

---

336.14:332.1

**Kiviko Irina Valeryevna,**  
Deputy Chairman of the Council of Ministers of the Republic of Crimea —  
Minister of Finance of the Republic of Crimea,  
Simferopol, Russian Federation.

## **RATING ASSESSMENT OF MUNICIPALITIES ON THE QUALITY OF TAX POTENTIAL MANAGEMENT**

The quality of tax potential management has a significant impact on economic growth, increasing taxable resources, and overall performance of the municipal financial mechanism. The quality of the rating assessment in such conditions depends on the correctness of the formation of the revenue base of the municipality and, accordingly, its socio-economic development.

The study of rating assessment of municipalities on the quality of tax potential management is based on a set of methods, including the method of synthesis, analysis, deduction, abstraction, concretization, etc. The study used specific methods of economic analysis, which allowed us to identify certain trends and establish a pattern in the assessment of municipalities on the quality of tax potential management.

The article examines the system for calculating the tax potential. The quantitative identification of financial prerequisites for the development of a municipality is revealed, which allows authorities to take a more balanced approach to budget planning, especially in terms of revenue. The study of rating management practices allowed us to identify the advantages and disadvantages of methods for evaluating municipalities on the quality of tax potential management, to structure and schematically present the process of rating determination. Having studied the methodological approach to the development of state tax management, the author presented the organizational and economic mechanism for managing tax potential in municipalities.

The study proved that the rating of municipalities directly depends on the formed socio-economic potential, which contributes to the growth of taxable resources and, thus, the revenue part of the budget.

*Keywords:* tax potential, municipalities, organizational and economic mechanism, taxable resources, gross regional product, business activity, rating assessment, socio-economic development.





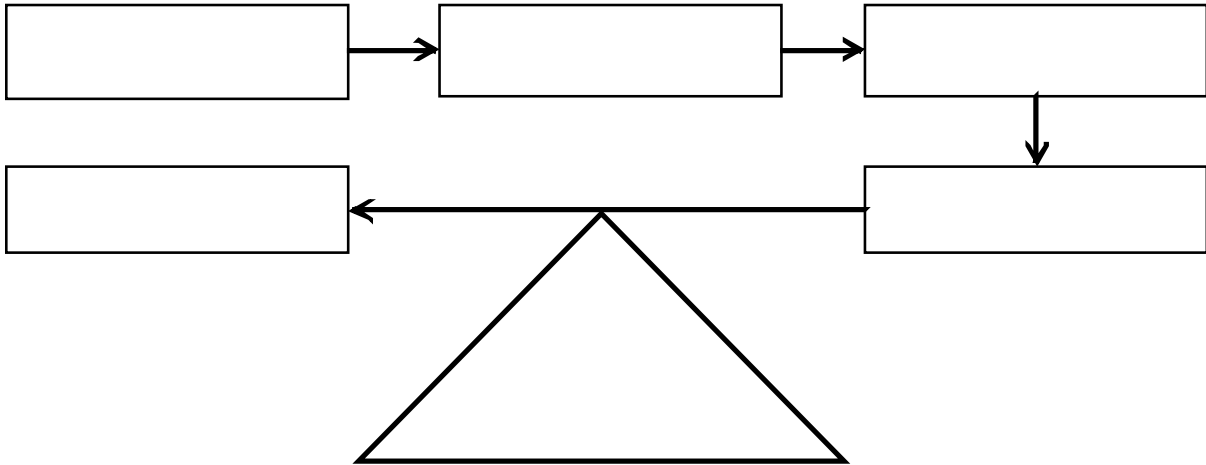
I.

\*

	)	)
-	) ;	) ;
-	)	) ;
-	)	) ;
-	)	) ;
( )	-	-
-	-	-
-	-	-
-	-	-
-	)	) ;
-	) ;	) ;
-	)	) ;
-	) ;	) ;
-	)	) ;
( )	-	-

\*

1.



. I.

( )

)

}

$$X_{ij} X \frac{A_{ij}}{\max A_{ij}},$$

(1)

$$X_{ij} -$$

$$; \max A_{ij} -$$

( )

$$; A_{ij} -$$

)

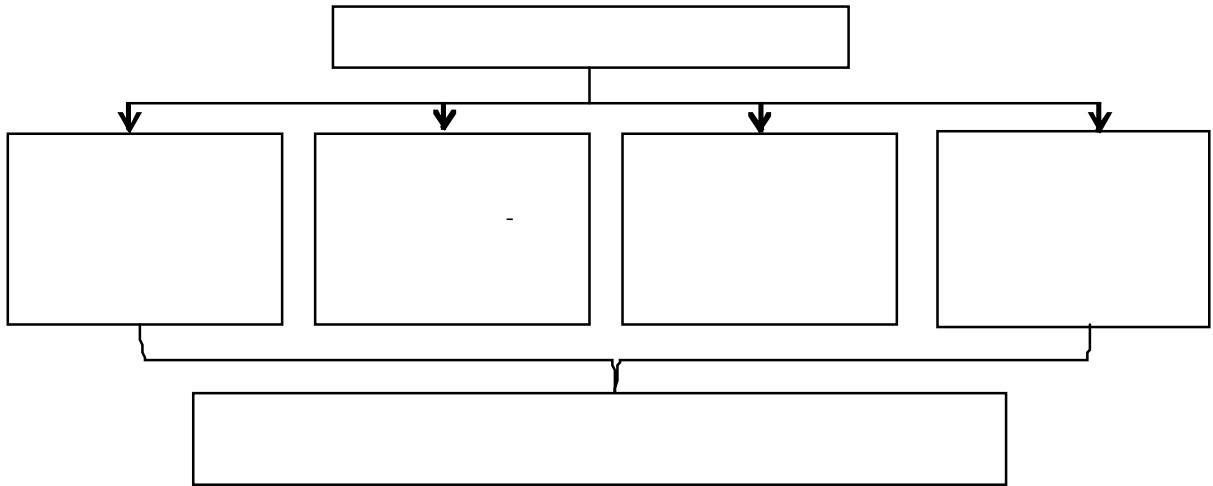
$$R_j X \sqrt{(1 Z_{x_1 j})^2 \Gamma (1 Z_{x_2 j})^2 \Gamma \dots \Gamma (1 Z_{x_n j})^2},$$

(2)

R

( , , , , )

( .2).



.2.)

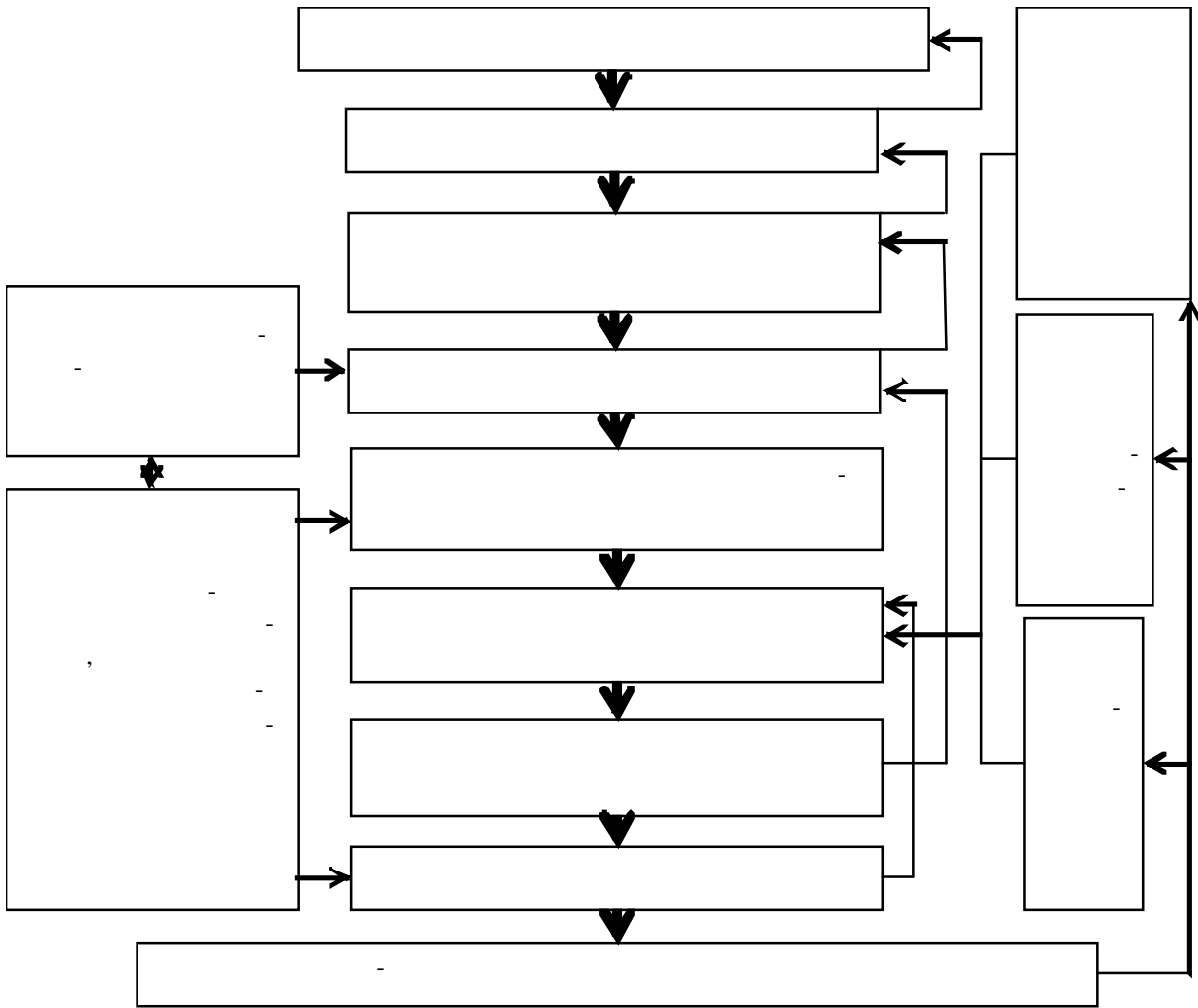
( -

( )

( .3).

)».

( -  
:  
;



.3.

( )

1. Zykova S.B. Tipologiya munitsipal'nykh obrazovaniy Kirovskoy oblasti po resursnomu potentsialu sotsial'no-ekonomicheskogo razvitiya / S.B. Zykova [Elektronnyy resurs] // Agrarnaya nauka Yevro-Severo-Vostoka. — 2016. — 3 (52). — Rezhim dostupa: cyberleninka.ru/article/n/tipologiya-munitsipalnyh-obrazovaniy-kirovskoy-oblasti-po-resursnomu-potentsialu-sotsialno-ekonomicheskogo-razvitiya (data obrashcheniya: 10.06.2020).
2. Kotova O.V. Resheniye problem razvitiya munitsipal'nykh finansov — odno iz vazhneyshikh napravleniy reformirovaniya finansovoy sistemy RF i predposylka novoy industrializatsii rossiyskoy ekonomiki / O.V. Kotova, O.A. Vorotilova [Elektronnyy resurs] // Moskovskiy ekonomicheskij zhurnal. — 2018. — 4. — Rezhim dostupa: cyberleninka.ru/article/n/reshenie-problem-razvitiya-munitsipalnyh-finansov-odno-iz-vazhneyshih-napravleniy-reformirovaniya-finansovoy-sistemy-rf-i-predposylka (data obrashcheniya: 10.06.2020).
3. Leksin V.N. Rezul'tativnost' i effektivnost' deystviy regional'noy i munitsipal'noy vlasti: naznacheniye i vozmozhnosti korrektnoy otsenki / V.N. Leksin // Region: ekonomika i sotsiologiya. — 2012. — 1 (73). — S. 3–39.
4. Novikova K.A. Reytingovaya otsenka potentsiala territoriy kak osnova dlya mezhterritorial'nogo vyvavnvaniya / K.A. Novikova [Elektronnyy resurs] // Voprosy upravleniya. — 2015. — 4 (16). — Rezhim dostupa: cyberleninka.ru/article/n/rejtingovaya-otsenka-potentsiala-territoriy-kak-osnova-dlya-mezhterritorial'nogo-vyvavnvaniya (data obrashcheniya: 10.06.2020).
5. Fedotova M.V. Formirovaniye stimuliruyushchikh usloviy dlya narashchivaniya sobstvennogo ekonomicheskogo potentsiala munitsipal'nymi obrazovaniyami cherez mekhanizm predostavljeniya mezhyudzhetykh transfertov / M.V. Fedotova [Elektronnyy resurs] // Finansovaya analitika: problemy i resheniya. — 2016. — 31 (313). — Rezhim dostupa: cyberleninka.ru/article/n/formirovaniye-stimuliruyushchikh-usloviy-dlya-narashchivaniya-sobstvennogo-ekonomicheskogo-potentsiala-munitsipal'nymi-obrazovaniyami (data obrashcheniya: 10.06.2020).
6. Shunevych O.B. Issledovaniye problem i perspektiv sotsial'no-ekonomicheskogo razvitiya vnutrigorodskikh munitsipal'nykh obrazovaniy goroda Sevastopolya / O.B. Shunevych, A.V. Petrova, D.S. Chernaya [Elektronnyy resurs] // Diskussiya. — 2019. — 5 (96). — Rezhim dostupa: cyberleninka.ru/article/n/issledovanie-problem-i-perspektiv-sotsialno-ekonomicheskogo-razvitiya-vnutrigorodskikh-munitsipalnyh-obrazovaniy-goroda-sevastopolya (data obrashcheniya: 10.06.2020).
7. Shurunova A.A. Otsenka konkurentosposobnosti sub'yektov rossiyskoy federatsii: metodicheskiye aspekty / A.A. Shurunova [Elektronnyy resurs] // Innovatsionnaya ekonomika: perspektivy razvitiya i sovershenstvovaniya. — 2019. — 8 (42). — Rezhim dostupa: cyberleninka.ru/article/n/otsenka-konkurentosposobnosti-subektov-rossiyskoy-federatsii-metodicheskiye-aspekty (data obrashcheniya: 10.06.2020).

#### SPISOK LITERATURY

1. Zykova S.B. Tipologiya munitsipal'nykh obrazovaniy Kirovskoy oblasti po resursnomu potentsialu sotsial'no-ekonomicheskogo razvitiya / S.B. Zykova [Elektronnyy resurs] // Agrarnaya nauka Yevro-Severo-Vostoka. — 2016. — 3 (52). — Rezhim dostupa: cyberleninka.ru/article/n/tipologiya-munitsipalnyh-obrazovaniy-kirovskoy-oblasti-po-resursnomu-potentsialu-sotsialno-ekonomicheskogo-razvitiya (data obrashcheniya: 10.06.2020).
2. Kotova O.V. Resheniye problem razvitiya munitsipal'nykh finansov — odno iz vazhneyshikh napravleniy reformirovaniya finansovoy sistemy RF i predposylka novoy industrializatsii rossiyskoy ekonomiki / O.V. Kotova, O.A. Vorotilova [Elektronnyy resurs] // Moskovskiy ekonomicheskij zhurnal. — 2018. — 4. — Rezhim dostupa: cyberleninka.ru/article/n/reshenie-problem-razvitiya-munitsipalnyh-finansov-odno-iz-vazhneyshih-napravleniy-reformirovaniya-finansovoy-sistemy-rf-i-predposylka (data obrashcheniya: 10.06.2020).
3. Leksin V.N. Rezul'tativnost' i effektivnost' deystviy regional'noy i munitsipal'noy vlasti: naznacheniye i vozmozhnosti korrektnoy otsenki / V.N. Leksin // Region: ekonomika i sotsiologiya. — 2012. — 1 (73). — S. 3–39.
4. Novikova K.A. Reytingovaya otsenka potentsiala territoriy kak osnova dlya mezhterritorial'nogo vyvavnvaniya / K.A. Novikova [Elektronnyy resurs] // Voprosy upravleniya. — 2015. — 4 (16). — Rezhim dostupa: cyberleninka.ru/article/n/rejtingovaya-otsenka-potentsiala-territoriy-kak-osnova-dlya-mezhterritorial'nogo-vyvavnvaniya (data obrashcheniya: 10.06.2020).
5. Fedotova M.V. Formirovaniye stimuliruyushchikh usloviy dlya narashchivaniya sobstvennogo ekonomicheskogo potentsiala munitsipal'nymi obrazovaniyami cherez mekhanizm predostavljeniya mezhyudzhetykh transfertov / M.V. Fedotova [Elektronnyy resurs] // Finansovaya analitika: problemy i resheniya. — 2016. — 31 (313). — Rezhim dostupa: cyberleninka.ru/article/n/formirovaniye-stimuliruyushchikh-usloviy-dlya-narashchivaniya-sobstvennogo-ekonomicheskogo-potentsiala-munitsipal'nymi-obrazovaniyami (data obrashcheniya: 10.06.2020).
6. Shunevych O.B. Issledovaniye problem i perspektiv sotsial'no-ekonomicheskogo razvitiya vnutrigorodskikh munitsipal'nykh obrazovaniy goroda Sevastopolya / O.B. Shunevych, A.V. Petrova, D.S. Chernaya [Elektronnyy resurs] // Diskussiya. — 2019. — 5 (96). — Rezhim dostupa: cyberleninka.ru/article/n/issledovanie-problem-i-perspektiv-sotsialno-ekonomicheskogo-razvitiya-vnutrigorodskikh-munitsipalnyh-obrazovaniy-goroda-sevastopolya (data obrashcheniya: 10.06.2020).
7. Shurunova A.A. Otsenka konkurentosposobnosti sub'yektov rossiyskoy federatsii: metodicheskiye aspekty / A.A. Shurunova [Elektronnyy resurs] // Innovatsionnaya ekonomika: perspektivy razvitiya i sovershenstvovaniya. — 2019. — 8 (42). — Rezhim dostupa: cyberleninka.ru/article/n/otsenka-konkurentosposobnosti-subektov-rossiyskoy-federatsii-metodicheskiye-aspekty (data obrashcheniya: 10.06.2020).

23 2020

30 2020