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ИССЛЕДОВАНИЕ ЗАРУБЕЖНОГО ОПЫТА ОПРЕДЕЛЕНИЯ НАЛОГОВОЙ БАЗЫ: ПЕРСПЕКТИВЫ ДЛЯ КАДАСТРОВОЙ ОЦЕНКИ В РОССИИ

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Данная статья включает обзор и анализ зарубежного опыта определения налоговой базы. Анализ мирового опыта демонстрирует нам разнообразие систем налогообложения недвижимого имущества, в том числе их основных элементов. Несмотря на все многообразие, есть некоторые общие моменты, присущие большинству государств. В России налоговой базой выступает кадастровая стоимость. Работа по модернизации института кадастровой стоимости может занять еще много времени, так как методология определения кадастровой стоимости в России сравнительно молода и до сих пор находится на стадии развития. В том числе исходная информация об объектах недвижимости требует доработки. В статье представлена возможность использования эффективных практических аспектов зарубежной практики в целях повышения достоверности результатов оценки.

Ключевые слова: стоимость, налогообложение, недвижимость, налоговая база, кадастровая оценка.

RESEARCH OF FOREIGN EXPERIENCE IN DETERMINING THE TAX BASE: PROSPECTS FOR CADASTRAL VALUATION IN RUSSIA

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The article includes the review of the analysis of foreign experience in determining the tax base. Analysis of the world experience demonstrates a variety of taxation systems of real property also including differences in their basic elements. In spite of multiple differences there are some similar features common to the majority of countries. Cadastral value is used for the purposes of taxation in Russia. The work on the modernization of the institute of cadastral value is enormous. It can take many years, because the methodology for determining the cadastral value still under development in Russia. The article presents the possibility of using effective practices of other countries. The use of foreign effective practices is permissible in order to increase the reliability of the valuation results, as well as preventing possible problems.

Keywords: value, taxation, real estate, tax base, cadastral valuation.

INTRODUCTION

A lot of Russian scientists are currently studying and analyzing the peculiar features and principles of property unit assessment for taxation purposes which are common abroad [1–12]. The world community distinguishes several classifications of the systems used for defining the property value in order to determine the tax base. The system of defining fixed given value is based on the standard value. The defining fixed given value is established by the state through regulatory legal acts. This system generalizes the results and does not reflect the principle of equity regarding taxpayers. However, it gives an advantage to the state by reducing expenditures for calculating the value. The standard value is an abstract value. There is no direct dependence on the real situation on the real estate market. The system of mass valuation of real estate for tax is the most common today and depends on changes in the real estate market and gives an appropriate response to these changes. But mass valuation groups the objects and therefore the result is only approximate to market indicators.

There are also systems for determining the value that based on market value and rental payments. The rental method reflects the amount of tax depending on the use of the real estate at a particular point in time and does not take into account the potential value of such an object. Mainly the subjects of land relations are the city authorities. The system of individual valuation occurs in a free real estate market. The use of market value in the taxation of real estate is based on attracting investment. And it has a positive effect on the country's economy. But at the same time, an individual valuation requires large material and technical costs.

Priority system used for property unit value definition and for determination of the tax base is selected according to a number of aspects (existing types of real estate titles, the conditions of market development, existing historical experience of the country, objects and subjects of taxation, etc.). We shall consider the structure of property unit value definition for taxation purposes in more detail on the examples of definite countries.

ANALYSIS OF THE CURRENT FOREIGN PRACTICE OF DETERMINING THE TAX BASE

1.1. The system of defining fixed given value

The system of defining fixed value is applied in Germany. The basis for a land tax is a single value at specified date (on the territory of former German Democratic Republic market value is accepted as of the 1st January 1935; in West Germany market value is accepted as of the 1st January 1964) [5, p. 73], the so-called historical value, its special provisions can be found in Assessment Act [14]. Distinctive feature of a land tax is that the object of taxation is not just a land plot, but a land with existing improvements. Capital construction object, being an integral part of a land plot does not possess an independent legal status. Hereby, the value of a land and capital construction object comprises a single value of a land plot as a single property unit. The land tax assigns fully to local taxes. Moreover, there are two types of land tax stated in accordance with the land use: the first one refers to rural and forest lands, the second one refers to the built land

and lands free of buildings [20]. State Financial Service of Germany conducts coefficients calculation for conversion (indexing) of the basic historical value per current date of taxation. Within its work this Service provides annual collection and generalization of information on real estate transactions. On the ground of data obtained they prepare a report serving as a basis for further calculation of multiplying coefficients.

Chinese system of land and legal relations and property taxes differs by its authentic experience. E.E. Heifitz conducted a detailed analysis of particular features inherent to calculation of property taxation in China [3]. Currently there are seven types of taxes relating to property issues in China (tax on residential property, tax on real estate, tax on urban lands use, tax on change of ownership, land value increment tax, tax on farming lands occupation, value added tax). The land is divided into agricultural lands, agricultural lands for housing construction and urban lands. Private ownership of urban lands is not allowed by law as the lands belong to the state. In this regard, the object of taxation is the occupied land area. Consequently, tax for land and capital construction objects is charged differently. Within the present research real estate tax has been of larger concern. However it is also marked by some peculiar characteristics. In fact, property tax is charged to the owners of commercial properties while residential property tax has been launched as a pilot project only in two cities in China. For this reason, the experience of commercial property taxation will be under consideration. The basis for tax determination is the historical value of a property unit or the value of its rental payment per year. Historical value is the value of property purchasing and selling. In case of unavailability of the official data on purchasing and selling or in case these data are inappropriate, the market value of the property is estimated. Furthermore, tax rate for each of the types of taxation base is different (for instance, it is 12 % for the historical value (by deducting the nominal amount of 10–30 %) or 1.2 % for the amount of rental payment). It is beyond dispute that taxation system in China differs from the familiar Russian and European systems. Thus adoption of international experience by China is hardly probable, though this experience can be useful considering the national history and distinctive features.

1.2. The system of rental payments

The method which is based on the value of rental payments is indicative of such countries as England, Wales, Ireland, Scotland, and France. The value of rental payment is defined as being equivalent to the amount of rent that the property might reasonably be expected to achieve on the open market under a set of assumptions which broadly align the valuation with the terms of a «Full Repairing and Insuring lease» where the Tenant is responsible for the costs of repairing, insuring and managing the property. In most cases the rental payment is determined based on the cost-of-living indexes whereas providing cost efficiency within the current market condition. Consequently, income tax payers are tenants, property owners, and the tax amount depends on the property use per definite moment of time [10, p. 26]. For instance, in Scotland property tax is related to municipal taxes, and tax base is determined every five years. The «Tone Date» – this is the 1st April two years before the date of the Revaluation,

for instance for 2017 it is the 1st April 2015. This is the date that determines the level of value to be applied throughout the period of the Revaluation. Tax base given as rental payments in Scotland is governed by The Scottish Assessors Association (SAA), since 1975, in England and Wales – the Valuation Office Agency (VOA), in Northern Ireland – the Land and Property Service in Northern Ireland (LPSNI) and in the Republic of Ireland – the Republic of Ireland Valuation Office (Oifig Luachála). One of the basic functions of The Scottish Assessors Association is assistance in consistency of approach when managing estimation, counseling and elections registration services [23]. Although each one of the Assessors is an independent statutory official, they all work through the Scottish Assessors Association to ensure, amongst other things, consistency of approach and practice in the administration of the Valuation Acts. One way of ensuring this is by working together to produce valuation guidance reports, known as «Practice Notes». The Practice Notes deal with the valuation of Commercial, Industrial, Miscellaneous and Public Buildings subjects as well as provide open access guidelines on Basic Principles of Valuation at the official website [23]. Assessors have powers to require the proprietor, tenant or occupier of a property to make a return of information such as rent, cost of construction, throughput or turnover. Lack of information may result in an incorrect valuation and it may take some time for any appeal against a valuation to be resolved.

In France both land plots (built and free of buildings), and housing projects are subject to taxation [18]. There are two types of property tax: tax on real estate itself, and tax on its use. Tax payers are not only the property owners but also people using these property units. Thus, both tenant and owner can be the user of a property. In case the owner is also the user of a property, both taxes are to be paid anyway. Tax base is determined annually by the governmental bodies as the value of contingent rent, for the land plots and for houses. Therefore, income approach is used for property evaluation, specifically cash flow discounting method. The value of annual rental payment is discounted in this case.

1.3. The system of mass valuation

Similar model of real estate tax base calculation is common to such countries as Denmark, Netherlands, Australia, Sweden, Iceland, and the Republic of Belarus. The basis is cost of land and capital construction objects obtained as a result of mass valuation. However Denmark has recently switched over to the tax base of individual people's property based on the value of capital construction objects. Up to 2000 contingent rent for residential and country houses, occupied by their owners was accepted as the tax base [11, p. 51]. Property valuation for taxation purposes is undertaken by special-purpose committees while municipalities assist them by ensuring initial data collection, updating market information, etc. In Denmark the property is charged with three types of taxes, i.e. local and territorial real estate taxes and local tax on property used by legal bodies for commercial purposes.

The experience of Netherlands is a notable example of a reliable system of tax calculation based on the results of property mass valuation having high degree of accuracy. The applied system of market data enabled to implement it additionally for solving a wide number of objectives not only for the govern-

ment but also for the concerned citizens, businesses, and companies. Thus, for instance it is peculiar of Netherlands to use the obtained market value as a base for various payments connected with real estate (landlord's tax, inheritance tax for houses owners, property turnover tax, taxes on water supply facilities, etc.) [11, p. 53]. Apart from the taxation purposes, valuation results are used for anti-corruption management, as a basis for calculation of rental rates, forming market report on cost of property unit, etc. The tax rate directly is established by each municipality individually. The tax comprises two parts paid by the owners and property users. Competencies and responsibility for the results of conducted valuation are defined by law, including liability for prosecution [21, Article 33 of the Law]. Calculation of property value as the tax base is conducted annually by the Valuation Board, which also provides clarifications to the Ministry of Finance. In this case the tax base is determined as of the 1st January of the year prior to the beginning of taxation period. Responsibility for the results obtained during valuation is placed on municipalities. The basic principle in value determination is openness and availability of information on the results of valuation for all concerned parties. The value applied for tax purposes is the market value derived by the comparative method in presence of the market. It should be noted that in Netherlands the developed System of Base Registers exists containing all the necessary information for value determination. Amongst other things property proprietors cooperate actively with municipalities to clarify and complement characteristics of their property units. Currently Russia also has a running system of getting feedback from proprietors, which is given as submission of declaration on characteristics of property units; however there is not a possibility to submit this declaration online. It should be specified that each proprietor of property unit subjected to taxation receives official notification right after the results of valuation are announced [21, Section 3 Article 24 of the Law]. This procedure of information distribution on the valuation results is also envisaged in Australia.

Continuous collection of market information on property units is typical for the Australian system. This collection is performed by independent qualified assessors who signed contracts for conducting those activities. The direct control of the undertaken valuation, property market research and work on enhancement of the valuation system are the competencies of General Assessor. Continuous work with citizens can be also observed including provision of clarifications on how the valuation system works. The data on mass valuation results are open accessed. Another substantive efficiency indicator of valuation system in Netherlands and Australia is the decrease in the number of complaints regarding the assessment results, as well as reduction of expenses connected with valuation performance.

In Belarus cadastral value of property units which is maximally approximated to the market value serves as the tax base provided that there is enough market information. State Committee on Property of the Republic of Belarus is the requester of cadastral valuation. Cadastral valuation requires research of sell prices of property units including the asking price, tendencies in prices change, demand and supply for property, sales and financing conditions, the time they were on public offer on the market before being sold, market rental rates, the conditions of rental contract and other indicators [22]. Therefore, the source of this information is State Land Cadastre (comprising real estate register, land lot cost register,

real estate prices register), databases of property units supply, etc. Periodicity of cadastral valuation is determined by local executive and regulatory agencies. During the period between the valuations cadastral value can be more accurately defined also by means of adjustment coefficient [22]. Since cadastral valuation results are confirmed by the local executive agencies, the data is recorded in land lot cost registry. We should note that the system of cadastral valuation in Belarus has some common aspects with the existing Russian system.

1.4. The system of individual valuation

Canada is distinctive with the real estate tax which is based on the market value of a single unit, i.e. land plot and capital construction objects. In province of Ontario (east central part of Canada) the current value (*valeur actuelle*) serves as a tax base. The current value is accepted as the amount of money the fee simple, if encumbered, would property units realize if sold at arm's length by a willing seller to a willing buyer [13]. This value can be considered as identical to the market one as the value is driven by the demand and supply. Property taxes are established by municipality regarding the property value and the applied municipal tax rates. The government of province establishes laws on property valuation through the Ministry of Finance. Revaluation is held every four years. For instance, within the period composing four taxation years from 2017 to 2020, the land is valued from the 1st January 2016. The Minister is entitled to ascertain additional adjustments, its grounds are provided in the Law of Valuation [13, section 19.1]. In this case if additional adjustments are required also caused by the admitted arithmetic errors the mandatory condition is to notify the owner and municipality within 90 days after revaluation. Municipalities are responsible for establishment of tax rates and property tax charging.

The Municipal Property Assessment Corporation (MPAC) evaluates and classifies all property units in Ontario. This corporation sends notifications on the valuation results to property owners and shows updated estimated values which will be used as the base for property taxation. In case there is an argument between the property owner and Corporation, property owner can appeal to the Assessment Review Board (ARB). ARBD is an independent adjudicative tribunal established under the Assessment Act [16].

The USA uses combined system for determination of value of property units for defining tax base; they use market value as the base, for instance market value of residential buildings. Within the limits of legislation they distinguish four classes of property, with corresponding guidance elaborated for each of them. The Department of Finance values one-, two- and three-family houses based on selling similar property units [15]. The State issues guidelines and the local government can define property taxes on their basis. Each of the 50 states has its own criteria for determination of property taxes [17]. The Ministry of Finance sends notification to the property owners every January reporting on the property value (Notice of Property Value, NOPV). This notice contains information on the property value and assessed values. The Department of Finance defines annually the value of property according to government legislation. Tax rates for the city property are applied to the assessed value for property tax calcula-

tion for the next taxation year. As the tax base for most property units is defined from the market value, the authorities have impact on the land use and urban development by means of tax and therefore they impact on the structure and look of the cities.

CONCLUSION

Real property is considered as an effective tangible asset, an income generating tool and an investment object. The main economic element of real property is its value. Despite the variety of forms of determining value, most countries are characterized by a mixed administrative and economic mechanism in real property taxation. Such a mechanism includes the following tools: market data on sales transactions, economic valuation, actualization and indexation of value, construction of price maps of the territory and etc. This indicates the intention to effectively use real property in order to increase the social, investment potential of real property as a whole. However, there is still a pronounced contradiction in determining the value depending on the goals, for example, for making purchase and sale transactions, or for calculating tax. In determining the market value of real property, citizens seek to increase the economic attractiveness of their property, while taxation does not mean this desire. At the same time, owners are interested in understating these calculations in order to receive their benefit in the form of a reduction in the taxes they pay. In this case, there are cases when the value, which serves as the basis for taxation, can be inflated by government agencies in order to generate additional income. The economic policy of the state cannot ignore such discrepancies and must rely on market instruments in calculating the tax base of real estate. The main goal is to optimize the tax base of objects to real market indicators. This will ensure a balance of interests of the state and citizens in the first place to solve the problems of fair taxation. A competent assessment of the value of real property contributes to the correct decision-making, both in the public and private sectors. When assessing real property, a solution to the problems of effective and fair taxation is required. This is one of the most difficult tasks facing appraisers, and which requires responsibility and high professionalism.

Analysis of the world experience demonstrates a variety of taxation systems of real property also including differences in their basic elements (taxation objects, tax payers, tax base, methodology and bodies establishing them, tax rates, etc). In spite of multiple differences there are some similar features common to the majority of countries. Thus, for instance, determination of tax base is conducted with participation of state authorities or under their strict control. The basic value undergoes systematic revaluation; state authorities are responsible for that.

The most common system of a property unit value determination for defining the tax base is mass valuation system. Many countries conduct mass valuation of property on a regular basis. This gives evidence that the value of tax base is a variable value. Apart from the fact that in a number of countries they define the exact terms of systematic revaluation of results, they also envisage updating of the value depending on the market state or upon the initiative of public

and tax authorities. Mass valuation uses various economical-mathematical models, methods, algorithms which differentiate by the complexity of their building. As valuation is conducted for the large number of property units, a simplified approach is used to the assessment and selection of cost factors that can influence the results negatively. However, in spite of that, this system is very common in many countries thanks to relatively low expenses, possibility of fast valuation of a big number of similar property units and its objectivity. Moreover application of mass valuation is justified by economical and material and technical appropriateness.

The model of individual valuation differs by its relative expensiveness and presence of assessor's subjectivity, which is a drawback. However, advantages definitely overlap all the drawbacks. Thus, high accuracy of the obtained results keeping in mind the real market characteristics, application of individual valuation in cases of information shortage, as well as while defining the value of unique property units are some significant examples proving the quality of this model. Consequently, the tax based on the market value contributes to fair taxation and more productive use of a property unit.

Therefore, combining two systems of value determination, mass and individual valuations, can provide qualitative result. Mass valuation is reasonable for typical property units, whereas complex and unique objects require individual approach. Under all circumstances, using the value which reflects market indicators stimulates rational use of property units from economical point of view. Collection of information on real estate is a crucial aspect when you conduct quality valuation; therefore the number of countries considers providing supplementary information from tax payers as well.

Within the frames of individual valuation, we can distinguish several methods such as comparative method (based on studying and comparison of prices for market transactions), profit-based method (based on capitalizing of income from the best and the most efficient use of a property unit) and cost-based method (based on the value of expenses for complete recovery of a property unit). Each of these methods is used in different countries; some of them use combination of these methods. Selection of the method often depends on the degree of development of land and property market. For example, Australia, Belarus, Denmark, Iceland and Japan mainly use the comparative method, Scotland and France use the profit-based method, Indonesia and South Korea use the cost-based method, and the USA and Canada combine all of these methods.

Though there are a lot of approaches for determination of tax base while calculation of taxes on property, a crucial factor is its relevance, mainly its correspondence to the real situation. In some countries they perform a regular revaluation of units; in other countries they have annual increments. There also exists a combined method of tax base updating, for instance revaluation of property is conducted every 3–5 years, and during the intervals between revaluations they apply the method of annual increments. In case when revaluation is conducted on a regular basis the method of annual increments allows providing quite relevant (accurate) tax base [10, p. 27].

For Russian Federation combined system for determining the value of property units and defining the tax base is common. For the purposes of taxation

they use cadastral value; mass valuation methods are used for its determination. However there are cases when mass valuation methods cannot be applied, and individual valuation is applied to determine the cadastral value. In order to carry on mass valuation any assessment methodology can be used, i.e. comparative, profit-based and cost-based. On the assumption of peculiar characteristics of a property unit and the sufficiency and accuracy of the available market information, it is possible to select the approach and reasonable refusals [19].

The work on the modernization of the cadastral valuation system and the institute of cadastral value is enormous. It can take many years, because the methodology for determining the cadastral value still under development in our country. The use of effective practices in other countries is permissible in order to increase the reliability of the valuation results, as well as preventing possible problems. Thus, for instance we should conduct a continuous data collection from all available informational systems and sources, including fixing of prices for sale and purchase transactions. We should pay due attention to staff assistance of state-financed institutions, and specifically use governmental officials to the full extent while acceptance and confirmation of cadastral value results. Currently governmental officials do not have special training in the valuation area, thus it is hard for them to assess the quality of cadastral valuation. At the initial stage, training could be an option, for instance short-term courses or advanced training in the area of valuation.

Recently in Russia one can observe active contestation of cadastral value. In case there are some grounds for reconsideration of results, the report on defining the market value is prepared. This report can serve not only as the basis for adjustment of the cadastral value but also as a source to update the information and characteristics of the property unit. They also consider getting feedback from proprietors implying submission of declaration on characteristics of property units, however there is no possibility to submit this declaration electronically. The option for electronic submission of declaration from the proprietor should be elaborated. Such format reduces time for all the participants significantly, both for public workers who will not distract for the document's acceptance procedure as well as for the proprietors who can check the data on their property unit any time as well as send all the required, relevant or changed data. Particularly, it is required to perform active information distribution among the citizens on the possibility to cooperate with state-financed institutions in order to clarify and supplement the characteristics of their property units. Apart from publication of the results of conducted cadastral valuation at the websites of public authorities it is also required to send official notification to each proprietor whose property units were evaluated. Having regard to the above mentioned, building of rather efficient system to determine the basic cost for taxation in Russia should be conducted considering the existing rich and diverse world experience. When solving existing problems and improving the system, cadastral valuation can become a reliable base in economic and social issues: maintaining and increasing the financial potential of the country, increasing the efficiency of using real property stable development of the real estate market and the formation of social justice in taxation. Thus, the property tax system should be based on its fair and objective value.

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