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LAND TAX AS A PART OF DEVELOPMENT OF LOCAL SELF-GOVERNMENT

Abstract. One of the oldest and the most important taxes is land tax. Assessment of the land tax is ruled by The Land Code of Ukraine, Law of Ukraine "On Land Fees", resolutions of The Cabinet of Ministers of Ukraine and by amendments to the State Budget that is adopted every year.

The land is a nature resource, wealth of the country that cannot be export abroad. The state does not sell the land, it gives the right to private persons and enterprises to formalize the ownership of the land. The state is aimed to get the profit in form of land tax from using of natural resource.

The owner of the house that was built on land that also belongs to him should feel himself safe from any possible problems. It is also possible option for him to sell the land in his ownership. But together with rights goes duties also. The Tax Code sets the duty of land owners to pay land tax. In case of systematic non-payment of land tax the owner loses the right for permanent use of the land. The size of land tax is calculated by cadastral value and tax rate.

As international experience shows that the land tax is a background of financial autonomy of local communities is. (for example tax on property in the USA and Japan; land tax in Germany, France; land tax on buildings and houses in France; the tax on realty and added value of land in Spain). Collection and spending of those taxes are executed by local authorities.

Object of taxation are land, buildings (industrial and habitable) and other kind of realty. In almost all countries the tax is dealing with appraised value of the property. So far calculating and withholding of this tax depends on local laws, tax rates can be different: percentage from appraised value of the property or as a constant amount.

Key words :*land ownership, land tax, organs of local self-government*

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