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🔓 **Research Article**

METHODS OF LAND CLASSIFICATION FOR DETERMINING THE CADASTRAL VALUE OF A LAND PLOT

D.M. Rizayeva

Applicant Of The 3rd Year Of The State Research And Design Institute "Uzgiprozem", Tashkent, Republic Of Uzbekistan

ABSTRACT

The article examines the relationship between the assessment of the cadastral valuation and taxation of real estate through classification. The article presents land classifications based on regulatory documentation, provides an analysis of the changes that the classification has undergone, and highlights the problems that arise when applying the classification, as well as the methods of land classification for determining the cadastral value of a land plot.

KEYWORDS

land classification, land plots, cadastral value land fund, national report, functional zoning land category.

INTRODUCTION

The reform of the economy of Uzbekistan and the introduction of market mechanisms for management consistently cover land relations. In the regulation of these relations, the cadastral valuation of land is of particular importance, which is formed under the influence of demand for it, its usefulness, limited supply and the possibility of transferring the right to use, possess and lease to property [12].

To assess the cadastral value of land, study approaches and methods for its implementation, determine the amount of information necessary for this, it is necessary to take into account its features as an object of this assessment and classify it according to its purpose and use [12].

Based on the intended use in various sectors of the economy and human activity, land is classified into main categories.

The cadastral value of a piece of land should always be considered in terms of its use as free and available for the best and most efficient use.

The land is primarily entitled to the income generated by the whole property, so in real estate appraisals, the land is considered to have value, while the improvements are a contribution to the value.

In addition, to study real estate objects, it is necessary to determine the classification of objects. For these purposes, different classification principles can be applied depending on their origin and purpose.

As the analysis of literary sources has shown, an important task of the cadastral valuation of real estate is to increase the economic efficiency of the taxation system. For this, the classification of real estate objects is used, which is a different functional purpose of the objects of assessment and determines the difference in value, which was formed by A.V. Pylaeva in her works "Problems of classification in cadastral valuation and taxation of real estate". [9,10]
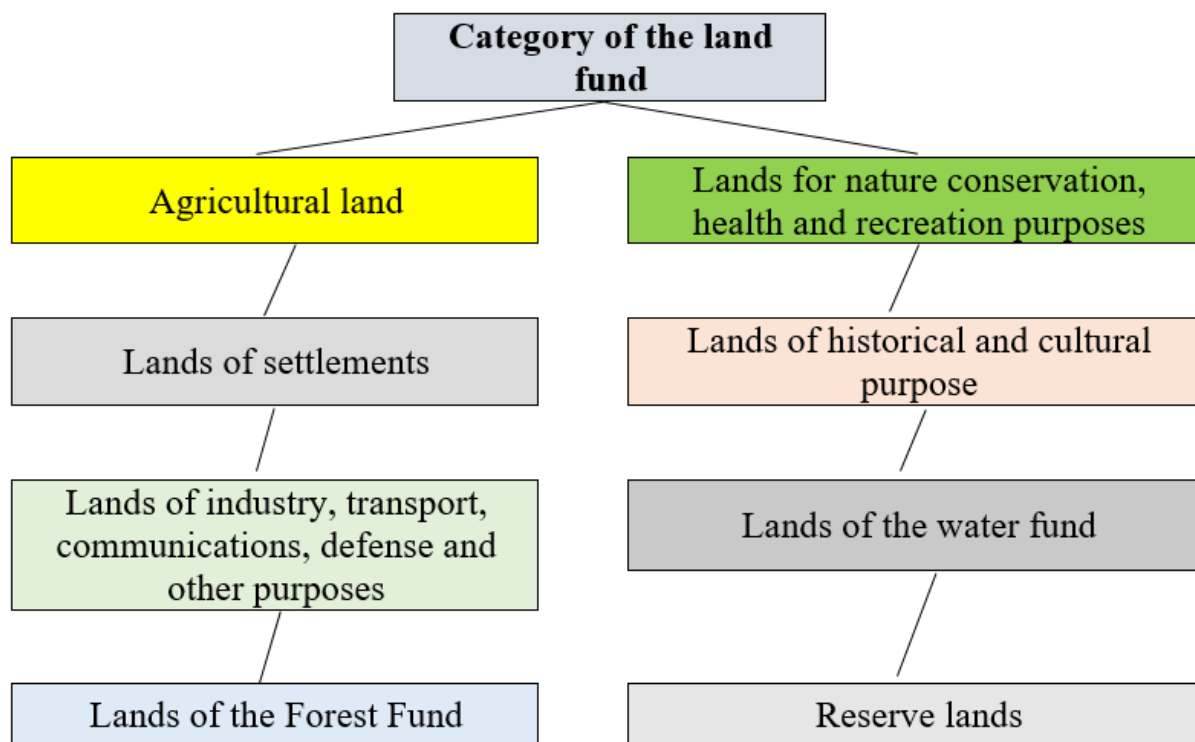
Pic.1- Land fund of Uzbekistan by category of use.

Also in his article Myulbah L.P. "The role of classification of real estate objects in cadastral valuation and taxation" [11] conducted a statistical analysis of the division of land plots into classes according to the following indicators:

- specific number of land plots;

- unit amount of cadastral values of land plots;

- specific sum of land areas.

Summarizing the analysis of changes in the classification, we conclude that any changes in the classification lead to a change in the cadastral value, as a result, the tax base changes, so the need for changes

should be socially and economically calculated, tested throughout the country, and then the approved cadastral prices for land plots can be used only for fiscal purposes, i.e. for the calculation of land tax, and not for land administration.

Thus, depending on the type and classification, the cadaster acquires different meanings, corresponding to the purposes for which it is created.

Relevance of the topic. Land resources are considered the main large sector of the economy of our country. Proper organization and management of the use of the lands of the Republic of Uzbekistan in a rational, productive and scientifically sound manner at any time and under any conditions is extremely important for the present and future of the country. [1, 2, 3, 4,]

The determination of the cadastral (market) value of agricultural land largely depends on the classification of land by type of functional use.

To date, research work on the use of innovative technologies in determining the cadastral value of land plots as close as possible to the market value has not been carried out by organizations subordinate to the Cadaster Agency, practitioners and independent researchers, and there is no holistic and integrated approach to the problem. Therefore, the chosen topic is considered one of the most urgent problems of the industry today.

To fulfill these tasks, it is necessary to determine the classification of lands.

Therefore, the purpose of the study is the methods of classifying land to determine the cadastral value of a land plot.

Based on the above, we set the task of the need to determine the classification according to the following parameters:

- by administrative affiliation;
- by land category;
- by type of property;
- by types of land law;
- on the functional zoning of the territory;
- by types of the right of limited use of someone else's land (servitudes);
- on land restrictions;
- for the equipment of the engineering territory;
- according to economic indicators;
- according to the mechanical composition of the soil;
- according to the degree of soil salinity;
- on the suitability of land for agriculture;
- classification of land by urban development value, types of real estate objects and main types of current use with the allocation of appraisal microzones.

Objects and methods of research. The object and method of research is the land fund of the Republic of Uzbekistan. As we know, according to Art. 8 of the Land Code of the Republic of Uzbekistan, the land fund is divided into 8 categories [1,2,8,13]

The main methods of land classification are:

1. Classification of land in terms of modern use.
2. Classification of land according to the degree of suitability for agricultural use.
3. Classification of lands, taking into account the development and solution of specific narrow tasks (irrigation, soil protection, etc.)
4. Classification of lands, created on the basis of appraisal scales.

5. Classification of land, according to suitability for growing certain crops. [8,9].

Research results and discussion. Based on the above methods, we have scientifically and practically substantiated the principles for classifying the most significant categories of land in the republic.

Based on the data of the National Report of the Republic of Uzbekistan, the category of more significant lands in percentage terms is as follows:

agricultural land occupies 58.44%, these lands used in agriculture are horticulture, viticulture, animal husbandry, horticulture for inspection and educational purposes, subsidiary farming, a farmer farming, branching, fishing, sericulture, beekeeping; (schedule 1)

lands of settlements occupy - 0.5%, these lands of urban and settlement buildings - personal land plots, personal land plots of multi-story residential buildings, state-owned, owned by departments, privatized, cooperative, public utilities, trade enterprises, children's institutions, school institutions, educational institutions (lyceums, colleges, higher educational institutions), scientific and design and research organizations, administrative and management institutions;

lands of industry, transport, communications, defense and other purposes occupy – 1.71%, these lands are of the mining industry, metallurgy, chemistry, automotive equipment, textile, light, etc.

forest fund lands occupy – 26.15%, these lands covered with forests used for forestry and forest industry, lands intended for forestry, but not currently used. [3, 4,5,8].

The procedure of cadastral valuation and taxation does not seem to depend on each other, but meanwhile they are closely interconnected. This connection is realized through classification. In cadastral valuation, classification -s both a way to determine the tax base and a tool for determining established tax rates.

So, in accordance with the classification, tax rates are established and the law establishes their maximum values. However, not everything is so simple, the economic meaning often changes for the sake of political reasons, since the classification determines the possibility of more or less economical taxation for the owners of objects. For example, for the taxation of land plots of trade objects or office buildings, industry, the maximum tax rates are applied, and the rates are reduced for land plots under multi-story buildings or individual residential buildings. This is evidence of the social component of the tax burden on individuals in relation to the maximum tax burden for business owners. [3, 4, 5,6,13]

The above systems of classification of fixed assets and land plots are currently accepted as the basis for accounting in the assets of enterprises. However, they consider real estate objects not as a whole, but as fixed assets and a land plot.

At the same time, if we analyze the market value of real estate, there is a need to develop our own classification system that would allow us to take into account the main "commodity" properties of an integral object of assessment and would be linked to existing systems for classifying and describing objects. The procedure for conducting a cadastral valuation of the lands of settlements is closely related to the previous procedure for the functional zoning of the territory. First of all, because the results of the state cadastral valuation are largely based on from the classification of land by type of functional use.

Through the use of functional zoning, the cadastral valuation of land is carried out taking into account the cost zoning of the territory by the comparative method, and the already existing factors in the territory are taken into account, which include development, placement of overpasses, communication lines, boundaries of cadastral quarters and districts.

In this regard, we can say that one of the main mechanisms for regulating land use in the city is functional zoning.

The study revealed that the determination of the cadastral value should be carried out on the basis of functional zoning and classification of the land plot and real estate objects located on it.

CONCLUSION

1. Based on the results of the study, it is necessary to develop a methodology for classifying lands to determine the cadastral valuation of real estate in the Republic of Uzbekistan.

2. Ensuring the continuity of the classification of land plots and buildings and structures inextricably linked with them in the process of introducing a real estate tax, taking into account the historically established features of the development of the classification.

3. Work out a variant of determining a single zoning map for agricultural land.

4. Improving the zoning procedure: establishing rules for determining the type of permitted use for all lands on the basis of planning documentation; introduction of the possibility of using a conditional or ancillary use; clarification of the type of permitted use in the course of land development; establishing the

features of determining the type of permitted use for agricultural land, linear objects, subsoil use, forests, natural areas, monuments, etc.

5. Based on the classification of types of permitted use, the establishment of uniform codes for real estate objects.

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