

ANALYSIS OF THE WORK OF FOREIGN COUNTRIES ON IMPROVING THE MECHANISMS FOR DETERMINING CADASTRAL VALUES FOR TAXATION PURPOSES

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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 .

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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.

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.

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 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 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.

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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