Improvement of the Organisational Mechanism of Land Resource Potential Management

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ABSTRACT
This article aims to substantiate and search for ways to improve the organisational mechanism of land resource potential management. The land resource potential acts as the basis for achieving the declared by Decree of the Government of the Russian Federation No. 717 dated July 14, 2012 "On the State Program for the development of agriculture and regulation of agricultural products, raw materials and food markets" of target indicators, since it acts as the basis for the production of crop products, which in turn provides food for humans, raw materials for industry, forms a fodder base for livestock. The basic elements of forming a new mechanism for managing land and resource potential in the digital economy conditions have not yet been sufficiently defined and developed. The methodological basis for this study was the scientific works of economists in land management in agricultural production. Analytical, statistical, logical, comparative scientific methods were used to prepare this article. The development of modern scientific ideas regarding the digitalisation of the economy involves using a significant array of data created and reproduced by digital technologies, requires a revision of targets and mechanisms because the experience and practice of previous years will be an obstacle to a technological breakthrough in the industry. The difficulties of the transition of the agro-industrial complex to a digital platform are because Russian agriculture in the current geopolitical conditions acts as the basis for the development of the national economy, while not being a high-tech industry and not having significant reserves for increasing labour productivity and production efficiency. As a result of the transformation of the organisational mechanism for managing the land and resource potential of the agro-industrial complex, it is possible to consider the optimisation of relations between interested state bodies and services, local authorities and individual economic entities. In addition, it is necessary to attract qualified personnel to the industry with knowledge of the requirements and competencies of the digital economy and contribute to the renewal and modernisation of the material and technical base of the agro-industrial complex, which is based on land resources.

Keywords: Land resource potential, Management mechanism, Agro-industrial complex, Land tax, Household accounting.

1. INTRODUCTION
The land resource potential in the subjects of the Russian Federation with the predominant development of the agro-industrial complex occupies one of the top places since it acts as the primary means of production in agriculture. To be noted that for agriculture in Russia, without conducting a regular assessment of the land resource potential, registration of ownership relations for land plots and their rational use, it will be impossible to achieve significant success in the economy. Consequently, the management of the country's agricultural land and resource potential should become the primary tool for implementing the economic policy of the Russian Federation, the main factor in increasing the competitiveness of the industry and be integrated into the overall economic management system [1, 2]. All this indicates this study relevance.
This article aims to find ways to improve the organisational component of the mechanism of land management in the agro-industrial complex. At the present stage of Russia's development, issues related to improving the mechanism for managing land and resource potential at the sub-federal and local levels remain relevant. This is because its effective functioning is crucial for ensuring the rational use of land in the agro-industrial complex. Therefore, many scientists today are actively engaged in research and study of the problems of building an objective, adapted to the existing economic conditions, the management system of land resource potential [3, 4].

2. RESEARCH METHODOLOGY

The theoretical and methodological basis of the study was the scientific works of economists in the field of agro-industrial complex land management. Analytical, statistical, logical, comparative scientific methods were used to prepare this article.

Awareness of the need to maintain the land resource potential of an economic entity (state, region, company, household, etc.) in proper quality condition and improve its natural properties leads to the need for a thorough, objective study of both the concept of "land resource potential" and the mechanism of its management.

When writing the article, the authors studied and analysed publications regarding assessing land-use efficiency posted in open access on the official websites of electronic libraries on the Internet.

3. RESULTS AND DISCUSSION

3.1. Creation of an interdepartmental working group on land resource potential management

The authors agree with those economists who believe that the problem of land taxation lies primarily in the inefficient system of calculating the corresponding tax and its use [5]. Then the search for ways to improve the interaction between tax and registration authorities (Rosreestr) employees comes to the fore. The solution to this problem can be the development at the federal level of a general concept for the formation of information about real estate objects, which will allow for a more rapid exchange of information about changes in the characteristics of land plots and/or their owners [6].

The legislator classifies the land tax as local taxes since it participates in the formation of the revenue part of local budgets, is put into effect by normative legal acts of representative bodies of municipalities under the Tax Code of the Russian Federation and is required to be paid on the territory of the relevant municipalities. Organisations and individuals who own land plots on

the right of ownership, the right of permanent (indefinite) use or the right of lifelong inherited possession are recognised as subjects of taxation (taxpayers). Organisations and individuals are not recognised as taxpayers regarding land plots held by them on the right of gratuitous urgent use or transferred to them under a lease agreement [5, 7, 8].

Based on the premise that to improve the efficiency of the tax authorities on the formation of the revenue part of local budgets is possible through the strengthening of tax control and by improving the organisational component of the mechanism of management of land resources, the author considers it appropriate to provide for more effective cooperation among different stakeholders manage to form a working group on land management and resource potential and municipal district (urban or municipal districts) (Figure 1) [9].

Figure 1 Composition of the working group on land resource potential management.

The interdepartmental working group on the management of the land and resource potential of a municipal district (urban or municipal district) (hereinafter referred to as the Group) will be formed and operate based on the administration of the municipal district (urban or municipal district), it should include representatives of the administration of the municipal district, the administration of a rural settlement or another municipality (within whose boundaries the land is located), Rosreestr, Rosselkhoznadzor (if it is agricultural land), tax authorities and the business environment permanently, the composition of the Group members and the distribution of powers will look as follows:
3.2. Improvement of the system of control over the use of land resources

To increase the completeness and reliability of the information on the condition and availability of land resources, measures should be taken more effectively to tighten control by tax authorities and local self-government bodies on the fact of misuse of land plots and the application of liability measures for illegal use of land [10]. A negative aspect in the functioning of the economic mechanism for managing land and resource potential is the fact that an algorithm for charging fees for the actual use of land plots has not been developed at present, if there are no title documents for them or documents for registration of ownership (lease) is under consideration [11, 12].

To continue solving the issue of organising active interaction of local authorities with tax authorities, to increase the collection of land tax, the author considers it appropriate to include the following powers in the powers of municipalities:

- formation of a list of actually used land plots without registration of title documents (according to economic accounting data);
- formation of a list of land plots that are not used for their intended purpose (according to municipal land control);
- formation of land plots list for which the cadastral value is determined, but there is no information about the rightsholder (according to the Rosreestr and household accounting);
- formation of a list of land plots in respect of which land surveying and cadastral registration have not been carried out (according to municipal land control);
- formation of a list of land plots provided to citizens for conducting personal subsidiary farming and/or individual housing construction located outside the settlement (according to household accounting and legally established boundaries of the settlement), as a result of their actual change without documentation;
- formation of a list of land plots in use by legal entities, the rights to which have not been reissued under the Land Code of the Russian Federation (according to municipal land control [6, 13].

Considering the specifics of the agro-industrial complex industry, when considering the issues of improving the economic mechanism for managing its land and resource potential, special attention should be paid to agricultural land. For such land plots, the maximum possible land tax rate is set at 0.3% of the cadastral value; however, these land plots can be used for other purposes and, therefore, should be taxed at a rate of 1.5% [5]. But in practice, no one keeps track of how agricultural land is used. To resolve this issue, it is

- the chairman of the meetings of the Group is the Head of the structural subdivision of the administration of the municipal district (urban or municipal district) responsible for the management of municipal property or an official to whom this duty is officially assigned by the Head of the administration of the municipal district (urban or municipal district);
- the Secretary of the Group meeting is appointed by the Head of the administration of a municipal district (urban or municipal district) based on the number of employees whose job responsibilities include performing functions related to the organisation of land use and/or management of the municipal property;
- Deputy Chairman - an official of the administration of a municipal district (urban or municipal district), who is the Head (deputy head) of the legal department (service) of the administration of a municipal district (urban or municipal district) or an employee of this structural unit, to which this duty is officially assigned by the Head of the administration of a municipal district (urban or municipal district);

-the members of the Group - representatives of federal services and departments directly involved in solving issues related to the organisation of effective management of the land and resource potential of the territory (Federal Tax Service, Rospotrebnadzor, Rosselkhoznadzor, Rosreestr, etc.) - are appointed in consultation with the heads of these organisations and, upon their submission, are included in the Group permanently;

-representatives of the business environment (business) – are chosen by the decision of associations and other voluntary associations of representatives of private companies;

- other interested persons - attend the meetings of the Group by invitation according to the agenda of the meeting. These include organisations and citizens who are owners, tenants of land plots.

At the meeting of the Group, issues of municipal land control, completeness of land surveying coverage (establishment of boundaries and cadastral registration of land plots), cadastral valuation, completeness of accrual and collection of land tax and rent for land plots, selection of land plots for the creation of investment sites, etc. will be discussed. Employees of the tax authority, who are part of the working group, should constantly monitor the tax potential, exchange views on improving the interaction of tax authorities and local self-government bodies to increase land tax revenues. It is also advisable to hold regular round tables with the involvement of business representatives, followed by their coverage in the media.
necessary to include in the powers of the administrations of the relevant municipalities an item on the need to check the intended use of land plots declared as agricultural for compliance with such. Such functions can be performed by the working group mentioned above.

To more fully account for the land at the disposal of individual economic entities at all levels, a complete inventory of the country's land resources should be carried out. Similar attempts were made in some municipalities back in the 1990s but were not brought to a logical conclusion. Carrying out an inventory of agricultural land will more fully ensure the consolidation of ownerless and unused land, unclaimed land shares of agricultural land into state and municipal ownership, with their subsequent submission to ownership or lease, the formation of a complete database on the size of agricultural land and their owners [14,15,16].

4. CONCLUSION

The authors of the article believe that the proposed mechanisms for the participation of local authorities, as well as interested state bodies and services in ensuring the efficiency of land use and the preservation of land and resource potential, will contribute to increasing the investment attractiveness of land plots and subjects of the Russian Federation as a whole, which will attract the attention of investors not only for the use of land but also other municipal property.

Considering the proposal to create an interdepartmental working group on land resource potential management, the author also finds it expedient to form an executive body authorised for land resources management in the structure of the Ministry of Agriculture of the Russian Federation. The powers of this body will include ensuring the implementation of the long-term land policy of the state, the organisation of rational use of land and their protection. Such a body can be formed as a Federal Service or Agency.

AUTHOR'S CONTRIBUTION

The authors' contribution to the disclosure of the research topic lies in the assumption of the urgent need and possibility of transformation of the mechanism of management of land and resource potential in the conditions of digitalisation of the economy by changing the primary economic regulators of this process and enhancing relationships and cooperation between interested public authorities and management and land users.

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