The latest adjustments of standard values of houses and their references for local governments

October 6, 2026

Region	The latest year for adjustment	Applicable year	Main reference	Average adjustment ratio of current standard values of houses against those of 1984 (%)
Taipei City	2023	2024	“Chronology of Construction Cost General Index (Taipei City)”	183.65%
New Taipei City	2026	2027	“Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan	128.14%
Taoyuan City	2024	2025	“Construction Cost Standard of Building of Taoyuan City”	100%
Taichung City	2026	2027	“Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan	111.4%
Tainan City	2025	2026	“Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan	100%
Kaohsiung City	2026	2027	“Construction Cost Index of Kaohsiung City”	110.94%
Yilan County	2024	2025	“The unit price reference of total construction cost of building in Yilan County” announced by the Architects Association of Taiwan Province	175.53%
Hsinchu County	2019	2020	“Construction Cost of Building in Hsinchu County”	100%
Miaoli County	2023	2024	“Construction Cost of Building in Miaoli County”	104.55%
Changhua County	2025	2026	“Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan	84%
Nantou County	2025	2026	“Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan and “Estimation criteria of construction cost of building in Nantou County”	100.04%
Yunlin County	2022	2023	“Construction Cost Standard of Building of Yunlin County”	100%
Chiayi County	2025	2026	“Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan	109.63%
Pingtung County	2022	2023	“Construction Cost of Building in Pingtung County”	93.89%
Hsinchu City	2025	2026	“Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan	122.8%
Chiayi City	2025	2026	“The cost standard of building permit of Chiayi City”	104.84%
Keelung City	2025	2026	“Estimation criteria of construction cost of building in Keelung City”	108.77%
Hualien County	2025	2026	“Construction Cost of Building” announced by architectural management agencies in Hualien County	70.01%
Taitung County	2025	2026	“Construction Cost of Building in Taitung County”	115.25%
Penghu County	2024	2025	“Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan, “Chronology of Construction Cost General Index (Taipei City)”, and “Chronology of Construction Cost General Index (Kaohsiung City)”	108.68%

Kinmen County	2021	2023	“The cost standard of building permits, miscellaneous works, and land improvements in Kinmnen County and Lienchiang County of Fujian Province”	50%
Lienchiang County	2016	2017	“Building and Construction Cost Standard” in the Gazette No. 4 announced by the Real Estate Appraiser Association	145%

Note 1. Information was provided by local tax authorities and calculated in accordance with the formula issued by the MOF on August 10, 2021 and June 14, 2022.

2. The standard values of houses reflect the construction cost of houses. Even if the average adjustment ratio of current standard values of houses against those of 1984 reaches 100%, there is still a gap between the market price of houses and the current value of houses calculated by the standard values.