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**TRANSFORMATION OF LAND AND CADASTRAL ACCOUNTING OF
THE QUANTITY AND QUALITY OF LAND IN UKRAINE IN THE
CONDITIONS OF POST-WAR RECOVERY**

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Abstract. The State Land Cadastre has always played a crucial role in regulating land relations in the country. With the adoption of the current Land Code of Ukraine in 2001 and the emergence of a land market, the issue of land accounting has become particularly relevant. There is a need to provide users with accurate and reliable information about each land plot, including its area, composition of land categories, distribution of land by owners and users, condition, quality, and assessment of land resources, as well as the efficiency of their utilization.

As known, land accounting is one of the primary types of economic accounting and constitutes its unified system. Unlike land registration, the nature of land accounting has not been extensively explored for a long time. During the Soviet period, accounting mostly had a technical character and primarily served statistical and economic functions. However, while recognizing the unity of economic accounting, it should be noted that different types of accounting address their own tasks, employing specific methods and techniques peculiar to each of them [1].

The transformation of land accounting in Ukraine has been examined, highlighting the peculiarities of the historical development of the accounting system from the beginning of Ukraine's independence in 1990 to the present period. The stages of development in the land accounting system, the roles of various entities, and legislative changes impacting this process have been analyzed.

Emphasis is placed on the essence and functions of the State Land Cadastre, evaluating its role in regulating land relations and ensuring the informed management of land resources. Special attention is given to the period of administrative-territorial reform, decentralization of local self-government, and post-war development of the land cadastre.

Keywords: land cadastre, efficiency, land accounting, monetary valuation of land, land registration, territorial development, spatial planning, land protection, post-war recovery.

Problem Statement

The efficiency of land circulation depends on timely, reliable, and complete information about land plots and their dynamic changes. "Land accounting, as a component of the state land cadastre, contributes to ensuring guarantees of land rights, improving the land taxation system, and so on. The role of this component of the land cadastre is constantly growing. Its data has become one of the main foundations for determining the conditions of civil agreements concerning land and the normative or market value of land" [2].

Proper regulation and effective organization of cadastral procedures play a key role in ensuring transparency, fairness, and efficient utilization of land resources. However, there are certain existing problems that need to be addressed for the further development of the land cadastre in Ukraine, and these problems have not decreased in quantity.

Analysis of recent research and publications.

The issues of administration and management of the state land cadastre in Ukraine have been addressed in numerous studies and publications by domestic scholars such as D.I. Babmindra, D.S. Dobryak, H.D. Hutsulyak, A.G. Martin, L.Ya. Novakovskiy, A.Ya. Sokhnych, M.G. Stupen`, A.M. Tretiak, O.I. Shkuratov, and others [3,4,5]. However, certain issues within this topic need further clarification and supplementation.

The aim of the article is to investigate the processes of land accounting development, address existing issues in land cadastre works, and identify possible

ways for their further transformation during the period of European integration, local self-governance reforms in the country, state of war, and post-war recovery.

Materials and Methods of Scientific Research

A comprehensive analysis of a vast array of legislative acts and regulatory documents has been conducted. Various research methods, including monographic, systemic-analytical, and others, have been applied depending on their objectives.

Research Results and Their Discussion.

According to Chapter 34 of the Land Code of Ukraine, the State Land Cadastre is the single state geoinformation system. "State cadastres of natural resources are maintained for accounting quantitative, qualitative, and other characteristics of natural resources, as well as their volume, nature, and mode of use," as stated in Article 23 of the Law of Ukraine "On Environmental Protection." [6].

As known, accounting is the establishment of the presence and quantity of something through calculations. "Accounting for land, their quantity, and quality is considered one of the types of economic accounting." [5] Accounting for natural resources, including land accounting, has various characteristics, both general characteristics typical for the entire economic accounting system, and a number of features determined by the specifics of the accounting objects. [5] In the state land cadastre system, the concept of "land accounting" includes only the state accounting of land. There cannot be a cadastre accounting of land plots conducted by individual enterprises, organizations, and institutions.

In modern conditions, the main legislative acts regulating land accounting issues in Ukraine are the "Laws of Ukraine on the State Land Cadastre," "On State Registration of Property Rights and Encumbrances," dated July 1, 2004, No. 1952-IV, as well as regulatory acts - the Cabinet of Ministers resolutions "On Approval of the Procedure for Maintaining the State Land Cadastre," dated October 17, 2012, No. 1051, "On Approval of the Procedure for Access by State Registrars of Property

Rights and the Use of Information from the State Land Cadastre," dated July 12, 2017, No. 509. [2]

The history of the Ukrainian land accounting system dates back to 1999. "Accounting for the quantity of land in Ukraine was carried out through state statistical reporting on quantitative land accounting, according to forms No. 6-zem, 6a-zem, 6b-zem, 2-zem." [7] Statistical reporting "contained information on the distribution of land areas owned by legal and physical persons, as well as information on the areas of land plots by land categories and types of economic activity, irrigation, and forest coverage." [7] As of January 1, 1999, the arable land area in Ukraine was 32,857.5 million hectares, which, according to statistical data, increased from 1999 to 2020.

Unfortunately, the idea of automated data management for this report was not implemented. The "forms of statistical reporting on land accounting (forms No. 6-zem, 6a-zem, 6b-zem, 2-zem)" were canceled by order, and instead, forms of administrative reporting on quantitative land accounting (forms No. 11-zem, 12-zem, 15-zem, 16-zem) were introduced. [8] By July 1, 2016, they were supposed to be transferred to the new state statistical reporting on quantitative land accounting. However, due to unknown organizational problems and the impossibility of collecting information, the administrative reporting on quantitative land accounting was canceled by the Ministry of Agrarian Policy in 2021. The attempt was unsuccessful, and the data on quantitative accounting were lost.

In Ukraine, the electronic State Land Cadastre was launched in 2013, providing access to the National Cadastral System. Since 2015, electronic services have been introduced, and the conversion of information about land plots into electronic format has made it possible to transfer some procedures online.

Significant role in the implementation of land accounting could have been played by land demarcation works between state and municipal property. However, they effectively ceased under the guise of "legal demarcation" [10], although the development of relevant documentation by the Kyiv City Council, for example, plans to complete the land inventory only by 2025, including all municipal land plots in the

cadastre. A similar situation exists in other regions. The annexed lands of the Autonomous Republic of Crimea in 2014 and a portion of the lands occupied by Russia in the Luhansk and Donetsk regions were not reflected in the cadastre. Some information on these matters was openly published in the materials on "decentralization."

As of December 2017, the State Land Cadastre already registered "34 million hectares of land (56.3% of the total territory of Ukraine). Of these, private ownership accounted for 27 million hectares (79.8% of the total territory of Ukraine and 86% of lands of this ownership form according to Form 2-land), while state ownership accounted for 6.4 million hectares (18.8% and 22.3%, respectively)." [12] Only 0.49 million hectares of municipal land were registered in the cadastre (1.4% and 91.1%, respectively) [11]. The assessment of the completeness of land registration was carried out at extremely low rates based on a comparison of data on land registration in the State Land Cadastre and statistical reporting data (as of January 1, 2016). [12]

According to the Law of Ukraine "On the State Land Cadastre," land accounting in the State Land Cadastre should be carried out as follows:

"By quantity of land - to reflect data characterizing land plots by area, composition of land categories according to the approved classification.

By quality of land categories - to reflect data characterizing lands by natural and acquired properties that affect their productivity and economic value, as well as the degree of technogenic soil pollution." [13]

In recent years, the role of the National Cadastral System has significantly increased, as essentially the "State Land Cadastre is the sole state geoinformation system of information about lands located within the state border of Ukraine, their designated purpose, restrictions on their use, as well as data on the quantitative and qualitative characteristics of lands, their evaluation, distribution of lands among owners and users, melioration networks, and components of melioration networks" [13]. It is the only source of information on the areas, land, and structure of the land fund of territorial communities.

Information about the land plots entered into the State Land Cadastre (from January 1, 2018, to December 31, 2022) is presented in Figure 1.

As of December 2022, land plots with an area of 10.2 million hectares were registered in Ukraine, out of a total of 43.6 million hectares of all registered land. The most significant amount of information was recorded regarding lands for agricultural purposes (5.9 million hectares) and forestry purposes (3.3 million hectares), lands for industrial, transportation, electronic communications, energy, defense, and other purposes (387.2 thousand hectares), lands for residential and public development (290.8 thousand hectares), lands for nature reserves and other nature conservation purposes (193.1 thousand hectares), lands of the water fund (83.8 thousand hectares), lands for recreational purposes (10.6 thousand hectares), lands for historical and cultural purposes (3.3 thousand hectares), and lands for health purposes (1.2 thousand hectares). [14,15]

Regarding the regional distribution of registered land areas by categories and types of designated use over the past 5 years, the top regions are as follows: Zhytomyr (69.2 thousand hectares), Lviv (59.8 thousand hectares), Odesa (58.1 thousand hectares), Volyn (56.9 thousand hectares), and Chernihiv (53.9 thousand hectares) (Figure 1).

Accounting of land ownership and land use is carried out using information on: "property rights to land plots that arose before January 1, 2013, the data of which are entered in the State Land Cadastre; property rights to land plots registered in the State Register of Property Rights to Real Estate obtained through information interaction between the State Land Cadastre and the State Register of Property Rights to Real Estate." [13]

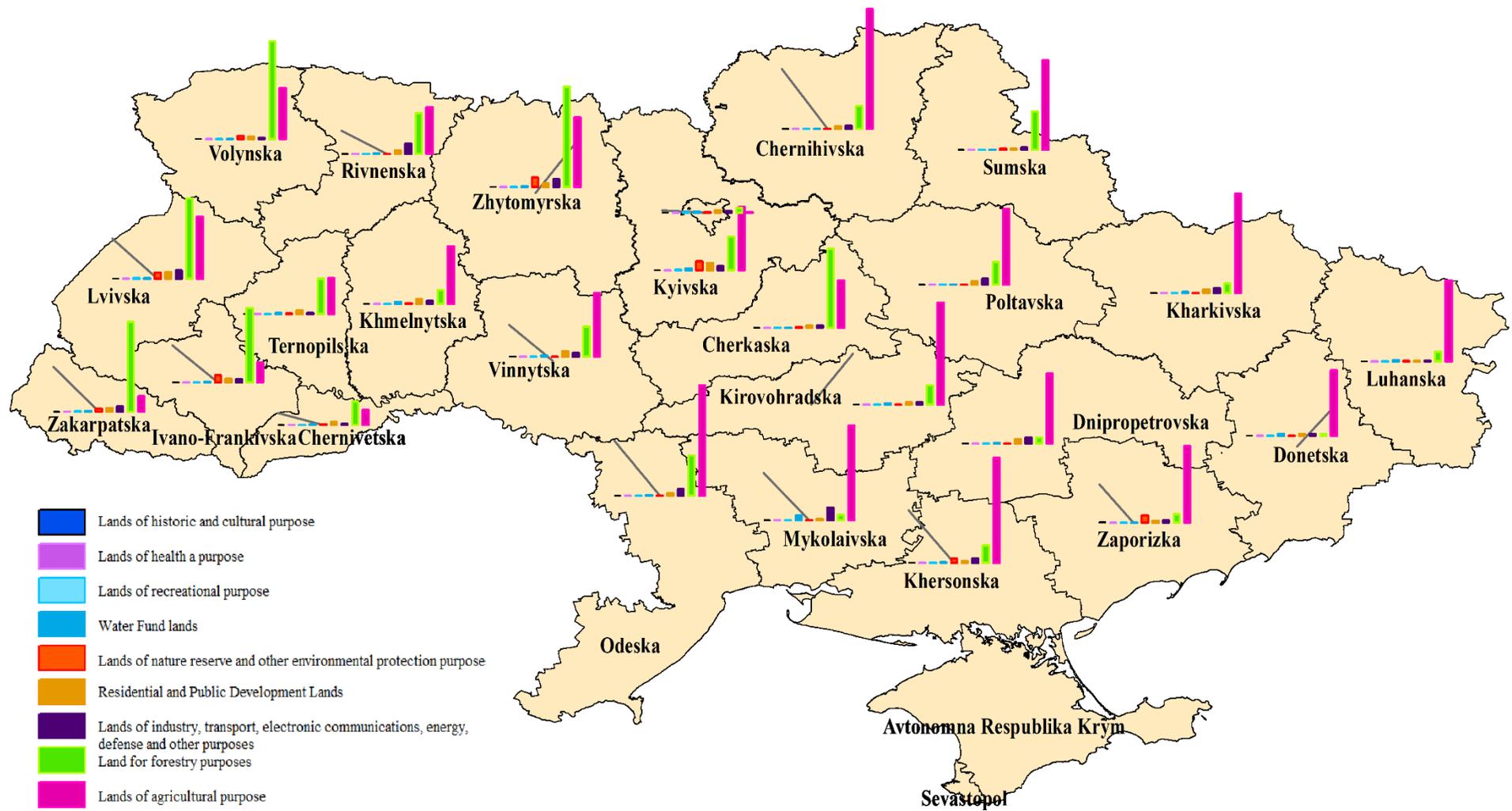


Fig. 1. Distribution of land by land categories by regions.

Source: Authors' own work.

Table 1. Administrative-territorial structure of Ukraine.

	Name of administrative territorial unit	Districts	territorial hromadas	Including			Number of settlements	Urban settlements			Rural settlements		
				urban	settlement	rural		In total	cities	urban-type settlement	In total	village	rural
1	AR Crimea *	14	297	16	38	243	1019	72	16	56	947	30	917
2	Vynnytsia region	6	63	18	22	23	1503	47	18	29	1456	127	1329
3	Volyn region	4	54	11	18	25	1087	33	11	22	1054		1054
4	Dnipropetrovsk region	7	86	20	25	41	1500	65	20	45	1435	60	1375
5	Donetsk region*	8/5	66	19	8	9	1298	183	52	131	1115	196	919
6	Zhytomyr region	4	66	12	22	32	1668	55	12	43	1613	20	1593
7	Zakarpattia region	6	64	11	18	35	608	30	11	19	578		578
8	Zaporizhzhia region	5	67	14	17	36	950	36	14	22	914	44	870
9	Ivano-Frankivsk region	6	62	15	23	24	805	39	15	24	766	20	746
10	Kyiv region	7	69	24	23	22	1182	56	26	30	1126	5	1121
11	Kirovohrad region	4	49	12	16	21	1029	39	12	27	990	16	974
12	Luhansk region *	8/4	37	4	11	3	926	146	37	109	780	102	678
13	Lviv region	7	73	39	16	18	1928	78	44	34	1850	1	1849
14	Mykolaiv region	4	52	9	14	29	911	26	9	17	885	71	814
15	Odesa region	7	91	19	25	47	1173	52	19	33	1122	22	1100
16	Poltava region	4	60	16	20	24	1839	36	16	20	1803	15	1788
17	Rivne region	4	64	11	13	40	1026	27	11	16	999	3	996
18	Sumy region	5	51	15	15	21	1489	35	15	20	1454	52	1402
19	Ternopil region	3	55	18	16	21	1058	35	18	17	1023	1	1022
20	Kharkiv region	7	56	17	26	13	1751	77	17	60	1674	138	1536
21	Kherson region	5	49	9	17	23	696	40	9	31	656	79	577
22	Khmelnyskyi region	3	60	13	22	25	1451	37	13	24	1414	5	1409
23	Cherkasy region	4	66	16	10	40	854	30	16	14	824	101	723
24	Chernivtsi region	3	52	11	7	34	417	19	11	8	398		398
25	Chernihiv region	5	57	16	24	17	1509	45	16	29	1464	57	1407
	In total	126	1469	369	428	623	29711	1342	461	881	28369	1166	27203

Source: Based on the materials of the State Statistics Service [14] and the State Geocadaastre [15].

According to the authors of the article, "to create an effective, reliable, and accurate information base for the state land cadastre system and efficient management of land resources and land use in various spheres and sectors of Ukraine, it is necessary to introduce unified methodological principles for the analytical accounting of lands, land plots, land ownership, and land use restrictions" [4]. Since 2014, Ukraine has initiated a process of decentralization of power. By 2020, 1,070 territorial communities were formed through the voluntary consolidation of previously existing communities [16]. Subsequently, the reform and decentralization led to the formation of 1,470 communities [17]. As a result, agricultural lands of state ownership located outside of populated areas were transferred to the communal ownership of the communities, which should provide citizens with the opportunity to fully manage their land [18]. As of January 1, 2022, Ukraine had 1,469 territorial communities, including 409 urban, 435 rural, and 625 settlement communities. However, the territory of the Autonomous Republic of Crimea and three districts in Donetsk, as well as five districts in Luhansk, have been occupied since 2014, and territorial communities have not been formed in those areas (Table 1).

Starting from February 2022, some of these communities have been in temporary occupation or encirclement. According to the Ministry of Reintegration of Temporarily Occupied Territories of Ukraine, as of May 15, 2023, 173 territorial communities in 10 regions of Ukraine are under temporary occupation or encirclement. These communities are located in Donetsk (14), Zaporizhia (23), Luhansk (26), Mykolaiv (11), Sumy (21), Kharkiv (27), Kherson (36), Zhytomyr (1), and Kyiv (14) regions (Table 2). In Ukraine, there are 1,469 settlements, out of which 942 were temporarily occupied, and 649 have been liberated and de-occupied [19].

Table 2. Territories under temporary occupation by the Russian Federation.

No	Name of the administrative region	Temporary occupation			Deoccupied	
		districts	hromadas	populated points	hromadas	populated points
1	Autonomous Republic of Crimea,	temporary occupation from 20.02.2014				

	Sevastopol					
2	Donetsk region	8 ¹	14	109		41
3	Zhytomyr region	1	1	9	1	9
4	Zaporizhzhia region	4	23	155		2
5	Kyiv region		14	101	14	101
6	Luhansk region	12 ²	26	36		
7	Mykolaiv region	2	11	51	3	48
8	Sumy region	4	21	24	17	24
9	Kharkiv region	5	27	454	4	422
10	Kherson region	5	36	3	17	2
	In total	41	173	942	45	649

Source: Based on the materials of the Ministry of Reintegration of Temporarily Occupied Territories of Ukraine [19].

Information about lands within the territory of administrative-territorial units and lands within the territory of territorial communities must be included in the State Land Cadastre [13]. "During the functioning of the State Land Cadastre, information has been entered into the system, including information about lands within the territory of administrative-territorial units and lands within the territory of territorial communities, with a total area of over 3,112.10 thousand hectares (10,245 settlements and one territorial community)" [20, 21]. In particular, during the period from January 1, 2018, to December 31, 2022, information about 9,700 settlements with a total area of 2.8 million hectares has been entered into the State Land Cadastre, and there is no available data on the inclusion of territorial community boundaries.

In modern conditions, the effective development of a country is impossible without quality up-to-date data, which is why GIS data serves as the foundation for the development and monitoring of Ukraine's development strategy. It is an integral component of virtually all legal relationships in society and a tool for integration into the global information space. Until February 24, 2022, only limited data on specific land plots were available on the public cadastral map. This included information such as cadastral number, type of ownership, purpose of land use according to the

¹ 3 districts - temporary occupation since 07.04.2014

² 5 districts - temporary occupation since 07.04.2014

classifier, land area, boundaries of the land plot, form of ownership, and any restrictions on its use.

Due to the military aggression and the imposition of martial law, the automated system of the State Land Cadastre was closed from February 24, 2023, and only resumed operations in May 2022 [22]. However, this restoration was limited to regions where there were no active combat operations. User access to the State Land Cadastre was reinstated in administrative-territorial units that were not included in the list specified by the Resolution "Certain Issues of Forming the List of Territories where Combat Operations are being conducted or temporarily occupied by the Russian Federation" [23]. At the same time, provisions were made to create "necessary conditions for the operation of the State Land Cadastre during martial law, to implement a mechanism for protecting the data of the State Land Cadastre from unauthorized interference by third parties, and to protect the rights of the state, individuals, and legal entities when entering information about objects into the State Land Cadastre and using such information, including access to the Cadastre" [22]. Certain provisions regarding the inclusion of information in the State Land Cadastre, as well as the procedures for its publication and use, will apply during the period of martial law and for one month after its termination.

The accounting of land quality reflects information that characterizes land use based on natural factors (such as soil granulometry, relief) and acquired properties (drainage, irrigation) that affect their fertility. Within the framework of the State Land Cadastre, it provides the necessary and reliable information to address important tasks related to land regulation in the country. Its data serves as the basis for soil classification and represents a comparative assessment of soils based on their primary natural properties, which have a stable character and significantly influence the productivity of agricultural crops in natural climatic conditions [24].

The organized interaction between the State Service of Ukraine for Geodesy, Cartography, and Cadastre and the State Institution "Institute of Soil Protection of Ukraine," as well as other relevant agencies, regarding the rational use and protection

of land, will ensure the proper reflection of data on the qualitative state of land in the State Land Cadastre [24].

The inclusion of information on the quality characteristics of land, measures for land and soil protection, and restrictions on land use in the State Land Cadastre, in accordance with the Law of Ukraine "On the State Land Cadastre," is one of the important tasks in accounting for the quantity and quality of land. This task should be carried out based on documentation in the field of land management and is the most important task of land monitoring [25].

Conclusions

In modern war conditions and the post-war reconstruction period, the information contained in the State Land Cadastre is of great importance for the development of the agricultural and industrial sectors, construction, infrastructure expansion, local budget replenishment, preservation of environmentally vulnerable territories and cultural heritage sites, and most importantly, for the protection of landowners' rights. A land cadastre that meets European standards is necessary for the successful development of the country and its integration into the European Union. Therefore, reliable functioning and preservation of the information contained in the State Land Cadastre are crucial for guaranteeing the land rights of citizens and enterprises. Given the high probability of paper archival documents being lost in temporarily occupied territories and areas of prolonged active combat, ensuring data reliability and preservation become of particular significance. Recognizing this responsibility, the StateGeocadastre, with the support of international partners, should work on implementing a project to transform the automated land cadastre system at a high level of expertise.

During the post-war period, an inventory of the damaged lands should be carried out, and appropriate measures should be developed to restore the land cadastre system of Ukraine.

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ТРАНСФОРМАЦІЯ ЗЕМЕЛЬНО-КАДАСТРОВОГО ОБЛІКУ КІЛЬКОСТІ ТА ЯКОСТІ ЗЕМЕЛЬ В УКРАЇНІ В УМОВАХ ПОВОЄННОГО ВІДНОВЛЕННЯ

Анотація. Державний земельний кадастр завжди відігравав важливу роль у регулюванні земельних відносин в країні. З прийняттям у 2001 р. чинного Земельного кодексу України та в умовах становлення земельного ринку набули особливої актуальності питання обліку землі, в зв'язку з потребою отримати користувачами точної і достовірної інформації про кожен земельну ділянку, а зокрема за площею землі, складом земельних угідь, розподілом земель за власниками, землекористувачами, станом, якістю та оцінкою земельних ресурсів, ефективністю їх використання.

Як відомо, земельний облік, є одним з основних видів господарського обліку і становить його єдину систему. На відміну від реєстрації землекористувань характер обліку земель тривалий час не досліджувався. У радянський період облік здебільшого мав технічний характер і виконував переважно статистико-економічні функції. Однак за єдності господарського обліку не слід забувати, що різні види обліку вирішують свої завдання,

використовуючи при цьому власні особливі методи і прийоми, характерні тільки для них [1].

Розглянуто трансформацію ведення обліку земель в Україні: особливість історичного розвитку системи обліку від початку незалежності України в 1990 році до сучасного періоду, проаналізовано етапи розвитку системи обліку земель, ролі різних органів та законодавчі зміни, що вплинули на цей процес.

Акцентується увага на сутності та функціях державного земельного кадастру; оцінюється роль кадастру в регулюванні земельних відносин, забезпеченні обґрунтованості управління земельними ресурсами. Особлива увага приділена періоду адміністративно-територіального реформування, децентралізації місцевого самоврядування, повоєнного розвитку земельного кадастру.

Ключові слова: земельний кадастр, ефективність, облік земель, грошова оцінка земель, реєстрація земель, розвиток територій, територіальне планування, охорона земель, повоєнне відновлення.