

FEATURES OF CREATING A CADASTRE IN RUSSIA

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Cadastral systems in all countries of the world ensure the formation of the tax base and are the guarantor of the rights of individuals and legal entities to objects designed in accordance with current legislation and represented in such systems. The rights holders of real estate are the main participants in transactions with real estate objects, which practically excludes legal proceedings on the transfer of rights from one owner to another. With the entry into force of the Federal law No. 218 there entered the order of data entry in the Unified State Real Estate Register (USRER) by the results of interdepartmental information interaction, contributing to the filling of the USRER reliable and updated information and accelerating the formation of tax base of regions. This interaction reflects the quality of the system of local self-government bodies and public authorities, especially in the rapid adjustment of legal norms in respect to real estate: change of category of lands, on transfer to non-residential premises, the allocation of premises to specialized available housing, etc., which is one of the USRER is filled with necessary information. Thus, The Russian cadastre allows to enter information about a real estate object without the participation of its right holder. This feature of the cadastre can significantly affect the rights of individuals and legal entities to their property, and therefore is not always positively perceived by the right holders and often becomes a factor in court cases. These circumstances determined the purpose of the work as an analysis of the main features of the formation of the national cadastre and the development of recommendations to reduce their possible negative effects, partly related to the calculation of the tax base for individual real estate objects and replenishment of the corresponding budgets. Therefore, a systematic analysis of the features of the national cadastre and identification of opportunities for its improvement, including reducing the impact of negative factors, is an urgent scientific and practical task, the problematic issues and solutions (recommendations) of which are presented in this paper. Proper maintenance of the cadastre will significantly improve the implementation of its main economic function: to increase the revenue of taxes on real estate owned by individuals and legal entities.

Key words: state registration of rights, state cadastral registration, Unified State Real Estate Register, real estate, real estate right holders, previously registered land plots.

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