

UDC 332.644

**Normative monetary valuation of an agricultural land plot within the boundaries of the Lyman rural territorial community of the Rozdilnyan district of the Odessa region**

**Serbov M.**, *Doctor of economic, professor,*  
*Odessa State Environmental University*  
[serbov@odeku.edu.ua](mailto:serbov@odeku.edu.ua)

**Liashenko G.**, *Doctor of geographical, professor,*  
*Viticulture and Winemaking Institute named after V.E. Tairov*  
[lgy53@ukr.net](mailto:lgy53@ukr.net)

**Danilova N.**, *Candidate of geographical,*  
*Odessa State Environmental University*  
[nataliadanilova0212@gmail.com](mailto:nataliadanilova0212@gmail.com)

**Kostiukievych T.**, *Candidate of geographical,*  
*Odessa State Environmental University*  
[kostyukevich1604@i.ua](mailto:kostyukevich1604@i.ua)

**Abstract.** *In Ukraine, the process of forming the agricultural land market is underway today. Land is one of the most important factors of production in modern society, and the land market is an integral part of the economy of any developed country. Improving the land market is the most important task of the state, which adopts laws that protect any property rights, including land rights. The land market creates conditions that stimulate the efficient use of land. The development and formation of the modern methodology of land evaluation is preceded by a rich centuries-old practice and development of the theory of land use. The article analyzes the existing Methodology of normative monetary valuation of land plots, gives the results of the evaluation of the agricultural land plot using data from the open land cadastre within the limits of the Lyman settlement territorial community of the Rozdilnyan district of the Odessa region. The value of the land plot was determined*

*according to the established and approved standards according to the new method, which was approved on November 3, 2021 by the resolution "On approval of the Methodology of normative monetary valuation of land plots" and amounted to UAH 152,248.90. The coefficient of indexation of the normative monetary assessment for agricultural lands in 2022-2023 is 1.0. Thus, the results of the calculation showed that the new Methodology of normative monetary assessment simplifies the assessment of agricultural lands.*

**Key words:** *regulatory monetary assessment, land plot, agricultural land, rental income.*

**Formulation of the problem.** In recent decades, the process of formation of the land market, and in particular, agricultural land, has been increasingly active in Ukraine. The influence of the main factors on the value of the land plot cannot be reasonably assessed without taking into account the specifics of the land market. Land is the most important natural resource, the basis of life. And that's why it's priceless. The evaluation of the agricultural plot of land has its own characteristics, primarily related to the specifics of land use in agricultural production [1].

It is very important to correctly assess the land plot for agricultural purposes, both for agriculture itself and for the entire economy of Ukraine as a whole. Land valuation considers the land plot as a source of income, therefore it should also take into account the economic factors of production.

Normative assessment of agricultural land plots is carried out based on their permitted, non-exhaustive and most effective use, taking into account the peculiarities of agricultural zoning of the territory, for determining land tax, production losses and other cases determined by the legislation of Ukraine [2].

**Analysis of recent research and publications.** The issues of theory and practice of land appraisal activity and methodical principles of improvement of land appraisal are highlighted in the scientific works of A.M. Tretyaka, V.M. Tretyaka, P.F. Vedenicheva, I.R. Mykhasyuk, M.A. Lendel, D.S. Dobryak, S.I. Dorohuntsova, M.M. Fedorova, P.A. Kostycheva, V.M. Trehobchuk and other scientists. However,

very few studies have been carried out using the method of normative monetary valuation of land plots dated November 3, 2021 No. 1147 "On approval of the Methodology of normative monetary valuation of land plots".

For example, in the work of A.M. Tretyak, V.M. Tretyak, A.O. Volska. "an analysis and study of the methodology of the normative monetary valuation of land plots was carried out, which was approved by the resolution of the Cabinet of Ministers of Ukraine dated November 3, 2021 No. 1147 and which provides for the simplification of the calculation of the normative monetary valuation of land" [3].

In the work of Tretyak A.M. etc. "research and analysis of the methodology of implementing the normative monetary assessment of agricultural land plots according to a single unified methodology presents a number of methodological problems related to the peculiarities of the functions of the land, in particular the intensity of use as the main means of production" [4].

**The purpose of the research** in this article is to consider and study a new method of normative monetary valuation of agricultural land in the Odesa region, approved on November 3, 2021, by the resolution "On approval of the Methodology of normative monetary valuation of land plots".

**Research materials and methods.** According to the Law of Ukraine "On Land Valuation" "normative monetary valuation of land plots - capitalized rental income from a land plot, determined according to established and approved standards" [5].

"The normative monetary valuation of the land plot ( $C_n$ ) is determined by the following formula:

$$C_n = S_d \cdot N_{rd} \cdot K_{m1} \cdot K_{m2} \cdot K_{m3} \cdot K_{m4} \cdot K_{cp} \cdot K_{mc} \cdot K_{ni},$$

where  $S_d$  - area of the land plot, square meters;

$N_{rd}$  - standard of capitalized rental income per unit of area;

$K_{m1}$  - coefficient that takes into account the location of the territory of the territorial community within the influence zone of large cities;

*Km2* - coefficient that takes into account the resort and recreational value of settlements;

*Km3* - coefficient that takes into account the location of the territory of the territorial community within the radiation pollution zones;

*Km4* - coefficient that characterizes the zonal factors of the location of the land plot;

*Kcp* - coefficient that takes into account the purpose of the land plot according to the information of the State Land Cadastre;

*Kmc* - 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;

*Kni* - product of the indexation coefficients of the normative monetary valuation of lands for the period from the approval of the norm of capitalized rental income to the date of the valuation" [6].

**Presentation of the main research material.** The open data of the land cadastre were used to calculate the normative monetary valuation of the agricultural plot of land (<https://kadastr.live/#14.05/46.65226/30.04971>). Land cadastral number 5123955400:01:002:0308. The plot of land is located within the boundaries of the Lyman settlement territorial community of the Rozdilnian district of the Odesa region

Since the Odesa region ranks first in Ukraine in terms of the amount of agricultural land, the issue of regulatory monetary assessment of agricultural land is very important. This makes the land market in the region more transparent, protects the rights of owners and buyers, and helps to regulate its legal part. The plot of land is located in a moderately continental climate zone. The climatic conditions of the region are formed under the influence of moist Atlantic air and are characterized by moderation and mildness. Thanks to the Black Sea, which is a kind of regulator of climatic conditions, the frosts in winter are softened and the heat is reduced in summer.

The type of property is private property. The purpose of the site is for commercial agricultural production. The credit score of the agro-production group of soils is 70.5. The average credit score is 45.

The area of the planned land plot ( $Sd$ ) is 34,150 m<sup>2</sup>.

"The norm of capitalized rental income ( $Nrd$ ) for agricultural land is adopted in accordance with Appendix 2 of the Law "On Approving the Methodology of Normative Monetary Valuation of Land Plots" and amounts to UAH 27,520 per hectare [6].

Coefficients  $Km1$ ,  $Km2$ ,  $Km3$  and  $Km4$  for agricultural land are used with a value of 1 [6].

$Kcp$  - coefficient is determined according to Appendix 8 and is 1 for the area under consideration [6].

" $Kmc$  - coefficient is determined by the following formula:

$$Kmc = Knagr \cdot Bagr / Bnagr,$$

where  $Knagr$  - coefficient that takes into account the location of the territory of the territorial community within the natural-agricultural district for the relevant land, adopted in accordance with Appendix 9 [6];

$Bagr$  – credit score of the agro-production group of soils of the corresponding agricultural land of the natural-agricultural district;

$Bnagr$  - the average soil quality score of the corresponding agricultural land of the natural-agricultural district, which is accepted in accordance with Appendix 9" [6].

The coefficient of  $Knagr$  is 0.041,  $Bagr$  for ordinary chernozem is 70.5,  $Bnagr$  is 45.

The calculated  $Kmc$  coefficient for our land plot is 1.62.

"According to Clause 271.1 of Article 271 of the Tax Code of Ukraine, the basis of land tax taxation is the normative monetary valuation of the land plot, taking into account the indexation coefficient, determined in accordance with the procedure established by Chapter XIII of the Code, and the area of the land plot, the normative monetary valuation of which has not been carried out" [7].

According to the data of the State Tax Service of Ukraine as of August 30, 2023, the indexation coefficient of the normative monetary assessment for agricultural land (*Kni*) in 2022-2023 is 1.0 [8].

**Conclusions.** So, in this paper, the normative monetary valuation of the agricultural land plot, which is located within the boundaries of the Lyman settlement territorial community of the Rozdilnian district of the Odesa region, was determined. The calculation was carried out using a new method of normative monetary valuation of land, approved by the resolution "On approval of the Methodology of normative monetary valuation of land plots" on November 3, 2021, taking into account the indexation coefficient determined in accordance with the procedure established by Chapter XIII of the Tax Code of Ukraine. The cost of a plot of land for commercial agricultural production was calculated, which amounts to UAH 152,248.90. The results of the calculation of the normative monetary valuation of the land plot showed that the new method is much easier to use than the previous ones and simplifies the assessment of agricultural land.

#### **Reference:**

1. Perovych, L. M. (2014). *Otsinka zemel': [pidruchnyk]. [Land valuation: a textbook].* Kyiv: Agroosvita. 373.
2. Pankiv, Z., Yamelinets, T. (2021). *Normatyvna hroshova otsinka zemel' v Ukrayini: [navchal'nyy posibnyk]. [Normative monetary valuation of land in Ukraine: a educational manual].* Lviv: LNU named after Ivan Franko. 344.
3. Tretyak, A. M., Tretyak, V. M., Volska, A. O. (2022). *Naukovi problemy metodyky normatyvnoyi hroshovoyi otsinky zemel'nykh dilyanok v Ukrayini. [Scientific problems of the methodology of normative monetary valuation of land plots in Ukraine].* *Naukovi perspektyvy.* 3 (21). 131-144. DOI: [https://doi.org/10.52058/2708-7530-2022-3\(21\)-131-144](https://doi.org/10.52058/2708-7530-2022-3(21)-131-144)
4. Tretyak, A. M. etc. (2022). *Vyrobnycha perevirka metodychnykh pidkhodiv normatyvnoyi hroshovoyi otsinky sil's'kohospodars'kykh zemel' v Ukrayini. [Production verification of methodical approaches to normative monetary valuation*

of agricultural land in Ukraine]. Ahrosvit. 7-8. 3-9. DOI: <https://doi.org/10.32702/2306-6792.2022.7-8.3>

5. Pro otsinku zemel': Zakon Ukrayiny. [On Land Appraisal: The Law of Ukraine]. (2004). Vidomosti Verkhovnoyi Rady Ukrayiny. Available at: <http://zakon.rada.gov.ua/laws/show/1378-15#Text>

6. Cabinet of Ministers of Ukraine (2021), Resolution "Methods of normative monetary evaluation of land areas". URL: <https://zakon.rada.gov.ua/laws/show/1147-2021-%D0%BF#Text>

7. Tax Code of Ukraine. Available at: <https://zakon.rada.gov.ua/laws/%20show/2755-17#Text>

8. Tax Service of Ukraine. Regarding the procedure for applying the normative monetary valuation of a unit of arable land in the region as a basis for taxation with land tax from August 30, 2023. Available at: <https://tax.gov.ua/nove-pro-podatki--novini-/703800.html>

**Сербов М.Г., Ляшенко Г.В., Данілова Н.В., Костюкєвич Т.К.**

***Нормативна грошова оцінка земельної ділянки сільськогосподарського призначення в межах Лиманської селищної територіальної громади Роздільнянського району Одеської області***

*Анотація. В Україні на сьогоднішній день йде процес формування ринку земель сільськогосподарського призначення. Земля є одним із найважливіших чинників виробництва у сучасному суспільстві, а ринок землі – невід'ємною частиною економіки будь-якої розвиненої країни. Удосконалення ринку землі – найважливіше завдання держави, яка приймає закони, які стоять на захисті будь-яких прав власності, зокрема й земельної. Земельний ринок формує умови, що стимулюють ефективне використання землі. Розвитку та становленню сучасної методології оцінки землі передує багата багатовікова практика та розвиток теорії землекористування. В статті проаналізовано існуючу Методику нормативної грошової оцінки земельних ділянок, наведено результати проведеної оцінки земельної ділянки сільськогосподарського*

*призначення за допомогою даних із відкритого земельного кадастру в межах Лиманської селищної територіальної громади Роздільнянського району Одеської області. Вартість земельної ділянки визначалася за встановленими та затвердженими нормативами за новим способом, який був затверджений 3 листопада 2021 року постановою «Про затвердження Методики нормативної грошової оцінки земельних ділянок» та склала 152 248,90 гривень. Коефіцієнт індексації нормативної грошової оцінки для земель сільськогосподарських угідь у 2022–2023 роках становить 1,0. Таким чином, результати розрахунку показали, що нова Методика нормативної грошової оцінки спрощує проведення оцінки земель сільськогосподарського призначення.*

**Ключові слова:** *нормативна грошова оцінка, земельна ділянка, сільськогосподарські угіддя, рентний дохід.*