

## **DIVISION X. LAND TAX**

### **Chapter 34. Land Tax**

#### **Article 221. Taxpayers**

The land tax is paid by land users who have been allocated land plots for an unlimited period of use or for lifetime ownership and use with the right of bequest.

#### **Article 222. Object of Taxation**

1. The land tax is established with consideration of the composition of land, its quality and location, public records on its value, the characteristics of its use and its environmental properties.
2. The basis for determining land tax is the public land record documentation of the land user.
3. The basis of the land tax rate calculation is the price of a hectare.

4. The amount of the land tax is independent of the profits from agricultural activity of land users and is established in the form of fixed payments based on a yearly sum per unit of land.

### **Article 223. Tax Rates on City Land and Suburban Areas**

Tax rates on city land and suburban areas are established as follows:

- a. for the city of XXX and XXX:  
– 30,000 (national currency units) per hectare (3 national currency units per square meter);
- b. for cities under republican and oblast jurisdiction, and the city of XXX:  
– 20,000 (national currency units) per hectare (2 national currency units per square meter);
- c. for cities and suburban areas under regional jurisdiction:  
– 15,000 (national currency units) per hectare (1.5 national currency units per square meter).

Taxable areas include land occupied by buildings and structures, the land essential for their maintenance, as well as preservation zones, technical and other zones.

### **Article 224. Land Tax Rates on Rural Areas**

1. The average tax rates for one hectare of land according to public zoning records and type of land are established as the following (in national currency units):

Public land record zones	Arable land and planted fields: irrigation/???	Pastures and hayfields	Roads, streets, public buildings, forests, canals, irrigation and interception ditches	Other areas not used for agricultural purposes

2. The coefficient for indexation for the land tax rates determined in this Code is established by the Parliament of the Republic of Taxastan as proposed annually by the Government of the Republic of Taxastan upon confirmation of the state budget of the Republic of Taxastan for the previous year with consideration of the changes in price and tariffs of the goods (works, services) and production expenditures, as well as clarification of the materials of the official land records.

3. The average land tax rates for regions within the republic are confirmed by the Government of the Republic of Taxastan upon submission by the Committee on Land Resources and Land Allocation of the Government of the Republic of Taxastan.

### **Article 225. Procedures for Filing Tax Accounts**

1. The land users (legal and physical persons), annually and no later than 1 February of the reporting year, submit to the tax authorities at the location of the land in question an account of the calculated land tax due from them.

2. For newly-allotted land plots, the tax account is submitted within one month of their allotment.

3. The tax authorities keep records of payers of the land tax and monitor the accuracy of its calculations and payments.

### **Article 226. Deadlines for Payment of Land Tax**

The land tax is paid:

- a. for land stipulated in Article 224 of this Code, no later than 15 March, 15 June, 15 September and 15 December in equal installments of the annual amount;
- b. for land stipulated in Article 225 of this Code, no later than 15 September and 15 December in equal installments of the annual amount.

### **Article 227. Land Tax Concessions**

The following are exempt from land tax:

- a. preservation areas, national parks and arboretums, botanical gardens;
- b. land areas dedicated for scientific and educational purposes, as well as for research of agricultural and forestry species by scientific organizations, experimental and educational-experience farms, scientific research establishments and educational establishments of an agricultural or forestry nature;
- c. land plots, dedicated for seed and seedling cultivation by seed and seedling cultivation farms;
- d. lands used by budget organizations;

- e. lands belonging to organizations on which are located buildings in their use preserved by the state as historic, cultural and architectural landmarks;
- f. received lands that have sustained degradation (which are in need of recultivation) and lands, which have been in an agricultural developmental stage for five years from the moment of receipt (start of development);
- g. farmlands being newly recultivated - for five years, and farmlands that have undergone recultivation - for one year after their division and allocation;
- h. lands allocated to veterans of the Second World War;
- i. lands allocated to disabled persons of all classes having no family member able to work;
- j. lands occupied by security monitoring areas along the border of the Republic of Taxastan;
- k. publicly-used municipal and communal lands;
- l. land underneath glaciers, landslides, rivers and lakes;
- m. unallocated government reserve lands;
- n. lands used for public roadways and railways, as well as those used for government supply of water and hydropower;
- o. lands allocated for business use by government authorities, as well as for the defense and security of the Republic of Taxastan.