

★★ 公益出租人出租房屋之土地適用自用住宅用地稅率申請書

Application Form for the Tax Rate on Self-Use Residential Land of Public Interest Lessor's Leased Property

申請人所有表列土地經認定屬公益出租人出租房屋之土地，請依自用住宅用地稅率課徵地價稅。

The land owned by the applicant is the land identified as belonging to the public interest lessor, which is subject to the land value tax at the tax rate on self-use residential land as per applicant's request.

檢附證件：

Required Documents:

1. 公益出租人核(認)定函。

Public interest lessor verification letter.

2. 合法建物證明文件： 建築改良物所有權狀影本(已填寫建號者可免附)

其他證明文件。

Legal Building Documents:  Copy of constructional improvements ownership certificate (Exclusive of those with building numbers filled in).

Other supporting documents.

3. 租賃契約書影本。

A Copy of Lease Agreement

一、出租住宅資料(※為必填欄位，請務必填寫，無則免填)

Rental Housing Information (※ refers to required field. Please be sure to fill in if available.)

※ 土地坐落 Land Location				※ 宗地面積 (平方公尺) Parcel Area (m <sup>2</sup> )	※ 權利 範圍 Scope of Right	持分面積 (平方公尺) Ownership Portion (m <sup>2</sup> )	※ 房屋坐落 (包括里別) House Location (Including Village)	※ 實際公益出租面積與租期 Actual public interest rental area and lease term
區 District	段 Section	小段 Subsection	地號 Lot No.					
							區 里 路(街) 段 巷 弄 號 樓之 室 ____ (Room No.), ____ (F), ____ (No.), ____ (Aly.), ____ (Ln.), ____ (Sec.), ____ (Rd./St.), ____ (Vil.), ____ (Dist.)	<input type="checkbox"/> 1. 全棟均屬公益出租無營業情形 <input type="checkbox"/> 1. The whole building is publicly interest leased without business use. <input type="checkbox"/> 2. 本棟房屋共 層，其中第 層供： <input type="checkbox"/> 2. The building contains ____ floors, and the ____ floor is for: <input type="checkbox"/> 營業使用：名稱 面積 平方公尺 <input type="checkbox"/> Business use: Name: _____ Area: _____ square meters <input type="checkbox"/> 公益出租供住宅使用： 面積 平方公尺 <input type="checkbox"/> Publicly interest leased for residential use: Area: _____ square meters
							※ 建號 Building No.	租 期 Lease Term
								中華民國 年 月 日至 中華民國 年 月 日 From ____ (month) ____ (date), ____ (year) to ____ (month) ____ (date), ____ (year) (請與租賃契約相同) (Shall be the same as the Lease Agreement thereof.)

以上合計共 筆，面積 平方公尺。  
Total Number of Parcels: . Area: m<sup>2</sup>.

## 二、承租人所領取租金補貼類別

Rental subsidy category received by the lessee

- 身心障礙者房屋租金補貼。
- Housing-rental subsidy for the disabled.
- 低收入戶及中低收入戶租金補貼。
- Low-income households and middle-income households rental subsidies.
- 整合住宅補貼資源實施方案（營建署租金補貼方案）之租金補貼。
- Rental subsidy for the Integrated Implementation Plan of Residential Subsidy Resource (Construction and Planning Agency Rental Subsidy Scheme).
- 其他法令相關租金補貼規定之租金補貼。
- Other rental subsidies under laws and regulations related to rental subsidies.

## 三、以上合計面積超過都市土地 150 平方公尺或非都市土地 350 平方公尺，請依下列勾選方式認定適用順序（如未超過，本項免填）：

Please determine the applicable priority by selecting the following options if the above total area includes more than 150 square meters of urban land or more than 350 square meters of non-urban land. (Do not fill in this item if not exceeded.):

- 依檢附之「公益出租人出租房屋優惠地價稅適用順序申明書」認定適用順序(申明書如附件)。
- Determine the applicable priority according to the submitted “Declaration Form for Public Interest Lessor’s Preferential Land Value Tax Applicable Priority” (the declaration form is shown in the Annex).
- 不擇定，請依臺中市社會住宅興建及公益出租人出租房屋優惠地價稅房屋稅自治條例第 5 條規定，以當年度地價稅由高至低順序計算認定。
- Make no selections, and determine the land value tax based upon the current year land value tax from high to low pursuant to the provisions prescribed in Article 5 of the Taichung City Self-Government Ordinance for Social Housing and Public Interest Lessor’s Preferential Land Value Tax & House Tax.

此 致

臺中市政府地方稅務局 分局

Submitted to

\_\_\_\_\_ Branch, Local Tax Bureau, Taichung City Government

**土地所有權人(申請人)(※必填欄位)：**

**Land Owner (Applicant) (※ Required Field):**

(簽名或蓋章)

(Signature or Seal)

統一編號：

Tax ID No.:

地址： 縣 鄉鎮 村里 鄰 路街 段 巷 弄 號 樓之

Address: \_\_\_\_\_ (Room No.), \_\_\_\_\_ (F), \_\_\_\_\_ (No.), \_\_\_\_\_ (Aly.), \_\_\_\_\_ (Ln.), \_\_\_\_\_ (Sec.), \_\_\_\_\_ (Rd./St.), \_\_\_\_\_ (Nebrh.),

\_\_\_\_\_ (Vil.) \_\_\_\_\_ (Township/Dist./City), \_\_\_\_\_ (City/County)

**電話(※必填欄位)：**

**Tel. No. (※ Required Field):**

申請日期： 年 月 日

Application Date: \_\_\_\_\_(month) \_\_\_\_\_(date), \_\_\_\_\_(year)

## Annex Declaration for Public Interest Lessor's Preferential Land Value Tax Applicable Priority

申請人所有土地屬公益出租人出租房屋之土地，因合計面積超過都市土地 150 平方公尺或非都市土地 350 平方公尺，請依下列順序適用自用住宅用地稅率：

Please determine the following priority according to the tax rate on self-use residential land because the applicant's land is the land identified as belonging to the public interest lessor, and the total area includes more than 150 square meters of urban land or more than 350 square meters of non-urban land:

適用 順序 Applicable Priority	土 地 標 示 Land Description				宗地面積 (平方公尺) Parcel Area (m <sup>2</sup> )	權利範圍 Scope of Right	持分面積 (平方公尺) Ownership Portion(m <sup>2</sup> )
	區 District	段 Section	小段 Subsection	地號 Lot No.			
1							
2							
3							
4							

申明人：

(簽名或蓋章)

Claimer:

(Signature or Seal)

說明：

Explanation:

符合住宅法第 4 條第 2 項規定身分者，指下列規定之一者：

- 一、低收入戶或中低收入戶。
- 二、特殊境遇家庭。
- 三、育有未成年子女 3 人以上。
- 四、於安置教養機構或寄養家庭結束安置無法返家，未滿 25 歲。
- 五、65 歲以上之老人。
- 六、受家庭暴力或性侵害之受害者及其子女。
- 七、身心障礙者。
- 八、感染人類免疫缺乏病毒或罹患後天免疫缺乏症候群者。
- 九、原住民。
- 十、災民。
- 十一、遊民。
- 十二、其他經主管機關認定者。

People who meet the requirements of Paragraph 2, Article 4 of the Housing Act refer to one of the following:

1. Low-income or middle-income households.
2. Families in special circumstances.
3. Persons with three or more children who are minors.
4. Persons under the age of 25 who are unable to return home after being placed in residential institution or foster family.
5. Senior citizens that age 65 and above.
6. Domestic violence or sexual assault victims and their children.
7. Persons with disabilities.
8. Persons infected with Human Immunodeficiency Virus (HIV) or Acquired Immunodeficiency Syndrome (AIDS).
9. Indigenous people.
10. Disaster victims.
11. Homeless people.
12. Other persons approved by the central competent authority.