

表3-21. 房屋稅稅源
(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

年 底 別 及 地 區 別 End of Year & Region	總 計 Grand Total			鋼 骨	
	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	
97年7月底 End of July 2008	小計 Subtotal	9,206,204	1,948,429,979	4,531,630,733	148,748
	應稅 Taxable	7,421,152	1,341,286,863	3,718,985,206	141,627
	免稅 Exempt	1,785,052	607,143,116	812,645,527	7,121
98年7月底 End of July 2009	小計 Subtotal	9,337,056	1,816,717,016	4,513,372,174	157,755
	應稅 Taxable	7,529,804	1,394,534,345	3,658,271,988	150,071
	免稅 Exempt	1,807,252	422,182,671	855,100,186	7,684
99年7月底 End of July 2010	小計 Subtotal	9,437,884	1,825,459,796	4,608,986,505	169,137
	應稅 Taxable	7,608,116	1,387,846,853	3,710,032,178	160,479
	免稅 Exempt	1,829,768	437,612,943	898,954,327	8,658
100年7月底 End of July 2011	小計 Subtotal	9,543,372	1,855,659,453	4,698,939,788	184,758
	應稅 Taxable	7,672,612	1,410,055,018	3,781,257,001	173,559
	免稅 Exempt	1,870,760	445,604,435	917,682,787	11,199
101年7月底 End of July 2012	小計 Subtotal	9,637,736	1,892,938,508	4,906,895,214	193,337
	應稅 Taxable	7,741,943	1,436,652,562	3,942,761,530	181,490
	免稅 Exempt	1,895,793	456,285,946	964,133,684	11,847
102年7月底 End of July 2013	小計 Subtotal	9,739,716	1,938,446,619	5,019,681,596	206,929
	應稅 Taxable	7,825,511	1,467,896,646	4,020,097,083	195,269
	免稅 Exempt	1,914,205	470,549,973	999,584,513	11,660
103年7月底 End of July 2014	小計 Subtotal	9,850,395	2,004,315,274	5,144,370,090	217,031
	應稅 Taxable	7,918,151	1,522,297,821	4,114,351,001	205,315
	免稅 Exempt	1,932,244	482,017,453	1,030,019,089	11,716
104年7月底 End of July 2015	小計 Subtotal	10,078,122	2,046,305,205	5,477,260,512	232,583
	應稅 Taxable	8,102,346	1,539,696,942	4,353,197,805	220,765
	免稅 Exempt	1,975,776	506,608,262	1,124,062,707	11,818
新 北 市 Taipei City	小計 Subtotal	1,781,058	277,500,007	932,374,191	47,076
	應稅 Taxable	1,600,981	213,723,998	737,754,537	46,049
	免稅 Exempt	180,077	63,776,009	194,619,654	1,027
臺 北 市 Taipei City	小計 Subtotal	1,144,671	194,102,484	967,614,468	33,962
	應稅 Taxable	999,323	136,235,699	754,041,046	32,229
	免稅 Exempt	145,348	57,866,786	213,573,422	1,733

資料來源：各縣市稽徵單位。

說 明：1. 自91年(含)起含福建省資料。

2. 自95年(含)起，冷氣機、升降機、充氣屋、油槽等歸類至其他項。

3. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-21. Sources of House Tax
(1) by House Structure

Unit : Unit ; Square of Meter ; NT\$ 1,000

混 凝 土 造 Ferroconcrete		鋼 筋 混 凝 土 及 預 鑄 造 Ferroconcrete			加 強 磚 造 Ferroconcrete Brick		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
118,877,601	570,174,047	5,643,906	1,248,915,321	3,321,126,773	1,908,286	338,179,696	423,828,558
97,455,987	471,223,659	5,388,050	832,887,292	2,696,895,955	1,573,676	289,099,556	375,931,611
21,421,614	98,950,388	255,856	416,028,029	624,230,818	334,610	49,080,140	47,896,947
126,945,979	588,491,689	5,760,895	1,106,238,234	3,290,272,384	1,910,376	338,698,817	415,548,518
103,516,253	480,318,651	5,493,897	879,209,551	2,634,052,891	1,564,995	288,229,854	367,041,604
23,429,726	108,173,038	266,998	227,028,683	656,219,493	345,381	50,468,963	48,506,914
136,819,350	625,233,774	5,847,291	1,102,959,779	3,355,449,220	1,909,963	338,890,621	410,274,458
111,250,947	508,286,744	5,570,397	865,557,530	2,666,861,396	1,554,014	286,294,120	359,461,142
25,568,403	116,947,030	276,894	237,402,249	688,587,824	355,949	52,596,501	50,813,316
144,886,736	675,049,238	5,919,556	1,121,129,676	3,388,425,039	1,909,057	339,272,746	402,725,346
118,372,408	551,528,255	5,633,662	878,429,792	2,689,104,350	1,541,061	286,365,058	353,518,130
26,514,328	123,520,983	285,894	242,699,884	699,320,689	367,996	52,907,688	49,207,216
155,409,060	756,211,777	6,008,152	1,144,555,273	3,517,831,045	1,904,098	338,977,834	399,722,730
127,463,403	618,670,631	5,707,633	894,796,758	2,787,463,669	1,524,913	284,523,755	349,087,263
27,945,657	137,541,146	300,519	249,758,515	730,367,376	379,185	54,454,079	50,635,467
169,445,403	807,413,350	6,092,566	1,172,069,164	3,586,861,316	1,910,138	340,719,919	392,701,091
139,122,115	660,272,266	5,783,118	912,821,795	2,831,210,194	1,518,378	284,494,965	341,495,894
30,323,288	147,141,084	309,448	259,247,369	755,651,122	391,760	56,224,954	51,205,197
179,169,231	843,683,090	6,193,860	1,211,172,120	3,680,800,196	1,909,209	356,046,187	385,737,874
146,976,693	692,738,609	5,875,342	944,585,304	2,899,155,228	1,506,160	298,370,501	334,117,361
32,192,538	150,944,481	318,518	266,586,816	781,644,968	403,049	57,675,686	51,620,513
194,248,006	1,000,199,290	6,354,522	1,243,343,214	3,854,141,035	1,945,401	345,785,966	385,665,064
159,902,660	829,031,875	6,018,397	957,852,442	2,999,599,050	1,523,194	286,037,125	333,039,312
34,345,346	171,167,414	336,125	285,490,772	854,541,985	422,207	59,748,842	52,625,752
19,141,569	162,030,804	1,507,487	218,811,096	727,121,339	133,081	20,580,239	22,349,217
12,733,334	117,648,600	1,434,337	171,535,221	583,149,123	85,210	15,433,712	17,685,383
6,408,235	44,382,203	73,150	47,275,875	143,972,216	47,871	5,146,527	4,663,834
24,366,815	314,092,202	956,807	152,195,721	632,503,824	107,136	12,874,947	16,442,202
16,329,078	259,039,031	882,185	108,409,093	479,895,783	68,305	9,158,030	12,326,485
8,037,737	55,053,170	74,622	43,786,628	152,608,041	38,831	3,716,917	4,115,717

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

Explanation : 1.The data of Fuchien Province have been included since 2002.

2.Since 2006, the item of others includes air conditioner, elevator, etc.

3.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-21. 房屋稅稅源(續1)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

年 底 別 及 地 區 別 End of Year & Region			木 造			磚
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
97年7月底 End of July 2008	小計	Subtotal	223,385	20,839,882	5,836,314	661,304
	應稅	Taxable	19,390	2,348,025	1,416,180	85,609
	免稅	Exempt	203,995	18,491,857	4,420,134	575,695
98年7月底 End of July 2009	小計	Subtotal	221,415	20,764,625	5,683,366	661,241
	應稅	Taxable	19,039	2,323,070	1,309,545	85,188
	免稅	Exempt	202,376	18,441,555	4,373,821	576,053
99年7月底 End of July 2010	小計	Subtotal	219,346	20,614,422	5,612,272	661,318
	應稅	Taxable	18,359	2,255,073	1,262,691	83,957
	免稅	Exempt	200,987	18,359,349	4,349,581	577,361
100年7月底 End of July 2011	小計	Subtotal	218,486	20,609,422	5,594,252	664,961
	應稅	Taxable	18,038	2,260,138	1,264,800	82,810
	免稅	Exempt	200,448	18,349,284	4,329,452	582,151
101年7月底 End of July 2012	小計	Subtotal	218,195	20,886,873	6,055,198	662,109
	應稅	Taxable	18,975	2,474,455	1,590,617	81,682
	免稅	Exempt	199,220	18,412,418	4,464,581	580,427
102年7月底 End of July 2013	小計	Subtotal	213,990	20,415,059	5,506,802	662,104
	應稅	Taxable	17,481	2,238,303	1,237,903	81,154
	免稅	Exempt	196,509	18,176,756	4,268,899	580,950
103年7月底 End of July 2014	小計	Subtotal	212,535	20,343,158	5,465,816	660,465
	應稅	Taxable	17,167	2,202,122	1,222,390	80,690
	免稅	Exempt	195,368	18,141,036	4,243,426	579,775
104年7月底 End of July 2015	小計	Subtotal	214,716	20,458,834	5,458,571	665,226
	應稅	Taxable	17,400	2,207,391	1,209,831	82,292
	免稅	Exempt	197,316	18,251,443	4,248,740	582,934
新 北 市 Taipei City	小計	Subtotal	4,309	372,245	127,253	48,720
	應稅	Taxable	445	97,939	54,643	11,305
	免稅	Exempt	3,864	274,306	72,610	37,415
臺 北 市 Taipei City	小計	Subtotal	9,031	580,923	374,598	28,450
	應稅	Taxable	1,620	134,014	108,432	9,581
	免稅	Exempt	7,411	446,910	266,166	18,869

Table 3-21. Sources of House Tax (Cont.1)
(1) by House Structure

Unit : Unit ; Square of Meter ; NT\$ 1,000

石 造 Brick		啫 咕 石 造 (石 造) Lo-Ko Stone			卵 石 混 凝 土 造 Concrete & Pebble		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
67,594,247	30,876,137	12,604	1,192,838	199,321	1,585	156,817	222,352
12,584,447	9,809,213	504	44,802	25,903	144	21,242	185,573
55,009,800	21,066,924	12,100	1,148,036	173,418	1,441	135,575	36,779
67,876,120	30,677,814	12,551	1,188,623	192,971	1,570	156,033	56,714
12,621,002	9,547,214	485	43,637	22,972	141	20,978	20,728
55,255,118	21,130,600	12,066	1,144,986	169,999	1,429	135,055	35,986
67,994,576	30,451,541	12,502	1,174,857	186,027	1,572	156,826	57,003
12,537,302	9,418,331	465	42,261	21,893	140	21,326	21,097
55,457,274	21,033,210	12,037	1,132,596	164,134	1,432	135,500	35,906
68,430,937	30,083,820	12,458	1,169,940	181,895	1,687	177,546	79,875
12,618,790	9,333,818	451	40,940	20,446	217	39,722	42,272
55,812,147	20,750,002	12,007	1,129,000	161,449	1,470	137,824	37,603
68,131,868	29,863,654	12,307	1,157,254	177,520	1,569	156,386	55,591
12,413,003	9,325,267	439	39,500	19,686	140	21,769	20,641
55,718,865	20,538,387	11,868	1,117,754	157,834	1,429	134,617	34,950
68,456,776	29,695,176	12,257	1,152,449	175,556	1,548	155,121	53,501
12,396,482	9,255,431	438	40,065	19,837	138	21,676	19,752
56,060,294	20,439,745	11,819	1,112,384	155,719	1,410	133,445	33,749
68,522,862	29,458,283	12,207	1,147,414	171,989	1,550	155,840	53,955
12,328,510	9,133,511	427	38,691	18,871	141	21,992	19,829
56,194,352	20,324,772	11,780	1,108,723	153,118	1,409	133,848	34,126
69,036,825	29,447,966	12,259	1,148,508	172,210	1,544	153,955	52,874
12,428,441	9,152,675	445	38,932	20,301	140	23,488	20,295
56,608,385	20,295,291	11,814	1,109,576	151,908	1,404	130,466	32,579
4,560,790	2,484,641	114	9,195	2,289	18	1,728	1,374
1,653,890	1,571,252	11	1,636	873	5	545	687
2,906,900	913,389	103	7,559	1,417	13	1,183	687
2,483,329	2,242,573	438	25,667	15,627	41	4,052	3,243
1,082,061	1,176,589	106	6,385	5,148	12	1,980	1,815
1,401,268	1,065,985	332	19,282	10,479	29	2,072	1,429

表3-21. 房屋稅稅源(續2)
(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

年 底 別 及 地 區 別 End of Year & Region		鋼 鐵 造 Metal			土	
		戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	
97年7月底 End of July 2008	小計	Subtotal	266,235	125,019,330	155,228,650	186,669
	應稅	Taxable	207,934	106,215,326	142,012,284	1,999
	免稅	Exempt	58,301	18,804,004	13,216,366	184,670
98年7月底 End of July 2009	小計	Subtotal	273,108	127,368,652	154,814,790	185,477
	應稅	Taxable	211,848	107,960,137	141,371,028	1,956
	免稅	Exempt	61,260	19,408,515	13,443,762	183,521
99年7月底 End of July 2010	小計	Subtotal	280,053	129,511,595	154,603,917	184,128
	應稅	Taxable	215,258	109,256,624	140,674,776	1,888
	免稅	Exempt	64,795	20,254,971	13,929,141	182,240
100年7月底 End of July 2011	小計	Subtotal	287,370	132,137,918	156,982,671	187,010
	應稅	Taxable	218,677	111,348,074	142,950,141	1,860
	免稅	Exempt	68,693	20,789,844	14,032,530	185,150
101年7月底 End of July 2012	小計	Subtotal	294,335	135,108,212	158,413,998	187,445
	應稅	Taxable	222,684	113,559,886	144,022,142	2,090
	免稅	Exempt	71,651	21,548,326	14,391,856	185,355
102年7月底 End of July 2013	小計	Subtotal	300,649	137,907,866	159,465,056	184,161
	應稅	Taxable	225,921	115,469,483	144,657,937	1,727
	免稅	Exempt	74,728	22,438,383	14,807,119	182,434
103年7月底 End of July 2014	小計	Subtotal	306,359	140,676,238	160,232,718	182,705
	應稅	Taxable	229,340	117,324,018	145,238,908	1,685
	免稅	Exempt	77,019	23,352,220	14,993,810	181,020
104年7月底 End of July 2015	小計	Subtotal	316,083	145,195,299	163,463,029	181,949
	應稅	Taxable	236,119	120,756,891	147,984,217	1,682
	免稅	Exempt	79,964	24,438,408	15,478,812	180,267
新 北 市 Taipei City	小計	Subtotal	26,107	12,820,041	18,088,721	13,448
	應稅	Taxable	23,349	12,231,456	17,534,019	243
	免稅	Exempt	2,758	588,585	554,702	13,205
臺 北 市 Taipei City	小計	Subtotal	7,269	1,469,182	1,933,610	1,341
	應稅	Taxable	5,257	1,109,880	1,486,199	19
	免稅	Exempt	2,012	359,303	447,411	1,322

Table 3-21. Sources of House Tax (Cont.2)
(1) by House Structure

Unit : Unit ; Square of Meter ; NT\$ 1,000

磚 造 Earthen Brick		竹 造 Bamboo			其 他 Others		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
17,995,028	883,025	152,136	9,568,018	459,155	1,346	91,201	22,796,401
309,787	84,419	1,079	240,578	51,873	1,140	79,821	21,348,536
17,685,241	798,606	151,057	9,327,440	407,282	206	11,380	1,447,865
17,880,280	869,630	151,285	9,514,750	454,943	1,383	84,903	26,309,355
301,762	78,245	1,029	233,270	50,013	1,155	74,831	24,459,097
17,578,518	791,385	150,256	9,281,480	404,930	228	10,072	1,850,258
17,742,346	862,785	150,142	9,440,654	450,380	2,432	154,770	25,805,128
291,280	76,253	988	224,653	48,588	2,171	115,737	23,899,267
17,451,066	786,532	149,154	9,216,001	401,792	261	39,033	1,905,861
17,907,609	867,721	156,395	9,846,878	457,449	1,634	90,045	38,492,482
283,521	74,844	966	217,770	46,784	1,311	78,805	33,373,161
17,624,088	792,877	155,429	9,629,108	410,665	323	11,240	5,119,321
17,950,873	906,479	154,886	9,746,614	449,712	1,303	858,261	37,207,510
295,164	83,636	923	208,382	44,118	974	856,487	32,433,860
17,655,709	822,843	153,963	9,538,232	405,594	329	1,774	4,773,650
17,607,141	847,691	154,053	9,686,766	442,255	1,321	830,955	36,519,802
264,852	71,850	886	197,761	40,512	1,001	829,149	31,815,507
17,342,289	775,841	153,167	9,489,005	401,743	320	1,806	4,704,295
17,459,181	838,206	153,116	9,622,920	437,259	1,358	123	37,490,704
256,849	68,077	859	193,018	39,097	1,025	123	32,599,120
17,202,332	770,129	152,257	9,429,902	398,162	333	—	4,891,584
17,397,945	835,270	152,439	9,536,529	433,071	1,400	123	37,392,133
258,071	68,205	850	191,379	39,191	1,062	123	33,032,852
17,139,875	767,064	151,589	9,345,150	393,880	338	—	4,359,281
1,162,569	59,554	678	40,535	4,531	20	—	104,469
28,582	4,337	18	7,683	2,893	9	—	102,728
1,133,987	55,217	660	32,852	1,638	11	—	1,741
92,666	5,899	196	9,181	691	—	—	—
2,665	1,261	9	2,513	303	—	—	—
90,001	4,638	187	6,668	387	—	—	—

表3-21. 房屋稅稅源(續3)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

地 區 別 Region	總 計 Grand Total			鋼 骨	
	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	
桃園市 Taoyuan City	小計 Subtotal	902,760	225,150,793	553,964,272	21,995
	應稅 Taxable	808,277	181,813,307	455,711,756	21,292
	免稅 Exempt	94,483	43,337,486	98,252,516	703
臺中市 Taichung City	小計 Subtotal	1,170,334	278,343,653	708,228,452	34,065
	應稅 Taxable	992,598	212,789,404	538,219,234	32,971
	免稅 Exempt	177,736	65,554,250	170,009,217	1,094
臺南市 Tainan City	小計 Subtotal	797,411	184,820,837	392,547,358	18,294
	應稅 Taxable	611,746	143,071,210	325,565,599	16,626
	免稅 Exempt	185,665	41,749,627	66,981,759	1,668
高雄市 Kaohsiung City	小計 Subtotal	1,175,561	237,454,063	705,503,081	27,810
	應稅 Taxable	973,559	184,425,942	566,634,758	26,980
	免稅 Exempt	202,002	53,028,122	138,868,323	830
宜蘭縣 Yilan County	小計 Subtotal	210,800	42,823,799	86,457,514	3,475
	應稅 Taxable	156,756	32,385,548	70,313,698	2,971
	免稅 Exempt	54,044	10,438,251	16,143,815	504
新竹縣 Hsinchu County	小計 Subtotal	229,347	57,484,305	130,462,235	4,353
	應稅 Taxable	183,304	43,663,307	102,773,155	4,054
	免稅 Exempt	46,043	13,820,998	27,689,080	299
苗栗縣 Miaoli County	小計 Subtotal	226,981	51,627,960	91,373,337	2,753
	應稅 Taxable	163,336	40,388,444	77,163,659	2,598
	免稅 Exempt	63,645	11,239,516	14,209,678	155
彰化縣 Changhua County	小計 Subtotal	515,688	116,344,642	192,211,566	11,371
	應稅 Taxable	345,633	89,622,432	163,762,614	10,390
	免稅 Exempt	170,055	26,722,209	28,448,952	981
南投縣 Nantou County	小計 Subtotal	203,986	42,132,097	71,462,881	4,561
	應稅 Taxable	129,774	28,930,138	54,560,788	4,244
	免稅 Exempt	74,212	13,201,959	16,902,094	317
雲林縣 Yunlin County	小計 Subtotal	306,365	63,397,229	126,755,844	3,962
	應稅 Taxable	171,866	40,488,618	102,096,548	3,419
	免稅 Exempt	134,499	22,908,611	24,659,296	543

Table 3-21. Sources of House Tax (Cont.3)
(1) by House Structure

Unit : Unit ; Square of Meter ; NT\$ 1,000

混 凝 土 造 Ferroconcrete		鋼 筋 混 凝 土 及 預 鑄 造 Ferroconcrete			加 強 磚 造 Ferroconcrete Brick		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
25,917,981	83,260,900	614,480	136,950,065	399,681,920	197,398	41,078,387	48,672,999
23,710,246	76,657,461	587,810	105,383,157	312,561,179	176,262	38,079,391	45,826,515
2,207,735	6,603,439	26,670	31,566,908	87,120,741	21,136	2,998,995	2,846,485
30,253,580	129,153,609	763,389	172,570,453	509,677,831	224,235	44,818,247	46,614,651
26,017,005	105,417,560	717,433	127,681,449	371,000,959	188,733	38,081,964	41,545,936
4,236,575	23,736,049	45,956	44,889,004	138,676,872	35,502	6,736,283	5,068,715
21,196,882	66,621,122	429,218	98,778,441	266,525,624	171,207	32,355,455	35,834,709
18,544,696	60,428,145	407,009	80,807,025	216,100,110	145,772	27,113,130	30,979,477
2,652,187	6,192,978	22,209	17,971,416	50,425,514	25,435	5,242,324	4,855,232
24,657,605	109,680,817	773,051	149,230,347	520,097,504	246,530	39,061,978	43,294,707
21,851,933	94,763,069	747,142	116,884,540	407,391,064	173,330	30,095,899	35,854,631
2,805,672	14,917,748	25,909	32,345,807	112,706,440	73,200	8,966,079	7,440,076
2,042,941	6,790,495	90,612	20,267,629	59,449,022	76,629	14,398,949	15,235,299
1,734,128	5,849,307	87,023	16,160,581	47,876,612	59,109	11,710,028	12,879,051
308,813	941,188	3,589	4,107,048	11,572,410	17,520	2,688,921	2,356,249
4,787,394	13,495,996	137,306	36,425,127	101,869,781	53,369	10,279,818	10,674,084
4,198,237	11,950,909	130,463	27,674,449	77,326,232	43,870	9,021,605	9,663,153
589,157	1,545,087	6,843	8,750,678	24,543,548	9,499	1,258,212	1,010,931
3,922,326	12,412,497	93,958	24,153,430	56,618,522	69,920	14,002,078	15,602,097
3,374,038	10,839,574	88,507	19,940,837	46,494,881	61,612	12,498,496	14,211,353
548,288	1,572,924	5,451	4,212,593	10,123,640	8,308	1,503,582	1,390,744
12,339,592	27,161,676	189,656	48,562,509	111,331,749	138,504	26,232,730	31,419,044
11,082,233	24,836,117	184,611	41,252,857	93,871,701	116,896	23,209,664	28,381,041
1,257,360	2,325,559	5,045	7,309,651	17,460,048	21,608	3,023,065	3,038,002
2,948,272	8,712,299	73,427	19,481,336	45,651,598	54,019	9,852,671	11,203,666
2,094,582	5,861,132	70,077	14,940,131	34,881,680	43,652	8,098,793	9,657,704
853,691	2,851,167	3,350	4,541,205	10,769,918	10,367	1,753,878	1,545,962
6,086,239	17,821,946	82,986	22,366,415	52,175,185	88,700	14,979,637	17,750,529
5,075,874	14,879,285	78,746	17,733,912	41,281,535	74,350	12,993,081	15,769,506
1,010,365	2,942,661	4,240	4,632,503	10,893,650	14,350	1,986,556	1,981,023

表3-21. 房屋稅稅源(續4)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

地 區 別 Region			木 造			磚
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
桃園市 Taoyuan City	小計	Subtotal	799	237,974	94,636	25,021
	應稅	Taxable	275	83,408	45,581	3,123
	免稅	Exempt	524	154,565	49,055	21,898
臺中市 Taichung City	小計	Subtotal	7,776	926,214	311,425	47,210
	應稅	Taxable	1,658	220,673	117,411	7,557
	免稅	Exempt	6,118	705,541	194,015	39,653
臺南市 Tainan City	小計	Subtotal	43,330	4,548,952	1,036,707	54,930
	應稅	Taxable	2,422	292,420	140,371	6,993
	免稅	Exempt	40,908	4,256,531	896,337	47,937
高雄市 Kaohsiung City	小計	Subtotal	7,243	650,711	270,461	58,991
	應稅	Taxable	869	145,831	80,207	5,236
	免稅	Exempt	6,374	504,880	190,254	53,755
宜蘭縣 Yilan County	小計	Subtotal	7,447	705,874	201,513	20,809
	應稅	Taxable	602	95,068	52,300	1,873
	免稅	Exempt	6,845	610,806	149,213	18,936
新竹縣 Hsinchu County	小計	Subtotal	1,060	175,013	83,572	13,802
	應稅	Taxable	303	67,765	54,106	962
	免稅	Exempt	757	107,248	29,466	12,840
苗栗縣 Miaoli County	小計	Subtotal	15,854	1,596,809	277,173	23,720
	應稅	Taxable	920	146,539	101,511	2,312
	免稅	Exempt	14,934	1,450,270	175,662	21,408
彰化縣 Changhua County	小計	Subtotal	7,335	735,180	225,893	104,543
	應稅	Taxable	639	77,644	38,065	10,994
	免稅	Exempt	6,696	657,536	187,828	93,549
南投縣 Nantou County	小計	Subtotal	8,172	799,919	205,300	22,222
	應稅	Taxable	747	142,103	89,427	2,215
	免稅	Exempt	7,425	657,816	115,873	20,007
雲林縣 Yunlin County	小計	Subtotal	7,835	884,293	262,367	77,532
	應稅	Taxable	509	61,090	29,087	5,106
	免稅	Exempt	7,326	823,203	233,280	72,426

Table 3-21. Sources of House Tax (Cont.4)
(1) by House Structure

Unit : Unit ; Square of Meter ; NT\$ 1,000

石 造 Brick		啫 咕 石 造 (石 造) Lo-Ko Stone			卵 石 混 凝 土 造 Concrete & Pebble		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
2,592,986	1,094,353	3	132	64	10	3,711	2,573
635,362	426,076	—	—	—	5	568	418
1,957,625	668,276	3	132	64	5	3,143	2,155
4,320,497	1,832,131	1	25	6	6	7,701	10,970
1,224,992	822,782	—	—	—	6	7,544	10,937
3,095,505	1,009,349	1	25	6	—	157	32
6,987,222	3,062,580	—	—	—	7	899	692
1,073,979	708,716	—	—	—	3	81	150
5,913,243	2,353,864	—	—	—	4	818	542
5,002,631	1,978,680	996	84,394	21,261	36	3,004	2,251
771,504	537,636	39	5,360	3,431	6	1,158	1,455
4,231,127	1,441,044	957	79,035	17,830	30	1,846	796
1,959,737	738,645	328	25,333	4,417	22	1,363	632
329,404	257,568	3	148	58	2	123	196
1,630,333	481,076	325	25,185	4,360	20	1,240	436
1,372,363	376,195	—	—	—	6	670	448
190,894	103,234	—	—	—	—	—	—
1,181,469	272,961	—	—	—	6	670	448
2,336,830	746,000	2	53	8	1	120	20
410,805	269,947	—	—	—	1	29	6
1,926,025	476,054	2	53	8	—	91	14
11,784,834	4,853,878	—	—	—	—	—	—
1,692,685	1,003,676	—	—	—	—	—	—
10,092,149	3,850,202	—	—	—	—	—	—
2,031,068	780,553	—	—	—	14	838	297
347,578	253,280	—	—	—	—	—	—
1,683,490	527,273	—	—	—	14	838	297
10,175,884	3,865,345	—	—	—	6	887	343
785,910	491,228	—	—	—	3	319	204
9,389,974	3,374,117	—	—	—	3	568	139

表3-21. 房屋稅稅源(續5)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

地 區 別 Region			鋼 鐵 造 Metal			土
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
桃園市 Taoyuan City	小計	Subtotal	23,214	15,593,168	21,001,396	19,658
	應稅	Taxable	19,217	13,858,228	20,160,497	272
	免稅	Exempt	3,997	1,734,940	840,898	19,386
臺中市 Taichung City	小計	Subtotal	51,940	21,260,765	20,359,793	39,865
	應稅	Taxable	43,604	19,467,843	19,217,596	576
	免稅	Exempt	8,336	1,792,921	1,142,197	39,289
臺南市 Tainan City	小計	Subtotal	44,970	18,564,016	19,339,886	5,536
	應稅	Taxable	32,635	15,179,733	17,187,297	28
	免稅	Exempt	12,335	3,384,283	2,152,590	5,508
高雄市 Kaohsiung City	小計	Subtotal	25,901	16,170,611	21,375,603	27,258
	應稅	Taxable	19,111	14,610,177	20,147,719	137
	免稅	Exempt	6,790	1,560,434	1,227,884	27,121
宜蘭縣 Yilan County	小計	Subtotal	7,557	3,107,518	4,011,458	3,543
	應稅	Taxable	5,149	2,353,441	3,396,906	15
	免稅	Exempt	2,408	754,077	614,552	3,528
新竹縣 Hsinchu County	小計	Subtotal	4,715	2,774,006	3,884,363	14,385
	應稅	Taxable	3,558	2,484,963	3,667,644	88
	免稅	Exempt	1,157	289,043	216,719	14,297
苗栗縣 Miaoli County	小計	Subtotal	9,864	4,612,915	5,494,320	9,481
	應稅	Taxable	7,313	4,010,009	5,059,465	36
	免稅	Exempt	2,551	602,906	434,855	9,445
彰化縣 Changhua County	小計	Subtotal	26,899	14,151,002	17,095,583	11,973
	應稅	Taxable	21,908	12,284,067	15,626,655	86
	免稅	Exempt	4,991	1,866,936	1,468,928	11,887
南投縣 Nantou County	小計	Subtotal	15,719	4,959,865	4,843,615	20,382
	應稅	Taxable	8,763	3,290,105	3,814,275	59
	免稅	Exempt	6,956	1,669,760	1,029,340	20,323
雲林縣 Yunlin County	小計	Subtotal	13,746	6,936,591	6,493,592	3,668
	應稅	Taxable	9,290	3,827,432	4,863,600	10
	免稅	Exempt	4,456	3,109,160	1,629,992	3,658

Table 3-21. Sources of House Tax (Cont.5)
(1) by House Structure

Unit : Unit ; Square of Meter ; NT\$ 1,000

磚 造 Earthen Brick		竹 造 Bamboo			其 他 Others		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
2,759,871	137,653	173	16,518	2,030	9	—	15,748
58,193	17,303	13	4,755	979	8	—	15,746
2,701,679	120,350	160	11,763	1,050	1	—	2
4,071,012	192,072	1,829	115,159	8,269	18	—	67,695
80,338	18,538	50	7,596	1,826	10	—	65,689
3,990,674	173,534	1,779	107,563	6,443	8	—	2,006
430,960	23,521	29,911	1,957,886	96,872	8	123	5,644
7,171	4,082	252	52,851	12,838	6	123	4,413
423,789	19,439	29,659	1,905,035	84,034	2	—	1,231
2,157,340	103,651	6,943	435,441	23,762	802	—	8,654,386
16,432	4,317	117	43,109	7,176	592	—	7,844,054
2,140,909	99,334	6,826	392,333	16,586	210	—	810,332
295,721	13,495	367	18,734	388	11	—	12,149
2,539	668	1	88	9	8	—	1,022
293,182	12,827	366	18,646	378	3	—	11,127
1,644,838	74,789	347	25,075	1,272	4	—	1,736
19,654	5,662	4	5,739	546	2	—	1,670
1,625,184	69,127	343	19,336	727	2	—	66
904,769	34,591	1,397	98,630	2,721	31	—	185,388
4,709	1,244	6	2,981	291	31	—	185,388
900,060	33,346	1,391	95,648	2,430	—	—	—
889,231	49,847	25,396	1,649,564	69,236	11	—	4,661
9,079	1,984	107	14,204	2,205	2	—	1,171
880,152	47,863	25,289	1,635,360	67,031	9	—	3,490
1,713,835	55,037	5,469	344,293	10,425	1	—	92
11,626	2,240	16	5,220	957	1	—	92
1,702,209	52,797	5,453	339,073	9,467	—	—	—
300,022	13,409	27,486	1,667,261	65,295	444	—	28,307,833
1,095	175	73	9,905	1,447	360	—	24,780,482
298,926	13,234	27,413	1,657,356	63,848	84	—	3,527,352

表3-21. 房屋稅稅源(續6)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

地 區 別 Region	總 計 Grand Total			鋼 骨	
	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	
嘉義縣 Chiayi County	小計 Subtotal	237,601	45,753,645	70,375,526	4,538
	應稅 Taxable	126,749	29,781,486	55,140,729	4,040
	免稅 Exempt	110,852	15,972,159	15,234,797	498
屏東縣 Pingtung County	小計 Subtotal	343,485	71,048,725	114,912,380	5,070
	應稅 Taxable	225,009	49,556,952	92,457,826	4,480
	免稅 Exempt	118,476	21,491,774	22,454,555	590
臺東縣 Taitung County	小計 Subtotal	106,066	17,912,464	23,840,755	1,290
	應稅 Taxable	53,974	10,947,529	16,905,604	966
	免稅 Exempt	52,092	6,964,935	6,935,151	324
花蓮縣 Hualien County	小計 Subtotal	150,779	28,134,119	45,313,777	2,289
	應稅 Taxable	89,286	18,165,711	32,374,642	2,082
	免稅 Exempt	61,493	9,968,408	12,939,135	207
澎湖縣 Penghu County	小計 Subtotal	36,738	6,834,224	9,693,925	140
	應稅 Taxable	17,900	3,568,056	6,589,061	115
	免稅 Exempt	18,838	3,266,168	3,104,864	25
基隆市 Keelung City	小計 Subtotal	187,979	29,743,295	68,139,582	838
	應稅 Taxable	160,916	21,505,178	51,302,262	790
	免稅 Exempt	27,063	8,238,117	16,837,320	48
新竹市 Hsinchu City	小計 Subtotal	197,603	46,619,254	124,198,672	3,113
	應稅 Taxable	175,120	37,235,662	101,299,519	2,951
	免稅 Exempt	22,483	9,383,592	22,899,153	162
嘉義市 Chiayi City	小計 Subtotal	128,667	23,664,377	54,746,921	1,513
	應稅 Taxable	97,080	17,568,870	43,314,254	1,433
	免稅 Exempt	31,587	6,095,506	11,432,668	80
金門縣 Kinmen County	小計 Subtotal	21,119	4,907,384	6,441,804	114
	應稅 Taxable	17,529	3,544,676	4,801,470	84
	免稅 Exempt	3,590	1,362,708	1,640,334	30
連江縣 Lienchiang County	小計 Subtotal	3,123	505,848	641,972	1
	應稅 Taxable	1,630	284,776	415,046	1
	免稅 Exempt	1,493	221,072	226,926	—

Table 3-21. Sources of House Tax (Cont.6)
(1) by House Structure

Unit : Unit ; Square of Meter ; NT\$ 1,000

混 凝 土 造 Ferroconcrete		鋼 筋 混 凝 土 及 預 鑄 造 Ferroconcrete			加 強 磚 造 Ferroconcrete Brick		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
4,523,371	10,957,720	54,385	14,426,149	36,088,242	72,266	11,950,415	15,020,247
3,825,607	9,819,442	49,321	10,896,594	26,823,001	61,242	10,191,719	13,088,921
697,764	1,138,278	5,064	3,529,556	9,265,242	11,024	1,758,696	1,931,326
4,048,845	9,202,836	115,174	30,213,839	73,565,541	121,084	21,109,820	23,531,130
2,986,540	7,501,409	109,211	24,197,665	59,969,314	93,383	16,683,404	19,770,512
1,062,305	1,701,427	5,963	6,016,174	13,596,227	27,701	4,426,415	3,760,618
520,914	1,213,404	28,879	7,560,638	15,901,252	33,608	5,618,610	4,802,406
332,020	790,451	25,466	5,358,622	11,417,712	21,522	3,946,911	3,649,458
188,894	422,954	3,413	2,202,016	4,483,540	12,086	1,671,699	1,152,948
1,576,587	4,206,465	64,640	15,434,979	33,463,347	43,028	6,121,119	5,523,999
1,083,967	2,728,895	59,003	11,505,932	24,873,947	22,572	3,582,612	3,524,891
492,619	1,477,569	5,637	3,929,047	8,589,400	20,456	2,538,507	1,999,109
109,094	231,045	11,088	3,372,240	7,665,988	14,953	2,258,987	1,604,777
47,125	111,067	10,312	2,305,823	5,364,702	6,865	1,108,273	1,038,525
61,969	119,978	776	1,066,417	2,301,286	8,088	1,150,714	566,251
531,955	2,591,680	147,100	23,473,536	59,918,743	21,875	3,397,785	3,810,025
389,044	2,030,472	140,585	17,381,938	45,002,220	14,671	2,449,882	2,966,493
142,911	561,208	6,515	6,091,598	14,916,523	7,204	947,902	843,532
3,961,480	16,102,018	140,697	31,737,815	97,092,130	39,537	8,202,993	9,047,111
3,447,802	14,446,312	133,181	24,477,588	76,881,717	34,753	7,425,311	8,308,547
513,678	1,655,707	7,516	7,260,227	20,210,412	4,784	777,682	738,564
1,066,725	3,728,106	71,034	15,032,517	43,855,277	27,347	4,273,132	5,029,487
855,641	2,823,680	67,926	11,766,320	34,852,705	21,314	3,262,052	4,035,563
211,084	904,426	3,108	3,266,197	9,002,572	6,033	1,011,079	993,924
247,621	731,160	7,356	1,927,721	3,321,914	10,823	2,321,188	2,184,777
189,314	609,464	6,712	1,313,328	2,204,630	9,698	1,882,257	1,863,338
58,307	121,696	644	614,393	1,117,285	1,125	438,931	321,440
217	495	1,792	371,210	564,702	152	16,783	17,903
217	495	1,337	245,381	378,243	73	10,907	12,831
—	—	455	125,829	186,460	79	5,876	5,072

表3-21. 房屋稅稅源(續7)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

地 區 別 Region	木 造 Wood			磚	
	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	
嘉義縣 Chiayi County	小計 Subtotal	43,844	4,135,267	892,041	21,887
	應稅 Taxable	1,867	200,161	93,857	2,188
	免稅 Exempt	41,977	3,935,106	798,185	19,699
屏東縣 Pingtung County	小計 Subtotal	2,149	516,291	194,291	59,781
	應稅 Taxable	597	72,293	38,477	5,693
	免稅 Exempt	1,552	443,998	155,814	54,088
臺東縣 Taitung County	小計 Subtotal	8,638	636,686	125,080	18,437
	應稅 Taxable	475	64,239	31,058	1,928
	免稅 Exempt	8,163	572,447	94,022	16,509
花蓮縣 Hualien County	小計 Subtotal	18,009	1,431,601	279,838	14,916
	應稅 Taxable	1,162	122,649	51,527	1,302
	免稅 Exempt	16,847	1,308,952	228,311	13,614
澎湖縣 Penghu County	小計 Subtotal	67	6,847	1,594	1,406
	應稅 Taxable	10	2,223	859	155
	免稅 Exempt	57	4,625	735	1,251
基隆市 Keelung City	小計 Subtotal	1,704	101,419	33,767	12,183
	應稅 Taxable	101	10,457	4,947	2,091
	免稅 Exempt	1,603	90,962	28,821	10,092
新竹市 Hsinchu City	小計 Subtotal	1,035	79,963	29,076	7,312
	應稅 Taxable	99	14,889	8,133	898
	免稅 Exempt	936	65,075	20,943	6,414
嘉義市 Chiayi City	小計 Subtotal	19,012	1,326,228	427,302	1,052
	應稅 Taxable	2,061	153,062	68,109	158
	免稅 Exempt	16,951	1,173,166	359,193	894
金門縣 Kinmen County	小計 Subtotal	7	5,579	2,516	2,302
	應稅 Taxable	2	1,631	732	622
	免稅 Exempt	5	3,947	1,784	1,680
連江縣 Lienchiang County	小計 Subtotal	60	4,845	2,166	—
	應稅 Taxable	17	1,293	993	—
	免稅 Exempt	43	3,552	1,173	—

Table 3-21. Sources of House Tax (Cont.7)
(1) by House Structure

Unit : Unit ; Square of Meter ; NT\$ 1,000

石 造 Brick		啫 咕 石 造 (石 造) Lo-Ko Stone			卵 石 混 凝 土 造 Concrete & Pebble		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
2,450,779	1,016,080	1	299	205	1	530	691
332,233	222,664	1	269	192	1	530	691
2,118,546	793,416	—	30	13	—	—	—
6,023,696	2,347,077	756	56,993	10,114	33	2,636	735
981,135	681,048	9	839	186	7	420	124
5,042,560	1,666,029	747	56,155	9,928	26	2,217	611
1,622,660	605,666	21	1,668	449	1,290	114,919	25,357
282,688	178,036	3	74	16	80	9,162	2,937
1,339,973	427,629	18	1,594	433	1,210	105,758	22,420
1,274,028	488,975	—	—	—	33	8,354	2,009
165,840	110,931	—	—	—	1	113	119
1,108,188	378,044	—	—	—	32	8,241	1,890
141,143	32,939	8,609	852,129	79,982	7	750	315
25,077	11,387	159	14,134	3,662	1	39	10
116,067	21,552	8,450	837,995	76,320	6	711	305
974,092	553,103	5	494	104	4	305	230
262,367	217,087	—	—	—	1	13	16
711,725	336,016	5	494	104	3	292	214
606,784	236,816	1	149	45	—	—	—
124,661	79,025	—	—	—	—	—	—
482,124	157,790	1	149	45	—	—	—
93,604	50,723	—	—	—	1	118	101
26,573	18,418	—	—	—	1	118	101
67,031	32,305	—	—	—	—	—	—
241,867	61,015	—	—	—	8	1,369	595
28,803	12,094	—	—	—	5	747	429
213,064	48,921	—	—	—	3	622	166
—	—	984	91,977	37,639	—	—	—
—	—	114	10,088	6,736	—	—	—
—	—	870	81,890	30,902	—	—	—

表3-21. 房屋稅稅源(續8)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

地 區 別 Region	鋼 鐵 造 Metal			土	
	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	
嘉義縣 Chiayi County	小計 Subtotal	11,980	6,435,476	6,310,334	8
	應稅 Taxable	8,005	4,325,065	5,090,051	—
	免稅 Exempt	3,975	2,110,410	1,220,283	8
屏東縣 Pingtung County	小計 Subtotal	18,924	7,564,841	5,948,844	9,257
	應稅 Taxable	11,525	4,612,948	4,469,483	51
	免稅 Exempt	7,399	2,951,892	1,479,362	9,206
臺東縣 Taitung County	小計 Subtotal	6,866	1,499,848	1,154,455	105
	應稅 Taxable	3,499	949,420	832,997	6
	免稅 Exempt	3,367	550,427	321,459	99
花蓮縣 Hualien County	小計 Subtotal	5,611	2,182,535	1,338,682	9
	應稅 Taxable	3,155	1,700,872	1,076,822	—
	免稅 Exempt	2,456	481,663	261,861	9
澎湖縣 Penghu County	小計 Subtotal	460	93,033	75,759	—
	應稅 Taxable	275	65,363	57,322	—
	免稅 Exempt	185	27,671	18,437	—
基隆市 Keelung City	小計 Subtotal	4,030	1,245,816	1,231,422	229
	應稅 Taxable	2,677	1,011,477	1,081,027	—
	免稅 Exempt	1,353	234,339	150,395	229
新竹市 Hsinchu City	小計 Subtotal	4,091	1,872,154	1,678,545	1,798
	應稅 Taxable	3,181	1,738,214	1,572,902	56
	免稅 Exempt	910	133,940	105,643	1,742
嘉義市 Chiayi City	小計 Subtotal	5,579	1,699,178	1,644,162	4
	應稅 Taxable	4,154	1,500,713	1,515,209	—
	免稅 Exempt	1,425	198,465	128,953	4
金門縣 Kinmen County	小計 Subtotal	508	161,948	139,822	1
	應稅 Taxable	406	128,595	110,783	—
	免稅 Exempt	102	33,353	29,038	1
連江縣 Lienchiang County	小計 Subtotal	133	20,789	19,064	—
	應稅 Taxable	88	16,890	15,749	—
	免稅 Exempt	45	3,899	3,316	—

Table 3-21. Sources of House Tax (Cont.8)
(1) by House Structure

Unit : Unit ; Square of Meter ; NT\$ 1,000

磚 造 Earthen Brick		竹 造 Bamboo			其 他 Others		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
585	133	28,687	1,830,774	88,826	4	—	1,009
—	—	83	9,308	1,806	1	—	107
585	133	28,604	1,821,466	87,020	3	—	903
790,522	57,556	11,245	721,242	33,316	12	—	20,939
7,428	3,015	42	14,279	3,323	11	—	20,934
783,093	54,540	11,203	706,964	29,993	1	—	5
8,301	1,287	6,924	328,220	9,824	8	—	1,577
1,362	613	21	3,031	751	8	—	1,577
6,939	674	6,903	325,189	9,073	—	—	—
883	89	2,239	104,034	4,185	5	—	6,189
—	—	5	3,726	1,373	4	—	6,138
883	89	2,234	100,308	2,813	1	—	50
—	—	—	—	—	8	—	1,527
—	—	—	—	—	8	—	1,527
—	—	—	—	—	—	—	—
17,353	500	11	541	9	—	—	—
—	—	—	—	—	—	—	—
17,353	500	11	541	9	—	—	—
157,218	12,151	17	698	61	2	—	720
7,199	2,768	—	—	—	1	—	115
150,020	9,383	17	698	61	1	—	605
159	34	3,123	172,716	11,358	2	—	372
—	—	33	4,391	469	—	—	—
159	34	3,090	168,325	10,889	2	—	372
90	5	—	—	—	—	—	—
—	—	—	—	—	—	—	—
90	5	—	—	—	—	—	—
—	—	1	27	3	—	—	—
—	—	—	—	—	—	—	—
—	—	1	27	3	—	—	—