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主旨：檢送行政院104年9月15日核定「整體住宅政策」宣導摺頁（份數如附表），請廣為宣導，請查照。

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正本：行政院主計總處、人事行政總處、性別平等處、秘書處、原住民族委員會、農業委員會、公共工程委員會、國家發展委員會、中央銀行、金融監督管理委員會、國防部、衛生福利部、教育部、勞動部、經濟部、財政部、內政部統計處、地政司、建築研究所、6直轄市政府、臺灣省14縣（市）政府、金門縣政府、連江縣政府、國立臺灣大學、國立臺灣大學建築及城鄉研究所、國立政治大學、國立政治大學地政學系、國立臺北大學、國立臺北大學都市計劃研究所、國立臺北大學不動產與城鄉環境學系、國立臺北科技大學、國立臺北科技大學建築系暨建築與都市設計研究所、淡江大學、淡江大學建築研究所、中國文化大學、中國文化大學環境設計學院建築及都市設計學系、中華大學、中華大學建築與都市計畫學系、銘傳大學、銘傳大學都市規劃與防災學系、逢甲大學、國立成功大學、國立屏東大學、中華民國全國建築師公會、中華民國不動產開發商業同業公會全國聯合會、中華民國不動產仲介經紀商業同業公會全國聯合會

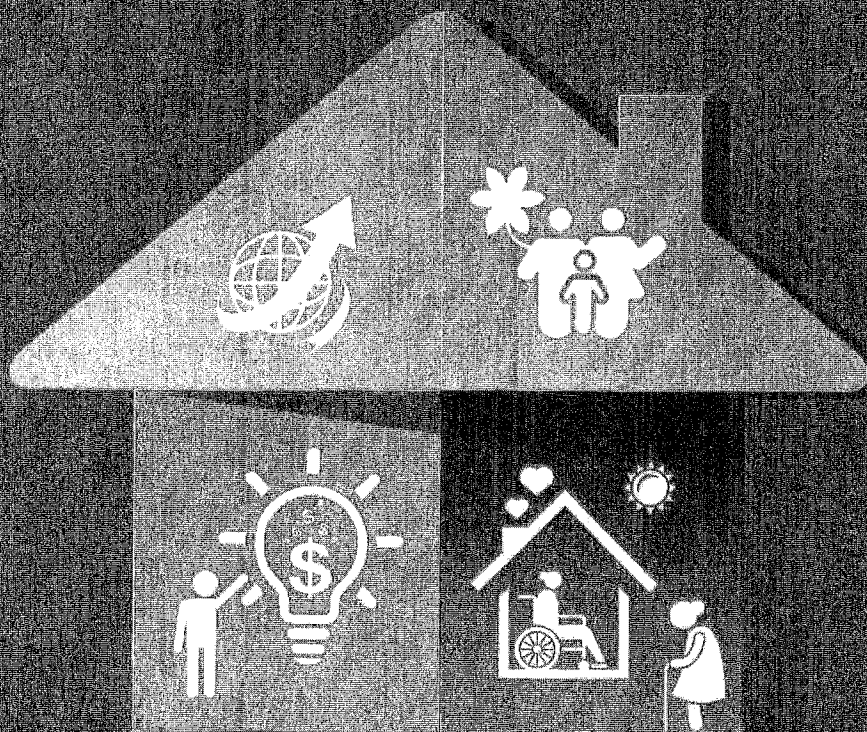
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不產資訊中心、營建署墾丁國家公園管理處、玉山國家公園管理處、
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都市更新組、建築管理組、建築工程組、管理組、企劃組、財務組、
土地組

副本：本部部長室、陳政務次長室、林常務次長室、營建署署長室、王副
署長室、王主任秘書室、國民住宅組（以上均含附件）

署長 許文龍

整體 住宅政策

Overall Housing Policy



行政院104年9月15日院臺建字第1040049577號函核定
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內政部營建署

Construction and Planning Agency Ministry of the Interior

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「整體住宅政策」

回顧我國住宅政策從民國四十六年「興建國民住宅貸款條例」政府提供低利貸款給民眾興建或承購住宅，六十四年「國民住宅條例」政府開始直接興建國民住宅，並輔以貸款人民自建、獎勵業者興建、軍眷村合建等措施，及興建中低收入住宅方案，八十八年房屋市場不景氣，空餘屋甚多，政府宣示暫緩直接興建及獎勵投資興建，此後政府政策協助人民自民間購屋，諸如協助人民貸款利息購屋、中低收入家庭低利購屋、優惠購屋專案、青年購屋低利貸款。九十六年政府有鑑於補貼之公平性，不再以職業身分別辦理住宅補貼，函頒整合住宅補貼資源實施方案，政府補貼較低所得無自有住宅民眾修繕、購屋貸款利息補貼，及租金補貼。至此，政府住宅政策已有所調整，不再以「住者有其屋」為主要協助目標。



Overall Housing Policy

The development of Taiwan's housing policy starts from "The Regulation of Public Housing Loan" in 1957, by which the government provided low-interests loans for the public to build or buy a house. Later, in 1975, "The Regulation of Public" facilitates and encourages the building of house by the government, the accommodators, the builders, the combination of military quarters and military dependents' village, and the public housing for low-income households. In 1999, in view of the superfluous houses due to the economic distress in the real estate market, the government declared the delay of investment and rewarding for building, afterwards the housing policy's focus shifts to the promotion of housing loans for the public, of low-interest house loans for the low-income households, of the projects of preferential housing and of the low-interests housing for the youths. In 2007, to follow the principle of equality in governmental subsidy, housing subsidy was not provided according to profession and identity. Issuing the project of housing subsidy integration, the government then subsidized the repair of the low-incomers' houses, who did not own the house, the interests of housing, and the rent. Since then, "those who dwell should be the owners" not being the main goal anymore, the government's housing policy has already been revised.

九十七年政府結合人口政策推動實施青年安心成家方案，給予新婚或育有子女的無自有住宅家庭「兩年兩百萬」之貸款利息補貼及租金補貼，並搭配「住者適其屋」之租金補貼作為居住協助之選項。九十九年行政院研考會網路民調結果，「高房價是都會區民怨之首」，政府強調庶民經濟，推出合宜住宅（限價宅）照顧家庭年所得五十分位以下無自有住宅家庭且尚有能力者購屋，九十九年民間團體陳請政府興建社會住宅，照顧買不起又租不起的弱勢及租屋相對困難等弱勢居民，隨後，政府提出社會住宅短期實施方案，一百年住宅法公布，之後，住宅政策實施有了法源基礎，更加穩定且持續。

In 2008, advocating the population policy and the project of “those who dwell should be the owners”, which offering rental subsidy, the government implemented a new housing project specially designed for the youth, granting a “two-million-in-two-years” interest or rental subsidy for the newly wedded couples or couples with children, on condition that the dwellers do not have their own houses. In 2010, since the online opinion poll conducted by Research, Development and Evaluation Commission (subordinate to Executive Yuan) indicated that “the high house price is the primary public discontent in the metropolitan area”, the government turned to boost civilian economy, launching the plan of affordable housing, designed for the households whose income falls below the fiftieth percentile, who lacks their own houses but still can afford housing. In 2010, certain non-governmental organizations petitioned the government for public housing for the vulnerable groups who can't afford or having difficulties in affording the loans or rent. Later, the government implemented the project of short-term public housing and passed the act of “one-hundred-year housing”; both of the two offered the statutory basis for the consistency and continuity of housing policy.



時至今日，面對國內外社會、經濟、環境等改變日益快速，影響我國住宅市場發展的因素亦趨於複雜，人口成長與高齡化、少子化、都會開發與集居、資金流動與管制，以及經濟發展與分配等現況或趨勢，都是我國居住議題需要持續掌握、考量的環境條件，促使住宅政策必須定期檢討，以貼合時勢。

基於我國高住宅自有率之特性，低度用電住宅比率高，住宅問題著重於市場的流通及穩定性，在兼顧一般國民對於提昇生活與居住水準之期待以及所得較低國民對於住所取得與環境改善之盼望，並強調房屋租賃市場機制之健全，將住宅協助措施予以整合，並依據住宅法第五條制定本政策。

一、政策目標

基於憲法保障國民基本人權之精神，結合政府與民間資源，在健全之租售住宅市場、合宜居住環境品質、多元居住協助與社會住宅之規劃下，達到不同所得水準、身心機能、性

Since nowadays the economic and social condition have been changing even faster, and the factors influencing the real estate market's development have been diverse, the housing policies should be regularly updated in face of the new challenges, such as population growth and aging, low fertility, urban development and settlement, capital flow and regulation, economical development and distribution.

In view of the high housing ownership ratio, high ratio of low-electricity-utilizing households, and the emphasis on housing market liquidity and stability, the government will formulate the policy according to the fifth principle of the housing act and at same time integrate the fore mentioned housing projects in order to meet the general public's expectations for the improvement of life quality and the lower-incomers' needs for housing and a better environment, and to preserve the soundness of the loans' and rent's mechanism.

1. Goals

Based on the protection of basic human rights in the Constitution, the government aims to establish an "environment of living" which meets the needs of groups of different income levels, physical and mental conditions,

別、年齡、家戶組成、族群文化之國民，均擁有適宜且有尊嚴之居住環境之目標。

genders, ages, familial composition, ethnicity and cultures by integrating governmental and non-governmental resources, maintaining housing market's soundness, preserving the quality of life, scheming multi-assistant systems and public housing.

二、政策制定原則

2. Principles

(一) 健全市場機能

2.1. Ensure the Market's Well-function

本自由經濟之精神，從法令面健全住宅租售市場供需雙方公平交易機制，從制度面建置及發布充份住宅市場相關資訊，並加強推動住宅金融機制及住宅市場的供需引導，促成住宅租售市場的適當供需，確保供給者及消費者雙方的權益。

According to the principles of liberal economy, the policy maintains a sound and fair trading mechanism for the suppliers and demanders. From the aspect of system, the policy aims to make the related information accessible and to regulate the supply and demand as well as the banking mechanism in housing market in order to protect both the suppliers and demanders' rights interests.

(二) 維護社會公義

2.2. Uphold Social Justice

以國民家庭所得及弱勢狀況作為住宅補貼主要考量，整合政府組織及資源，強化輔助租賃措施，以實質補貼或行政協助，使中低所得國民及弱勢

The policy aims to provide housing suitable for low-income families and vulnerable groups by granting subsidy according to income standard and the disadvantaged status, by integrating govern-

者居住於適宜之住宅。

(三) 鼓勵民間參與

鼓勵私部門及第三部門共同參與，引入民間的資源及活力，從個別住宅到社區及城鄉環境，由點而線而面，透過補助及評鑑獎勵制度鼓勵民間參與，以建構資訊透明化及優良生活環境。

(四) 保障居住權利

從市場面及居住品質面保障國民承租或承購住宅的機會可近性及多元性，增加無障礙人性化住宅之供給，以創造適合老人、永久性、暫時性身心障礙者、婦女、兒童及少年，均可無礙生活的居住環境，減少社會歧視及排擠，進而傳達社會融合及尊重人權的生活態度。

mental resources, and by offering substantial subsidy and administrative assistance.

2.3. Encourage Non-governmental Participation

The policy aims to achieve information transparency and create a well living environment by encouraging the private sector and the third sector's participation, utilizing non-governmental resources and energy from the individual house to communities, cities and countryside with the subsidy and evaluation system.

2.4. Protect the Rights of Living

The policy aims to create an living environment suitable for the elders, temporal or permanent disabled, women, children, and teenagers by supplying more accessible and humane houses, and to promote social integration and respect for human rights by maintaining the convenience and diversity of house purchasing, loans and renting from the aspect of market and living.

三、政策內涵

為達成整體住宅政策之目標，依循所訂政策制定原則，就健全住宅租售市場、提供多元居住協助及提昇居住環境品質三方面，擬訂政策內涵如下：

(一) 健全住宅租售市場

1. 引導住宅交易市場的健全發展。

(1) 保障住宅交易市場供給者及消費者雙方權益，促進住宅交易市場品質及數量。

(2) 加強住宅相關產業及服務業之管理或評鑑，提供消費者參考。

3. Content

To achieve the goal of Overall Housing Policy, according to the principles of policy enactment, the content of the policy is divided into three parts—to preserve the market of house renting and selling, to provide assistance for multiple living, and to enhance the environmental quality:

3.1. Preserve the housing selling and leasing market

3.1.1. Guide the development of the housing selling and leasing market.

(1) Protect the rights and benefits of both the suppliers and the consumers and to promote the quality of market and the amount of trading.

(2) Enhance the management and evaluation of housing-related industries and service industries for the consumers' reference.

(3) 加強查核個人出售成屋及預售屋等不動產相關交易所得，以維護租稅公平。

(4) 適切規範購屋貸款及業者的土地營建融資貸款，引導金融市場與住宅市場的健全發展。

(5) 提高民眾持有多宅成本，有效降低囤積房地誘因。

(6) 建立房地合一以實際交易價格計算交易所得課徵稅制度，並賡續敦促地方政府核實評定房屋標準價格。

2. 強化住宅租賃市場機制。

(1) 保障住宅租賃市場供給者及消費者雙方權益，促進住宅租賃市場交易品質及數量。

(3) Enhance the examination of the income of individual house selling and of the trade of pre-sale house in order to preserve tax equity.

(4) Properly manage the system of housing loans and building loans and to guide the well development of financial market and housing market.

(5) Raise the cost of multi-house ownership in order to effectively reduce the incentives of house/land-hoarding.

(6) Establish an integrated housing and land tax system by which the gains from trade are calculated according to the real bargain price.

3.1.2. Enhance the mechanism of housing leasing market.

(1) Protect the rights and benefits of both the suppliers and the consumers and to promote the quality of market and the amount of trading.

(2)加強租賃權益保障，降低出租風險，提高房東出租意願，以有效運用民間低度使用住宅。

(3)加強租賃所得課徵與稽查。

(4)明定承租住宅無歧視之法令：使弱勢者不因其個人或家戶的經濟、身心、性別、年齡、家庭狀況、社會環境或族群文化差異被歧視，而無法承租可負擔之住宅。

(5)運用租屋服務產業的服務模式，整合非營利組織及租賃服務與管理等上下游產業創新模式，協助中低所得家庭租屋相關服務。

(2) Enhance the protection of rental rights and interests, to reduce the risks of renting and to increase the landlords' incentives of renting in order to effectively utilize the houses barely used.

(3) Enhance taxation and inspection of rental income.

(4) Issue non-discrimination laws and decrees to protect the vulnerable groups from discrimination of financial status, physical and mental condition, gender, age, familial condition, social differences, ethnicity and cultural differences, which impede them from renting affordable houses.

(5) Utilize the service model of renting service industry and integrating nonprofit organization as well as rental service and management to assist the low-income households with domestic renting and associated affairs.

(6)結合社會福利資源，協助弱勢家庭租屋，並透過興建社會住宅、提供租金補貼等措施，擴大弱勢家庭租屋供給或選擇。

(7)增加公益出租人提供之住宅來源，以支援弱勢租賃服務機制之運作。

(8)公益出租人房屋稅率維持較低水準或減免所得稅，以鼓勵房東租予弱勢者。

3. 加強住宅及不動產相關資訊的建置及發布。

增加並改善住宅相關基本資料之定期調查及統計分析，提高資訊透明度，並供政府部門掌握住宅市場的供需狀況，以提供適時的引導。

(6) Integrate social welfare resource to assist underprivileged families with renting; building public house and providing rental subsidy to increase rental supply and options for underprivileged families.

(7) Increase the sources of houses provided by public renters, supporting the operation of rental service for the underprivileged.

(8) Maintain the relatively low level of house tax or to reduce the income tax, encouraging the renters' to rent houses to the underprivileged.

3.1.3. Build the information data and issue information related to housing and real estate.

Enhance and improve the periodical inspection and analysis of basic house-related information, increase information transparency. The government will have a full control of the market's supply-and-demand situation in order to provide timely guidance.

4. 加強住宅供需引導。

中央及地方政府加強住宅市場供需分析，定期研訂住宅計畫及財務計畫，並加強與各級國土計畫的連結。

3.1.4. Strengthen the promotion of housing financial mechanism.

The central and local government will enhance the analysis of housing supply and demand, periodically formulate housing plan and financial plan, and strengthen the connection between country plans of different levels.

(二) 提供多元居住協助

1. 針對國人弱勢狀況提供適切多元的居住協助。

(1) 以國民家庭所得及弱勢狀況作為住宅補貼之主要考量，並得考量各地方轄內其他需居住協助之族群，研訂協助措施。

(2) 針對無自有住宅或住宅亟待改善之具住宅法所定特殊情形或身分者，提供承租住宅、改善住宅硬體環境、自建、自購補貼及優惠租金之住宅等方式，協助其居住於適居之住宅。

3.2. Assist multiple living and housing

3.2.1. Provide suitable and diverse housing and living administrative assistance for disadvantaged and underprivileged groups.

(1) Establish measures according to the people's underprivileged level as the standard of housing subsidy, regarding to the other groups in need of housing assistance in local areas.

(2) Provide house renting, improvement of the physical environment of the house, subsidy for self-building and self-buying and account for the people who don't have their own houses or whose

- (3)政府協調或輔導銀行以較低之利率，貸款中低所得國民建購住宅、修繕住宅或換購符合居住水準之住宅。

2. 提供青年因地制宜適當之居住措施。

- (1)目前初入社會工作之青年薪資所得較低，青年雖非經濟弱勢，但其具有「承幼扶老」之責，在其基礎未固之前，有其適居之需求。都會區房價高，對於因就業、就學因素，需遠離家鄉至都會區居住之單身青年，負擔沉重，各縣市政府可因地制宜提供居住協助措施。

houses are in desperate need of repair conform the housing act.

- (3) The government will guide and assist the banks to provide loans with relatively low interests for the low-income people to build and repair house, or to buy houses that meets the standard if living.

3.2.2. Take measures to provide suitable houses for the youths.

- (1) Since the youth with relatively lower income because of low seniority, though not necessarily financially disadvantaged, are still obliged to "grow the young and nurture the old," and are in need of suitable housing before economical stability. Since the high house price in metropolitan areas is unaffordable to the youth who have to live in the metropolitan areas because of job or education, the county or city government could provide assistance according to different situations.

(2) 研議規劃「青年生活住宅」，將其定位為封閉市場型態的福利住宅，避免回流至自由經濟市場，跳脫過去興建的「合宜住宅」模式。

3. 優先興辦社會住宅以維護國人居住權益。

(1) 以多元方式興辦社會住宅，社會住宅的硬體設計需考量促進社區居民的融合，並加強運用社區營造與民眾溝通，以減少周邊社區反彈，創造雙贏。

(2) 優先利用閒置校地、校舍及公共設施等，藉由新建或改建轉型為社會住宅。

(3) 結合都市計畫變更、容積調整、容積獎勵、都市更新設置公益設施，回饋捐贈一定比例之房地作為社會住宅。

(2) Plan "Youth life housing", which will be defined welfare-housing in a close market will be prevented from being returned to liberal economic market, and thus will break away from the model of "affordable housing", built in the past.

3.2.3. Build public housing to protect the people's rights and benefits of living.

(1) Build the public house in multiple ways, consider community fusion in terms of the house's physical design, and promote the communication between the builders and the residents, reducing surrounding communities' opposition and creating a win-win situation.

(2) Utilize unused campus, school building, and public facilities to reconstruction building new public houses.

(3) Donate a certain proportion of houses and lands as public houses by integrating urban renewal, volume adjustment, volume rewarding, and public facilities.

(4)以協助土地取得、經費補助、貸款融資、地價稅減徵等方式，獎勵私部門及第三部門開發經營社會住宅。

(5)研析中央政府成立住宅法人的必要性、適法性、形式及相關配套措施。

(6)檢討研議國（公）有土地提供作社會住宅用地相關機制。

(7)因應氣候變遷的極端氣候，例如高溫、低溫或熱浪，社會住宅的設計需要考慮弱勢族群對於極端氣候的社會脆弱性，強化住宅與社區之設施，減少極端氣候對於弱勢族群的不利影響。

4. 提供失能者、失智者多元型式之住宅及設施。

(4) Reward the private and third sector who develop and manage public houses by assistance with land gaining as well as granting subsidy, loans, and financing, and reduction of land-value tax.

(5) Study and analyze the necessity, legality, form and related supporting measures of the establishment of central-governmental housing juridical person.

(6) Review the related mechanism of government property used as public housing.

(7) Concerning the underprivileged groups' disadvantages in facing extreme climate, such as high temperature, low temperature, and the heatwave, the government will enhance the physical environment of public house and community.

3.2.4. Provide multiple houses and facilities for the mentally and physically disabled.

依失能者、失智者之居住需求，鼓勵民間建置具可近性、可負擔性之住宅及設施，增進失能、失智者居住生活之便利性、支持性，以達在地老化之目標。

5. 建立災害緊急居住協助機制。

建立遭遇重大天然災害或其他緊急情形之短期臨時住宅供應及安置、中期租金補貼及住宅修繕補強補助、及長期的住宅重建及遷建之策略及機制。

(三) 提升居住環境品質

1. 改善既有住宅條件並推動新建住宅優質化。

(1) 推動都市不良住宅之更新，優先針對未符建築技術規則所定標準且無法改善之住宅、海砂屋、輻射屋及因天然災害致不適居住之住宅進行更新；並分別就重建、整建及維護三種都市更新方式，推動示範案例。

According to the needs of the disabled, the government will encourage the builders to construct affordable, supportive and convenient residence and facilities in order to achieve aging in place.

3.2.5. Establish post-disaster housing restoration and reconstruction assistant mechanism in case of emergency.

Provide housing for temporal residence in case of serious natural disasters or other emergent situation, grant midterm subsidy for rent and repair, and formulate the strategy of long-term reconstruction and movement.

3.3. Improving living quality

3.3.1. Improve current housing conditions and promoting optimization for new housing.

(1) Renew low quality housing. Prioritizing the renewal of housings that do not meet construction technical regulations, housing made of sea sand, radiated housing, and housing damaged by natural disasters. The government will set examples via three main methods of

(2) 推動高品質之住宅建設，透過推動綠建築、住宅性能評估及住宅社區建設與管理維護之評鑑制度，鼓勵高品質之住宅環境。

(3) 推動住宅安全之維護，除加強及整合現有火災、風災、水災、震災等各類災害之預防及救援措施外，另針對其他易於住宅發生之意外災害如：意外墜樓、瓦斯外洩等，研擬相關預防措施及對策，以維護住宅安全。

2. 改善居住環境品質並建構友善社區。

(1) 建立民間參與公寓大廈或社區環境品質改善制度，以實質補貼及評鑑獎勵，鼓勵公寓大廈或非營利組織執行公寓大廈外牆修繕美化、社區公共空間改造等社區環境改造計畫。

urban renewal: reconstruction, renovation, and maintenance.

(2) Promote construction of high quality housing through green buildings, housing evaluation, housing community construction and maintenance evaluation to encourage higher quality housings.

(3) Promote maintenance for housing safety, apart from integrating current protocols for hazards caused by fire, typhoons, floods, earthquakes, hazards that occur more frequently in housing are included, such as falling from buildings and gas leaks, to develop counter measures to keep housings safe.

3.3.2. Improve living quality and constructing friendly communities.

(1) Encourage civil participation in improving the regulations for apartment buildings and community environment with subsidies and evaluation rewards to incentivize apartment buildings or NGOs to orga-

- (2) 加強影響環境事件之管理與改善，以加強查緝違反建築、公寓大廈及都市計畫等相關法規致影響居住環境事件之管理與改善，並加強清查閒置而有影響城鄉景觀或地方治安之老舊住宅，並依相關規定加以改善。

3. 推動建置無障礙住宅及社區環境。

- (1) 推動符合不同身心機能者的住宅通用化設計，研究建立無障礙住宅之通用化設計規範及舊有住宅無障礙化之可行性。

- (2) 以經費補助等行政措施，鼓勵私部門及第三部門開發興建、改良無障礙住宅、改善公寓大廈公共空間及其他都市空間之無障礙設施。

nize the embellishment of external walls and improvement of public space.

- (2) Strengthen regulations on events that influence the living environment by investigating events that negatively impact living quality and urban planning. Unattended buildings or old buildings that affect cityscape and social order will be investigated and compelled to improve by related regulations.

3.3.3. Build accessible housings and community environments.

- (1) Promote housing designs that are accessible for different disabilities and research universal designs and discover possibilities to make old housings accessible.

- (2) Grant funding to encourage the private sector and the third sector to develop and improve accessible housing to improve public space and other urban accessible facilities.

4. 均衡城鄉發展以引導國人原鄉發展。

整合各部門資源，調理改善特色鄉鎮體質，提供在地就業、就學及就養的宜居環境。

四、政策作為

為落實各項政策內涵，後續將透過研訂住宅計畫及財務計畫擬具具體措施及工作項目，強化住宅租賃市場機制部分項目因涉及人民權利義務，將納入相關法制研究；後續依循中央與地方分工原則執行，並積極研議充實住宅基金來源，以利長期穩健推動住宅政策：

(一) 制定住宅計畫及財務計畫

1. 本政策核定後，立即配合施行，並由內政部研訂住宅計畫及財務計畫，並定期檢討修正施政方向。
2. 住宅計畫及財務計畫中涉及之社會福利、建築、都市計畫、土地、不動產及住宅法等相關法令及行政措施，由各該主管機關配合修訂。

3.3.4. Balance urban-rural development to encourage citizens to develop the local.

Integrating resources from different branches to help develop rural areas and provide working, studying, and living environments.

4. Implement of Policy

To fulfill the policy's various goals, concrete housing and financial plan will be formulated, and the partial sections in the enhancement of leasing market mechanism, involving the people's rights and interests, will be studied from the legal aspect. The policy will then be carried out according to the principle of central and local government cooperation, with the sources of house funding fully discussed.

4.1. Formulate housing plan and financial plan

- 4.1.1. The policy will be implemented tight after ratification; Ministry of the Interior will formulate housing plan and financial plan, periodically review and adjust the policy.
- 4.1.2. The responsible institution will revise the parts in both the housing plan and financial plan which are related to social welfare, architecture, urban plan, land, real

estate, housing act and associated laws and administrative measures.

(二) 檢討租賃相關法制

1. 進行住宅租賃市場運作機制、出租風險管理等相關制度研究，以作為法制化基礎。
2. 研議訂定租賃專法之可行性，並分析目前民法、土地法或其他特別法規之相關租賃規定是否有不足之處。
3. 檢討目前租賃糾紛處理課題及解決對策。

(三) 廣續落實中央引導地方主導的模式

1. 依據地方制度法之規定，住宅業務為直轄市及縣市政府之自治事項，且考量國民對於住的需求亦有地域的差異，中央政府視全國性之住宅發展趨勢及政策需求，適度引導及協助地方政府推動住宅建設。直轄市及縣（市）政府則依據首長施政方向及財務狀況訂定及執行住宅計畫及財務計畫，並成立或指定適當員額與編制積極推動。

4.2. Review the rental legal system

- 4.2.1. Study the operation and mechanism of housing leasing market and the management of rental risks and the related systems to form the legal basis.
- 4.2.2. Study and set the rental laws' feasibility and analyze the weak points in the present Civil Law, land act, other special laws, and its related rental rules.
- 4.2.3. Review the recent solution strategy of rental dispute.

4.3. Continue the mode of: the local in charge under the guidance of the central

- 4.3.1. According to the Local Government Act, housing affairs belong to the business domain of municipalities, and city and county governments. Considering the fact that citizens at different places have different needs, the central government will offer moderate guidance to assist local governments to promote housing construction according to housing development trends and policy demands on the national scale. Municipalities, cities, and counties will form and execute housing

2. 住宅計畫及財務計畫之經費由地方政府自行編列預算支應，並由中央政府以經費補助及審核機制引導國內住宅發展。

(四) 檢討充實住宅基金財源

1. 研議提撥房地合一課稅之一定比例，挹注住宅基金，另研議其他籌措擴大住宅基金財源之可行性，俾充實住宅基金財源，使住宅政策永續經營。
2. 研議由地方不動產稅檢討提撥或分配每年固定比例，穩定作為地方住宅基金或執行住宅業務之預算來源。

and fiscal plans according to policies and financial constraints of the central government. They will also establish or appoint appropriate personnel to be in charge.

- 4.3.2. Budgets for housing and financial plans are formed by local governments and funded by the central government with evaluations to guide national housing development.

4.4. Discuss and constitute sources of housing funding

- 4.4.1. Propose allocation a certain proportion from the integrated housing and land tax for funding. Other proposals are being made to expand financial sources to secure housing funding.
- 4.4.2. Propose allocation from real estate tax or distribute a certain percentage annually to secure local housing funding and execute housing affairs.

