

表3-18. 地價稅稅源

面積單位：公 頃  
金額單位：新台幣千元

年 別 及 地 區 別 CY & Region	總 計 Grand Total			
	戶 數 (戶) No. of Houses	面 積 Area	地 價 Land Value	查 定 稅 額 Assessment Tax
91年 2002	6,372,305	135,495	4,872,114,367	51,470,125
92年 2003	6,466,524	138,551	4,899,069,192	51,283,192
93年 2004	6,607,108	139,393	4,949,158,135	52,488,762
94年 2005	6,741,100	142,864	4,999,795,947	53,354,199
95年 2006	6,858,770	148,306	5,096,379,762	53,602,525
96年 2007	7,053,843	153,879	5,539,406,649	58,485,705
97年 2008	7,180,631	155,299	5,536,191,432	57,734,619
98年 2009	7,274,097	166,315	5,178,922,034	53,786,597
<b>臺北市 Taipei City</b>	<b>834,400</b>	<b>4,836</b>	<b>1,911,687,078</b>	<b>18,425,014</b>
<b>高雄市 Kaohsiung City</b>	<b>503,740</b>	<b>6,814</b>	<b>492,548,680</b>	<b>5,447,409</b>
<b>臺灣省 Taiwan Province</b>	<b>5,915,644</b>	<b>153,786</b>	<b>2,772,131,966</b>	<b>29,884,076</b>
臺北縣 Taipei County	1,354,879	15,870	863,256,030	8,520,187
宜蘭縣 Yilan County	140,777	4,606	52,387,575	551,944
桃園縣 Taoyuan County	669,402	15,922	5,768,751	951,694
新竹縣 Hsinchu County	149,461	5,734	88,897,185	1,023,005
苗栗縣 Miaoli County	159,736	6,110	70,154,100	765,570
臺中縣 Taichung County	442,423	22,669	204,496,712	2,151,336
彰化縣 Changhua County	366,052	11,395	154,410,158	1,650,207
南投縣 Nantou County	138,150	4,967	48,729,326	531,809
雲林縣 Yunlin County	191,442	7,244	104,246,442	1,091,652
嘉義縣 Chiayi County	156,564	5,393	45,618,435	513,038
臺南縣 Tainan County	348,173	12,185	142,898,826	1,617,842
高雄縣 Kaohsiung County	379,599	10,952	191,945,934	2,156,810
屏東縣 Pingtung County	214,702	7,587	80,596,605	833,792
臺東縣 Taitung County	58,063	2,601	13,908,799	178,311
花蓮縣 Hualien County	91,854	4,444	32,274,003	372,231
澎湖縣 Penghu County	29,842	993	6,874,952	78,243
基隆市 Keelung City	122,469	2,356	64,463,878	727,399
新竹市 Hsinchu City	136,907	2,098	128,854,189	1,295,103
臺中市 Taichung City	407,372	5,412	206,068,540	2,353,324
嘉義市 Chiayi City	97,926	1,440	75,999,030	676,650
臺南市 Tainan City	259,851	3,808	190,282,496	1,843,929
<b>福建省 Fuchien Province</b>	<b>20,313</b>	<b>879</b>	<b>2,554,310</b>	<b>30,098</b>
金門縣 Kinmen County	17,231	787	2,113,955	25,652
連江縣 Lienchiang County	3,082	92	440,355	4,446

資料來源：各縣市稽徵單位。

說 明：1. 臺灣省自用住宅用地內含勞工宿舍用地。  
2. 自91年(含)起含福建省資料。

Table 3-18. Sources of Land Value Tax

Unit: Hectare  
NT\$ 1,000

一 般 用 地 Regular Land				自 用 住 宅 用 地 Self-use Residence Land			
戶數(戶) No. of Houses	面 積 Area	地 價 Land Value	查 定 稅 額 Assessment Tax	戶數(戶) No. of Houses	面 積 Area	地 價 Land Value	查 定 稅 額 Assessment Tax
4,089,655	89,468	2,905,516,136	44,200,094	2,260,370	18,911	1,509,798,235	3,019,494
3,442,675	90,515	2,892,075,863	43,878,246	3,000,407	19,321	1,540,566,608	3,081,001
3,488,570	91,458	2,922,488,170	45,056,722	3,095,076	19,875	1,563,247,736	3,126,359
3,517,753	94,215	2,936,134,746	45,887,878	3,199,421	20,524	1,603,134,369	3,206,115
3,536,025	97,437	2,996,268,964	46,025,822	3,287,347	21,090	1,633,965,386	3,267,785
3,488,537	102,515	3,263,579,016	50,299,295	3,527,156	21,849	1,772,533,664	3,544,909
3,509,683	102,926	3,219,260,877	49,419,670	3,629,943	22,498	1,806,504,557	3,612,849
3,500,390	113,173	2,993,680,814	45,362,863	3,731,033	23,120	1,743,628,078	3,690,412
<b>220,411</b>	<b>2,615</b>	<b>1,040,104,072</b>	<b>16,226,369</b>	<b>594,960</b>	<b>2,001</b>	<b>803,957,957</b>	<b>1,607,888</b>
<b>236,485</b>	<b>3,365</b>	<b>266,564,300</b>	<b>4,510,546</b>	<b>266,171</b>	<b>1,531</b>	<b>160,132,274</b>	<b>320,250</b>
<b>3,023,430</b>	<b>106,363</b>	<b>1,684,788,278</b>	<b>24,598,332</b>	<b>2,869,714</b>	<b>19,578</b>	<b>779,395,255</b>	<b>1,761,469</b>
525,943	10,255	492,944,626	7,185,946	824,188	2,575	283,176,109	566,315
79,285	3,269	34,223,031	479,136	60,954	599	13,051,709	26,101
325,146	9,178	223,879	3,627	341,624	2,005	101,503	202,990
81,208	3,813	53,189,708	836,742	67,728	572	20,845,838	41,689
84,909	4,046	39,089,450	634,671	74,256	810	21,859,352	43,716
248,969	19,277	136,575,401	1,858,300	191,377	1,749	46,605,632	93,203
245,609	8,791	105,745,605	1,459,726	119,389	1,204	36,085,548	72,166
86,249	3,784	31,131,297	466,719	50,979	556	13,231,330	26,460
124,415	3,770	53,318,024	766,191	66,371	790	22,342,867	44,683
109,520	3,923	28,550,819	434,391	46,377	541	11,064,121	22,126
201,051	8,244	88,850,047	1,363,698	144,820	1,570	34,019,688	68,033
164,438	6,453	101,743,317	1,710,433	213,649	1,689	54,456,605	108,904
120,312	4,998	45,072,243	653,277	93,765	1,006	21,302,706	42,602
44,375	2,324	11,129,593	168,822	13,392	177	2,144,688	4,289
57,068	3,342	22,210,743	328,542	34,496	363	6,886,007	13,771
22,159	854	5,096,063	73,167	7,602	75	1,528,516	3,057
59,842	1,482	43,783,641	641,743	62,539	255	14,522,647	29,043
53,803	1,415	85,587,369	1,164,103	82,745	552	36,647,880	73,292
244,384	3,897	147,403,174	2,168,327	161,982	946	48,426,002	96,845
42,686	869	44,482,689	577,357	54,633	430	25,691,720	51,381
102,059	2,379	114,437,559	1,623,414	156,848	1,114	65,404,787	130,803
<b>20,064</b>	<b>830</b>	<b>2,224,164</b>	<b>27,616</b>	<b>188</b>	<b>10</b>	<b>142,592</b>	<b>805</b>
17,041	744	1,825,611	23,897	135	8	116,356	233
3,023	86	398,553	3,719	53	2	26,236	572

Source : Tax Collection units of each county/city government.

Explanation : 1. Self-used residence lands of Taiwan Province include land used for dormitory of labourers.  
2. The data of Fuchien Province have been included since 2002.

表3-18. 地價稅稅源(續1完)

面積單位：公 頃  
金額單位：新台幣千元

年別及地區別 CY & Region		勞工宿舍用地 Labor's Dormitory Land			事業直接使用 Specific Business			
		戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數(戶) No. of Houses	面積 Area	地價 Land Value
91年	2002	24	11	2,136,077	4,272	9,222	25,478	379,571,243
92年	2003	409	144	5,241,000	10,484	9,423	26,915	386,338,598
93年	2004	442	136	5,149,450	10,302	9,130	26,194	386,437,937
94年	2005	499	138	5,495,024	10,992	9,169	26,156	379,796,566
95年	2006	595	131	5,435,444	10,872	9,658	27,790	383,449,160
96年	2007	701	137	6,077,804	12,156	9,781	27,440	411,514,193
97年	2008	799	135	6,078,300	12,157	9,922	27,791	415,954,166
98年	2009	986	134	6,217,007	12,434	10,005	27,245	345,159,017
<b>臺北市</b>	<b>Taipei City</b>	<b>526</b>	<b>5</b>	<b>2,375,808</b>	<b>4,751</b>	<b>645</b>	<b>121</b>	<b>48,628,060</b>
<b>高雄市</b>	<b>Kaohsiung City</b>	<b>30</b>	<b>8</b>	<b>761,050</b>	<b>1,522</b>	<b>272</b>	<b>1,791</b>	<b>56,136,220</b>
<b>臺灣省</b>	<b>Taiwan Province</b>	<b>430</b>	<b>121</b>	<b>3,080,149</b>	<b>6,161</b>	<b>9,063</b>	<b>25,303</b>	<b>240,256,580</b>
臺北縣	Taipei County	64	20	1,020,185	2,040	1,285	2,643	62,299,210
宜蘭縣	Yilan County	10	2	15,403	31	195	696	4,022,775
桃園縣	Taoyuan County	40	7	142,335	285	1,681	4,635	717,290
新竹縣	Hsinchu County	16	3	106,032	212	299	1,328	13,957,351
苗栗縣	Miaoli County	17	6	181,018	362	227	1,218	8,168,818
臺中縣	Taichung County	25	7	103,958	208	775	1,525	18,089,038
彰化縣	Changhua County	21	5	88,683	177	514	1,342	10,799,197
南投縣	Nantou County	9	3	19,433	39	315	569	3,126,776
雲林縣	Yunlin County	20	14	190,020	380	289	2,638	27,506,295
嘉義縣	Chiayi County	14	10	65,404	131	308	42	747,715
臺南縣	Tainan County	43	13	163,573	327	929	2,220	16,647,938
高雄縣	Kaohsiung County	41	6	264,419	529	965	2,617	31,013,849
屏東縣	Pingtung County	33	2	28,172	56	272	1,539	13,174,088
臺東縣	Taitung County	10	1	14,754	30	35	78	362,906
花蓮縣	Hualien County	15	7	83,611	167	127	714	2,797,550
澎湖縣	Penghu County	3	1	22,412	45	31	57	151,578
基隆市	Keelung City	4	4	121,974	244	34	551	5,038,932
新竹市	Hsinchu City	13	3	117,950	236	62	109	4,616,463
臺中市	Taichung City	13	2	103,523	207	326	482	6,782,626
嘉義市	Chiayi City	5	4	187,948	376	35	84	3,429,091
臺南市	Tainan City	14	1	39,342	79	359	216	6,807,094
<b>福建省</b>	<b>Fuchien Province</b>	-	-	-	-	<b>25</b>	<b>30</b>	<b>138,157</b>
金門縣	Kinmen County	-	-	-	-	20	26	122,591
連江縣	Lienchiang County	-	-	-	-	5	4	15,566

Table 3-18. Sources of Land Value Tax (Cont.1 End)

Unit : Hectare  
NT\$ 1,000

土地 Land	公共設施保留地 Land Reserved for Public Facilities				空地 Vacant Site			
	戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax
3,795,715	13,034	1,627	75,092,676	450,550	-	-	-	-
3,864,384	13,610	1,656	74,847,123	449,077	-	-	-	-
3,864,377	13,890	1,730	71,834,842	431,002	-	-	-	-
3,797,811	14,258	1,831	75,235,242	451,403	-	-	-	-
3,834,490	25,145	1,858	77,260,808	463,556	-	-	-	-
4,115,141	27,668	1,938	85,701,972	514,204	-	-	-	-
4,159,591	30,284	1,949	88,393,532	530,352	-	-	-	-
4,158,713	31,683	2,643	90,237,118	562,175	-	-	-	-
<b>486,280</b>	<b>17,858</b>	<b>94</b>	<b>16,621,181</b>	<b>99,726</b>	-	-	-	-
<b>561,362</b>	<b>782</b>	<b>119</b>	<b>8,954,836</b>	<b>53,729</b>	-	-	-	-
<b>3,109,690</b>	<b>13,007</b>	<b>2,421</b>	<b>64,611,704</b>	<b>408,424</b>	-	-	-	-
622,992	3,399	377	23,815,900	142,894	-	-	-	-
40,228	333	40	1,074,657	6,448	-	-	-	-
717,290	911	97	4,583,744	27,502	-	-	-	-
139,573	210	18	798,256	4,789	-	-	-	-
81,688	327	30	855,462	5,133	-	-	-	-
180,890	1,277	111	3,122,683	18,735	-	-	-	-
107,992	519	53	1,691,125	10,146	-	-	-	-
31,268	598	55	1,220,490	7,323	-	-	-	-
275,063	347	32	889,236	5,335	-	-	-	-
4,486	345	877	5,190,376	51,904	-	-	-	-
166,479	1,330	138	3,217,580	19,305	-	-	-	-
310,138	506	187	4,467,744	26,806	-	-	-	-
131,741	320	42	1,019,396	6,116	-	-	-	-
3,629	251	21	256,858	1,541	-	-	-	-
27,975	148	18	296,092	1,776	-	-	-	-
1,516	47	6	76,383	458	-	-	-	-
50,389	50	64	996,684	5,980	-	-	-	-
46,165	284	19	1,884,527	11,307	-	-	-	-
67,826	667	85	3,353,215	20,119	-	-	-	-
34,291	567	53	2,207,582	13,245	-	-	-	-
68,071	571	98	3,593,714	21,562	-	-	-	-
<b>1,381</b>	<b>36</b>	<b>9</b>	<b>49,397</b>	<b>296</b>	-	-	-	-
1,226	35	9	49,397	296	-	-	-	-
155	1	-	-	-	-	-	-	-