



## IMPROVEMENT OF REAL ESTATE TAXATION AND ACCOUNTING

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### ABSTRACT

*In the article foreign in the states immovable property tax put of objects value formation and tax rates in setting approaches, also them to tax drag, and tax put common trends illuminated. Immovable property to tax in weight modern tax general rules based on systems and real estate in our country problems related to taxation are studied. Also international experiences methods for determining the tax base are proposed taking into account, and tax proposals on the application of rates and the implementation of the principle of fairness work developed.*

### 1. Introduction.

Real estate taxation is an integral part of any state tax system is considered In the practice of many developed countries, the real estate tax is this area of the population many problems solution to do possibility giver local serves as an important source of budget revenues. Don't be taxed this of type existence and development immovable property market of development important from the signs one is considered In our country while property tax tax the main element of the system is its local budget revenues its role in formation is not so great (Tulakov, Ismailov, 2020). in Uzbekistan administration of local taxes and levies, taxation mechanisms ineffectiveness due to them collectability level enough not as well as full accounting and value of real estate and land plots objective to determine is available that it is not property and lands to tax weight changing the procedure is one of the urgent tasks of the tax system today being remains (Decree, 2018).

Our country Citizenship immovable in accordance with Article 83 of the Code property is defined as follows. Real estate means moving from one place to another property that cannot be transferred without damage to its integrity and purpose understood. His from the features one immovable of property of course husband with depends on: it is on the surface of the earth (buildings and structures, perennial trees) or located at its bottom (minerals, water resources, etc.). Er plots themselves are real estate. According to Article 85 of the Civil Code the whole enterprise proprietary as a complex immovable property is considered

in Uzbekistan cadastre to the value of never how normative in the document definition not given. Russia to the legislation mainly cadastre value - this immovable property the value



of the object was established on a certain date in accordance with the legislation, state in the registry (in the cadastre) note done and tax put purposes is the result of the evaluation used. Such assessment is usually on a public scale done increase is set.

Legal documents in the field of cadastral and land accounting in our country outdated, calculation that it was not because of 340 a thousand of the object cadastre value not specified. One million more than of housing cadastre document no. In particular, thousands hectares lands robbery being gone So, in the field accurate accounting of property and land to eliminate problems, in this regard ensure justice necessary.

## 2. Literature review.

Problems of real estate tax application by many foreign scholars studied. Economists consider taxing real estate as a source of government revenue as one of the important sources of conceptualization of this tax Those who created the foundations, at the same time take into account when setting taxes on real estate have highlighted some aspects that should be taken into account. In their research local scale immovable property taxes installed because of empirical directions are defined and based. Also international in such scientific works experiences account received without immovable property tax put of benefits application, tax mechanism improvement, immovable property tax put system to reform necessity issues own on the contrary found

Reforming the real estate taxation system in our country today in the process, immovable property tax put practice successful using foreign countries very experience is important.

Forming the value of taxation objects in foreign countries two main system available:

- first, state authority different networks regulatory and legal in the documents fixed fixed value;
- second, immovable property public in assessment determined value (cadastre value) (Lukova and Look, 2017).

Formation and application of real estate tax in the countries of the world on the basis of one of the two available approaches to defining the range of payers done is increased. Immovable property to the owner tax obligation to give - the most wide spread option. Sometimes tenants and users of real estate tax participate as payers. For example, France has two taxes: one - immovable property (owner tax payer), the second - immovable from property usage for (tax the payer - the owner or tenant) (Grigoreva, 2017).

Many foreign countries applied one row common the rules Despite the existence, each of them has its own real estate valuation practice special features with separate stands

Immovable of property market the price to determine three approach based on: profitable costly and comparative

Profitable approach. This approach from others the following methods with separate stands for: capitalization method and money flows discounting method (annual rents are deducted when assessing real estate value). Such an approach Great In Britain, France various in changes is used.

Expensive approach. Immovable property value in determining helper this approach, tax put in order to construction value physical wear out account received without is used (Grybovsky and others, 2010). However this of the method disadvantages one, husband non-



recoverable resource the fact that and construction expenses can be calculated only for the "improvement" of this plot of land is that

Comparative (market) approach. Transactions within this approach (selling) method the most fits. In this case, the value of the real estate in the market with similar real estate made up transactions from the price come out is determined. Basically, this method USA and in Japan is used (Batura, 2014).

In our country at the moment, it is the only one about transactions in the real estate market There is no state data source. It's no secret that selling real estate in order to minimize taxation when concluding a contract, its validity the value will be known only to the participants of the transaction. So this method constant statistical monitoring for implementation and prices of trading operations determination demand will be done.

Another unique method is the cost-free method. In this case, real estate its value is determined by its physical properties. This method is in our country physical persons of property inventory value to determine method closer, because the inventory value of the building material, construction the term and considering others takes.

### **3. Research methodology.**

Foreign in the states immovable property of assessment different methods being used successfully, but the most equitable methods are cost-effective and comparative are approaches. Market comparison when sufficient data is available method to us expenses of the estimate good and, the most importantly easily understandable the results get enable gives Expenses method, own in turn, the market comparison information about the method to correct possibility gives.

### **4. Analysis and results discussion.**

Two main approaches to real estate tax theory is available (Dyakova and others, 2013):

- 1) schedule system (different different to objects each different tax is inserted);
- 2) global system (different to objects relatively the only one tax is inserted).

Developed countries are a global system of real estate based on a number of factors prefer to tax based on This is the number of taxes and their management simplifies the tax system by reducing costs, and so on objects for the only one tax obligations through big to justice achieves and taxes from paying neck to steal encourages.

There are problems with taxation of real estate objects in our country being them the following options based on solutions cause transition possible Thus, according to the first option, land and immovable property are the only basis complex get can second option husband and to buildings the tax separately including the calculation, and thirdly - the separation of private and commercial real estate takes

The most optimal option is the global tax theory in real estate taxation system application through - legal and without individualization husband and immovable taxation of a single complex of property. Tax of developed foreign countries system husband and property together immovable property based on to tax weight with As it is described, its positive value is the calculation of taxes and its collection in simplification, as well as more systematic facilities located in this area appears in the calculation. The scope of real estate taxation reduces and evaluation expenses lowers cadastre evaluation system provides more



information. Because land and buildings are the same for taxation to tax liability have are objects.

Real estate valuation in the world to different methods of determining the tax base based on:

- the first of which is based on annual rent (France, some of Australia states, Belgium);
- second, of property market value and approximate value with too provides the basis of the capital value of the property to be determined (Denmark, Japan, USA, Australia, Switzerland);
- third, sometimes tax base immovable property (Sweden) market (rent) of value only one part organize is enough (Lapshina, 2018).

In general when tax base in determining the following approaches available:

- derived from the market value of land plots or plots of land without tax to put improvement;
- yearly rent rate according to tax base calculation;
- with a value level based on the characteristics of a particular area including the determination of value by determining the tax rate to be described will receive territorial evaluation system;
- statistics from the models used without tax base calculation;
- immovable property physicist indicators based on to tax weight (Loginova, 2017).

Immovable property has been rights state from the list conductor organ by determined tax put of objects cadastre value tax The base is the property tax levied on individuals is considered the first step to move to real estate tax. But legal entities The property tax is still the average annual property tax of legal entities value and average yearly residual from the value is being counted.

Tax rates designation directly legislation and economic to practice depends. Tax rates in the foreign practice of real estate taxation can be of two types: fixed or variable. Fixed rates state bodies by is entered and tax putable of value known percentage organize is enough. Changeable rates different to factors depends on: immovable of property price (Philippines), usage period (Sweden), facility location (UK) (Bogachev, 2017).

In the period from the introduction of property tax in Uzbekistan to the present day tax rates change in dynamics fairness principle action to do we will analyze.

**1- table Physical of individuals to property putable tax rates change dynamics 1**

Tax put objects	Tax rates, in percentages and in sum								
	2002 y.	2003 y.	2004 y.	2005 y.	2006 y.	2007 y.	2008 y.	2009 y.	2010 y.
1. Stays places, apartments, the field yard and garden houses, garages and another buildings, rooms and facilities, their from the value come out in (percentage):									
a) 1998 in again evaluated	0.4	0.5			0.5				
b) 1998 in again not rated	5.8	7							
2. Property appraiser organs by not rated objects for conditional price (thousand in soums):									



a) Tashkent city and regions center for	1500	1800	2100	1680 0	18480
b) another cities and village for places	700	800	920	7300	8030

In 2002-2006, individuals were re-evaluated in 1998 0.5% for property, 7% for property not revalued in 1998 property tax defined.

For all property of individuals during 2007-2010 if property tax is set at only 0.5% rate, starting from 2011 this tax rate based on the principle of fairness based on the total area of the property out and classified. Housing fund by individuals since 2009 when their objects are transferred to the non-residential fund category or non-residential by them when fund objects (buildings, rooms in the building) are purchased as property, 2013 from while physical persons by tax putable of objects entrepreneurship activity for when used or them legal to individuals or to the property of individuals when leased to individual entrepreneurs putable tax legal persons for defined rate according to payable it happened.

### 1- table Physical of individuals to property putable tax rates change dynamics 2

Tax put objects	Tax rates, in percentages and in sum								
	2011 y.	2012 y.	2013 y.	2014 y.	2015 y.	2016 y.	2017 y.	2018 y.	2019 y.
1. houses, apartments, the field yard buildings, another buildings, buildings and constructions, in (percentage) of value:									
200 sq. m up to has been	0.7 5	0.9	1.04	1.2	1.3	1.5	1.7	0.2	0.2
2. Houses located in cities with the following total area and from the value of apartments in (percentage):									
a) 200 sq. m in love with and 500 sq. m up to has been	0.9	1.1	1.25	1.4	1.6	1.8	2.1	0.2 5	0.25
b) 500 sq. m in love with has been	1.1 3	1.3 5	1.55	1.8	2.2	2.5	2.9	0.3 5	0.35
3. The total area in other settlements is as follows: houses and apartments, the field yard buildings in value (percentage):									
200 sq. m from in love has been	0.9	1.1	1.25	1.4	1.6	1.8	2.1	0.2 5	0.25
4. Assets of individuals have not been assessed by assessment bodies of possessions conditional value (in thousands of soums):									
a) Tashkent city and regions center for	18480		20328				210 000		
b) another cities and village places for	8030		8833				90 000		



2011 from starting from immovable property has been rights state from the list a newly built house that is not registered in the prescribed manner with the transfer authorities places according to physical of individuals to property putable tax property conditional of value two bar from the amount come out charged started 2011-2018 years during physical from individuals removable property tax rates medium in the account 1.2 to the coefficient, property appraiser organs by not rated conditional value while 1.1 to the coefficient indexation done

Property tax from individuals until 2018 of real estate from 2018 if calculated from the inventory value cadastre from the value come came out without considered it happened. Property inventory from the value cadastre to the value of transition relationship with appraiser organs by not rated of possessions conditional value 10 equal to increased.

After the property is taxed based on the cadastral value, tax of the load sharp to growth road not to put in order to 2018 in physical the amount of tax determined on the basis of the cadastral value of personal property in 2017 from 1.2 times the estimated tax amount to the property of individuals in 2019 The amount of tax determined on the basis of the cadastral value is the tax calculated in 2018 from 1.3 times the amount, the cadastral value of the property of individuals in 2020 30 of the calculated tax amount for 2019 from percent to many not to exceed mean caught.

From 2018, the tax on the property of individuals cadastral value of property for the purpose of calculation from cadastral documents it was determined that it should be calculated on the basis of, but not less than 42 million soums. This while fairness principle opposite of criteria is considered In this tax the payer interests aside passing by the budget funds with to fill goal done

Also, from January 1, 2018, the Republic of Karakalpakstan Ministers to the council, regions and Tashkent city, districts and of cities the relevant councils of people's deputies to hokimias and the activity of the region of individuals, taking into account the characteristics of the place of implementation from property removable tax and physical of individuals husband tax according to defined to rates relatively 0.7 from 1.3 up to reducing and increasing coefficients installation the right given although in practice not applicable on paper is staying.

### 1- table Legal of individuals to property putable tax rates change dynamics 3

Payers	Tax rates, in percentages					
	2002 y.	2003 y.	2004 - 2013 yy	2014 - 2015 yy	2016- 2018 yy	2019 y.
Legal persons	2	3	3.5	4	5	2

Legal of individuals to property putable tax rates years during to the dynamics look throwing if we constant way tax increased rates to go through tax of the load to increase witness we will be

High tax rate on property of legal entities tax of payers property from tax "legal" to escape conditions creates. This own in turn, it leads to the violation of the principle of fairness of taxation. An example for, legal person by 2 billion soum constructions done increase as a result, a residential facility appeared for its own needs. It is calculated from it the tax amount



is 40 million soums. If the legal entity owns this real estate if it is sold to an individual for 2 billion soums, the tax base does not arise. One month later, an individual transfers this real estate to another individual for 200 million soums, and the individual who bought it later paid 100 million to another legal entity sells it for soums. In this case, the legal entity that bought the property pays the property tax pays property tax of 2 million soums from the average annual residual value (100 million soums) and 38 million soums will be legally able to avoid paying taxes (Project and conclusion, 2020).

Some countries immovable property cadastre from the price use a lot yearly to tradition have that and him apply efficiency in practice taking into account the fact that it is proven, some in the evaluation of real estate in our country foreign approaches and of methods use possible So by doing first, constant monitoring of real estate market prices and classified from sources received of information update demand will be this while public assessment in transfer economic to indicators to reach possibility gives Secondly, evaluation of the results quality and accuracy increase for local in the authorities immovable property evaluation results for responsible has been qualified appraisers demand will be done. Also, taxpayers at the stage of assessment work and at the end of it the results of the assessment should be openly and publicly communicated. It is immovable property cadastre evaluation results according to argue with depends claims the number reduces

Analysis of the international practice of real estate taxation, in general in our country property tax system modernization to do developed corresponds to the main directions of the tax system of the countries. At the same time, this modernization in the field foreign and local the experience learning according to Additional measures require the development of measures. Real estate by cadastral value property public evaluation and to tax weight methods used without mostly foreign to countries special has been to tax weight in order to immovable property in assessment one row common trends to determine possible In particular, these are the following own includes:

- immovable property to tax weight in order to evaluation basically market information is based on;
- the applicable taxable base is from the total market value of the real estate known one part constitutes;
- tax of the base value public evaluation methods with is determined;
- when evaluating the sale of similar real estate in a certain area comparison method is used;
- immovable from property use type looking different tax rates is used;
- real estate assessment by local authorities or relevant assessment bodies by done is increased.

Wide comprehensive international in practice collected from experiences use reform of real estate taxation to an economically based tax system in formation the most efficient option to choose possibility gives

Foreign countries in our real estate taxation legislation Unsolved issues regarding a number of regulations regarding legislation is available. So by doing immovable property to tax weight according to normative of documents conceptual to the basics change input, of property cadastre and market value or their legal status between relationship installation necessity showed.



It is waiting for a solution with the introduction of a single tax on real estate in Uzbekistan the following problems cause let's go:

- 1) Confident about the state of prices in the real estate market today objectively evaluating the object of taxation in the absence of data and without it not to be;
- 2) Professional in carrying out such comprehensive tax reforms specialists - immovable property of assessors absence;
- 3) State immovable property cadastre in the registry immovable property about of information complete that it is not;
- 4) To the list not received tax put of objects abundance;
- 5) The lack of development of relations between government bodies, this is a tax payers about when sharing information manifestation;
- 6) Luxurious and new built objects register from transfer escape;
- 7) Obstructing any immovable property, including appraisal work for sanctions to give which enables legislation of the base absence;
- 8) Immovable property has been of demand from the decline fear;
- 9) As the cost of maintaining taxpayers' housing increases related dissatisfaction;

**2- table Foreign countries experience based on in Uzbekistan immovable property to tax weight with depends situations analysis 4 .**

<b>Problems</b>	<b>Ways of elimination and suggestions</b>	<b>Results</b>
Real estate current value about of information lack of	<ul style="list-style-type: none"> <li>- property valuation system and differentiated tax rates current to do;</li> <li>- immovable property is located to the place looking to tax drag;</li> <li>- immovable property to tax non-pulling (known one within a value or field) the minimum current to do;</li> <li>- local of authorities tax rate increase (reduction), tax</li> </ul>	The budget immovable property from tax falling simple and stable receipts source with provide.
<b>Problems</b>	<b>Ways of elimination and suggestions</b>	<b>Results</b>
	privileges designation the right expand.	
Real estate value evaluation	<ul style="list-style-type: none"> <li>- tax payers by immovable property independent assessment;</li> <li>- control doer organs by immovable of property calculated value according to done increased affairs quality improve.</li> </ul>	Immovable property value again evaluation for budget expenses reduce





<p>Real estate market value based on tax proceed to payment tax as a result of the load increase</p>	<ul style="list-style-type: none"> <li>- taxable objects the list expansion;</li> <li>- tax of payers income from the source the tax holding stay;</li> <li>- tax deferment present reach</li> </ul>	<p>Payers main residence tax load reduce and underprivileged – social groups protection to do</p>
<p>Real estate in general area based on to tax of weight ineffectiveness</p>	<ul style="list-style-type: none"> <li>- revaluation of real estate the term extension;</li> <li>- immovable property cadastre value based on grouping;</li> <li>- immovable property common to the field not perhaps classified cadastre to the value of relatively tax rates designation.</li> </ul>	<p>Tax more equal to by distribution immovable property to tax the negative of gravity effect reduce</p>
<p>To real estate tax levied base and rates unification to do</p>	<ul style="list-style-type: none"> <li>- legal of individuals immovable property to tax in weight cadastre from the value count enter order;</li> <li>- legal entities and individuals for one different rates introduction;</li> <li>- construction of objects value and to the field looking construction ending the term extension;</li> <li>- construction unfinished total of objects</li> </ul> <p>depending on the value differentiated tax rates current to do</p>	<p>Tax base and rates unification from tax through escape prevention get</p>
<p>Legal entities real estate market value to determine methodology lack of</p>	<ul style="list-style-type: none"> <li>- advanced foreign the experience account get;</li> <li>- public evaluation transfer;</li> <li>- legal to individuals too physical of individuals stay place and unstable objects cadastre value count order apply.</li> </ul>	<p>Foreign experiences based on real estate market value to determine mechanism current to do</p>

Public evaluation principles based on is available from methodology use many tax in payers cadastre of value importance doubt under to put take will come Property owners evaluation from the results dissatisfied to the court without or special made up in commissions complaint do it they start This tax payers for both budget system for too addition inconveniences and to expenses take comes this while in society immovable property tax to put reform to do about negative the concept cause emits

Another important problem of real estate tax collection is its social economic importance. Immovable property tax tax from payers chargeable of taxes lower to the system included being another tax of types different unlike, has its own characteristics. In particular,



according to its economic nature, it is land and the financial performance of property owners and taxpayers who use it results with depends not. All taxes tax payers from income pays, including real estate tax. At the same time, if the property tax to the payer income does not bring in it tax benefit (income) tax from paid next from income is paid and that's it with tax the payer real income reduces the amount. So, with different levels of income, immovable direct payment of property tax is the welfare of the taxpayer and his tax burden affects the level. It is immovable except for privileged categories of the population taking into account the level of income of taxpayers in property taxation necessity emphasizes.

## 5. Summary and suggestions.

One of the main reasons for the reforms implemented in the tax system of our country a number of complex measures are being implemented. In particular, for tax purposes complete coverage with cadastral accounting and valuation of land and real estate measures done increase for cadastre and tax organs data bases integration equal to 2021 from property and husband tax instead of immovable property tax introduction was set (Decision, 2019).

Also, a new stage in the land accounting and state cadastre management system began, reforming the industry based on best practices, a new management system current achieve husband account complete conduct and digitization according to complex tasks are defined. From 2021 davreestr.uz - real estate objects state register, [ygk.uz](http://ygk.uz) - to the State Tax Committee of the Republic of Uzbekistan Among the portals of the Cadastre Agency, the National Geoinformation of the Cadastre Agency the opening of an online geoportal that will be integrated into the system and the expansion of the tax base through to the budget more to the receipt of funds brings (Decree, 2020).

The level of economic development of our country and taxpayers of the amount of property tax, taking into account the financial situation foreign countries with comparison tax to the payers serious effect to show and taxes to pay according to debt obligations to grow and to tax real estate so that it does not lead to a decrease in the quality of life of the population in weight ensuring social justice is important.

The main reforms in the field of taxation of real estate purpose fairness principle done increase out of necessity come get out setting high tax rates for luxury real estate owners necessary. Simple housing owners tax of the load significant level increase they should not notice. Therefore, among the criteria for differentiating tax rates it is proposed to provide a criterion of the number of real estate objects in the property. This criterion allows to partially fulfill the regulatory function. So by doing high tax rate tax the payer uninhabited (non-current) property objects should be taxed. Intended for private residence or use facilities are encouraged to use the established rate for local areas. Living in this situation place of registration of the taxpayer past to be determined on the spot possible and special rate apply declarative in nature to be need

In the future mobile technologies development tax to the authorities tax of the payer immovable in the property all objects management, property ownership the contradiction between the actual level of making and the taxes paid should create an opportunity for elimination. This is, first of all, real estate tax according to of power territorial powers reflection to continue and tax in the administration taxes collection costs with shortening depends.



In conclusion, the modernization of real estate taxation is based on the foreign practice of property taxation, but it taxation experiences accumulated in developed countries and in our country does not take into account enough. Real estate assessment and taxation work proposals made to implement the principle of fairness and tax revenues helps to grow.

As a result formed the world trends, also the only one information sufficiently developed system of real estate tax in Uzbekistan current to do task simplifies and him short time inside national to the circumstances to adapt possibility gives

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