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THE VOLATILITY OF MUNICIPAL INCOMES IS A MAJOR CHALLENGE FOR URBAN MANAGEMENT (CASE STUDY: TEHRAN MUNICIPALITY)

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Resumen: Proporcionar fuentes de ingresos en las ciudades del país será la misión principal de los futuros administradores de la ciudad. Desafortunadamente, la mitad de los costos del presupuesto del gobierno general provienen de la venta de reservas subterráneas (petróleo y gas). La parte principal de las actividades municipales y el costo de los servicios urbanos también se obtiene mediante la venta de espacios urbanos y recursos no renovables. En general, los ingresos del municipio se obtienen a través de ganancias estables e insostenibles que, como su nombre indica, son ingresos secundarios, que no son estables y dependen de la situación de la vivienda y las condiciones económicas del país y el municipio no puede predecir un presupuesto estable basado en ellos. Las ventas de las limitaciones de construcción, la consolidación del comercio, las violaciones de la construcción, y la emisión de permisos son los ingresos insostenibles más importantes, y los costos de renovación de la ingeniería civil y las comisiones ocupacionales, los ingresos y los accidentes de coche también se incluyen en las partidas de ganancias sostenibles. En consecuencia, el objetivo principal de la presente investigación es investigar los problemas de inestabilidad de los ingresos municipales de Teherán y proporcionar estrategias estratégicas para el financiamiento sostenible mediante el método descriptivo-analítico. Para lograr este objetivo, en primer lugar, se identificaron los fundamentos teóricos y la identificación de las principales fuentes de ingresos en el municipio de Teherán, y luego se identificaron los desafíos de los ingresos sostenibles. Los resultados de la investigación muestran que, considerando el papel clave de los municipios en la economía urbana, una planificación económica adecuada, centrada en las ganancias sostenibles, será un factor importante para reducir la rentabilidad y la rentabilidad. Por lo tanto, la definición de un plan amplio ya largo plazo, que tenga en cuenta indicadores como la atención a la economía urbana y las inversiones en infraestructura en el modelo de economía resistiva, puede ayudar a los municipios en la producción y prestación de servicios más deseables.

Palabras clave: ingresos sostenibles, ingreso inestable, desafíos de la gestión urbana, municipio de Teherán

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Abstract: Providing sources of income in the cities of the country will be the main mission of future city managers. Unfortunately, as much as half of the costs in the general government budget are provided from the sale of underground reserves (oil and gas). The main part of municipal activities and the cost of urban services is also provided by the sale of urban spaces and non-renewable resources. Generally, revenue from the municipality is provided through stable and unsustainable earnings, which, as its name implies, is secondary income, which is not stable and depends on the housing situation and economic conditions of the country, and the municipality cannot predict a stable budget based on them. Sales of construction constraints, trade consolidation, construction violations, and issuance of permits are the most important unsustainable revenue, and the costs of renovation of civil engineering and occupational commissions, revenues and car accidents are also included in the headings of sustainable earnings, Municipalities. Accordingly, the main objective of the present research is to investigate the instability problems of Tehran municipality revenues and provide strategic strategies for sustainable financing using descriptive-analytical method. In order to achieve this goal, firstly, theoretical foundations and identification of major sources of income in Tehran municipality, and then the challenges of sustainable income were identified. The results of the research show that, considering the key role of municipalities in urban economics, proper economic planning with a focus on sustainable earnings will be an important factor in reducing profitability and profitability. Therefore, the definition of a comprehensive and long-term plan, taking into account indicators such as attention to urban economics and infrastructure investments in the resistive economy model, can help municipalities in the production and delivery of more desirable services.

Keywords: Sustainable Income, Unstable Income, Urban Management Challenges, Tehran Municipality

1. INTRODUCTION

In recent years, due to the lack of adequate financial resources and the necessity of servicing, most of the city's revenue has been through the sale of "congestion", which is considered unsustainable, while if urban management wants to move in the framework of sustainable development principles, it must rely on revenue Sustainable which is one of the most important complications of modernization and urban development. The fact of the matter is that Tehran can no longer be governed by the guidelines and case-directives and everyday decisions on the city. The urban sprawl, the growing population and issues such as visual and environmental imbalances, traffic, air pollution, insecurity and insecurity, and the lack of urban services provide urban management with solutions that make sustainable development more effective. In order to achieve sustainable development, perhaps after human being, in the sense of a citizen and without human being, sustainable development of the city has no meaning, the most important factor is sustainable urban resources. Of course, urban success in identifying the sense of citizenship responsibility and motivating citizens to participate in affairs depends on realizing such things as building trust and cost analysis and participation. In principle, in a healthy urban economy, all economic agents, including public, private and public utilities who use urban amenities, pay the city's services and

Space in proportion to their share of the city, which is referred to as "Complications" is taught.

The rapid growth of the urban population, coupled with the transfer of some of the government's duties to the municipalities (which is expected to be further assigned to municipalities in the future), has increased the financial needs of the municipalities. The duties of the municipalities are becoming more widespread and municipalities, as civil, local, public and non-profit institutions, will assume more responsibilities. In this way, in order to meet the assigned duties, the municipal financing system has also been revised upwards. Municipal incomes always fluctuate during the periods of recession and boom in the municipality's budget deficit due to the fact that a significant percentage of it is obtained through the sale of congestion and the issuance of construction permits. In recent decades, urban management in Iran has become increasingly challenging due to various social, cultural, political, administrative, financial, and legal rights (Moezi Moghaddam, 2002). Obviously, one of the issues on the scale of the present problems and problems has been the rapid and rapid development and often on the urbanization of cities due to the rapid growth of urban population (Deputy Director of the Office of Planning Office of the Interior, 11: 1381).

The existence of more than 60 percent of the country's population in cities, the higher urban population growth rate relative to the growth rate of

the national population and the high revenues from the added value and employment of the country to the cities, shows the position of the urban economy in Iran (Ghaderi, 22: 1385).

From the viewpoint of urban economics, factors such as expanding the scope of municipal activities and raising the level of people's expectations from them, and the problems caused by the increase in urban populations, require the expansion of financial resources and income of municipalities (ghaledar, 2: 1382). Therefore, among different departments of urban management, financing of municipalities is important because, on the one hand, municipality revenue has a major impact on the provision of services to citizens, and, on the other hand, the lack of adequate income not only does not result in the provision of services It will be essential in the city, but will essentially challenge the implementation of all urban plans and programs (Jamshid Zadeh, 29: 1382). The importance of the issue becomes apparent at a time when we know that more than 95% of the financial resources of the municipalities are financed from local incomes in the cities, and the dependence on state aids is less than 5%. Although from the very beginning of Baldieh's establishment in 1286 (AD), and subsequent to the new law of the municipalities in 1309 (AD), laws have been laid down for the payment of urban expenses. But the revenue was not so high and the urban system was very reliant on state aid (Safari, 2004 p. 331). The issue of self-sufficiency and self-sufficiency of the municipalities in 1362, irrelevant to the theoretical foundations governing the financial relations of the state and the municipalities, and the continuation of this policy in the years to come, put the country's municipalities in difficult conditions, and the reverse number to reduce their share of the state budget began. Seeking to reduce the income dependence of the municipalities on the government, and given the intensification of city problems and problems as a result of population growth and migration, the large volume of demand for urban services and the reliance of municipalities on unsustainable earnings make it difficult for municipality officials to work. Therefore, lack of access (Najarian Behnamiri, 1999 p. 2). From continuing resources, income-at least to meet permanent costs-disrupts the financial and budgets planning of municipalities, and with this process, current income sources will not meet the growing costs of municipalities in the coming years (Ghaderi, 2006, p. 23). As some, like Peter Martin, believe that the main challenge of urban management in the third millennium will be centered around costs, and income generation will be centered on policymaking and planning at the local (urban) level (Martin,

1997P: 103). Therefore, municipalities, in terms of providing services to citizens - which require a lot of costs, require new and sustainable sources of income. The city of Tehran, with a population of about 8.8 million people, is not a city with few streets and small gates, which can be managed at low expense and provided good services to its citizens. Traffic organizing, garbage collection, on-the-go and developmental activities are among the needs that each of them is being implemented with spectacular costs in Tehran. The fact of the matter is that Tehran can no longer be guided by case-specific directives and decisions, and everyday decisions on the city. In recent years, due to the lack of adequate financial resources and the necessity of services, which, if urban management wants to move within the framework of the principles of sustainable development, must be based on sustainable incomes, one of the most important of which is the complications of urban renewal and development. This is what the mayor of Tehran has relied on and criticized for 75 percent of Tehran's municipality's revenues, and, with the unsustainability of these revenues, has expressed concern over the decline in sustainable urban incomes over the past 45 years from 40 percent to below 20 percent. Case-based and cross-sectional attitudes toward the revenue system of the municipalities and its failure to assign its task in the form of a macroeconomic system, lack of transparency of the Tehran's municipality's budget and revenue system, and the lack of targeting of the formation and establishment of subsidiary organizations and the inappropriate distribution of some incomes and the lack of appropriate organization structures Another challenge is revenue. Also, urban sprawl, increasing population and issues such as visual and environmental maladies, traffic, air pollution, instability and insecurity, and lack of urban services offer urban management. The issue now is how to identify and resolve the revenue-generating factors of the municipality and achieve sustainable incomes with acceptable safety margins. Therefore, considering the importance of the issue, the main objective of the present study, by studying the revenue structure of the Tehran Municipality, provides new solutions for providing sustainable and sustainable sources of income in order to provide citizens with the desired services, as well as identifying the revenue challenge facing urban management.

2. RESEARCH GOALS

Considering that the municipality's income does not have the three principles of desirability, flexibility and stability, and we are always at risk of reducing

the consequences of construction for various reasons, therefore, it is necessary to identify the factors related to the challenges and problems of sustainable earnings. Accordingly, the main objective of the present research is to examine the factors affecting the income challenge of Tehran municipality from the perspective of urban management. In general, the purpose of this research is to identify the volatility of municipal revenue and the challenges facing urban management.

3. RESEARCH THEORETICAL BASIS

3.1. Revenues of the municipality

Municipalities fulfill part of this revenue requirement through local taxes, transfers from the central government and other sources of income. But these sources of income cannot cover all the investment and development needs of the municipalities. Therefore, it is important to find a reliable and sustainable source of revenue for financing urban infrastructure projects. Meanwhile, it is necessary to bring municipalities to financial markets and to participate with the private sector in order to equip the financial resources (Abgon, 2010: 216). The first limitation is to solve urban problems and inadequate provision of services to citizens due to the lack of financial resources. The public finance experts have different criteria and approaches for providing revenue sources for municipalities. Experiences from different countries show that the most important financial resources of the municipalities are taxes and duties, and later state subsidies in the form of current budgets of local governments and local equipment and equipment, and ultimately borrowing (Ayatollah, 2008: 17). Also, the optimal combination of municipal finance sources is a set of sales of goods and services, taxes, and taxes and central government grants. By comparison, between the municipality of Iran and the municipalities of the United States, the largest source of income for the municipalities of the cities of Iran is from the land and building sector (sales of congestion), and the state aid constitutes a very small percentage, while a significant percentage of revenues The municipalities are the source of state aid (O. Sullivan, 2003P: 451). The new attitude of urban management in the world is not only to look at the ways in which the revenue cannot be earned, but the sustainability of its revenue sources or its desirability. The status of municipalities cannot be excluded from this law, and the attitude of accessing new resources and reforming existing resources should be based on reliance on sustainable incomes and distance from unsustainable earnings (Mousavi and Bagheri, 2009: 5). Therefore, in assessing taxes

as a major source of income, three major goals are the transfer of resources from the private sector to the public sector, the fair distribution of costs between different levels, and increased economic growth for taxes. In our country, the ways in which municipal revenue sources are funded. The methods of earning money, including direct sales, local taxes, government grants, loans and borrowings, must be carefully assessed from the standpoint of the criteria of equity and then justice, so that the adequacy of that specific source of tax In which case it can be introduced as the easiest and easiest way to earn money (Moezi Moghaddam, 2002: 7). As a result, municipalities have to use both domestic and state resources to cover their expenditures, but with the size of the city, the share of state aid can be reduced (Abedin, Kosh, 1382: 9).

The study of municipal income sources makes it clear that sustainable income sources have a small share in financing municipalities. Therefore, the revenue of municipalities must, in their nature, be directed towards sustainable, regular and inclusive resources, and unsustainable sources of income place themselves in the revenue streams of the municipalities on sustainable, sustainable and sustainable sources (Ali Abadi and Massoum, 2001: 8). So that the most suitable source of income in the field of urban economics is the efficiency of the economic recognition system, which provides the basis for economic growth for all municipalities. And factors such as efficient manpower, appropriate organizational structure, professional and professional training of managers, the creation and development of databases and codes and regulations and executive orders in the field of income can result in the efficiency of this system (Razzayan, 2008: 45). Ultimately, taxes and levies on real estate and immovable property - whether industrial, residential, commercial, recreational, or land, and its components - can be a good source of revenue for municipalities, and Iranian municipalities can use their experiences Other countries use this source of income to generate new sources of income (Jamshidzadeh, 2001: 57).

4. RESEARCH FINDINGS

4.1. Challenges Of Tehran Municipality Revenue Instability

The urban sprawl, an increasing number of people, and issues such as visual and environmental maladaptation, traffic, air pollution, instability and insecurity, and the failure to provide urban services provide urban management. Which will take effective

measures such as sustainable development. Considering that the main part of the income of the municipality has been through the sale of "congestion", which is one of the most unsustainable incomes. In order to achieve sustainable development, perhaps after human being, in the sense of a citizen and without human being, sustainable development of the city is not the most important factor, sustainable urban resources. Sources of sustainable income are the missing element and the missing factor that negatively affects urban management performance. If municipalities are not able to generate sufficient and sustainable income, they will not be able to establish and operate the necessary facilities in the city. Although municipal resources are available in various forms, they do not all have the characteristics of sustainable earnings. Sustainability in incomes requires that these items be of relative continuity, and secondly, the acquisition of these revenues does not threaten the quality of the city and does not endanger it.

4.2. Revenues from General Complications (Unstable)

These complications are numerous and include the following: for example, the effects of buildings and land, including the effects on building permits, the effects of excessive congestion and city complications from the point of view of sustainability are not the same. Although the toll on surplus, especially in metropolitan areas, is significant, they are not considered as sustainability items. It should be noted that the reliance on revenue of surplus tolls means accepting the destruction of urban space and departing from the conditions of a healthy city. The experience of recent years in the major cities of the country confirms and suggests this.

4.3. Complications arising from the implementation of the fine of the 100th Commission (unstable)

The consequences of the fine imposed on the 100-year commission for violations of construction and housing, reimbursements and revenues resulting from the change in use and the consequences of the removal of parking, these incomes are definitely among unsustainable earnings. Although the figures for municipal revenues indicate a remarkable figure for these incomes, these are some of the few that their philosophy of existence is based on the deterrence of the lack of comprehensive urban plans, and the effects of these complications reduce urban damage. But, unfortunately, the experience of studies on urban

incomes shows that the look of the municipalities of these countries is not deterrence, but their revenues. This has led to a reduction in the proceeds from offenses of construction violations, alterations to use, removal of parking and similar items, and municipalities are not dissatisfied with the existence or even increase of these items. Obviously, such an attitude will encourage the reliance of most municipalities on unsustainable earnings and reduce the quality of life of cities. The results of the expansion of construction violations and, consequently, the increase of municipal revenues, cause the city to face a major problem in all its dimensions, including the social environment, economic system, access system, physical form, and urban landscape. For example, revenues from construction activities such as tolls on buildings and land, tolls on building permits, congestion charges, violations of construction violations, crimes of the 100th article, land use change, etc. in the city Tehran pointed out. Total revenues account for 85% of total revenues. This is while in some years it has reached 90%. More specifically, the share of incomes from public incomes in the total revenues of the municipality of Tehran in 2010 is 78.9%. However, the share of the cost of buildings and land from the total revenues of the municipality reaches 73%. These figures show the volatility of Tehran's municipality's revenues. In such circumstances, it cannot be expected that the city of Tehran will have a sustainable development. In a general view, the reason for the development of such unsustainable revenues can be seen in changing the approach of municipalities to the issue of self-sufficiency and the attempt to self-sufficiency and self-reliance of municipalities in the 1960s and 1970s. This, together with the impossibility of access to other income items and a lack of understanding of the income system of the municipalities, will choose the easiest way to earn money, that is, to accept the violation and agree on the violation with the offender.

4.4. Government grants and government grants (unstable)

One of the ways in which it can be expected that the gap between income and expenses of the municipality will be reduced is the use of central government funding. Government grants can be provided through credit, subsidies, or shareholdings in state taxes. Of course, this assistance is acceptable in cases where local government or municipal government activities have side benefits. That is, the activities of the municipalities are in line with the interests that cannot be financed by direct access to

citizens. As a result, this income cannot be regarded as sustainable income.

4.5. Borrowing and the role of the private sector in financing the cities (unsustainable)

Borrowing from banks and financial institutions and credit institutions, as well as private sector participation in the production and provision of infrastructure needed by cities, is another way of financing municipalities. As mentioned earlier, the demand for public utilities and infrastructure in urban areas is rising and the financing problem goes beyond the limits of tolls and the sale of state aid and services. Local governments or municipalities are constantly seeking to provide a wider range of quality social services and physical infrastructures in cities. At the same time, governments are reluctant to meet these needs despite insufficient earnings and, in some cases, due to high levels of debt. However, bulking the burden of central and local governments often leads to inefficient supply of services and infrastructure, and many government agencies and companies that are active in providing urban services, instead of generating revenue for the government, cost production. The problems created for urban systems, and especially in developing countries, have the potential to play a more active role in the provision of public services such as health, education, transportation, as well as physical infrastructure the definition of road and utility services, water and telephone, sewage networks and waste disposal. In this regard, borrowing is one of the well-known solutions, borrowing methods can be carried out in different ways.

4.6. Private sector investment and investment (unstable)

In this way, the private sector reduces financial strain through investing in urban infrastructure. However, the discussion of the usefulness and effectiveness of private sector participation in some public activities and infrastructure has many advocates and opponents. However, many evidence suggests that under the appropriate conditions of private sector investment, it can play an important role in the expansion of urban services and infrastructure. In summary, the severe municipal financial constraints on the one hand and the inefficiency of state-owned investment companies on the other, justify the need for private sector participation, nongovernmental organizations and financial markets to deliver services to cities. Borrowing and participation in

municipal projects may be carried out in the following ways:

- Private sector investment and non-governmental organizations
- Issue bonds of participation
- Borrowing from domestic and foreign banks and financial institutions
- Specialized banks of municipalities and municipal development funds.

Investment and private sector participation are among other ways to finance the municipalities of the country. The performance of the private sector in comparison with the public sector has the characteristics and characteristics of which the most important are high efficiency and access to diverse resources. This is a valuable global experience in the use of municipalities from private sector capacities to implement urban services projects. Non-governmental organizations are able to contribute to the construction and infrastructure projects of the municipalities. These organizations are able to provide significant assistance in providing resources for some projects, due to the sufficient information and considerable influence they have among the people, especially in local and indigenous areas. In Iran, there is also the potential for these organizations to be formed. However, due to a number of issues, including the lack of suitable legal platforms, the weakness of some cultural issues of participation, these organizations currently do not have acceptable activities.

4.7. Issue of Participation Bonds (unstable)

Publication of partnership papers is another way of using popular contributions. In the definition of partnership bonds, it can be said that participation bonds are a tool for collecting funds from savers and investors in a specific plan or project. In fact, bonds are a form of bonds designed in the framework of non-banking banking. Bonds have a long history in the global capital markets, and over the years there have been many very different types of bonds. Selling equity bonds and stimulating incentives for buyers and ensuring that banks or financial organizations redeem these bonds will be an integral step towards financing the municipalities. The presentation of these papers has been experienced in most countries and has brought about successful results. In Iran, participation projects of the Nawab project by the municipality of Tehran with the participation of the banking network, the publication of participation papers of the project of Abdul Azim and the participation bonds of the West Bank Development Project in Tabriz are examples of

public participation and private sector in the municipal infrastructure projects.

4.8. Borrowing from banks and internal and external financial institutions (unstable)

In general, municipalities can receive part of the funds needed for lending to national institutions, especially commercial banks, in order to carry out infrastructure projects and urban infrastructure. These funds can be provided from domestic and international markets. These types of facilities have two characteristics; first, such loans are long-term loans and can only be paid out of the proceeds of the project. Therefore, the lender institution should be financially capable and have sufficient experience in financing the projects with broad commitments. In this way, the funding of municipal projects can be provided through international institutions and regional development banks. It should be noted that access to the above-mentioned financial markets requires government support to provide the possibility and capacity of such access to municipalities. Although the borrowing category, including the availability of facilities from banks and domestic and foreign financial institutions, the issue of equity bonds and private sector participation, can be effective in reducing financial pressures on municipalities and providing the resources needed by municipalities to a certain extent. But it should be taken into account that municipalities cannot, in the long run, have a reliable reliance on revenue sources. Therefore, the durability of these items in the long run is not a guarantee for the continuity of these items.

5. THE ROLE OF INTEREST GROUPS IN INCREASING THE SUSTAINABLE EARNINGS OF MUNICIPALITIES

6.

In the proposed government plan, how government intervenes and participates with other stakeholders is characterized by the Table 1.

Table 1. Type and Mode of Participation of Governmental and Non-Governmental Stakeholders in the Proposal

How to participate	Type of intervention	Stakeholders
- Preparing the policies and spending of the municipal budget with the cost management approach and reducing the share of business expenses and	Policymaking, - monitoring	Ministry of the Interior

<p>communicating it to the Islamic councils and the municipality.</p> <ul style="list-style-type: none"> - Setting up electronic systems to record tolls and incomes for transparency purposes for citizens. - The Ministry of the Interior and the Audit Organization shall approve and add to the councils the audit instructions to accompany the tax reports, debts, and claims from government agencies. - The Interior Ministry reviews the City Council report from the result of the official auditor's report. 		
<ul style="list-style-type: none"> - Supervising the good administration of the municipality's finances and all organizations, institutions, affiliates and municipalities and maintaining the capital, assets, municipal and municipal property, monitoring the income and expense account, and their financial statements in accordance with the laws and The regulations should be followed by law enforcement through the selection of the statutory auditor and the notification of violations and violations to the mayor and the interior ministry. - The City Council is required to send a copy of the outcome of the official auditor's report to the end of the past fiscal year by the end of July for the Ministry of Interior to examine and take legal action. 	Supervision	Islamic council
<ul style="list-style-type: none"> - The representative of these institutions in the form of a commission in the form of annual determination to determine the price of real estate. 	- taking part	Ministry of Roads and City Planning Ministry of Economy and Finance The office of

		registry
Attracting private sector capital and helping projects to increase municipality revenue	-- taking part	Private sector

Source: (Hossein Zadeh Nemat, Bahareh Fallahi, 1395)

7. CONCLUSIONS AND SUGGESTIONS

Achieving a sustainable pattern of financing for city's current and developmental costs is one of the most important urban sustainability factors that allows investment in the urban infrastructure development infrastructure. Expanding the scope of urban management activities and exacerbating the problems caused by the increase in urban populations such as marginalization, unemployment, housing shortages, environmental pollution, traffic problems and intra-urban transport, and other social, cultural and economic problems, the importance of financing urban management adds. Understanding the strengths and weaknesses of current municipal revenue systems can reduce the barriers and pressures on urban management and improve the performance of custodians and city managers. The reliance of municipalities on the impact of construction licenses and the sale of congestion, in addition to the instability and inability to properly plan revenue sources, trigger fluctuations in housing fluctuations and the rise of prices due to increased incentives it will be speculative. Considering the key role of municipalities in urban economics, proper economic planning with a focus on sustainable earnings will be an important factor in reducing profits and profits. Therefore, the definition of a comprehensive and long-term plan, taking into account indicators such as attention to urban economics and infrastructure investments in the resistive economy model, can help municipalities in the production and delivery of more desirable services. One of these approaches is the move towards strengthening sustainable revenues, especially the costs of modernization, and the use of new means of financing such as attracting domestic and foreign investors, and that the success of municipalities in this area requires legislation and legal protection by related devices and attracts investors and citizens. In order to attract private and non-private sector financial and credit resources, improve investment and participation, and optimize its implementation cycle, coordinate and create appropriate areas for using existing municipal resources, guidelines for activities and investment advisory services, and determine investment Headings of municipal measures in the infrastructure sector are essential for the use of private sector

capacities. This could be achieved by strengthening the economic commissions of the councils to attract investors and outsourcing the city to them and adopting appropriate measures in the law of the councils and municipal executive decrees in order to grant tax breaks to investors and encourage them to invest. In the less developed and less developed regions of the city. Additionally, prioritizing plans and expectations for infrastructure investment in cities and efforts and planning to increase investor safety through the stability of the policies and laws of the executive as well as the removal of investment barriers through the full implementation of the policy Privatization and activity of banks and private insurance companies can be taken at the broader level by removing barriers to investment in infrastructure. In this regard, it is necessary to develop a comprehensive plan for identifying the capabilities and capacities of the municipality to participate and invest in the private sector in order to introduce new models of investment and private sector participation in implementing urban development projects in line with the patterns of resistance economics. At present, only the legal infrastructure of our country regarding the economic and investment issues is limited to the "Investment Guide of Municipalities", which was first drafted by Tabriz Municipality in 2006 and approved by the Islamic Council of this city and it was executed for two years. By identifying its beneficial effects, a number of metropolitan and provincial centers approved it in their councils, and eventually in May of the year the Ministry of the Interior issued a new version and communicated to the municipalities. In April, 1993, a more comprehensive methodology was prepared by the Metropolitan Investment Committee of the Iranian cities, which requires the Ministry of Interior, Municipal Organization and Research Center of the Islamic Consultative Assembly to prepare and adopt a comprehensive law on investment and economic activities in the municipalities of the country. They do. Therefore, it seems that approving a specific organizational status for economic activities, investing, participating and benefiting from the new methods of financing in municipalities will play a constructive role in realizing the policies of the resistance economy. Proposed Solution to Increase Sustainable Income for Municipalities:

- One of the problems of the urban system in Iran is the urban management system that poses a problem of sustainable earnings. There are also components in urban comprehensive management such as transparency, regulatory, participatory and accountability. What is seen as weaknesses in the urban management system in Iran is the existence of features such as centralization and externality of

programs. These features will lead the city's management to move from comprehensive management to departmental management. Based on this, urban management in Iran is a pivotal development in the core of the project. Indeed, what makes the realization of sustainable income difficult in Iran is the lack of comprehensive urban management. Therefore, the lack of comprehensive urban management has led to problems in the structure of the Iranian urban system, such as unsustainable earnings for urban services. The main issue in this context is the lack of a comprehensive national urban management strategy in the country, while this is being considered in most countries of the world as a principle in the urban system. Therefore, a general proposal in this section is the preparation and development of a comprehensive urban management plan.

- Each building unit, whether residential or with other uses, complies with the amount of land occupied. Also, for landlords who have more than one property, the cost increases exponentially, so as to avoid speculation and it is not economical for the owner to hold the property. One of the problems in metropolises, especially Tehran, is the imbalance in ownership patterns. The implementation of this plan requires the creation of a transparent information system to receive tolls from vacant houses and land tax. Land tax will lead to social justice, since more people need to pay more for the price of the land. The less land is less to pay. In this case, it is not justified for anyone to keep their house empty, because in any case it should pay its costs, as a result, there is a significant amount of money to the municipality, which, in addition to financing its developmental and current costs in the undeveloped parts of the city, quality Enhancing urban services.

- The operation of the above strategy, namely, the payment of high-income people's costs and the cost to low-income people, can be effective in reducing the gender gap in society and enforcing social justice.

- Taxation of residents of each residential unit. For example, in Europe, waste taxes are levied in terms of area or number of people living in each home. People's commitment to paying taxes is an essential way of earning sustainable living in municipalities. So municipalities instead of waiting for someone who wants to build a home and get permits, to encircle at various costs, should be taxed, and on the contrary, the licensing fees should be low to motivate people to build and refurbish the city.

- The most complications are taken and the least complications of production. For example, if someone wants to demolish and renovate their home, then administrative steps ahead of them must be removed. These steps can be done by digitizing, and this will facilitate production. The minimum amount should be taken at this stage and, instead, the burden of consumption should apply.

-The necessity of the multiplicity of metropolises in order to distribute welfare services in the quadrangle of the city fairly, which leads to increased satisfaction of citizens. This is one of the important variables in the realization of comprehensive urban management because social justice is one of the important components in urban comprehensive management. On the other hand, the proper distribution of welfare and services centers will reduce pollution and reduce traffic load, and citizens' satisfaction will increase. Increasing citizen satisfaction will increase the participation of citizens in the urban system. - Accelerating the process of administrative bureaucracy of municipalities, as the bureaucracy system in municipalities is an important factor in the reluctance of investors to invest. Accelerating the process of bureaucracy will encourage investors.

-Establishment of industries and structures in the city that will generate wealth for the city with the least complication, and the urban economy will flourish and be covered by science and technology parks.

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