Republic of Latvia

Cabinet

Regulation No. 103

Adopted 18 February 2020

**Regulations Regarding Mass Appraisal**

*Issued pursuant to*

*Section 66, Paragraph three of the State Immovable Property Cadastre Law*

**1. General Provisions**

1. The Regulation prescribes the procedures for mass appraisal.

2. Cadastral value is the value of a cadastre object in monetary terms which is specified in accordance with the single principles of mass appraisal throughout the State territory, evaluating the data characterising the object and registered in the State Immovable Property Cadastre Information System (hereinafter – the Cadastre Information System) and the value base according to the immovable property market information.

3. Upon determining the cadastral value of a cadastre object (land and structure), the following factors affecting the value shall be taken into account:

3.1. the indicators characterising the object – the area, the construction period, the depreciation of the structure, utilities, the quality of land, and other physical indicators of the object;

3.2. the purpose and type of use;

3.3. encumbrances;

3.4. the value base – the value of one square metre which has been specified according to the immovable property market transactions for the immovable property group in the relevant value zone;

3.5. the values’ zoning (location, layout), dividing the State territory into districts, which is determined upon evaluating the immovable property market information, the provision of infrastructure, and the spatial plan.

4. The cadastral value base shall be developed in a time period specified corresponding to the immovable property market situation, evaluating the immovable property market transactions, price levels, trends of changes according to property groups and territories.

5. The cadastral value shall be calculated for all cadastre objects registered in the Cadastre Information System.

6. Cadastral value base indicators – base value, standard area, standard volume, and correction coefficient – shall be determined and approved separately for land, buildings, and engineering structures.

7. The conformity of cadastral values with the price level of the immovable property market shall be assessed by analysing the central tendency measures (median, the mean, weighted mean value) of the relation between the cadastral value and the immovable property transaction price.

8. The cadastral value shall be calculated separately for a land parcel, a building, a building unit, an engineering structure, and a section of a land parcel. The cadastral value of land does not include forest stand value.

9. The cadastral value of immovable property shall be calculated as a sum of the cadastral values of land parcels, buildings, and engineering structures forming a separate immovable property.

10. The cadastral value shall be calculated with an accuracy of up to one euro.

11. The classification of the purposes for the use of an immovable property specified in laws and regulations (hereinafter – the purpose for the use) and the division of land into the types of land use in accordance with the classification of the types of land use specified in laws and regulations shall be used for the needs of mass appraisal of land. The groups and sub-groups of buildings referred to in Annex 1 to this Regulation shall be used for mass appraisal of buildings.

12. In order to assess the impact of the age of a building, buildings shall be grouped into periods of construction (Annex 2), taking into account the year when the building was initially put into service.

13. The State Land Service shall, upon request and on the basis of a court ruling or an administrative act (a decision of an institution) amending or revoking the decision previously taken in accordance with the Administrative Procedure Law, calculate or re-calculate the historical cadastral value of a land parcel, a structure, a building unit, and a section of a land parcel which had actually been or could have been on a specific date of the previous period, taking into account:

13.1. the requirements of laws and regulations and the cadastral value base indicators which were in effect on the date of the previous period indicated in the request;

13.2. the data characterising the land parcel, structure, building unit, or section of a land parcel referred to in the request and also the data registered in the Cadastre Information System on the specified date insofar as they are not in contradiction with the data referred to in the request.

14. The State Land Service shall, upon request, calculate the cadastral value projected for a cadastre object, taking into account:

14.1. the cadastral value base indicators approved for the next year;

14.2. the relevant data characterising the cadastre object which are registered in the Cadastre Information System on the date of calculating the value.

15. The State Land Service shall, upon request, issue information on the cadastral value of a land parcel in division by the purposes for the use and the data characterising the object used in the calculation of the cadastral value.

**2. General Principles for the Development of the Cadastral Value Base**

16. For the needs of mass appraisal, land shall be grouped according to the specified purpose for the use:

16.1. rural land if the specified purpose for the use is from the group of the purposes for the use “Agricultural land”, “Forestry land and special areas of conservation where economic activity is prohibited by law or regulation”, and “Land of water bodies”;

16.2. building land if the specified purpose for the use is not from the groups of the purposes for the use referred to in Sub-paragraph 16.1 of this Regulation.

17. The quality of land and the type of land use for rural land shall be appraised only in rural areas.

18. The base value shall be determined in the value zone:

18.1. for rural land – for the land quality group;

18.2. for building land – for the purpose for the use;

18.3. for buildings – for the sub-group of the building.

19. The same base value shall be determined for the building land for all purposes for the use from the group of the purposes for the use “Building land of objects of public significance”, except for the purposes for the use “Cemetery territories and building of ceremonial buildings related thereto and crematoria” and “Vacant building land of objects of public significance”.

20. One base value in the zone shall be determined for buildings in the sub-group of buildings.

21. The State Land Service shall develop the values’ zoning for the determination of cadastral value base indicators by dividing the State territory into districts in which the value on the immovable property market is relatively similar for mutually comparable immovable properties.

22. The values’ zoning shall be developed once in four years:

22.1. for appraisal of rural land – the values’ zoning of utilised agricultural area and the values’ zoning of forest land;

22.2. for appraisal of building land and structures – the zoning of building values.

23. The following shall be used for the isolation of value zones (for the assessment of the placement) and for the determination of cadastral value base indicators in the development of the values’ zoning:

23.1. the nature of the existing building, the spatial plan, and detailed plan of the local government;

23.2. the immovable property market information (purchase transactions, lease transactions, construction costs, information on offers and requests publicly available on websites);

23.3. the information on other factors affecting the value of immovable property (restrictions on the use of immovable property, including being located in a special area of conservation where economic activity is prohibited by law or regulation, the nature and intensity of building, the provision of the technical (transport, communications, energy, water supply) and social (educational, scientific, health and social care, public administration, public service, cultural and recreational objects) infrastructure).

24. The value zone number shall be unique. The zone number of the zoning of building values shall consist of the designation code of the zoning, the classification code of administrative territorial units, and the sequential number of the value zone in the territory of a republic city, a municipality town, or a municipality parish (hereinafter – the local government territory). The zone number of the zoning for values of utilised agricultural area and forest land shall consist of the designation code of the zoning, the classification code of the administrative territorial unit, and the sequential number of the group of the value level.

25. The following codes shall be used for the designation of the values’ zoning:

25.1. zoning of utilised agricultural area – 1;

25.2. zoning of forest land – 2;

25.3. zoning of building land – 3.

26. The borders for the zoning of building values shall be determined according to the borders of land parcels, not allowing the separation of a land parcel and a building into different value zones (except for the land parcels under roads, railways, bodies of water, bathing waters).

27. The zone borders for the values’ zoning of utilised agricultural area and forest land shall be determined according to the borders of the local government territory, except for the case if the border of the local government territory between different territories of value level divide utilised agricultural area of similar quality. Then several value zones of utilised agricultural area shall be established in the local government territory by determining the border for the value zone along natural landmarks and precluding the division of a land parcel into different value zones.

28. The appraisal approaches specified in the immovable property appraisal standards recognised in the State – market (comparable transaction) approach, cost approach, and income approach – shall be used in the development of the cadastral value base.

29. The immovable property market information which conforms to or has been adjusted according to the reference point in time specified for the development of the cadastral value base (1 July a year and a half before the application of the cadastral value base to the calculation of cadastral values) shall be used for the development of the cadastral value base. Upon approving the value base, the particular reference date shall be indicated.

30. The impact of time shall be checked, applying the hypothesis regarding changes in the relation between the cadastral value and the price of immovable property transactions depending on time with a statistical check for the level of significance α=0.05. If the impact of time is statistically significant, time correction shall be used in data analysis.

31. The conformity of the cadastral value base with the price level of the immovable property market shall be checked by calculating the central tendency measures of the relation between the projected cadastral values and the transaction price of an immovable property purchase in division throughout the State, local government territories, groups of the purposes for the use, groups and sub-groups of buildings, if the number of immovable property purchase transactions in the specified division in the relevant period of time is at least 20 transactions.

32. The cadastral value base shall be conforming to the price level of the immovable property market if the central tendency measures of the ratio between the cadastral value and the immovable property transaction price is within the limits of 0.9 to 1.1.

33. Upon developing the cadastral value base, including values’ zonings, the State Land Service shall cooperate with the responsible representatives (advisers) appointed by local governments to obtain the necessary additional information for the development of the values’ zoning (distribution of the borders of the value zones) and for the determination of the amount of base values (value level).

34. The State Land Service in the year of approving the cadastral value base:

34.1. before draft regulation regarding the cadastral value base is declared in the meeting of State Secretaries, shall publish the following on its website:

34.1.1. the cadastral value base developed – the zonings of values and the base indicators;

34.1.2. information on the immovable property transactions used in the development of the cadastral value base;

34.1.3. justification of the cadastral value base according to the value zones and the immovable property groups;

34.1.4. a report on the development of the cadastral value base, including the division of land and buildings in percentage evaluated in the building territories of detached houses in the total property market value according to the groups of territories;

34.1.5. the project cadastral values for all cadastre objects;

34.2. after draft regulation regarding the cadastral value base is approved at the Cabinet, shall publish on the website:

34.2.1. the cadastral value base approved – the values’ zonings and the base indicators;

34.2.2. the projected cadastral values for all cadastre objects according to the state of data in the Cadastre Information System on 1 June of the relevant year.

**3. Development of the Cadastral Value Base for Building Land**

35. The indicators of the cadastral value base for building land shall be:

35.1. the land base value;

35.2. the standard area of land;

35.3. the correction coefficient of the standard area.

36. The base value of land for a standard area shall be determined in euros per square metre, taking into account the encumbrances referred to in Annex 3 to this Regulation to be evaluated in the calculation of cadastral value.

37. The following factors affecting the value of building land shall be evaluated:

37.1. the placement (the value zone of land);

37.2. the purpose for the use;

37.3. the area;

37.4. encumbrances.

38. Such factors affecting the value of building land as the provision of a technical and social infrastructure shall be evaluated as the average indicator in the value zone and shall be taken into account, upon determining the base value of the relevant purpose for the use.

39. The standard area of land, except for the purposes for the use from the group of the purposes for the use “Building land of apartment houses” (hereinafter – the building land of apartment houses), shall be determined for the needs of calculating the cadastral value for a specific purpose for the use as the limit within which the directly proportional regularity between the price of land of the purpose for the use and the changes in the volume is retained for the relevant purpose for the use.

40. The standard area for the built-up building land of apartment houses shall be calculated in conformity with the factor affecting the building intensity (Annex 4) depending on the number of stories of a building in proportion to the area of the building site of apartment houses on the land parcel or their sections.

41. The standard area for non-built-up building land of apartment houses shall be equal to the standard area of land of the purpose for the use “Building of the objects of commercial activities” of the relevant value zone.

42. The the standard area correction coefficient shall be determined, taking into account the ratio between the price for one square metre for the land parcels which comply with the standard area and the price for one square metre for the land parcels which exceed the standard area.

43. The impact of encumbrances shall be evaluated in accordance with Annex 3 to this Regulation.

44. In the value zones in which the number of transactions for the relevant purpose for the use is less than five, the base values of land shall be determined by analysing immovable property transactions in comparison to other value zones that are similar according to the value level and taking into account the information to be used in the development of the values’ zoning referred to in Paragraph 23 of this Regulation, and also the factors affecting the value of the relevant purpose for the use.

**4. Development of the Cadastral Value Base for Rural Land**

45. The indicators of the cadastral value base for rural land shall be:

45.1. the base value for the utilised agricultural area for each quality group of the utilised agricultural area;

45.2. the base value for forest land for each quality group of forest land.

46. The base value of the utilised agricultural area shall be determined in euros per hectare for all the quality groups of the utilised agricultural area in the value zone, except for the territories of towns.

47. One base value of utilised agricultural area in euros per square metre shall be determined in the territory of a town (without the evaluation of land quality groups) for all purposes for the use from the group of the purposes for the use “Agricultural land” and “Land of water bodies”. The base value shall be determined by analysing transactions with agricultural land and land of water bodies in a town and transactions with land which is smaller than three hectares in the local governments adjacent to the town.

48. The base value of forest land shall be determined in euros per hectare for all the quality groups of forest land in the value zone, analysing the value level of forest land and the factors affecting the value referred to in Paragraph 55 of this Regulation, except for the territories of towns.

49. One base value for forest land shall be determined in the territory of a town in the value zone in euros per square metre (without evaluation of the quality groups of forest land) for all purposes for the use from the group of the purposes for the use “Forestry land and special areas of conservation where economic activity is prohibited by law or regulation”. The base value shall be determined, taking into account the highest base value of forest land in local government territories bordering on the relevant town and also the base value of the land of the group of the purposes for the use “Agricultural land” in the town.

50. Utilised agricultural area depending on the quality assessment of land in points by the regulatory productivity (one land value point – 70 kg of rye units) shall be divided into six quality groups:

50.1. quality group I – less than 10 points;

50.2. quality group II – from 10 up to 19 points;

50.3. quality group III – from 20 up to 30 points;

50.4. quality group IV – from 31 up to 40 points;

50.5. quality group V – from 41 up to 50 points;

50.6. quality group VI – from 51 up to 60 points;

50.7. quality group VII – more than 60 points.

51. The following factors affecting the value shall be assessed in respect of the rural land:

51.1. the land quality;

51.2. the content of the types of land use;

51.3. the area;

51.4. the placement (the value zone of land);

51.5. the building effect;

51.6. encumbrances.

52. Local government territories are joined in the groups of value levels for the determination of the base values for the utilised agricultural area. Local government territories with a similar price level of the utilised agricultural area shall comply with one group of the value level of the utilised agricultural area.

53. If the number of transactions in a local government territory with the utilised agricultural area is less than five, the belonging thereof to a particular group of the value level shall be determined in comparison with the local government territories for which the levels for land prices have been determined, evaluating the factors affecting the value of rural land referred to in Paragraph 51 of this Regulation.

54. Forest land depending on the quality assessment of forest land in points (average growth of the standing volume – one cubic metre per year on one hectare – is equalled to seven points of land value) shall be divided into four quality groups:

54.1. quality group I – less than 10 points;

54.2. quality group II – from 10 up to 20 points;

54.3. quality group III – from 21 up to 35 points;

54.4. quality group IV – from 36 up to 50 points.

55. The following factors affecting the value shall be assessed in respect of forest land:

55.1. the quality of land depending on the type of growth conditions of the forest;

55.2. restrictions of economic activity (restrictions on felling).

56. The average value level of forest land in division by the types of growth conditions of the forest shall be calculated for the determination of the base values of forest land, using the income approach and taking into account:

56.1. the net income from the final felling according to the information on the average liquid wood yield in the forest stands that have reached the age of the main felling in division by the leading tree species;

56.2. the average age of the final felling complying with the type of the growth conditions of the forest;

56.3. the average forest management expenditures per one hectare.

57. Net income depending on the type of the growth conditions of the forest shall be calculated on the basis of the following information of the Central Statistical Bureau on the last four years:

57.1. the average prices in euros for round timber per cubic metre in division by tree species and timber assortment;

57.2. the average logging expenditure for the final felling (preparation of timber, timber delivery (from the felling area to the road), transportation of timber (from the road to the purchase point));

57.3. the average costs of reforestation and maintenance (soil preparation, planting stock, planting, agrotechnical maintenance of the forest, maintenance of the young forest stand structure).

58. The average level of values for the quality group of the relevant forest land shall be determined from the levels of land values of the types of the growth conditions of the forest corresponding to the relevant quality group of forest land.

59. Local government territories shall be joined in the groups of land value levels for the determination of the base values of forest land, evaluating:

59.1. the placement of the relevant local government territory;

59.2. the price difference of transactions related to the selling of forest areas (the area of forest land being at least three hectares and forest land occupying not less than 80 % of the total area of a land parcel) by territories;

59.3. the difference of land value levels of the quality group I of the utilised agricultural area by territories.

60. The value base of forest land shall be updated if changes in the timber procurement prices or the costs of reforestation, maintenance, and output of a forest since the last updating of the value base exceed 15 %.

**5. Development of the Cadastral Value Base for Buildings**

61. The indicators of the cadastral value base for buildings shall be:

61.1. the base value for a sub-group of a building (hereinafter – the base value of a building);

61.2. the standard volume of a building;

61.3. the correction coefficient of the volume.

62. The base value of a building shall be determined according to the immovable property market information as the value of one unit of volume in euros in the particular value zone, taking into account:

62.1. the average price of the unit of volume in one value zone or several value zones with similar levels of the price of land of the corresponding purpose for the use and the factors affecting the value of the groups of the relevant buildings;

62.2. the correction coefficients applicable in the formula for the calculation of values.

63. The base value of a building in the group of buildings of detached houses (hereinafter – the detached houses) shall be determined as the value of one square metre attributed to residential indoor premises which are located in a stone building with amenities (there is electricity supply, heating, water, and sewage (hereinafter – sewage)) without encumbrances.

64. The base value of a building in the sub-group of buildings of apartment houses (hereinafter – the apartment houses) shall be determined as the value of one square metre attributed to residential indoor premises of the group of residential premises which are located higher than the first storey in a stone building with amenities (there is sewage, sanitary facilities, and heating) without encumbrances.

65. The base value for other buildings which are not the detached houses and the apartment houses shall be determined as the value of one unit of volume attributed to the area of indoor premises of a building (except for a covered open-air stage) for a building without encumbrances.

66. The correction coefficients of the effect of the construction period of a building referred to in Annex 5 to this Regulation shall be conformed to upon determining the base value of a building.

67. The standard volume of the building shall be determined for a sub-group of buildings which have significant differences in the average price of one unit for different building volumes, on the basis of the analysis of the immovable property market information.

68. If a full cadastral survey is performed, the amenities of a building shall be assessed for detached houses and apartment houses in conformity with the types of amenities registered in the Cadastre Information System:

68.1. there is electricity supply if the amenity “Electricity supply” has been registered;

68.2. there is heating if the amenity “Heating” or “Heating. Centralised”, or “Heating. Central” has been registered. If only the amenity “Heating. Local” has been registered, it shall be considered that there is no amenity;

68.3. there is sewage if the amenity “Sewage” or “Sewage. Centralised”, or “Sewage. Individual”, or “Sewage. Local” has been registered. If only the amenity “Sewage. Rainwater” or “Sewage. Technological” has been registered, it shall be considered that there is no amenity;

68.4. there are sanitary facilities if such room has been registered the name of which includes the meaning “Lavatory” or “Bath tub (shower)”, or the amenity “Other amenities previously not classified. Toilet, urinal, bidet”.

69. The market price of one unit of the buildings that are in the composition of an immovable property transaction shall be calculated for the transactions in which there is one building, excluding auxiliary buildings, the depreciation of the building does not exceed 50 %, and the area of land is commensurate:

69.1. by subtracting the value of land from the total amount of the transaction and assuming that the division of the amount between buildings and ancillary buildings is directly proportional to the ratios of the cadastral values of the buildings;

69.2. by dividing the market price of the building by the relevant indicator of the volume of the building.

70. The correction coefficient Ks of the depreciation of a structure shall be determined by analysing the immovable property market information and evaluating the changes in one unit price depending on the depreciation of the building (Annex 6).

71. The correction coefficient of the effect of the construction period of a building (Annex 5) shall be determined by analysing the immovable property market information and evaluating the changes in one unit price depending on the construction period in conformity with the groups of buildings and taking into account the depreciation of the building.

72. Encumbrances for buildings according to the limitations on the rights of use or restrictions on the effect of economic activity shall be determined by analysing the immovable property market information and evaluating the mutual coherence of one unit price between buildings without restrictions on use and for buildings with restrictions on use. The cadastral value shall be reduced by 35 % for a building which has been registered as a cultural monument of national or local significance and for which the depreciation exceeds 35 %.

**6. Development of the Cadastral Value Base for Engineering Structures**

73. The indicators of the cadastral value base of engineering structures shall be the base value of the type of an engineering structure.

74. The base value of the type of an engineering structure shall be determined as the value of one volume unit in euros, analysing:

74.1. the information on direct construction costs for the engineering structure;

74.2. the indexes for construction costs published by the Central Statistical Bureau and the summary average prices of construction resources;

74.3. the ratio of the average market price level of the industrial production buildings and warehouses included in the classification of direct construction costs and structures in the State.

75. For the types of engineering structures of which there is no information referred to in Sub-paragraph 74.1 of this Regulation, the last base values of the types of engineering structures approved by Cabinet regulations shall be used for the determination of the base value, taking into account the indexes for construction costs stipulated by the Central Statistical Bureau.

**7. Calculation of the Cadastral Value for Land**

**7.1. General Conditions for the Calculation of the Cadastral Value for Land**

76. The zone number of the relevant values of zoning shall be determined for the values’ zonings approved accordingly for a land parcel. The zone number of the relevant values of zoning determined for the land parcel shall be applied to a section of the land parcel.

77. If the adjacent land parcel or a section thereof which is located in a different value zone is added to the land parcel after approval of the values’ zoning, such value zone in which the larger part of the area of the land parcel is located shall be determined as the value zone of the unified land parcel.

78. The corresponding value zone for a land parcel which, in accordance with Paragraph 26 of this Regulation, may be crossed by the border of the value zone shall be determined, taking into account in which value zone the larger part of the area of the land parcel is located.

79. The following shall be used for the calculation of the cadastral value for a land parcel and a section of the land parcel:

79.1. in the territories of rural areas:

79.1.1. the formula for the calculation of the value of rural land if a purpose for the use corresponding to the rural land has been registered in the Cadastre Information System;

79.1.2. the formula for the calculation of the value of building land if a purpose for the use corresponding to the building land has been registered in the Cadastre Information System;

79.1.3. the formula for the calculation of the value of rural land and a formula for the calculation of the value of building land if a purpose for the use corresponding to both rural and building land has been registered in the Cadastre Information System;

79.2. the formula for the calculation of the value of building land in the territories of towns regardless of the purpose for the use registered in the Cadastre Information System.

80. Encumbrances for a land parcel and a section of a land parcel, taking into account the encumbrances registered in the Information System of Encumbered Territories and the Cadastre Information System, and the division into rural land and building land, shall be evaluated in accordance with Annex 3 to this Regulation in proportion to the area occupied by encumbrances which has been determined, taking into account the mutual overlapping, reducing the value of the encumbered area by 45 %.

81. The encumbrance correction coefficient (Kapgr) shall be calculated, using the following formula:

*Kapgr =1 – Papgr* × *0.45/P* where

Kapgr – the encumbrance correction coefficient with the accuracy up to two decimal places;

Papgr – the area of encumbrances of a land parcel or a section of a land parcel in square metres (Papgr may not exceed the total area of the land parcel or the section of the land parcel);

P – the total area of a land parcel or a section of a land parcel in square metres.

82. The cadastral value for the area of a land parcel and the area of a section of a land parcel for which the encumbrance “Polluted area” has been registered shall be reduced by 100 % until liquidation of the pollution.

83. Upon calculating the cadastral value for a land parcel and a section of a land parcel for which the encumbrance “Polluted area” has been registered in the Cadastre Information System, the pollution correction coefficient (Kp) shall be applied, which shall be calculated, using the following formula:

*Kp=1 – Pp/P* where

Kp – the pollution correction coefficient;

Pp – the polluted area in square metres;

P – the total area of a land parcel or a section of a land parcel in square metres.

84. Upon detecting the purposes for the use that do not correspond to land parcels, the State Land Service shall inform the relevant local government and the land owner thereof. The local government shall, within a month after receipt of the abovementioned information, evaluate the conformity of the specified purposes for the use with the requirements of laws and regulations and, if necessary, change the purpose for the use specified previously.

**7.2. Calculation of the Cadastral Value for Building Land and Rural Land in Towns**

85. The following data registered in the Cadastre Information System shall be used in the calculation of the cadastral value for building land and rural land in towns:

85.1. the purposes for the use of a land parcel and a section of a land parcel and the land area under jurisdiction thereof;

85.2. the encumbrances specified for a land parcel and a section of a land parcel which affect the value of land, and land areas covered by them.

86. The cadastral value for building land and rural land in towns shall be calculated, using the following formula:

*Kv = (Σ (Bv × PLM × Ksamaz× Kapgr))× Kp* where

Kv – the cadastral value in euros;

Bv – the base value of land for the purpose for the use in euros per square metre;

PLM – the area under jurisdiction of the purpose for the use in square metres;

Ksamaz – the area correction coefficient;

Kapgr – the encumbrance correction coefficient according to the purposes for the use;

Kp – the pollution correction coefficient.

87. The area correction coefficient (Ksamaz ) shall be used for land areas which exceed the standard area and shall be calculated, using the following formula:

*Ksamaz = (Pst +(PLM* – *Pst)* × *Kst*)/*PLM* where

Ksamaz – the area correction coefficient;

Pst – the standard area of land for the purpose for the use in the value zone in square metres;

PLM – the area under jurisdiction of the purpose for the use in square metres;

Kst – the correction coefficient of the standard area for the purpose for the use in the value zone.

88. The standard area for built-up apartment building land shall be calculated if an apartment house registered on the land parcel according to the graphic part of the Cadastre Information System and the part of the building site are not less than 50 square metres.

89. The standard area of land for built-up apartment building land shall be calculated as follows:

89.1. at first, the area of land theoretically necessary for an apartment house shall be determined, multiplying the total area by the factor affecting the building intensity, taking into account the number of above-ground storeys (Annex 4), however, not smaller than the standard area of the individual building land of the relevant zone;

89.2. if the apartment house is located on several land parcels, the theoretically necessary area of land determined shall be divided among the relevant land parcels in proportion to the building site of a building registered in the spatial data of the Cadastre Information System;

89.3. the theoretically necessary areas of land of apartment houses and their parts present on a land parcel or a section of a land parcel shall be summed up. The standard area of land shall be applied to built-up apartment building land in the calculation of the cadastral value if it is smaller than the sum of the areas of land under jurisdiction of the purposes for the use of apartment building land.

90. The standard area of land for built-up apartment building land shall be updated if changes in the indicators affecting the standard area (area under jurisdiction of the purpose for the use of apartment building land, total area of a building, building site and number of storeys, spatially changed border of the apartment building or border crossing the land parcel) are registered in the textual and spatial data of the Cadastre Information System.

91. The decreasing coefficient of 0.55 shall be applied to a land parcel in the territory of towns of which information on forest land has been received from the State Forest Service in accordance with Paragraph 100 of this Regulation, if restrictions on felling have been specified for the forest within the land parcel, in the calculation of the cadastral value for the purposes for the use from the group “Forestry land and special areas of conservation where economic activity is prohibited by law or regulation” and for the purpose for the use “Territories of nature base, parks, green areas and other territories of objects of recreational significance if the economic activity permitted therein is not be added to any other purpose for the use indicated in the classification”.

**7.3. Calculation of the Cadastral Value for the Rural Land of Rural Area**

92. The following data of a land parcel registered in the Cadastre Information System shall be used in the calculation of the cadastral value for the rural land of the rural area:

92.1. the division of the land area according to the types of land use;

92.2. encumbrances which affect the land value and land areas covered by them;

92.3. the quality assessment of the utilised agricultural area in points;

92.4. the quality assessment of forest land in points.

93. The division of the area of a section of a land parcel registered in the Cadastre Information System according to the types of land use shall be taken into account in the calculation of the cadastral value for the unit of land.

94. The following types of land use registered for a land parcel or a section of a land parcel in the Cadastre Information System shall be conformed to in the calculation of the cadastral value:

94.1. utilised agricultural area (arable land, grassland, pasture land, orchard);

94.2. forest land;

94.3. land under buildings and courtyards;

94.4. land under fish ponds;

94.5. other land (shrub, marsh, land under waters (except for the land under fish ponds), land under roads, and other land).

95. The quality assessment of the utilised agricultural area in points shall be determined by the State Land Service by normative productivity without exploration on site (office work), using approved base maps of quality assessment for utilised agricultural area or land quality assessment and soil mapping materials.

96. The quality of the utilised agricultural area for a land parcel in points shall be determined as the average weighted quality assessment. A quality assessment of the utilised agricultural area in points specified for the land parcel shall be applied to a section of the land parcel.

97. If, upon assessing the information of the assessment base map, it is determined that non-utilised agricultural area has been acquired in the land parcel to be assessed in comparison with the base map or the types of use of the utilised agricultural area have changed, the assessment of the land quality shall be adjusted, using the land assessment work tables and designations of the soil type and mechanical content (Annexes 7, 8, and 9).

98. If information on changes in the Information System of Amelioration Cadastre has been received from an amelioration cadastre, the quality assessment of the utilised agricultural area shall be adjusted according to the land assessment work tables (Annexes 7 and 8) up to 20 points, however, not lower than the maximum value of the second (below the average) land cultivation level.

99. In the territories in which soil mapping has not been performed and land quality assessment and soil mapping materials have not been developed according to it, the quality of the utilised agricultural area shall be determined as 20 points.

100. The State Forest Service shall determine the quality of forest land for a land parcel in points according to the forest inventory materials, taking into account the type of the growth conditions of the forest (Annex 10) and the restrictions on economic activity. The State Forest Service shall provide information on the assessment of forest land and value of the forest stand in accordance with the procedures laid down in laws and regulations.

101. The quality assessment of forest land in points specified for the land parcel shall be applied to a section of the land parcel.

102. If a forest stand has restrictions on economic activity (restrictions on felling), the quality assessment of forest land shall be reduced:

102.1. by 100 % if the forestry activity or the final felling is prohibited;

102.2. by 50 % if the clear felling is prohibited.

103. The cadastral value for rural land of rural area shall be calculated, using the following formula:

*Kv* = (*PLIZ* × *BvLIZ* + [*VMZ* *or* (*PM* × *BvM\_II*)] + *PP\_D ×BvLIZ\_III* + *PP\_P* ×*BvLIZ\_IV + PPZ* × 0.8 × *BvLIZ\_I* + *Cmaja*f) × *Kapgr* × *Kp* where

Kv – the cadastral value in euros;

PLIZ – the area of the utilised agricultural area in hectares;

BvLIZ – the base value of the zone of the utilised agricultural area in euros per hectare;

VMZ – the value of forest land in euros which has been calculated, taking into account the restrictions on economic activity specified for a forest stand;

PM – the area of forest land in hectares;

BvM\_II – the base value of the quality group II of forest land in euros per hectare;

PP\_D – the area of land under fish ponds in hectares;

BvLIZ\_III – the base value of the quality group III of the utilised agricultural area in euros per hectare;

PP\_P – the area of land under buildings and courtyards in hectares;

BvLIZ\_IV – the base value of the quality group IV of the utilised agricultural area in euros per hectare;

PPZ – the area of other land in hectares;

BvLIZ\_I – the base value of the quality group I of the utilised agricultural area in euros per hectare;

Cmaja – the constant of the effect of a residential house;

Kapgr – the encumbrance correction coefficient;

Kp – the pollution correction coefficient.

104. The base value of the utilised agricultural area shall be applied according to the base value of land specified in the relevant value zone of the utilised agricultural area and for such quality group of land to which the quality assessment of the utilised agricultural area of the relevant land parcel complies.

105. In order to determine the value of the land under fish ponds, the base value of the relevant value zone shall be applied to the quality group III of the utilised agricultural area.

106. In order to determine the value of the land under buildings and courtyards, the base value of the relevant value zone shall be applied to the quality group IV of the utilised agricultural area.

107. The base value of the relevant value zone shall be used for the determination of other land value (except for the land under fish ponds, land under buildings and courtyards) for the quality group I of the utilised agricultural area, applying the coefficient 0.8.

108. The effect of a residential house (Cmaja) shall be calculated if any other purpose for the use has been determined for a land parcel in addition to the purposes for the use corresponding to rural land, however, there is a detached house or an apartment house on the land parcel. The effect of a residential house (Cmaja) shall be calculated as follows:

108.1. the cadastral value of the land parcel shall be calculated, without taking into account the effect of the residential house and encumbrances, the calculated cadastral value shall be re-calculated per square metre;

108.2. the base value of land determined in the value zone corresponding to the land parcel of the zoning of building values for the purpose for the use “Individual residential house building” shall be reduced by the calculated value of one square metre;

108.3. the reduced base value of land determined for the purpose for the use “Individual residential house building” shall be multiplied by 1000 square metres or by the total area of the land parcel if the total area of the land parcel is less than 1000 square metres.

109. The numerical value of the effect of the residential house for a section of a land parcel shall be calculated in proportion to the area of the section of the land parcel in relation to the total area of the land parcel.

110. If information on the quality assessment of forest land and on restrictions on economic activity specified for a forest stand has been received from the State Forest Service, the value of forest land shall be calculated, using the following formula:

*VMZ = (Mkval – Msamaz)* × *(PM* × *BvM/Mkval)* where

VMZ – the value of forest land in euros;

Mkval – the quality assessment of forest land in hectare points;

Msamaz – the reduction in hectare points of the quality assessment of forest land for the restrictions on economic activity specified for a forest stand;

PM – the area of forest land in hectares;

BvM – the base value of the value zone of forest land in euros per hectare.

111. The base value of forest land shall be applied according to the base value specified in the relevant value zone of forest land for such quality group of land to which the quality assessment of the relevant land parcel of forest land complies in conformity with the information submitted by the State Forest Service.

112. If information from the State Forest Service on the quality assessment of forest land has not been received, the quality group II shall be determined for forest land.

113. If separate areas grown with trees do not exceed 0.5 hectares and the forest inventory is not performed therein in accordance with the requirements of laws and regulations, the quality group II shall be determined for forest land.

**8. Calculation of the Cadastral Value for a Structure**

**8.1. General Conditions for the Calculation of the Cadastral Value for a Structure**

114. Three appraisal models shall be applied to the calculation of the cadastral value for a building:

114.1. detached houses – to the group of buildings “Detached houses”;

114.2. multifunctional buildings – to the sub-groups of buildings “Apartment houses”, “Office buildings”, “Trade buildings” if there is at least one group of residential premises therein;

114.3. other non-residential buildings – to all other buildings to which the appraisal models of detached houses or multifunctional buildings do not apply.

115. The correction coefficient of the depreciation of a structure (Ks) shall be applied to a structure to be appraised, using the depreciation of the structure to be appraised recorded in the Cadastre Information System and the correction coefficient of the depreciation of a structure corresponding thereto (Annex 6).

116. The correction coefficient of the effect of a construction period (Kbp) shall be applied to a building to be appraised, using the construction period of the building to be appraised recorded in the Cadastre Information System and the coefficient of the construction period of the building corresponding thereto, in conformity with the appraisal model of the building, the sub-group of the building, and the depreciation of the building (Annex 5).

117. For groups of buildings for which the effect of the construction period specified in Annex 5 to this Regulation is not being appraised, the correction coefficient of a construction period Kbp = 1 shall be applied in the calculation of the cadastral value.

118. For buildings for which the year when the building was put into service has not been registered and it is not possible to determine the construction period, the correction coefficient of a construction period Kbp = 1 shall be applied in the calculation of the cadastral value.

119. The encumbrance correction coefficient of a structure Kli = 0.65 shall be applied to a structure for which an encumbrance that conforms to the status of a cultural monument of national or local significance has been registered in the Cadastre Information System according to the information provided by the National Cultural Heritage Board and for which the depreciation of a building registered in the Cadastre Information System exceeds 35 %.

120. For a building unit in the detached house, another non-residential building, and also an engineering structure, the cadastral value shall be calculated from the cadastral value of a structure in proportion to the area of the building unit, using the following formula:

*TGKV = BKV ×(TGkopplat/Bkopplat)* where

TGKV – the cadastral value in euros of the building unit;

BKV – the cadastral value of a structure where the building unit is located;

TGkopplat – the total area of the building unit in square metres;

Bkopplat – the total area of a structure in square metres where the building unit is located.

121. For a building unit in the detached house, another residential building, and also an engineering structure, the cadastral value shall be re-calculated if the cadastral value of the structure in which the building unit is located changes.

**8.2. Calculation of the Cadastral Value for the Detached House**

122. The following data registered in the Cadastre Information System shall be used in the calculation of the cadastral value for the detached house:

122.1. the total area of the building, including the area of outdoor premises, the area of ancillary premises;

122.2. the amenities of the building – electricity, sewage, heating;

122.3. the depreciation of the building;

122.4. the construction period of the building;

122.5. the material of external walls of the building;

122.6. encumbrances of the building.

123. The area of ancillary premises in the detached house shall be determined by summing up the area of premises the name of which includes the meaning “Garage”, “Cattle-shed”, and the area of premises below the first storey (cellar). Outdoor premises of any kind shall also not be added to ancillary premises if their name includes the meaning “Garage” or “Cattle-shed” or they are located below the first storey (also premises the name of which includes the meaning “Woodshed” shall be added to outdoor premises).

124. The effect of the outdoor premises, ancillary premises of a building and amenities of a building shall be evaluated for the detached house for which a full cadastral survey has been performed.

125. The cadastral value of the detached house shall be calculated, using the following formula:

*ĒKV* = *ĒBv* × *A* × *Klab* × *Ks* × *Kli × Kām* × *Kbp* where

ĒKV – the cadastral value in euros;

ĒBv – the base value in euros per square metre;

A – the indicator of the volume in square metres;

Klab – the correction coefficient of the effect of amenities;

Ks – the correction coefficient of the depreciation of the structure;

Kli – the encumbrance correction coefficient of the structure;

Kām – the correction coefficient of the effect of the material of external walls;

Kbp – the correction coefficient of the construction period.

126. The indicator of the volume shall be determined depending on the area of outdoor premises and ancillary premises, using the following formula:

*A* = *Al* + 0.3 × *AĀ* + 0.6 × *Ap* where

A – the indicator of the volume;

Kl – the total area of such premises which do not correspond to ancillary premises and outdoor premises;

AĀ – the total area of outdoor premises;

Ap – the total area of ancillary premises.

127. If a full cadastral survey has been performed for the detached house and:

127.1. there is no electricity supply, the coefficient Klab = 0.6 shall be applied;

127.2. there is electricity supply, however, there is no sewage and heating, the coefficient Klab = 0.7 shall be applied;

127.3. there is electricity supply, however, there is no sewage or heating, the coefficient Klab = 0.8 shall be applied;

127.4. there is electricity supply, sewage, and heating, the coefficient Klab = 1 shall be applied.

128. If a full cadastral survey has not been performed for the detached house, the correction coefficient of the effect of amenities Klab = 1 shall be applied.

129. For the detached houses for which only the type of the material of external walls “Timber” has been registered in the Cadastre Information System, the correction coefficient of the effect of the material of external walls Kām = 0.8 shall be applied. For other detached houses, the correction coefficient of the effect of the material of external walls Kām = 1 shall be applied.

**8.3. Calculation of the Cadastral Value for a Multifunctional Building**

130. The following data registered in the Cadastre Information System shall be used in the calculation of the cadastral value for a multifunctional building:

130.1. the depreciation of the building;

130.2. the construction period of the building;

130.3. the material of external walls of the building;

130.4. encumbrances of the building;

130.5. the area of the building in the following division – the group of residential premises, the group of non-residential premises, and the group of household premises;

130.6. the reference storey of the building units;

130.7. the amenities of the building units.

131. The building units with the type of use “Group of residential premises of a one-apartment house, code 1110”, “Group of residential premises of a two-apartment house, code 1121”, “Group of residential premises of a three- or more apartment house, code 1122” shall be included in the group of residential premises.

132. The building units with the type of use “Building unit of common use, code 1200”, “Building unit of garage, code 1242”, and also “Other, previously not classified building unit, code 1274”, if the lowest reference storey thereof is lower than the first storey, shall be included in the group of household premises in a multifunctional building.

133. Other building units which are not included in the group of residential or household premises shall be included in the group of non-residential premises.

134. The cadastral value of a multifunctional building shall be calculated by summing up the cadastral values of the building units therein, using the following formula:

*ĒKV* = ∑ *TGKV* where

ĒKV – the cadastral value in euros of the building;

TGKV – the cadastral value in euros of the building unit.

135. The cadastral value of a multifunctional building shall be re-calculated if the cadastral value of the building unit being part of the building changes.

136. The cadastral value of the building unit shall be calculated, using the following formula:

*TGKV* = *TGBv* × *A* × *Kp* × *Klab* × *Kst* × *Ks* × *Kli* × *Kām* × *Kbp* where

TGKV – the cadastral value in euros of the building unit;

TGBv – the base value of the apartment house in euros per square metre;

A – the total area of the building unit or the area adjusted in relation to outdoor premises;

Kp – the correction coefficient of the effect of ancillary premises;

Klab – the correction coefficient of the effect of amenities;

Kst – the correction coefficient of the effect of the storey;

Ks – the correction coefficient of the depreciation of the structure;

Kli – the encumbrance correction coefficient of the structure;

Kām – the correction coefficient of the effect of the material of external walls;

Kbp – the correction coefficient of the construction period.

137. The total area of a building unit, except for the group of household premises, shall be adjusted, taking into account the area of outdoor premises, using the following formula:

*A* = *Al* + 0.3 × *AĀ* where

A – the area of the building unit to be used in the calculation of the cadastral value;

Al – the total area of such premises which does not correspond to outdoor premises;

AĀ – the total area of outdoor premises.

138. The correction coefficient of the effect of ancillary premises Kp = 0.3 shall be applied to the group of household premises, the correction coefficient Kp = 1 shall be applied to all other building units.

139. The correction coefficient of the effect of amenities to the group of residential premises shall be applied if:

139.1. there is no sewage and sanitary facilities – Klab = 0.6;

139.2. there is no sewage or sanitary facilities – Klab = 0.8;

139.3. there is sewage and sanitary facilities, however, there is no heating – Klab = 0.9;

139.4. there is sewage, sanitary facilities, and heating – Klab = 1.

140. The correction coefficient of the effect of amenities shall be applied to a group of non-residential premises if:

140.1. there is no heating – Klab = 0.9;

140.2. there is heating – Klab = 1.

141. Amenities for other building units shall not be evaluated and the correction coefficient of the effect of amenities Klab = 1 shall be applied.

142. The correction coefficient of the effect of storey shall be applied:

142.1. to the group of residential premises the highest reference storey of which is the first storey – Kst = 0.9;

142.2. to the group of residential premises and building units with the type of use “Hotel building unit, code 1211”, “Office building unit, code 1220”, “Wholesale and retail building unit, code 1230”, and “Industrial manufacturing building unit, code 1251” the highest reference storey of which is lower than the first storey – Kst = 0.6;

142.3. for other building units – Kst = 1.

143. The correction coefficient of the depreciation of a structure Ks shall be applied to a building unit according to the depreciation of the building and the correction coefficient of the construction period Kbp – according to the construction period of the building and the depreciation of the building.

144. The encumbrance correction coefficient of a structure Kli specified for the structure shall be applied to the building unit.

145. The correction coefficient of the effect of the material of external walls Kām = 1 shall be applied to all building units, except for a building unit located in a building for which only the type of the material of external walls “Timber” has been registered in the Cadastre Information System. In such case the correction coefficient of the effect of the material of external walls Kām = 0.8 shall be applied to the building unit.

146. If a full cadastral survey has not been performed for apartment houses and building units have not been registered in the Cadastre Information System, the model for the calculation of another non-residential building and the base value of a building of the sub-group “Social residential houses” shall be applied in the calculation of the cadastral value.

**8.4. Calculation of the Cadastral Value for Another Non-residential Building**

147. The following data registered in the Cadastre Information System shall be used in the calculation of the cadastral value for another non-residential building:

147.1. the volume of the building;

147.2. the area of the building in the following division – internal premises and outdoor premises;

147.3. the depreciation of the building;

147.4. the construction period of the building;

147.5. encumbrances of the building.

148. The base value of the building type corresponding to the building to be appraised (ĒBv) shall be determined according to the sub-group of the building specified for the particular building and the location in the relevant value zone.

149. The indicator of the building volume in the calculation of the cadastral value shall be selected, taking into account the unit of measurement in which the base value of the building type has been expressed:

149.1. the total building volume if the base value of the building has been expressed in euros per cubic metre;

149.2. the total area if the base value of the building has been expressed in euros per square metre.

150. The cadastral value for another non-residential building shall be calculated, using the following formula:

*ĒKV = ĒBv × A × Kkor × Ks × Kli × Kbp* where

ĒKV – the cadastral value in euros of the building;

ĒBv – the base value of the building corresponding to the building in euros per indicator of the volume;

A – the size of the volume indicator for the building in square metres or cubic metres;

Kkor – the correction coefficient of the effect of the volume;

Ks – the correction coefficient of the depreciation of the structure;

Kli – the encumbrance correction coefficient of the structure;

Kbp – the correction coefficient of the construction period.

151. The total area registered for another non-residential building in square metres shall be adjusted (except for covered open-air stages), taking into account the area of outdoor premises, using the following formula:

*A* = *Al* + 0.3 × *AĀ* where

A – the area of a building to be used in the calculation of the cadastral value (the size of the indicator of the building volume);

Al – the total area of such premises which does not correspond to outdoor premises;

AĀ – the total area of outdoor premises.

152. The correction coefficient of the effect of the volume (Kkor) for buildings the volume of which exceeds the standard volume shall be calculated, using the following formula:

*Kkor= (Ast + (A – Ast) × Kapj)/A* where

Kkor – the correction coefficient of the effect of the volume;

A – the size of the volume indicator for the building to be assessed in square metres or cubic metres;

Ast – the standard volume of the building in square metres or cubic metres;

Kapj – the correction coefficient of the volume.

**8.5. Calculation of the Cadastral Value for an Engineering Structure**

153. The last cadastral survey data registered in the Cadastre Information System shall be used in the calculation of the cadastral value for an engineering structure:

153.1. the type of the engineering structure;

153.2. the volume indicator of the engineering structure;

153.3. the depreciation of the engineering structure;

153.4. encumbrances of the engineering structure.

154. The cadastral value of an engineering structure shall be calculated, using the following formula:

*IBKV* = (Σ (*IBBv* × *A*)) × *Ks* × *Kli* where

IBKV – the cadastral value of the engineering structure in euros;

IBBv – the base value of the type in euros;

A – the size of the volume indicator of the type;

Ks – the correction coefficient of the depreciation of the structure;

Kli – the encumbrance correction coefficient.

155. The base value of the engineering structure type to be assessed (IBBv) shall be determined according to the base value of the engineering structure type approved in the value zone. The value zone shall be determined according to that where the unit of land to which the engineering structure is attached is located.

**9. Calculation of the Cadastral Value for a Residential Property**

156. The cadastral value of a residential property shall be calculated by summing up:

156.1. the cadastral values of the building units forming the residential property (within the meaning of the law On Residential Properties – the individual property);

156.2. the cadastral values of the building units of common use according to the undivided share of the joint property being part of the residential property – in buildings the undivided shares of which are part of the composition of the residential property;

156.3. the cadastral values of the land parcels the undivided shares of which are part of the composition of the residential property according to the undivided share of the joint property being part of the residential property;

156.4. the cadastral values of the structures functionally linked to the residential property according to the undivided share of the joint property being part of the residential property.

157. The cadastral value of the residential property shall be calculated, using the following formula:

|  |  |
| --- | --- |
|  |  where |

DZĪKV – the cadastral value of the residential property in euros;

TGKV – the cadastral value of the building unit forming the residential property (within the meaning of the law On Residential Properties – the individual property);

TG1200KV – the cadastral value of the building unit of common use in a building the undivided shares of the joint property of which are part of the residential property;

(d/d)B – the undivided shares of the joint property of the building in which the residential property is located and the undivided shares of the joint property of which are included in the composition of the residential property;

ZKV – the cadastral value of such land parcel the undivided shares of the joint property of which are included in the composition of the residential property;

(d/d)z – the undivided shares of the joint property for such land parcel the undivided shares of the joint property of which are included in the composition of the residential property;

DZĪFSBKV – the cadastral value for such structure functionally linked to the residential property the undivided shares of the joint property of which are included in the composition of the residential property;

(d⁄d)DZĪFSBKV – the undivided shares of the joint property for such structure functionally linked to the residential property the undivided shares of the joint property of which are included in the composition of the residential property.

158. The cadastral value of the residential property shall be re-calculated if any of the cadastral values of the object referred to in Paragraph 156 of this Regulation or the undivided shares of the joint property being part of the residential property change.

**10. Closing Provisions**

159. Cabinet Regulation No. 305 of 18 April 2006, Regulations Regarding Mass Appraisal (*Latvijas Vēstnesis*, 2006, Nos. 72, 206; 2007, No. 158; 2008, No. 201; 2009, No. 206; 2010, No. 33; 2011, No. 29; 2013, Nos. 98, 189; 2015, No. 167; 2016, No. 201; 2017, No. 183), is repealed.

160. Until registration of encumbrances and the areas occupied thereby in the Cadastre Information System from the Information System of Encumbered Territories, the area occupied by encumbrances shall be determined, without taking into account their mutual overlapping. The encumbrance correction coefficient and the pollution correction coefficient which have been specified for the land parcel shall be applied in the evaluation of the encumbrance of a section of a land parcel, except for the case if its own encumbrances are registered for the section of the land parcel.

161. Chapters 7, 8, and 9 of this Regulation for the calculation of the cadastral value shall come into force on 1 January 2022. The norms of Chapters VIII, IX, X, XI, XII, and XIII of Cabinet Regulation No. 305 of 18 April 2006, Regulations Regarding Mass Appraisal, which were in force until the day of coming into force of this Regulation shall be applied in the calculation of the cadastral value until 31 December 2021.

Prime Minister A. K. Kariņš

Deputy Prime Minister, Minister for Justice J. Bordāns

**Annex 1**

Cabinet Regulation No. 103

18 February 2020

**Groups of Buildings for Mass Appraisal**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Group of buildings | Sub-group of buildings | Type | Name |
| 1. | Detached houses | Garden houses | 11100101 | Garden houses with the total area up to 40 m2 (included) |
| 2. | Separate detached houses | 11100102 | Individual residential houses and summer cottages with wooden external walls and garden houses with the total area exceeding 40 m2 |
| 3. | 11100103 | Individual residential houses and summer cottages with stone or stone-wooden external walls |
| 4. | Linked-detached houses | 11210101 | Semi-detached houses, terraced houses, and duplex houses |
| 5. | Apartment houses and social residential houses | Apartment houses | 11220101 | Apartment houses with wooden external walls |
| 6. | 11220102 | Apartment houses with 1-2 storeys |
| 7. | 11220103 | Apartment houses with 3-5 storeys |
| 8. | 11220104 | Apartment houses with 6-9 storeys |
| 9. | 11220105 | Apartment houses with 10 and more storeys |
| 10. | Social residential houses | 11300101 | Communal houses of different social groups |
| 11. | Commercial buildings and public buildings | Hotels and public catering buildings | 12110101 | Hotel buildings |
| 12. | 12110102 | Service buildings |
| 13. | 12110103 | Restaurants, cafés, and other buildings of public catering |
| 14. | Recreational buildings with partial or no amenities | 12120101 | Recreational buildings |
| 15. | Office buildings | 12200101 | Office buildings |
| 16. | Trade buildings | 12300101 | Trade buildings |
| 17. | 12300102 | Trade stalls and stands with roofs |
| 18. | Station and communications buildings | 12410103 | Buildings of railway, airport, road transport, and water transport passenger stations |
| 19. | 12410104 | Buildings of communications divisions, radio stations and television centres-studios |
| 20. | Covered open-air stages | 12610101 | Covered open-air stages |
| 21. | Entertainment buildings | 12610102 | Theatres, cinemas, concert halls, circus buildings, buildings for music, dance, and other mass entertainment events |
| 22. | Museums and libraries | 12620101 | Museums, art galleries, libraries, and archive buildings |
| 23. | Educational buildings | 12630101 | Schools, universities, and buildings intended for scientific research |
| 24. | Medical buildings | 12640101 | Buildings of medical treatment or health care institutions |
| 25. | Sports buildings | 12650101 | Sports buildings |
| 26. | Cult buildings | 12720101 | Cult buildings |
| 27. | Cultural and historical objects | 12730101 | Cultural and historical buildings |
| 28. | Buildings of defence and security institutions | 12740101 | Buildings of penal institutions, buildings and barracks of defence forces, police, and fire services |
| 29. | Manufacture buildings, communications buildings, buildings of garages and warehouses | Buildings for servicing air and railway traffic | 12410101 | Buildings for aeroplane maintenance, airport household buildings |
| 30. | 12410102 | Buildings for the maintenance of railway transport |
| 31. | Lighthouses of shipping routes and fairways | 12410105 | Lighthouses of shipping routes and fairways |
| 32. | Garages | 12420101 | Garages for heavy machinery |
| 33. | 12420102 | Multi-storey and underground parking lots for cars |
| 34. | 12420103 | Garages with separate blocked premises |
| 35. | Manufacture buildings | 12510101 | Manufacture buildings where the height of the largest space (according to the area in square metres) is up to 6 m (included) |
| 36. | 12510102 | Manufacture buildings where the height of the largest space (according to the area in square metres) exceeds 6 m |
| 37. | Electric power buildings | 12510103 | Boiler houses |
| 38. | 12510104 | Electricity supply buildings, except for the buildings of transformer substations |
| 39. | Water treatment buildings | 12510106 | Buildings of water treatment, filtering, and sedimentation stations |
| 40. | Engineering infrastructure buildings | 12510105 | Buildings of pump and compression stations |
| 41. | 12510107 | Buildings of closed transformer substations |
| 42. | 12510108 | Gas regulation stations |
| 43. | 12510109 | Gas measuring stations |
| 44. | 12510110 | Gas collection points |
| 45. | Warehouses | 12520101 | Cold storage buildings, except for agricultural warehouses and cold storages |
| 46. | 12520102 | Warehouses |
| 47. | Reservoirs, containers, bunkers | 12520103 | Reservoirs of petroleum products, chemical substances or mixtures, and radioactive waste and containers with the construction volume up to 1000 m3 (included) |
| 48. | 12520104 | Reservoirs of petroleum products, chemical substances or mixtures, and radioactive waste and containers with the construction volume from 1000 to 5000 m3 (included) |
| 49. | 12520105 | Reservoirs of petroleum products, chemical substances or mixtures, and radioactive waste and containers with the construction volume from 5000 to 50000 m3 (included) |
| 50. | 12520106 | Reservoirs of petroleum products, chemical substances or mixtures and radioactive waste and containers with the construction volume exceeding 50 000 m3 |
| 51. | 12520109 | Liquefied gas pressure vessels |
| 52. | Silo-type, bunker-type warehouses | 12520108 | Silo-type, bunker-type warehouses of manufacture undertakings |
| 53. | Water reservoirs | 12520107 | Water reservoirs |
| 54. | Agricultural buildings | Agricultural warehouses | 12710101 | Warehouses of agricultural products and buildings for processing thereof |
| 55. | 12710103 | Cold storages and cellars |
| 56. | Cattle-sheds and fur-farming buildings | 12710105 | Cattle-sheds with the total area exceeding 60 m2 and fur-farming buildings |
| 57. | Barns, sheds | 12710102 | Agricultural barns with the total area exceeding 60 m2 |
| 58. | 12710104 | Agricultural sheds |
| 59. | 12710108 | Sheds for the placement of cages of fur-bearing animals |
| 60. | Greenhouses | 12710106 | Greenhouses with the total area exceeding 60 m2 |
| 61. | Garages | 12710107 | Garages of agricultural machinery |
| 62. | Dung and manure storage sites | 12710109 | Dung and manure storage sites |
| 63. | Ancillary buildings | Household buildings, garages | 12740201 | Cattle-sheds with the total area exceeding 60 m2 (included), household buildings, cellars, and public toilets |
| 64. | 12740202 | Individual garages |
| 65. | Greenhouses, barns, sheds | 12740203 | Greenhouses with the total area exceeding 60 m2 (included), barns, and other ancillary buildings |
| 66. | 12740204 | Sheds with metal or stone poles and bases with hard covering |
| 67. | 12740205 | Sheds |

Deputy Prime Minister, Minister for Justice J. Bordāns

**Annex 2**

Cabinet Regulation No. 103

18 February 2020

**Groups of Buildings According to Construction Periods**

|  |  |
| --- | --- |
| No. | Construction period |
| 1. | until 1914 |
| 2. | from 1915 to 1945 |
| 3. | from 1946 to 1990 |
| 4. | from 1991 to 2000 |
| 5. | from 2001 to 2014 |
| 6. | from 2015 |

Deputy Prime Minister, Minister for Justice J. Bordāns

**Annex 3**

Cabinet Regulation No. 103

18 February 2020

**Encumbrances to be Evaluated in the Calculation of the Cadastral Value for Land**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Code | Name of the territory | Residential building land1 | Other building land2 | Rural land3 |
| 1. | Encumbrances in accordance with Annex 2, Unified Classification of Encumbered Territories and Encumbrances of the Immovable Property Object, to Cabinet Regulation No. 61 of 4 February 2014, Regulations Regarding the Creation and Maintenance of the Information System of Encumbered Territories and the Classification of Encumbered Territories and Encumbrances of the Immovable Property Object |
| 1.1. | 7311020400 | floodable (10 % flooding probability) area | affects | affects | does not affect |
| 1.2. | 7312010201 | territory of the exploitation protection zone along the sewage penstock which is located in depth of up to 2 metres | affects | does not affect | does not affect |
| 1.3. | 7312010202 | territory of the exploitation protection zone along the sewage penstock which is located in depth exceeding 2 metres | affects | does not affect | does not affect |
| 1.4. | 7312030100 | territory of the exploitation protection zone along street or road – building line | affects | affects | does not affect |
| 1.5. | 7312030301 | territory of the exploitation protection zone along the State major motor roads in rural areas | affects | does not affect | does not affect |
| 1.6. | 7312030302 | territory of the exploitation protection zone along the State regional motor roads in rural areas | affects | does not affect | does not affect |
| 1.7. | 7312030303 | territory of the exploitation protection zone along the State local and local government motor roads in rural areas | affects | does not affect | does not affect |
| 1.8. | 7312030401 | territory of the exploitation protective zone along the railway in towns and villages | affects | affects | does not affect |
| 1.9. | 7312030402 | territory of the exploitation protective zone along the railway in rural areas | affects | affects | does not affect |
| 1.10. | 7312030501 | territory of the exploitation protective zone along the tracks included in the strategically (nationally) and regionally important railway infrastructure, except for the station tracks, tracks of special importance, sidings, and buffer stops adjacent thereto or associated therewith in towns and villages | affects | affects | does not affect |
| 1.11. | 7312030502 | territory of the exploitation protective zone along the tracks included in the strategically (nationally) and regionally important railway infrastructure, except for the station tracks, tracks of special importance, sidings, and buffer stops adjacent thereto or associated therewith in rural areas | affects | affects | does not affect |
| 1.12. | 7312040200 | territory of the exploitation protection zone along the overhead line of electronic communications network | does not affect | does not affect | affects |
| 1.13. | 7312050101 | territory of the exploitation protection zone along the overhead line of electrical power networks outside towns and villages with the nominal voltage up to 20 kilovolts | does not affect | does not affect | affects |
| 1.14. | 7312050102 | territory of the exploitation protection zone along the overhead line of electrical power networks outside towns and villages with the nominal voltage of 110 kilovolts | affects | affects | affects |
| 1.15. | 7312050103 | territory of the exploitation protection zone along the overhead line of electrical power networks outside towns and villages with the nominal voltage of 330 kilovolts | affects | affects | affects |
| 1.16. | 7312050602 | territory of the exploitation protection zone along the overhead line of electrical power networks in towns and villages with the nominal voltage of 110 kilovolts | affects | affects | affects |
| 1.17. | 7312050603 | territory of the exploitation protection zone along the overhead line of electrical power networks in towns and villages with the nominal voltage of 330 kilovolts | affects | affects | affects |
| 1.18. | 7312060300 | territory of the safety protection zone along the surface heat line the diameter of which is 400 millimetre and more | affects | affects | does not affect |
| 1.19. | 7312080102 | territory of the exploitation protection zone along the gas line with the pressure from 0.4 to 1.6 megapascals | affects | does not affect | does not affect |
| 1.20. | 7312080103 | territory of the exploitation protection zone along the gas line with the pressure exceeding 1.6 megapascals | affects | does not affect | does not affect |
| 1.21. | 7312080300 | territory of the exploitation protection zone around the condensate storage tank | affects | does not affect | does not affect |
| 1.22. | 7312080400 | territory of the exploitation protection zone around the gas regulation station | affects | does not affect | does not affect |
| 1.23. | 7312080500 | territory of the exploitation protection zone around the gas storage drilling | affects | does not affect | does not affect |
| 1.24. | 7312080600 | territory of the exploitation protection zone around the natural gas compression station and the natural gas collection point | affects | does not affect | does not affect |
| 1.25. | 7312080702 | territory of the exploitation protection zone around a cabinet type gas regulation point and house regulator with gas input pressure from 0.4 to 0.6 megapascals | affects | does not affect | does not affect |
| 1.26. | 7312080703 | territory of the exploitation protection zone around a cabinet type gas regulation point and house regulator with gas input pressure exceeding 0.6 megapascals | affects | does not affect | does not affect |
| 1.27. | 7312080801 | territory of the exploitation protection zone around a gas regulation point located in certain structures with gas input pressure from 0.4 to 0.6 megapascals | affects | does not affect | does not affect |
| 1.28. | 7312080802 | territory of the exploitation protection zone around a gas regulation point located in certain structures with gas input pressure exceeding 0.6 megapascals | affects | does not affect | does not affect |
| 1.29. | 7312080900 | territory of the exploitation protection zone around the equipment of the groups of gas cylinders | affects | does not affect | does not affect |
| 1.30. | 7312081000 | territory of the exploitation protection zone around the motor vehicle gas filling station (AGUS) | affects | does not affect | does not affect |
| 1.31. | 7312081100 | territory of the exploitation protection zone around the motor vehicle natural gas filling compression station (AGUKS) | affects | does not affect | does not affect |
| 1.32. | 7312081200 | territory of the exploitation protection zone around the warehouse and sales point of liquefied hydrocarbon gas cylinders | affects | does not affect | does not affect |
| 1.33. | 7312081300 | territory of the exploitation protection zone around the equipment of underground tanks (reservoirs) of liquefied hydrocarbon gas | affects | does not affect | does not affect |
| 1.34. | 7312081400 | territory of the exploitation protection zone around the anode earthing of electrochemical anticorrosion protection equipment | affects | does not affect | does not affect |
| 1.35. | 7312081500 | territory of the exploitation protection zone around liquefied hydrocarbon gas warehouse, storage site, and filling station | affects | does not affect | does not affect |
| 1.36. | 7312090100 | territory of the safety protection zone along the pipeline for petroleum products | affects | does not affect | does not affect |
| 1.37. | 7312090200 | territory of the safety protection zone around a reservoir the capacity of which exceeds 200 cubic metres and which is intended for the inflow of petroleum and petroleum products in case of an accident | affects | does not affect | does not affect |
| 1.38. | 7312090300 | territory of the safety protection zone around a pumping and filling station, tank park, filling and discharge trestle, quayside, and pier, heating point, warehouse, storage site, processing and reloading establishment of petroleum and petroleum products, hazardous chemical substances and products | affects | does not affect | does not affect |
| 1.39. | 7312090400 | territory of the safety protection zone around hydrocarbon extraction point | affects | does not affect | does not affect |
| 1.40. | 7312090500 | territory of the safety protection zone around a reservoir the capacity of which exceeds 10 cubic metres and which is intended for the inflow of hazardous chemical substances and products in case of an accident | affects | does not affect | does not affect |
| 1.41. | 7312090600 | territory of the safety protection zone around a filling station and a motor vehicle fuel dispenser | affects | does not affect | does not affect |
| 1.42. | 7313010100 | territory of the severe regime zone of a nature reserve | does not affect | does not affect | affects |
| 1.43. | 7313020100 | territory of the severe regime zone of a nature reserve of a national park | does not affect | does not affect | affects |
| 1.44. | 7313040100 | territory of the severe regime zone of a nature restricted area | does not affect | does not affect | affects |
| 1.45. | 7313050100 | territory of the severe regime zone of a nature park | does not affect | does not affect | affects |
| 1.46. | 7315030100 | territory of a servitude of right of way | affects | affects | affects |
| 1.47. | 7316060100 | territory of the sanitary protection zone around a landfill site | affects | does not affect | does not affect |
| 1.48. | 7316060200 | territory of the sanitary protection zone around a waste dump | affects | does not affect | does not affect |
| 1.49. | 7316060300 | territory of the sanitary protection zone around a wastewater treatment plant with closed processing in the cycle (without open surfaces for storage or processing of wastewater and sludge) the capacity of which is more than 5 cubic metres of wastewater per day-and-night | affects | does not affect | does not affect |
| 1.50. | 7316060400 | territory of the sanitary protection zone around a wastewater processing plant with open processing holds of wastewater and closed processing of sludge or closed storage thereof | affects | does not affect | does not affect |
| 1.51. | 7316060500 | territory of the sanitary protection zone around a wastewater treatment plant with open processing of wastewater and open fields of sludge | affects | does not affect | does not affect |
| 1.52. | 7316060600 | territory of the sanitary protection zone around an open field for the filtration of the processing of wastewater | affects | does not affect | does not affect |
| 1.53. | 7316060700 | territory of the sanitary protection zone around a closed type field for filtration in which water is being treated from closed type biological treatment plants | affects | does not affect | does not affect |
| 1.54. | 7316060801 | territory of the sanitary protection zone around a high-capacity incineration establishment of animal by-products not intended for human consumption with the incineration capacity starting from 50 kilograms per hour | affects | does not affect | does not affect |
| 1.55. | 7316060802 | territory of the sanitary protection zone around a processing establishment which processes category 1 and 2 by-products | affects | does not affect | does not affect |
| 1.56. | 7316080100 | territory of the sanitary protection zone around a graveyard | affects | does not affect | does not affect |
| 1.57. | 7316090100 | territory of the sanitary protection zone around an animal graveyard | affects | does not affect | does not affect |
| 1.58. | 7316110100 | pedestrian road (path) intended for public access to public territory | affects | does not affect | does not affect |
| 2. | Encumbrances in accordance with Annex 5, Descriptions (Names) and Classification Codes of Encumbrances of the Immovable Property Object which are not Automatically Changed in the State Immovable Property Cadastre Information System, to Cabinet Regulation No. 61 of 4 February 2014, Regulations Regarding the Creation and Maintenance of the Information System of Encumbered Territories and the Classification of Encumbered Territories and Encumbrances of the Immovable Property Object |
| 2.1. | 120303 | territory of the protection zone along a motor road | affects | does not affect | does not affect |
| 2.2. | 12030304 | territory of the protection zone along a motor road in towns and in villages along roads and motor roads | affects | does not affect | does not affect |
| 2.3. | 120304 | territory of the protection zone along a railway | affects | affects | does not affect |
| 2.4. | 120305 | territory of the protection zone along the tracks included in the strategically (nationally) and regionally important railway infrastructure, except for the station tracks, tracks of special importance, sidings, and buffer stops adjacent thereto or associated therewith | affects | affects | does not affect |
| 2.5. | 020410 | territory of the protection zone along the overhead line of electronic communications network in other objects | does not affect | does not affect | affects |
| 2.6. | 020501 | territory of the protection zone along the overhead line of electrical power networks outside towns and villages, and also in rural areas of towns | does not affect | does not affect | affects |
| 2.7. | 02050102 | territory of the protection zone along the overhead line of electrical power networks from 20 kilovolts to 110 kilovolts outside towns and villages, and also in rural areas of towns | affects | affects | affects |
| 2.8. | 02050602 | territory of the protection zone along the overhead line of electrical power networks from 20 kilovolts to 110 kilovolts in towns and villages | affects | affects | affects |
| 2.9. | 02050603 | territory of the protection zone along the overhead line of electrical power networks above 110 kilovolts in towns and villages | affects | affects | affects |
| 2.10. | 02080703 | territory of the protection zone around cabinet type gas regulation points and house regulators with gas input pressure exceeding 0.6 megapascals | affects | does not affect | does not affect |
| 2.11. | 02080801 | territory of the protection zone around gas regulation points located in certain structures with gas input pressure up to 0.6 megapascals | affects | does not affect | does not affect |
| 2.12. | 02080802 | territory of the protection zone around gas regulation points located in certain structures with gas input pressure exceeding 0.6 megapascals | affects | does not affect | does not affect |
| 2.13. | 061002 | land flooding risk | affects | affects | does not affect |

Notes.

1 To be applied to the groups of the purposes for the use of an immovable property “Individual residential house building land” and “Apartment house building land”.

2 To be applied to the groups of the purposes for the use of immovable property “Building land of the objects of commercial activities”, “Building land of the objects of public significance”, and “Building land of manufacture objects”.

3 To be applied to the groups of the purposes for the use of an immovable property “Agricultural land”, “Forestry land and special areas of conservation where economic activity is prohibited by law or regulation”, and “Land of water bodies”, including in towns.

Deputy Prime Minister, Minister for Justice J. Bordāns

**Annex 4**

Cabinet Regulation No. 103

18 February 2020

**Factor Affecting the Building Intensity**

|  |  |  |
| --- | --- | --- |
| No. | Number of aboveground storeys | Factor Affecting the Building Intensity |
| 1. | 1 storey | 2.5 |
| 2. | 2 storeys | 1.5 |
| 3. | 3 storeys | 1.1 |
| 4. | 4 storeys | 0.7 |
| 5. | 5 storeys | 0.6 |
| 6. | 6 storeys | 0.6 |
| 7. | 7 storeys | 0.6 |
| 8. | 8 storeys | 0.6 |
| 9. | 9 storeys | 0.5 |
| 10. | 10 storeys | 0.4 |
| 11. | 11 storeys | 0.4 |
| 12. | 12 storeys | 0.4 |
| 13. | 13 and more storeys | 0.3 |

Deputy Prime Minister, Minister for Justice J. Bordāns

**Annex 5**

Cabinet Regulation No. 103

18 February 2020

**Correction Coefficient of the Effect of the Construction Period of a Building (Kbp)**

**I. Detached houses**

|  |  |  |
| --- | --- | --- |
| No. | Construction period (years) | Depreciation of the building, % |
| 0-12 | 13-32 | 33-100 |
| 1. | until 1914 | 1.20 | 1.10 | 1.00 |
| 2. | 1915–1945 | 1.10 | 1.00 | 1.00 |
| 3. | 1946–1990 | 1.00 | 1.00 | 1.00 |
| 4. | 1991–2000 | 1.20 | 1.10 | 1.00 |
| 5. | 2001–2014 | 1.40 | 1.20 | 1.00 |
| 6. | from 2015 | 1.40 | 1.20 | 1.00 |

**II. Multifunctional buildings**

|  |  |  |
| --- | --- | --- |
| No. | Construction period (years) | Depreciation of the building, % |
| 0-12 | 13-32 | 33-100 |
| 1. | until 1914 | 1.30 | 1.10 | 1.00 |
| 2. | 1915–1945 | 1.10 | 1.00 | 1.00 |
| 3. | 1946–1990 | 1.00 | 1.00 | 1.00 |
| 4. | 1991–2000 | 1.20 | 1.10 | 1.00 |
| 5. | 2001–2014 | 1.50 | 1.30 | 1.00 |
| 6. | from 2015 | 1.50 | 1.30 | 1.00 |

**III. Group of buildings “Commercial buildings and public buildings” and sub-groups “Manufacture buildings”, “Warehouses”, “Agricultural warehouses”, “Cattle-sheds and fur-farming buildings”**

|  |  |  |
| --- | --- | --- |
| No. | Construction period (years) | Depreciation of the building, % |
| 0-12 | 13-32 | 33-100 |
| 1. | until 1914 | 1.20 | 1.00 | 1.00 |
| 2. | 1915–1945 | 1.10 | 1.00 | 1.00 |
| 3. | 1946–1990 | 1.00 | 1.00 | 1.00 |
| 4. | 1991–2000 | 1.10 | 1.00 | 1.00 |
| 5. | 2001–2014 | 1.30 | 1.10 | 1.00 |
| 6. | from 2015 | 1.30 | 1.10 | 1.00 |

Deputy Prime Minister, Minister for Justice J. Bordāns

**Annex 6**

Cabinet Regulation No. 103

18 February 2020

**Correction Coefficient of the Depreciation of the Structure**

|  |  |  |
| --- | --- | --- |
| No. | Depreciation of the structure | Correction coefficient of the depreciation of the structure |
| 1. | 0-5 | 1.00 |
| 2. | 6-12 | 0.95 |
| 3. | 13-22 | 0.90 |
| 4. | 23-27 | 0.85 |
| 5. | 28-32 | 0.80 |
| 6. | 33-37 | 0.75 |
| 7. | 38-42 | 0.70 |
| 8. | 43-47 | 0.65 |
| 9. | 48-52 | 0.60 |
| 10. | 53-57 | 0.50 |
| 11. | 58-62 | 0.45 |
| 12. | 63-67 | 0.40 |
| 13. | 68-72 | 0.30 |
| 14. | 73-82 | 0.10 |
| 15. | 83-100 | 0.05 |

Deputy Prime Minister, Minister for Justice J. Bordāns

**Annex 7**

Cabinet Regulation No. 103

18 February 2020

**Work Table of Land Appraisal**

(quality assessment of arable land, perennial plantings, cultivated pasture land in points)

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Type of soil | Mechanical composition | Level of cultivation |
| poor (1) | below average (2) | average (3) | above (4) | good (5) |
| 1. | Vk, VkiVkrBkBnA | M | 20 | 25-35 | 40-50 | 55-65 | 70 |
| 2. | SM1 | 20 | 25-40 | 45-60 | 65-75 | 80-85 |
| 3. | SM2 | 20 | 25-40 | 45-60 | 65-75 | 80-85 |
| 4. | SM3 | 25-30 | 35-45 | 50-60 | 65-75 | 80-95 |
| 5. | mS | 25 | 30-40 | 45-60 | 65-75 | 80-90 |
| 6. | sS | 20 | 25-35 | 40-55 | 60 | 65-75 |
| 7. | iS | 20 | 25-35 | 40-50 | 55 | 60 |
| 8. | PvK (4-5) | M | 20 | 25-35 | 40-45 | 50-55 | 60-65 |
| 9. | SM1 | 20 | 25-35 | 40-50 | 55-60 | 65-70 |
| 10. | SM2 | 25 | 30-40 | 45-55 | 60-65 | 70-75 |
| 11. | SM3 | 25 | 30-40 | 45-55 | 60-65 | 70-75 |
| 12. | mS | 25 | 30-40 | 45-55 | 60-65 | 70-75 |
| 13. | sS | 20 | 25-35 | 40-45 | 50-55 | 60-65 |
| 14. | iS | 20 | 25-30 | 35-45 | 50-55 | 60 |
| 15. | PgvVgkBgk | M | 20 | 25-30 | 35-45 | 50-55 | 60-65 |
| 16. | SM1 | 20 | 25-35 | 40-45 | 50-60 | 65-75 |
| 17. | SM2 | 20 | 25-35 | 40-50 | 55-65 | 70-80 |
| 18. | SM3 | 20 | 25-35 | 40-50 | 55-65 | 70-80 |
| 19. | mS | 20 | 25-35 | 40-50 | 55-65 | 70-75 |
| 20. | sS | 20 | 25-30 | 35-45 | 50-55 | 60-65 |
| 21. | iS | 20 | 25 | 30-40 | 45-50 | 55 |
| 22. | E1PvE1Vk | M | 20 | 25 | 30-40 | 45-50 | 55-60 |
| 23. | SM1 | 20 | 25-30 | 35-45 | 50-55 | 60-65 |
| 24. | SM2 | 20 | 25-35 | 40-45 | 50-55 | 60-70 |
| 25. | SM3 | 20 | 25-35 | 40-45 | 50-55 | 60-70 |
| 26. | mS | 20 | 25-35 | 40-45 | 50-55 | 60-70 |
| 27. | sS | 20 | 25-30 | 35-45 | 50-55 | 60 |
| 28. | iS | 15 | 20-25 | 30-40 | 45-50 | 55 |
| 29. | E2PvE2VkE3Pv (1-2)E3Vk (1-2) | M | 15 | 20-25 | 30-35 | 40-45 | – |
| 30. | SM1 | 15 | 20-30 | 35-40 | 45 | – |
| 31. | SM2 | 15 | 20-30 | 35-40 | 45 | – |
| 32. | SM3 | 15 | 20-30 | 35-40 | 45 | – |
| 33. | mS | 15 | 20-30 | 35-40 | 45 | – |
| 34. | sS | 15 | 20-25 | 30-35 | 40 | – |
| 35. | iS | 15 | 20-25 | 30-35 | 40 | – |
| 36. | VgVgvVgtAgD | M | 15 | 20-25 | 30-40 | 45-55 | 60 |
| 37. | SM1 | 15 | 20-30 | 35-45 | 50-55 | 60-65 |
| 38. | SM2 | 15 | 20-35 | 40-45 | 50-60 | 65-70 |
| 39. | SM3 | 15 | 20-35 | 40-45 | 50-60 | 65-70 |
| 40. | mS | 15 | 20-35 | 40-45 | 50-60 | 65-70 |
| 41. | sS | 15 | 20-30 | 35-45 | 50-55 | 60 |
| 42. | iS | 15 | 20-25 | 30-40 | 45-50 | 55 |
| 43. | PgPgt | M | 15 | 20-25 | 30-40 | 45 | 50-55 |
| 44. | SM1 | 15 | 20-30 | 35-45 | 50 | 55-60 |
| 45. | SM2 | 15 | 20-30 | 35-45 | 50-55 | 60-65 |
| 46. | SM3 | 15 | 20-30 | 35-45 | 50-55 | 60-65 |
| 47. | mS | 15 | 20-30 | 35-45 | 50-55 | 60-65 |
| 48. | sS | 15 | 20-30 | 35-40 | 45-50 | 55-60 |
| 49. | iS | 15 | 20-25 | 30-35 | 40-45 | 50-55 |
| 50. | VG, VGt,PG, PGtVGTPGTAG, AGT | M | 15 | 20-25 | 30-35 | 40-50 | – |
| 51. | SM1 | 15 | 20-25 | 30-40 | 45-55 | – |
| 52. | SM2 | 15 | 20-25 | 30-45 | 50-55 | 60 |
| 53. | SM3 | 15 | 20-25 | 30-45 | 50-55 | 60 |
| 54. | mS | 15 | 20-25 | 30-45 | 50-55 | 60 |
| 55. | sS | 15 | 20-25 | 30-40 | 45-55 | 60 |
| 56. | iS | 15 | 20-25 | 30-35 | 40-50 | – |
| 57. | Tz, Tzg | T | 15 | 20-25 | 30-45 | 50-55 | 60 |
| 58. | Tp, Tpg | T | 15 | 20-25 | 30-40 | 45-50 | 55 |

Deputy Prime Minister, Minister for Justice J. Bordāns

**Annex 8**

Cabinet Regulation No. 103

18 February 2020

**Work Table of Land Appraisal**

(quality assessment of grassland and natural pasture land in points)

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Type of soil | Mechanical composition | Level of cultivation |
| poor (1) | below average (2) | average (3) | above (4) | good (5) |
| 1. | VkiVkrBn, BkVgk | M | 10 | 15-25 | 30-40 | 45-55 | 60 |
| 2. | SM | 10 | 15-30 | 35-45 | 50-55 | 60-65 |
| 3. | mS | 10 | 15-30 | 35-45 | 50-55 | 60-65 |
| 4. | sS | 10 | 15-25 | 30-40 | 45-50 | 55-60 |
| 5. | iS | 10 | 15-25 | 30-35 | 40-45 | 50 |
| 6. | AAg | M | 10-15 | 20-25 | 30-40 | 45-50 | 55-65 |
| 7. | SM | 10-15 | 20-30 | 35-45 | 50-60 | 65-75 |
| 8. | mS | 10-15 | 20-30 | 35-45 | 50-60 | 65-75 |
| 9. | sS | 10-15 | 20-25 | 30-40 | 45-55 | 60-65 |
| 10. | iS | 10-15 | 20-25 | 30-35 | 40-50 | 55 |
| 11. | PvPgv | M | 10 | 15-25 | 30-40 | 45-50 | 55 |
| 12. | SM | 10 | 15-30 | 35-45 | 50-55 | 60-65 |
| 13. | mS | 10 | 15-30 | 35-45 | 50-55 | 60-65 |
| 14. | sS | 10 | 15-30 | 35-40 | 45-50 | 55-60 |
| 15. | iS | 10 | 15-25 | 30-40 | 45 | 50 |
| 16. | E1PvE1VkE2 (1-3)E3 (1-2) | M | 10 | 15-20 | 25-30 | 35-40 | – |
| 17. | SM | 10 | 15-20 | 25-35 | 40-45 | – |
| 18. | mS | 10 | 15-20 | 25-35 | 40-45 | – |
| 19. | sS | 10 | 15-20 | 25-30 | 35-40 | – |
| 20. | iS | 10 | 15 | 20-25 | 30-35 | – |
| 21. | VgVgvVgtD | M | 10 | 15-25 | 30-35 | 40-45 | 50-55 |
| 22. | SM | 10 | 15-25 | 30-40 | 45-50 | 55-60 |
| 23. | mS | 10 | 15-25 | 30-40 | 45-50 | 55-60 |
| 24. | sS | 10 | 15-25 | 30-35 | 40-45 | 50-55 |
| 25. | iS | 10 | 15-20 | 25-35 | 40-45 | 50 |
| 26. | PgPgt | M | 10 | 15-20 | 25-30 | 35-45 | 50 |
| 27. | SM | 10 | 15-25 | 30-35 | 40-50 | 55 |
| 28. | mS | 10 | 15-25 | 30-35 | 40-50 | 55 |
| 29. | sS | 10 | 15-20 | 25-35 | 40-45 | 50 |
| 30. | iS | 10 | 15-20 | 25-30 | 35-40 | 45 |
| 31. | VGVGtVGTAGAT | M | 10 | 15-20 | 25-30 | 35-45 | 50 |
| 32. | SM | 10 | 15-25 | 30-40 | 45-50 | 55 |
| 33. | mS | 10 | 15-25 | 30-40 | 45-50 | 55 |
| 34. | sS | 10 | 15-20 | 25-35 | 40-45 | 50 |
| 35. | iS | 10 | 15-20 | 25-30 | 35-45 | 50 |
| 36. | PGPGtPGT | M | 10 | 15-20 | 25-35 | 40 | – |
| 37. | SM | 10 | 15-20 | 25-35 | 40-45 | 50 |
| 38. | mS | 10 | 15-20 | 25-35 | 40-45 | 50 |
| 39. | sS | 10 | 15-20 | 25-30 | 35-40 | 45 |
| 40. | iS | 10 | 15 | 20-30 | 35-40 | – |
| 41. | Tz, Tzg | T | 10 | 15-25 | 30-40 | 45-50 | 55-60 |
| 42. | Tp, Tpg | T | 10 | 15-25 | 30-40 | 45 | 50 |

Notes.

1. Cultivation levels 1–3 are possible in medium eroded soil

2. Cultivation levels 1–2 are possible in strongly eroded soil

Deputy Prime Minister, Minister for Justice J. Bordāns

**Annex 9**

Cabinet Regulation No. 103

18 February 2020

**Designations of the Type of Soil and Mechanical Composition**

|  |  |
| --- | --- |
| 1. | Designations of the type of soil |
| 1.1. | A | Alluvial soil |
| 1.2. | Ag | Alluvial sod-gleyic soil |
| 1.3. | AG | Alluvial sod-gley soil |
| 1.4. | AGT | Peat alluvial sod-gley soil |
| 1.5. | Bk | Surplus brown calcareous soil |
| 1.6. | Bn | Unsaturated brown soil |
| 1.7. | Bgk | Brown calcareous stagnogley soil |
| 1.8. | D | Deluvial soil |
| 1.9. | E1Pv | Slightly eroded sod-podzolic soil |
| 1.10. | E2Pv | Medium eroded sod-podzolic soil |
| 1.11. | E3Pv | Strongly eroded sod-podzolic soil |
| 1.12. | E1Vk | Slightly eroded sod-calcareous soil |
| 1.13. | E2Vk | Medium eroded sod-calcareous soil |
| 1.14. | E3Vk | Strongly eroded sod-calcareous soil |
| 1.15. | K | Continuous-cultivated soil |
| 1.16. | Pv | Sod-podzolic soil |
| 1.17. | Pgv | Sod-podzolic stagnogley soil |
| 1.18. | Pg | Sod-podzolic gleyic soil |
| 1.19. | Pgt | Humi-podzolic gleyic soil |
| 1.20. | PG | Sod-podzolic gley soil |
| 1.21. | PGt | Humi-podzolic gley soil |
| 1.22. | PGT | Humi-sod podzolic gley soil |
| 1.23. | Tz | Fen peat soil |
| 1.24. | Tzg | Fen peat humic gley soil |
| 1.25. | Tp | Transitional swamp peat |
| 1.26. | Tpg | Transitional swamp peat humic gley soil |
| 1.27. | Vkr | Rendzina |
| 1.28. | Vki | Leached sod-calcareous soil |
| 1.29. | Vgk | Sod-calcareous stagnogley soil |
| 1.30. | Vg | Sod-gleyic soil |
| 1.31. | Vgv | Sod stagnogley soil |
| 1.32. | Vgt | Humi-gleyic soil |
| 1.33. | VG | Sod-gley soil |
| 1.34. | VGt | Humi-gley soil |
| 1.35. | VGT | Humi-sod gley soil |
| 2. | Designations of mechanical composition of the soil |
| 2.1. | M | Clay |
| 2.2. | SM1 | Heavy loam |
| 2.3. | SM2 | Medium loam |
| 2.4. | SM3 | Light loam |
| 2.5. | mS | Clayey sand |
| 2.6. | sS | Cohesive sand |
| 2.7. | iS | Unconsolidated sand |
| 2.8. | T | Peat |

Deputy Prime Minister, Minister for Justice J. Bordāns

**Annex 10**

Cabinet Regulation No. 103

18 February 2020

**Quality Assessment of Forest Land**

(depending on the type of growth conditions of the forest)

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Type of growth conditions of the forest | Abbreviation | Quality assessment of forest land (points/ha) |
| 1. | Cladinoso Callunosa | Sl | 14 |
| 2. | Vacciniosa | Mr | 24 |
| 3. | Myrtillosa | Ln | 30 |
| 4. | Hylocomiosa | Dm | 44 |
| 5. | Ox | Vr | 48 |
| 6. | Aegopodiosa | Gr | 50 |
| 7. | Callunosa mel., Callunosa turf.mel. | Av, Kv | 15 |
| 8. | Vacciniosa mel., Vacciniosa turf.mel. | Am, Km | 27 |
| 9. | Myrtillosa mel., Myrtillosa turf. mel. | As, Ks | 37 |
| 10. | Mercurialiosa mel., Oxalidosa turf.mel. | Ap, Kp | 45 |
| 11. | Callunoso-sphagnosa | Gs | 7 |
| 12. | Vaccinioso-sphagnosa | Mrs | 10 |
| 13. | Myrtilloso-sphagnosa | Dms | 14 |
| 14. | Myrtilloso polytrichosa | Vrs | 16 |
| 15. | Drypteriosa | Grs | 20 |
| 16. | Sphagnosa | Pv | 8 |
| 17. | Caricoso-phragmitosa | Nd | 10 |
| 18. | Mire | Db | 13 |
| 19. | Filipendulosa | Lk | 17 |

Deputy Prime Minister, Minister for Justice J. Bordāns