IMPROVEMENT OF INFORMATION INTERACTION IN THE PROCESS OF REAL ESTATE TAX ADMINISTRATION

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The article analyzes the existing model of interagency data exchange in the field of real property taxation in the Russian Federation. The main conclusions, concerning incomplete and incorrect of real property taxation, are based on the results of the land inventory project implemented in Novosibirsk city in 2018–2019.

As the results of research and measures improving the mechanisms of information exchange are considered.

Key words: personal property tax, land tax, unified state real estate register, administration of taxes, interagency information interaction, distributed ledger technology, unjust enrichment.

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Received 17.09.2019

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