

Council of Ministers of the Republic of Armenia

Decision # 420

June 24, 1991

City of Yerevan

"On the Regulation of Land Use as Personal
Plots and for Horticulture ("Dacha")"

The Council of Ministers of the Republic of Armenia has decided:

1. To consider land plots allotted to citizens of the Republic of Armenia as their property, effective March 15, 1991.
2. To establish that when selling land allotted for personal plots and horticulture ("dacha") the average price of the full cadastre value (profit x 12) of pastures, as determined by the administrative unit of the local council is levied. When selling personal plots given by partial compensation, the amount of the partial compensation is subtracted from the sum received in the sale.
If personal and horticulture ("dacha") plots are sold more than once, the average cadastre value is not levied.
3. If a citizen lives in a city or settlement and has 0.04 hectares or more of land as property, he cannot be allotted land for horticultural ("dacha") purposes.
4. If a citizen uses more land than is allotted to him as defined in the land cadastre for a personal plot, and if it is impossible for the land to be condemned legally or be used for other purposes, then this land is granted to him as property. The part of the plot compensation value is levied and, beginning from the third year, income tax on the plots is levied, as well.
5. If small plots, or those which emerged as a result of the regulation of the use of horticultural ("dacha") plots, are not able to be condemned or to be used for other needs defined in the law, then they are left to the actual user who is levied the average price of the full cadastre value

(profit x 12) of pastures of the administrative unit of the local council. Plots for horticultural ("dacha") use are not taxable.

6. To establish that the sums received from the sales of personal and horticultural ("dacha") plots are paid in to the special account of the Armenian AgroIndustrial Bank, under the authority of the Council of Ministers of the Republic of Armenia according to Article 5 of the Law "On Peasant Collective Farms".

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