

**DIRECTIONS OF DEVELOPMENT OF APPRAISAL ACTIVITY IN  
UKRAINE IN ACCORDANCE WITH MODERN CHALLENGES AND  
WORLD TRENDS**

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*The theoretical and practical provisions of the methodology for evaluating land plots and real estate in Ukraine are summarized. Problematic aspects of assessment activities in modern conditions are revealed in view of the regulatory and legislative framework. The advantages of the transition to land plot assessment along with improvements in the quality of the tax base are substantiated. An analysis of methodological and methodical approaches to taxation of land plots and real estate existing in the world tax systems was carried out. The main groups of real estate taxation systems and land plots in its composition according to the method of establishing the tax base are defined. The*

*possibility of using a new methodology for evaluating land plots and real estate is substantiated. The results of the study can regulate professional appraisal activities, eliminate shortcomings and gaps in the establishment and functioning of the appraisal institute in the land market.*

***Keywords:** monetary assessment; assessment of secondary rights; method; land plot; real estate; rental income; retrospective assessment; land fee; evaluation activity.*

**Formulation of the problem.** Ukraine is going through a historical transformation. The era of the command-administrative system with elements of the market economy built into it, which operated for 30 years, did not lead to changes in the economic system of the state. Now is the time to reorganize all spheres of state administration and regulation of the country's socio-economic development, including in the sphere of assessment and taxation. The reference point is the European system of values, so any restructuring must be aligned with the norms and standards that apply in the civilized world.

Land and real estate was and remains the cornerstone, the foundation from which the economy pushes itself in search of new opportunities for its development [1-3]. At the time of the discrediting of most institutions (banking system, insurance, mortgage), the free circulation of land and real estate, directed in the right direction, should ensure at all levels the growth of profits, the rational use of resources, and, as a final result, the filling of the budget at the expense of objective and fair taxation [4,5].

Did the land and real estate taxation system that developed in Ukraine in recent years, starting in 1995, meet these requirements? Only to a very small extent. The regulatory and legal acts that were adopted in Ukraine during this period no longer correspond to the realities of today. The main problem, in our opinion, is that in Ukraine land and real estate objects on it (improvements) are considered separately from each other. Regulation of the assessment of land plots is entrusted to the State Service of Ukraine for Geodesy, Cartography and

Cadastre, and regulation of the assessment of real estate is under the competence of the State Property Fund of Ukraine.

The separation of the methodology of separate assessment of land and improvements on land plots has currently led not only to the formation of a parallel assessment system that largely duplicates each other, but also to significant gaps in the regulation of the mentioned assessment objects. In the assessment of land plots, the issues of assessment of the right of permanent use, the right of easement, assessment of land plots for putting them on the balance sheet remain unsettled. In the assessment of real estate, many problematic issues have also not been resolved. A vivid demonstration of the results of such unsettlement became the results of determining the appraised value of real estate after commissioning in accordance with the order of the State Property Fund of Ukraine dated June 25, 2021 No. 1097 of a single database of appraisal reports with a module for electronic appraisal value determination (hereinafter - the Module), a service services of electronic determination of the appraised value and automatic generation of electronic certificates on the appraised value of the real estate object [6]. According to the estimates of participants in the market of agricultural land plots for commodity production (buyers and sellers of land shares, notaries, specialists in expert monetary valuation of land plots), the module quite often gives inflated indicators, sometimes even multiples, of the estimated value not only of the land plot, but also of other types real estate. For example, an agricultural plot of land (share) with an area of 2 hectares near the village of A sand pit in the Vinnytsia region was estimated by the Module at UAH 6,000,000, and the market value was UAH 120,000. (a 50-fold increase). A residential building in Vinnytsia together with a plot of land was assessed by the Module at UAH 4,500,000, market value - UAH 2,349,000. Taxes at the time of sale - UAH 337,500. (exceeding by almost 2 times). The cowshed in the Lytsky district was assessed by the Module at UAH 9,000,000, the market value is UAH 135,000. (almost a 70-fold increase) [7]. The problem, in our opinion, lies in the lack of reliable information regarding transactions, especially in the land market. Although the corresponding agreed

decisions of the State Geocadaster and the State Property Fund of Ukraine regarding the change in the method of assessing the value of agricultural land were adopted [8].

The results of the evaluation of similar objects testify to the lack of certain norms and rules that would ensure the ratio of the value of land plots and land improvements that are not located on it: land is expensive, improvements are cheap. At the same time, the cost of typical residential, commercial, and office real estate in different parts of settlements, which essentially should consist of the cost of building materials, construction works, and engineering infrastructure, currently differs significantly (not by %, but by times) depending on its location. Thus, building materials and construction works increase in price sharply if they are built or carried out on more valuable land plots. That is, land rent is an important factor in the value of real estate objects. Another problem of the dispersion and imperfection of the valuation regulatory framework are the cases of retrospective valuation of real estate and land plots (valuations with a significant difference between the valuation date and the valuation report date), the results of which cannot be objective and reliable.

All of the above indicates the imperfection of the evaluation system in Ukraine, which experts have been talking about for a long time in order to defend evaluation principles that will ensure the objectivity of evaluation, the openness and accessibility of report materials, and the approximation of evaluation activities to the requirements of international standards.

**Analysis of recent research and publications.** Approaches to the valuation of land and other real estate are based on the research of V. Alonso, K. J. Bick, G. Harrison, J. K. Eckert, C. Clark, R. Muth, A. Smith, J. Friedman and others.

**The purpose of the study** is to substantiate and highlight the directions of development of assessment activities in Ukraine in accordance with modern challenges and global trends.

**Materials and methods of scientific research.** In the process of research, the following methods were used: abstract-logical (when substantiating theoretical

provisions regarding the formation of the effectiveness of the development of evaluation activities); project analysis (in assessments of the reliability of determining the value of real estate objects); monographic (when checking theoretical provisions and methodical approaches to the assessment of taxation objects); methods of comparative analysis, expert evaluations (when the market value of land plots is determined).

Research results and discussion. The adoption by the Verkhovna Rada of Ukraine of the Law of Ukraine "On Amendments to Certain Legislative Acts Regarding the Conditions of the Sale of Agricultural Lands", which, starting July 1, 2021, introduced market relations regarding the acquisition of ownership rights to agricultural land plots for commodity production, forces us in the shortest possible time to get rid of the existing dualism in the evaluation of land and real estate objects in order to effectively regulate the emerging and developing land market.

As a base, we will accept the postulate that the land tax is essentially a tax on rent, that is, on the possibility of obtaining additional benefits due to the placement of the plot in better conditions due to geographical or infrastructural factors. David Ricardo in his work "Principles of Political Economy and Taxation" notes: "A land tax, proportional to the rent from land and variable with each change of rent, is in reality a tax on rent" [17]. This thesis was further developed in the studies of various economists and was reflected in a concentrated form in the Law of Ukraine "On Payment for Land" [18]: the basis of monetary valuation is rental income. Since the land tax is a certain fixed percentage of the monetary value, it is quite clear that it directly depends on the amount of rental income.

With the introduction of real estate tax, the question arises: what should be the tax base? In the event that the market value of land improvements located on the plot of land is chosen as the basis for taxation, such a tax would attract fair criticism, since the developer would have to pay tax for what he built at his own expense. For this real estate, it would be better to establish a "luxury tax" and its establishment could be ensured by a fairly simple procedure and considered as a

temporary phenomenon. If, to one degree or another, elements of location (rental component) are included in the valuation of the real estate object, we actually end up with double taxation of rent, which is not only false economically, but also socially unfair.

In the case of a transition as a tax base to a land plot together with improvements, we receive several obvious advantages[4].

1. A single tax is established, which is differentiated depending on the rental benefits of the land plot. The principle of operation of the tax is completely transparent and understandable not only for domestic, but also for foreign landowners and land users, including potential investors.

2. The tax application mechanism can be differentiated depending on the type and purpose of assessment.

3. It is possible to use both a normative monetary estimate and (in the distant future) a mass market estimate as the basis of assessment.

4. Significant simplification and cheaper administration of this tax.

As the analysis of legal and methodological support for the functioning of real estate taxation systems in different countries has shown, there are significant differences arising from the peculiarities of their state system, economic development, mentality of the population, etc. At the same time, it is possible to observe certain signs of differentiation of the taxation system depending on the tax base. Either the value of real estate (value-based property tax systems) or the area of real estate (area-based property tax systems) can be used as a tax base. Of course, real estate taxation based on value, on the one hand, is more economically justified and socially oriented, and on the other hand, it requires more costs related to the assessment of real estate.

Despite the mentioned shortcomings, it is taxation based on the market value of real estate (market value) that is most often found in such economically developed countries as the USA, Canada, Japan, and the tax calculated on its basis is often called *ad valorem* (from the Latin "*ad valorem*" - cost-based). The successful administration of the specified real estate taxation system in these

countries is ensured by the availability of reliable and up-to-date information about land plots and land improvements located on them, which is concentrated in the fiscal real estate cadastre. In addition, a significant reduction in the cost of introducing an ad valorem tax is ensured by the presence of an automated system of mass real estate valuation, which is characterized by accuracy, uniformity,

Another reason that may prevent the introduction of an ad valorem tax on real estate may be the low level of income of the majority of the population.

The factor of sufficient solvency of the population was not taken into account in the process of real estate tax reform in the countries of Eastern Europe. For example, in Lithuania, for the introduction of real estate tax, which was calculated based on its value, legal acts were adopted by 2003, which became the basis for the development of a modern real estate cadastre, which included the necessary information on taxable real estate and its owners. In addition, mass real estate valuation mechanisms were developed and implemented. However, this system of real estate taxation was negatively perceived by the society, caused massive protests from the population, overloaded courts with cases of inconsistency in the amount of tax, so the government of this country was forced to return to real estate taxation based on the area - a mechanism that turned out to be less burdensome and was used earlier.

According to the Tax Code of Ukraine, the plan for the introduction of the real estate tax provides for the establishment of a tax on real estate (the principles of which are calculated differently from the principle of calculating the tax on a land plot) [8]. Thus, due to the lack of a real estate cadastre, taxation of land and improvements placed on it are carried out separately. Real estate tax is calculated under these conditions as follows. The amount of tax liability is calculated as the product of the total area of real estate subject to taxation by the tax rate expressed in monetary terms (should not exceed 1.5% of the minimum wage).

At the same time, the location factor, the quality of real estate, the presence of engineering facilities, the provision of such real estate with social and engineering and transport infrastructure are not taken into account in the calculation of the

amount of tax liabilities. Such an approach is obviously not market-oriented, and such a tax cannot be a tool for real estate market regulation, does not meet the principles of social justice, and therefore is not accepted by society. In addition, the total amount of the tax calculated in this way is quite significant and correlates with the size of the fee for maintaining the house and adjacent territories. In addition to the above, the objects of taxation are residential real estate (apartments) with an area of more than 60 sq.m., and residential buildings with an area of more than 120 sq.m. The base of taxation objects has narrowed significantly, which has led to sufficiently high tax rates. This, in our opinion, explains the introduction of a high real estate tax rate (1.5% of the minimum wage). Our calculations show that in the case of taxation of all residential real estate in the country (from 1 sq.m.), it is possible to significantly reduce the tax rate, simplify the administration of this tax, and at the same time increase the income from taxation.

The basis of the taxation of land plots remains the normative monetary assessment, which could become the basis for the formation of a system of mass assessment of real estate. This approach, at least in relation to the lands of settlements, has a number of obvious advantages.

First of all, thanks to the measures of the State Geocadastre, carried out during 1995-2021, the normative monetary valuation of lands covers all settlements of Ukraine. When calculating this normative monetary estimate, such market factors as the town-planning value of the territory, the quality of land plots, the presence of engineering facilities, proximity to social infrastructure, provision of engineering and transport infrastructure were taken into account, as well as the influence of negative factors and restrictions.

Information on the average base value of their lands is openly presented on the website of the State Geocadastre and is constantly updated online, which makes it possible to use this information in calculations.

Secondly, a database of the State Land Cadastre of Ukraine has been created, information on all land plots is available on the public cadastral map and online. Despite all the shortcomings and errors, the open presentation of such information,



which can easily be related to data on normative monetary valuation, is a real breakthrough in the direction of creating an open and accessible database on mass real estate valuation in the future [17, 18]. impartiality, reliability and low costs per tax object.

An effectively functioning institute of state mass assessment of real estate assumes the presence of the following basic elements:

1) the existence of a legal infrastructure that defines, supports and protects the ownership of real estate;

2) the existence of a system of the cadastre of real estate objects, which provides a state-guaranteed unambiguous identification and reliable determination of the characteristics of real estate objects, and a system of state registration of rights to real estate and transactions with it, which provides state guarantees of ownership rights to real estate objects;

3) a sufficient degree of development of real estate markets, which provide a sufficient amount of information for conducting an objective assessment of real estate objects;

4) a sufficient number of trained specialists capable of implementing and supporting the development of the tax assessment institute;

5) the existence of publicly recognized methodologies for state mass assessment of real estate;

6) availability of a quality management system for mass real estate evaluation;

7) the existence of an institute for the protection of the taxpayer's rights in his relations with state bodies of executive power and municipal entities.

Thus, the transition to the mass assessment of real estate can be carried out in the medium term after the creation of the appropriate organizational and legal, methodological and methodical support for its introduction and the formation of a database of assessment results. From there, it becomes clear that the introduction of real estate tax requires certain stages - political will, scientific justification, approval, public discussion.

If the introduction of an ad valorem tax on real estate requires an assessment of the objects of taxation, then this procedure is redundant when introducing a system of real estate taxation based on taking into account the area of land improvements. The introduction of such a real estate taxation system is most common in the countries of Central and Eastern Europe, Latin America and Africa. The reason for the use of this system is usually the insufficient data filling of the real estate cadastre or the register of real estate rights, a large number of shadow transactions, the lack of public information on monitoring the real estate market, which does not allow the application of modern methodological approaches and methods for determining the tax base of the real estate tax.

Thirdly, a component of the State Land Cadastre is planning and cartographic materials that contain information not only about real estate objects, but also about their spatial location, which, in combination with data about land plots and normative monetary valuation of settlements, creates opportunities for entering into the cadastre database not only information about restrictions, but also information about improvements on land plots and will provide a technological possibility of analysis and assessment of the object of real estate as a whole.

Thus, for the use of normative monetary assessment materials as a basis for assessing real estate for the purpose of taxation, there are already sufficient official information resources and technological capabilities [2, 19], which can significantly reduce the cost of building a new assessment system and make the procedure itself cheaper determination of the value of the specified objects without losing the quality (reliability) of the assessment [4].

The approval by the Cabinet of Ministers of Ukraine on November 3, 2021 of the new unified methodology for the normative monetary valuation of land plots was an effective step in the implementation of the above-mentioned tasks. This will make it possible to significantly increase the effectiveness of land management measures, create prerequisites for a number of positive changes in the regulation and economy of land use, namely:

- unification of the economic basis for calculating the normative monetary assessment by using the principle of capitalization of rental income, which is generally accepted in the assessment process;

- approximating the assessment methodology to European standards;

- simplification of the procedure for determining the average (base) land value of settlements, carried out according to a more transparent and understandable procedure, which will allow not to collect indicators of the recovery value of engineering networks and structures;

- removal of social tension of legal entities, the amount of tax and rent, which are determined on the basis of current methods and procedures, which in many cases do not inspire confidence.

The main result of the introduction of the new methodology is the possibility of using its results for the evaluation of real estate. After all, rental income indicators, calculated for groups of settlements together with a coefficient that takes into account the regional features of the location of land plots and is the basis on which it is necessary to rely when determining the amount of real estate tax.

It is obvious that the next step should be a change in the methodology of expert (market) valuation of land plots, which should be based on the postulate that the basis of real estate valuation is a land plot (part of the territory), which forms and changes rental income. The current method of expert monetary valuation of land plots, adopted back in 2002, needs improvement. In particular, the lack of methodological and methodical approaches in the evaluation of land plots for placing them on the balance sheet and secondary rights, restrictions and encumbrances remains unsettled to the end.

In the matter of valuation of land plots for placing on the balance sheet, the type of valuation according to which the land plots are accounted for in the balance sheet is not defined. Legal entities that have purchased plots of land account for them in the balance sheet according to an expert assessment, as do some state and communal enterprises, institutions of the organization. Some subjects of state and communal ownership of land register secondary rights to land plots - according to

the normative assessment. This state of affairs makes it impossible to monitor land use, the state of the land market and the dynamics of its changes.

It is also necessary to settle the issue of assessment of secondary rights, restrictions and encumbrances when land plots are entered as a constituent part of statutory funds. This creates problems in the market circulation of rights, restrictions and encumbrances. This problem became especially noticeable after the introduction of the agricultural land market.

This state of affairs indicates the lack of systematic analysis and scientific justification in the formation (adjustment) of the current assessment system in the country.

Equally important is the question of determining the value and carrying out expert studies to determine the value of objects as of the date of the assessment, which is significantly different from the date of drawing up the report on the assessment of the property or such a study (retrospective assessment), since this issue is not regulated by regulations. However, the results of such assessments, due to the fact that there are no criteria for objective evaluation of the influence of factors and initial data, the interpretation of such data for past periods of time may be incomplete, not objective and, as a result, unreliable [20-23]. Such conclusions, due to the dubiousness of their objectivity and reliability, cannot be unlawfully used as evidence in court cases.

This is justified by the fact that a significant number of factors (or their numerical values) that influenced the value of the object during the preparation of the report cannot be correctly determined after a significant period of time and, as a result, the influence of market expectations on the value of such an object cannot be correctly determined object Accordingly, conclusions about the value of the object of evaluation based on the results of such evaluation reports (expert studies) cannot be objective and reliable

Our scientific analysis regarding the impropriety of the property appraisal on a date that is significantly different from the date of the property appraisal report (retrospective appraisal) confirms the analysis of the legislative and regulatory

framework made by the State Property Fund regarding the issues of such an appraisal.

Taking into account the above, when changing the methodology of expert (market) valuation of land plots, the issue of the mandatory coincidence of the valuation date with the date of the report and the illegitimacy of retrospective valuations should be clearly regulated.

The question of improving the methods and approaches to the evaluation of land plots is also surprisingly important, especially in the aspect of including a significant mass of agricultural land in circulation. In the context of this, it is important to develop a comparative approach, which is based on comparing the sale prices of similar plots of land and is dominant abroad. An important role should be played by the implementation of GIS technologies and methods of spatial analysis [17-19, 24], the use of earth remote sensing materials and electronic digital maps [25, 26]. However, for the implementation of such approaches, it is necessary to return to the issue of methodological and methodical assessment regulation on new bases, which leads to the introduction of new technological methods and techniques. The key issue here is quality training of personnel, which, in turn, involves making changes to the educational process, introducing a new program of basic training and retraining of evaluators.

**Conclusions.** Today, the improvement of the payment for land as an element of economic stimulation of rational land use is more relevant than ever. Land valuation in Ukraine undoubtedly needs further improvement. The world experience of monetary valuation of land plots must be considered as an important component and direction of making reasonable and harmonious decisions regarding the development of domestic valuation activities. Today, we are standing on the threshold of a new stage in the development of land valuation approaches. The right steps in this direction will not only provide an opportunity to regulate professional appraisal activities, but most importantly, will first of all allow to include normative monetary appraisal in the list of market instruments, give positive directions for the formation of fees for land plots and improvements on

them as a single property complex, introduce a new methodology expert monetary valuation of land plots to eliminate shortcomings and gaps that have accumulated over 25 years of establishment and operation of the land market valuation institute.

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## **НАПРЯМКИ РОЗВИТКУ ОЦІНОЧНОЇ ДІЯЛЬНОСТІ В УКРАЇНІ ВІДПОВІДНО ДО СУЧАСНИХ ВИКЛИКІВ ТА СВІТОВИХ ТРЕНДІВ**

*Узагальнено теоретичні і практичні положення методики оцінювання земельних ділянок та нерухомого майна в Україні. Розкрито проблемні аспекти оціночної діяльності в сучасних умовах з огляду на нормативну та законодавчу базу. Обґрунтовано переваги переходу до оцінки земельної ділянки разом з поліпшеннями у якості бази оподаткування. Проведено*



*аналіз існуючих у світових податкових системах методологічних та методичних підходів до оподаткування земельних ділянок і нерухомого майна. Визначені основні групи систем оподаткування нерухомості та земельних ділянок в її складі за методикою встановлення податкової бази. Обґрунтовано можливість застосування нової методики для оцінювання земельних ділянок та нерухомого майна. Результати дослідження можуть врегулювати професійну оціночну діяльність, усунути недоліки та прогалини при становленні та функціонуванні інституту оцінки на ринку землі.*

**Ключові слова:** *грошова оцінка; оцінка вторинних прав; методика; земельна ділянка; нерухомість; рентний дохід; ретроспективна оцінка; плата за землю; оціночна діяльність.*