

國立政治大學地政學系碩士在職專班論文

我國地價公告制度之研究
—以平均地權為中心



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君所撰之碩士學位論文

我國地價公告制度之研究-以平均地權為中心

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劉憶萍
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摘要

我國地價制度在立法意旨上，偏重於土地政策，而這些土地政策的精神又深受孫中山先生遺教影響。以地價為核心的土地政策體系，發展出公告地價與公告土地現值，分別執行土地政策，以達成「地盡其利，地利共享」的理想目標。地價訂定過程是否妥適，將影響後續政策之執行。

申報地價，乃人民向政府陳報之土地價格，便於照價徵稅、照價收買。一般人民深知政府無力收買，不免低報，而期減輕賦稅負擔，此種地價常較時價低，政府為控制此種弊端，故於申報前，公布公告地價，以防低報或匿報。第一次規定地價之申報地價，在確認私有土地現在私人所擁有之權益價值，或劃分私人主張私有地擁有之權利價值界限。已規定地價之地區辦理重新規定地價，目的在使地價稅之課稅基礎，隨著地價之變動，作適當的調整。重新規定地價時，是否仍有必要按申報地價，徵收地價稅，將進行深入研究。

土地權利移轉現值是有其真實價額的，台灣民間土地買賣，屬當事人雙方之契約行為，政府對於實際交易價格查證不易。公告土地現值制度取代自報地價或真實交易價格，由於無法反映市場價格，使漲價歸私，助長土地投機壟斷。公告土地現值制度肩負課徵土地增值稅之依據與徵收補償之政策意義，二者無論性質與目的均不相同，公告土地現值制度多功能的設計，模糊公告土地現值制度作為課徵土地增值稅依據之原設計目的。現行土地徵收條例第 30 條修正規定，「被徵收之土地，應按照徵收當期之市價補償其地價。」，公告土地現值制度，其政策功能，應重新界定，以貫徹平均地權漲價歸公之理想。

地價是否公平合理，攸關平均地權土地政策的成敗。為落實平均地權土地政策，希冀透過上述的研究，提出建言，作為地價制度改進時之參考。

關鍵字：重新規定地價、申報地價、公告土地現值制度。

Abstract

The primary concern of Taiwan's land price valuing system is to facilitate the country's land policy, which was greatly influenced by the ideal of Dr. Sun Yat-sen. Taiwan's land policy is based on the concept of "land value", from which the concepts of "publicly announced land value" and "current assessed land value" are deduced. These concepts are utilized to implement the land policy, which in turn will accomplish the goal of "full use of the land; joint share of the benefit." As a result, a proper procedural of land-valuing is crucial to the implementation of the land policy as a whole.

"Land value reporting" is an act of the land owner, in which he reports to the government the value of his land, which in turn would be the reference point for taxing and requisition. As the government can not afford to buy the land, owners tend to undervalue their land for lower taxation. Because these reported land value are tend to be lower than the market price, the government had developed a system named "publicly announced land value," which announces land value prior to the private reporting, to prevent intentional undervalue or price-hiding. The aim of the value reporting of the initial value assessment is to confirm the current value of a private land or to set a ceiling on it. On the other hand, the aim of a reassessment is to adjust the base of the land value taxation in respond to the fluctuation of the market price. In case of a reassessment, the necessity of using the reported value as the tax-base of land value taxation is questionable.

A land transaction has a real price, but the private transaction of a land is a contract, the real price of which is thus difficult for the government to verify. Because the value reporting system or real price system are in Taiwan substituted by the system of publicly announced land value, the market price can not be accurately reflected. As a result, the benefit of increase in value fall in the hands of private sector, which in turns is a catalyst for monopolization and risk-taking. The current system of publicly announced land value serves as the reference point for both the taxation of land value tax and public requisition, but the legal character and objective of these two government actions are fundamentally different. The current multi-functional design of the system had blurred the original objective of it to serve as the tax-base of the land value increment tax. Article 30 of the current Land Requisition Act reads as follows:

"the compensation of a land requisition shall amount to the then market price of that land." The function of the system of publicly announced land value should be reset, in order to fulfill the ideal of equal sharing of the land right and publicizing of the increment value.

The fairness of the land value is crucial to the success of the Equal Land Right Policy. In order to carry this policy out, this author suggests, that the system of value reporting and the system of publicly announced land value should be improved aspects.

Keywords: reassessment of land value, reported land value, publicly announced land value



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