

Statistical Bulletin

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Over the past decade, the number of households subject to House Tax has increased by nearly 20%; the proportion of female taxpayers reaching a record high of 45.2% in 2025.

1. In 2025, the total number of households subject to House Tax—including residential and commercial properties—reached 11.84 million, representing an increase of 1.85 million households compared to 2015. This reflects a growth of nearly 20% over the past ten years. The increase is mainly attributable to the continued promotion of urban renewal projects and the construction of new housing. In addition, demographic trends such as low fertility rates and late marriage have led to a rise in single-person households and smaller housing units, further contributing to the growth in registered taxable households. From the perspective of taxpayer gender, the proportion of female taxpayers rose to 45.2%, marking a historical high. The gender gap narrowed to 9.6 percentage points, the lowest level on record. By age group, House Tax taxpayers are predominantly middle-aged and elderly, with nearly 50% aged 60 and above. This reflects the aging of householders, resulting in an overall trend toward an older taxpayer structure. When analyzed by both gender and age group, male taxpayers account for a higher proportion across all age groups. However, as age increases, improvements in women’s economic capacity and changes in property ownership distribution have led to a gradual rise in the proportion of female taxpayers. The highest share is observed in the 60–69 age group, where females account for approximately 47%.

Overview of the Number of Households Subject to House Tax, Gender, and Age Groups

Unit:10,000 Household,%

Year	No. of Household					
	Total	Male	Percentage (1)	Female	Percentage (2)	(1)-(2)
2015	999	560	56.0	440	44.0	12.0
2020	1,082	601	55.5	482	44.5	10.0
2025	1,184	649	54.8	535	45.2	9.6
17 years & under	1.4	0.9	65.7	0.5	34.3	31.4
18-29 years	19	12	62.4	7	37.6	24.8
30-39 years	91	54	58.8	37	41.2	17.6
40-49 years	193	107	55.1	87	44.9	10.2
50-59 years	262	139	53.1	123	46.9	6.2
60-69 years	292	154	52.7	138	47.3	5.4
70 years & over	296	157	53.1	139	46.9	6.2

2. Influenced by rising housing prices and the trend toward smaller residential units, more than 80% of cities and counties have experienced a decline in average floor area per household over the past decade. Only four counties, including Taitung County and Hualien County, recorded slight increases, possibly due to the continued predominance of detached houses or traditional housing types in these areas. The largest decreases in average floor area were observed in Kinmen County, Lienchiang County, and Penghu County, with reductions ranging from approximately 8% to 12%. These declines may be associated with rising construction costs in offshore island regions in recent years, as well as increased demand from single individuals and small families, prompting developers to focus on condominium and apartment building. Among the six special municipalities, Taichung City recorded the largest average floor area per household at 47.3 ping in 2025, followed by Tainan City at 46.3 ping. Taipei City had the smallest average at 28.3 ping, making it the only city in the country with an average below 30 ping.

Average Floor Area per Household in Each County and City

Average Floor Area per Household in Each County and City											
Unit: Ping;%											
City/County	2015	2025	2025-2015 Growth Rate	City/County	2015	2025	2025-2015 Growth Rate	City/County	2015	2025	2025-2015 Growth Rate
Total	42.3	40.7	-3.8	Pingtung County	48.6	47.7	-1.9	Tainan City	49.2	46.3	-5.8
Taitung County	38.1	39.3	3.1	Hsinchu County	47.6	46.2	-3.0	Miaoli County	49.4	45.8	-7.1
Hualien County	37.2	37.7	1.4	Kaohsiung City	43.3	42.0	-3.0	Taipei City	30.5	28.3	-7.2
Yunlin County	47.2	47.8	1.3	New Taipei City	33.2	32.1	-3.3	Changhua County	53.9	49.8	-7.6
Chiayi City	40.0	40.1	0.3	Taoyuan City	46.3	43.9	-5.1	Penghu County	40.7	37.2	-8.6
Hsinchu City	43.3	42.9	-0.8	Taichung City	49.8	47.3	-5.1	Lienchiang County	36.1	33.0	-8.7
Nantou County	46.5	45.9	-1.3	Keelung City	32.7	31.0	-5.1	Kinmen County	50.4	44.7	-11.2
Chiayi County	41.8	41.1	-1.7	Yilan County	46.5	44.1	-5.2				

Data Source: Fiscal Information Agency, Ministry of Finance.

Note: The data does not contain houses owned by non-natural persons and cases of co-ownership. Age-group data further exclude cases where the householders deceased without transfer or those that have relocated abroad for more than two years. Therefore, the sum of all age groups does not equal the overall total.