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**METHODOLOGICAL APPROACHES TO THE ASSESSMENT OF REAL ESTATE FOR TAX PURPOSES**

The article considers the practice of assessing the tax base in the administration of land tax in Ukraine. Described methods of assessment of land for taxation purposes.In addition, the approaches to the assessment of the tax base used in the global economy.Suggested an indicative methodology for assessing real estatevalues for tax purposes.

Keywords: valuation of real estate, real estate, taxation, real estate, real estate valuation technique