

Foreword

UDK 35.07(497.5)(042.3)

The current issue of the *Croatian and Comparative Public Administration* targets two important thematic areas, local democracy and public law aspects of public governance.

A group of researchers led by Boštjan Brezovnik presents data about financing local affairs in Slovenia. They have found that in the period 2010-2016 the vast majority of Slovenian municipalities had serious problems with financing local services and other tasks. They have concluded that the local finances system is neither effective nor in line with the standards from the European Charter of Local Self-Government. The realised costs of Slovenian municipalities exceeded their revenues and the number of self-sufficient municipalities plunged to four, out of more than 200, in 2016.

On the basis of the population survey, Jurga Bucaite Vilke and Aiste Lazauskiene find that citizens in large municipalities in Lithuania are more likely to establish local contact activities and have better perception of municipal problem-solving capacities compared to those in small municipalities. Such an interesting finding deviates from the previous research on the direct effects of municipality size on citizen engagement. The authors interpret it by highlighting normative barriers in new, transitional democracies that limit the ability of citizens to engage with the local political processes.

Sanhita Joshi analyses the case of village Punsari from the Sabharkantha District of the state of Gujarat as a smart and model village. On the basis of her case study, she claims that the grassroots leadership, community participation, decentralisation of powers to local bodies in rural areas and financial support in the form of various government schemes can bring far-reaching changes in rural landscape of India.

Jernej Podlipnik analyses the responsibility of heirs for the decedent's tax debts in Slovenia. The general rule is that heirs take over all tax debts

but there are certain exceptions and particularities, thoroughly described in the paper. The paper argues that the current Slovenian tax legislation violates the constitutional 'equality before the law' clause because decisive legal conditions depend not only on the day of the taxpayer's death, but also on the activity of either the tax authority or the taxpayer.

In his legal analysis Stjepan Novak contemplates about necessary balance between the procedural rights of persons and entities connected with terrorism when they are sanctioned and the need for protecting confidential data of the European Union Member States. On the basis of his analysis, which includes the standpoints and practice of the EU Court, the author proposes possible solutions for betterment in this extremely important field of human rights and security.

Marijeta Vitez Pandžić also performs a legal analysis but in a different field. She looks at the legal position of a party to the construction licence procedure, taking into account both the Croatian and EU law. She supplements her legal reasoning with data gathered by empirical research about implementation of the relevant legal provisions of the Croatian Construction Act. Finally, she presents her *de lege ferenda* proposals.

Have a good read and a pleasant summer break!

Professor Dr. Ivan Koprčić
Editor-in-Chief