

СЕКЦІЯ 3. ІННОВАЦІЙНІ АСПЕКТИ РОЗВИТКУ ТУРИСТИЧНОГО ТА ГОТЕЛЬНО-РЕСТОРАННОГО БІЗНЕСУ

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CADASTRAL APPRAISAL OF LAND FOR ENTREPRENEURIAL ACTIVITIES ON THE TERRITORY OF CHERKASY REGION

Cadastral valuation of land settlements is the most important procedure in the complex. This is explained by their high degree of urbanization and of invested capital costs. The primary objective of the real estate Cadaster consists in revealing and designation of each unit of real estate, which is the object of taxation.

Such a composite unit may be land, land with a dwelling house or other buildings, this may be part of a house for example, apartment, it is may be land, land with a dwelling house or other buildings, that is all on that may be chargeable property taxes. Tax and rent plays a crucial role in the formation of budgets of all levels, and they, in turn, consist of the cadastral value of the property, which is determined as a result of state cadastral valuation. Along with this main of budget category of land – lands of settlements. The practical importance of the actualization the cadastral evaluation is that it is the result of an increase in revenues of regional and local budgets through the effective use of property.

Initial work on the state cadastral valuation of land settlements of the region was completed in 2003. Evaluation was conducted the main management of State Geodetic Cadaster of Cherkasy region and State Enterprise «Cherkassy Research and Design Institute of Land Management» for 855 settlements of region on a total area of 20.9 thousand km² [1; 2].

Records contain specific indicators of cadastral cost of the land settlements with population up to and over 10,000 people, for certain kinds of functional use of land. The second round of mass valuation on updating of the results took place in the framework of the Program «Creation of system of cadastre of real estate on the territory of Cherkasy region (2015–2020)». Third – in 2016–2020 years [3].

According to the results the held competition, which took place on 22.08.2018, customer of work – State Geodetic Cadaster of Cherkasy region, was signed state contract (30.08.2010 № 223) on the implementation of the new state cadastral valuation of land settlements of the region in 2006 with the Main Department of land resources in Cherkasy region [1; 2].

Financing for the implementation of evaluation work was carried out at the expense of regional budget funds amounting to 3.5 million hryvnia and at the expense of the budgets of municipalities – 7.3 million hrn. The results of the state

cadastral valuation of land settlements of Cherkasy region, approved by decree of the Main Department of State Committee of Land Management of Cherkasy region 24.04.2011 № 101-ПІІ and entered into force on January 1, 2012. Assessment of cadastral cost of lands of settlements of the region was conducted in accordance with Article 13 of the Law of Ukraine «On Evaluation of Land» using the Methodology of normative monetary evaluation non-agricultural land (except land settlements)» approved by the Resolution of the Cabinet of Ministers of Ukraine from 23.11.2011 № 1278 [4; 5.].

In accordance with the Methodology of normative monetary evaluation land work on state cadastral evaluation of lands of settlements made with two technological lines (TL) (fig. 1.).

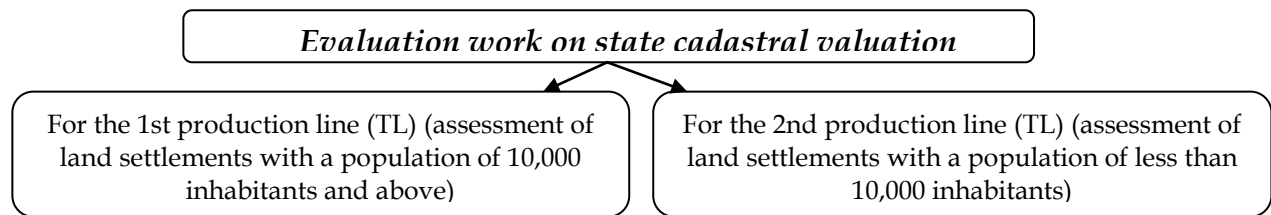


Fig. 1. Infolohiya of execution of works of state of cadastral value of land*

**Source: constructed by the author.*

At first TL carried out the calculation of the cadastral value of land in settlements with a population of 10,000 people or more. Such settlements in region are 14. At the second TL the calculation of the cadastral value of land plots was carried out in small towns, villages and rural settlements with a population of less than 10,000 people.

Execution of works for cadastral evaluation of lands of settlements for a single Methodology of normative monetary evaluation non-agricultural land (except land settlements) ensures comparability of the evaluation results by regions. The work was done in full compliance with the Technical assignment to the contract.

The state cadastral assessment of lands of settlements of area meets the following requirements: composition of the primary data formed on the basis of statistical and other information used by land management, urban planning, other agencies and evaluators in their activities; all basic factors affecting the valuation of real estate, including land, are taken into account fully; the obtained results of cadastral cost of lands correspond to the prevailing at the time of assessment the level of prices for the sale of land on Cherkasy region.

Methodology of algorithms by information processing allows monitoring the market value of the land and real estate objects, to constantly update the indexes of the change in value of the land, taking into account the local pricing factors, to obtain values of the basic pricing parameters that can be used to evaluate certain specific land [6, p.33].

The result of the evaluation of the land is specific indicators of cadastral cost of lands of settlements and specific indicators of cadastral cost of lands cadastral quarter by the types of functional use within the boundaries of settlements [7].

As a result of our research we found that the main drawbacks of the work of actualization of the state cadastral valuation of land settlements are: the length of time intervals between rounds revaluation, resulting in rapid obsolescence of information. The reason of this situation is associated with financial security of works and large-scale works. However, it is necessary to revise the results of the frequency of updating of mass valuation, especially one budget-categories of land as settlement lands, and that is not unimportant mechanism for the approval of these works.

Current actualization should be carried out when the market information with the help of special software that allows you to quickly and with high quality to carry out the work. Cadastral assessment should take into account as much as possible market situation and trends, so it is expedient, in our opinion, update data with a periodicity of at least 1 times per year (half).

The terms of the periodicity of cadastral valuation for each of the categories and groups of areas should be reviewed and individualized, since the existing terms "... at least once in 5 years and not more than once in 3 years ..." do not reflect such a dynamic, growing market, which is the Ukrainian market. The term of updating in the context of the re-evaluation should be minimal, and certainly economically justified for land settlements.

Summing up, it should be noted that the actualization of the results of the state cadastral valuation of land, especially of land settlements, a very important event. But this requires substantial modernization wich aimed at improving the quality of land and assessment work and adequate replenishment of budgets of all levels.

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