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## CHARACTERISTICS OF LAND REGISTRATION AND ITS MANAGEMENT IN THE REPUBLIC OF UZBEKISTAN

Submission Date: April 01, 2023, Accepted Date: April 05, 2023,

Published Date: April 10, 2023

Crossref doi: <https://doi.org/10.37547/ajahi/Volume03Issue04-01>

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### ABSTRACT

Based on the methods of analytical analysis and monographic research, the article shows the role of land accounting in the system of calculations in the national economy, the features of its management, the errors and shortcomings in land accounting, and this Practical suggestions and recommendations are given for the complete and correct accounting of land while eliminating the shortcomings.

### KEYWORDS

Accounting work, community relations, accounting object, national economy accounting, productivity, harvest, tax collection, field, hectare, land cadastre, quantitative accounting of land, administrative-territorial unit, land balance sheet (report), land fund categories, land types.

### INTRODUCTION

In the processes related to accounting of existing land areas, the natural climate conditions, location, land fund categories, and land types of each region have been described through different approaches. During the last 25-30 years, due to the lack of research on the

improvement of land accounting methods, there are certain problems in the organization of complete and accurate land accounting in the republic.

According to scientific sources, with the emergence of private ownership of the means of production, there

was a need to carry out calculations on a larger scale. It is necessary to recognize that during this period, the land cadastre system legalized the right to private ownership of land - land registration, i.e., accounting of land areas. [6].

Thus, land accounting became a primary necessity with the emergence of the state and the development of the tax system. At a certain stage of the society's development, along with the quantity of land areas, their quality was also calculated. Later, it became necessary to calculate the amount of profit received from lands with different productivity. Even during the time of the great leader and entrepreneur Amir Temur, the need to keep a quantitative account of the existing lands of the state he founded, as well as to collect taxes from them, taking into account the quality of the lands, was clearly, convincingly and impressively explained in the sources. [8]. In particular, in the "Regulations of Timur's Laws" "Regulations for receiving wealth from the raiyat, bringing order and improvement of the country, its improvement and security" are described as follows:

"if the local citizen agrees with the amount of tribute that he has already paid, let them do the work with their consent, otherwise collect (the tribute) according to the law. I also ordered that they should collect the tax according to the yield of the crops and the fertility of the land. For example, let them take into account the cultivated lands that are continuously irrigated with cornice, springs, and river water, and let them take two-thirds of the harvest from such lands for the raiyat, and one-third for the treasury of the kingdom.

If the raiyat agrees to pay the tax from the registered land in cash, the amount of cash should be determined according to the current price of grain, which is considered as the sarkor's contribution".

In this regulation, the creation of a fair system of collecting taxes from the lands, taking into account the quality of the lands, and on the basis of this, the classification and consideration of the lands based on the production of the land, is provided in a clear and convincing legal basis.

In all places, land was calculated as the basis of latitude, and this procedure continues today. For this reason, the earth is primarily characterized by its size and latitude. When determining the amount of land, it is important to calculate it by measuring it.

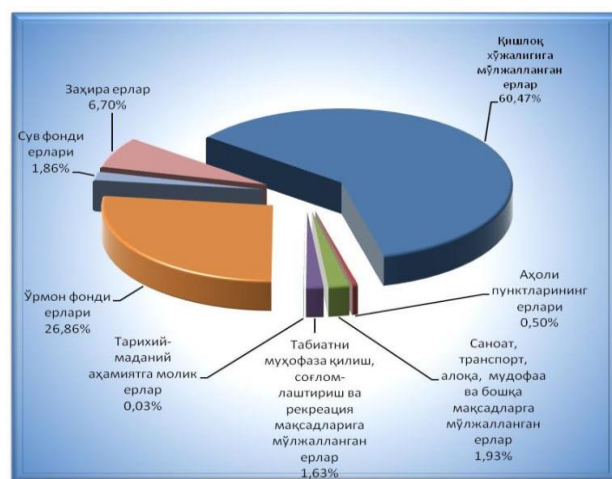
Today, in the Republic of Uzbekistan, the unit of measure "hectare" is accepted for determining the amount of land, and this indicator represents a surface of 100 meters x 100 meters. Electronic digital agricultural maps prepared according to the established procedure on the basis of aerial or space photographs (orthophotoplanes) of the earth's relief are used to calculate the area. When compiling the balance (report) of lands, all areas are recorded in hectares [6].

It is known that at all stages of the development of society, the organization of land use and its accounting is considered one of the main issues of the state, because it is the basis of any production, the location of objects [7]. In addition, land is national wealth, it is necessary to use it wisely and it is under state protection [1].

As of January 1, 2022, the total land area within the administrative borders of the Republic of Uzbekistan is 44 million 892.4 thousand hectares, and irrigated land is 4 million 336.6 thousand hectares or 9.6% of the total land area. Depending on the administrative-territorial division, the republic consists of 12 regions (Andijan, Bukhara, Jizzakh, Kashkadarya, Navoi, Namangan, Samarkand, Surkhondarya, Syrdarya, Tashkent,

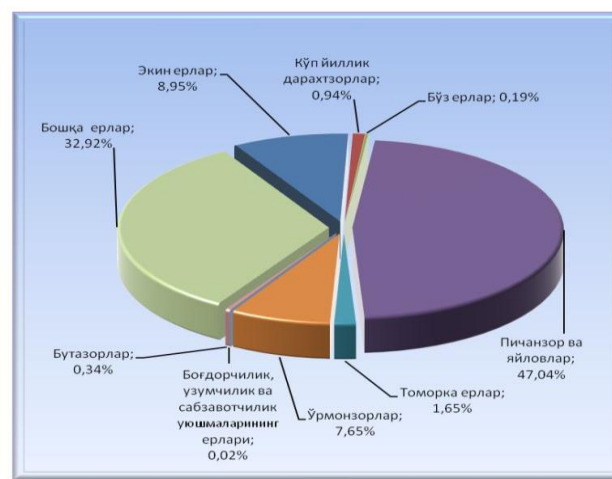
Fergana, Khorezm), the city of Tashkent and the Republic of Karakalpakstan. [11].

The Republican land fund has its own characteristics according to the purpose and procedure of land use, and they are divided into eight categories based on



It is necessary to record the current state of land accounting on the basis of research, review the current system of land accounting, in-depth analysis, complete and correct land accounting, first of all, the management of districts (cities) development of optimal methods of taking changes in the total area of mury boundaries and the results of the survey into the land balance (report), at the same time, the results of the land calculation are developed in each administrative district (city) section of the land balance ( report) will be covered. The administrative boundaries of the districts (cities) in the republic are determined in relation to the global coordinate system (WGS-84), and when the results of the survey (inventory) conducted on the existing land areas are analyzed, the district is compared to the current land balance (report) The existence of differences in the total land areas of (cities), as well as in land fund categories and land types, requires further improvement of land accounting methods.

Article 8 of the Land Code of the Republic of Uzbekistan. The category of agricultural land is one of the main categories of the land fund, as of January 1, 2022, it is a total of 27 million 148.5 thousand hectares, of which irrigated land is 3 million 694.9 thousand hectares, or 13 of the total land area 6 percent [11].



The following proposals, recommendations and conclusions are given based on the theoretical study and analysis of the current legal documents on the quantitative accounting of land and the theoretical study and analysis of the land balance (report) of districts and cities:

1. In each section of the administrative-territorial unit of the data obtained as a result of the work of determining the administrative boundaries of districts and cities in connection with the global coordinate system (WGS-84), including cities, towns subordinate to the district, reflecting it in the land balance (report) developed on the territory of villages (ovuls), in turn, can be considered as the foundation for establishing a complete and correct accounting of land.
2. If the land is used correctly and rationally, it will not wear out like other means of production, but on the contrary, its productivity will increase, and it is an important condition for organizing a complete and

correct accounting of them. taking into account that timely and continuous accounting allows to keep the land accounting data at the level of current demand for land types, to consider it a priority task to systematically calculate quantitative changes in the condition and use of land areas.

3. Quantitative calculation of land by land fund categories and land types in each administrative district and city, as well as by existing land users (all rights) in the section of cities, towns, villages (villages) subordinate to the district. Accurate and correct formation has a positive effect on the creation and maintenance of digital land cadastre and serves to regulate land, property, tax relations, including effective use of natural resources.

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