



Ways to improve mechanisms for determining cadastral values for taxation purposes (Experience Of Foreign Countries)

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ABSTRACT

In this article, the issues of effective use of the improvement of the mechanisms for determining cadastral values for the purpose of taxation in our republic in recent years, as well as the implementation of measures to determine cadastral values by tax authorities using tax administration instruments and eliminate violations, timely disclosure of tax evasion schemes, tax scientific-practical conclusions and suggestions for further optimization of the administration, elimination of contradictions in legal documents have been developed.

Keywords:

budget policy, crisis, budget, tax administration, business entities, tax report, tax revenue, tax benefits, tax, tax rate, preferences, local tax, market value of property, real estate, cadastral value, personal card, tax elements

1.Enter. To ensure land tax administration in the world today, transition to digital platforms of tax practice, invest in improving the skills of tax officials, educate the population about the importance of paying land tax and its benefits to society, reform its legal framework, and more. Scientific research on the establishment of cooperation with international organizations such as the World Bank and the International Monetary Fund has become an urgent task.

2. Review of literature.

A. Smith states that in the taxation of land, it is necessary to tax it by dividing it into two parts, where the first category of land is land used for agriculture, and the second category is taxing of fertile (developed) land. He evaluates the convenience of taxing the land as a positive thing, because the tax burden falls on the income of the taxpayer and is not collected from the consumer in addition to the price of goods"

[1]. D. Ricardo states that "land tax (rent) is the amount remaining after covering the various expenses incurred in the creation of products, taxes from land (rent) income do not have a negative effect on the economy, because such a tax does not prevent production" [2]. Economists such as Lindholm, Bentick, Tideman, Wildasin, "demanders of land value taxation claim that it has a number of good points, but they did not pay attention to how they use the land" [3]. Lindholm and Douglas noted in their research: "There are two types of rent for land, the first is the amount determined by how much income can be obtained by using the existing land efficiently, and the second is determined based on the deficit in the costs of the area being leased. In many cases, noting that the land is free, the value of the products grown on it is determined by the cost of production and the cost of equipment in this production" [4]. Hobbes's political-philosophical work focuses

on resource taxation and its accounting. According to him, resource taxes are the price to be paid for the people living in the regions and directly for the society and its peace" [5]. Drozhina I.A. from Russian scientists. proposed to introduce real estate tax by combining property tax of legal entities, property tax from individuals and land tax. [6]. Mikhina E.V. in his views, he analyzed the impact of the introduction of real estate tax on the local budget revenue base and made appropriate recommendations [7]. We believe that the views of the above-mentioned scientists do not take into account the low-income segment of the population. Loginova T.A. in his scientific views, he noted the need to take into account the social stratum of the population when introducing real estate and putting it into practice [8].

3. Research methodology.

In this article, comparative analysis and induction and deduction evaluation methods were used. Using the comparative method, foreign experience data on improving the mechanisms of determining cadastral values and their analysis were carried out and scientific conclusions were given.

4. Analysis and discussion of results. In order to ensure the implementation of the Decree of the President of the Republic of Uzbekistan dated June 8, 2021 "On measures to ensure equality and transparency in land relations, secure protection of rights to land and turn them into a market asset" in our country, the State Tax of the Republic of Uzbekistan committee, it was determined that the database of land tax rates collected from legal entities and individuals for non-agricultural land plots will be integrated with Yerkhusiylasntirish AAT according to the cadastral number.

Decision No. 22 of the Cabinet of Ministers of the Republic of Uzbekistan dated January 14, 2022 "On the approval of normative legal documents regulating the implementation of monitoring works on agricultural lands, land protection and land creation activities" is also considered an

important decision in regulating the rational use of land, and according to which the following were approved:

- Regulation on the procedure for monitoring works on agricultural land and arable land;
- Regulation on the procedure for implementation of state control over the protection of agricultural lands;
- the regulation on the procedure for the implementation of land preparation works on the lands intended for agriculture;
- The plan of measures to be implemented on the effective establishment of the activity of the state scientific-design institute "Uzdaverloyiha"¹.

In addition, monitoring of agricultural land and cropland with documents is provided on the basis of information on land types, area, land owners, land users and tenants of the state land cadastre in the National Geographic Information System.

In the United States, the improvement of mechanisms for determining cadastral values for taxation continues over time, with various strategies and initiatives implemented at various levels of government. Over the past several decades, significant changes have occurred in the modernization of cadastral systems in the United States. This includes the adoption of Geographic Information Systems (GIS) technology for mapping and spatial analysis. The International Association of Appraisers (IAAO) has developed standardized appraisal methods and best practices for property appraisals. Many appraisers and appraisers in the United States follow these standards to ensure consistency and fairness in appraisals. Attempts have been made to integrate cadastral data with other relevant data sets such as property sales records, building permits and land use data. This facilitates more accurate assessment and evaluation processes. Many jurisdictions have adopted technology to improve cadastral mapping, data management and assessment. This includes the use of advanced software applications, digital imaging and remote sensing

¹https://www.norma.uz/qonunchilikda_yangi/qishloq_hujali_giga_muljallangan_erlarda_monitoring_qanday_amalga_oshiriladi

technologies for property valuation. Some state and local governments involve property owners in the assessment process through public hearings, review periods, and appeal opportunities. This allows for transparency and accountability in the assessment process. Training programs and continuing education opportunities are available for appraisers, appraisers and tax officers to increase their skills and knowledge in property valuation techniques and methodologies. The legal and regulatory framework governing property taxes varies between states and localities. States may adopt laws and regulations to standardize appraisal practices, ensure compliance with appraisal standards, and address property appraisal problems. The need for continuous improvement of the cadastral assessment practice is recognized. State and local governments regularly review and update assessment methods, technologies, and procedures to adapt to changing market conditions and emerging challenges. In general, improving the mechanisms for determining cadastral values for tax purposes in the United States includes technological advances, standardization efforts, community involvement, and ongoing professional development to ensure accurate and fair property valuations.

Improving the mechanisms for determining cadastral values for taxation purposes in Russia involves a multifaceted approach that includes technological advances, policy reforms, and enhanced cooperation. In recent years, there has been a significant push to modernize the cadastral system of Russia. It includes Geographic Information Systems (GIS) technology for mapping and spatial analysis, as well as digitization of cadastral records. The Russian government has developed standardized valuation methods and guidelines for property valuation. These methods aim to ensure consistency and fairness in property valuation across different regions and property types. Efforts have been made to integrate cadastral data with other related data sets, such as property sales records, land use data, and building permits. This allows for a more accurate and comprehensive assessment of the

property. Russia adopted technology to improve cadastral mapping, data management and assessment. This includes the use of advanced software applications, digital imaging and remote sensing technologies for property valuation. Some regions of Russia involve property owners in the assessment process through public hearings, review periods, and appeal opportunities. This helps ensure transparency and accountability in the assessment process. In Russia, there are training programs and training initiatives for appraisers, appraisers and tax officials to increase their skills and knowledge in property valuation techniques and methodologies. The legal and regulatory framework regulating property tax in Russia is constantly evolving. The government has enacted laws and regulations to standardize appraisal practices, ensure compliance with appraisal standards, and address property appraisal issues. The need for constant improvement of cadastral assessment practice in Russia is recognized. Efforts are made to regularly review and update valuation methodologies, technologies and procedures to adapt to changing market conditions and emerging challenges. In general, improving the mechanisms for determining cadastral values for taxation purposes in Russia includes technological advances, standardization efforts, public involvement, and continuous professional development to ensure accurate and fair property valuations. These efforts are ongoing and vary across regions and administrative levels within the country.

In China, the improvement of cadastral value determination mechanisms for taxation purposes has been ongoing for several years, and various strategies and initiatives have been implemented at different administrative levels. China is actively modernizing its cadastral system, investing heavily in Geographic Information Systems (GIS) technology for mapping, spatial analysis, and data management. The Chinese government has developed standardized valuation methods and guidelines for property valuation. These methods aim to ensure consistency and fairness in property valuation across different regions and property types. Efforts have been made to

integrate cadastral data with other related data sets, such as property sales records, land use data, and building permits. This allows for a more accurate and comprehensive assessment of the property. China has adopted technology to improve cadastral mapping, data management and evaluation. This includes the use of advanced software applications, digital imaging and remote sensing technologies for property valuation. Some regions in China involve property owners in the assessment process through public consultations, review periods, and appeal opportunities. This helps ensure transparency and accountability in the assessment process. In China, there are training programs and training initiatives for valuers, appraisers and tax officials to improve their skills and knowledge in property valuation techniques and methodologies. The legal and regulatory framework governing property tax in China is constantly evolving. The government has enacted laws and regulations to standardize appraisal practices, ensure compliance with appraisal standards, and address property appraisal issues. The need for continuous improvement of cadastral assessment practices in China has been recognized. Efforts are made to regularly review and update valuation methodologies, technologies and procedures to adapt to changing market conditions and emerging challenges. In general, improving cadastral valuation mechanisms for taxation purposes in China involves technological advances, standardization efforts, community involvement, and continuous professional development to ensure accurate and fair property valuations.

The improvement of cadastral valuation mechanisms for taxation purposes in England has been ongoing for several years, with various strategies and initiatives implemented at different administrative levels. In recent years, much attention has been paid to the modernization of the cadastral system in England. This includes the adoption of digital mapping technologies and Geographic Information Systems (GIS) for mapping, spatial analysis and data management. The UK government has developed standardized valuation methods and guidelines for property

valuation. These methods aim to ensure consistency and fairness in property valuation across different regions and property types. Efforts have been made to integrate cadastral data with other related data sets, such as property sales records, land use data, and building permits. This allows for a more accurate and comprehensive assessment of the property. England has adopted technology to improve cadastral mapping, data management and assessment. This includes the use of advanced software applications, digital imaging and remote sensing technologies for property valuation. Property owners in England may have the opportunity to contribute to the assessment process through public consultation, review periods and appeal opportunities. This helps ensure transparency and accountability in the assessment process. In England, there are training programs and training initiatives for valuers, valuers and tax officers to improve their skills and knowledge in property valuation techniques and methodologies. The legal and regulatory framework governing property tax in England is constantly evolving. The government has enacted laws and regulations to standardize appraisal practices, ensure compliance with appraisal standards, and address property appraisal issues. The need for continuous improvement of cadastral valuation practice in England has been recognised. Efforts are made to regularly review and update valuation methodologies, technologies and procedures to adapt to changing market conditions and emerging challenges. Overall, improving cadastral valuation mechanisms for taxation purposes in England involves technological advances, standardization efforts, community involvement and ongoing professional development to ensure accurate and fair property valuations.

In Malaysia, the determination of cadastral values for taxation purposes is done through a combination of mechanisms and processes. The cadastral mapping and surveying process begins with cadastral mapping and surveying to establish clear boundaries and plot identification numbers for land parcels. This includes conducting surveys and creating

cadastral maps that define the spatial extent of each property. Comprehensive data collection is carried out to gather information about properties, including their physical characteristics, land use, location and ownership details. Property Identification Numbers (PINs) are assigned to each parcel for reference. The market comparison approach involves comparing the subject property to similar properties that have recently sold in the same or similar location. Differences in property characteristics are adjusted to arrive at an estimated value. The income approach considers income from the property, such as rental income or income from letting or operating the property. Value is determined by capitalizing the net income stream using the capitalization rate. The cost approach estimates the value of the property by taking into account the cost of replacing or reproducing the property, taking into account depreciation and obsolescence. Data Analysis and Modeling Data analysis techniques and valuation models are used to analyze market data, property characteristics and valuation factors. This includes statistical methods, regression analysis, and Geographic Information Systems (GIS) technology to identify patterns and trends in property values. Qualified appraisers and appraisers conduct on-site inspections and appraisals to assess the condition, quality and marketability of a property. Their experience and judgment play a crucial role in determining the value of the property. Strict quality control measures are implemented to verify the accuracy and reliability of cadastral assessments. This involves correlating information from multiple sources, checking property records and conducting field inspections. The determination of cadastral values is governed by the legal and regulatory framework established by the Malaysian government. This framework sets out the procedures, standards and guidelines for property valuation and taxation. In general, the determination of cadastral values for taxation purposes in Malaysia involves a comprehensive process that combines cadastral mapping, data collection, valuation methodologies, expert evaluation and quality control measures. These

mechanisms are aimed at ensuring accuracy, fairness and transparency in property taxation. In addition, there are several countries that have experience in improving the mechanisms for determining cadastral values for taxation purposes. Australia has undertaken various initiatives to improve cadastral systems and property valuation processes. This includes advanced technologies such as geographic information systems (GIS), digital mapping, and aerial imagery for accurate property valuations. Canada has invested heavily in modernizing cadastral systems and improving property valuation methodologies. Digital cadastral mapping, data integration and standardized valuation methods are used to ensure fairness and accuracy in property valuations in the country. Germany has a well-developed cadastral system and property valuation system. Advanced technologies and standardized assessment methods are used to determine cadastral values for taxation purposes in the country. Transparency and public participation are also key components of the evaluation process. The Netherlands has introduced innovative approaches to cadastral mapping and property valuation. Advanced GIS technology, data integration and public participation mechanisms are used to ensure accurate and up-to-date cadastral values in the country. New Zealand has implemented significant reforms to modernize the cadastral system and improve property valuation practices. The country uses a digital cadastral map, standardized valuation methods and public consultation processes to increase transparency and fairness in property valuation. Singapore has introduced advanced technology and data analytics for cadastral mapping and property valuation. The country uses Geographic Information Systems (GIS), remote sensing and machine learning algorithms to improve accuracy and efficiency in property valuations. The United Kingdom has undergone a comprehensive modernization of its cadastral systems and property valuation processes. Digital mapping, standardized valuation methods and public engagement mechanisms are used to ensure fairness and transparency in property valuations in the

country. These countries have different experiences and approaches to improve the mechanisms of determining cadastral values for taxation purposes. Other countries have insight into effective strategies to improve their property appraisal processes by learning from their practices and lessons learned.

In conclusion, improving the mechanisms for determining cadastral values for taxation purposes is essential to ensure fairness, accuracy and transparency in property taxation systems around the world. Through various strategies such as technological advancement, standardization of assessment methods, data integration, public participation and capacity building, countries have been able to improve the efficiency of cadastral assessment processes. By modernizing cadastral systems, using advanced technologies such as Geographic Information Systems (GIS) and remote sensing, and introducing standardized valuation methods, countries strive to achieve more accurate and consistent property valuations. In addition, efforts to integrate cadastral data with other relevant data sets, involve the public in the assessment process, and train and improve the skills of assessors and tax officials will help improve the overall quality of the property taxation system. will give. Continuous improvement is important as market dynamics, technological changes and regulatory changes evolve over time. Ensure that countries adapt to changing circumstances and that cadastral assessment processes are robust, efficient and fair for taxpayers by constantly reviewing and updating assessment methodologies, using new technologies and fostering collaboration between stakeholders. provides Improving cadastral valuation mechanisms for taxation purposes is an ongoing effort that requires strategic planning, investment in technology and human resources, and stakeholder involvement. By prioritizing these efforts, countries can strengthen their property tax systems, promote economic development, and increase public confidence in the fairness and integrity of their tax systems.

Conclusions and suggestions.

In order to introduce a system of tax calculation of property by legal entities close to the market value, in determining the tax base of legal entities depending on the location of the property object, 1 sq. It is necessary to determine the minimum property values per meter. Based on the experience of developed countries, introduction of real estate tax by combining property and land taxes. As a result, the tax calculation mechanism is simplified, the principle of fairness and transparency is ensured.

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