

Analysis of the results of cadastral valuation of buildings, premises, construction in progress and parking spaces for 2018 in the Krasnodar territory

Análisis de los resultados de la valoración catastral de edificios, locales, construcción en progreso y estacionamientos para 2018 en el territorio de Krasnodar

A. V. Osennyaya*

Kuban State Technological University - Russia

avosen2910@yandex.ru

B. A. Hahuk*

Kuban State Technological University - Russia

D. A. Gura**

Kuban State Agrarian University - Russia

N. I. Khusht*

Kuban State Technological University - Russia

E. Ch. Kuadze*

Kuban State Technological University - Russia

A. A. Kushu*

Kuban State Technological University - Russia

ABSTRACT

This article is devoted to the study of the results of the cadastral valuation of buildings, premises, construction in progress and parking lots, which was carried out in 2018 in the Krasnodar Territory (Osennyaya et al, 2017). The shortcomings of the structure of the presentation of the approved results of the cadastral assessment were identified and analyzed, a new form of entering and sorting data was proposed to simplify the work with them.

Keywords: cadastral valuation, analysis, capital construction projects

RESUMEN

Este artículo está dedicado al estudio de los resultados de la valoración catastral de edificios, locales, construcción en progreso y estacionamientos, que se llevó a cabo en 2018 en el territorio de Krasnodar (Osennyaya et al, 2017). Se identificaron y analizaron las deficiencias de la estructura de la presentación de los resultados aprobados de la evaluación catastral, se propuso una nueva forma de ingresar y clasificar datos para simplificar el trabajo con ellos.

Palabras clave: valoración catastral, análisis, proyectos de construcción de capital.

*Corresponding author. Kuban State Technological University, Department of Cadastre and Geoengineering, Krasnodar, 2 Moscovskaya Str.

**Kuban State Agrarian University, city Krasnodar, st. Kalinina, 13

Recibido: 10/06/2019 Aceptado: 15/08/2019

1. Introduction.

Cadastral valuation, as a process of determining the cadastral value, with the transition to the latter as a tax base, has received particular attention of scientists and researchers (Osennyyaya et al, 2017). Currently, there are many methods and algorithms for calculating the cadastral value for each type of real estate object, whether it is a land plot or an object of incomplete construction, and each approach is designed for the maximum approximation between the cadastral and market value, since it is precisely the market indicators that act as measure of the adequacy of the production of cadastral valuation (Ruth et al, 2015; Osennyyaya et al, 2016; Osennyyaya et al, 2017; Osennyyaya et al, 2013).

2. Carrying out the cadastral assessment of real estate objects in 2018 in the territory of Krasnodar territory

Based on Order No. 2197 of the Department of Property Relations of the Krasnodar Territory (DIO KK) in 2018, the following real estate properties were evaluated in the region (Osennyyaya et al, 2019):

- buildings’;
- rooms’;
- parking - places;
- the objects of the incomplete building;
- land sections from the composition of the earth of forest and aqueous stocks.

In the course of cadastral valuation in total were evaluated:

- buildings, cars, objects of incomplete construction objects 2812065;
- land plots from the forest fund - 10986;
- land plots from the water fund - 877.

The list of the above objects was compiled by the Rosreestr Directorate for the Krasnodar Territory and transferred to the cadastral valuation department of DIO KK.

The results of the cadastral valuation of buildings, premises, parking lots, objects of unauthorized construction were approved by Order No. 2368 of the Department of Property Relations of the Krasnodar Territory (DIO KK) and are presented in the form of Appendix 1 (see. 1).

Appendix №1
Approves by the order of the Department of property relations of Krasnodar region from 01.11.2018 №2368

Cadastral value of buildings, premises, construction in progress, Parking spaces in the Krasnodar territory

№ п/п	Cadastral number of the property	Cadastral value of the property, RUB
1	23:00:0000000:609	4383861,95
2	23:00:0000000:750	33544746,24
3	23:00:0000000:857	299919,18
4	23:00:0000000:858	14188,35
5	23:00:0000000:863	118855,35
6	23:00:0000000:864	4953,37
7	23:00:0000000:865	387188,53
8	23:00:0000000:866	340957,07
9	23:00:0000000:867	238587,39
10	23:00:0000000:868	410304,27
11	23:00:0000000:869	225378,40
12	23:00:0000000:873	1654398,13
13	23:00:0000000:875	6560688,39
14	23:00:0000000:944	20920490,64
15	23:00:0000000:958	591668,16
16	23:00:0000000:977	945767,81
17	23:00:0000000:1060	2441289,14
18	23:00:0000000:1074	6324,59
19	23:00:0000000:1083	35727520,95
20	23:00:0000000:1095	4825653,75
21	23:00:0000000:1150	3817115,23
22	23:00:0000000:1162	1080846,98
23	23:00:0000000:1169	524913,68
24	23:00:0000000:1170	1332892,78
25	23:00:0000000:1188	230857,08
26	23:01:0000000:137	204955,29
27	23:01:0000000:155	349648,48

Fig. (I) - The element of Appendix 1 to Order No. 2368 DIO KK

3. Main disadvantages of the form of submission of information on the results of the cadastral evaluation

Based on the presentation of information on the results of the cadastral valuation, we can draw the following conclusions:

lack of information on the type of real estate object (building, premises, construction in progress, car place) - data restriction solely by cadastral number and cadastral value;

lack of information about the property belonging to the district (urban district) of the Krasnodar Territory (Osennyaya et al, 2016).

A lack of information about the location of the property (address, landmark) (Osennyaya et al, 2018).

the format of paged data (pdf) complicates the process of third-party processing of estimated cadastral values.

4. Proposals for improving the form of presenting the results of the cadastral assessment

The abovementioned features of the initial information and a huge number of objects (2,812,065) make it impossible to conduct an adequate analysis of buildings, premises, construction in progress and parking spaces and to calculate specific indicators for each type of object with a view to further comparison with average market indicators (Osennyaya et al, 2017). In this regard, a proposal is made for structuring data in the form of table 1.

Table (1) - Proposed Presentation Form for Approved Cadastral Valuation Results

Item No.	Cadastral number of the object	Entity legal address	Area, sq.m.	Cadastral value, rubles:
Abinsky district				
Buildings				
1	23: 01: 0000000: 194	Krasnodar Territory, Abinsky District, 95 km. Highways Krasnodar - Novorossiysk 1500 m to the left, plot No. 1	866.1	13313602.59
2	23: 01: 0000000: 258	Krasnodar Territory, Abinsky district, st.ts. Kholmanskaya, st. Shkolnaya, 7 5	62.3	957.669.37
...
Premises				
...
the objects of the incomplete building;				
...
parking - places;				
...

It is worth noting that the information resource of the Rosreestr (Public Cadastral Map) makes it possible to identify exclusively capital construction objects and land plots (see Fig. 2).

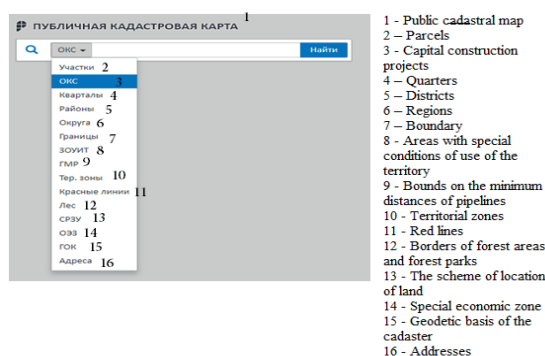


Fig. (2) - Fragment of the PAC

In accordance with paragraph 10 of Article 1 of the Town Planning Code of the Russian Federation, capital construction objects (ACS) include buildings, structures, structures, construction in progress (Osennyya & Gribkova, 2012). This list is also used in the PAC (see Fig. 3).

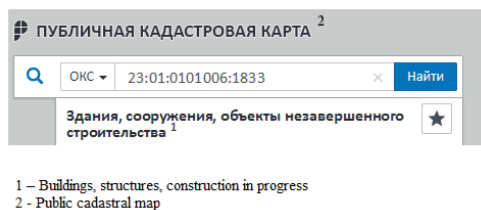


Fig. (3) - Fragment of the PAC

In this regard, it is noted that it is impossible to obtain information in the public domain regarding such real estate objects as premises and car spaces (see the example in Figure 4). Given the fact that Order No. 2368 does not contain any information except for the cadastral number and cadastral value, the researcher, for analysis, is faced with the need to order a separate extract from the Unified State Register of Real Estate (paid for individuals) for each object from the number of premises and machine - places (Osennyya et al, 2017).

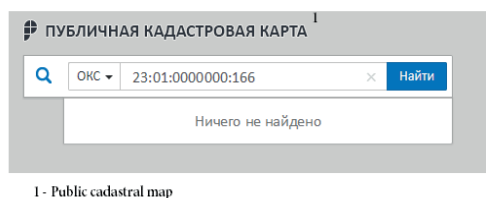


Fig. (4) - Fragment of the PAC

4. Summary

It is worth noting that, when eliminating the above-mentioned shortcomings, the possibilities arise for producing a mass analysis of the results of the cadastral valuation for the adequacy of its implementation compared to the average market indicators, developing new improved approaches and methods for the cadastral valuation process (Osennyya et al, 2017; Osennyya et al, 2016).

5. Conclusion.

In general, the importance of a thorough analysis of the results of cadastral valuation is explained primarily by the fact that it is the analysis that allows to identify errors and deficiencies inherent in the methodology for calculating the cadastral value, and due to this, take them into account as adjustments when improving existing approaches to determining cadastral value or the development of qualitatively new methods (Osennyya et al, 2017).

It is obvious that a high level of analysis quality can be guaranteed if a number of basic criteria are met for the studied cadastral valuation data: the sufficiency and reliability of the data, as well as the observance of the necessary form of information presentation depending on the type of real estate object, goals and depth of analysis. Nevertheless, a logical question arises: why, in principle, improve the methodology for calculating the cadastral value? As mentioned earlier, the cadastral value is a taxable base, and they are interested in the correctness of its calculation as authorities (property tax is one of the main revenue items of the state budget - and an underestimated cadastral value generates a shortage of funds, and therefore, a decrease in state financing of such spheres of society such as health care, education, culture, etc.), as well as citizens who pay these funds in favor of state structures (overpriced astro value leads to an increase in the tax burden, general discontent and the number of disputes against the results of cadastral valuation, including in court) (Osennyya et al, 2018).

CONFLICT OF INTERESTS

The author confirms that the materials presented do not contain a conflict of interest.

Acknowledgments

The study was carried out with the financial support of the Russian Federal Property Fund and the Krasnodar Territory within the framework of the scientific project No. 19-410-230062.

BIBLIOGRAPHIC REFERENCES

- Osennyyaya, A.V., Budagov, I.V., Khakhuk, B.A. (2016). The evolution of research approaches to the assessment and taxation of real estate, *Bulletin of the Adygea State University. Series 5: Economics*. N3 (185). pp. 201–206.
- Osennyyaya, A.V., Budagov, I.V., Khakhuk, B.A. (2017). Cadastral valuation of a single immovable complex // *Bulletin of the Adygea State University. Series 5: Economics*. N2 (200). pp. 118-124.
- Osennyyaya, A.V., Budagov, I.V., Khakhuk, B.A. (2017). Problems of the cadastral valuation technique in modern conditions, *Modern studies of the main directions of the humanities and natural sciences: materials of the international scientific and practical conference*. Edited by I.T. Nasretidinov. 2017. pp. 742-743.
- Osennyyaya, A.V., Budagov, I.V., Khakhuk, B.A. (2017). The ratio of cadastral and market values in urban areas // *Economics of construction and urban economy*. Vol.13 No 4. pp. 303–313.
- Osennyyaya, A.V., Gribkova, I.S. (2012). The theoretical basis of the cadastre of built-up territories, Krasnodar.
- Osennyyaya, A.V., Khakhuk, B.A., Kolomytseva, A.A. (2018). Improving the methodology for cadastral valuation of real estate based on the urban development value of the territory. Part I, *Questions of the regional economy*. N3 (36). No. 2. pp. 56–61.
- Osennyyaya, A.V., Khakhuk, B.A., Kushu, A.A., Kolomytseva, A.A. (2018). Improving the methodology for cadastral valuation of real estate based on the urban development value of the territory. Part I, *Questions of the regional economy*. N3 (36). No. 2. pp. 53–60.
- Osennyyaya, A.V., Osennyyaya, E.D., Khakhuk, B.A. (2019). Implementation of the cadastral valuation of land in settlements in the Krasnodar Territory, *Bulletin of the Adygea State University. Series 5: Economics*. N4 (190). pp. 239 - 244.
- Osennyyaya, A.V., Osennyyaya, E.D., Khakhuk, B.A., Gura, D.A., Kolomytsev, A.A. (2013). Improving the institutional and economic mechanism of land valuation in modern conditions, Krasnodar.
- Osennyyaya, A.V., Seredin, A.M., Budago, I.V., Khakhuk, B.A., Anisimova, L.K., Kushu, A.A., Gura, D.A., Pastukhov, M.A. (2016). Cadastral valuation as a basis for real estate taxation, *Research report No. 16-12-23016 of 05/27/2016 (RHF (Russian Humanitarian Scientific Foundation))*
- Osennyyaya, A.V., Seredin, A.M., Budagov, I.V., Khakhuk, B.A., Anisimova, L.K., Kushu, A.A., Gura, D.A., Pastukhov, M.A. (2017). Cadastral valuation as a basis for real estate taxation, Krasnodar.
- Osennyyaya, A.V., Seredin, A.M., Budagov, I.V., Khakhuk, B.A., Anisimova, L.K., Kushu, A.A., Gura, D.A., Pastukhov, M.A. (2016). Cadastral valuation and taxation of real estate in the Krasnodar Territory by the example of the lands of settlements // *Krasnodar, 2016. Monograph*, 140 p.
- Osennyyaya, A.V., Seredin, A.M., Budagov, I.V., Khakhuk, B.A., Anisimova, L.K., Kushu, A.A., Gura, M.A. Pastukhov. (2017). Cadastral valuation as a basis for real estate taxation // *Krasnodar*, 144 p.
- Osennyyaya, A.V., Seredin, A.M., Khakhuk, B.A., Gura, D.A., Anisimova, L.K. (2017). Formation of the Russian system of taxation of real estate in urban areas, *Economics of construction and urban economy*. Vol.13 No. 3. pp. 195–204.
- Osennyyaya, A.V., Zarovnaya, L.S., Khakhuk, B.A., Kushu, A.A., Gura, D.A. (2017). Classification of types of permitted use of real estate in urban areas. *Modern Industrial and Civil Engineering*. Vol.13 No 4. pp. 189–196.
- Ruth, M., Woltjer, J., Alexander, E., & Hull, A. (Eds.). (2015). *Place-Based Evaluation for Integrated Land-Use Management*. Ashgate Publishing, Ltd.