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METHODOLOGICAL ASPECTS OF DETERMINING THE DEPRECIATION AND OBSOLESCENCE OF BUILDINGS AND STRUCTURES FOR THE PURPOSES OF ASSESSING

The aim of the research is the study of the theoretical and methodological aspects of the definition of wear and tear and obsolescence of buildings and structures for the purposes of assessing and refining the methodology of their calculation from the point of view of formation of the cost of such facilities.

In the course of writing the article used methods of General scientific nature: observation and description, synthesis and analysis, methods of economic statistics: percentage numbers, index method.

Despite the high level of detail of the conceptual apparatus and methodological aspects in the field of property valuation at the present stage are not fully covered some issues that need to be clarified in the framework of the relevant guidelines to the current Federal valuation standards. Special attention should be paid to the approaches and methodology of evaluation of buildings and structures, as the most important segment in the evaluation business, in order to reduce errors and inaccuracies in the calculations.

Currently, in the evaluation practice the most popular are the following methods for determining the wear of buildings and structures: the method of economic age, the method of market extraction, the method of assessing the accumulated wear on its components (the method of breakdown). The problem of assessing wear at the present stage is to determine its level as a decreasing indicator for the cost of the object of assessment and, accordingly, causes the complexity of the calculation procedures.

In the course of the study, the following recommendations were made to clarify the estimated procedures of depreciation and obsolescence of buildings and structures in the framework of the cost approach. For convenience of calculations of the proposed model, moderate level of difficulty for each of the types of deterioration: physical, functional and external. The intermediate calculated value of the total wear should be compared with the proposed scale of expert assessment of wear and obsolescence, and depending on the range of its level in justifying the impact of wear on the value of the object of evaluation to rely on the developed recommendations.

Keywords: assessment, evaluation, depreciation, methods of evaluation of depreciation, types of depreciation, building, construction.

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