

INNOVATION SCIENCE AND TECHNOLOGY

ISSUE 9, PART I / SEPTEMBER 2026

 Acceptance of papers



**Acceptance of
papers**

Published monthly



Topics

economics,
technology, social
sciences



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JOURNAL **"INNOVATION SCIENCE AND
TECHNOLOGY"** HAS BEEN REGISTERED
UNDER THE NUMBER **C-5669633** BY THE
AGENCY FOR INFORMATION AND MASS
COMMUNICATIONS (AOKA) OF THE
REPUBLIC OF UZBEKISTAN, EFFECTIVE
FROM OCTOBER 9, 2024.

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Phone: **+998 50 737 87 88**

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IMPROVING THE METHODOLOGY FOR ASSESSING THE EFFICIENCY OF LAND TAX ADMINISTRATION FOR INDIVIDUALS

Ramazonov Shamil Ulugbek ogli

Independent Researcher at Tashkent State University of Economics

ORCID: 0009-0002-5954-3942

Abstract. The article examines the current state and methodological improvement of efficiency assessment in the administration of land tax on individuals in Uzbekistan. Official budget data for 2021–2025 show that aggregate land-tax receipts increased from UZS 4.1 trillion to UZS 10.0 trillion. In 2025, 5.8 million individuals were registered as land-tax payers, and UZS 4.3 trillion of land tax was assessed. A multidimensional assessment framework is proposed that combines cadastral coverage, assessment accuracy, collection performance, arrears control, digital notification, and data quality. The author develops the Individual Land Tax Administration Efficiency Index (JShYSMSI) as an integrated measurement tool. The proposed methodology shifts attention from revenue growth alone to the quality of the entire administrative chain. Policy recommendations focus on cadastral–tax data integration, automated discrepancy detection, digital taxpayer communication, and territorial performance monitoring.

Keywords: land tax, individuals, tax administration, efficiency, cadastre, tax base, arrears, digitalization, JShYSMSI.

INTRODUCTION

Land tax has a twofold economic content within the state financial system. On the one hand, it is one of the stable revenue sources of local budgets; on the other hand, it acts as a fiscal institution regulating the rational use of land resources, the formalization of property rights, and territorial development processes. The specific feature of this tax in the segment of individuals is that the tax liability is in most cases calculated by the tax authorities on the basis of data available in the cadastre and other state information systems rather than on the basis of the taxpayer's declaration. For this reason, administrative efficiency is determined first of all by the completeness of the data, their mutual consistency, and their correct delivery to the taxpayer.

The digital transformation of tax administration in Uzbekistan is having a direct impact on the land tax levied on individuals. The taxpayer's personal cabinet, the mobile application, SMS notifications, electronic payments, and data exchange between state bodies are automating the assessment and collection process. The introduction in 2026 of the possibility to view information on the plot area, cadastral value, rate, assessed tax, and arrears in the SMS notification for land and property taxes, and to proceed to payment through the mobile application, indicates the next stage of this process [13]. However, technological innovation alone does not guarantee efficiency: if the data are incorrect or incomplete, automation may also multiply errors more rapidly.

The relevance of the topic is also explained by the insufficiency of the traditional fiscal approach in assessing the administration of land tax on individuals. Growth in tax revenues is an important outcome, yet this growth may occur owing to the indexation of tax rates, the registration of new objects, the updating of cadastral data, or increased activity in the collection of arrears. Therefore, in assessing efficiency, indicators of tax base coverage, assessment accuracy, payment discipline, the level of arrears, administrative costs, and the use of digital services must be analysed together with revenue.

The object of this research is the system of administration of the land tax levied on individuals in Uzbekistan. The subject of the research comprises the criteria and indicators expressing the efficiency of this system and the mechanisms for their comprehensive assessment. The aim of the research is to develop a multi-criteria methodology for assessing the efficiency of the administration of land tax on individuals and to substantiate it with official statistical data. To achieve this aim, the dynamics of land tax receipts in 2021–2025 are analysed, the administrative scale for individuals in 2025 is assessed, the weak points of the current administrative process are identified, and the JShYSMSI integral index is proposed.

LITERATURE REVIEW

In international approaches to the efficiency of tax administration, the fiscal result is regarded as only one part of the quality of the administrative system. The OECD recommends analysing the indicators of digitalization, voluntary compliance, debt management, audit, and service delivery in tax administration jointly [1]. The TADAT methodology, in turn, assesses the integrity of the tax base, the timely filing of declarations and payments, arrears, disputes, and institutional governance as separate performance outcome areas [2]. These approaches are also important for land tax; however, unlike other taxes, the information base of land tax is very strongly linked to the cadastre and the register of property rights.

Studies devoted to land and real estate taxes identify the complete registration of the tax base, the quality of valuation or rate setting, and the collection mechanism as the main determinants of fiscal potential. Bird and Slack emphasize that the efficiency of land and property taxes depends on local governance capacity, the quality of the database, and the transparency of communication with the taxpayer [3]. Kelly shows that, in the experience of developing countries, expanding the tax base and reducing arrears constitute the largest reserve of administrative reform [4]. Bahl, Martinez-Vazquez, and Youngman note that in reforming property taxes, registration, valuation, billing, payment, and enforced collection must be managed as a single administrative chain [5].

In the conditions of Uzbekistan, the fact that the assessment of land tax on individuals is based on data provided by the cadastral authorities makes these theoretical conclusions practically relevant. According to the data of the Tax Committee, in 2025 there were 5.8 million individual land tax payers, and UZS 4.3 trillion of land tax was assessed for them [11]. Consequently, the correct assessment of millions of individual liabilities of small amounts and their timely direction to payment require a highly automated administrative system working with large volumes of data.

Unlike the existing scientific approaches, this article singles out cadastral coverage and the consistency of cadastral and tax data — features specific to the administration of land tax on individuals — as a separate assessment criterion. In addition, the collection ratio of the assessed tax, overdue arrears, the coverage of digital notification, and the speed of eliminating discrepancies are combined within a single integral index. In this way, the object of assessment is not only the final revenue, but the entire administrative process from the emergence of the tax liability to its payment.

RESEARCH METHODOLOGY

The research used the methods of systemic analysis, time series analysis, comparative analysis, relative indicators, the index method, and logical generalization. The statistical base comprised the data of the Ministry of Economy and Finance of the Republic of Uzbekistan on State budget revenues for 2021–2025 [6–10] and the 2025 data of the Tax Committee on the land and property taxes of individuals [11]. In the normative and institutional analysis, official information on tax privileges, payment deadlines, and the digital notification mechanisms of 2026 was used [12–14].

The annual growth rate of land tax receipts was calculated using the formula $Gt = (Lt/Lt-1 - 1) \times 100$, where Lt is land tax revenue in year t . The average annual compound growth rate for 2021–2025 was determined on the basis of the formula $CAGR = (L_{2025}/L_{2021})^{(1/4)} - 1$. To assess the fiscal weight of land tax within the group of resource payments and property taxes, the indicator $St = Lt/Rt \times 100$ was applied, where Rt is total revenue from resource payments and property taxes in the corresponding year.

In order to show the administrative burden and the average scale of the tax liability for individuals, the assessed land tax per payer was calculated using the formula $Apc = A/N$. According to the 2025 data, with $A = \text{UZS } 4.3 \text{ trillion}$ and $N = 5.8 \text{ million payers}$, the average assessed liability amounts to approximately UZS 741.4 thousand. This indicator is interpreted not as a rate or a typical payment amount, but as an average aggregate indicator characterizing the scale of tax administration.

As a methodological proposal, the JShYSMSI integral index was developed. The index consists of five blocks: tax base coverage (B), the collection level of the assessed amount (C), arrears management (D), the coverage of digital notification and services (E), and the quality of cadastral–tax data (Q).

General

form:

$JShYSMSI = 0.25B + 0.25C + 0.20D + 0.15E + 0.15Q$. Each component is normalized from 0 to 100. The weights are proposed with the aim of highlighting the full registration of the tax base and actual collection as the most important outcomes, and in future they may be refined on the basis of expert assessment or statistical calibration.

ANALYSIS AND RESULTS

State budget data show that the fiscal importance of land tax has increased steadily in recent years. The indicators in the table express the total amount of land tax receipts from both legal entities and individuals; therefore, they are used as a general fiscal background for the administration of the tax on individuals and are not interpreted directly as receipts from individuals (Table 1).

Table 1.

Dynamics of land tax receipts in Uzbekistan, 2021–2025

Year	Land tax revenue, UZS bn	Annual growth, %	Resource and property taxes, UZS bn	Share of land tax, %
2021	4,082.8	–	23,036.4	17.72
2022	5,305.9	29.96	23,912.8	22.19
2023	6,890.1	29.86	28,079.5	24.54
2024	8,216.0	19.24	36,363.0	22.59
2025	10,042.0	22.22	44,949.0	22.34

Source: author's calculations based on the State budget revenue data of the Ministry of Economy and Finance of the Republic of Uzbekistan [6–10].

While land tax receipts amounted to UZS 4,082.8 billion in 2021, they reached UZS 10,042.0 billion in 2025. Over four years, nominal revenue increased 2.46-fold, and the average annual compound growth rate amounted to approximately 25.2 per cent. The highest annual growth, of around 30 per cent, was observed in 2022 and 2023. Although growth slowed to 19.2 per cent in 2024, it accelerated again to 22.2 per cent in 2025. These dynamics confirm the stable fiscal role of land tax in budget revenues.

The share of land tax within the group of resource payments and property taxes also increased from 17.72 per cent in 2021 to 24.54 per cent in 2023, and in 2024–2025 it was maintained above 22 per cent. At the same time, it would be incorrect to treat revenue growth as a direct equivalent of administrative efficiency. For 2025, the land tax rates for legal entities and individuals were indexed by an average of 10 per cent [15]. Consequently, part of the nominal revenue growth may be related to the rate factor; in order to assess the actual administrative result, coverage and collection indicators must be considered separately (Figure 1).

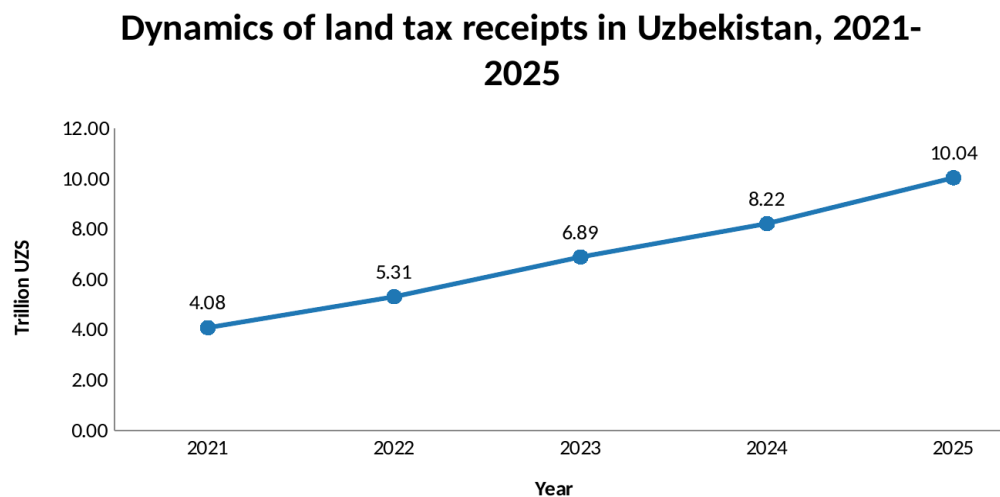


Figure 1. Dynamics of land tax receipts, 2021–2025

Source: compiled by the author on the basis of data [6–10].

Taking into account the very broad coverage of the statistical data published annually and the specific features of the processes involved in their proper analysis, alongside a clear presentation of a systemic analysis of the information within the main fluctuations of these dynamics, the March 2025 data of the Tax Committee show the scale of the administration of land tax on individuals more precisely. There are 5.8 million individual

land tax payers in the country, and on the basis of the data provided by the cadastral authorities, UZS 4.3 trillion of land tax was assessed for them [11]. These two figures alone demonstrate the need for the constant updating of millions of taxpayer records, land plot parameters, privileges, rates, and payment statuses within the administrative system (Table 2).

Table 2.

Selected indicators of the administration of land tax on individuals, 2025

Indicator	Value	Note
Individuals paying land tax	5.8 million persons	Tax Committee data
Assessed land tax	UZS 4.3 trillion	Based on cadastral data
Average assessed amount per payer	UZS 741.4 thousand	Author's calculation
Notifications issued for property and land taxes	6.2 million	Combined indicator for the two taxes
Payment periods	2 instalments	In equal shares by 15 April and 15 October

Source: Tax Committee data [11] and author's calculations.

The average assessed land tax per payer amounts to UZS 741.4 thousand. This arithmetic mean conceals large differences across regions, land areas, types of use, rates, and privileges, yet it is a useful indicator for expressing the mass character of the administrative system. Even if there is only a small cadastral discrepancy for each of the 5.8 million payers, a considerable fiscal and social consequence may arise at the aggregate scale. For this reason, it is economically more efficient to detect errors through automated data consistency control rather than through individual applications.

The delivery of payment notifications through the personal cabinet, SMS, and the mobile application reduces administrative costs and creates convenience for voluntary payment [11; 13]. The inclusion in 2026 of information on the plot area, cadastral value, rate, tax amount, and previous arrears in the SMS notification expands the taxpayer's ability to verify the assessment [13]. Such solutions must be measured separately in the efficiency index, since the actual result is expressed not by the mere sending of a digital message, but by its delivery, its opening, and the subsequent occurrence of payment (Table 3).

Table 3.

Problems in the administration of land tax on individuals that require assessment

Problem	Limitation of traditional assessment	Proposed indicator	Expected result
Absence of the object in the cadastre or outdated data	Not directly visible in the revenue indicator	Tax base coverage (B)	Identification of the hidden / unregistered base
Difference between the assessed and the actually collected amount	May be confused with the nominal assessment	Collection level (C)	Increasing voluntary payment
Overdue arrears	Limitation to the total debt amount only	Arrears management (D)	Segmentation and collection of old debt
Failure of the notification to reach the taxpayer	The availability of a digital channel is regarded as efficiency	Digital coverage (E)	Measuring the delivery–opening–payment chain
Discrepancies between the cadastral and tax bases	Correction through a manual application	Data quality (Q)	Automated reconciliation and prompt correction

Source: author's elaboration.

Another important issue in the administration of land tax on individuals is the rapid and correct application of normative changes to assessments. In June 2026, the previously applied threefold land tax on land plots used by individuals without documents from 1 January 2020 to 1 June 2024 was abolished, and the recalculation of previously assessed amounts was established [14]. This case shows that the flexibility of the administrative system, the accuracy of recalculation, and the ability to communicate the result to the taxpayer in a timely manner are also important elements of efficiency.

The proposed JShYSMSI index combines five main components within a single 0–100-point system. The purpose of the index is to compare administrative results across regions, periods, and tax authorities, to identify the source of problems, and to direct managerial decisions purposefully. The practical implementation of the index requires internal tax and cadastral micro-data; open statistical data are not sufficient for assigning precise

scores across all components. For this reason, the index is proposed in the article as a methodological model, and no fabricated scores are calculated (Table 4).

Table 4.

Structure of the JShYSMSI index and directions of its calculation

Block	Symbol	Recommended formula / content	Weight	Interpretation
Tax base coverage	B	Taxed plots / identified potential plots $\times 100$	0.25	Completeness of registration
Collection level	C	Amount paid / amount assessed $\times 100$	0.25	Actual fulfilment of the liability
Arrears management	D	$100 - (\text{overdue debt} / \text{assessed amount} \times 100)$	0.20	Debt kept under control
Coverage of digital services	E	Share of digitally delivered and identified notifications	0.15	Quality of service and communication
Data quality	Q	Share of cadastral–tax records matched successfully / without discrepancies	0.15	Accuracy of integration and assessment

Source: author's proposal.

For the interpretation of the index results, 90–100 points may be regarded as high efficiency, 75–89 points as stable but with a reserve for improvement, 60–74 points as average, and below 60 points as a zone of high administrative risk. It is important not to be limited to the overall score: for example, a high collection level should not compensate for low cadastral coverage. To this end, it is also recommended to establish minimum threshold requirements for each component.

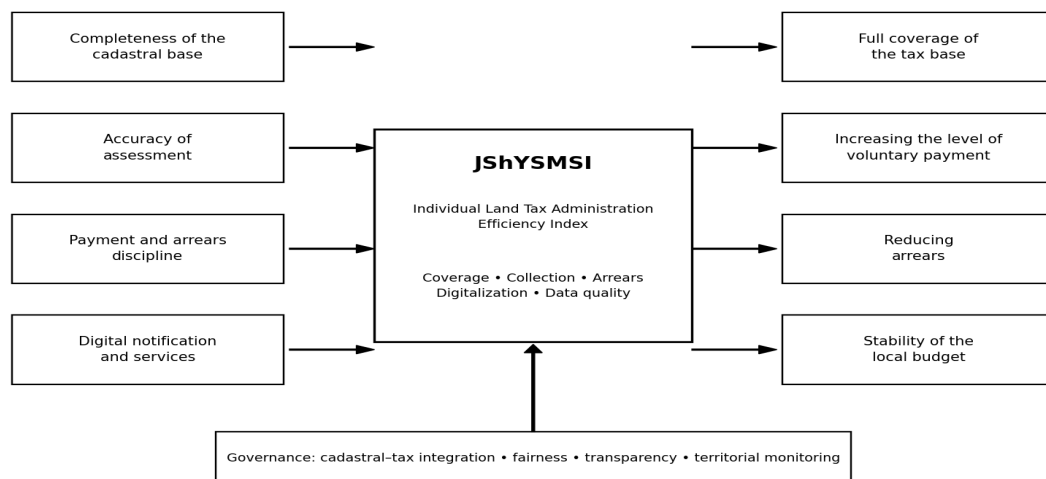


Figure 2. Proposed model for assessing the efficiency of the administration of land tax on individuals

Source: author's elaboration.

At the first stage, the data of the cadastral authorities and the tax authorities must be matched on the basis of a single plot identifier. For each individual, the area, location, type of right, purpose of use, privilege status, and applicable tax rate of the land plot must undergo automated verification. Non-matching records are entered

into a separate risk register. This method directs the work of territorial tax inspectors not to the general list, but to the identified discrepancies.

At the second stage, the conversion from the assessed tax to payment is monitored. Stages such as the notification being sent, delivered, and opened, the taxpayer viewing the details, and payment being made may be recorded as separate digital events. These data make it possible to determine which channel — SMS, the mobile application, the personal cabinet, or the traditional notification — produces the higher result in voluntary payment. As a result, it becomes possible to optimize the ratio between service costs and revenue.

At the third stage, it is expedient to introduce the segmentation of arrears. Risk groups are formed on the basis of the small, medium, and large size of the debt, its duration, previous payment history, and response to notifications. For low-risk payers, an automated reminder may be sufficient, while for high-risk or long-standing arrears, individual enforcement measures are applied. In this way, administrative resources are allocated not according to the amount of the debt, but according to the probability of collection and the fiscal risk.

At the fourth stage, the JShYSMSI may be calculated by region and displayed on a management dashboard linked to local budget revenues. Since land tax is an important source of local revenue, the territorial application of the index may become a common performance indicator not only for the Tax Committee, but also for the cadastral agency, the khokimiyats, and local financial bodies. Such a mechanism stimulates the increase of tax revenue not through raising rates, but through the full registration of the base and the improvement of voluntary payment.

CONCLUSION AND RECOMMENDATIONS

The analysis carried out showed that the fiscal importance of land tax in Uzbekistan is consistently increasing. In 2021–2025, total land tax receipts increased from UZS 4.08 trillion to UZS 10.04 trillion, with an average annual compound growth rate of 25.2 per cent. However, since the dynamics of nominal revenue also incorporate the effect of rate indexation and other factors, they alone do not fully express the efficiency of tax administration.

The segment of individuals is large in scale: in 2025, UZS 4.3 trillion of tax was assessed for 5.8 million land tax payers. This process requires an inseparable link between the quality of cadastral and tax data, automated assessment, notification, and payment infrastructure. The average assessed liability of UZS 741.4 thousand per payer points to the problem of efficiently managing a very large number of relatively small individual liabilities within the administrative system.

As a result of the research, the JShYSMSI integral index was proposed, measuring the efficiency of the administration of land tax on individuals through five blocks — tax base coverage, collection, arrears, digital services, and data quality. The index combines the fiscal result with the quality of the administrative process and makes it possible to compare regions, identify low-performing links, and direct managerial resources purposefully.

In practical terms, it is expedient to implement the following proposals: first, to integrate the cadastral and tax databases in near-real time on the basis of a single plot identifier; second, to detect discrepancies in area, rights, rates, and privileges automatically and to form a risk register; third, to measure the digital conversion from the sending of the notification to payment; fourth, to segment arrears by duration and risk; fifth, to display the JShYSMSI results on a monitoring dashboard by district and city; sixth, to assess the impact of recalculations and normative changes through a separate quality indicator.

This approach deepens in practical terms the scientific result on improving the assessment of the efficiency of tax administration within the framework of the dissertation. At the next stage, once the micro-data of the Tax Committee and the Cadastre Agency become available, the components of the JShYSMSI may be calculated for real by region, the weights may be calibrated by econometric or expert methods, and the statistical relationship of the index with land tax receipts, arrears, and taxpayer applications may be tested.

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Proofreader: Zokir ALIBEKOV

Layout and Designer: Oloviddin Sobir ugli

2026. № 9

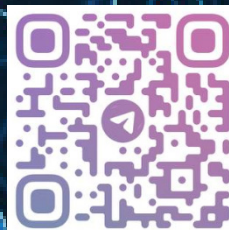
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