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GENESIS OF LAND OWNERSHIP RELATIONS AS A BASIS FOR THE FORMATION OF INFORMATION SUPPORT OF LAND MANAGEMENT SYSTEM

Abstract. *Management of land resources, implementation of a prudent policy in the field of land relations and information support of business entities on operations to acquire full ownership or its components on land, are of particular importance in the context of land reform in Ukraine. After all, in the process of land reform in Ukraine there are many problems. For example, problems related to securing land ownership, which has led to the widespread use of land resources, especially agricultural land, without legal registration and, accordingly, the proper conduct of property rights transactions that arise in the economic activities of enterprises. The development of theoretical foundations for the formation of an information mechanism for land management of any country is the basis for the development of globalization, competitiveness and innovation, which have a decisive influence on the formation of a market economy and specifically each entity. The reason for this is the consideration of property rights in the field of land relations, which in Ukraine are complex.*

Keywords: *land relations, property relations, land ownership relations, management, information mechanism, public administration, state policy*

Problem statement. The development of theoretical foundations for the formation of information on land management in any country is the basis for the processes of globalization, competitiveness and innovation, which have a decisive influence on the formation of a market economy and specifically each entity. The basis for this development is the consideration of issues of property rights in the field of land relations, which in Ukraine are complex.

One of the most pressing issues today is the land reform in Ukraine and the abolition of the moratorium on the sale of agricultural land (the sale of agricultural land of state and communal ownership is prohibited).

During the land reform in Ukraine, many problems arose related to the provision of land ownership, which led to the mass use of land resources, especially agricultural, without legal registration and, accordingly, the proper conduct of operations to establish property rights, which arise in economic activity of enterprises.

The issues of full ownership and the right to use land resources are always relevant, occupy and will occupy one of the central places in research in economics. This explains the constant appeal of the scientific community to various inexhaustible issues on this issue.

Analysis of recent research and publications. Land relations originated in the days of primitive society and are constantly evolving and changing to this day. The basis of their genesis is a change in the accounting and legal basis for the reflection of operations with land resources by different categories of landowners and land users. The development of society has always been associated with the land, which still remains the main means of human existence and a source of social wealth. The genesis of land relations was considered by V.V. Kornienko [3], V.P. Malkiv [4], G.V. Terela [9]. Before the last fundamental works in the field of genesis of land relations were written works - O. Shulga (in terms of historical events) [11], I.V. Zamula (in the context of natural resource potential) [1], legal aspects of land ownership and land use

rights in Ukraine are devoted to works - I.I. Karakasha, P.F. Kulynycha, O.V. Shebanina, in other countries – M.V. Ananyeva, N.I. Bukhtoyarova, V.V. Halova, S.A. Zinchenko, O.I. Krassova, A.O. Pashuty, M.P. Solodovnykova.

These works laid a great theoretical and methodological basis for research in the field of land relations. But despite the enormous contribution of these authors, they paid little attention to land asset rights and land management.

The purpose of the article is to study the genesis of land ownership relations and identify problems of information support of land management of economic entities.

Presentation of the main research material. Land relations - a specific area of production relations of society, which arise between people in the process of use, possession and disposal of land. As a result of land reform in Ukraine, there have been fundamental changes in the forms of land ownership, which have caused significant changes in the composition of landowners and land users. The introduction of private property in Ukraine and the peculiarities of land use in the production process of agricultural enterprises necessitated the further development of effective forms of land management and rational land use, which, in turn, requires rethinking the economic essence of land resources and their inclusion in the objects of accounting. Ukraine has not yet established an appropriate system of normative regulation of land use, which would allow to form sufficient information about their quality characteristics, assessment and potential opportunities for land use in modern conditions. This problem is quite multifaceted. It includes a wide range of issues: forms of ownership and management; land market; rent; land tax; land management, etc. Moreover, these issues cover all categories of land in our country.

The complexity of the development of land relations is mainly due to the fact that they are quite dynamic and are closely related to economic, social, environmental and historical relations (Fig. 1).

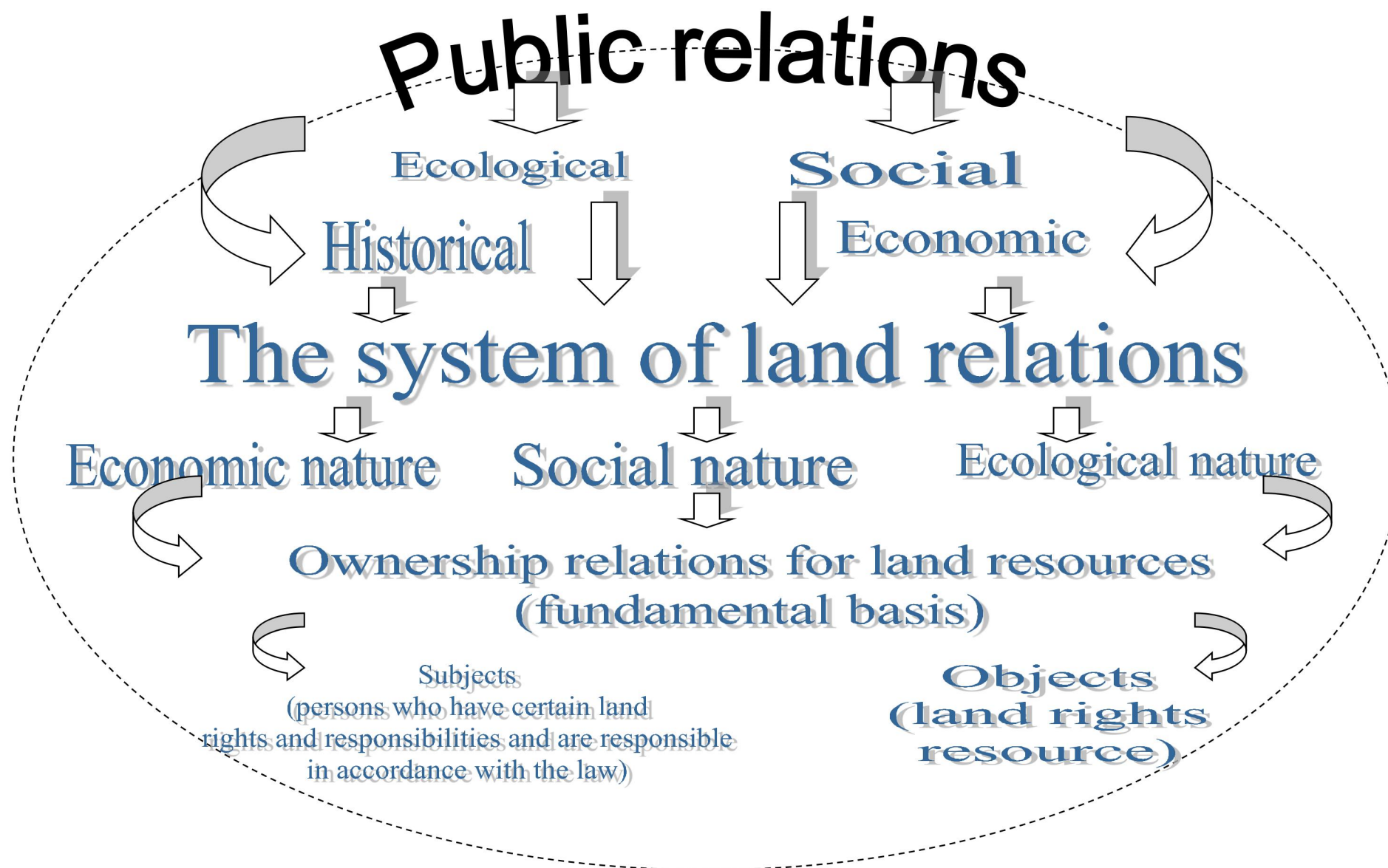


Figure 1. The place of ownership of land resources in the system of land relations

According to many economists, the fundamental basis land relations are precisely the relations of land ownership [7]. V.M. Zhuk also emphasizes that land relations are a multilevel organizational and economic system aimed at transforming property relations [5].

The first steps in land relations and land management were made by mankind in primitive society, when tribes established the boundaries of hunting grounds. Ownership of hunting grounds was inviolable and defended in a fierce struggle. With the stratification of society into pastoral and agricultural tribes, there was a need to establish the boundaries of territories, to fix them with certain signs. The emergence of class society, private property changed land relations. Land management began to pursue land policy in the interests of the ruling class, to strengthen land ownership and organize its use in the interests of this class. For millennia BC, the peoples of Greece, Egypt, India have already divided the land into shares, kept a strict record of land, measurement, determination of their quality for tax purposes [2].

As noted by Ya.V. Sokolov [8], documents were found ("Zeno's papyrus"), which were compiled in the III century. BC is., reflecting the economic activities of the owner in Greece, including agriculture. Zeno was a manager who specialized in accounting depending on the sectors of the economy, resulting in a separate accounting of agriculture.

The next stage in the development of land relations is related to the description of land in special registers, which entered data on the owner of the land, the size of land, method of cultivation, quality and profitability of land, plot plans and boundaries of land holdings [2]. In the Byzantine Empire, cadastres were kept, where the owner's land was recorded not by a general indicator, as in Rome, but by the serfs who owned it. The land was subject to a continuous inventory. The land fund was considered in five categories: arable land; land to be cultivated; stony; pasture; abandoned [8]. These categories reflect the classification of lands, which includes subspecies of lands on various

grounds of modern classification. This division of land in accounting was due to a differentiated order of taxation.

On the territory of Ukraine during the Cossack era and the state of B. Khmelnytsky, the system of land tenure was based on the right of private property, small Cossack land tenure was established [6].

In the XV-XVIII centuries. in Italy the question of property valuation was raised. At Datini, land was valued at selling price [8].

In the XIX - early XX centuries. in Italy, C. Ronioni argued that agricultural management should reflect the net income of each crop, which is necessary to determine the depletion of land by different crops and make a calculation [8].

K. Ronioni's approach is quite analytical, but similarly to L.F. where Caso does not provide for direct management of land, but only their depletion, which is included in the cost of the harvest.

In Russia, for the calculation of pre-tax profit, a benefit was used for lands from the subsoil of which minerals were extracted at a level not exceeding 5%, which consisted in reducing gross income by the amount of repayment of property (restoration). In this case - the restoration of land, which was regulated by the Instruction of May 11, 1899. According to the same Instruction, the costs that reduced gross income included rent for land plots [8].

In the first half of the XIX century. on the territory of Ukraine, as in Russia, the crisis of the feudal system was ripe. As a result, in 1861 a reform was carried out, which provided for the permanent use of the peasants for certain duties of their estates and in accordance with local regulations a certain amount of land and other lands; association of liberated peasants into rural communities; reforming the zemstvo system (creation of zemstvo administrations). The reform allowed landowners to leave about half of the land for their own use, and the rest to be distributed among the former serfs for indefinite use for a statutory tax. The size of the allotment was determined by a conditional agreement between

the landlord and the peasant within the norm approved by law. A characteristic feature of the reforms in the Russian Empire was the separation of two main forms of land tenure: court (private) and communal [11].

As the land provided to the peasants was insufficient, there was such a form of land use as rent, although the conditions for the provision of land by landlords for rent were unfavorable (extremely high fees).

The reform of 1861 gave impetus to the development of private land ownership of the peasants, laid the future origins of farming, and the fact of buying and selling land indicated the beginning of market reform. The decisive role in this was played by the Peasant Land Bank, which was a state institution and provided loans to peasants for the purchase of land. In 1905, a decree was issued to expand the activities of the Peasant Bank to purchase land for resale to farmers, which determined more favorable lending conditions [11].

The decree "On Supplementing Certain Provisions of the Current Law Concerning Peasant Land Ownership and Land Use" of November 9, 1906, initiated the agrarian reform of P. Stolypin. Its essence was to create a land fund and transfer land from it to the peasants. The distribution of land was as follows: plots were classified by quality, those wishing to buy them contributed to the auction the appropriate funds, which were then compensated to those who got the worst land. Plots of medium quality were provided for use without surcharges. The buyers of land were communities, societies and private peasants [11]. A significant place in the agrarian reform belonged to the Peasant Land Bank, which was tasked with buying landed estates and selling land to peasants at reduced prices.

Thus, in agriculture, a diversified economy was formed, which was based on four modes: state, community, large private and family-labor (small private).

In 1917, the "Christian Order of Land" was published, which demanded the abolition of landlord ownership of land and the establishment of equal and free land use. This order became the basis for further reform. The land policy of

the Bolsheviks was based on the Decree on Land, adopted by the Second All-Russian Congress of Soviets on November 8, 1917, which automatically extended to Ukraine. It proclaimed the nationalization of Russia's land fund, provided for the confiscation of landed, private, monastic and ecclesiastical lands and their transfer to the local land committees and county councils of peasant deputies, and required equalization of land use [4].

On the territory of Ukraine on April 29, 1918, the day of the election of Hetman P. Skoropadsky, a manifesto was issued - "Letter to all the Ukrainian people", which proclaimed the restoration of private property, freedom to enter into contracts for the sale of land. However, these norms were abolished after the cessation of the Hetmanate [9].

By decree of February 14, 1919, all of the country's agriculture was transformed into a single agricultural factory, and peasants became its workers, who were forbidden to own private property, including land, and adjacent plots.

The restoration of private ownership of land took place with the adoption in 1922 of the Land Code, which guaranteed lifelong hereditary ownership of land to those who cultivated it, but at the same time confirmed that the land is owned by the state. In fact, three forms of land ownership were recognized: private, which provided for the existence of the peasant economy; cooperative; public or community [11].

A further step in land relations in the Ukrainian lands was taken in December 1927 with the proclamation of a course for the collectivization of agriculture. On December 15, 1928, the Law "General Principles of Land Use and Land Management" was adopted, where the nationalization of lands was recognized as the basis of the entire Soviet land system. The right of exclusive state ownership of land was determined by the USSR [2]. Laws on land lease and employment were repealed, and the collective farms' plots were reduced to a minimum. In 1937, there were 28.3 thousand collective farms on the territory of

Ukraine, in which 96.1% of peasant farms and 99.7% of sown areas were concentrated [11].

Thus, private ownership of land was abolished, the purchase and sale of land was prohibited, and the real owner of land became the state.

Important for the further development of land relations was the adoption in 1968 of the Fundamentals of Land Legislation of the USSR and the Union Republics. This document became the main legislative act on the regulation of land relations and state land management, which was aimed at strict centralization and command management of agriculture. In order to develop and supplement this document in Ukraine in 1970, the Land Code was adopted, which, however, could not bring under the existing political regime something new and important for land relations in Ukraine [2].

In the 70's and 80's the development of land legislation began to move towards the cooperation of peasants. In the 70's to the traditional inter-farm and domestic land management were added new directions in the organization of land use, in particular, forecasting and planning of land use in the General schemes of land use, land management schemes of regions and districts of the country, land reclamation, land cadastral work, working design associated with the improvement of individual land plots. Resolution of the Council of Ministers of the USSR of June 10, 1977 "On the procedure for maintaining the state land cadastre" contributed to the deployment of a wide front of work on land cadastre, determining the productive capacity of lands of different quality, resulting in a single all-Union method of land valuation. The state registration of land tenure and land use was introduced as a component of the land cadastre, which provides a study of the legal and economic status of lands, soil evaluation (comparative assessment of soil quality by their main natural properties, which are sustainable and significantly affect the yield of crops grown in specific crops). -climatic conditions) and economic evaluation of land [2].

In 1990, the Land Code of the Ukrainian SSR was adopted, which defined the tasks of land legislation, equality of state, collective and private forms of land ownership and the division of land into seven categories by purpose. This Code was in force until the adoption of the Land Code of Ukraine in force today.

Thus, in the 90s of the twentieth century. on the territory of Ukraine land reforms have started again. The basic principles of land reform are laid down in the Declaration of State Sovereignty of Ukraine (July 1990). Even before the adoption of the Act of Independence of Ukraine (1990), the Verkhovna Rada of the Ukrainian SSR simultaneously with the Land Code adopted a resolution "On Land Reform", which was presented as part of the transition of the state to market relations. It provided for the redistribution of land with the simultaneous transfer of their farmers to private and collective ownership, as well as the use of enterprises, institutions and organizations to create for equal development of various forms of land management, the formation of a diversified economy, rational use and protection of land. It was announced that since March 15, 1991, all lands of Ukraine have been the object of land reform. In October 1991, the concept of privatization and privatization of land was approved [3].

In independent Ukraine in 1992, the Verkhovna Rada of Ukraine by Resolution "On Acceleration of Land Reform and Land Privatization" obliged the relevant authorities to ensure land reform and introduce collective and private ownership, which was regulated by the adoption in 1992 of the Law of Ukraine land ownership. " In the same year, the Law of Ukraine "On Collective Agricultural Enterprise" was adopted, which initiated the determination of the property share of each member of the PCU; Law of Ukraine "On Payment for Land", which provided for the establishment of the amount and procedure for payment for the use of land resources.

In 1994, the Subsoil Code of Ukraine and the Forest Code were adopted, which regulated the use of land for subsoil and forest resources, and the

following year - the Water Code of Ukraine, which defined the basis for the use of water resources and water fund lands.

The Decrees of the President of Ukraine “On Urgent Measures to Accelerate the Reform in the Field of Agricultural Production” (1994) and “On Urgent Measures to Accelerate the Reform of the Agrarian Sector of the Economy” (1999) were promulgated. –2000 collective agricultural enterprises on the basis of private ownership of land [1].

On October 25, 2001, a new Land Code of Ukraine was adopted, which provides for three forms of land ownership (private, communal and state), the right of permanent use, lease and other rights; the principles of land legislation, division of lands by purpose are determined.

In 2003, the laws “On Land Management”, “On Land Protection”, “On State Control over Land Use and Protection”, “On Farming”, and “On Land Valuation” were adopted, which define the legal, economic and social bases of activity. and regulation of relevant issues.

In 2010, the Tax Code of Ukraine was adopted, which came into force the following year and contains a section "Payment for land", which replaced the relevant law. 2011 was marked by the adoption of the law "On State Land Cadastre", which regulates the maintenance of the State Land Cadastre, determines the composition of its information.

Generalization of the main stages of formation of land relations, formed due to the impact of changes in public policy, grouped in table 1.

Table 1

The impact of changes in public policy on the development of land relations*

Period	The nature of public policy	Development of land relations
<i>1</i>	<i>2</i>	<i>3</i>
To 1860s	State protection of serfdom with the right to sell peasants with land and without land	Archaic feudal land relations with their gradual evolution from spent rent (borsch) to natural and then cash rent (installment)

<i>1</i>	<i>2</i>	<i>3</i>
1860 – 1900	Reform of the 60's. Abolition of serfdom. The right to buy land by the community	Capitalism of land relations, which was hampered by general land ownership by the community
1900 – 1917	Incomplete Stolypin reforms. The right of the peasantry to leave the community with their share of land	Decrease in the general land tenure of the community, the emergence of farms as a tendency to form farming. In 1917 the process of modernization of land relations, increasing the efficiency of agricultural production was stopped
1917 – 1920	Military communism.	Degradation of land relations and destruction of the economy of agricultural production
1921 – 1926	New economic policy. Pre-tax. Free trade in agricultural products	Revival of land relations on a market basis with a significant increase in agricultural productivity
1927 - mid-1950s	Collectivization and subsequent formation of the collective farm system	Expropriation and actual enslavement of peasants, feudalization of land relations. The beginning of a new continuous crisis
Mid-1950s - mid-1980s	Partial liberalization of agricultural policy, conquest of virgin lands, large public investments in agriculture	Modernization of land relations. Improving the economic condition of the peasants
Mid-1980s - 1990s	Economic policy aimed at developing market relations. Free pricing. The constitutional right of private ownership of land without the legal right to buy and sell land	Development of new forms of land relations, farming, commercialized large farms
2000s	Economic policy is aimed at regulating the system of land relations, a clear division of powers of government	A complex, contradictory process of finding and forming an effective (economic and social) model of land relations
2020	Economic policy is aimed at accelerating reforms in the field of land relations, including the inventory and transfer of agricultural land to communal ownership, the definition of land rent	Further reform of economic land relations. Introduction of the land market in Ukraine

Reference: * own development T. Ostapchuk

The peculiarity of the state as a political institution is the prerogative to use legal norms (creation, implementation, implementation and control over their observance). Legal regulation is one of the most important and integral instruments of public policy, because it is this tool that allows the actual application of other public policy instruments through their official declaration

and adoption in the form of separate regulations / individual provisions and principles in legislative documents [10].

Today, the establishment of land ownership rights is carried out in the manner prescribed by the Land Code of Ukraine, it stipulates that land ownership is the right to own, use and dispose of land. But the main problem is that all the legal norms enshrined in land legislation are not provided for in the analysis of operations with land resources of enterprises, institutions and organizations in the management process. In practice, the subjects of land relations have many questions and certain inconsistencies in the existing legal documents. Therefore, there is an urgent need to develop methodological approaches to information management of land resources based on the fundamental principles of property rights, which are prescribed in regulations in the field of land relations and take into account the experience of other countries.

In addition, if the right of ownership is a fundamental basis for the development of land relations, it will be more correct to use the grammatical construction not "land relations" but "land ownership relations".

Conclusions and suggestions. Thus, information support of business entities on transactions for the acquisition of full ownership or its components on land, in the field of land ownership management, is a fundamental basis for reflection in the management of all facts of economic life related to land resources in activities of enterprises, institutions and organizations, regardless of their organizational and legal forms and regardless of the categories of land they use.

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