

**METHODOLOGICAL PRINCIPLES OF CONDUCT OF NORMATIVE MONETARY VALUATION OF LAND PLOTS OF POPULATION
(МЕТОДОЛОГІЧНІ ЗАСАДИ ПРОВЕДЕННЯ НОРМАТИВНОЇ ГРОШОВОЇ ОЦІНКИ ЗЕМЕЛЬНИХ ДІЛЯНОК НАСЕЛЕНОГО ПУНКТУ)**

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У статті розглянуто питання принципів методологічних засад при проведенні нормативної грошової оцінки ділянок чи ділянки населеного пункту; механізм і аналіз проведення нормативної грошової оцінки.

Ключові слова: *Земля, грошова, оцінка, коефіцієнт, розмір податку, земельна ділянка.
The article examines the issue of the principles of methodological principles in conducting a normative monetary assessment of plots or a plot of a settlement; mechanism and analysis of regulatory monetary assessment.*

Key words: *Land, monetary, assessment, coefficient, amount of tax, land plot.*

Land is one of the main elements of production, with the help of which the country creates material values. At the same time, the earth is a natural object that already exists and is not created by mankind.

The monetary assessment of land is an economic mechanism of land relations, privatization of land plots, land mortgage lending, taxation and formation of the land market. Therefore, the relevance of land valuation has recently been increasing, and the scope of application is expanding [1].

Normative monetary valuation of land plots is used to determine the amount of land tax, state customs duty for mines, inheritance and donation of land plots in accordance with the law, rent for land plots of state and communal property, losses of agricultural and forestry production, as well as in the development of indicators and mechanisms of economic stimulation of rational use and protection of land. Land plots of all categories and forms of ownership within the territory of a territorial community (or part thereof) are subject to normative monetary assessment.

Land valuation is based on the following principles:

- legality, compliance with the laws of Ukraine and other legal regulations
- acts in the field of land valuation;
- unity of the methodological and informational space in the field of assessment
- lands;
- continuity of the process of land assessment;
- availability of land valuation data;
- equality before the law of subjects of assessment activity in the field of assessment lands [2].

Subjects of valuation activities in the field of land valuation, in particular, are legal entities - business entities, regardless of their organizational and legal form and form of ownership, which include appraisers for expert monetary valuation of land plots and which are registered in the State Register of Certified land management engineers.

Normative monetary valuation of land plots is carried out in the case of:

- determining the amount of land tax;
- determining the amount of rent for land plots of state and communal property;
- determination of the amount of state duty in the case of inheritance, inheritance (except for cases of inheritance by heirs of the first and second rank by law (both cases of inheritance by them by law and cases of inheritance by them by will) and by right of representation,

as well as cases of inheritance of property, the value of which is taxed at zero rate) and donation of land plots in accordance with the law [3].

In the case of determining the normative monetary valuation of a separate land plot outside the population centers, the technical documentation on the normative monetary valuation of the land plot includes:

- tasks for the performance of work;
- an explanatory note containing information on the location and population of the territorial community, its administrative center and other settlements;
- information on the value of the norm of capitalized rental income;
- information about the land plot belonging to the natural-agricultural district (for agricultural land plots);
- a cartogram of agro-production groups of soils within the land plot (for land plots of agricultural purpose if there is information on agro-production groups of soils);
- calculation of the normative monetary assessment of the land plot.

The information base for the normative monetary valuation of the lands of settlements is approved general plans of settlements, zoning plans of territories and detailed plans of territories, information of the State Land Cadastre (The State Land Cadastre is the only state geo-information system of information about lands located within the state border of Ukraine, their intended purpose and restrictions on use. The cadastre contains data on the quantitative and qualitative characteristics of lands, their assessment, distribution between owners and users), land inventory data and state statistical reporting [4].

The same normative monetary valuation of the land plot (T_{sn}) is determined by the following formula:

$$T_{sn} = P_d \times N_{rd} \times K_{m1} \times K_{m2} \times K_{m3} \times K_{m4} \times K_{cp} \times K_{mc} \times K_{ni},$$

- where P_d is the area of the land plot, square meters;
- N_{rd} - standard of capitalized rental income per unit of area according to Appendix 1 (Norms of capitalized rental income for land for residential and public development, land for recreational purposes, land for industry, transport, communications, energy, defense and other purposes (N_{rd}), as well as for land plots that are not classified as land for the main purpose on January 1, 2020);
- K_{m1} - coefficient that takes into account the location of the territory of the territorial community within the zone of influence of large cities;
- K_{m2} - coefficient that takes into account the resort and recreational value of settlements;
- K_{m3} - coefficient that takes into account the location of the territory of the territorial community within the radiation pollution zones;
- K_{m4} - a coefficient that characterizes the zonal factors of the location of the land plot;
- K_{cp} - coefficient that takes into account the purpose of the land plot according to the information of the State Land Cadastre;
- K_{mc} - a coefficient that takes into account the peculiarities of the use of a land plot within the category of land according to the main purpose;
- K_{ni} - the product of indexation coefficients of the normative monetary valuation of land for the period from the approval of the norm of capitalized rental income to the date of the valuation [5].

Література:

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