
International Experiences on Diversification of Use of Land Fund

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Abstract

This paper presents an analysis of the experience of developed countries in planning and diversification of land use effectively. Foreign experience has come to the possibilities of application in our country.

Keywords:

diversification, land fund, land distribution, land use, effective use, forecasting, agriculture, development

INTRODUCTION. In-depth analysis of the experience of developed countries through development and implementation of these experiences in our country is necessary. Below is an analysis of the experience of developed countries in a number of economies.

The availability of land resources for humanity amounted to 13,4 billion. the world that makes up the hectare is determined by the Land Fund. The most valuable arable land is only 11% of the world's land fund, the corresponding figures for Meadows and pastures are 26%. The structure of the planet's Land Fund is constantly changing under the influence of two anti-aging processes. One of them is the struggle of mankind for the expansion of subsistence and agricultural land (increasing the fertility of land, land reclamation, drainage, irrigation, development of coastal areas of the seas); the second is the exit from agricultural turnover as a result of erosion, desertification, industrial and Transport Development, open mining, swamp, salinity. The second process continues at a faster pace. Therefore, the main problem of the World Land Fund is the degradation of agricultural land, as a result of which there is a significant decrease in per capita arable land [1].

If in total 78% of the World Land Fund (without Antarctica) there are some natural restrictions for the development of Agriculture, the remaining 22% is separated from the land - 13% lower, 6% - average and only 3% — high productivity.

According to the calculations of specialists, the share of industrial land in the total land fund is 6-7%. In terms of the share of its area in the provision of industrial land, it uses the US – 0.8%, China - 3%, France – 3.4%, Germany – 8%, Great Britain-8.5%, Japan – 10.4%, Ukraine – 2.8%.

LITERATURE ANALYSIS AND METHODOLOGY. In the management, use and protection of land resources, priority is given to agricultural lands of all economically developed and developed countries of the world, among which productive agricultural lands occupy the main place.

In the future, all countries of Western Europe will strive for self-sufficiency with all types of products.

The basis for forecasting in this area is the projected food balances. The ministries of Agriculture and many research institutions are involved in predicting the development of agricultural production to prevent productivity decline in these countries. Given that the main mechanism for the implementation of an effective land management system is the maintenance of public land cadastre, there is an objective need to study the world experience of its development.

For Denmark, forecasts of the development of foreign markets for agricultural products (about 75% of these products are exported) are important. In Denmark, the cadastre mainly includes a large-scale mapping of lands, and its main task is to determine the type of use of each land plot.

In Germany, the right to land provides for the legal regulation of the turnover of agricultural land and forest resources, which prohibits the distribution of forest and agricultural land, the change in the purposes of its use, and the development of high-performance agro-industrial production in the interests of society. Agricultural producers are given the priority right to purchase agricultural land in relation to those who are not engaged in agriculture. In addition, the terms of the agricultural land lease agreement in Germany are determined by strict laws. The land use and protection planning system in Germany is based on the general plan for the mandatory development of the General Land Use Program and the development of land use in its territory by all landowners [2].

Italyada if the state control of land turnover does not ensure effective management of the farmer farm (including the maintenance of land productivity and its more expedient use) mandatory leasing (sale) the possibility of land plots to be more effective for the users is reduced.

The average rent for 1 ha of land in the central part of Norway is 2-3 thousand Norwegian crowns. Forest lands can not be rented.

In frantia, there is a planned mechanism for the redistribution of lands in the interests of the state, as well as state control over the protection from the use of agricultural territories for other purposes. In order to increase the profitability of small-scale industries, which use modern methods of Management in France, the state gives the opportunity to purchase additional land on preferential terms. In France, two approaches are used in the planning of land use: extrapolation of current trends and preferences, as well as graphical methods of agricultural development. The state encourages the organization of small scale business to take measures of economic incentives [3].

The main Cadastral activity in Finland for land formation is carried out by the National Land Service, which has information about the entire territory of Finland, taking into account the development of telecommunications in the country.

Although land use by landlords is regulated differently in different countries, it must strictly adhere to the legal regime of the zones. In Scotland, for example, for violation of the law, the landowner is

deprived of the right to property, including the administrative way. In the United States, there is a system of fines for this type of violations [4].

DISCUSSION. The provision of reasonable land use conditions can be achieved through rent, which ensures the preservation of the patrimony of the mass of the land on which the crop is planted. However, the minimum period of validity of rental contracts in foreign countries is in Belgium-9 years, in Germany-12 years, in France-9 years, in the Netherlands-12 years, in Portugal-10 years, in Italy-6-15 years, in Spain-6-15 years, in Denmark-a maximum of 30 years, in Ukraine rental contracts are concluded for a period of up to 5 years.

There is no doubt that agricultural enterprises operate in conditions of unforeseen risks caused by natural and anthropogen factors. In countries with a developed market economy, Insurance has been a means of stabilizing the financial situation of agricultural enterprises for quite some time. For example, in Canada, 55% of all agricultural producers are insured, in the United States-20-25% farmers, in Spain-31-32% farmers are insured.

For many years, every state has accumulated considerable experience in the rational use of land and the planning and organization of its conservation. There are two types of forecasting and planning systems: centralized and decentralized. If Canada, Sweden, China, Japan use the centralized planning method, we can give an example of countries that use the decentralized method-the United States of America. It is characterized by the organization of a centralized forecasting and planning process on the basis of the principle of "from top to bottom". In a country with a centralized forecasting system, there is always a national forecasting service that develops a plan for the development of the territory. It can be represented by various state Centers, for example, in a number of foreign countries – secretaries. The secretariat coordinates the work of forecasting in the research centers, organizes, where necessary, special research groups, mediates in the formulation of forecasts, and the most relevant general issues for the government (energy, material and raw material base, Foreign Trade, social consequences of scientific and technological development, etc.).

Land distribution is the main method of land reform in restitution in the following countries (Estonia, Latvia, Lithuania, Slovakia, East Germany, Romania, Bulgaria, Slovenia, Croatia, Serbia, Montenegro, Macedonia). Land reform in Venice is unique. In this country, only the method of compensation is a fundamental approach to reform. The mechanism of acquisition of specially created land plots in auctions has been introduced. In the early 1990s, Russia, Ukraine, Moldova and Azerbaijan privatized agricultural land that was used for agricultural purposes. the collective farms were managed by distributing goods in the form of "paper" shares of the common property to the former collective farmers. This was considered as the initial stage of the distribution of land plots. Agricultural land from the countries of Eastern Europe in Armenia, Georgia, Azerbaijan, Moldova,

Ukraine in the late 1990s and early 2000s was privatized through the distribution of small plots of land. Lots are distributed among rural residents [5].

Different countries had different starting points to start the distribution of land. In some countries (Albania and the former Soviet countries), all agricultural lands were under state ownership. Part of the lands in the Balkan countries and Poland are in private ownership as soon as the start of land reform.

If we consider the analysis of the measures carried out in recent years in the field of land resource management and land use planning of the Republic of Belarus. In the field of land protection and sustainable use in the program of socio-economic development of the Republic of Belarus for 2016-2020 years, the main emphasis was laid on the implementation of the National Action Plan for the Prevention of land degradation. It was also envisaged to create a unified planning system within the administrative-territorial units of different levels on the basis of the introduction of advanced technologies (including Remote Sensing of the Earth), simplification of land classification by land types. In accordance with the program, in addition to increasing the efficiency of land use and protecting the soil cover as a strategic goal of the state land policy, improving land relations and optimizing the use of agricultural land, the most important tasks are: rehabilitation of contaminated lands by radionuclides, protection of soils from water and wind erosion, preservation of reclaimed lands, rational melioration of Anti-erosion measures are carried out annually on 600 thousand hectares. The total area of assimilated land is 3 million square meters.more than hectares (16,4% of the country's territory).

For rational use and protection of land resources:

- to create the necessary economic, legal and organizational conditions for rational land use and soil protection, including the introduction of environmentally safe farming systems;
- to improve land relations by providing equal conditions for all business entities, while maintaining state ownership of agricultural land and creating an effective legal and cost estimate of land privatization in the territory of valuable and unique ecosystems;
- further improvement of state land Cadastre and monitoring activities, including radio-ecological, geochemical multi-purpose mapping of the territory;
- optimize the structure of the Land Fund;
- the need for reconstruction and modernization of obsolete systems was determined by the implementation of measures to change the land reclamation strategy-to preserve peat soils and prevent their mineralization [6].

According to the national strategy of socio-economic development of the Belarusian resupply for the period up to 2030 years, in order to ensure sustainable use of land resources, the following:

- The state program for the development of the concept of public policy in the field of land use and protection until 2030 and increasing the efficiency of land use and protection;
- economic incentives for training specialists at the second stage of higher education and at the first stage of post-graduate education in the provision of manpower related to land resources through the optimization of higher education programs;
- modernization and development of Land Information System based on the use of modern technologies in the diversification of tasks, data collection, processing, storage and presentation;
- creating a national profile of the main model of land management ISO 19152, "geographic information and domain model for real estate management";
- development of an electronic government serving administrative procedures related to construction and other activities on land (obtaining building permits, hiring of facilities, granting permission to dig, etc.);
- to develop electronic administrative rules and procedures for mass discussion of decisions taken by local executive authorities on land use, land ownership and urban planning;
- improvement of the unified state register of real estate in the formation of land plots, the rights to it and the procedure for concluding State Land Registry agreements with it;
- simplification of land classification taking into account international experience, including improvement of state registration of land cadastre on the legal strengthening of organic types of agricultural land;
- improvement of cadastral evaluation of agricultural lands of agricultural organizations and peasant (farmer) farms;
- to develop a unified system of socio-economic and territorial planning within the framework of administrative-territorial and territorial units of different levels;
- optimization of land, roads and other transport communications under construction in compliance with the principles of compactness and balance of urban areas, gradual development of social infrastructure of cities;
- measures such as the creation of an effective system of state control over land use and protection on the basis of the use of remote sensing data, geographic information systems and IT technologies have been established.

ANALYTICAL RESULTS. One of the important factors in the diversification of the district area is the rise in economic indicators. The District economic system is a complex regional system that has a certain spatial dimension and is considered to be a complex one. It includes the economic system of the district: production and labor potential, the effective location of the productive forces, the standard of living and quality of life of the population, the activities of local government bodies. The District economic system has a complex structure and develops in uncertainty and diversity [7].

Tax policy in foreign countries is a scientifically based set of state measures that ensure the national interests of the country in the formation of state revenues. In foreign countries, the specific systems of land tax are determined by established traditions and historical experience. The differences depend on the object, the rates of the land tax and the conditions for collecting taxes.

There are two main types of land tax taking into account the method of taxation of agricultural land: independent land tax when considering land area and soil fertility;

taxation object as part of the real estate tax on the value of a single real estate object, including land and buildings.

The object of taxation in the levy of land tax in Germany is the land ownership of agricultural enterprises, as well as land plots belonging to legal entities and individuals. The tax rate is usually 1.2%. State enterprises, religious institutions, as well as land plots used for scientific purposes are exempt from land tax.

The peculiarity of developed land relations in Germany is to establish restrictions in order to prevent land speculation. It is forbidden to sell it at a time interval of 20 years after its purchase. The whole difference in the increase in the price of land sold in relation to the purchase will be in favor of the state, since it is the unprofitable income of the landowner.

The land tax in the Czech Republic consists of taxes on land plots and taxes on buildings. The basis of the tax on agricultural land is the current price of land, which is determined depending on the class of bonds. The tax rate for arable land, arable land and fruit trees is 0.75% of the corresponding land price; for Meadows and pastures, forest and watersheds with intensive fishing - 0.25%; for other regions—0.1 crowns/m, for construction sites — 1 crowns/m. The rate of land tax for construction sites is multiplied by a special coefficient, which differs from 0,3 to 300 (for 4.5 populated areas) (in Prague). Up to 10 hectares of agricultural land, which are sown by the owner, land plots owned by the state and municipal authorities, land plots that are not rented, as well as school, church plots belonging to other state and public organizations, are not subject to taxation. Agricultural land, whose productivity is much lower than in other plots in the area, can be limited by the introduction of tax incentives or the provision of their use to industrial sectors.

In frantia, there is a tendency to increase local taxation in accordance with the income needs of local authorities, as well as within the framework of the state program of decentralization. From the total amount of property taxes, the land tax is 40%, inheritance and gift taxes are 30%, while other property taxes are 20%. Land tax on construction sites is levied on developed areas. The tax applies to all real estate: buildings, structures, etc. The taxable part is equal to half the cadastral value of the plot. This tax is levied on land owned by the state; buildings located outside the cities and intended for agricultural use are exempted. Undeveloped land tax affects fields, meadows, forests, quarries, marshes, salt marshes and land plots. Cadastral income, which serves as the basis of the tax, is equal to 80% of the cadastral rental value of the land plot.

The land is taxed as part of the property tax in the following countries.

Re-evaluation of real estate objects in the Netherlands is carried out every four years. Subjects of taxation are owners and users of real estate that are subject to taxation at different rates. The rate for the property owner is fixed at 3.5%, for the user-2.8%. In addition, the mechanism for calculating the tax rates for the cost of property is used, the amount of tax that is paid annually to the municipalities. The size of the tariff is set to meet the needs of the local budget for funds. The amount of the tax is equal to the estimated value of the property, divided by the tariff and multiplied by the rate. If the owner is a user of the property at the same time, he will pay both taxes. Objects of taxation are land plots and buildings that are owned or used. The object of taxation can consist of several land plots or buildings. Parts of land plots can serve as an object of taxation. Land under water is exempt from taxation.

In Italy income tax takes into account all-round net income, which consists of income from land ownership, capital and other sources. The income from land ownership, in turn, consists of income from land plots and buildings. The first of them comes from the fact of ownership of land or from the implementation of agricultural activities. The second consists of the income received by the owner directly from the work of the premises and structures and their rental. When calculating the land ownership tax, only those lands that are suitable for agricultural activities are taken into account.

The base of the real estate tax in Spain is the cadastral value of real estate objects. Rates are set in the range of 0.3-1.22%, differentiated by local authorities. For an increase in the value of land plots, the tax is applied if the land plot is transferred to another owner. The taxable base is the change in the cadastral value of the land plot for a period from acquisition to sale to another owner. The tax rate varies by City Authority and is usually 16-30%.

The most important local tax property tax in the United States. The tax is levied once a year from individuals and legal entities that have any property. Property types are clearly classified in the legislation. There are two main groups: real estate and personal property. Real estate-buildings built

for the purpose of improving land and real estate devices. Taxation of users of agricultural land is based on the calculation of the difference between the profit from agricultural activities and the cost of production.

Different countries use their own approaches in the use of certain factors that determine the profitability of agricultural land. It is important to note that in determining the tax for Lands of this category, the natural characteristics of lands that are considered differently in different states play a huge role. In general, the level of tax on income from agricultural land depends on its productivity. The above allows us to conclude that the principle of using paid land is universal, regardless of the forms of ownership of land in different countries of the world. Income from land use in foreign countries is calculated through taxes aimed at the removal of land rent. At the same time, the analysis of the taxation of agricultural land in foreign countries shows that due to the great influence of politics and historical traditions on the tax system, there is no ideal model of land tax in all countries. However, property (land) taxes are historically the best established. The share of these taxes in total tax revenues is rapidly changing in developed countries. This means that in Great Britain and Northern Ireland this share is more than 10%, in Belgium, Greece, Austria, Italy, Luxembourg, Turkey, Finland, Switzerland, Spain does not exceed 1%.

Land tax as one of the most important ways to increase the economic efficiency of agricultural enterprises should be defined in proportion to income. Tax rates should be regressive depending on the quality dynamics of the plot of land [8].

CONCLUSION. Land use planning is carried out with the aim of improving the distribution of land in accordance with the prospects for economic development, improving and determining the organization of the territory. As the most important segment of the economy in all foreign countries, there is a general similarity to the normal development of long-term forecasts and programs that are required in the agro-industrial complex. Only long-term forecasting will allow you to make reasonable investments in the main areas of agricultural production.

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