

Research on the Application of real Estate Basic System and Policy in Computing Course Teaching

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Abstract: With the rapid development of economy, the real estate industry has also been rapid development. How to make the real economy and caused a serious crisis does not conflict with real estate development, put forward the application of teaching curriculum basic system and the real estate policy based on the study of the curriculum that provides practical value with the help of the effective implementation of the teaching the reform of real estate system and policy.

Keywords: Real estate; Systems and policies; Courses

1. Introduction

In 2007, the U.S. real estate subprime credit crisis, triggered by the financial crisis in the United States, diffuse to the developed countries, transfer to emerging markets and developing countries. In 2012, the economy was in the worst crisis[1-3]. The government for the decisive shot, regulatory policies to deal with the country's economic problems. Although the world economy is still picking up, the most difficult times in the world economy have passed. The crisis, Chinese government decisively "maintaining growth, protecting people's livelihood, expanding domestic demand, expanding opening up" measures, the main economic indicators of the bottom and rebound appear in the first quarter of this year, in the world, first entered the new stage of economic recovery. In 2010, China's economy has been generally stable, and has become the biggest highlight of the growth of the world economy[4-6]. According to the world's major developed economies in the first year of the implementation of the "12th Five-Year plan" is the beginning of the year, Chinese entered a new round of comprehensive development and growth in the period of the new economic situation, China economy will continue to maintain high growth. And the real estate industry will become stable and stimulating economic China pioneer and the backbone, how to complete the "planning" in 12th Five-Year the social and economic development, "12th Five-Year" in the face of social and economic development plan of the new internal and external environment, should be based on the new perspective, new thinking, new ways to solve the nationality, real estate the development of new problems.

China's real estate tax research scope is more extensive, dabble in land tax and property tax two areas. The study

of real estate tax paid little attention to in the period of the Republic of China and the reform and opening to the outside world. With the expansion of China's real estate industry, the research work of real estate taxation developed. In the mid-1990s, with the implementation of Chinese to the compensated use of land as the core of land property rights system reform and housing ownership housing system reform, the full restoration of land tax legislation and the implementation of the work, many domestic scholars have the real estate tax into the research field. The research focuses are on the real estate tax economics, the real estate tax system engineering, the real estate tax law, the real estate tax management and the real estate tax planning and so on.

2. The Process of real Estate Tax Reform Lags Behind

For more than 20 years, the market price of land and property in China has been rising rapidly because of the rapid development of economic system reform, industrialization and urbanization, and the rapid expansion of real estate demand. At the same time, the lack of affordable housing policy, rising income and prices of the dislocation, people have different views on the reform of real estate system, status of the real estate market, the real estate tax policy adjustment and control, making the real estate industry become the aggregation of social contradictions. How to change the mode of development and solve the prominent contradiction in the development of the real estate industry is the problem that the government must face. In 2000, in China's tax revenue growth environment, the real estate tax has achieved a steady growth, a total of income of 100 billion yuan, an increase of year-on-year. The main tax revenue situation, year, the national real estate sales rose, because the real estate

transactions overall to maintain rapid growth, the rapid growth of tax revenue, billion yuan, an increase of, accounting for the proportion of total tax revenue for the country office sales increase, housing, commercial housing sales grew. The Office buildings, commercial business premises quantity rapid growth, the real estate tax mountain steady growth, revenue of billion yuan.

In recent years, China's central government and local government in the real estate development industry management and improve tax transactions use right and upper house conducted very fruitful work, greatly promote the development of China's real estate industry and the real estate market healthy and rapid development. However, with the rapid growth of real estate tax is the opposite phenomenon, the real estate tax has become an important source of state revenue, but the real estate tax system reform has been slow, the real estate tax system lags behind the rapid development and the important status and the real estate industry is extremely disproportionate. At the same time, the property tax system which exists in the tax base, tax overlap, rental tax mix, the heavy flow light deposit', a series of problems, the tax policy lags behind etc.. Therefore, the construction of tax system of real estate industry in the continuity and stability of the target and the healthy development of the real estate industry, the government China are required to promptly correct the phenomenon of short-term real estate tax policy, study the development of the real estate tax system reform recently, medium and long term planning.

3. The Reform of the Basic System and Policy of real Estate is Urgent

Today, Chinese real estate tax is facing enormous pressure to reform, the real estate tax reform to the first through the extremely poor in the teeth of the storm, the historical development of the extremely weak, under the leadership of the party, the Chinese nation to explore the rich Fumin Road, in years of experience, the direction out of the reform and opening up. With the reform process of rural reform, industrial reform, commercial reform, financial reform and financial reform, reforms are being carried out in various sectors, and various departments are carrying out reforms. Real estate is not only an important means of production, but also an important means of subsistence, and plays an important role in the development of society as a whole. Therefore, the real estate industry has also begun to reform, the land use paid as the core of the property rights system reform and housing ownership of housing reform in China began extensive implementation and comprehensive promotion. The real estate tax system is based on the free use of the land. Therefore, the reform of the real estate industry has become the basic motivation of the reform of the real estate tax system. Second, the rapid development of the real estate industry has caused the conflict between the real

estate industry and the existing tax system. This kind of conflict has forced the government to reform the real estate tax system to meet the development needs of the real estate industry. Third, the development of the real estate industry leads to the contradiction between supply and demand, the contradiction between the supply and demand of the real estate is intensified, and the structural contradiction is also prominent. In this process, the emergence of the interests of consumers damaged, the entire property buyers as the main body, its interests have been greatly damaged. Economic development is the consumer first, the damage to the interests of consumers will inevitably lead to the abnormal development of the real estate industry. In order to realize the equilibrium between supply and demand and the balance between consumers and producers, it is necessary to reform the real estate tax system. Fourth, in the process of social progress and social production, the gap of the wealth of Chinese society is becoming larger and larger. This wealth gap is not only manifested in the flow of soil, but also in the stock. In order to narrow the wealth gap, it is necessary to adjust the focus of the income distribution policy. There are two aspects to adjust the content, one is to adjust the flow rate, that is, to adjust the income gap, and the other is to adjust the stock, that is to adjust the gap between the property. It is under such great pressure of reform that the reform of the real estate tax system has become urgent and of great significance.

4. Rational Use of Land

After entering the Ninth Five Year Plan period of the Central Committee of the CPC, the land administration work has been further improved. Land management work during this period has the following several aspects of the development of the first, to strengthen the city real estate mortgage management regulations, the establishment of real estate mortgage, real estate mortgage contract, the establishment of real estate mortgage, real estate mortgage contract, real estate mortgage registration, mortgage real estate occupancy with the real estate mortgage management and punishment regulations and pay second, strengthen supervision and management of the city real estate development and management activities, the provisions of the real estate development enterprises set up real estate development and construction conditions and requirements, the real estate business conditions and the legal responsibility of the third, to strengthen the management of land registration, a clear national implementation the system of land registration and certification in accordance with the law, to further determine the ownership of the land use and the separation of the established principles of fourth, strengthen the city real estate registration The management, clear the content related to the registration of ownership of housing and housing ownership certificates, to strengthen the city housing manage-

ment authority in the management of the fifth, to strengthen the city real estate property belongs to file management, making use of method of real estate archives collection, collation and archiving and ownership of the real estate archives, the management of real estate archives. Effective protection and use of city property management authority files.

5. Real Estate System Reform and Policy Implementation

In practice, the main way to regulate and control the real estate industry is taxation. In order to reasonable tax burden, the circulation and distribution of real estate in each link requires the enlargement of tax scope, the reduction of tax duplication as much as possible, and the reconstruction of the real estate tax system. Adhere to the principle of land leasing, land leasing properties must be clear; with all the fees can be merged, the maximum administrative charges in reducing fees, unreasonable charges resolutely abolished, cost system in the field of real estate must be further standardized. China's current real estate tax system has not been more perfect structure, the tax burden in the real estate development, take With the transaction projects, and real estate holdings project is almost no tax burden. This unscientific tax system makes the tax burden of real estate transactions and development too heavy and the cost of production naturally improved.

6. Conclusions

The reform of the real estate tax system of our country, the development of the real estate tax is lagging behind the market economy based on real estate prices continue to rise, and expanding the social gap between rich and poor local government lack of the main taxes, dependence on land revenue, these are urgently needed to solve the problem. In the course of actual teaching, teachers should keep pace with the times and guide students. The upsurge of house prices has attracted more and more so-

cial problems, which has seriously affected people's quality of life. The widening gap between the rich and the poor has resulted in social instability, which has made social equity an urgent need to solve. The excessive reliance on land income by local governments has not only caused the instability of fiscal revenue, but also placed China's financial and financial system at great risk. The real estate tax, as a kind of property tax levied on the possession of real estate, can play a role in increasing local fiscal revenue, adjusting the income gap and rationally distributing the real estate resources. In this context, the research to accelerate the reform of property tax system, the construction of local tax system in China, accelerate the reform of the taxation system, improve the central and local financial resources and powers to match the financial system, improve the public finance system, better to complete the service of a well-off society, it has very important theoretical significance and practical significance.

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