



Aplicación de la STC 182/2021, de 26 de octubre, que declara la inconstitucionalidad de la plusvalía municipal.

Comentario de la Sentencia núm. 126/2022, de 5 de abril, del Juzgado de lo Contencioso-Administrativo núm. 3, de Valencia [

2023

text (article)

Analítica

The present study analyzes the sentence 126/2022 of April 5, of the Contentious-Administrative Court, nº 3 of Valencia, which has applied the STC 182/2021, of October 26, which declared the unconstitutionality and nullity of the articles 107.1, second paragraph, 107.2.a) and 107.4 TRLHL. For this, we will comment on the STC and the effects declared in it; We will continue with the analysis of the ruling of the ContentiousAdministrative Court; and, finally, we will present our opinion on the application of the constitutional ruling in light of the interpretive criteria of the Law

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