

**METODELE FISCALE DE MANAGEMENT
A PROPRIETĂȚII CA INSTRUMENT DE
REALIZARE A RELAȚIILOR DE PROPRIETATE
ÎN SECTORUL AGRAR AL UCRAINEI**

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Articolul prezintă metodele fiscale de gestionare a proprietății private din punctul de vedere al implementării relațiilor de proprietate în agricultura din Ucraina. Sunt analizate particularitățile administrării fiscale a proprietății private în agricultură.

Cuvinte cheie: impozit, impozitare, proprietate privată, managementul proprietății, proprietate și agricultură.

Statement of the problem. The need to study the tax methods of real estate management in the context of development of property relations is determined, firstly, by the destination of tax designed to ensure state with finances to fulfill its inherent functions, in particular regarding the real estate management. Secondly, membership of taxes on their social and economic content to the specific forms of production relations, whose development is largely determined by property relations. Thirdly, the implementation of economic tool function by the taxes that is used by the state for economic management in the development of property relations through its influence on social production, structure, dynamics, and the distribution and consumption of manufactured products. Fourthly, tax versatility acts as a regulator of market conditions, the national economic complex of the individual states, regions, businesses and individuals.

The main material. Studies show that economic methods of management of real estate by the state include taxation, provision of economic preferences, setting standards of depreciation. An important economic regulators in the field of property management also act territorial

**TAX METHODS OF PROPERTY
MANAGEMENT AS AN INSTRUMENT
OF PROPERTY RELATIONS IN AGRICULTURE
OF UKRAINE**

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The article describes the tax methods of management of real estate from the standpoint of implementation of property relations in the agriculture of Ukraine. There are analyzed the features of the tax administration for real estate in agriculture.

Keywords: tax, taxation, real estate, property management, property and agriculture.

JEL Classification: H2, H21, H83, L85, Q14, Q15

development planning and land use, including zoning, as well as activities aimed at creating investment attractiveness of real estate as a matter of production and economic activity of enterprises and organizations. Being a permanent process of economic evolution in time and space, the development of property relations in a practical way reflects relatively discrete changes of owners of real estate and rights concerning the use, possession and their disposal. This process is shown in the implementation of sale of real estate, its exchange, gift, rent, nationalization, privatization and alienation of property. Thus, there takes places the process of transfer of the real estate object from one owner to another. Change of the ownership and use of real estate objects takes place in the case of leases, easement, transfer of permanent use, contribution to the share capital, mortgage, leasing, corporate restructuring, the alienation of property.

List of operations with a change of ownership of real estate, as well as operations with changing ownership and their use is shown in Figure 1.

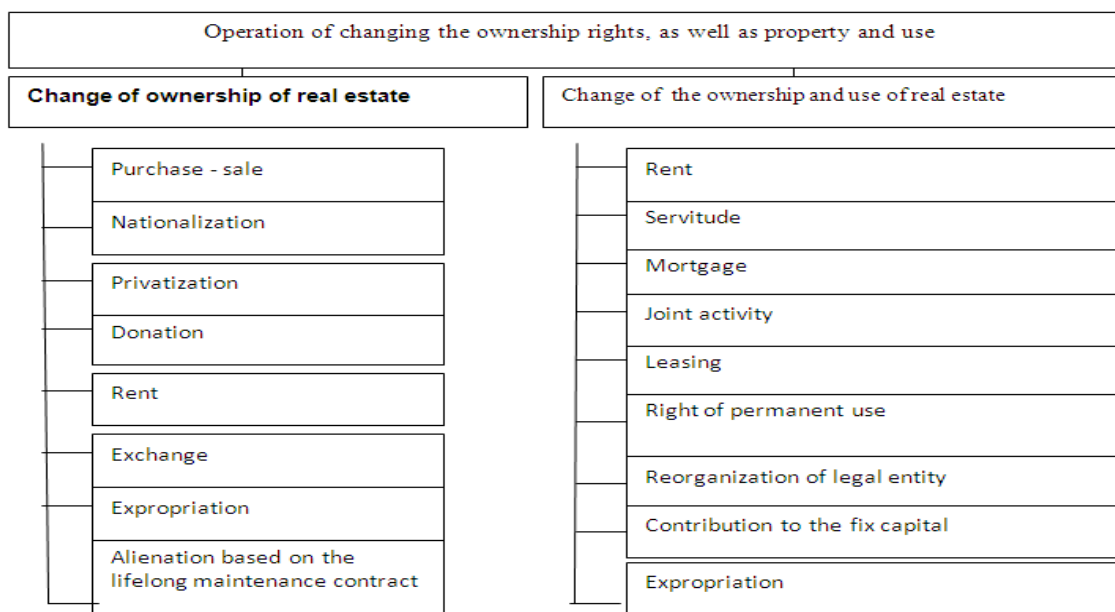


Fig. 1. Operation of changes the owners, the right to use and possession of real estate

Land owners and land users also perform payment for the land - the main component of the real estate. As follows from the Tax Code of Ukraine, the objects of taxation are the property of land owned or used. The tax base is the normative monetary land valuation and its area. The tax rates for agricultural land (regardless of location) are set as a percentage of their normative monetary evaluation for arable land, mowing meadows, pastures and perennial plantings. Tax rate for the land located within the boundaries of settlements depend on the population in these localities, the coefficient, which is used in cities (Kiev, Simferopol, Sevastopol and cities of regional importance), supplies to the resort towns, mountain and foothill categories [1].

Since real estate is primarily represented by land, its taxation is an important economic lever, substantially influencing the development of property relations through the promotion or inhibition of the formation and accumulation of the owners of the main means of production agriculture - land. In accordance with the provisions of the Tax Code of Ukraine concerning the administration of the fixed agricultural tax, as the object of taxation for agricultural producers can be considered the agricultural area of arable land, mowing meadows, pastures and perennial plants and / or water resource lands, (inland waters, lakes, ponds, reservoirs), owned by agricultural producer or provided for the use, including rental terms.

The tax base in this case is the normative monetary value of one hectare of agricultural land (arable land, mowing meadows, pastures and perennial plantings), and for water resource lands - normative monetary evaluation of one hectare of arable land. The rates of tax per unit of land area depends on the category of land, its location and specialization of producers and is determined as a percentage in relation to the tax base [1].

It seems logical the procedure in calculating the tax accounting features of seasonal agricultural production, as the monthly payment of tax is carried out uniformly, at one-third of the total monthly amount established for each quarter separately from the annual tax amount. Therefore, 50 percent (maximum) of all taxes are paid in the third quarter, at a time when the harvest of massive agricultural products is carried out. Thirty percent - in the fourth quarter, closing the current year, and only ten percent of the total annual amount of tax is paid in the first and second quarters, when one entity has the most current costs and minimum cash receipts due to the seasonality of agricultural production .

Agricultural producers have a number of tax benefits due to which they may increase the volume of real estate. After being payers of the fixed agricultural tax, agricultural producers are not payers of other taxes and fees as listed in Figure 2.

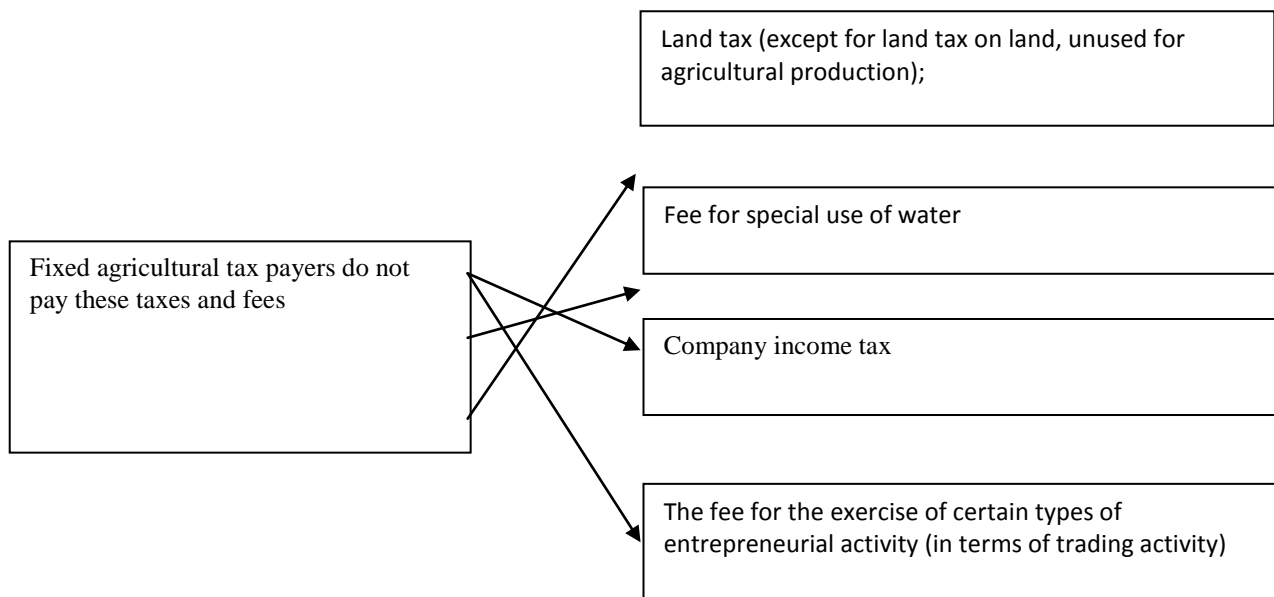


Fig. 2. Tax support for payers of the fixed agricultural tax

There are also features for determining rates of land tax on land (within the boundaries of settlements), occupied housing stock, car parks to preserve citizens' personal vehicles (used without profit) garage-building, villa-building and horticultural societies, individual garages, garden and country houses of individuals. Peculiarities of taxation apply to those parcels of land that are provided for the needs of agriculture, water and forestry, which consist of industrial, cultural and household and other buildings and structures.

The same applies to tax on land (within the boundaries of settlements) in the territories and objects of environmental, historical, cultural, health and recreational purposes, the use of which is not related to the functionality of these sites and facilities according to their value, which may be at the international, national or local level.

According to the Ukrainian law, the tax rate per one hectare of non-agricultural land, occupied administration buildings (structures), is set depending on the normative monetary value per unit of area of arable land for the respective region.

A similar approach regards the tax rates for land granted by the Horticultural Society, including garden occupied and / or suburban homes of individuals, as well as the provision for various enterprises [1]. List of individuals and entities that are exempt from paying tax on land is shown in Table 1. Thus, according to the Tax Code of Ukraine liberation of individuals from paying tax on land is spread over one

plot for each type of use within the limits in the rules regarding personal farming, for individual houses construction, for construction of individual garages, for gardening, for construction and maintenance of residential houses, commercial buildings and structures (crofts) in settlements (according to categories: village, town, city) [1].

Table 1

Entities exempt from land tax

Legal entities	Individuals
- Reserves, including historical, cultural, national natural parks, wildlife (except for hunting), parks, state and municipal property parks, regional landscape parks, botanical gardens, zoological and dendrologic parks, monuments of nature, natural reserves and parks memo of landscape art;	- Land owners, land users and land shares subject to transfer of land and land units for rent to the payer of the fixed agricultural tax;
- Research areas of research and academic institutions and education institutions of agricultural profile and vocational schools;	
- State agencies and local governments, prosecutors, agencies, institutions and organizations, specialized sanatoriums of Ukraine for rehabilitation, treatment and rehabilitation of patients, military formations that are completely supported by the state or local budgets;	- Persons who are raising three or more children under the age of 18 years;
- Religious Organizations of Ukraine for the land allocated for construction and maintenance of religious cultures and other buildings necessary for their activities, as well as charitable organizations whose work does not provide for obtaining profits;	- Persons legally recognized as individuals who have suffered from the Chernobyl disaster;
- Sanatorium and health institutions of public organizations of disabled persons, rehabilitation institutions of public organizations of disabled persons;	- Invalids of the first and second groups;
- Public organizations of invalids of Ukraine, businesses and organizations that are formed by public organizations of disabled persons and associations of persons with disabilities and non-governmental organizations and have their full property	- Retirees (age);
- Children's sanatorium and health institutions of Ukraine regardless of their subordination;	- War veterans and persons covered by the Law of Ukraine "On the Status of War Veterans and Guarantees of their Social Security."
- Pre-school and secondary education institutions, regardless of ownership and sources of funding, institutions of culture, science, education, health, social protection, physical culture and sports, which are completely supported by the state or local budgets;	
- Enterprises, institutions, organizations, social organizations of sports and sports orientation, including flying clubs and aviation sports clubs of Association for promotion the defense of Ukraine,	
- Payers of the fixed agricultural tax for land used for agricultural production.	
- The newly established farms for three years, and in localities with a deficit of labor resources – during five years since the transfer of land in the ownership.	

From the point of view of development of property relations, a positive fact is that in the Ukraine the following entities are not taxable:

- Agricultural land areas of contaminated territories that have experienced contamination from the Chernobyl disaster, as well as chemically contaminated farmland, on which there are introduced restriction concerning agriculture;

- Land of farmland being in a temporary conservation or in the stage of agricultural development;

- Land areas of state strain-testing stations used for the test of crop varieties;

- Land of road facilities of public roads. These include land under the travel part, roadside, roadbed, decorative landscaping, reserves, ditches, bridges, man-made structures, tunnels, interchanges, culverts, retaining

walls, noise screens, cleaning facilities. Also, there are included lands for other road facilities located both within the bands abduction and beyond, if they are equipment, allowing operation of highways;

- Land plots of agricultural enterprises of all forms of ownership and private (peasant) farms occupied by young orchards, berry fields and vineyards to their entry into the fruiting period, as well as hybrid spaces, genetic collections and nurseries of perennial fruit crops;

- Land areas of cemeteries, crematoria and columbaria;

- Land areas on which diplomatic missions are situated.

A feature of the property tax, other than on the land stands on its belonging to the category of local taxes and fees, where his payers are natural persons and legal entities, including non-residents - owners of residential real estate. In this case, residential real estate are taxed. Therefore, such a tax is used as an economic tool to promote the formation and accumulation of the owners of real estate, or, conversely retarding the process, determining to a large extent the vector of development of property relations.

This conclusion is confirmed by the fact that the residential area of the property object stands as a tax base, whose rate on separately for each of these objects is determined according to the specific size and is set to 1 square meter.

Because buildings of a family-type children's homes and residential properties that belong to large families and foster families are not taxed, then their owners are thanked by the state for the solvement of weighty social and demographic problems of society.

Absence of taxation on state and municipal residential properties, dormitories, as well as accommodation, located in zones of exclusion and resettlement indicates on the targeted multidirectional state policy in the sphere of property management. Such a differentiated approach to the taxation of residential property demonstrates the desire to strengthen state and municipal property, as well as economic support to the most vulnerable social groups of population.

Conclusions. Property management and development of property relations are interrelated and interdependent by socio-economic and political-legal processes, the character of which is organizational regulated by the national law and is reflected on the efficiency of the economic complex, individual industries, business entities and citizens. Along with market processes as objective market regulators, an essential importance have tax real estate management tools used by the state as in the national interest, and from the standpoint of the implementation of the rights of property owners in agriculture.

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