Distribution of Land Increment Income from Marketing Rural Collective Land for Development Purposes: A Case Study of Changyuan City

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Abstract　In order to protect the property rights and interests of farmers, promote the revitalization and development of rural areas, and provide a reference basis for the reform of marketing rural collective land for development purposes, this study explores the reasonable distribution proportion of land increment income from marketing rural collective land for development purposes through analytic hierarchy process and Delphi expert scoring method. The results show that there is a positive correlation between land increment income and land grade, that is, the higher the land grade, the higher the increment income, the larger the proportion of increment income to the transaction price. According to the calculation, when marketing rural collective land for development purposes, the reasonable distribution proportion of the land increment income of the government and the village collective is 28.6% and 71.4%, respectively, and the land increment income actually obtained by farmers has been greatly improved compared with the current situation. In practice, this distribution model has universal applicability and long-term mechanism. The reform of marketing also needs to improve the standard of marketing, explore diversified channels to protect interests, and strengthen the construction of rural collective management system. In short, the distribution of land increment income from marketing rural collective land for development purposes should proceed from the perspective of land property rights and the factors affecting the price of collective land for development purposes, in order to build a reasonable income distribution model.

Key words　Rural collective land for development purposes, Land increment income, Rational distribution, Analytic hierarchy process

1　Introduction

Since January 2020, *Land Management Law* stipulates that the collective land for development purposes can be marketed comprehensively and directly, allowing rural collective land for development purposes to be leased and sold like state-owned land[1]. The implementation of this policy has brought many opportunities and challenges: while farmers collectively increase their income, the government also broadens the way of increasing financial income, changing the previous way that the government only increases finance through collection. However, in the process of marketing, how to distribute the land increment income has also become a major difficulty. In particular, the lack of land development rights leads to the unreasonable distribution of land increment income between the village collective and the government in the process of marketing, the increment income obtained by the village collective through distribution is often low, and it is difficult to protect their own rights and interests[2-3]. In the process of marketing, a reasonable distribution mechanism of land increment income is of great significance to the economic and social development and the protection of farmers' land and property rights and interests[4]. The distribution of land increment income is the focus of promoting the overall development of urban and rural areas.

How to distribute income, how to define the subject of distribution, and how to establish a reasonable income distribution mechanism are worth studying[5-6]. Changyuan in Henan Province mainly draws a certain proportion of adjustment money from the transfer fee according to different uses and different benchmark land price grades to obtain income. For example, for commercial service land, the adjustment money is extracted at the proportion of 30% for grade 1 and 2, and 20% for grade 3 and 4, respectively; for residential land, the adjustment money is extracted at the proportion of 20% for grade 1 and 2, and 15% for grade 3 and 4, and the rest of the income goes to the village collective[7]. The income from stock of collective land for development purposes in Anyang City, Henan Province is shared with the village collective and the government according to the proportion of 4:6[8]. Suzhou will give 30% of the proceeds from land transfer to the government and 70% to the village collective[9]. After deducting the compensation fees and other tax costs of the original land users from the land transfer income, Wuhu City shares the land income with the landowners and the government at the proportion of 2:8[10]. In Nanhui County, Shanghai, the circulation of collective land use rights ensures that the income of collective owners accounts for about 85% of the total income[11]. From the above relevant experience of marketing collective land for development purposes, we can see that due to the lack of direct participation in the marketing, the land increment income obtained by the village collective differs greatly from that of the government, and the channel for obtaining the income is single, so it is difficult to guarantee the long-term livelihood[12-15].

At present, there are relatively many researches on the calcu-

lation and distribution of land increment income at home and abroad[16-19]. However, most of them focus on the income distribution principle, income distribution mechanism[20] and the subject relationship of income distribution regarding marketing collective land for development purposes. Some researchers put forward the income distribution theory and method about marketing collective land for development purposes from the perspective of fairness and efficiency, contribution and risk, game theory and property rights. Some scholars have studied the formation mechanism of land increment income from the perspective of land rent and land capital, and then established the calculation and distribution model of land increment income. However, the existing research methods are mainly based on the fixed model to study the principle of land increment income distribution, and mostly qualitative analysis, with strong subjectivity, lacking consideration of land development rights, ownership and land price factors. This study uses the analytic hierarchy process and Delphi method to construct a reasonable land increment income distribution model from the point of view of land property rights and the factors affecting the price of collective land for development purposes. A relatively reasonable distribution proportion of land increment income is obtained. This paper takes the commercial service land in the collective land for development purposes in Changyuan City, Henan Province as a case to verify and analyze, and finally put forward the measures and suggestions on the scientific and rational distribution of the land increment income from marketing the collective land for development purposes at the practical level.

2 Research methods and data sources

2.1 Calculation model of land increment income The land increment income from marketing the collective land for development purposes refers to the net income generated by the final transaction price of rural collective land in the market after deducting the cost of development and construction. Based on the transfer price and cost of marketing, it is appropriate to use the cost method to construct the land increment income calculation model regarding marketing collective land for development purposes as follows:

$$V = P - C \tag{1}$$
$$C = P_Q + P_X + P_L + P_R + P_N \tag{2}$$
$$P_Q = P_1 + P_2 \tag{3}$$
$$P_L = (P_Q + P_N) \times S + P_X \times [(1+S)^{0.5} - 1] \tag{4}$$
$$P_R = (P_Q + P_N + P_X) \times N \tag{5}$$

where V is the land increment income, yuan/m^2; P is the land transaction price, yuan/m^2; C is the cost of marketing, yuan/m^2; in the composition of the cost of marketing, P_Q is the land acquisition fee, yuan/m^2, which represents the compensation fee of the government to the village collective, including land compensation fee (P_1) and seedling compensation fee (P_2); PX is the land development fee, yuan/m^2, which is determined according to the degree of regional development; P_L is the interest on investment, yuan/m^2; P_R is the investment profit, yuan/m^2; P_N is related tax,

yuan/m^2; S is the one-year lending rate for fixed assets issued by the People's Bank of China, %; N is the profit rate of investment, %.

2.2 Rational distribution model of land increment income How to distribute the land increment income is closely related to the input contribution of the village collective and the government, so an index system should be established to determine the specific input contribution ratio of the two. As the specific quantitative value of land increment income is closely related to the influencing factors of land price, the general characteristics of collective land for development purposes and the land price correction system should be fully considered in the selection of factors. Factors such as the level of regional urbanization, the level of economic development, the level of industrial structure and the income gap between urban and rural areas should also be fully considered to select index with wide coverage and strong pertinence, which can reflect the differences in the contribution of input between the government and the village collective. In this study, by using the analytic hierarchy process, on the basis of the analysis and generalization of the objective factors that have an important influence on the land increment income distribution of collective land for development purposes, a total of 10 factors and 23 sub-factors are selected to construct the evaluation index system of land increment income distribution of different subjects. The factors and sub-factors are selected on the basis of considering the internal and external factors that affect the price of collective land for development purposes. The internal factors are divided into two indexes: land ownership and land development right. The external factors are divided into 8 indexes: location conditions, prosperity, traffic conditions, infrastructure conditions, planning factors, environmental conditions, social and economic factors and land utilization conditions, and then the factor evaluation index is established on the basis of comprehensive analysis. The investment contribution degree of the government and the village collective participating in the marketing of collective land for development purposes is combined with the evaluation index to determine the index dominated by the government and the village collective. More than 20 experts in the fields of land management, planning, economy, environment and government policy research are selected to form an expert group. Finally, the Delphi expert scoring method is used to determine the specific weight value of each index and the proportion of the input contribution of the government and the village collective (Table 1).

According to the weight of each index and the input contribution proportion of the government and the village collective, the specific distribution proportion of the land increment income of each subject in the marketing of collective land for development purposes is obtained by the weighted sum method. The calculation formula is as follows:

$$Z_1 = \sum X_1 \times X_2 \times Y_1 \tag{6}$$
$$Z_2 = \sum X_1 \times X_2 \times Y_2 \tag{7}$$
$$T_1 = \frac{Z_1}{(Z_1 + Z_2)} \times 100\% \tag{8}$$

$$T_2 = \frac{Z_2}{(Z_1 + Z_2)} \times 100\% \qquad (9)$$

where Z_1 is the total score of land increment income from marketing collective land for development purposes for the government; Z_2 is the total score of land increment income from marketing collective land for development purposes for the village collective; X_1 and X_2 are the weight; Y_1 is the proportion of the government in each influencing factor; Y_2 is the proportion of the villages collective in each influencing factor; T_1 is the reasonable distribution proportion that the government deserves in the land increment income; T_2 is the reasonable distribution proportion that the village collective deserves in the land increment income from marketing collective land for development purposes.

Table 1 Evaluation index system of land increment income distribution of collective land for development purposes among different subjects

Weight X_1	Weight X_2	Factor name		Sub-factor name	Input contribution	Government proportion $Y_1 // \%$	Collective proportion $Y_2 // \%$
0.51	0.06	Location conditions	Macro location influence degree	Influence degree of central cities and towns	Led by government	100	0
	0.06	Prosperity degree	Commerce prosperity degree	Business service center		100	0
			Influence degree of farmers' market	Farmers' market		100	0
	0.05	Traffic conditions	Road accessibility	Road accessibility		100	0
			External transportation convenience	Distance from railway station, bus station and highway intersection		100	0
	0.06	Infrastructure conditions	Infrastructure perfectness	Water supply		60	40
				Drainage		60	40
				Gas supply		60	40
	0.02	Planning factors	Planning restriction	Spatial planning control zone		50	50
	0.03			Village planning type	Led by collective	15	85
	0.03	Environmental conditions	Environmental conditions	Comprehensive environmental quality	Led by government	55	45
	0.03			Quality of human settlement environment	Led by collective	10	90
	0.085	Social and economic factors	Economic conditions	Per capita net income		5	95
			Population status	Population density		5	95
			Land use status	Per capita area of construction land		5	95
	0.085	Land utilization conditions	The conditions of land facing the street	Land depth		10	90
				The conditions of facing the street		10	90
			Basic conditions of land	Land area		10	90
				Land shape		10	90
			Surrounding land type	Land use type		10	90
0.49	0.26	Land ownership	Land ownership	Land ownership		0	100
	0.23	Land development right	Land development right	Change of use		15	85
				Driven by demand and supply		20	80

According to the weight value of each index determined by Delphi expert scoring method and the respective input contribution proportion of government and village collective, it is calculated according to formula (6) – (9). Finally, it is derived that the reasonable distribution proportion that the government deserves in the marketing of collective land for development purposes is 28.6%; the reasonable distribution proportion that the village collective deserves in the land increment income from marketing collective land for development purposes is 71.4%.

3 Case analysis

3.1 Sample selection and data processing Based on the calculation model of land increment income and the rational distribution model of land increment income, a suitable research area is selected to verify the rationality of the two models. This study takes Changyuan City, Henan Province as the research area. Through field investigation, it is found that there is a certain particularity in the collective industrial land in Changyuan City, the amount of land increment income is small, and there are few sampling points of collective homestead, so it is more suitable to be used as the study area. Therefore, the commercial service land traded by listing in the collective land for development purposes in Changyuan City is selected as the object of study. The benchmark price of commercial service land in the collective land for development purposes in Changyuan City is divided into six levels. After investigation and research, we get the relevant data such as the geographical location of each sampling point, the transaction price and the development and construction cost in marketing. Through

the analysis, we removed the sampling points with incomplete data and leasing transaction mode, and finally identify 50 commercial service land sampling points from the collective land for development purposes in Changyuan City as the research object.

In the analysis and calculation of relevant indexes, the data of 50 commercial service land sampling points are the data of marketing from January 1, 2016 to January 1, 2021, and all the sampling points are traded by way of listing and sale. At the same time, the transaction prices of all sampling points are revised to the prices on December 31, 2020. According to the *Notice of Henan Provincial People's Government on Issues Related to the Collected Land Price in Agricultural Areas* (*YuZheng* [2020] *16*), the land compensation fee for the collective land for development purposes in Changyuan City is calculated according to 40% of the land requisition price. In the study, the grade of land requisition in Changyuan City and the benchmark price level of commercial service land are superimposed. It is calculated by ArcGIS software. When calculating the land development fee, the benchmark price of commercial service land is calculated with Level 1 − 2 land development degree based on the standard of "five supplies and one leveling", Level 3 − 6 land development degree based on the standard of "three supplies and one leveling". In this study, the statistical data related to population and output value come from the website of Henan Provincial Bureau of Statistics (http://

www. ha. stats. gov. cn) and the Statistical Yearbook of Changyuan City.

3.2   Calculation results of land increment income   This paper takes the commercial service land traded by listing in the collective land for development purposes in Changyuan City as a case study. The benchmark price of commercial service land is divided into six levels, transaction price is different for different levels of commercial service land, the land increment income is also different. After on-the-spot investigation, there is no first-level land sampling point among the 50 commercial service land sampling points in Changyuan City. The first-level commercial land in Changyuan City has entered the land market by way of expropriation and sale because of the high benchmark land price and the high cost of development and construction. All sampling points are superimposed and analyzed by ArcGIS software, and the spatial location and transaction price of each sampling point are obtained. In accordance with the land increment income calculation model in this paper, the land increment income of each sampling point is obtained. The average land increment income of all sampling points in each level of land is taken as the final land increment income of that level land, and we finally get the land increment income of each level of land in 50 sampling points of commercial service land in Changyuan City and its proportion to the transaction price in the marketing, as shown in Table 2.

Table 2   Calculation results of land increment income for each level of land in 50 sampling points of commercial service land in Changyuan City

Level of commercial service land	Number of sampling points	Land increment income yuan/m²	Transaction price during marketing// yuan/m²	The proportion of land increment income to the transaction price during marketing// %
Level 1	–	–	–	–
Level 2	5	488.53	618	79.05
Level 3	15	338.66	468	72.36
Level 4	12	262.75	382	68.78
Level 5	11	210.72	322	65.44
Level 6	7	183.87	293	62.75

It can be seen from Table 2 that there is a positive correlation between land increment income and land level. Among the 50 commercial service land sampling points, the land increment income of Level 2 land is 488.53 yuan/m², accounting for 79.05% of the transaction price. The land increment income of Level 6 land is 183.87 yuan/m², accounting for 62.75% of the transaction price during marketing. The above results show that the higher the land level, the higher the corresponding land increment income, the larger the proportion of land increment income to the transaction price during marketing.

3.3   Determination of rational distribution proportion of land increment income   From the reasonable distribution model of land increment income in the previous section of this paper, we can see that the reasonable proportion of land increment income that the government should get from marketing collective land for development purposes is 28.6%. The reasonable proportion of the land increment income of the village collective in marketing of collective land for development purposes is 71.4%. According to the investigation, the Changyuan municipal government will draw a certain proportion of the adjustment fee from the transfer fee ac-

cording to different uses and different benchmark land price grades (30% of the adjustment fee for Level 1 − 2 land, 20% of the adjustment fee for Level 3 − 4 land, 15% of the adjustment fee for Level 5 − 6 land). Then the data of 50 commercial service land sampling points in Changyuan City are collected. To sum up, we can get the land increment income from marketing of collective land for development purposes for Changyuan municipal government and village collective, as shown in Table 3.

It can be seen from Table 3 that the land increment income of the village collective calculated according to the model is greater than that of the village collective under the current conditions. And with the increase of land level, the land increment income obtained by the village collective is also increasing. The land requisition price is the comprehensive land expropriation compensation standard obtained by the village collective, which corresponds to different land levels. The income of village collective at each level is much higher than the land requisition price, and it can be seen that the income of village collective has increased significantly under the condition of marketing. To sum up, under this distribution mode, the land increment income obtained by the village

collective has been greatly increased, while the land increment income obtained by the government has decreased.

According to the above research results, the distribution of land increment income based on the influencing factors of land ownership, land development rights and land price pays more attention to the protection of village collective interests. Under the existing conditions, the lack of land development rights leads to the damage to farmers' property rights and interests, and the evaluation index system constructed in this study takes into account not only the individual wishes of farmers, but also the overall development level of the village collective. In the actual distribution of land incre-

ment income, the village collective needs to spend most of the income on public services and infrastructure construction, while farmers can enjoy the benefits brought by the village collective development. Therefore, this distribution idea is also applicable to collective industrial land, collective homestead and public service land, which is not only conducive to improving the living standards of farmers and promoting the long-term development of the village collective, but also of great significance to the realization of rural revitalization. Therefore, this distribution model has universal applicability and long-term mechanism.

Table 3 **The land increment income for Changyuan municipal government and rural collectives in the marketing of collective land for development purposes**

yuan · m^2

Level of commercial service land	Land increment income	Transaction price during marketing	The actual income obtained by the government under the present conditions	Calculate the income obtained by the government through the model	The actual income obtained by the village collective under the present conditions	Calculate the income obtained by the village collective through the model	Land requisition price
Level 1	–	–	–	–	–	–	–
Level 2	488.53	618	129.15	139.72	328.13	348.81	89.79
Level 3	338.66	468	92.6	96.86	210.08	241.8	89.79
Level 4	262.75	382	71.11	75.15	158.83	187.6	78.82
Level 5	210.72	322	48.3	60.27	120.19	150.45	75.82
Level 6	183.87	293	43.95	52.59	90.88	131.28	72.07

4 Discussion

Marketing collective land for development purposes is an important measure to invigorate the existing land resources and promote the overall development of urban and rural areas. The higher the land level, the higher the land increment income, because the rent-seeking ability of different levels of land is quite different. At present, in the process of marketing collective land for development purposes, the village collective with land ownership is in a weak position and is excluded from the social security system at the same time. It is difficult to protect their land property rights and interests, so we should build a scientific and reasonable land increment income distribution system. The reasonable distribution proportion of land increment income between the government and the village collective should take into account the level of regional economic development. At the same time, we should also take into account the land ownership, land development rights and influencing factors of land price and other indexes, so as to establish a reasonable land increment income distribution model. According to the above principles, this study constructs the evaluation index system of land increment income distribution of different subjects, and concludes that in the process of marketing collective land for development purposes, the reasonable distribution proportion of land increment income for village collective is 71.4%, while the reasonable distribution proportion of land increment income that the government should get is 28.6%. Under this model, the distribution proportion of land increment income obtained by the village collective has been significantly improved. In practice, the distribution proportion has universal applicability.

In order to ensure that the distribution proportion of income is

tilted to the village collective, while taking into account the interests of the government, we should do the following work in the marketing of collective land for development purposes in the future. (ⅰ) Improving the standard of marketing. According to the relevant successful experience of the pilot reform in the marketing, it is necessary to supplement and improve the distribution method of land increment income, to improve the benefits while ensuring the success of marketing, reflecting the value of collective land for development purposes. (ⅱ) Exploring channels for the protection of diversified interests. The government should mainly obtain the land increment income through taxation, and use the tax revenue for the construction of urban-rural integration and public service facilities. The rural collective land for development purposes should give full play to its own role, put the vital interests of farmers in the first place, and explore channels for the protection of diversified interests. For example, we should explore ways of economic development such as cooperative system and joint-stock system, focus on the construction of village collective infrastructure and public service facilities, improve the social security system, and integrate into the construction of rural revitalization.

5 Conclusions

By using the analytic hierarchy process and Delphi expert scoring method, from the point of view of land property rights and the factors affecting the price of collective land for development purposes, a reasonable calculation model of land increment income and a reasonable distribution model of land increment income are established. The rationality of the two models is verified by case. There is a positive correlation between land increment income and

land level. The higher the land level is, the higher the land increment income and the proportion of land increment income to the transaction price during marketing. Under the existing land increment income distribution model, the land increment income obtained by the government is much larger than that obtained by the village collective, and it is very difficult for the village collective to enjoy larger benefits. On the one hand, this distribution model is not conducive to the protection of farmers' property rights and interests; on the other hand, it is not conducive to urban-rural integration and rural revitalization. On the basis of considering the influencing factors of land property right and land price, the evaluation index system of land increment income distribution of different subjects is constructed. According to the evaluation index system and the reasonable distribution model of land increment income, the proportion of land increment income that the government should get is 28.6% in marketing rural collective land for development purposes, while the proportion of land increment income that the village collective should get is 71.4%. Compared with the actual land increment income obtained by the village collective under the existing distribution system, this has been greatly improved, and the land increment income obtained by the village collective for each level of land is higher than the land expropriation compensation standard for the same level of land, which effectively protects the land property rights and interests of farmers. The rational distribution model of land increment income established in this study has universal applicability and long-term mechanism, and pays more attention to protecting the interests of the village collective. This model takes into account not only the economic development level of the village collective, but also the wishes of farmers, and can provide a reference basis for the distribution scheme of land increment income and the reform of marketing collective land for development purposes.

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