Content

Title：	The Determination Operation Directions for Application of the Use of Donated National Real Estate by Temples or Churches Ch
Date：	2017.03.27
Legislative：	1. Promulgation of Decree No. 0900027180 by the National Property Administration, MOF on October 29, 2001 2. Revision of Decree No.10640000851 by the National Property Administration, MOF on March 27, 2017
Content：	Article 1 Hereby the *Operating Guidelines for Finding the Relevant Facts of Use of National Real Estate by, and Applied for Donation to, Temples or Churches* (the "*Donation Guidelines*") are stipulated by, and in order for, the Ministry of Finance to handle cases of application for donation of national real estate to temples or churches, in accordance with the provisions of Subparagraph 1, Paragraph 1, Article 2, of the *Regulations for National Property Donated to Temples or Churches* (hereinafter referred to as the "*Donation Regulations*"). Accordingly, the Ministry of Finance shall examine whether the temple/church already existed prior to the Retrocession of Taiwan, and whether the national real estate has been used by the temple/church since the time prior to the Retrocession of Taiwan. Article 2 Whether temples or churches existed prior to the Retrocession of Taiwan shall be verified by local municipal or county (city) governments based on literature and materials. Article 3 Upon verification that the temple/church existed prior to the Retrocession of Taiwan, and the national building applied for the donation to the temple/church has been used by the temple/church since the time prior to the Retrocession of Taiwan; or the national land applied for the donation to the temple/church is the base on which the temple/church building is situated; or the category of the land for the donation was last recorded in the land registration as "ancestral hall" or "temple on the ground", such land can be recognized as qualifying for donation to the

temple/church.

Article 4

Upon verification that the temple/church existed prior to the Retrocession of Taiwan, and the national land applied for the donation to the temple/church is not the base on which the temple/church building is situated, but has been used for related facilities of the temple/church; and the category of the land for the donation was not last recorded in the land registration as "ancestral hall" or "temple on the ground", a proof of related fact of use can be issued by the local elders. Such proof shall be announced publically by the local municipal or county (city) government at the township (town/ city/ district) office and the office of the village (li) head where the temple/church is situated.
Where there is no objection or objections cannot be established within thirty days, the finding of related fact of use is deemed completed. Formats of the said proof and the public announcement shall be specified by the National Property Administration (NPA) of the Ministry of Finance.

Article 5

The so-called local elders refer to those who used to have their household registration registered in the township (town/ city/ district) where the temple/church is situated prior to the Retrocession of Taiwan (the date of October 25, 1945, shall prevail), and who were at least fifteen years of age (inclusive) during the time of the valid household registration.

Article 6

Where the local municipal or county (city) government finds conformity to the provisions of Article 3 as per their review; or there is no objection or objections cannot be established within thirty days of the public announcement according to the provisions of Article 4, the local municipal or county (city) government shall forward to the NPA the following supporting documents for the NPA's processing of the application case, including documents such as the announcement contents, the result of objection handling, along with the application form and related supporting documents specified in Article 4 of the *Donation Guidelines*, and any case review comments made thereof.

Article 7

In cases where the public announcement is made in accordance with the provisions of Article 4, and where others raise objections in writing, along with counterevidence, during the announcement period, the local

	municipal or county (city) government shall advise the temple/church applying for the donation of the national real estate, providing the materials related to the objection, while informing the NPA incidentally. The temple/church is requested to thereby attach supplementary evidence to their application in response to the objections raised.

Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System