

Savinykh Vladislav

Docent of Saint Petersburg State University, PhD

Department of administrative and financial law

Independent expert of the Attestation Commission of the Arbitration Court of St. Petersburg and the Leningrad Region

Academic interests:

Real estate taxation; capital value, rental value, land value, area-based and another systems of real estate taxation; economic basis of real estate taxes; the economic regulatory effects of real estate taxation, influence of the tax law principles on the rules for determining the cadastral (tax) value;

state cadastral valuation (valuation for tax purposes), the economic feasibility of the cadastral value; correlation of appealing and updating the cadastral value, conceptual models of appealing the cadastral value, civil liability in the field of cadastral valuation.

1. Savinykh V.A. Principle of Economic Feasibility of Cadastral Value: Looking for Content // Nalogoved. 2017. № 10. p. 40-50.

Annotation (раскрывающееся меню): [The author consider several approaches to the solution of the question of the practical importance of the content of the principle of economic feasibility of cadastral value. The author suggests that the cadastral value is feasible if it correspond not to the exact market value, but to the level of a limited market value.]

2. Savinykh V.A. Commentary to the Resolution of the Plenum of the Supreme Court of the Russian Federation on Appealing the Cadastral Value: Identification of Conceptual Bases. // The Herald of Economic Justice of the Russian Federation. 2016. № 5. P. 109-137.

Annotation (раскрывающееся меню): [The author gives a commentary to the Resolution of the Plenum of the Supreme Court of the Russian Federation on questions appealing the cadastral value of real estate, trying to reveal its general conceptual framework predetermining the solution of specific legal problems. Based on the results of the analysis of some issues considered by the Supreme Court of the Russian Federation and related to the subjects, the period of appealing the cadastral value, the retrospective effect of its revision, the ways of protecting the rights of interested parties, etc., the author concludes that, despite the multitude of spheres of application of cadastral value, The Supreme Court of the Russian Federation perceive it primarily as a taxable value. This conclusion allows us to see the base for clarification of the Supreme Court of the Russian Federation and provides tools for resolving those problems that remained beyond the scope of the resolution.]

3. Savinykh V.A. Up to the Problem of Substatutory regulation of cadastral value // The Law. 2016. № 4. C. 119-126.

Annotation (раскрывающееся меню): [In the article the author explores the acceptability of the transfer of powers to regulate the cadastral value to the by-law level. Based on this analysis, the author concludes that the principles of certainty and economic feasibility of taxation dictate the need to establish in law the definition of the cadastral value, establishing it's connection with the market value, and limiting arbitrary regulation of this issue at by-law level. Regulatory impact of real estate taxation, associated with the

way the cadastral value is calculated and understood, can not be transferred into the hands of the executive branch.]

4. Savinykh V.A. Court function in the cases of property valuation disputing. // The Law. 2015. № 8. p. 147-157.

Annotation (раскрывающееся меню) [The article raises the question of the court function in the cases of property valuation disputing. Answering this question, the author bases on the analysis of the economic category of market value in order to explore the problem of multiple reliable valuations, terms of valuation contestation, and analyzes peculiarities of independent valuer's report against other evidences. The author proves the necessity of differentiation of procedural and evidentiary reliability of the valuation report. Following the results of the survey, the author concludes that in the cases involving property valuation disputing, the function of the court is not to resolve the dispute over the procedural reliability of the valuation report, but to establish the fair market value of the property. Thus, the court becomes the institution that has the right to terminate the endless multiplicity of procedurally reliable valuations and to bring certainty to the parties' relations through the establishment of the one and only final reliable valuation.]

5. Savinykh V.A. Section 2 of the Article 555 of the Civil Code of the Russian Federation in the Context of Cadastral Value Problems and the Principle of One Destiny . № 7. 2015. p. 79-97.

Annotaton (раскрывающееся меню): [The article is representing the analysis of the grounds for the rules from the section 2 article 555 of the Civil Code of the Russian Federation, stating that the price of a building by default includes the price of the land plot that is being transferred together with the building. The price survey allows the author to provide the reasoning for the fact that the built-up land parcel has no sole transferability attribute as well as no individual market value as an economic category. The land plot that has no individual price falls out of the controlled value turnover since the plot's commodity form appears to be a part of a single property unit. The author concludes that the unity principle provides section 2 article 555 of the Civil Code of the Russian Federationa with a new property and value substance. This section is no longer a technical provision but an evidence of an unbreakable legal, functional and sunordinationa bond between the land parcel and the building. Taking into account the conclusions, the author also surveys the issue of an individual cadastral value of a built-up land plot and demonstrates feasibility of its use.]

6. Savinykh V.A. Vicarious liability: economic content and legal essence // The Herald of the Supreme Arbitrazh Court of the Russian Federation. 2012. № 12. p. 59-69.

Annotaton (раскрывающееся меню): [The economic sense of vicarious liability is that a subsidiary debtor performs a foreign debt as a sanction for its unlawful conduct. Such liability, in the author's opinion, can be mediated by various legal forms, including tort liability.]