of public law, principles such as the adversarial principle, equality of arms, and the impartiality of the adjudicating authority are also regarded as essential elements of fair proceedings. Under the adversarial principle, each party must be informed of the opposing party's claims, evidence, and supporting documents and must have an opportunity to respond and present an effective defense. The principle of impartiality further requires the adjudicating authority to decide solely on the basis of law and the evidence available, without favoring either party (Rostami et al., 2009).

In this regard, Article 1 of the Iranian Code of Civil Procedure defines procedural law as the body of principles and rules applicable not only before courts but also before "other authorities legally required to observe them." The broad wording of this provision may be understood as indicating that the legislature considers compliance with minimum procedural guarantees and protection of defense rights necessary before quasi-judicial bodies as well (Nahrini, 2019). Because of the adversarial nature of its proceedings, the Article 77 Commission performs a quasi-judicial function in practice, with its members acting in the position of adjudicators resolving disputes between municipalities and citizens. Accordingly, decisions of the Commission should be rendered in accordance with fundamental principles of fair proceedings and should contain sufficient reasoning and legal support. Within the Iranian

legal system, the issuance of unreasoned decisions lacking a legal basis is also recognized as a significant defect in adjudication (Ghafouri & Kiamarsi, 2024).

The Law on Supervision of Judges' Conduct, adopted in 2011, also provides in Article 15(1) that issuing a decision lacking legal authority or adequate reasoning constitutes a disciplinary violation and is subject to sanctions. Although members of the Article 77 Commission are not judges of the ordinary judiciary, the adjudicatory nature of their decisions suggests that compliance with comparable standards is equally necessary in relation to Commission decisions. Moreover, in numerous decisions, the General Assembly of the Administrative Court of Justice has regarded the absence of reasoning and failure to state the legal grounds of a decision as grounds for annulling decisions of administrative and quasi-judicial bodies. This approach demonstrates that reasoned decision-making and transparency have become fundamental requirements for the legitimacy of quasi-judicial decisions. In General Assembly Decision No. 117 dated September 8, 1948, Decision No. 119 dated March 15, 1990, and Decision No. 455 dated March 2, 2003, the failure to state the reasons underlying a decision was repeatedly identified as a ground for annulment.

3. Analysis of the Principal Manifestations of Defense Rights before the Article 77 Commission

The Iranian system of adjudication has increasingly moved toward strengthening the adversarial character of proceedings and ensuring equal opportunities for the parties to a dispute. In this context, because of its contentious and quasi-judicial nature, the Article 77 Municipal Commission is likewise required to observe the principles of fair trial and safeguard citizens' defense rights. The importance of this requirement becomes even more apparent because the Commission's decisions directly affect individuals' financial and property rights and may impose substantial financial obligations upon citizens. General legal principles such as equality of arms, the adversarial principle, and the impartiality of the adjudicating authority constitute fundamental components of fair trial in developed legal systems. These principles require that parties to a dispute enjoy equal opportunities and procedural facilities to present evidence and defend their positions and that the adjudicating authority consider the dispute without favoring either party (Rostami et al., 2009).

3.1. Right to Information and Awareness

The first and most fundamental defense right of citizens before the Article 77 Commission is the right to be informed of the subject matter of the dispute, the grounds for the claim, and the documents relied upon by the municipality. The taxpayer must clearly and precisely know what amount is being claimed, in respect of which category of municipal levy, and on the basis of which legal authority. Consequently, incomplete or general notification of municipal claims without specifying the relevant details and legal grounds is incompatible with the principles of fair proceedings (Soroushnezhad et al., 2023).

The right to information is not limited to awareness of the existence of a claim but also encompasses effective notification of the time and place of the hearing. Citizens must be afforded sufficient opportunity to examine the case file, collect documentation, and prepare their defenses; otherwise, their right of defense will effectively be impaired. For this reason, compliance with proper rules governing service and notification constitutes a necessary prerequisite for the realization of fair proceedings before the Article 77 Commission. The requirement to respect the right to information and awareness is also directly related to the principle that decisions must be reasoned and legally substantiated. A decision rendered without informing the taxpayer of the substance of the claim or without allowing access to the case documents not only violates the citizen's defense rights but may also constitute a ground for annulment by the Administrative Court of Justice (Rostami et al., 2009). Judicial practice has likewise, in certain cases, annulled decisions of commissions issued without effective notification or without providing a meaningful opportunity for defense because of procedural deficiencies. One important consequence of the right to information is the ability to inspect the case file and access documents and evidence. In one judgment, Branch 6 of the Court of Appeal of the Administrative Court of Justice ordered the Article 77 Commission of Mashhad to reconsider a case, identifying the taxpayer's lack of sufficient information necessary for an effective defense before the Commission as one of the grounds for annulment. Although the regulations governing the

Article 77 Commission contain no explicit provision establishing a right to inspect the case file, the adversarial nature of the proceedings and general procedural principles require that such a right be regarded as indispensable to an effective defense. Denying citizens access to the contents of the case file would, in practice, place the municipality in a superior procedural position and disturb the balance between the parties to the dispute.

In practice, one of the existing deficiencies in proceedings before the Article 77 Commission is the absence of specific regulations governing proceedings *in absentia* and the legal consequences of a taxpayer's failure to appear. In some instances, a decision may be rendered merely after affixing the notice to the taxpayer's place of residence without ensuring that the citizen has actually become aware of the proceedings. Such a practice may conflict with constitutional principles, particularly the prohibition of unjust discrimination and the right of access to justice. Accordingly, the adoption of clear procedural rules for proceedings before the Article 77 Commission appears indispensable for safeguarding citizens' rights to information and defense (Abdollahi, 2008).

The right to information and awareness also provides the foundation for other defense rights, including the right to attend the hearing, the right to provide explanations, and the right to respond to the opposing party's claims. Without effective knowledge of the substance of the dispute and the municipality's evidence, no genuine defense can be mounted, and the adversarial principle cannot be realized. This issue, however, does not necessarily arise in the same manner before all municipal bodies. By way of illustration, the Article 100 Commission conducts its initial proceedings in the presence of a municipal representative, while the citizen has no right to appear and defend his or her case at the first-instance stage. The adversarial character of proceedings before that Commission is therefore considerably weaker. Nevertheless, excluding the municipal representative from the statutory composition in order to safeguard the principle of impartiality would appear necessary, although this matter has not received adequate legislative attention.

3.2. Right to Be Heard

Another of the most important defense rights before the Article 77 Commission is the right to a hearing, or the "right to be heard." Under this principle, before reaching a decision, the adjudicating authority must afford the parties a sufficient opportunity to present their defenses and explanations. This right constitutes a fundamental element of fair proceedings, and failure to respect it undermines the legitimacy of the adjudicatory process (Mirzaei, 2013).

The right to be heard encompasses both the opportunity to submit a written defense through pleadings and the opportunity to make oral submissions at a hearing. Accordingly, the Article 77 Commission may not decide a dispute solely on the basis of the municipality's allegations without hearing the taxpayer's explanations. Although the Municipalities Law does not expressly require the holding of an oral hearing, the adversarial nature of the Commission necessitates the provision of an opportunity for both parties to present a defense (Taheri & Hedayati, 2024).

Accordingly, this is a right that, in the first instance, applies to the claimant's statements in presenting the action and claim and, from another perspective, concerns the respondent's defenses (Nahrini, 2019).

In procedural law, the right to be heard is directly connected with the adversarial principle because each party must have an opportunity to comment on the opposing party's allegations and evidence. Accordingly, rendering a decision without hearing the citizen's defense is inconsistent with the rationale of fair proceedings and may amount to deprivation of the right of defense. The clearest manifestation of the right to be heard is the holding of a hearing at which the statements of the parties are received. Nevertheless, realization of this right does not necessarily depend on oral submissions; where an adequate opportunity exists to submit written pleadings, the right to be heard may also be regarded as fulfilled. The essential condition, however, is that the Commission genuinely consider the defenses submitted and take them into account in its decision-making; otherwise, the proceedings will depart from the principle of impartiality (Mansour, 2010).

As in other adjudicatory bodies, a claim before the Article 77 Commission may, for procedural reasons or because statutory conditions are lacking, be inadmissible. In such

circumstances, inadmissibility concerns the absence of conditions required for adjudication and does not negate the parties' right to be heard. In other words, a distinction must be made between the "right to have one's defense heard" and the "admissibility of the claim." A particular matter may fall outside the Commission's jurisdiction altogether, but this should not be regarded as eliminating the parties' right to present explanations and state their claims (Asadi, 2017). Similarly, referral of a case to the Article 77 Commission may result from an error by the municipality in its initial calculations. In such circumstances, the issue concerns admissibility of the claim, and the issuance of an order of inadmissibility by the adjudicating authority does not eliminate the requirement to respect the parties' right to be heard (Nahrini, 2019). Ultimately, observance of the right to be heard before the Article 77 Commission must be regarded as an essential requirement of fair proceedings because, without hearing the parties' defenses and providing an opportunity for response, the resulting decision cannot possess the attributes of fairness and legal legitimacy.

3.3. The Adversarial Principle

The adversarial principle constitutes one of the most important guarantees of fair proceedings and extends beyond the mere right to be heard. Under this principle, each party to a dispute must be informed of the opposing party's allegations, evidence, supporting documents, and defenses and must be afforded sufficient opportunity to respond and defend against them. In other words, no evidence or document should form the basis of the adjudicating authority's decision unless the opposing party has had an opportunity to become aware of it and express observations concerning it. Before the Article 77 Commission, observance of the adversarial principle requires that the taxpayer have access to all documents and evidence submitted by the municipality in support of its claims and be able to provide an appropriate response. Accordingly, if the municipality introduces new documents or evidence during the proceedings, the Commission must afford the citizen sufficient opportunity to examine and respond to them; otherwise, the adversarial principle will be violated (Nahrini, 2019). Some legal scholars maintain that, in light of the origins and foundations of the adversarial principle, it must be respected before all adjudicatory bodies, whether judicial, administrative, or disciplinary, and that the legislature is required to guarantee the manner of its implementation. From this perspective, no distinction exists between ordinary and exceptional adjudicatory bodies in this respect, and the adversarial principle must therefore be observed even before non-judicial adjudicatory authorities (Nahrini, 2019).

Despite the importance of this principle, practice demonstrates that certain decisions of the Article 77 Commission have been based on materials that were not made available to the taxpayer before the final decision or in respect of which the taxpayer was not given sufficient opportunity to respond. Under such circumstances, the proceedings cease to satisfy the requirements of fairness, and the citizen's right of defense is effectively violated. Compliance with the adversarial principle requires that no decision be based upon undisclosed information or documents. This principle has also received attention in statutory regulations. Article 10 of the Law on Sustainable Revenues and Expenditures of Municipalities and Rural Municipalities makes the imposition of penalties conditional upon lawful notification and formal demand for payment of the relevant levy. The legislature's use of the term "demand" and the concept of "refusal" indicates that, before referring the matter to the Article 77 Commission, the citizen must be informed of the alleged debt and afforded an opportunity to pay or object to it. Consequently, until a lawful and valid demand has been made, referral of the matter to the Article 77 Commission is procedurally defective (Ghorbani, 2023).

In effect, by requiring lawful service and formal demand, the legislature has sought to guarantee a minimum degree of adversarial procedure and protection of citizens' preliminary procedural rights. Genuine observance of this principle is possible only where the taxpayer is informed of all dimensions of the municipality's claim before the final decision is rendered and is afforded a real opportunity to present an effective defense.

3.4. Right of Access to Legal Counsel

Another fundamental right of citizens before the Article 77 Commission is the right to legal counsel and specialized legal representation. Given the complexity of regulations concerning municipal levies, the diversity of enactments adopted by Islamic city councils, and the

potentially substantial financial consequences of Commission decisions, many citizens may be unable to defend their rights effectively without legal advice and representation (Azardad, 2010).

The right to legal counsel is an important manifestation of the right of defense and an essential element of fair proceedings. Accordingly, the Article 77 Commission is required to recognize a lawyer's valid power of attorney and permit the lawyer to appear and present a defense during the proceedings. The lawyer must be able, on behalf of the taxpayer, to attend hearings, submit defense briefs, and respond to the municipality's evidence. Any unjustified restriction on the acceptance of legal counsel or disregard of counsel's submissions would be inconsistent with the principles of fair proceedings. Ordinary legislation also provides clear indications of acceptance of legal representation before specialized and quasi-judicial bodies. Article 103 of the Direct Taxation Act recognizes, in addition to licensed attorneys, individuals who act as representatives before specialized bodies. This provision demonstrates that the legislature has accepted the principle of representation by counsel before non-judicial authorities and regards it as one of the rights of individuals in adjudicatory proceedings (Asadi, 2017). Accordingly, considering the adversarial nature of the Article 77 Commission and the need to preserve procedural balance between the municipality and the citizen, access to legal counsel should be regarded as one of the essential safeguards protecting taxpayers' defense rights.

3.5. Principle of Independence and Impartiality of the Adjudicating Authority

The principles of independence and impartiality of the adjudicating authority constitute fundamental guarantees of fair proceedings before all judicial and quasi-judicial bodies. Although these two principles are frequently used together and sometimes even interchangeably, they are conceptually distinct. Independence concerns the adjudicating authority's freedom from external pressure, interference, and influence, whereas impartiality refers to the absence of bias and the requirement of fairness toward the parties throughout the decision-making process. Accordingly, an authority may be structurally independent but fail to act impartially in practice, or vice versa.

Some legal scholars maintain that this principle does not itself constitute one of citizens' defense rights before quasi-judicial bodies. Nevertheless, observance of both independence and impartiality assumes particular importance before the Article 77 Commission because one party to the dispute is the municipality, a public authority vested with institutional power, while the other is the citizen. Commission members must therefore reach decisions solely on the basis of applicable law and the available evidence, without being influenced by institutional interests or the municipality's revenue considerations. Realization of this requirement depends upon the decision-making independence of Commission members and their selection on the basis of appropriate qualifications and legal expertise (Rostami et al., 2009). Consequently, observance of the principle of impartiality within the Commission also serves to protect citizens' defense rights.

The principles of independence and impartiality are emphasized not only in domestic law but also in international human rights instruments. Article 10 of the Universal Declaration of Human Rights recognizes every person's right to a fair hearing by an independent and impartial tribunal, while Article 14 of the International Covenant on Civil and Political Rights likewise emphasizes this principle. In Iranian law, Article 4 of the Directive on the Protection of Human Dignity and Human Values in the Judiciary, adopted in 2019, identifies the independence and impartiality of the adjudicating authority as essential elements of fair proceedings. Nevertheless, practical realization of this principle before the Article 77 Commission faces several challenges. Among the most significant are the location of the Commission's secretariat and hearing venue within the municipal building and the financial dependence of certain Commission expenses upon the municipal budget. Such circumstances may create a perception among citizens that the Commission favors the municipality and may consequently weaken public confidence in the impartiality of the adjudicating body (Mirzaei, 2013). Reform in this area would therefore indirectly strengthen citizens' defense rights.

One significant manifestation of this challenge concerns the payment of remuneration to members of the Article 77 Commission from the municipal budget. Although similar practices can be observed in certain other specialized bodies, from the perspective of fair

proceedings, direct remuneration from one party to the dispute may cast doubt upon the principle of impartiality. In such circumstances, concerns may arise that Commission members' decisions could be influenced by financial considerations or institutional recommendations. The annual circular issued by the Ministry of Interior to municipalities concerning the payment of such remuneration illustrates this existing deficiency.

In this regard, in Decision No. 1145 dated January 30, 2018, the General Assembly of the Administrative Court of Justice annulled enactments of the Mahdasht City Islamic Council in Karaj concerning increases in meeting allowances and the payment of bonuses to members of municipal commissions, stating: "The payment of remuneration to members of the Article 77 and Article 100 Municipal Commissions falls outside the scope of authority conferred upon the Islamic City Council under Article 71 of the 1996 Law on the Organization, Duties, and Election of Islamic Councils of the Country and the Election of Mayors." This decision may be interpreted as supporting the independence and impartiality of quasi-judicial bodies because preventing the financial dependence of Commission members upon the municipality plays an important role in preserving public confidence and safeguarding impartiality. Accordingly, in order to strengthen independence and impartiality within the Article 77 Commission, the mechanism for remunerating members should be reformed. Given that Commission members represent institutions such as the Judiciary, the Ministry of Interior, and the Islamic City Council, it would be more appropriate for their remuneration to be paid by their respective institutions, either within the framework of official assignments or statutory employment benefits, thereby minimizing any appearance of financial dependence upon the municipality or susceptibility to influence in the adjudicatory process.

3.6. Requirement that Decisions Be Reasoned and Legally Substantiated

Pursuant to Article 3 of the Code of Civil Procedure, decisions must be reasoned and legally substantiated, and Article 137 of the Constitution also refers to this important requirement.

One of the most important guarantees of fair proceedings before the Article 77 Commission is the requirement to issue reasoned and legally substantiated decisions. A Commission decision must be drafted in such a manner that the evidence, supporting documents, legal grounds, and reasoning relied upon by the adjudicating members are clearly set forth. The issuance of general, ambiguous, or unreasoned decisions not only restricts the citizen's right of defense but also undermines the possibility of effectively challenging the decision before the Administrative Court of Justice (Dehghani & Seyed Mousavi, 2017).

The requirement to provide reasons is a fundamental principle of fair proceedings because the parties must know the evidence and legal rules on the basis of which the adjudicating authority has accepted or rejected their claims. Accordingly, the Article 77 Commission must specify in its decision the enactment, tariff, or legal provision upon which the municipality's claim is based and explain the grounds on which the taxpayer's objection has been rejected or upheld.

The importance of this requirement is such that the Guardian Council, in Opinion No. 5621/21/78 dated November 4, 1999, stated: "The collection of any amount, where it lacks a legal basis, is regarded as contrary to Sharia." Although this opinion was not issued specifically in relation to the Article 77 Commission, its substance supports the conclusion that municipal demands for levies and other payments must likewise be grounded in law and valid enactments; otherwise, they lack legal legitimacy. In the jurisprudence of the Administrative Court of Justice, the requirement that decisions be reasoned also occupies a prominent position. In numerous judgments, including those relying upon General Assembly Decision No. 119 dated March 15, 1990, the absence of reasoning and failure to state the legal grounds of a decision have been recognized as grounds for annulling decisions of quasi-judicial bodies. For example, Branch 37 of the Court of Appeal of the Administrative Court of Justice, in Judgment No. 140431390001398635 dated September 2, 2025, stated: "All decisions must be legally substantiated and reasoned, a requirement that was not observed in the proceedings of the respondent Commission." This jurisprudence demonstrates that the Administrative Court of Justice regards reasoned decision-making as an essential condition for the validity of Article 77 Commission decisions.

Consequently, the greater the transparency, legal substantiation, and precision of legal reasoning in a Commission decision, the more effective the possibility of reviewing that decision becomes, and the lower the likelihood that it will be annulled by a higher authority. Conversely, unreasoned decisions contribute to citizens' distrust of the adjudicatory process and undermine the legitimacy of administrative decision-making.

3.7. Establishing Standing and Legal Interest

Establishing standing and legal interest constitutes one of the essential prerequisites of proceedings before the Article 77 Commission, and in the absence of a direct interest, a claim cannot properly be initiated or adjudicated. Although legal interest is a condition for bringing an action and presenting a defense rather than a principle of procedure in itself, the adversarial nature of proceedings before this Commission requires verification that the objecting party or litigant possesses a personal, direct, and legally recognized interest in the subject matter of the dispute. This is because no person may assert or enforce, in his or her own name, rights that belong to another person (Nahrini, 2019). In quasi-judicial proceedings, the concept of legal interest has characteristics that differ from those applicable in purely administrative proceedings. Before the Article 77 Commission, establishing that a person has standing is a prerequisite for consideration of the merits of the dispute. Accordingly, if Commission members determine that a person lacks a direct legal interest in the dispute, they will not proceed to adjudicate the merits. This issue must be distinguished from whether a person is ultimately entitled to relief because a person may have standing and legal interest yet ultimately be found not to possess the substantive right claimed.

For example, if an adjoining neighbor objects to the calculation of municipal levies imposed upon another property, the municipal decision may indirectly affect that individual's position, but because the neighbor lacks a direct legal interest, the objection cannot be adjudicated before the Article 77 Commission. In such circumstances, a person who has suffered loss must, where appropriate, pursue compensation through the ordinary courts. The absence of a mechanism for "third-party objection" before the Article 77 Commission may likewise be attributable to this requirement of establishing direct legal interest.

The significance of legal interest is also apparent in determining the limits of the Commission's jurisdiction because the scope of its adjudicatory authority depends upon the existence of a dispute between the municipality and a person directly affected by the relevant decision or demand. Accordingly, establishing legal interest should be regarded as one of the fundamental conditions of fair proceedings before the Commission (Ghafouri & Kiamarsi, 2024). The jurisprudence of the Administrative Court of Justice has likewise emphasized the necessity of establishing legal interest. For example, Branch 37 of the Court of Appeal of the Administrative Court of Justice, in Judgment No. 14043139000066759 dated April 7, 2025, stated: "With respect to the present complaint and having regard to the contents of the case file, after initially establishing the complainant's legal interest on the basis of a copy of the official title deed ... the Commission's decision is hereby annulled." This judgment demonstrates that even at the stage of proceedings before the Administrative Court of Justice, the existence of a direct legal interest constitutes a prerequisite for considering the merits of the claim. In essence, this issue involves observance of Article 2 of the Code of Civil Procedure, although in quasi-judicial bodies the concept extends beyond the strict meaning of that provision.

Another illustration of the significance of this principle can be found in a case before the Article 77 Commission of Mashhad Municipality. In that case, the Commission initially ordered several individuals to pay municipal levies, but at the enforcement stage it became apparent that some of the persons against whom the order had been issued were not the owners of the relevant property at the time of the decision. Upon reconsidering the matter, the Commission removed these individuals from among the persons liable because they lacked the requisite legal interest and legal relationship with the property (Decision No. K/77/2601 dated December 24, 2020). This decision may be viewed as an illustration of attention to fair-trial principles and the necessity of accurately establishing standing and legal interest.

The jurisprudence of the General Assembly of the Administrative Court of Justice has also extended the concept of legal interest to persons such as registered owners, tenants, and even purchasers under informal sale agreements. General Assembly Decision No. 215 dated September 11, 1990, stated: "Every person who

has suffered harm or loss has the right to seek redress and bring an action or complaint ... a tenant is a clear example of a successor to the owner in the enjoyment of benefits and, during the term of the lease, is the owner of the usufruct and therefore constitutes a clear example of a person having legal interest in objecting to and challenging decisions of commissions." This approach demonstrates that the concept of legal interest before quasi-judicial bodies should be interpreted in a manner consistent with legal realities and the direct consequences of administrative decisions.

Accordingly, the establishment of standing and legal interest must be regarded as an essential element of fair proceedings before the Article 77 Commission, and failure to observe this requirement may constitute an important ground for annulment of Commission decisions by the Administrative Court of Justice.

4. Conclusion

Many previous studies have primarily identified deficiencies and shortcomings in the structure and functioning of the Article 77 Commission. In the present study, however, these deficiencies were analyzed specifically as violations of identifiable defense rights of citizens, including the right to be heard, the adversarial principle, the right to information, and the principle of impartiality.

The analysis demonstrates that safeguarding defense rights cannot be achieved solely through the possibility of challenging Commission decisions before the Administrative Court of Justice. In other words, although the right to challenge such decisions under Article 10 of the Law on the Administrative Court of Justice constitutes a safeguard for citizens' right of defense, the defense rights discussed in this article broaden and strengthen that protection. Although judicial review by the Administrative Court of Justice plays an important role in controlling the legality of administrative decisions, realization of fair proceedings requires that defense rights be observed from the very stage of proceedings before the Article 77 Commission. Entrusting the entire protection of justice to the post-decision review stage is inconsistent with the rationale underlying the establishment of quasi-judicial bodies, whose objectives include specialized, expeditious, and low-cost adjudication. In practice, such an approach would increase procedural delay and impose additional costs upon citizens.

One of the most significant findings of this study is the prominent role of the adversarial principle and the requirement that decisions be reasoned in safeguarding citizens' defense rights. Although these principles may not, at first sight, appear to constitute defense rights in themselves, current practice before the Article 77 Commission occasionally treats the mere receipt of a written brief as sufficient to satisfy the right of defense. The adversarial principle, however, requires an active and bilateral process in which each party is informed of the other party's claims, documents, and evidence and is given a genuine opportunity to respond. Likewise, requiring the issuance of reasoned and legally substantiated decisions not only guarantees the taxpayer's right to understand the basis of the decision but also enables effective review by the Administrative Court of Justice regarding the decision's conformity with law. Judicial review can be effective only where the Commission's reasoning and legal grounds are transparently reflected in its decision. This requirement can itself contribute to the effective realization of citizens' defense rights.

This study also demonstrates that merely designating the Article 77 Commission as a "quasi-judicial body" or "specialized administrative authority" cannot justify reducing procedural safeguards. On the contrary, because such bodies operate outside the traditional judicial structure and their decisions directly affect individuals' rights, the need for strict adherence to fair-trial principles is even more pronounced. Indeed, the further an adjudicatory authority departs from the conventional judicial structure, the greater the need for effective defense guarantees and transparency in its procedures.

The findings of this study and the decisions issued by higher judicial authorities demonstrate that, although the legislation governing the Article 77 Commission does not provide a comprehensive codified procedure, a set of fundamental principles—including the right to information and awareness, the right to be heard, the adversarial principle, the right of access to legal counsel, the principles of independence and impartiality, and the requirement that decisions be reasoned—can be identified as binding minimum defense rights of citizens. The foundations of these rights may be found in

constitutional principles, general procedural rules, human rights instruments, and Islamic jurisprudential foundations. The analysis of relevant practices and cited decisions further demonstrates that effective realization of these principles before Article 77 Commissions is confronted with numerous challenges, including incomplete or ineffective service of process, lack of citizen access to case files, proceedings conducted in the taxpayer's absence, insufficient opportunity to present a defense, the location of the Commission's secretariat within the municipality, and the issuance of generalized and unreasoned decisions. Such deficiencies not only weaken citizens' defense rights but also adversely affect public confidence in the impartiality and fairness of administrative adjudication.

Finally, it should be emphasized that, despite its apparent similarity to certain other administrative bodies such as the Article 100 Commission, the Article 77 Commission is characterized by a distinctly adversarial form of adjudication. This characteristic makes compliance with the principles of fair trial particularly important. Accordingly, reforming adjudicatory procedures, adopting a specific and coherent procedural framework, and establishing effective safeguards for citizens' defense rights constitute essential measures for enhancing the legitimacy and effectiveness of this quasi-judicial body.

Authors' Contributions

Authors contributed equally to this article.

Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

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Declaration of Interest

The authors report no conflict of interest.

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Ethical Considerations

In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were observed.

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