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РОЛЬ НЕРУХОМОСТІ ВІД ІНДИВІДУАЛЬНОСТІ У ФОРМУВАННЯХ МІСЦЕВИХ БЮДЖЕТІВ

Розглянуто основний механізм розрахунку та збору податків на майно. Місце податків на нерухомість виявлено у структурі доходів місцевих бюджетів. Використовуючи приклад місцевого бюджету Чаплінського району, було проаналізовано та уточнено значення податків на майно для формування доходної частини місцевих бюджетів. Вивчено основні недоліки податків на майно та виявлено шляхи їх усунення.

Ключові слова: податок на майно, збір податків, структура доходів, бюджет.

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РОЛЬ ИМУЩЕСТВЕННЫХ НАЛОГОВ С ФИЗИЧЕСКИХ ЛИЦ У ФОРМИРОВАНИИ МЕСТНЫХ БЮДЖЕТОВ

Рассмотрен основной механизм исчисления и взимания имущественных налогов. Найденное место имущественных налогов в структуре доходов местных бюджетов. На примере местного бюджета Чаплинского района проанализировано и выяснено значение имущественных налогов для формирования доходной части местных бюджетов. Исследованы основные недостатки имущественных налогов и найдены пути их устранения.

Ключевые слова: налог на имущество, взимания налогов, структура доходов, бюджет.

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THE ROLE OF PROPERTY TAXES FROM INDIVIDUALS IN THE FORMATIONS OF LOCAL BUDGETS

The main mechanism of calculation and collection of property taxes is considered. The place of property taxes found in the structure of local budget

revenues. Using the example of the local budget of the Chaplin district, the value of property taxes for the formation of the revenue side of local budgets was analyzed and clarified. The main shortcomings of property taxes have been investigated and ways of their elimination have been found.

Keywords: *property tax, collection of taxes, revenue structure, budget.*

Articulation of issue. In the current conditions there is an urgent need to strengthen the financial resources of local authorities. Local budgets play a significant role in the socio-economic development of the territory, since it is these of them funding institutions of education, culture, public health, mass media and various youth programs, expenditures for the regulation of settlements. Most taxes and fees are paid at the regional level, but they are accumulated at the state level, and then in the form of grants some of them are returned to local budgets. Ensuring the independence of local governments is largely determined by the level of their financial autonomy, in achieving which an important role should play taxes.

The relevance of the chosen topic is due to the fact that in Ukraine the issue of decentralization of power appears as a key task of the state and a prerequisite for further European integration. Creating an effective mechanism for the system of formation and functioning of local budgets of Ukraine is a topical issue.

An analysis of recent research and publications, the allocation of previously unsettled parts of the general problem. The following scientists have dedicated their research to the problems of generating local budget revenues through taxes: Balatsky Y., Borovik P., Vovna N., Yefremova I., Kovalevich D., Lunina I.O, Pasenko V., Pikhotskaya O., Pokataeva O., etc.

Formulation of the article's purpose. The purpose of the article is to determine the role of property taxes from individuals in the formation of the revenue part of local budgets of Ukraine.

The statement of basic material of investigation. Local budgets mobilize financial resources and use them to fulfill the functions entrusted to local self-government bodies. In addition, economic relations arising from the redistribution

of financial resources arise between local budgets of different levels and between them and the state budget. The latter is due to the need to ensure the effective functioning of each budget. The Constitution of Ukraine uses the term "local budgets", namely, Article 142 states that the material and financial basis of local self-government is movable and immovable property, revenues of local budgets, other funds, land, natural resources owned by the territorial communities of villages, settlements, cities, districts in cities, as well as objects of their joint property, which are in the management of district and regional councils. The concept of the local budget can be formulated as a fund of financial resources that are at the disposal of the executive authorities of the relevant local government to fulfill the functions entrusted to it by the Constitution. Financial resources of the budget are formed at the expense of tax, non-tax and other non-tax revenues, own revenues of budgetary institutions, trust funds, income from operations with capital. According to the Tax Code of Ukraine, property taxes are included in local taxes, which are entirely fixed in local budgets.

In accordance with Article 265 of the Tax Code of Ukraine, the property tax consists of:

1. the tax on immovable property, different from the land plot;
2. transport tax;
3. pay for the land.

All of these taxes are 100 percent filled with local budgets. If payers have already become accustomed to paying the land since the 1990s, then the real estate tax and transport tax are relatively new sources of budget filling. In Ukraine, these taxes were introduced in 2013 as part of payment for real estate, and for elite transport the first time car owners began to pay in 2015.

Taxpayers for immovable property, other than land, are individuals and legal entities, including non-residents, who own property of residential and / or non-residential real estate.

The tax rate for residential and non-residential real estate owned by individuals and legal entities shall be established by the decision of the village,

settlement, city council or council of the combined territorial communities, depending on the location and types of such real estate in size, which does not exceed 1.5 percent of the minimum wage, established by law on January 1 of the reporting (tax) year, per 1 square meter of the tax base. In 2017, citizens will pay according to the rules of 2016, therefore, the tax rate will be calculated from the minimum wage on 01.01.2016, UAH 1378.0.

It is legally established that the tax base of the object / objects of residential real estate, including their shares owned by a natural person - the taxpayer, decreases:

a) for an apartment, regardless of their number - for 60 square meters. meters;

b) for a residential house / houses, regardless of their number - on 120 sq.m.

в) for different types of objects of residential real estate, including their shares (in the case of simultaneous possession of the taxpayer apartment / apartments and residential house / houses, including their shares), - 180 square meters. meters.

This reduction is granted once for each basic tax (reporting) period (year).

If the property is used by its owners to receive income (leased, leased, borrowed, used in business), then no tax benefits are provided. The same norm applies if the area of the property exceeds 5 times the size of the non-taxable area. The changes made to the Code introduced an additional taxation of apartments and residential buildings owned by individuals or legal entities if the total area exceeds: for apartments - 300 sq. Km. m, for houses - 500 sq. m. m. Owners of such large real estate, in addition to a general tax base, will pay another UAH 25,000 per year for each such residential property.

Taxpayers are individual and legal entities, including non-residents, who have their own cars registered in Ukraine in accordance with the current legislation.

The object and tax base are cars from model year which took no more than Five years (inclusive) and the average market price of more than 375 minimum

wage established by law on January 1 of the tax (reporting) year.

The tax rate is established for the calendar year in the amount of UAN 25,000 for each taxable vehicle.

Land fee is a mandatory payment in the tax on property, which is collected in the form of land tax and rent for land plots of state and communal property.

Taxpayers are owners of land plots, land shares (shares), land users. Objects of taxation are land plots that are owned or used, land shares (shares) that are owned.

The basis of taxation is the normative monetary valuation of land plots, taking into account the coefficient of indexation, the area of land plots, the normative monetary valuation of which has not been carried out.

Since January 1, 2017, changes have been made in the determination of rates, namely:

- for land plots, the normative monetary valuation of which is carried out, is set in the amount of no more than 3 percent of their normative monetary estimates for land of general use - no more than 1 percent of their normative monetary valuation, and for agricultural land - not less than 0,3 percent and not more than 1 percent of their normative monetary valuation".

Have privileges for the payment of land tax individuals:

- invalids of the first and second group; Individuals who are raising three or more children under the age of 18; pensioners (by age); war veterans and persons covered by the Law of Ukraine "On the Status of War Veterans, Guarantees of Their Social Protection"; individuals, persons recognized by law as victims of the Chernobyl disaster.

Exemption from payment of land tax, provided for the relevant category of individuals, applies to one land parcel for each type of use within the limits of the norms established by the Land Code of Ukraine [4].

The owners of land, land shares (shares) and land users are exempted from payment of the tax for the period of the unified tax of the fourth group, subject to the transfer of land and land shares (shares) to the lease of a single tax payer of the

fourth group.

The reason for the lease payment for a land plot is the lease agreement for such a land plot. A tenant is a tenant of a land plot. The object of taxation is a land plot leased out.

The size and terms of rent payment are set out in the lease agreement between the lessor (the owner) and the tenant.

Land fee is a significant source of local budget revenues in Chaplin district, its weight is steadily increasing, in 2015 this indicator increased by 1.68%, and in 2016 by 0.1%. The share of land payments in the structure of local budget revenues in 2014 is 9.22%, in 2015 - 10.9%, in 2016 - 10.2%. The share of real estate tax, other than land, in the revenue structure of the local budget of the Chaplin district in 2014 is 0.005%, in 2015 - 0.2%, in 2016 - 0.55% (Table 1).

Table 1

Dynamics of the share of property taxes in the structure of revenues of the local budget of Chaplin district for the period 2014-2016

Tax	Tax revenues thousand,UAH			Share in tax revenues,%		
	2014	2015	2016	2014	2015	2016
Years	2014	2015	2016	2014	2015	2016
Fee for land	2633,64	3493,17	4977,51	9,22	10,9	10,2
Immovable property tax	1,45	6,18	269,14	0,005	0,2	0,55
Transport tax	0	0	22,97	0	0	0,05
Single tax	1779,8	2343,06	3849,90	6,23	7,32	7,86
Individual Income Tax	23875,0	25787,6	39408,9	83,6	80,6	80,44
Income tax	16,6	81,32	156,55	0,06	0,25	0,32
The fee for special use of water	241,7	286,68	291,33	0,85	0,9	0,59
Local taxes and fees	10,3	13,29	12,99	0,036	0,42	0,03
Total revenues	28558,5	32011,3	48989,3			

Consider the dynamics of income tax revenues to the local budget of Chaplin district for the period 2014-2016.

Proceeds from land payment increase during the period under investigation. In particular, in 2016, the corresponding increase was 2343.87 thousand UAH, or 189.0% compared to 2014. It is worth noting that the land fee consists of two parts - land tax and rent. In recent years, there has been a steady trend in the growth of the share of rent and a reduction in the share of land tax revenues in the structure of land payments due to an increase in the cost of land lease. In 2015, the increase in revenues from land tax to the local budget amounted to 859.53 thousand UAH, the growth rate is 32.64% by 2014, in 2016 - 1484.34 thousand UAH, growth rate - 42.5% in 2015.

In 2016, the increase in revenues from real estate tax, other than land, to the local budget amounted to 262,96 thousand UAH., The growth rate is 3355% by 2015. The increase in revenues is explained by the expansion of the taxpayer's circle and the tax base, and the number of payers increased from 7 individuals in 2015 to 473 natural persons who own residential and non-residential real estate in 2016.

In 2016, in the Chaplin district, a taxpayer was one individual who owned a car worth more than 1033.55 thousand UAH. Received a transport tax to the budget 22.97 thousand UAH. (Table 2).

It can be concluded that, in general, land payments amount to about 10.2% of all local budget revenues and are the second largest source after the personal income tax.

The problem of administering property taxes remains a serious problem. The cases of incompetence of separate bodies of self-government concerning the organization of collection of local taxes and fees, low level of interaction of local self-government bodies with fiscal authorities in relation to their collection are given. The state registration of land that exists today in the state, the maintenance of land cadastral documentation, the data of which is the basis for the calculation of land tax, incomplete inventory of land, the partial absence of documents for

ownership or use of land substantially complicates the procedure for calculating and paying for land payments and causing losses to local budgets. Land fee is the second largest source of local budget revenues and is steadily increasing in dynamics, therefore, the imposition of this tax requires improvement and enforcement of its functional purpose. The disadvantages of this tax include the fact that the proceeds from it are inflexible, that is, its amount does not depend on the income received by the payers. This, in turn, increases the total income in the country leaving the budget without additional income. In addition, the levying of this tax requires a rather painstaking work to assess the country's land resources.

Table 2

The dynamics of income tax revenues to the local

Tax	Revenue in 2014, thousand UAH	Revenue in 2015, thousand UAH	Growth rate, ths. UAH (until 2014)	Growth rate, % (until 2014)	Revenue in 2016, thousand UAH	Growth rate, ths. UAH (until 2015)	Growth rate, % (until 2015)
Fee for land	2633,64	3493,17	+859,53	32,64	4977,51	+1484,34	42,5
Immovable property tax	1,45	6,18	+4,73	326,21	269,14	+262,96	3355,0
Transport tax	0	0	0	0	22,97	+22,97	x

In 2016, when calculating the tax on immovable property, different from the land, one can identify such shortcomings as the absence of a tax base in the ACS "Tax block" of a complete database of residential and non-residential real estate; lack of registration documents for residential and non-residential real estate; there is no information on "old" real estate objects in the State Register of Real Property Rights for Real Estate.

The tasks of the community in this area of work are: inventory of existing residential and non-residential real estate objects in the community; detecting "uncreated objects"; documenting the objects of residential and non-residential property by property owners; cooperation and exchange of information with the

BTI authorities and the registry office [9].

Due to the fact that one of the main sources of receipt of funds to the local budget is revenues from land payment, the inventory of state-owned or communally-owned lands will contribute to filling local budgets by paying rent and / or land tax for land use [10].

In order to ensure the completeness of the registration of land tax payers and rent for land plots of state and communal property from individuals in 2017, the prevention of losses of the local budget and increase of revenues from payment for land, it is necessary for local authorities to implement the following measures:

- complete inventory of land;
- allocation of budget funds for carrying out of these measures;
- providing information on the transfer, seizure of land plots and the provision of land or state or municipal property to the tax inspectorate;
- approval of land payment rates and granted privileges for the payment of land tax to individuals for 2017.

Conclusions. Property taxes can become a stable source of revenue base for local budgets and an effective tool for influencing the level of socio-economic development of regions. But for this purpose it is necessary to create a rational system of property taxes and to improve the existing mechanism of collecting the latter.

In our opinion, the filling of the local budget will depend primarily on coordinated actions of local self-government bodies, territorial bodies of the State Audit Office, the State Registration Service and the bodies of the State fiscal service in order to properly organize the work on the tax accounting of property taxes from individuals.

If at the expense of their own tax sources local authorities could finance 60-80% of their needs, then their dependence on decisions of higher authorities on the revenue side of local budgets would be minimal. This will lead to an increase in the level of political independence and financial support of local self-government, and will contribute to the economic growth of the state.

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