

表3-20. 房屋稅稅源(續9)

(2)按房屋使用別分

面積單位:平方公尺  
金額單位:新台幣千元

| 年 底 別 及 地 區 別<br>End of Year & Region | 總 計<br>Grand Total      |             |               |               |
|---------------------------------------|-------------------------|-------------|---------------|---------------|
|                                       | 戶 數<br>No. of<br>Houses | 面 積<br>Area | 現 值<br>Value  |               |
| 91年7月底<br>End of July 2002            | 小計 Subtotal             | 8,424,157   | 1,459,821,799 | 3,564,137,556 |
|                                       | 應稅 Taxable              | 6,700,061   | 1,126,546,089 | 3,002,871,007 |
|                                       | 免稅 Exempt               | 1,724,096   | 333,275,710   | 561,266,549   |
| 92年7月底<br>End of July 2003            | 小計 Subtotal             | 8,499,296   | 1,493,259,584 | 3,640,937,663 |
|                                       | 應稅 Taxable              | 6,776,249   | 1,150,693,646 | 3,058,378,372 |
|                                       | 免稅 Exempt               | 1,723,047   | 342,565,938   | 582,559,291   |
| 93年7月底<br>End of July 2004            | 小計 Subtotal             | 8,587,440   | 1,531,036,557 | 3,724,192,987 |
|                                       | 應稅 Taxable              | 6,862,859   | 1,177,582,965 | 3,119,678,924 |
|                                       | 免稅 Exempt               | 1,724,581   | 353,453,592   | 604,514,063   |
| 94年7月底<br>End of July 2005            | 小計 Subtotal             | 8,694,147   | 1,568,451,113 | 3,791,815,610 |
|                                       | 應稅 Taxable              | 6,965,926   | 1,205,487,004 | 3,168,626,653 |
|                                       | 免稅 Exempt               | 1,728,221   | 362,964,109   | 623,188,957   |
| 95年7月底<br>End of July 2006            | 小計 Subtotal             | 8,844,144   | 1,635,694,508 | 4,058,735,815 |
|                                       | 應稅 Taxable              | 7,109,000   | 1,255,254,580 | 3,308,346,846 |
|                                       | 免稅 Exempt               | 1,735,144   | 380,439,928   | 750,388,969   |
| 96年7月底<br>End of July 2007            | 小計 Subtotal             | 9,074,233   | 1,683,641,723 | 4,198,288,233 |
|                                       | 應稅 Taxable              | 7,291,478   | 1,290,049,934 | 3,430,195,860 |
|                                       | 免稅 Exempt               | 1,782,755   | 393,591,789   | 768,092,373   |
| 97年7月底<br>End of July 2008            | 小計 Subtotal             | 9,206,204   | 1,948,429,979 | 4,535,630,733 |
|                                       | 應稅 Taxable              | 7,421,152   | 1,341,286,863 | 3,722,985,206 |
|                                       | 免稅 Exempt               | 1,785,052   | 607,143,116   | 812,645,527   |
| 98年7月底<br>End of July 2009            | 小計 Subtotal             | 9,337,056   | 1,816,717,416 | 4,513,372,174 |
|                                       | 應稅 Taxable              | 7,529,804   | 1,394,534,745 | 3,658,271,988 |
|                                       | 免稅 Exempt               | 1,807,252   | 422,182,671   | 855,100,186   |
| 台北市<br>Taipei City                    | 小計 Subtotal             | 1,066,524   | 171,183,559   | 715,945,586   |
|                                       | 應稅 Taxable              | 944,621     | 124,776,966   | 554,605,334   |
|                                       | 免稅 Exempt               | 121,903     | 46,406,593    | 161,340,252   |
| 高雄市<br>Kaohsiung City                 | 小計 Subtotal             | 617,293     | 115,003,065   | 416,743,186   |
|                                       | 應稅 Taxable              | 542,672     | 89,181,988    | 336,053,243   |
|                                       | 免稅 Exempt               | 74,621      | 25,821,077    | 80,689,943    |
| 台灣省<br>Taiwan Province                | 小計 Subtotal             | 7,634,680   | 1,526,460,174 | 3,375,678,443 |
|                                       | 應稅 Taxable              | 6,028,086   | 1,177,552,881 | 2,763,775,027 |
|                                       | 免稅 Exempt               | 1,606,594   | 348,907,293   | 611,903,416   |

說 明：自91年(含)起含福建省資料。

Table 3-20. Sources of House Tax (Cont.9)  
(2) by House UseUnit: Square of Meter  
NT\$1,000

| 住 家 用<br>Residence      |               |               | 營 業 用<br>Business       |             |              |
|-------------------------|---------------|---------------|-------------------------|-------------|--------------|
| 戶 數<br>No. of<br>Houses | 面 積<br>Area   | 現 值<br>Value  | 戶 數<br>No. of<br>Houses | 面 積<br>Area | 現 值<br>Value |
| 7,431,164               | 943,116,412   | 2,186,372,349 | 614,358                 | 184,214,314 | 524,468,222  |
| 5,805,410               | 781,269,869   | 1,976,569,775 | 614,358                 | 184,214,314 | 524,468,222  |
| 1,625,754               | 161,846,543   | 209,802,574   | —                       | —           | —            |
| 7,509,603               | 966,029,940   | 2,186,142,092 | 618,150                 | 192,528,236 | 550,085,959  |
| 5,887,448               | 800,986,017   | 2,029,472,067 | 618,150                 | 192,528,236 | 550,085,959  |
| 1,622,155               | 165,043,923   | 156,670,025   | —                       | —           | —            |
| 7,577,094               | 978,469,935   | 2,234,946,184 | 625,947                 | 197,253,963 | 562,969,528  |
| 5,958,430               | 814,304,347   | 2,030,771,475 | 625,947                 | 197,253,963 | 562,969,528  |
| 1,618,664               | 164,165,588   | 204,174,709   | —                       | —           | —            |
| 7,673,073               | 999,630,778   | 2,273,411,237 | 589,640                 | 204,321,898 | 573,541,195  |
| 6,057,742               | 833,321,051   | 2,079,906,287 | 589,640                 | 204,321,898 | 573,541,195  |
| 1,615,331               | 166,309,727   | 193,504,950   | —                       | —           | —            |
| 7,835,895               | 1,037,083,916 | 2,345,839,693 | 617,806                 | 211,083,230 | 629,475,154  |
| 6,219,590               | 863,794,474   | 2,162,615,686 | 616,427                 | 209,913,691 | 624,691,911  |
| 1,616,305               | 173,289,442   | 183,224,007   | 1,379                   | 1,169,539   | 4,783,243    |
| 8,018,666               | 1,065,558,015 | 2,413,062,251 | 652,953                 | 218,556,525 | 655,265,742  |
| 6,357,425               | 887,252,404   | 2,230,232,890 | 652,421                 | 218,249,898 | 654,241,209  |
| 1,661,241               | 178,305,611   | 182,829,361   | 532                     | 306,627     | 1,024,533    |
| 8,123,666               | 1,088,051,005 | 2,517,457,709 | 655,601                 | 231,512,462 | 696,352,508  |
| 6,462,154               | 908,090,655   | 2,323,690,305 | 654,597                 | 230,744,062 | 694,936,938  |
| 1,661,512               | 179,960,350   | 193,767,404   | 1,004                   | 768,400     | 1,415,570    |
| 8,236,128               | 1,109,132,741 | 2,528,343,032 | 656,624                 | 235,674,210 | 695,271,439  |
| 6,555,500               | 925,146,152   | 2,327,729,708 | 656,035                 | 235,346,800 | 694,255,750  |
| 1,680,628               | 183,986,589   | 200,613,324   | 589                     | 327,410     | 1,015,689    |
| 855,694                 | 89,408,706    | 292,188,243   | 138,983                 | 30,265,009  | 198,962,194  |
| 752,831                 | 79,553,649    | 274,349,354   | 138,983                 | 30,265,009  | 198,962,194  |
| 102,863                 | 9,855,057     | 17,838,889    | —                       | —           | —            |
| 552,159                 | 67,946,695    | 227,797,482   | 34,075                  | 12,942,936  | 53,209,511   |
| 483,254                 | 58,848,650    | 210,442,164   | 33,491                  | 12,617,241  | 52,195,836   |
| 68,905                  | 9,098,045     | 17,355,318    | 584                     | 325,695     | 1,013,675    |
| 6,812,355               | 948,919,949   | 2,005,022,643 | 481,988                 | 192,200,040 | 442,764,987  |
| 5,307,048               | 784,297,279   | 1,839,832,751 | 481,988                 | 192,200,040 | 442,764,987  |
| 1,505,307               | 164,622,670   | 165,189,892   | —                       | —           | —            |

Explanation : The data of Fuchien Province have been included since 2002.

表3-20. 房屋稅稅源(續10)

(2)按房屋使用別分

面積單位:平方公尺  
金額單位:新台幣千元

| 年 底 別 及 地 區 別<br>End of Year & Region |    | 非住家、非營業用(含減半)<br>Non-Residence, Non-Business (Including reduced to a half) |             |              |               |
|---------------------------------------|----|--|-------------|--------------|---------------|
|                                       |    | 戶 數<br>No. of<br>Houses  | 面 積<br>Area | 現 值<br>Value |               |
| 91年7月底<br>End of July 2002            | 小計 | Subtotal   | 314,353     | 239,387,498  | 615,940,081   |
|                                       | 應稅 | Taxable  | 216,011     | 67,958,331   | 264,476,106   |
|                                       | 免稅 | Exempt   | 98,342      | 171,429,167  | 351,463,975   |
| 92年7月底<br>End of July 2003            | 小計 | Subtotal   | 315,265     | 244,056,154  | 662,110,448   |
|                                       | 應稅 | Taxable  | 214,373     | 66,534,139   | 236,221,182   |
|                                       | 免稅 | Exempt   | 100,892     | 177,522,015  | 425,889,266   |
| 93年7月底<br>End of July 2004            | 小計 | Subtotal   | 329,509     | 264,299,621  | 675,964,839   |
|                                       | 應稅 | Taxable  | 223,592     | 75,011,617   | 275,625,485   |
|                                       | 免稅 | Exempt   | 105,917     | 189,288,004  | 400,339,354   |
| 94年7月底<br>End of July 2005            | 小計 | Subtotal   | 332,365     | 274,613,600  | 694,666,470   |
|                                       | 應稅 | Taxable  | 219,475     | 77,959,218   | 264,982,463   |
|                                       | 免稅 | Exempt   | 112,890     | 196,654,382  | 429,684,007   |
| 95年7月底<br>End of July 2006            | 小計 | Subtotal   | 337,055     | 284,623,233  | 829,246,890   |
|                                       | 應稅 | Taxable  | 223,203     | 79,190,717   | 268,978,935   |
|                                       | 免稅 | Exempt   | 113,852     | 205,432,516  | 560,267,955   |
| 96年7月底<br>End of July 2007            | 小計 | Subtotal   | 354,338     | 300,968,171  | 875,316,074   |
|                                       | 應稅 | Taxable  | 234,116     | 86,399,274   | 292,537,318   |
|                                       | 免稅 | Exempt   | 120,222     | 214,568,897  | 582,778,756   |
| 97年7月底<br>End of July 2008            | 小計 | Subtotal   | 377,728     | 525,860,585  | 1,045,606,696 |
|                                       | 應稅 | Taxable  | 255,711     | 99,814,092   | 429,522,021   |
|                                       | 免稅 | Exempt   | 122,017     | 426,046,493  | 616,084,675   |
| 98年7月底<br>End of July 2009            | 小計 | Subtotal   | 395,566     | 368,896,209  | 1,010,162,331 |
|                                       | 應稅 | Taxable  | 269,942     | 131,381,304  | 357,894,826   |
|                                       | 免稅 | Exempt   | 125,624     | 237,514,905  | 652,267,505   |
| 台北市<br>Taipei City                    | 小計 | Subtotal   | 68,978      | 50,769,149   | 221,321,549   |
|                                       | 應稅 | Taxable  | 49,938      | 14,217,613   | 77,820,186    |
|                                       | 免稅 | Exempt   | 19,040      | 36,551,536   | 143,501,363   |
| 高雄市<br>Kaohsiung City                 | 小計 | Subtotal   | 27,465      | 24,515,451   | 105,297,455   |
|                                       | 應稅 | Taxable  | 22,743      | 8,471,792    | 44,180,136    |
|                                       | 免稅 | Exempt   | 4,722       | 16,043,659   | 61,117,319    |
| 台灣省<br>Taiwan Province                | 小計 | Subtotal   | 298,186     | 292,808,022  | 682,395,991   |
|                                       | 應稅 | Taxable  | 196,899     | 108,523,399  | 235,682,467   |
|                                       | 免稅 | Exempt   | 101,287     | 184,284,623  | 446,713,524   |

Table 3-20. Sources of House Tax (Cont.10)  
(2) by House UseUnit: Square of Meter  
NT\$1,000

| 住家用減半<br>Residence reduced to a half |            |             | 營業用減半<br>Business reduced to a half |             |             |
|--------------------------------------|------------|-------------|-------------------------------------|-------------|-------------|
| 戶數<br>No. of<br>Houses               | 面積<br>Area | 現值<br>Value | 戶數<br>No. of<br>Houses              | 面積<br>Area  | 現值<br>Value |
| 10,360                               | 1,822,961  | 3,893,185   | 53,922                              | 91,280,614  | 233,463,719 |
| 10,360                               | 1,822,961  | 3,893,185   | 53,922                              | 91,280,614  | 233,463,719 |
| —                                    | —          | —           | —                                   | —           | —           |
| 4,912                                | 991,566    | 2,418,991   | 51,366                              | 89,653,688  | 240,180,173 |
| 4,912                                | 991,566    | 2,418,991   | 51,366                              | 89,653,688  | 240,180,173 |
| —                                    | —          | —           | —                                   | —           | —           |
| 4,668                                | 964,130    | 2,282,261   | 50,222                              | 90,048,908  | 248,030,175 |
| 4,668                                | 964,130    | 2,282,261   | 50,222                              | 90,048,908  | 248,030,175 |
| —                                    | —          | —           | —                                   | —           | —           |
| 5,709                                | 973,848    | 2,428,218   | 93,360                              | 88,910,989  | 247,768,490 |
| 5,709                                | 973,848    | 2,428,218   | 93,360                              | 88,910,989  | 247,768,490 |
| —                                    | —          | —           | —                                   | —           | —           |
| 6,568                                | 510,165    | 1,221,615   | 46,820                              | 102,393,964 | 252,952,463 |
| 3,235                                | 386,886    | 1,012,449   | 46,545                              | 101,968,812 | 251,047,865 |
| 3,333                                | 123,279    | 209,166     | 275                                 | 425,152     | 1,904,598   |
| 3,617                                | 419,114    | 1,170,231   | 44,659                              | 98,139,898  | 253,473,935 |
| 3,096                                | 373,347    | 1,081,321   | 44,420                              | 97,775,011  | 252,103,122 |
| 521                                  | 45,767     | 88,910      | 239                                 | 364,887     | 1,370,813   |
| 4,336                                | 478,421    | 1,784,678   | 44,873                              | 102,527,506 | 274,429,142 |
| 4,048                                | 467,106    | 1,770,055   | 44,642                              | 102,170,948 | 273,065,887 |
| 288                                  | 11,315     | 14,623      | 231                                 | 356,558     | 1,363,255   |
| 4,972                                | 528,171    | 2,282,298   | 43,766                              | 102,486,085 | 277,313,074 |
| 4,794                                | 521,300    | 2,274,858   | 43,533                              | 102,139,189 | 276,116,846 |
| 178                                  | 6,871      | 7,440       | 233                                 | 346,896     | 1,196,228   |
| 2,470                                | 230,675    | 1,384,911   | 399                                 | 510,020     | 2,088,689   |
| 2,470                                | 230,675    | 1,384,911   | 399                                 | 510,020     | 2,088,689   |
| —                                    | —          | —           | —                                   | —           | —           |
| 286                                  | 16,706     | 36,099      | 3,308                               | 9,581,277   | 30,402,639  |
| 109                                  | 9,924      | 28,696      | 3,075                               | 9,234,381   | 29,206,411  |
| 177                                  | 6,782      | 7,403       | 233                                 | 346,896     | 1,196,228   |
| 2,215                                | 280,629    | 861,178     | 39,936                              | 92,251,534  | 244,633,644 |
| 2,215                                | 280,629    | 861,178     | 39,936                              | 92,251,534  | 244,633,644 |
| —                                    | —          | —           | —                                   | —           | —           |

表3-20. 房屋稅稅源(續11)

(2)按房屋使用別分

面積單位:平方公尺  
金額單位:新台幣千元

| 地 區 別<br>Region         |    |          | 總 計<br>Grand Total      |             |              |
|-------------------------|----|----------|-------------------------|-------------|--------------|
|                         |    |          | 戶 數<br>No. of<br>Houses | 面 積<br>Area | 現 值<br>Value |
| 台北縣<br>Taipei County    | 小計 | Subtotal | 1,648,423               | 276,118,614 | 737,288,599  |
|                         | 應稅 | Taxable  | 1,490,170               | 224,518,725 | 600,309,728  |
|                         | 免稅 | Exempt   | 158,253                 | 51,599,889  | 136,978,871  |
| 宜蘭縣<br>Yilan County     | 小計 | Subtotal | 195,906                 | 38,176,534  | 70,529,032   |
|                         | 應稅 | Taxable  | 145,601                 | 28,798,977  | 57,211,133   |
|                         | 免稅 | Exempt   | 50,305                  | 9,377,557   | 13,317,899   |
| 桃園縣<br>Taoyuan County   | 小計 | Subtotal | 814,900                 | 191,127,233 | 466,712,462  |
|                         | 應稅 | Taxable  | 731,848                 | 157,071,611 | 394,614,238  |
|                         | 免稅 | Exempt   | 83,052                  | 34,055,622  | 72,098,224   |
| 新竹縣<br>Hsinchu County   | 小計 | Subtotal | 192,305                 | 44,924,558  | 88,532,406   |
|                         | 應稅 | Taxable  | 149,784                 | 34,900,329  | 73,376,841   |
|                         | 免稅 | Exempt   | 42,521                  | 10,024,229  | 15,155,565   |
| 苗栗縣<br>Miaoli County    | 小計 | Subtotal | 211,003                 | 46,212,991  | 78,218,530   |
|                         | 應稅 | Taxable  | 150,367                 | 36,460,886  | 67,193,756   |
|                         | 免稅 | Exempt   | 60,636                  | 9,752,105   | 11,024,774   |
| 台中縣<br>Taichung County  | 小計 | Subtotal | 554,346                 | 124,473,035 | 224,680,817  |
|                         | 應稅 | Taxable  | 448,430                 | 100,833,595 | 192,029,222  |
|                         | 免稅 | Exempt   | 105,916                 | 23,639,440  | 32,651,595   |
| 彰化縣<br>Changhua County  | 小計 | Subtotal | 474,171                 | 102,132,914 | 176,800,729  |
|                         | 應稅 | Taxable  | 330,408                 | 79,246,691  | 151,315,357  |
|                         | 免稅 | Exempt   | 143,763                 | 22,886,223  | 25,485,372   |
| 南投縣<br>Nantou County    | 小計 | Subtotal | 194,673                 | 38,200,692  | 65,099,119   |
|                         | 應稅 | Taxable  | 121,815                 | 25,933,098  | 49,772,376   |
|                         | 免稅 | Exempt   | 72,858                  | 12,267,594  | 15,326,743   |
| 雲林縣<br>Yunlin County    | 小計 | Subtotal | 291,770                 | 58,803,497  | 120,112,436  |
|                         | 應稅 | Taxable  | 161,958                 | 37,998,122  | 95,926,179   |
|                         | 免稅 | Exempt   | 129,812                 | 20,805,375  | 24,186,257   |
| 嘉義縣<br>Chiayi County    | 小計 | Subtotal | 223,860                 | 39,677,674  | 62,376,185   |
|                         | 應稅 | Taxable  | 115,940                 | 25,294,120  | 48,877,402   |
|                         | 免稅 | Exempt   | 107,920                 | 14,383,554  | 13,498,783   |
| 台南縣<br>Tainan County    | 小計 | Subtotal | 440,942                 | 102,448,393 | 192,520,236  |
|                         | 應稅 | Taxable  | 304,762                 | 76,624,175  | 161,064,362  |
|                         | 免稅 | Exempt   | 136,180                 | 25,824,218  | 31,455,874   |
| 高雄縣<br>Kaohsiung County | 小計 | Subtotal | 485,104                 | 96,654,306  | 195,843,195  |
|                         | 應稅 | Taxable  | 379,462                 | 77,598,566  | 167,541,790  |
|                         | 免稅 | Exempt   | 105,642                 | 19,055,740  | 28,301,405   |

Table 3-20. Sources of House Tax (Cont.11)  
(2) by House UseUnit: Square of Meter  
NT\$1,000

| 住 家 用<br>Residence      |             |              | 營 業 用<br>Business       |             |              |
|-------------------------|-------------|--------------|-------------------------|-------------|--------------|
| 戶 數<br>No. of<br>Houses | 面 積<br>Area | 現 值<br>Value | 戶 數<br>No. of<br>Houses | 面 積<br>Area | 現 值<br>Value |
| 1,436,178               | 155,268,223 | 461,968,395  | 145,937                 | 39,779,678  | 106,673,333  |
| 1,287,828               | 133,993,168 | 419,047,716  | 145,937                 | 39,779,678  | 106,673,333  |
| 148,350                 | 21,275,055  | 42,920,679   | —                       | —           | —            |
| 177,467                 | 26,230,990  | 44,678,956   | 8,757                   | 3,418,971   | 7,712,294    |
| 131,206                 | 21,443,994  | 41,029,837   | 8,757                   | 3,418,971   | 7,712,294    |
| 46,261                  | 4,786,996   | 3,649,119    | —                       | —           | —            |
| 724,588                 | 110,193,718 | 257,669,291  | 45,813                  | 27,221,626  | 66,653,996   |
| 650,851                 | 98,769,397  | 242,908,864  | 45,813                  | 27,221,626  | 66,653,996   |
| 73,737                  | 11,424,321  | 14,760,427   | —                       | —           | —            |
| 174,756                 | 28,866,617  | 52,857,326   | 7,262                   | 4,213,212   | 8,997,335    |
| 135,026                 | 23,257,063  | 47,370,380   | 7,262                   | 4,213,212   | 8,997,335    |
| 39,730                  | 5,609,554   | 5,486,946    | —                       | —           | —            |
| 193,195                 | 31,813,290  | 48,410,436   | 8,953                   | 4,379,447   | 8,217,023    |
| 135,122                 | 25,754,297  | 45,309,360   | 8,953                   | 4,379,447   | 8,217,023    |
| 58,073                  | 6,058,993   | 3,101,076    | —                       | —           | —            |
| 498,259                 | 80,398,869  | 140,318,896  | 36,517                  | 18,840,050  | 31,717,118   |
| 398,114                 | 69,651,973  | 133,881,791  | 36,517                  | 18,840,050  | 31,717,118   |
| 100,145                 | 10,746,896  | 6,437,105    | —                       | —           | —            |
| 421,433                 | 66,288,984  | 112,167,752  | 36,130                  | 15,612,223  | 25,906,519   |
| 285,132                 | 53,451,392  | 103,995,423  | 36,130                  | 15,612,223  | 25,906,519   |
| 136,301                 | 12,837,592  | 8,172,329    | —                       | —           | —            |
| 178,287                 | 26,132,289  | 41,191,835   | 7,058                   | 2,985,457   | 5,615,420    |
| 110,430                 | 19,685,338  | 37,807,716   | 7,058                   | 2,985,457   | 5,615,420    |
| 67,857                  | 6,446,951   | 3,384,119    | —                       | —           | —            |
| 265,645                 | 34,975,329  | 52,003,334   | 11,303                  | 4,161,407   | 9,202,436    |
| 143,206                 | 25,096,180  | 47,051,278   | 11,303                  | 4,161,407   | 9,202,436    |
| 122,439                 | 9,879,149   | 4,952,056    | —                       | —           | —            |
| 206,067                 | 25,791,810  | 37,457,637   | 7,918                   | 2,902,404   | 4,542,410    |
| 103,984                 | 17,459,605  | 33,251,181   | 7,918                   | 2,902,404   | 4,542,410    |
| 102,083                 | 8,332,205   | 4,206,456    | —                       | —           | —            |
| 395,394                 | 61,088,909  | 107,107,521  | 24,203                  | 13,111,352  | 25,396,600   |
| 268,386                 | 47,820,676  | 98,662,234   | 24,203                  | 13,111,352  | 25,396,600   |
| 127,008                 | 13,268,233  | 8,445,287    | —                       | —           | —            |
| 443,446                 | 64,414,441  | 121,763,228  | 23,449                  | 11,650,598  | 21,098,796   |
| 343,071                 | 53,963,192  | 112,663,550  | 23,449                  | 11,650,598  | 21,098,796   |
| 100,375                 | 10,451,249  | 9,099,678    | —                       | —           | —            |

表3-20. 房屋稅稅源(續12)

(2)按房屋使用別分

面積單位:平方公尺  
金額單位:新台幣千元

| 地 區 別<br>Region         |    |          | 非住家、非營業用(含減半)<br>Non-Residence, Non-Business (Including reduced to a half) |             |              |
|-------------------------|----|----------|--|-------------|--------------|
|                         |    |          | 戶 數<br>No. of<br>Houses  | 面 積<br>Area | 現 值<br>Value |
| 台北縣<br>Taipei County    | 小計 | Subtotal | 60,558   | 75,092,386  | 156,933,752  |
|                         | 應稅 | Taxable  | 50,655   | 44,767,552  | 62,875,560   |
|                         | 免稅 | Exempt   | 9,903  | 30,324,834  | 94,058,192   |
| 宜蘭縣<br>Yilan County     | 小計 | Subtotal | 8,484  | 6,403,264   | 14,073,842   |
|                         | 應稅 | Taxable  | 4,440  | 1,812,703   | 4,405,062    |
|                         | 免稅 | Exempt   | 4,044  | 4,590,561   | 9,668,780    |
| 桃園縣<br>Taoyuan County   | 小計 | Subtotal | 36,566   | 33,370,045  | 87,756,870   |
|                         | 應稅 | Taxable  | 27,251   | 10,738,744  | 30,419,073   |
|                         | 免稅 | Exempt   | 9,315  | 22,631,301  | 57,337,797   |
| 新竹縣<br>Hsinchu County   | 小計 | Subtotal | 8,554  | 6,512,128   | 15,049,739   |
|                         | 應稅 | Taxable  | 5,763  | 2,097,453   | 5,381,120    |
|                         | 免稅 | Exempt   | 2,791  | 4,414,675   | 9,668,619    |
| 苗栗縣<br>Miaoli County    | 小計 | Subtotal | 6,935  | 5,953,935   | 13,220,671   |
|                         | 應稅 | Taxable  | 4,372  | 2,260,823   | 5,296,973    |
|                         | 免稅 | Exempt   | 2,563  | 3,693,112   | 7,923,698    |
| 台中縣<br>Taichung County  | 小計 | Subtotal | 15,781   | 18,202,342  | 37,402,845   |
|                         | 應稅 | Taxable  | 10,010   | 5,309,798   | 11,188,355   |
|                         | 免稅 | Exempt   | 5,771  | 12,892,544  | 26,214,490   |
| 彰化縣<br>Changhua County  | 小計 | Subtotal | 14,242   | 13,975,869  | 25,854,945   |
|                         | 應稅 | Taxable  | 6,780  | 3,927,238   | 8,541,902    |
|                         | 免稅 | Exempt   | 7,462  | 10,048,631  | 17,313,043   |
| 南投縣<br>Nantou County    | 小計 | Subtotal | 8,629  | 7,675,855   | 15,563,598   |
|                         | 應稅 | Taxable  | 3,628  | 1,855,212   | 3,620,974    |
|                         | 免稅 | Exempt   | 5,001  | 5,820,643   | 11,942,624   |
| 雲林縣<br>Yunlin County    | 小計 | Subtotal | 12,505   | 13,162,521  | 23,901,339   |
|                         | 應稅 | Taxable  | 5,132  | 2,236,295   | 4,667,138    |
|                         | 免稅 | Exempt   | 7,373  | 10,926,226  | 19,234,201   |
| 嘉義縣<br>Chiayi County    | 小計 | Subtotal | 8,674  | 7,833,859   | 13,067,984   |
|                         | 應稅 | Taxable  | 2,837  | 1,782,510   | 3,775,657    |
|                         | 免稅 | Exempt   | 5,837  | 6,051,349   | 9,292,327    |
| 台南縣<br>Tainan County    | 小計 | Subtotal | 17,421   | 16,944,440  | 32,182,663   |
|                         | 應稅 | Taxable  | 8,249  | 4,388,455   | 9,172,076    |
|                         | 免稅 | Exempt   | 9,172  | 12,555,985  | 23,010,587   |
| 高雄縣<br>Kaohsiung County | 小計 | Subtotal | 13,592   | 13,148,972  | 29,137,488   |
|                         | 應稅 | Taxable  | 8,325  | 4,544,481   | 9,935,761    |
|                         | 免稅 | Exempt   | 5,267  | 8,604,491   | 19,201,727   |

Table 3-20. Sources of House Tax (Cont.12)  
(2) by House UseUnit: Square of Meter  
NT\$1,000

| 住家用減半<br>Residence reduced to a half |            |             | 營業用減半<br>Business reduced to a half |            |             |
|--------------------------------------|------------|-------------|-------------------------------------|------------|-------------|
| 戶數<br>No. of<br>Houses               | 面積<br>Area | 現值<br>Value | 戶數<br>No. of<br>Houses              | 面積<br>Area | 現值<br>Value |
| 743                                  | 71,601     | 369,844     | 5,007                               | 5,906,726  | 11,343,275  |
| 743                                  | 71,601     | 369,844     | 5,007                               | 5,906,726  | 11,343,275  |
| —                                    | —          | —           | —                                   | —          | —           |
| 3                                    | 514        | 7,739       | 1,195                               | 2,122,795  | 4,056,201   |
| 3                                    | 514        | 7,739       | 1,195                               | 2,122,795  | 4,056,201   |
| —                                    | —          | —           | —                                   | —          | —           |
| 57                                   | 8,582      | 25,968      | 7,876                               | 20,333,262 | 54,606,337  |
| 57                                   | 8,582      | 25,968      | 7,876                               | 20,333,262 | 54,606,337  |
| —                                    | —          | —           | —                                   | —          | —           |
| —                                    | 233        | 494         | 1,733                               | 5,332,368  | 11,627,512  |
| —                                    | 233        | 494         | 1,733                               | 5,332,368  | 11,627,512  |
| —                                    | —          | —           | —                                   | —          | —           |
| 357                                  | 41,218     | 65,569      | 1,563                               | 4,025,101  | 8,304,831   |
| 357                                  | 41,218     | 65,569      | 1,563                               | 4,025,101  | 8,304,831   |
| —                                    | —          | —           | —                                   | —          | —           |
| 269                                  | 43,087     | 179,019     | 3,520                               | 6,988,687  | 15,062,939  |
| 269                                  | 43,087     | 179,019     | 3,520                               | 6,988,687  | 15,062,939  |
| —                                    | —          | —           | —                                   | —          | —           |
| 11                                   | 3,460      | 4,551       | 2,355                               | 6,252,378  | 12,866,962  |
| 11                                   | 3,460      | 4,551       | 2,355                               | 6,252,378  | 12,866,962  |
| —                                    | —          | —           | —                                   | —          | —           |
| 78                                   | 15,394     | 25,116      | 621                                 | 1,391,697  | 2,703,150   |
| 78                                   | 15,394     | 25,116      | 621                                 | 1,391,697  | 2,703,150   |
| —                                    | —          | —           | —                                   | —          | —           |
| 10                                   | 1,359      | 1,838       | 2,307                               | 6,502,881  | 35,003,489  |
| 10                                   | 1,359      | 1,838       | 2,307                               | 6,502,881  | 35,003,489  |
| —                                    | —          | —           | —                                   | —          | —           |
| 57                                   | 10,554     | 17,799      | 1,144                               | 3,139,047  | 7,290,355   |
| 57                                   | 10,554     | 17,799      | 1,144                               | 3,139,047  | 7,290,355   |
| —                                    | —          | —           | —                                   | —          | —           |
| 12                                   | 5,145      | 6,478       | 3,912                               | 11,298,547 | 27,826,974  |
| 12                                   | 5,145      | 6,478       | 3,912                               | 11,298,547 | 27,826,974  |
| —                                    | —          | —           | —                                   | —          | —           |
| 14                                   | 4,591      | 10,113      | 4,603                               | 7,435,704  | 23,833,570  |
| 14                                   | 4,591      | 10,113      | 4,603                               | 7,435,704  | 23,833,570  |
| —                                    | —          | —           | —                                   | —          | —           |

表3-20. 房屋稅稅源(續13)

(2)按房屋使用別分

面積單位:平方公尺  
金額單位:新台幣千元

| 地 區 別<br>Region          | 總 計<br>Grand Total      |             |              |             |
|--------------------------|-------------------------|-------------|--------------|-------------|
|                          | 戶 數<br>No. of<br>Houses | 面 積<br>Area | 現 值<br>Value |             |
| 屏東縣<br>Pingtung County   | 小計 Subtotal             | 328,342     | 63,354,484   | 107,485,740 |
|                          | 應稅 Taxable              | 216,263     | 44,725,736   | 88,510,228  |
|                          | 免稅 Exempt               | 112,079     | 18,628,748   | 18,975,512  |
| 台東縣<br>Taitung County    | 小計 Subtotal             | 99,855      | 15,966,702   | 22,184,047  |
|                          | 應稅 Taxable              | 51,116      | 9,727,120    | 15,841,196  |
|                          | 免稅 Exempt               | 48,739      | 6,239,582    | 6,342,851   |
| 花蓮縣<br>Hualien County    | 小計 Subtotal             | 141,773     | 25,298,742   | 42,297,611  |
|                          | 應稅 Taxable              | 87,333      | 16,655,795   | 30,504,410  |
|                          | 免稅 Exempt               | 54,440      | 8,642,947    | 11,793,201  |
| 澎湖縣<br>Penghu County     | 小計 Subtotal             | 35,219      | 6,132,296    | 8,648,255   |
|                          | 應稅 Taxable              | 17,307      | 3,192,746    | 5,679,377   |
|                          | 免稅 Exempt               | 17,912      | 2,939,550    | 2,968,878   |
| 基隆市<br>Keelung City      | 小計 Subtotal             | 175,112     | 26,507,486   | 62,596,829  |
|                          | 應稅 Taxable              | 150,611     | 19,539,246   | 48,478,096  |
|                          | 免稅 Exempt               | 24,501      | 6,968,240    | 14,118,733  |
| 新竹市<br>Hsinchu City      | 小計 Subtotal             | 168,133     | 39,388,040   | 96,578,254  |
|                          | 應稅 Taxable              | 147,412     | 31,923,140   | 79,851,039  |
|                          | 免稅 Exempt               | 20,721      | 7,464,900    | 16,727,215  |
| 台中市<br>Taichung City     | 小計 Subtotal             | 525,353     | 107,719,019  | 344,485,659 |
|                          | 應稅 Taxable              | 466,523     | 80,928,964   | 261,714,533 |
|                          | 免稅 Exempt               | 58,830      | 26,790,055   | 82,771,126  |
| 嘉義市<br>Chiayi City       | 小計 Subtotal             | 118,627     | 20,853,958   | 50,444,113  |
|                          | 應稅 Taxable              | 89,886      | 15,431,513   | 40,604,645  |
|                          | 免稅 Exempt               | 28,741      | 5,422,445    | 9,839,468   |
| 台南市<br>Tainan City       | 小計 Subtotal             | 314,863     | 62,289,006   | 162,244,189 |
|                          | 應稅 Taxable              | 271,090     | 50,149,726   | 133,359,119 |
|                          | 免稅 Exempt               | 43,773      | 12,139,280   | 28,885,070  |
| 福建省<br>Fuchien Province  | 小計 Subtotal             | 18,559      | 4,070,618    | 5,004,959   |
|                          | 應稅 Taxable              | 14,425      | 3,022,910    | 3,838,384   |
|                          | 免稅 Exempt               | 4,134       | 1,047,708    | 1,166,575   |
| 金門縣<br>Kinmen County     | 小計 Subtotal             | 15,829      | 3,674,689    | 4,523,009   |
|                          | 應稅 Taxable              | 13,032      | 2,785,124    | 3,496,123   |
|                          | 免稅 Exempt               | 2,797       | 889,565      | 1,026,886   |
| 連江縣<br>Lienchiang County | 小計 Subtotal             | 2,730       | 395,929      | 481,950     |
|                          | 應稅 Taxable              | 1,393       | 237,786      | 342,261     |
|                          | 免稅 Exempt               | 1,337       | 158,143      | 139,689     |

Table 3-20. Sources of House Tax (Cont.13)  
(2) by House UseUnit: Square of Meter  
NT\$1,000

| 住 家 用<br>Residence      |             |              | 營 業 用<br>Business       |             |              |
|-------------------------|-------------|--------------|-------------------------|-------------|--------------|
| 戶 數<br>No. of<br>Houses | 面 積<br>Area | 現 值<br>Value | 戶 數<br>No. of<br>Houses | 面 積<br>Area | 現 值<br>Value |
| 302,754                 | 44,329,685  | 66,757,220   | 13,744                  | 5,409,154   | 15,209,863   |
| 195,793                 | 33,617,777  | 60,437,959   | 13,744                  | 5,409,154   | 15,209,863   |
| 106,961                 | 10,711,908  | 6,319,261    | —                       | —           | —            |
| 89,554                  | 12,399,431  | 15,031,265   | 6,715                   | 1,385,835   | 2,426,832    |
| 42,305                  | 7,549,182   | 11,461,238   | 6,715                   | 1,385,835   | 2,426,832    |
| 47,249                  | 4,850,249   | 3,570,027    | —                       | —           | —            |
| 128,579                 | 16,668,980  | 25,275,752   | 6,955                   | 2,634,660   | 4,163,574    |
| 77,180                  | 11,904,284  | 21,676,910   | 6,955                   | 2,634,660   | 4,163,574    |
| 51,399                  | 4,764,696   | 3,598,842    | —                       | —           | —            |
| 31,931                  | 4,400,569   | 5,144,070    | 1,979                   | 476,281     | 928,265      |
| 14,980                  | 2,538,508   | 4,410,548    | 1,979                   | 476,281     | 928,265      |
| 16,951                  | 1,862,061   | 733,522      | —                       | —           | —            |
| 156,993                 | 16,412,561  | 39,598,494   | 11,135                  | 3,542,016   | 6,354,062    |
| 134,433                 | 14,379,985  | 37,437,548   | 11,135                  | 3,542,016   | 6,354,062    |
| 22,560                  | 2,032,576   | 2,160,946    | —                       | —           | —            |
| 148,788                 | 23,506,417  | 53,889,695   | 9,820                   | 6,670,428   | 16,122,560   |
| 130,027                 | 20,066,776  | 47,447,631   | 9,820                   | 6,670,428   | 16,122,560   |
| 18,761                  | 3,439,641   | 6,442,064    | —                       | —           | —            |
| 451,063                 | 62,118,544  | 183,447,325  | 42,529                  | 14,900,252  | 50,225,931   |
| 398,378                 | 54,074,528  | 166,705,674  | 42,529                  | 14,900,252  | 50,225,931   |
| 52,685                  | 8,044,016   | 16,741,651   | —                       | —           | —            |
| 105,929                 | 14,212,980  | 32,570,886   | 6,647                   | 2,091,168   | 5,288,178    |
| 79,269                  | 11,597,266  | 30,155,062   | 6,647                   | 2,091,168   | 5,288,178    |
| 26,660                  | 2,615,714   | 2,415,824    | —                       | —           | —            |
| 282,049                 | 43,407,313  | 105,713,329  | 19,164                  | 6,813,821   | 20,312,442   |
| 242,327                 | 38,222,698  | 97,120,851   | 19,164                  | 6,813,821   | 20,312,442   |
| 39,722                  | 5,184,615   | 8,592,478    | —                       | —           | —            |
| 15,920                  | 2,857,391   | 3,334,664    | 1,578                   | 266,225     | 334,747      |
| 12,367                  | 2,446,574   | 3,105,439    | 1,573                   | 264,510     | 332,733      |
| 3,553                   | 410,817     | 229,225      | 5                       | 1,715       | 2,014        |
| 13,625                  | 2,584,951   | 3,023,897    | 1,314                   | 215,569     | 263,777      |
| 11,289                  | 2,279,983   | 2,857,053    | 1,314                   | 215,569     | 263,777      |
| 2,336                   | 304,968     | 166,844      | —                       | —           | —            |
| 2,295                   | 272,440     | 310,767      | 264                     | 50,656      | 70,970       |
| 1,078                   | 166,591     | 248,386      | 259                     | 48,941      | 68,956       |
| 1,217                   | 105,849     | 62,381       | 5                       | 1,715       | 2,014        |

表3-20. 房屋稅稅源(續14完)

(2)按房屋使用別分

面積單位:平方公尺  
金額單位:新台幣千元

| 地 區 別<br>Region          |    |          | 非住家、非營業用(含減半)<br>Non-Residence, Non-Business (Including reduced to a half) |             |              |
|--------------------------|----|----------|--|-------------|--------------|
|                          |    |          | 戶 數<br>No. of<br>Houses  | 面 積<br>Area | 現 值<br>Value |
| 屏東縣<br>Pingtung County   | 小計 | Subtotal | 10,987   | 11,453,901  | 19,909,771   |
|                          | 應稅 | Taxable  | 5,869  | 3,537,061   | 7,253,520    |
|                          | 免稅 | Exempt   | 5,118  | 7,916,840   | 12,656,251   |
| 台東縣<br>Taitung County    | 小計 | Subtotal | 3,359  | 1,978,251   | 4,451,676    |
|                          | 應稅 | Taxable  | 1,869  | 588,918     | 1,678,852    |
|                          | 免稅 | Exempt   | 1,490  | 1,389,333   | 2,772,824    |
| 花蓮縣<br>Hualien County    | 小計 | Subtotal | 5,584  | 4,988,228   | 10,622,185   |
|                          | 應稅 | Taxable  | 2,543  | 1,109,977   | 2,427,826    |
|                          | 免稅 | Exempt   | 3,041  | 3,878,251   | 8,194,359    |
| 澎湖縣<br>Penghu County     | 小計 | Subtotal | 1,256  | 1,219,069   | 2,534,227    |
|                          | 應稅 | Taxable  | 295  | 141,580     | 298,871      |
|                          | 免稅 | Exempt   | 961  | 1,077,489   | 2,235,356    |
| 基隆市<br>Keelung City      | 小計 | Subtotal | 6,686  | 6,164,587   | 15,830,704   |
|                          | 應稅 | Taxable  | 4,745  | 1,228,923   | 3,872,917    |
|                          | 免稅 | Exempt   | 1,941  | 4,935,664   | 11,957,787   |
| 新竹市<br>Hsinchu City      | 小計 | Subtotal | 9,104  | 6,871,046   | 19,821,515   |
|                          | 應稅 | Taxable  | 7,144  | 2,845,787   | 9,536,364    |
|                          | 免稅 | Exempt   | 1,960  | 4,025,259   | 10,285,151   |
| 台中市<br>Taichung City     | 小計 | Subtotal | 30,867   | 27,589,710  | 101,473,199  |
|                          | 應稅 | Taxable  | 24,722   | 8,843,671   | 35,443,724   |
|                          | 免稅 | Exempt   | 6,145  | 18,746,039  | 66,029,475   |
| 嘉義市<br>Chiayi City       | 小計 | Subtotal | 5,835  | 4,265,399   | 12,114,309   |
|                          | 應稅 | Taxable  | 3,754  | 1,458,668   | 4,690,665    |
|                          | 免稅 | Exempt   | 2,081  | 2,806,731   | 7,423,644    |
| 台南市<br>Tainan City       | 小計 | Subtotal | 12,567   | 10,002,215  | 31,492,669   |
|                          | 應稅 | Taxable  | 8,516  | 3,047,550   | 11,200,077   |
|                          | 免稅 | Exempt   | 4,051  | 6,954,665   | 20,292,592   |
| 福建省<br>Fuchien Province  | 小計 | Subtotal | 937  | 803,587     | 1,147,336    |
|                          | 應稅 | Taxable  | 362  | 168,500     | 212,037      |
|                          | 免稅 | Exempt   | 575  | 635,087     | 935,299      |
| 金門縣<br>Kinmen County     | 小計 | Subtotal | 792  | 744,534     | 1,062,194    |
|                          | 應稅 | Taxable  | 331  | 159,937     | 202,152      |
|                          | 免稅 | Exempt   | 461  | 584,597     | 860,042      |
| 連江縣<br>Lienchiang County | 小計 | Subtotal | 145  | 59,053      | 85,142       |
|                          | 應稅 | Taxable  | 31   | 8,563       | 9,885        |
|                          | 免稅 | Exempt   | 114  | 50,490      | 75,257       |

Table 3-20. Sources of House Tax (Cont.14 End)  
(2) by House UseUnit: Square of Meter  
NT\$1,000

| 住家用減半<br>Residence reduced to a half |            |             | 營業用減半<br>Business reduced to a half |            |             |
|--------------------------------------|------------|-------------|-------------------------------------|------------|-------------|
| 戶數<br>No. of<br>Houses               | 面積<br>Area | 現值<br>Value | 戶數<br>No. of<br>Houses              | 面積<br>Area | 現值<br>Value |
| 91                                   | 16,558     | 14,566      | 766                                 | 2,145,186  | 5,594,320   |
| 91                                   | 16,558     | 14,566      | 766                                 | 2,145,186  | 5,594,320   |
| —                                    | —          | —           | —                                   | —          | —           |
| 15                                   | 2,183      | 1,981       | 212                                 | 201,002    | 272,293     |
| 15                                   | 2,183      | 1,981       | 212                                 | 201,002    | 272,293     |
| —                                    | —          | —           | —                                   | —          | —           |
| 19                                   | 4,832      | 9,856       | 636                                 | 1,002,042  | 2,226,244   |
| 19                                   | 4,832      | 9,856       | 636                                 | 1,002,042  | 2,226,244   |
| —                                    | —          | —           | —                                   | —          | —           |
| 1                                    | 264        | 80          | 52                                  | 36,113     | 41,613      |
| 1                                    | 264        | 80          | 52                                  | 36,113     | 41,613      |
| —                                    | —          | —           | —                                   | —          | —           |
| 30                                   | 2,922      | 6,550       | 268                                 | 385,400    | 807,019     |
| 30                                   | 2,922      | 6,550       | 268                                 | 385,400    | 807,019     |
| —                                    | —          | —           | —                                   | —          | —           |
| —                                    | —          | 9           | 421                                 | 2,340,149  | 6,744,475   |
| —                                    | —          | 9           | 421                                 | 2,340,149  | 6,744,475   |
| —                                    | —          | —           | —                                   | —          | —           |
| 42                                   | 3,550      | 16,638      | 852                                 | 3,106,963  | 9,322,566   |
| 42                                   | 3,550      | 16,638      | 852                                 | 3,106,963  | 9,322,566   |
| —                                    | —          | —           | —                                   | —          | —           |
| —                                    | —          | —           | 216                                 | 284,411    | 470,740     |
| —                                    | —          | —           | 216                                 | 284,411    | 470,740     |
| —                                    | —          | —           | —                                   | —          | —           |
| 406                                  | 44,582     | 96,970      | 677                                 | 2,021,075  | 4,628,779   |
| 406                                  | 44,582     | 96,970      | 677                                 | 2,021,075  | 4,628,779   |
| —                                    | —          | —           | —                                   | —          | —           |
| 1                                    | 161        | 110         | 123                                 | 143,254    | 188,102     |
| —                                    | 72         | 73          | 123                                 | 143,254    | 188,102     |
| 1                                    | 89         | 37          | —                                   | —          | —           |
| —                                    | 72         | 73          | 98                                  | 129,563    | 173,068     |
| —                                    | 72         | 73          | 98                                  | 129,563    | 173,068     |
| —                                    | —          | —           | —                                   | —          | —           |
| 1                                    | 89         | 37          | 25                                  | 13,691     | 15,034      |
| —                                    | —          | —           | 25                                  | 13,691     | 15,034      |
| 1                                    | 89         | 37          | —                                   | —          | —           |