

ANNEX 2: Formula for the calculation of the land area of each record after the merger, or re-measurement and merger, of the tax-offset land and non-tax-offset national non-public use land

The land area of each record after the merger/ re-measurement and merger

= (The sum of the land value of each record from the same property source before the merger/ re-measurement and merger)

÷ (All land value before the merger/ re-measurement and merger)

X (Land area after the merger/ re-measurement and merger)

Note:

1. “Land value” refers to the current land value announced in the current period before the merger, or re-measurement and merger, of the land of each record, multiplied by the land area of each record.
2. Where the property source is from tax-offset land, and multiple tax offsets exist, the area shall be calculated separately.
3. The unit of land area is square meters.
4. Example:

| The target land before the merger | | | | The target land after the merger | | | |
|-----------------------------------|-----------------------------------|--|-----------------------|----------------------------------|------------|-----------------------------------|-----------------------|
| Parcel No. | Registered area (m ²) | Current land value announced (/ m ²) | Property source | Parcel No. | | Registered area (m ²) | |
| 1 | 100.00 | 12,000 | Tax-offset land | 1 | | 300.00 | |
| 2 | 200.00 | 10,000 | Newly registered land | | | | |
| | | | | Cadastral | Record No. | Area used (m ²) | Property source |
| | | | | | 1 | 112.5 | Tax-offset land |
| | | | | | 2 | 187.5 | Newly registered land |

The sum of the land value before the merger of the tax-offset lands = $100 \times 12,000 = 1,200,000$

The sum of the land value before the merger of the newly registered lands = $200 \times 10,000 = 2,000,000$

Total land value before the merger = $1,200,000 + 2,000,000 = 3,200,000$

The land area of the first record of tax-offset land after the merger = $(1,200,000 \div 3,200,000) \times 300 = 112.5 \text{ m}^2$

The land area of the second record of the newly registered land after the merger = $(2,000,000 \div 3,200,000) \times 300 = 187.5 \text{ m}^2$