

муванні та зміні цільового призначення земель, розробленні містобудівної та земельпорядної документації.

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FINANCIAL AND ECONOMIC SUPPORT OF STATE LAND RESOURCES MANAGEMENT

Palyanychko N.I. - Ph.D Candidate of Economic Science, Senior Research Fellow The National Academy of Agrarian Sciences of Ukraine, Kyiv

The paper deals with relevance of public land resource management to the present stage and the need for financial and economic support. The author gives characterization of Land Resources of Ukraine, highlights existing to date land categories, gives the structure of land fund by categories, as well as the structure of private property by category. The author formulates the main problem of providing public land resource management, and suggests directions for their solution. The author highlights financial and economic tools to ensure the formation of a sustainable use system and restoration of land resources.

Keywords: state regulation, land resources, financial and economic tools, provision.

Паляничко Н.І. Фінансово-економічне забезпечення державного управління земельними ресурсами

У статті розглянута актуальність державного управління земельними ресурсами на сучасному етапі та потреба в фінансово-економічному забезпеченні. Дано характеристику земельних ресурсів України, виділено існуючі на сьогоднішній момент категорії земель, дано структуру земельного фонду за категоріями, а також структуру приватної власності по категоріям. Сформульовано основні проблеми забезпечення державного управління земельними ресурсами і запропоновано напрями щодо їх вирішення. Виділено фінансово-економічні інструменти що забезпечують формування системи збалансованого використання та відтворення земельних ресурсів.

Ключові слова: державне регулювання, земельні ресурси, фінансово-економічні інструменти, забезпечення.

Паляничко Н.И. Финансово-экономическое обеспечение государственного управления земельными ресурсами

В статье рассмотрена актуальность государственного управления земельными ресурсами на современном этапе и потребность в финансово-экономическом обеспечении. Дана характеристика земельных ресурсов Украины, выделены существующие на сегодняшний момент категории земель, дано структуру земельного фонда по категориям, а также структуру частной собственности по категориям. Сформулированы основные проблемы обеспечения государственного управления земельными ресурсами и предложены направления их решения. Выделены финансово-экономические инструменты обеспечивающие формирование системы сбалансированного использования и воспроизводства земельных ресурсов.

Ключевые слова: государственное регулирование, земельные ресурсы, финансово-экономические инструменты, обеспечения.

Formulation of the problem. Public land resource management can occur through the use of various kinds of mechanisms. Variants of their use is usually limited with resource potential, size and financial and economic stability of business entities and areas of agricultural government policy. However, implementation of mechanisms and means of land resource management depends not only on properly selected priorities, but also on financial and economic support.

Analysis of recent research and publications. Theoretical, methodological, methodical aspects and practical developments of agricultural land resource management units in view of the transformation of land relations, restructuring of ownership and property rights of rural residents, various forms of production, implementation of innovation in production and economic business processes covered in the scientific works of scientists agricultural economists.

Theoretical, methodological, methodical aspects and practical developments of land resource management are highlighted in scientific studies of domestic scientists, including: I. Bystryakov, V. Budzyak, H. Hutsulyak, D. Dobriak, O. Dorosh, O. Kovaliv, A. Martyn, P. Rusnak, P. Sabluk, A. Sohnych, M. Stupen, A. Tretyak, O. Shkuratov and others. However, the question of financial and economic support of land resources management taking into account features of national land management, institutional foundations of lease relations require further development.

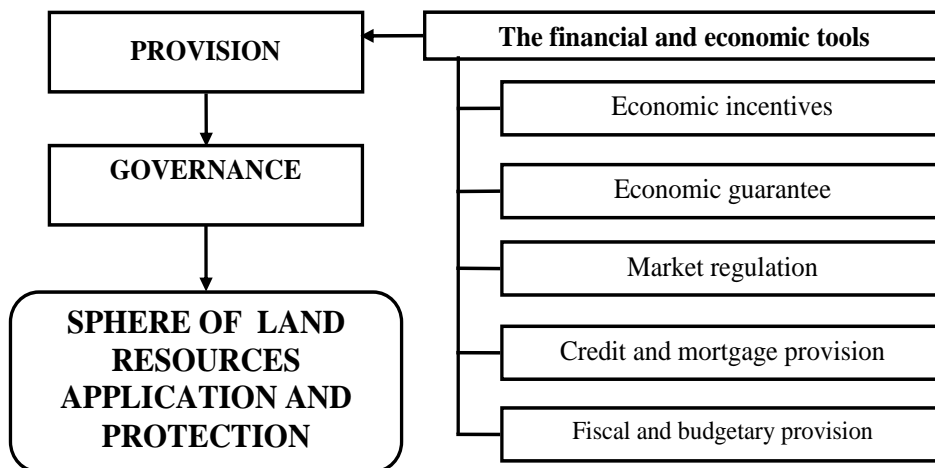
Purpose of article. Definition of benefits and grounds for provision of public land resource management with financial and economic instruments.

Research results. Modern domestic and foreign research include theoretical principles that contribute to selection of methods and ways to solve management problems in the sphere of land relations. Among the fundamental units in the

formation of public land resource management system should include the following tasks:

- rationing of reliable legal framework for the management of land and establishing of civilized relations and rules of behavior for land market subjects;
- creation of legal, economic and organizational conditions for the successful functioning of all forms of land ownership and management standards therein;
- stimulating the development of land market infrastructure;
- protection of legitimate rights of land owners and other subjects of land relations;
- forming the system of economic incentives for sustainable land use.

The financial and economic support of public land resource management involves the use of financial instruments and economic levers to improve the functioning of land relations system. This will enable to promote the rational use and reproduction of land resource areas of the country. Financial and economic instruments are one of the most important levers to stimulate land users for effective use of land resources. We have grouped financial and economic tools in areas of influence on the subjects of land relations in the system of state management of land resources (Fig. 1).



*Fig. 1. Structural-logical scheme of financial and economic security of the state
Department of Land Resources*

Source: adapted by the author at [1].

Tools of economic incentives of land relations is characterized by the system of measures of economic influence aimed at the implementation of the land government policy, ensuring the rights of landowners and land users, establishing socially fair payment for land, economic incentive to rational and efficient land use.

Basic principles of economic incentives for sustainable use and protection of land in Ukraine are enshrined in the LCU and include [2]:

- encouragement for improving the quality of land, increasing soil fertility and production of ecological products;

- providing funds from the state or local government to restore lands affected through no fault of farmers;
- provision of soft loans to farmers engaged in activities aimed at sustainable use and protection of land;
- partial compensation from the budget, reduced income due to temporary preservation of lands affected through no fault of farmers;
- exemption from payment for land plots that are in the process of agricultural development or improvement of their condition during the period provided by works execution project.

It should be noted that implementation on the ground given by legally enforceable measures primarily should be aimed at prevention and avoiding such management on the ground that contradicts the norms and standards for the protection and restoration of land resources. These tools and measures have priority importance over elimination and opposition of ecologically dangerous and irrational land use, which, respectively, are displaced for the second, but equally important plan.

Attracting international funds and investments in the process of improving the system of rational use and reproduction of land resources in Ukraine plays a decisive role in the face of the deteriorating environmental situation in the field of land resource. Foreign funds aimed at improving the land resources are necessary source of incentives for rational land use and reproduction.

In Ukraine international funding for environmental measures has quantified low and not systematic character, therefore instruments of state incentives for rational use and protection of land resources play a crucial role, among which an important place is occupied by: government subsidies, grants and subventions; tax incentives; sovereign wealth funds. Extremely important today is the development and systematic use of precisely these tools, without active and purposeful use of which to achieve ecological balance as in land-, as well as in general in natural-resource area is impossible.

Tools of economic incentives for rational use and reproduction of land resources form the basis for further and ecologically sustainable land use and allow to put all land owners and land users in the same economic conditions.

Economic guarantee instruments are aimed at accumulation and distribution of funds in case of ecological imbalance due to the negative impact of natural and anthropogenic factors.

Environmental funds play an important place in maintaining the ecological balance in land-resource field.

GEF – an independent international financial entity whose activities are implemented through UNDP, the UN Environmental Protection Program and the World Bank. It provides the means to finance the additional costs to the project become environmentally attractive. The Fund is the largest manager of funds intended for the implementation of environmental projects. Each year, it invests in environmental projects about 1 billion. Dollars. USA. Establishing cooperation with international environmental funds is an important step for Ukraine on its way to implementation of sustainable land use and restoration of ecosystems.

Creating a National Environmental Fund is updated every year, but at the

legislative level such effective tool of environmental policy today is not fixed. National Environmental Fund is established to accumulate funds from fees for environmental pollution, special use of natural resources, monetary penalties for violations of environmental laws and providing financial support for the implementation of environmental protection measures.

National Ecological Fund is a specialized state institution which within its authority manages income fund. The Fund is a budget nonprofit institution that belongs to the jurisdiction of the central executive body concerning environmental protection.

Thus, the creation of the National Ecological Fund will make it possible not only to guarantee subjects of land economic activity compensation for damages in case of violation of ecological balance, but also to perform catalytic function of realization by subjects of land relations of environmentally attractive projects. Funding and support for these projects is the basis for further sustainable land use in the country.

The experience of developed countries has shown that the use of the *instrument of environmental insurance* to protect public health and the environment is a very effective tool of environmental policy and guarantees of security of livelihoods.

The interest of the state in the implementation and development of environmental insurance is that the state reserves are no longer the only source of losses related to disasters and technological accidents for damage, caused to the life and health of citizens, property of legal entities and individuals, the environment, etc.. Introducing a system of civil liability insurance of business entities at high risk, the state reduces the pressure on state and local budgets, increases the responsibility of managing subjects at these sites for possible negative consequences of their activities.

Companies are interested in this type of insurance because in case of industrial accidents, businesses that are high risk, unable to master financially its own survival and to pay damages to victims. Environmental insurance makes them perform these tasks.

Citizens-owners, being covered by this insurance, receive safeguards to protect their own property and on condition of the insured event – providing restoration of its rights.

Interest of the population is to ensure relative preservation of living conditions and human health.

Interest of the insurer lies in the ability in such a way to organize insurance of environmental risks, in order to expenditures for prevention of occurrence of insurance events and benefits associated with insurance events do not exceed the premiums for this type of insurance.

Main distinguishing feature of environmental insurance in sphere of land use is that its subject is a risk of civil liability and risk of presentation to landowner or land user property claims concerning indemnification of losses under civil law rules.

Formation and development of land market in Ukraine extremely actualize the use of *market development instruments* of land relations in Ukraine.

In such circumstances, expert monetary evaluation of land and formed on its basis *market price of the land* are particularly important in the system of land

relations, since without actual information about market value of the land, the successful sale and purchase of land, lease of land, registration of land ownership, land donation etc. is impossible. Along with this it are effective tools of financial and economic mechanism for provision of sustainable land use and tenure. For effective legislative and regulatory support and control by the state, the use of these market instruments is to contribute to self-regulating processes of effective development of land management and land resource sphere.

Land sales in Ukraine in recent years are considered as a leading way to sell undeveloped land plots of state and municipal property as well as the rights to them. According to Art. 135 of the Land Code, land auction are conducted by *auction* [2].

Land auction is a way to sell the land in which the buyer becomes a person who has offered the highest price. There are compulsory and voluntary auctions. Compulsory land auctions are carried out by judicial authorities, or the authorities, banks in order to recover debt. Voluntary land auctions are organized for the most profitable sale of land.

The issue on scientific substantiation of the mechanism and procedure of holding land auctions as an effective market instrument is still extremely important and requires extensive research. The adoption of the Law of Ukraine "On Land Auctions" provides a basis for the development of land relations in the direction of transparency and openness of the process of land plots purchase and sale.

Environmental marketing is a set of market-based measures, market-based measures, carried out by manufacturers, consumers, public authorities and the international community aimed at reducing the destructive impact of humanity on the environment [3].

Marketing operating in the environmental plane, is to provide action in land use principle of integrity ("whole is greater than the sum of its parts"), which will bring together not only the objectives of social and economic spheres, but contribute to symbiosis of land resources - society - economy. A positive feature of principle of integrity is its suitability to eliminate dysfunctional of land tenure system because it holistically enhances the profitability of land use and its global competitiveness, simultaneously ensuring conditions of greening agriculture and the production of environmentally friendly and safe agricultural products that naturally will lead to improving the quality of food products that would positively affect the health and life expectancy.

The need for comprehensiveness of application of all mechanisms of land relations development in Ukraine is confirmed by the practice of EU environmental policy, which is based on a priority of flexible economic, particularly market instruments of land relations.

Credit and mortgage instruments solve the challenge of, on the one hand, strengthening and effective use of long-term financial resources aimed at sustainable and efficient land management, on the other - solving a number of social and environmental problems. However, the possibility of using land capital in the mortgage market in Ukraine is still very limited, although today there is already created a specific legal basis for the implementation of credit operations.

Concerning **mortgage of land plots**, particularly agricultural lands, according to the current legislation of Ukraine, the subject of a pledge may be only land plots that are privately owned by citizens of Ukraine [4]. The last greatly reduces the

possibility of mortgage lending of agricultural sector. The possibility of obtaining loans by agricultural producers on bail of land is extremely limiting large-scale land use on the basis of lease. As a result, enterprises formed on a rental basis do not have the subject of mortgage. Theoretically, all holders of certificates for the right to land (share), and the more public acts are entitled to take a mortgage. Even the owners of land parcels (shares), according to p. 15 of the Transitional Provisions of the Land Code to January 1, 2012 have no right to sell or otherwise dispose of their land plots and land parcels (shares), except mine, inheritance and when removing for social needs. But even after the removal of this moratorium requires a certain, and considerable time to stabilize demand and supply in the land market and the formation of real market prices for land. Thus, under current conditions the process of land parcels transfer in the mortgage in long-term and in the short term is unrealistic.

The limited possibilities for development of mortgage of land in agriculture of Ukraine are also associated with other factors, especially low price of agricultural land. One of the prerequisites of the loans mortgage development on favorable conditions for agricultural producers is not only the ability of lenders to lend, and above all borrowers' ability to repay. Loan default leads to loss of pledged land by peasants in the absence of economic or legal mechanisms to prevent this process as it exists in most countries with developed mortgage lending to the agricultural sector.

Formation of the mortgage *lending system*, as the land market generally requires the creation of the state of relevant institutions and mechanisms, and primarily special banking system which is provided with functions of state authorized agent of the credit and stock markets. The banking system in addition to its basic functions, which are to provide with credit resources or other financial instruments buyer or user of land, can become a mechanism that stimulates and creates demand in the market, which is very important, especially in low purchasing power of individuals and legal entities. However, creating such specialized financial structure as Land (Mortgage) Bank of Ukraine in overcoming the crisis is problematic. Low price of land in which at the existing legal and economic conditions only pledge of large volumes of agricultural land can give acceptable by volume loans that while is impossible, will not contribute to solving by the Land Bank its main task - loans to agricultural producers.

At the heart of *fiscal and budgetary instruments* is the principle of payment for the use and ownership of land. The forms of payment for land are land tax, rents and normative price of land.

Land tax is a compulsory payment levied on businesses and individuals for land use only in cash. The size of the land tax depends on the land tax rate, which is set depending on the land categories, taking into account factors for indexation determined by the Law of Ukraine on State Budget of Ukraine for respective year. The rent for use a land plot is set by agreement and may be in cash, natural and labor forms [5].

Payments for land are credited to the special budget accounts of budgets of village and city councils on whose territory the land plots are.

The proceeds from land payments received for special budgetary accounts of local budgets, according to the Law of Ukraine "On Land Payments" should be used

only for the regulation of land relations, land management, state land cadastre, land protection, economic incentives and other expenses related to the rational use of land. However, to date, to perform land-security and work to implement land reform, there are only small part of the funds.

Environmental taxation can contribute to solving environmental challenges in terms of Ukraine's withdrawal from the social and economic crisis, with limited financial and material resources, as well as through taxes paid and benefits and subsidies in the field of environmental taxation, government influences (promotes or opposes) to the participants of public relations and macroeconomics in general [6]. Thus, obtained during taxation funds should be directed in particular to stimulate the environment by consumers, the development and introduction of non-waste technologies, waste disposal, clearing of old landfills etc., and not for patching holes in the budget, as environmental taxes are taxes that are used to protect the environment, therefore, their main objective is to encourage the taxpayer to positive in terms of environment, behavior.

Conclusions. In our opinion, in the future should focus on the issues of formation in Ukraine of a new paradigm of development of land relations. Relevant is the evaluation and selection strategy for management of land resources, regulation of land relations, development of administrative, legal, institutional, financial, economic, social and psychological mechanisms of realization of strategic goals and objectives.

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