



財政部國有財產署

National Property Administration, Ministry of Finance

114

業務 年報

Annual Report
2025



馬太鞍災區現場瞭解民眾需求



八斗子遊艇港開發案未來模擬圖



本署光復南路新建辦公大樓3D示意圖



新竹市世紀鑫城國有廳舍外觀

中華民國115年9月編印
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前 言

回顧 114 年度，本署在全體同仁努力與各界協力下，持續穩健推動各項施政工作，逐步累積具體成果。面對全球淨零轉型趨勢，我們積極導入創新思維，推動國有非公用邊際土地環境保護認養及碳匯機制，結合環保團體、學術單位與民間資源，共同投入造林與生態復育，不僅提升土地利用效益，也為國家減碳目標貢獻心力。同時，透過修正相關法規並建立標租造林制度，選定多處適宜土地辦理招標，逐步建構兼顧經濟與環境的永續經營模式。

在回應社會需求與強化服務面向，本署秉持以人為本的精神，持續精進各項措施。面對地震、風災及其他天然災害，主動提供租金減免及在地協助，減輕民眾負擔並加速復原進程；在土地政策上，配合重啟公地放領政策，審慎辦理相關清冊提報審議及相關作業，協助農民透過公地放領依法取得土地。此外，我們亦積極引進民間資源，推動國有土地設定地上權發展長期照顧服務，逐步完善在地照顧量能；並協助花東及離島地區中央機關同仁申請社會住宅，提升偏遠地區人力留任與服務品質。

在制度面與治理效能方面，本署持續檢討並優化相關規範，包括配合修正中央機關首長宿舍管理要點，提升資源配置彈性與管理一致性；同時，積極銜接國際保育趨勢，協助環保團體參與保育共生地認證，逐步擴展我國生物多樣性保育網絡，展現公私協力推動永續發展的成果。

展望 115 年度，本署將在既有成果基礎上持續深化各項工作，推動國有土地永續利用策略，並精進基地續租換約作業流程，導入科技應用與強化溝通服務，提升整體行政效能與民眾滿意度。同時，我們也將持續回應國家政策與社會期待，攜手各界夥伴穩步前行，讓國土資源發揮更大價值，為社會創造更長遠且具韌性的發展。

謹將這一年來施政成果編印成年報，並臚列今後重要工作目標，希藉此檢討過去，策勵未來，尚祈各界不吝指正。

財政部國有財產署署長

曾國基

謹識

Foreword

Looking back on 2025, through the dedicated efforts of all employees and the collaboration across various sectors, the NPA steadily advanced various administrative tasks and achieved progressive results over the course of the year. In response to the global trend toward net-zero transition, the NPA adopted innovative approaches to promote environmental protection adoption and carbon sink mechanisms for national non-public use marginal lands. By integrating resources from environmental protection groups, academic institutions, and the private sector in afforestation and ecological restoration initiatives, the NPA enhanced land utilization efficiency while also contributing to national carbon reduction targets. Through revisions to relevant regulations and the establishment of a system for tendering national land for afforestation, several suitable sites were selected for public tender, thereby gradually establishing a sustainable management model that balances economic development and environmental protection.

In response to evolving social needs and increasing service demands, the NPA continues to uphold a people-oriented approach and refine related measures. When confronted with earthquakes, typhoons, or other natural disasters, the NPA provides rent reductions and local assistance measures to help ease public burdens and support post-disaster recovery efforts. Regarding land policy, in coordination with the resumption of the “release of public land” policy, the NPA handled the submission of relevant lists for review and conducted related operations to assist farmers in legally acquiring land through the release of public land use. Furthermore, the NPA introduced private resources to promote the development of long-term care services through the establishment of superfices on national land, thereby gradually improving local care capacity. The NPA also assisted central government personnel in Hualien, Taitung, and offshore island areas with social housing applications in order to support staff retention and maintain service quality in remote regions.

In terms of institutional framework and administrative efficiency, the NPA continues to review and optimize relevant regulations, including revisions to the Directions for the Management of Head's Housing in Central Government Agencies to enhance the flexibility of resource allocation and strengthen management consistency. At the same time, the NPA aligned with international conservation trends by assisting environmental protection groups in participating in “Other Effective Area-based Conservation Measures” (OECM) certification, thereby gradually expanding Taiwan’s biodiversity conservation network and reflecting the results of public-private partnerships in promoting sustainable development.

Looking ahead to 2026, the NPA is committed to building upon existing achievements and advancing related initiatives with a steady and pragmatic approach. The NPA will continue to promote sustainable utilization strategies for national land, refine the operational processes for lease renewal and contract exchange of building lots, and introduce technological applications to strengthen communication and services, thereby enhancing overall administrative efficiency and public satisfaction. At the same time, the NPA will actively respond to national policies and social expectations while working steadily with partners across various sectors to enhance the value of national land resources and contribute to long-term and resilient social development.

We have compiled our administrative achievements during the last year into an annual report and list the important work objectives in the future, hoping to use this to examine thoroughly our past performance and what we seek to accomplish in the future. We welcome all comments and feedback.

Faithfully yours,
Director-General, National Property Administration

Kuo-Chu' Tsenf

壹、成立緣起

民國 34 年臺灣光復，政府接收日本公私機構、企業會社及日本人私有之各項財產。由於數量龐大，內容複雜，尤以不動產遍及全省各角落，分布零散，其接收、清理、管理及處理等工作極為繁重，雖先後有臺灣省日產處理委員會、臺灣省日產清理處、臺灣省公產管理處及臺灣土地銀行等機構主理其事，惟因冊籍浩繁，加以部分資料散失遺漏、殘缺不實，且缺乏完善之法令規章，以致管理上產生不少困難。

嗣因監察院決議認為國有財產由中央設置專責機構管理為宜，而政府亦為求建立永久性及全面性之國有財產管理制度，以促成現代化財政體系，乃成立國有財產局，承財政部之命，主管國有財產管理事務。國有財產局之設置，係接管前臺灣土地銀行公產代管部所有業務與人員、行政院軍用土地處理小組、臺灣省財政廳公產室及財政部國庫署部分業務與人員，於民國 49 年 12 月 12 日成立，並設立臺灣北區、中區及南區等 3 個辦事處。

配合行政院組織調整，本署奉總統 101 年 2 月 3 日華總一義字第 10100022761 號令公布制定「財政部國有財產署組織法」，經行政院令定自 102 年 1 月 1 日起施行。除於 101 年 2 月 6 日配合行政院人事行政總處組織改設納入原「公務人員住宅及福利委員會」宿舍管理業務及隨同移撥之員額外，並於 102 年 1 月 1 日新組織法施行時，納入「內政部營建署城鄉發展分署」新生地開發之土地管理部分業務與人力。原所轄臺灣北區、中區及南區辦事處經財政部 102 年 1 月 4 日台財人字第 10100732420 號令修正財政部處務規程，原財政部國有財產局臺灣北區、中區及南區辦事處變更為財政部國有財產署北區、中區及南區分署，原所屬分處更名為辦事處。

I. History of the National Property Administration

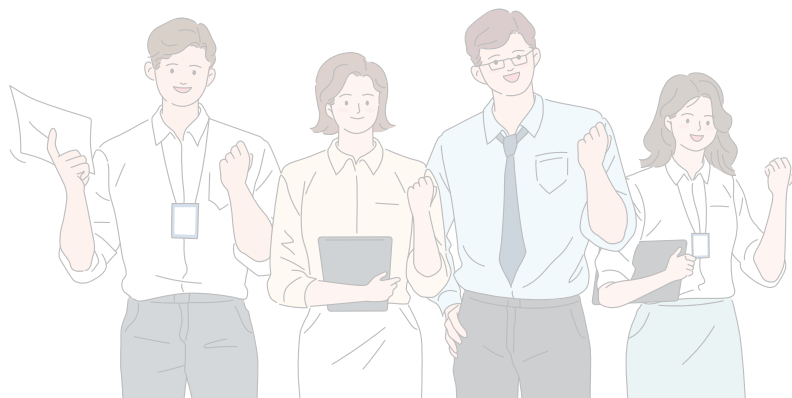
On the retrocession of Taiwan in 1945, the government took over the Japanese public and private institutions, enterprise associations, and private properties in Taiwan. Owing to the huge quantity as well as the complicated nature of the contents, especially the real-estate properties scattered throughout every corner of the province, its tasks of reception, cleaning, management, and handling were a heavy workload. Although organizations such as the Taiwan Province Japanese Property Disposal Committee, the Taiwan Province Japanese Property Liquidation Committee, the Taiwan Province Public Property Management Office, and the Land Bank of Taiwan Co., Ltd. were engaged in succession-related matters, the management of these matters generated great difficulties due to the voluminous number of books and certain missing, badly damaged, or unrealistic information as well as to the lack of well-established laws and regulations.

As the Control Yuan suggested that it was necessary to establish an authority in the central government to handle the matters of national property and the government regarded it urgent enough to establish a permanent and full-scale national property management system to promote a modern financial system, the National Property Bureau was established. Affiliated to the Ministry of Finance (MOF), it was responsible for the management of national property. Established on December 12, 1960, the National Property Bureau took over the entire staff of the Public Property Management Department of Taiwan Land Bank, Military Land Handling Section of the Executive Yuan, and Public Property Office of Finance Department of Taiwan Province, and part of the staff and operations of National Treasury Agency, MOF. Three offices were set up in northern, central, and southern Taiwan.

In keeping with the Executive Yuan's policy, our administration made and announced the Organization Act of National Property Administration, Ministry of Finance with the President's order Hua-Zhong-Yi-Yi Zi No. 10100022761 on February 3, 2012. With the approval of the Executive Yuan, it was implemented on January 1, 2013. On February 6, 2012, the NPA collaborated with the restructuring of the organization of the Directorate-General of Personnel Administration, Executive Yuan to include the management of the dormitories of Civil Service Housing and Welfare Committee and the transfer of staff. Also, part of the operations and the staff of newly reclaimed land management from Urban and Rural Development Branch, Construction and Planning Agency, Ministry of Interior were included in the NPA on January 1, 2013. The Northern Region Office, Central Region Office, and Southern Region Office of the NPA were renamed as the Northern Region Branch, Central Region Branch and Southern Region Branch of the NPA with the order of the MOF (ref. Tai-Cai-Ren Zi No. 10100732420) to amend the office regulations. The former branch offices were renamed as offices.

另為應苗栗地區業務需要及本於為民服務，經行政院 103 年 2 月 24 日院授發字第 1031300158 號函核定准予籌設本署中區分署苗栗辦事處，財政部並於 103 年 3 月 7 日以台財人字第 10300531270 號令修正發布「財政部國有財產署中區分署辦事細則」第 4 條、第 15 條、第 17 條及「財政部國有財產署中區分署編制表」，自 104 年 1 月 8 日生效，並於是日成立苗栗辦事處。

考量組織業務型態、地理位置及管理效能，本署北區分署臺東辦事處，國有土地出租農民耕作使用租戶眾多，與北區分署屬於都會地區偏向於基房地出租之業務型態不同。而與南區分署所轄各辦事處農業縣市，以耕地出租戶數眾多之業務型態較為相近。經行政院 106 年 8 月 3 日院授人組字第 1060053037 號函核定同意北區分署臺東辦事處改隸南區分署，財政部並於 106 年 8 月 14 日台財人字第 10600643270 號令修正發布「財政部國有財產署北區分署辦事細則」、「財政部國有財產署南區分署辦事細則」第 4 條、第 15 條、第 17 條及「財政部國有財產署北區分署編制表」、「財政部國有財產署南區分署編制表」，自 107 年 1 月 1 日生效。



To cope with the needs in the Miaoli area and serve the public, the Central Region Branch of the NPA was approved by the Executive Yuan on February 24, 2014 with the letter (ref. no. Yuan-Shou-Fa Zi No. 1031300158) to establish the Miaoli Office. According to the order Tai-Cai-Ren Zi No. 10300531270 on March 7, 2014, the MOF announced the amendments of Articles 4, 15, and 17 of the Operational Regulations of the Central Region Branch of National Property Administration, Ministry of Finance; and the Personnel Establishment Table of the Central Region Branch, National Property Administration, Ministry of Finance. The amendments came into effect on January 8, 2015. Subsequently, the Miaoli Office was established.

Considering the service type, geographical location, and management efficacy of the organization, the Taitung office of the Northern Region Branch leased national land mainly for farmers to farm. Its service type belonged to that of rural areas, which was different from that of the Northern Region Branch, which was located in an urban area. Its service type was similar to that of the Southern Regional Office which had many farmland tenants. On August 3, 2017, as approved by the Executive Yuan (ref. no. Yuan-ShouRen Zi No. 1060053037), the Taitung office affiliated to the Northern Region Branch was re-assigned to be under the Southern Region Branch of the NPA. On August 14, 2017, with the order (ref. no. Tai-Cai-Ren Zi No. 10600643270), the MOF announced the amendments of the Operational Regulations of the Northern Region Branch of the National Property Administration, Ministry of Finance; Articles 4, 15, and 17 of the Operational Regulations of the Southern Region Branch of the National Property Administration, Ministry of Finance; the Personnel Establishment Table of the Northern Region Branch, National Property Administration, Ministry of Finance; and the Personnel Establishment Table of the Southern Region Branch, National Property Administration, Ministry of Finance, which came into effect on January 1, 2018.



貳、組織與職掌

一、組織

(一) 組織回顧

本署前身為國有財產局，其成立係依財政部國有財產局組織規程設置。國有財產局組織條例係於民國 50 年 8 月 26 日公布施行，並於民國 73 年 4 月 30 日修正公布施行。依其規定，國有財產局設 3 個組，組下共 7 個科，分別掌理有關國有財產業務；並設秘書室、人事室、會計室，編制員額 98 人，實際預算員額為 91 人。民國 81 年 9 月 16 日增設政風室；另設國有財產估價委員會，為國有財產估價專責機構，局長為當然委員並兼主任委員。

為有效推展業務電腦化，於民國 78 年 12 月 1 日設置資訊小組，專責推動有關事宜；民國 82 年 7 月 1 日起，福建省金門縣、連江縣經指定為國有財產法（下稱國產法）之施行區域。為應業務需要，報奉行政院核定於民國 83 年 7 月 15 日於金門設立駐金門辦公室，並於臺灣重要地區設辦事處，辦事處下設分處或專員室（至各地區辦事處組織通則施行前，共設 3 個辦事處，4 個分處及 5 個專員室），分別掌理其轄區內有關國有財產管理事項。當時國產局連同各地區辦事處編制員額共 395 人。

國有財產局之組織條例修正案及各地區辦事處組織通則制定案，嗣奉 總統令於民國 86 年 4 月 16 日公布施行，又於 101 年 2 月 6 日配合行政院人事行政總處組織調整，原公務人員住宅及福利委員會掌理之中央公教人員住宅工程、宿舍管理、眷舍處理業務移撥國產局，暫以任務編組運作。綜此，國有財產局組織結構並作如下之調整：

II. Organization, Functions and Responsibilities

A. Organization

1. A brief history of our organization

The entity formerly named the National Property Bureau was established in accordance with the organization rules of the National Property Bureau, MOF. The Organization Act of the National Property Bureau was announced and implemented on August 26, 1961. It was revised and implemented on April 30, 1984. According to the Act, the National Property Bureau should have three divisions and seven sections, which shared the responsibilities of the management of national property. There were a Secretariat, a Personnel Office, and an Accounting Office, with a staff quota of 98 persons. The actual staff number was 91. On September 16, 1992, the Civil Service Ethics Office was added. In addition, the Assessment Committee of National Property was established. As an authority of national property evaluation, the Director-general was the ex-officio member as well as the director.

To promote the computerization of the NPA, on December 1, 1989, the Information Management Unit was established to take charge of these matters. Starting from July 1, 1993, Kinmen County and Lianjiang County of Fujian Province were designated as the administration district prescribed in the National Property Act. Due to the need of administration affairs, on July 15, 1994, the Executive Yuan approved the establishment of the Kinmen Office; besides, offices were established in different important areas in Taiwan. In each office, there were branch offices or a specialist office (before the implementation of the regulations of administration for the offices, there were three offices, four branch offices, and five specialist offices) to handle the matters in the districts regarding the issues concerning national property. At that time the staff quota of the National Property Bureau and its affiliated offices was 395.

Regarding the amendment of the Organization Act of the National Property Bureau and the promulgation of the Organization Act of the National Property Bureau offices, they were conducted with the President's order announced on April 16, 1997. On February 6, 2012, to collaborate with the Directorate-General of Personnel Administration, Executive Yuan in organization restructuring, the constructions, management of dormitories, and handling of family housing of the civil servants formerly handled by the Civil Service Housing and Welfare Committee were transferred to the National Property Bureau. It was operated by a temporary task force. In sum, the organization of the National Property Bureau was restructured as follows:

1. 組織由原來 3 組 4 室及 1 個任務編組，修正為 3 組 6 室及 2 個任務編組，預算員額由 122 人修正為 132 人。
2. 各地區辦事處則應依業務繁簡，分為一、二等處；其中一等處應設 5 課 5 室及 5 至 6 個分處；編制員額 193 至 208 人；二等處應設 4 課 5 室及 2 個分處；編制員額 85 至 100 人。其分等設處方案依規定程序報奉行政院於民國 87 年 4 月 1 日以臺 87 財第 18512 號函核定在案。
3. 各地區辦事處分等標準奉行政院核定之同時，有關各地區辦事處之分等設處方案，奉行政院核定為：國有財產局在臺灣地區設臺灣北、中、南區 3 個一等處；另各地區辦事處可在臺灣及金馬地區設分處，97 年新增澎湖、屏東分處，共 14 個分處。編制員額共 579 至 624 人。

(二) 組織現況

1. 「財政部國有財產署組織法」奉 總統 101 年 2 月 3 日公布，並經行政院核定自 102 年 1 月 1 日起施行，本署爰於 102 年 1 月 1 日掛牌成立，除仍辦理原有之國有財產業務外，於 101 年 2 月 6 日接收公務人員住宅及福利委員會之部分業務及人員，內政部營建署城鄉發展分署新生地開發之部分業務及人員亦於 102 年 1 月 1 日本署成立之日移撥本署。
2. 本署設 4 組 6 室共 16 科，於北、中、南區設 3 個分署，原有 14 個辦事處（屬派出單位），另依新修正之組織法於 104 年 1 月 8 日成立苗栗辦事處後，所屬辦事處增置為 15 個，奉行政院 106 年 8 月 3 日院授人組字第 1060053037 號函核定同意北區分署臺東辦事處改隸南區分署案，並於 107 年 1 月 1 日生效。
3. 本署及所屬機關編制員額 647 人，114 年底止，本署暨各分署現有職員 572 人。

- a. Formerly, the National Property Bureau consisted of three divisions, four offices, and one task force. It was readjusted into three divisions, six offices, and two task forces. The staff quota was adjusted from 122 to 132.
- b. The Regional Offices were restructured into Level 1 and Level 2, depending on the complexity of their businesses. A Level 1 office should have five sections, five offices, and five to six branch offices. The staff quota ranges from 193 to 208. In a Level 2 office, there should have four sections, five offices, and two branch offices, with a staff quota of 85-100. The establishment of branch offices was submitted to the Executive Yuan for approval according to procedure. On April 1, 1998, it was approved for reference by the Executive Yuan with the letter Tai-87-Cai Zi No. 18512.
- c. When the classification of the Regional Offices was submitted to the Executive Yuan for approval, the measures for the classification of the Regional Offices were also submitted to the Executive Yuan for approval. The results were: the National Property Bureau should establish a Level 1 office in the northern district, central district, and southern district, totaling three. In addition, each Regional Office was eligible to establish branch offices in Taiwan, Kinmen, and Matsu areas. In 2008, the Penghu Branch Office and Pingtung Branch Office were added, totaling 14 branch offices. The staff quota was 579-624.

2. Current conditions of the organization

- a. The Organizational Act of the National Property Administration, Ministry of Finance was announced with the President's order on February 3, 2012. Approved by the Executive Yuan, it was implemented on January 1, 2013. The NPA was established on January 1, 2013. In addition to conducting the original operations of the National Property Bureau, on February 6, 2012, it took over part of the business and staff of the Civil Service Housing and Welfare Committee. Part of the operations and staff of the Urban and Rural Development Branch, Construction and Planning Agency, Ministry of Interior which were responsible for reclaimed land was transferred to the NPA on January 1, 2013.
- b. The NPA has four divisions and six offices, totaling 16 sections. Three region branches were established in the northern, central, and southern districts. Originally, there were 14 offices (belonging to detached units). According to the newly revised Organizational Act, the Miaoli Office was established on January 8, 2015. The affiliated offices were increased to 15. According to the letter of Executive Yuan Yuan-Shou-Ren-Zhu Zi No. 1060053037, dated August 3, 2017, Taitung Office was approved to be affiliated to the Southern Region Branch. It became effective on January 1, 2018.
- c. The staff number of the NPA and its affiliated units was 647. By the end of 2025, the current number of staff working at the NPA was 572.

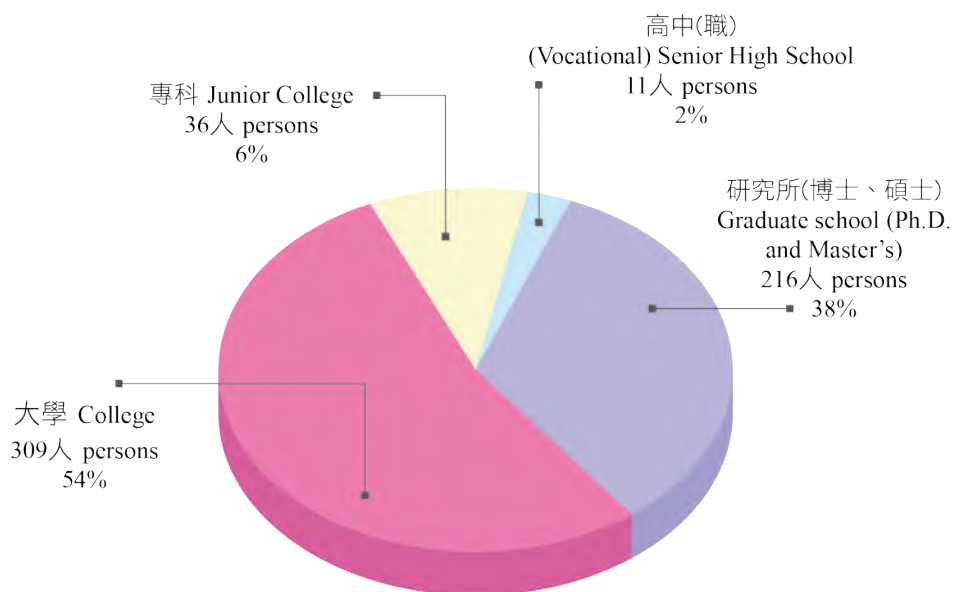


圖 2-1 職員學歷 Chart 2-1 Staff qualifications

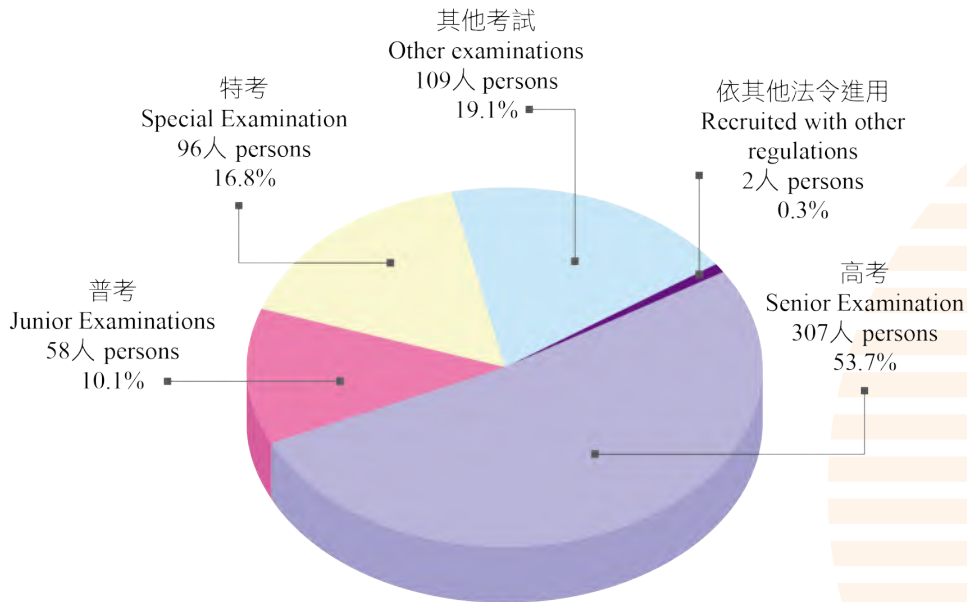


圖 2-2 職員各類考試及格人數

Chart 2-2 Staff passing in various categories of examinations

附註 Note：1. 其他考試，係指二職等考試及委（薦、簡）任升等考試

Other examinations: Grade Two Special Examination, Promotional Examinations (Junior Rank and Senior Rank) and others.

2. 依其他法令進用，係指依雇員管理規則僱用或依技術人員任用條例審定有案或機要人員。

“Recruited with other regulations” implies staff accredited or key persons employed in accordance with the Regulations of Employees Recruitment or Regulations for Technician.

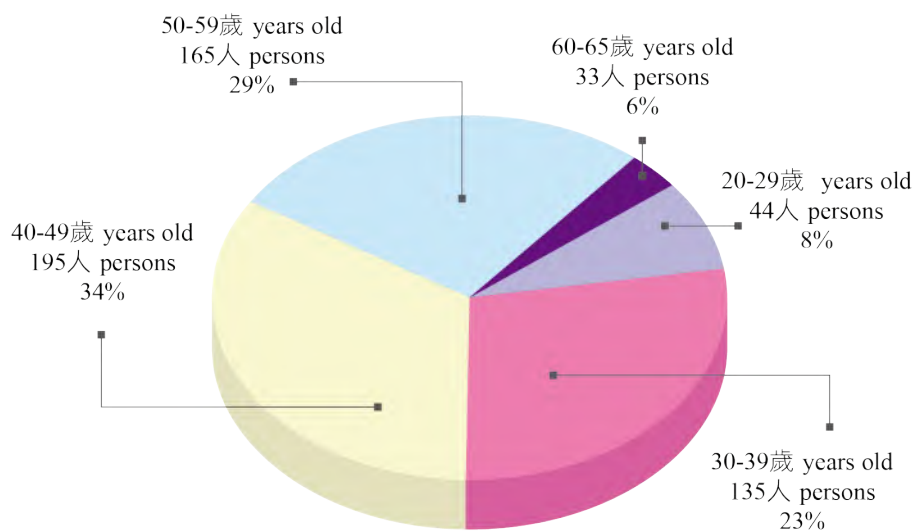


圖 2-3 職員年齡分析 Chart 2-3 Analysis of staff age

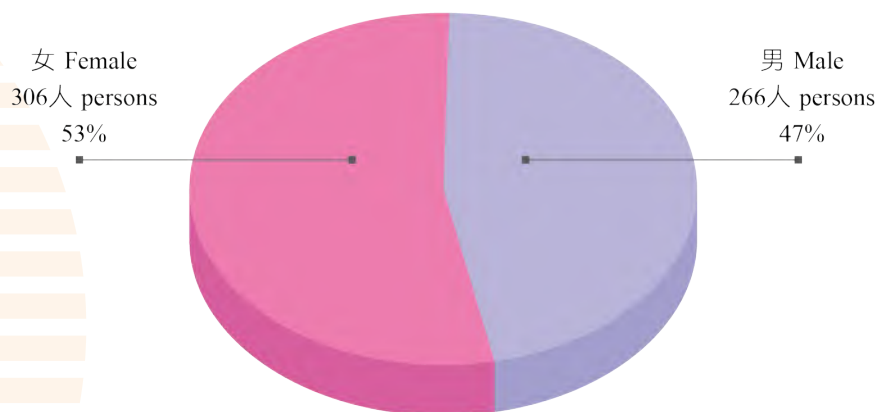


圖 2-4 職員性別統計 Chart 2-4 Statistics of staff gender

(三) 組織系統

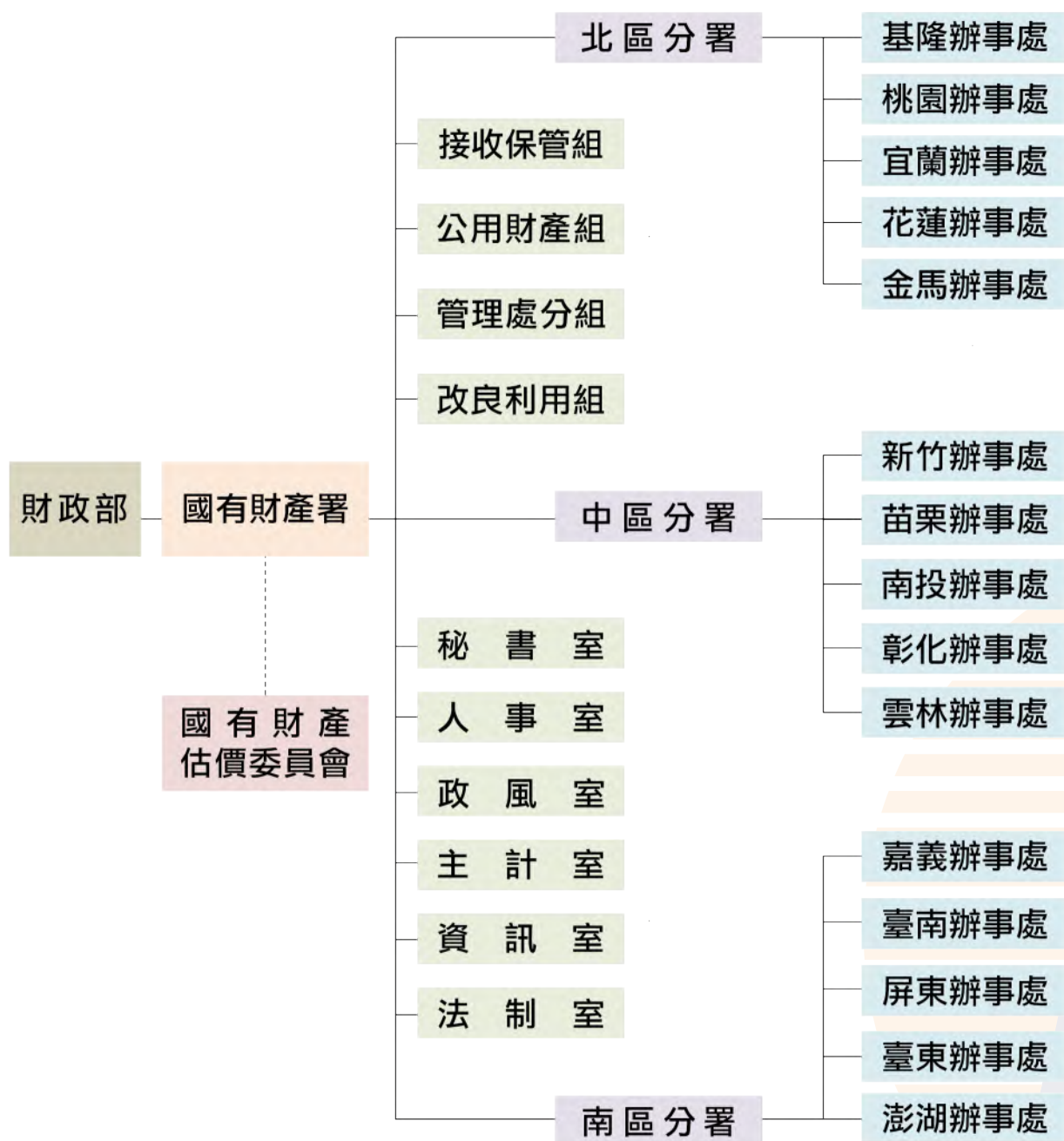


圖 2-5 財政部國有財產署及所屬組織系統圖

3. Organization Chart of the National Property Administration and its affiliations

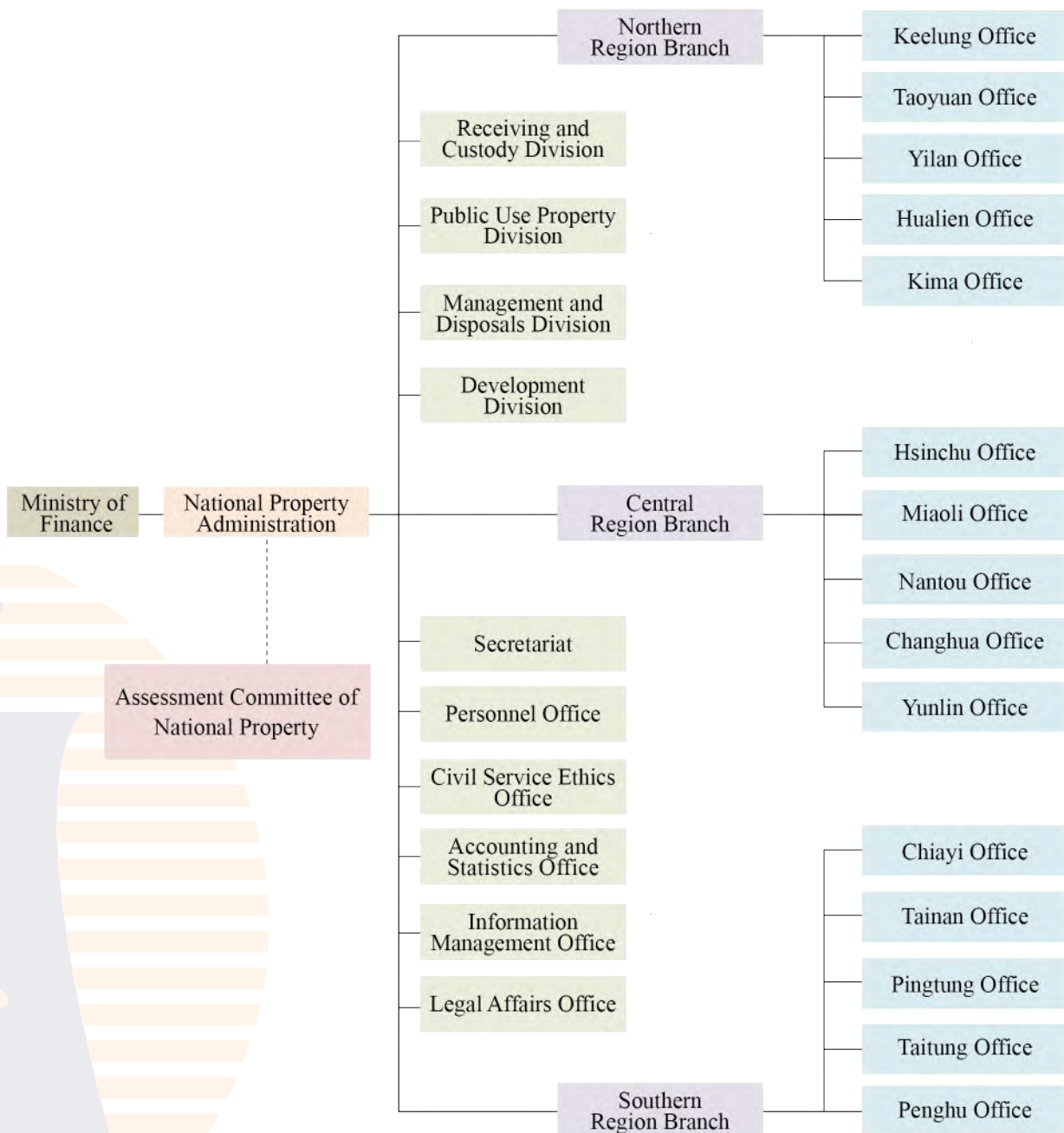
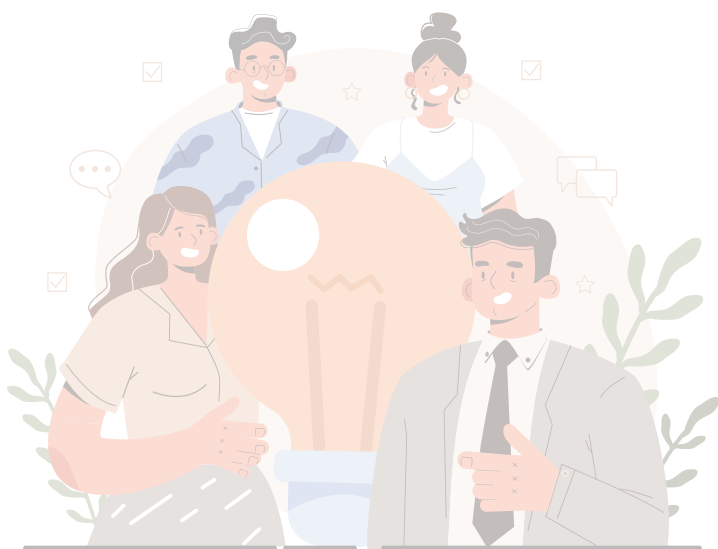


Chart 2-5 Organization Chart of National Property Administration and its affiliations

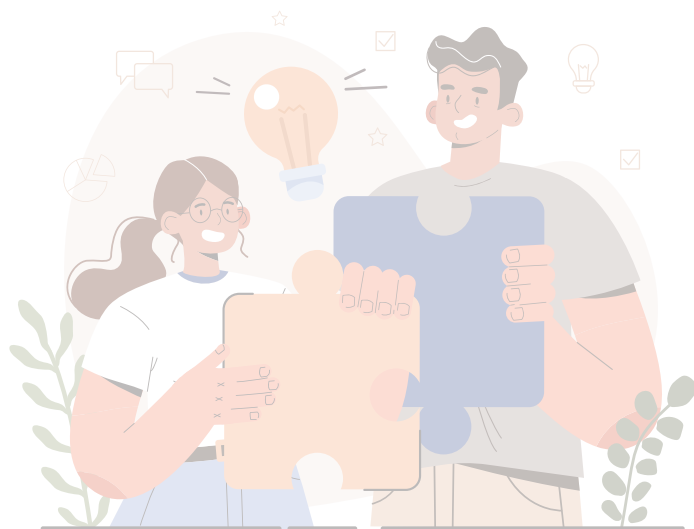
二、職掌

依國產法第 9 條「財政部承行政院之命，綜理國有財產事務。財政部設國有財產局，承辦前項事務；其組織以法律定之。」之規定，本署之任務在承辦國有財產事務。國有財產事務，依同法第 1 條規定為「國有財產之取得、保管、使用、收益及處分。」為便於本署執行該等事務，本署組織條例第 2 條對本署掌理之事項有明確之規定。歸納言之，本署之職掌與任務，在建立健全之國有財產管理制度，將各項國有財產事務切實有效納入管理，並加強國有土地開發利用，以配合經濟發展，創造社會財富，加速國家建設。



B. Functions and Responsibilities

According to Article 9 of the National Property Act, “The Ministry of Finance is in overall charge of the national property affairs under the commission of the Executive Yuan. The MOF establishes the NPA to undertake the proceeding affairs; its organization is determined by Act.” According to the Act, the MOF should handle national property matters. Regarding national property matters, according to Article 1 of the same Act, “With regard to the acquisition, management, utilization, revenue and disposition of national property, this Act shall prevail.” To facilitate the Administration to execute related matters, the duties of the NPA are clearly prescribed in Article 2 of the Organizational Act of National Property Administration, Ministry of Finance. In sum, the duties and tasks of the NPA are to complete the management system of national property and include all matters of national property under NPA management. In addition, it promotes the development and use of national lands in line with economic development, creation of social wealth, and accelerated growth in national construction.



參、國有財產範圍與種類

一、範圍

(一) 不動產

指土地及其改良物暨天然資源。

(二) 動產

指機械及設備、交通運輸及設備，暨其他雜項設備。

(三) 有價證券

指國家所有之股份或股票及債券。

(四) 權利

指地上權、地役權(不動產役權)、典權、抵押權、礦業權、漁業權、專利權、著作權、商標權及其他財產上之權利。

二、種類

(一) 公用財產

1. 公務用財產：

各機關、部隊、學校、辦公、作業及宿舍使用之國有財產。

2. 公共用財產：

國家直接供公共使用之國有財產。

3. 事業用財產：

非公司組織國營事業機關使用之財產。

(二) 非公用財產

公用財產以外可供收益或處分之一切國有財產。

III. Scope and Type of National Property

A. Scope

1. Real estate

Lands, improvements, and natural resources.

2. Personal property

Mechanical facilities, transportation facilities, and other miscellaneous facilities.

3. Securities

Shares or stocks and bonds owned by the nation.

4. Rights

Property rights of superficies, easement (Servitude of real property), dien, mortgage, mining, fishery, patent, copyright, trademark, and others.

B. Types

1. Public use property

a. Office use property:

National property used by government authorities, military offices, public schools, official operations, and dormitories.

b. Public use property:

National property used for public facilities directly offered by the nation.

c. Enterprises use property:

National property used by state-owned enterprises.

2. Non-public use property

All national properties aside from public use property is non-public use property which may be benefited or disposed.

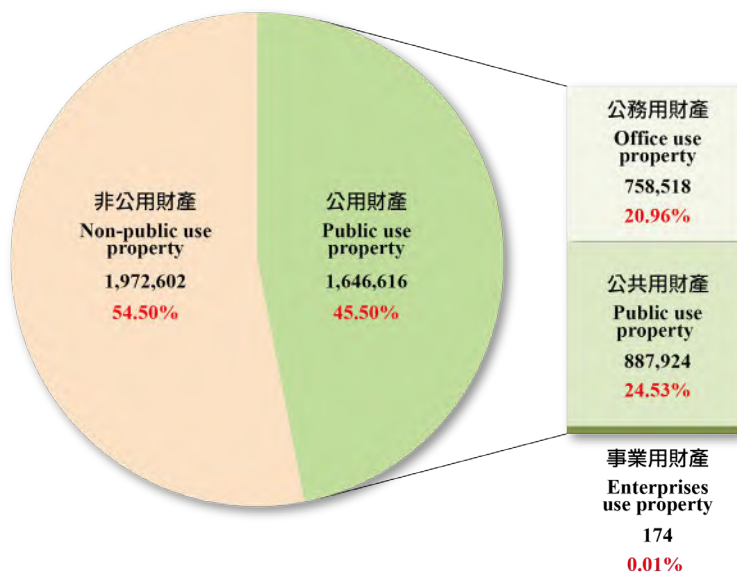


圖 3-1 國有土地筆數（合計 3,619,218 筆）
Chart 3-1 Quantity of national land (Total: 3,619,218 pieces)

附註 Note：1. 公用財產管理機關為各直接使用機關。
Public use property is used by government organizations directly
2. 非公用財產管理機關為本署。
The NPA is the management authority of non-public use property

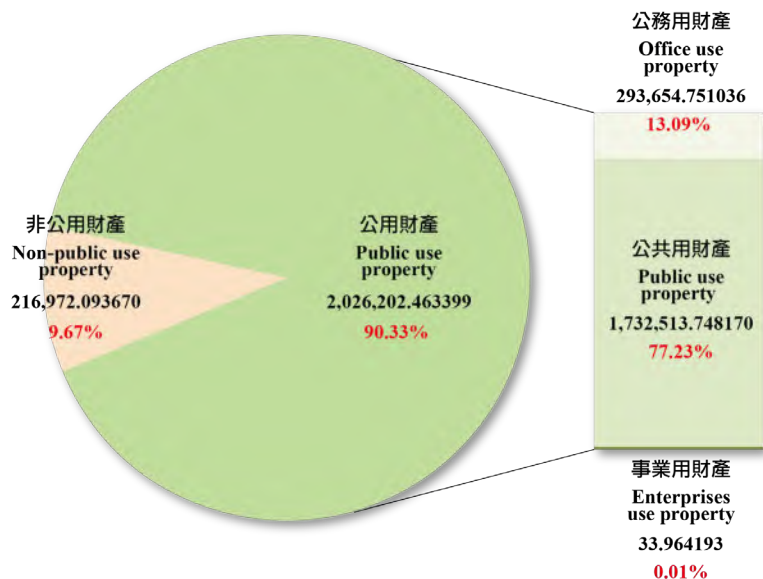
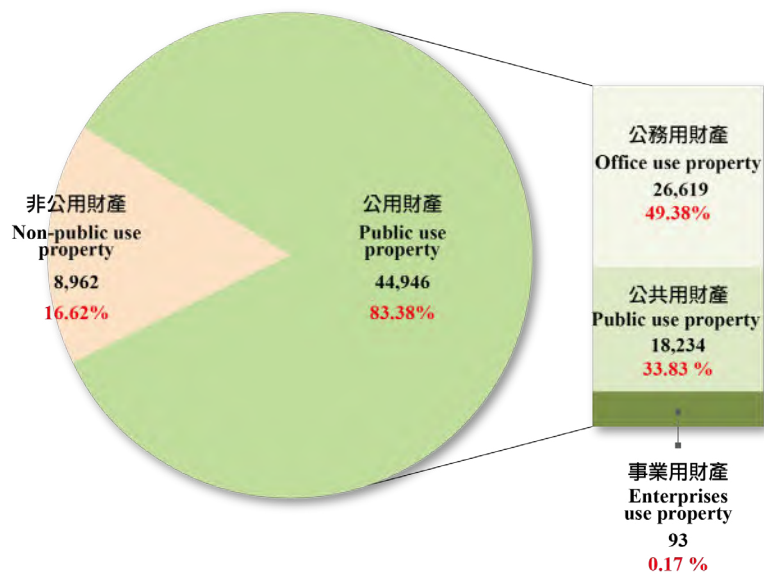


圖 3-2 國有土地面積（合計 2,243,174,557,069 公頃）
Chart 3-2 Area of national land (Total: 2,243,174,557,069 hectares)

附註 Note：1. 公用財產管理機關為各直接使用機關。
Public use property is used by government organizations directly
2. 非公用財產管理機關為本署。
The NPA is the management authority of non-public use property



合計 53,908 億元

圖 3-3 國有土地價值（單位：億元）

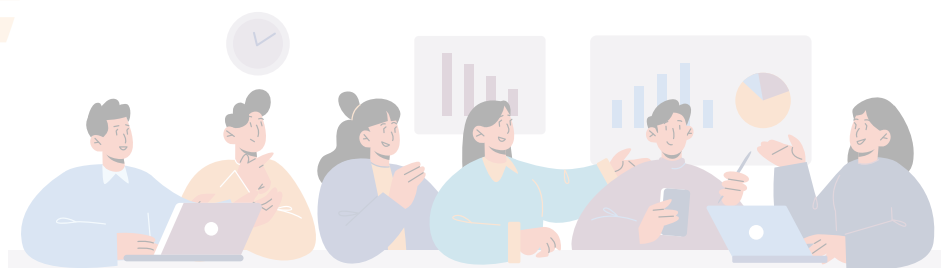
Chart 3-3 Value of national land (Total: NT\$5,390.8 billion)

附註 Note：1. 公用財產管理機關為各直接使用機關。

Public use property is used by government organizations directly

2. 非公用財產管理機關為本署。

The NPA is the management authority of non-public use property



肆、業務概況

一、國有財產接管登記

(一) 國有財產之接管、登記及勘查、分割

1. 接管及登記

原由各機關經管之國有非公用財產，或原為公用財產經奉准變更為非公用之國有財產，均須予以接管，並辦理管理機關變更登記；又本署清查之各項未登記土地，亦須辦理測量登記，以便利管理。另國營事業機構減資繳庫之國有財產及無人承認繼承遺產，亦需接管，應辦理國有登記。

2. 勘查及分割

新接管之土地及受理申租、申購、撥用等申請使用案件，均應派員實地勘查，以明瞭其使用狀況，並視需要辦理分割，以利管理及處分。

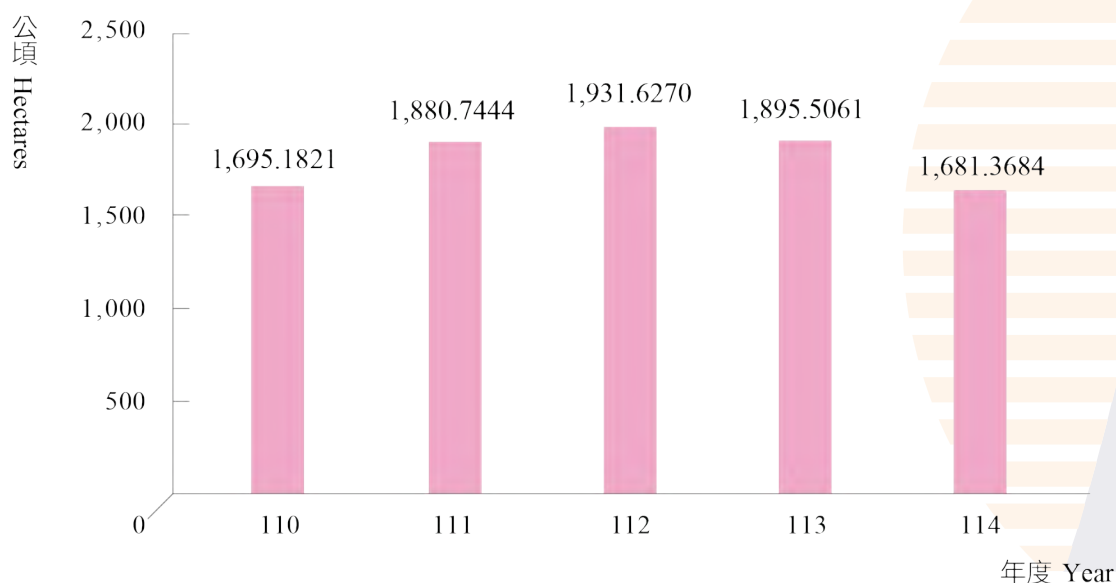


圖 4-1 最近 5 年接管土地面積 Chart 4-1 Area of land taken over in the past 5 years

IV. Overview of Operations

A. Takeover and registration of national property

1. Takeover, registration, survey, and partition of national property

a. Takeover and registration

The national non-public use property managed by various organizations directly or the national non-public use property transferred from public use property upon approval should be taken over directly. The registration of the change of management authority should be done. The NPA should survey all unregistered land, which should be registered to facilitate management. In addition, the national property obtained through state-owned enterprises divestment and treasury transfers, or property with unacknowledged succession, should be taken over and registered as national property.

b. Survey and partition

Regarding the acceptance for leasing, application for purchase, appropriation, and other use cases, the NPA should assign staff to survey the site to understand its conditions and conduct partition of land when necessary to facilitate management and disposition.



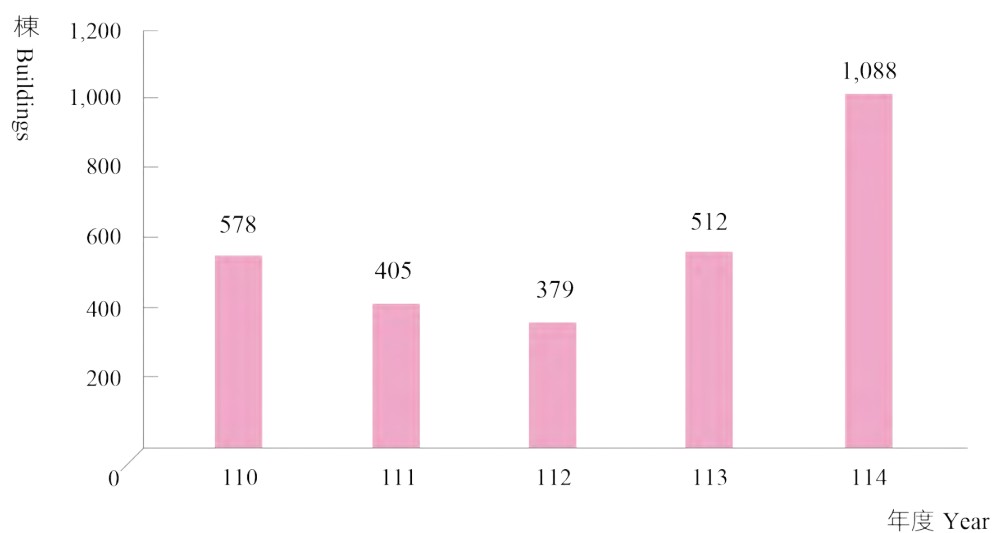


圖 4-2 最近 5 年接管房屋棟數

Chart 4-2 Number of premises taken over in the past 5 years

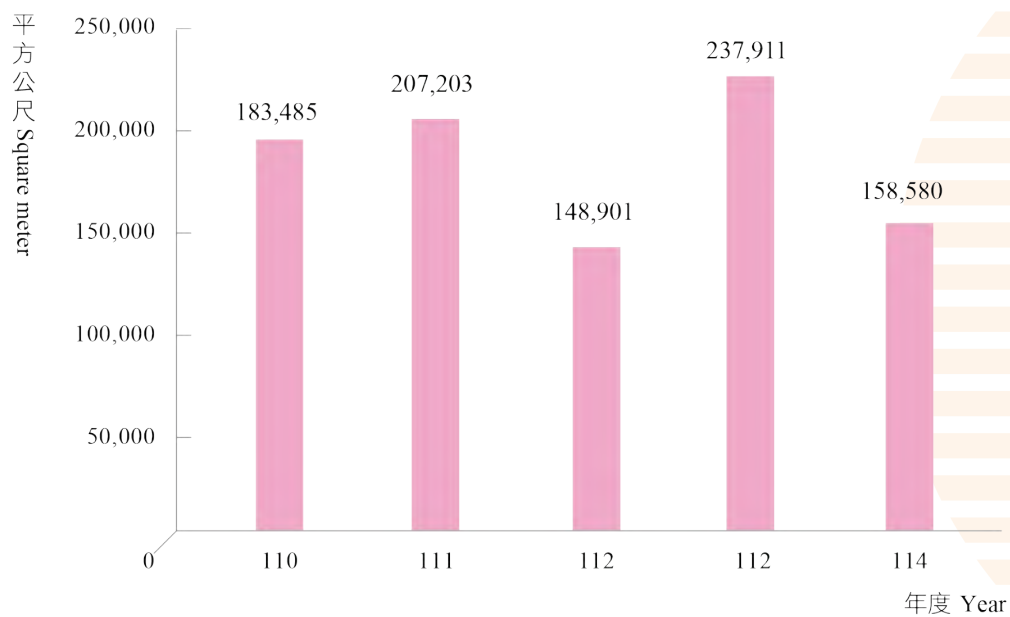


圖 4-3 最近 5 年接管房屋面積

Chart 4-3 Area of premises taken over in the past 5 years



圖 4-4 最近 5 年辦理勘査、分割土地數量
Chart 4-4 Land surveyed and partitioned in the past 5 years

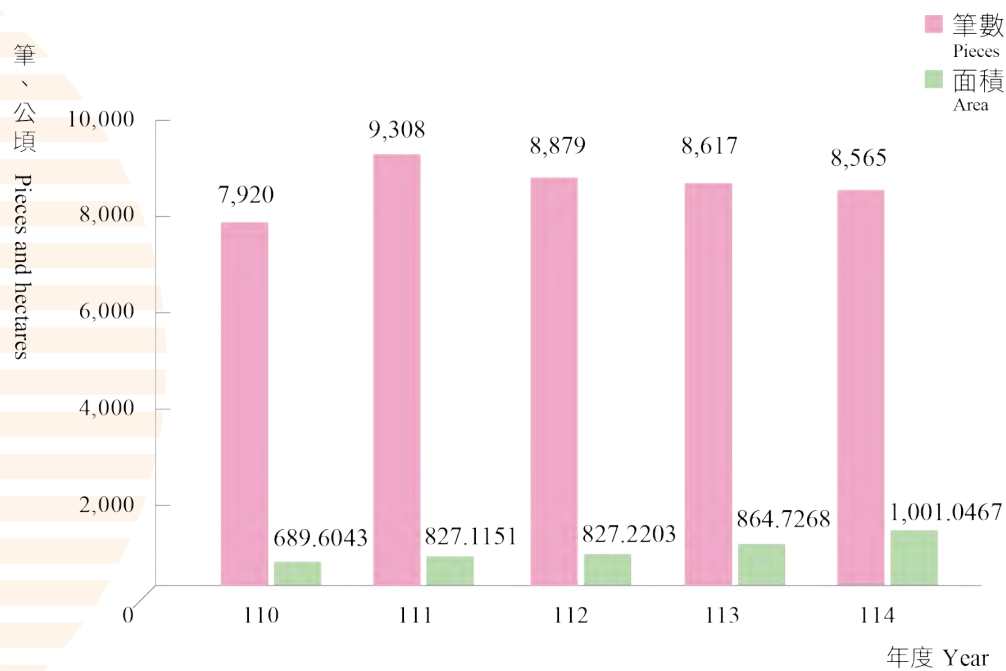


圖 4-5 最近 5 年未登記土地測量及登記數量
Chart 4-5 Unregistered land surveyed and registered in the past 5 years

(二) 無人承認繼承遺產之代管

因繼承人之有無不明，或先順序之繼承人均拋棄繼承權，或被繼承人死亡絕戶等情況，經法院裁定本署或所屬分署為遺產管理人時，其被繼承人所遺留之財產，應由本署或所屬分署管理。114 年度向法院陳報終結遺產管理人職務 165 案，接管土地 184 筆，面積 3.611913 公頃；房屋 12 棟，面積 1,290.52 平方公尺。

(三) 抵繳遺產稅或贈與稅實物之管理

依遺產及贈與稅法第 30 條規定，遺產稅及贈與稅金額 30 萬元以上者，納稅義務人確有困難不能繳納現金時，得以實物抵繳。同法施行細則第 51 條規定，經主管稽徵機關核准抵繳遺產稅、贈與稅及其他欠稅之實物，應移由本署依國產法等相關規定管理。114 年度本署接管抵稅實物，土地 623 筆 (錄)，面積 5.824736 公頃。

(四) 國有財產產籍資料之管理

凡新接管之國有財產，均應建置財產產籍基本資料。產籍資料建立後，在辦理各項業務中，遇有涉及財產產籍、產帳異動等情事者，業務單位應查註或辦理異動更正，以保持資料確實完整，114 年度完成各項產籍異動登記 350 萬 553 筆 (錄)。

(五) 審查國有公用財產異動計畫及編製國有財產總目錄

國有公用財產異動計畫依國產法第 66 條規定，審查下年度國有公用財產異動計畫呈報行政院，及依同法第 69 條規定彙編完成上年度國有財產總目錄，陳報行政院彙入中央政府總決算。

(六) 委託內政部國土測繪中心辦理航拍等作業

114 年度委託內政部國土測繪中心協助辦理「國有非公用土地無人機系統航拍與影像處理及地上物數化作業」，辦理業務項目包括墳墓占用、砂石場占用、太陽光電、貨櫃場占用、廢棄物棄置場址、土資場占用、露營場占用、檳榔占用、標租造林、大南澳陳情放領土地、接管河川區域範圍外土地、林地移交、改良利用等業務項目及台 9 線周邊平原地區，面積 6,100 公頃。

2. Entrusted management of unacknowledged succession

Where, upon the opening of the succession, it is not clear whether or not there is an heir, or where all the heirs in the same priority waive their rights to the inheritance or there is no heir in the subsequent priority because of death, the NPA or NPA branch office shall become the manager of the property, and the property left by the deceased will be managed by the NPA or branch offices. In 2025, 165 cases of managing the ending of succession were reported to the court, resulting in the takeover of 184 pieces of land with the area of 3.61193 hectares and 12 buildings with the area of 1,290.52 square meters.

3. Payment in kind – the management of estate and gift tax

According to Article 30 of the Estate and Gift Tax Act, in cases where the estate tax or gift tax payable amounts to \$300,000 or more, and the taxpayer has difficulty paying the full amount in cash, the taxpayer may apply for permission to pay the deficient part of the tax in full by surrendering the taxed property. According to Article 51 of the Enforcement Rules of the Estate and Gift Tax Act, the properties approved by the authorities as estate or gift tax payment should be transferred under the management of the NPA in accordance with the National Property Act and related regulations. In 2025, payment in kind taken over by the NPA included 623 pieces (entries) of land with an area of 5.824736 hectares.

4. The management of national property cadastral data

Regarding newly obtained national property, basic property cadastral data should be established. After establishing property cadastration, the operating agency should investigate and rectify any modification in property cadastration and property account to maintain the data's completeness. In 2025, a total of 3,500,553 pieces (entries) property cadastral modification were completed.

5. Audit the modification plan for national property and compile national property catalog

According to Article 66 of the National Property Act, the results of next year's modification plan for national property were audited and submitted to the Executive Yuan. According to Article 69 of the same Act, last year's master catalog was completed and submitted to the Executive Yuan to be assembled into a general final annual accounts of the central government.

6. Consignment of the National Land Surveying and Mapping Center, Ministry of the Interior, to Perform Aerial Photography Operations

The NPA consigned the National Land Surveying and Mapping Center, Ministry of the Interior, to assist in performing "drone system aerial photography, image handling, and ground object vectorization of national non-public use lands" in 2025, including cemetery occupation, quarry occupation, solar photovoltaic, container yard occupation, waste disposal site, soil resource yard occupation, camping site occupation, betel nut cultivation occupation, tender-based afforestation, lands granted upon petition in Dananao, takeover of land outside designated river areas, forest land handover, and improvement and utilization cases, as well as the plain areas surrounding Provincial Highway No. 9, covering a total area of 6,100 hectares.

二、國有非公用不動產管理

(一) 撥用

各級政府機關因公務或公共用途，需用國有非公用不動產，得層報行政院核准撥用，其程序經行政院授權財政部代擬代判院稿核定。本署為促進國家建設，積極檢討簡化申撥作業，協助機關加速撥用所需國有不動產。

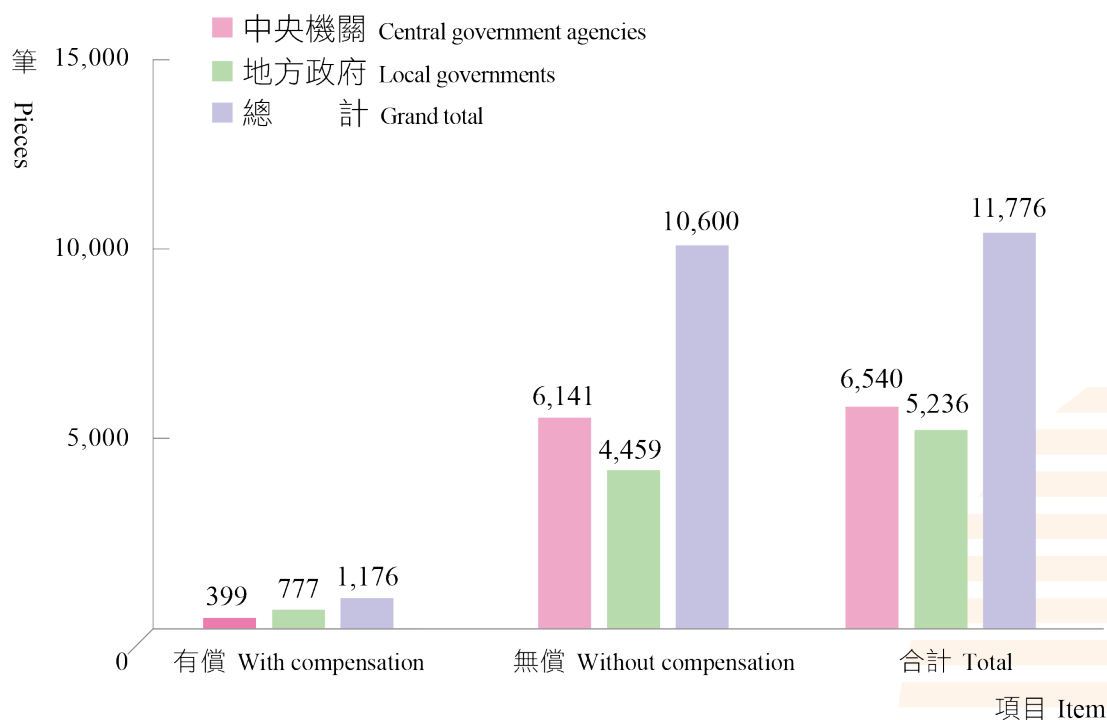


圖 4-6 114 年度各級政府有償、無償撥用土地筆數

Chart 4-6 Quantity of land appropriated with compensation and without compensation by all levels of government in 2025

註 Note：無償撥用統計數據含會同辦理管理機關變更登記。

Statistics of land appropriated without compensation includes registration of change of administration jointly applied

B. Management of national non-public use real estate

1. Appropriation

When government authorities need to use national non-public use real estate for official or public use, applications must be submitted to the Executive Yuan for approval. After the procedure is approved by the Executive Yuan, the MOF would be authorized to grant approval to the proposal. To promote national construction, the application and appropriation operations would be reviewed and simplified to speed up the appropriation of the national real estate needed.



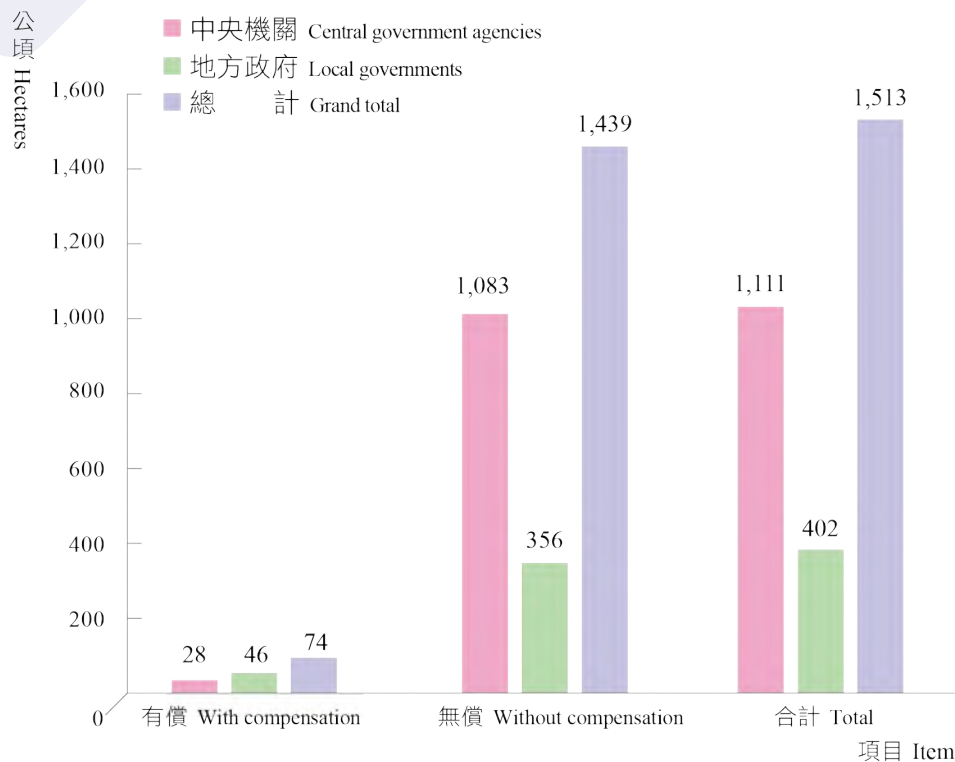


圖 4-7 114 年度各級政府有償、無償撥用土地面積

Chart 4-7 Area of land appropriated with compensation and without compensation by all levels of government in 2025

註 Note：無償撥用統計數據含會同辦理管理機關變更登記。

Statistics of land appropriated without compensation includes registration of change of administration jointly applied

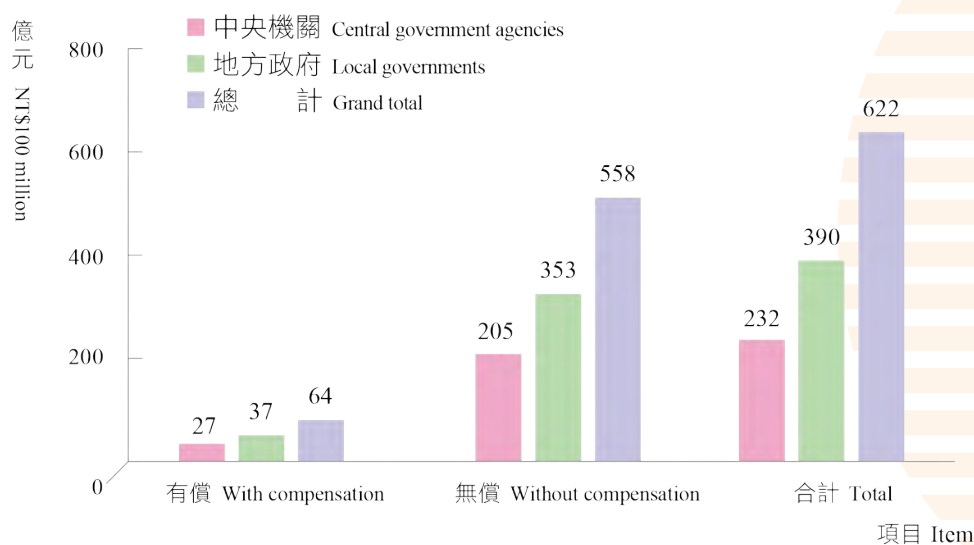


圖 4-8 114 年度各級政府有償、無償撥用土地價值

Chart 4-8 Value of land appropriated with compensation and without compensation by all levels of government in 2025

註 Note：無償撥用統計數據含會同辦理管理機關變更登記。

Statistics of land appropriated without compensation includes registration of change of administration jointly applied

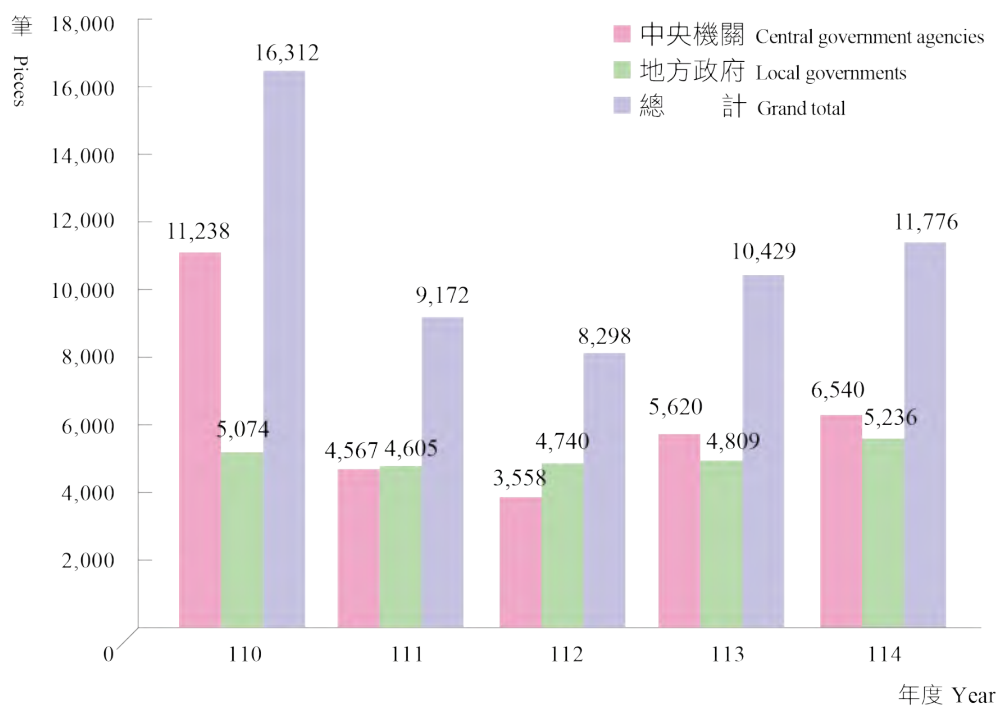


圖 4-9 最近 5 年各級政府機關撥用國有土地筆數

Chart 4-9 Quantity of national land appropriated by all levels of government in the past 5 years

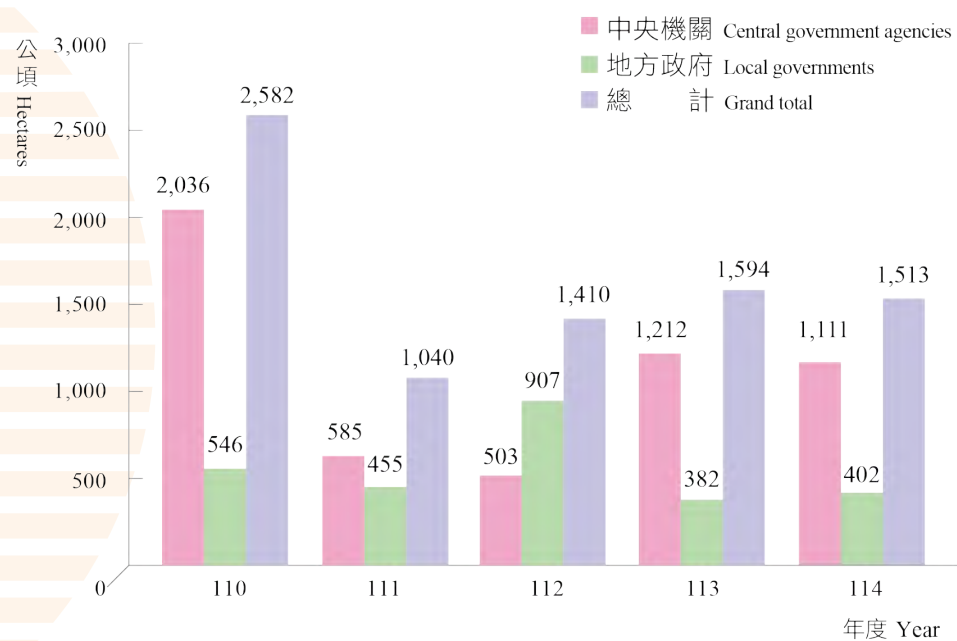


圖 4-10 最近 5 年各級政府機關撥用國有土地面積

Chart 4-10 Area of national land appropriated by all levels of government in the past 5 years

(二) 出租

1. 依國產法第 42 條規定，國有非公用財產類之不動產得以標租方式辦理。但原有租賃期限屆滿未逾 6 個月者，或民國 82 年 7 月 21 日前已實際使用，並願繳清歷年使用補償金者，或依法得讓售者，得逕予出租；又非公用財產類之不動產依法已為不定期租賃關係者，應於規定期限內訂定書面契約。本署管理之國有非公用不動產合於上開規定者，除有政策或其他法令限制外，均依承租人意願辦理出租。
2. 依國產法第 43 條第 3 項規定，國有非公用財產類之不動產租金率，依有關土地法律規定；土地法律未規定者，由財政部斟酌實際情形擬訂，報請行政院核定之。但以標租方式出租或出租係供作營利使用者，其租金得不受有關土地法律規定之限制。本署辦理出租之國有非公用房地，目前租金率，基地按土地申報地價年息 5% 計算；房屋按課稅現值年息 10% 計算；其他耕、養、林、礦等土地之租金，亦有其一定計算標準。另國有耕地及海岸土地，得分別依國產法第 46 條規定訂定之「國有耕地放租實施辦法」及「國有非公用海岸土地放租辦法」規定辦理放租。截至 114 年出租 38 萬 2,843(錄)、7 萬 2,253 公頃，收取租金(含使用補償金)57 億 3,192 萬餘元。



2. For Lease

- a. According to Article 42 of the National Property Act, the national non-public use real estate shall be leased by tendering. However, the following items may be leased directly: those whose original lease has expired within 6 months, those who have utilized the real estate in deed before July 21, 1993 and are willing to pay the compensation for the occupying period, and those who have been purchased by law. If the leasehold relation of the non-public use real estate has become non-periodic by law, a written covenant should be instituted within the stipulated period. The national non-public use real estate managed by the NPA according to the abovementioned regulations, other than limited by policies or other regulations, will be leased depending on the tenant's intention.
- b. According to Paragraph 3, Article 43 of the National Property Act, the rent of the national non-public use real estate is determined by the relevant land acts; for such matters not specified in land acts, shall be prescribed by the MOF referring to the actual situation and then submitted to the Executive Yuan for approval. However, in cases of lease by tendering or for business, the rent shall not be limited by the relevant land acts. According to current rental rates, the leasing of national non-public use premises by the NPA for building lots are calculated at 5% annual interest of the declared land value; the rent for houses are calculated at 10% annual interest of the taxing current value. The rent of other lands used for farming, cultivation, forestry, mining, and others are calculated at a prescribed standard. National farmland and coastland are leased in accordance with the Regulations of Leasing National Farmland and Regulations of Leasing National Non-public Coastal land as stipulated in Article 46 of the National Property Act. By the end of 2025, about NT\$5.73 billion of rent (including compensation) was earned from 382,843 pieces (entries) of land with the area of about 72,253 hectares for lease.

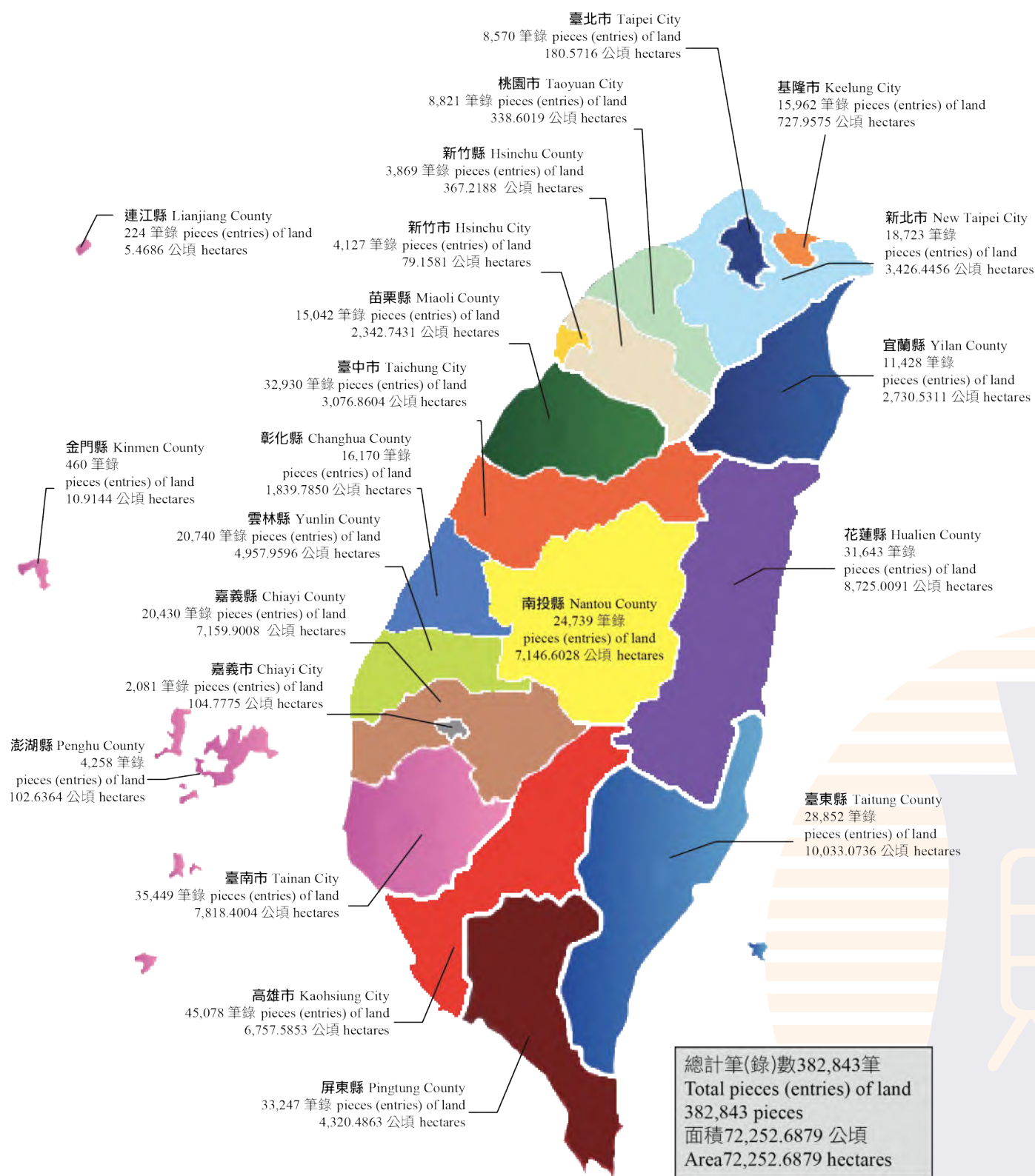


圖 4-11 本署管理出租國有土地

Chart 4-11 National land leased under the management of the NPA

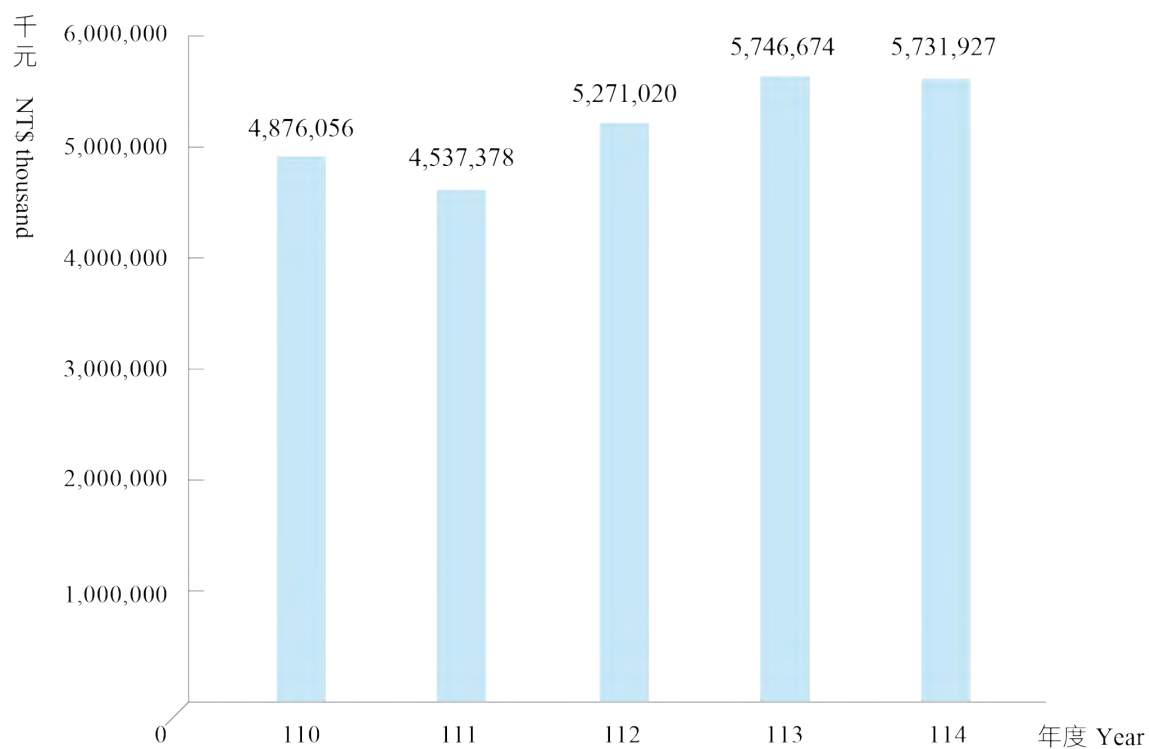


圖 4-12 最近 5 年國有非公用財產租金收入

Chart 4-12 Rent income earned from the national non-public use property in the past 5 years

附註 Note : 1. 包含使用補償金 Including compensation for occupancy

2. 租金收入為年度決算數 Rent income is the annual final statement



(三) 處理被占用

1. 對被占用之國有非公用土地，其符合國產法及相關法令規定者，得以撥用、出租、讓售、專案讓售、視為空地標售、現狀標售或委託經營等方式處理；至無法依上開方式處理之被占用土地，則通知占用人自行拆除或騰空返還，並得依「1. 違反相關法律或使用管制者，通知或協調主管機關依法處理 2. 以民事訴訟排除 3. 依刑法第 320 條、第 349 條規定移請地方警察機關偵辦或逕向檢察機關告訴。占用情形影響國土保安或公共安全者，優先移送。」方式處理。在未依法處理完成前，向占用人追溯收取使用補償金。114 年度處理被占用之國有土地 3 萬 7,413 筆、面積 4,580 公頃，及向占用人追溯收取使用補償金 11 億 2,526 萬餘元。
2. 為積極處理被占用國有非公用土地，本署積極執行行政院核定之「被占用國有非公用不動產加強清理第二期計畫」，並參與內政部「國土利用監測整合作業」，及自 103 年起加入經濟部地質調查及礦業管理中心「網路傳輸盜濫採航照及衛星影像與資料即時通報系統」，以衛星監測國有土地變異情形，並自 107 年起逐步建置「3G 或 4G 行動網路傳輸進行攝影」方式監控國有非公用土地等，運用高科技查察占用情形，108 年盤整各類國有非公用土地管理情形，訂定各分署應巡查管理之土地項目，並於 109 年至 112 年檢討精進巡查管理機制，112 年起並增加占用類型之委託內政部國土測繪中心辦理航拍作業及地上物數化作業業務項目，強化國有土地管理績效。

3. Handling of occupancy

- a. Occupied national non-public use land that comply with related laws and regulations can be handled in the means of appropriation, leasing, selling, selling by special case, tender leasing as empty land, selling by contract at current conditions, and entrusted operation. Regarding occupied land that cannot be handled with the abovementioned means, the occupants will be informed to demolish the premises themselves and return the vacated land, and shall be handled with the following means: “1. For those who violate related laws or land-use control, authorities will be informed or coordinated to handle the cases according to the law. 2. Settle with civil procedure. 3. According to Articles 320 and 349 of Criminal Act, report to the police or file a lawsuit directly at the prosecutor’s office. If the conditions of occupancy affect national land security or public safety, occupants will be prosecuted in priority.” Before the case is settled, compensation will be charged from the occupant. In 2025, 37,413 pieces with the area of 4,580 hectares of occupied land were handled. Compensation at the value of NT\$1.12526 billion was collected from the occupants.
- b. To actively address the occupied national non-public use land, the NPA is vigorously implementing the “Second Phase Plan for Strengthening the Cleanup of Occupied National Non-public Use Real Estate” approved by the Executive Yuan. Additionally, the NPA participates in the Ministry of the Interior’s “National Land Use Monitoring Integration Task” and, since 2014, have joined the Ministry of Economic Affairs’ Geological Survey and Mineral Resources Management Center’s “Online Transmission System for Illicit Mining Aerial and Satellite Imagery and Real-time Data Reporting.” This involves satellite monitoring to detect changes in national lands, and since 2018, the NPA has progressively implemented “3G or 4G mobile network transmission for photography” to monitor national non-public use lands through high-tech methods. In 2019, the NPA consolidated various types of management situations for national non-public use lands, established inspection management land items for each division, and from 2020 to 2023, reviewed and improved our inspection management mechanisms. Starting in 2023, the scope of commissioned services provided by the National Land Surveying and Mapping Center under the Ministry of the Interior was expanded to include aerial photography and digitization of aboveground features related to various types of occupancy, in order to strengthen the management performance of national land.

筆 Pieces

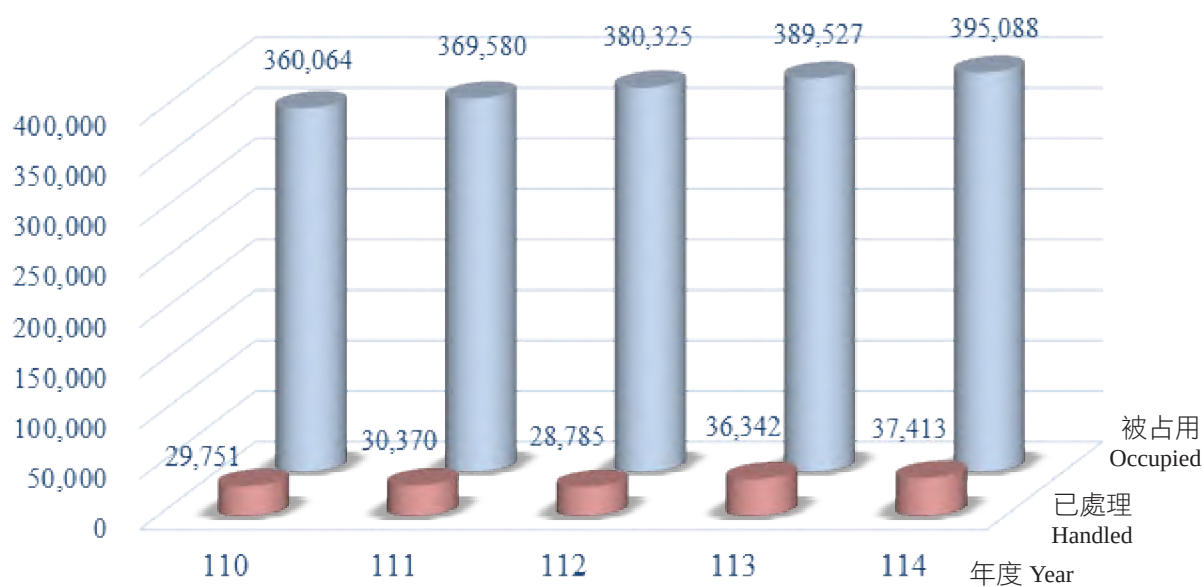


圖 4-13 最近 5 年被占用及處理被占用國有非公用土地筆數

Chart 4-13 Quantity of occupied and handling of occupied national non-public use land in the past 5 years



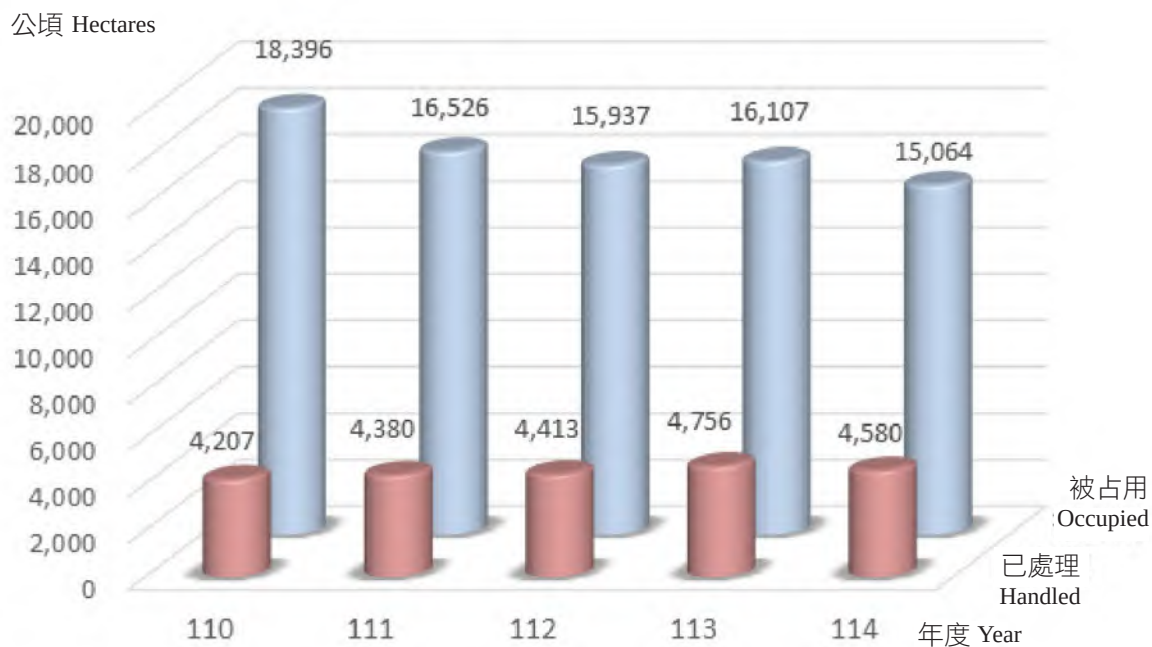
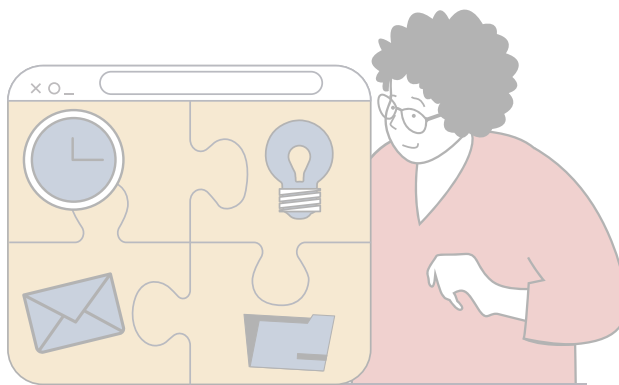


圖 4-14 最近 5 年被占用及處理被占用國有非公用土地面積

Chart 4-14 Area of occupied and handling of occupied national non-public use land in the past 5 years



(四) 委託管理

1. 依國產法第 13 條規定，財政部視國有財產實際情況之需要，得委託地方政府或適當機構代為管理。本署早期就宜農牧、宜林地及抵稅公共設施用地等委託所在縣市政府管理，惟各縣市政府限於人力及經費不足，代管意願低落，其管理績效不彰，被占用情形嚴重。故於 86 年間，除列入擬放領之土地，繼續由縣市政府代管外，其餘土地全面終止委託，收回自行管理。
2. 目前各地方政府對轄區內閒置空地之環境維護極為重視，國有土地之管理有必要予以配合，為節省管理人力、經費及提升土地利用價值，並避免被占用及髒亂，以收美化環境之效，簽奉財政部核准，就無處分或利用計畫之國有土地，地方政府或適當機構有意願於地上施以綠美化者，得以不支付管理費用方式委託管理。另為因應文化資產保存法及水庫管理等需要，已分別報奉財政部同意委託管理。截至 114 年，委託地方政府或適當機構管理案件有 6,330 筆 (錄) 土地，面積 1,115 公頃。

(五) 國有林地移交農業部林業及自然保育署 (下稱林業保育署) 接管

1. 落實「林務、林政一元化」政策，行政院核定本署經管國有林地移交林務機關接管。
2. 截至 114 年，完成移交林業保育署接管林地 6 萬 4,519 筆、面積 5 萬 7,906 公頃。
3. 國有林地移交林業保育署接管已納入經常性業務，持續辦理，以落實政策。

4. Entrusted Management

- a. According to Article 13 of the National Property Act, “depending on the actual situation, the MOF shall entrust local government or proper institution to manage national non-public use property.” The NPA has long entrusted city and county governments to manage lands suitable for farming, forestry, or land reserved for public facilities which are the payment in kind. However, due to insufficient human resources and funds in city and county governments, they are shown to have low intention of consigned operations, resulting in the dissatisfactory outcomes and serious instances of unlawful occupancy. In 1997, other than the listed granted land that will be entrusted and managed by city and county governments, the entrustment of all other land should be terminated and taken back for management by the NPA.
- b. Now local governments pay much attention to environmental protection of idle lands in their regions. Cooperation should be given to the management of national land. To save human resources and funds, promote the use value of the land, and avoid occupancy and disorderly appearances, the NPA has written for the approval of the MOF to allow for the consignment of lands without disposition or plan for use, to be used for beautification of the environment. If local governments or appropriate agencies intend to use the land for greenifying or beautifying purposes, no management fees will be charged. For other lands that fall under the requirements of the Cultural Heritage Preservation Act, and reservoir management, requests were forwarded to the MOF for consigned operation. By the end of 2025, 6,330 pieces of land with a total area of 1,115 hectares were consigned operation.

5. Transfer national forest to the Forestry and Nature Conservation Agency, MOA (hereinafter referred to as the FNCA) to take over the land

- a. To consolidate the policy of “Unitization of forestry and forest administration,” the Executive Yuan approved the NPA to transfer national forests to forestry organizations for better management of the land.
- b. By the end of 2025, 64,519 pieces of land with an area of 57,906 hectares were transferred to the FNCA.
- c. The transferal of national forests to the FNCA has become a routine operation. It will continue to be conducted for full implementation of the policy.

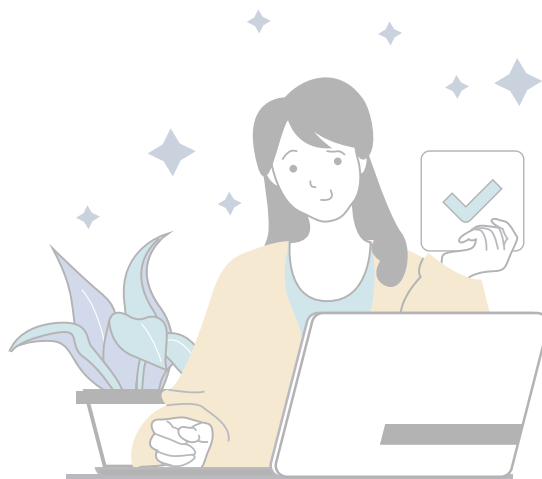
(六) 國有非公用邊際土地環境認養

1. 108 年間訂定「國有非公用邊際土地提供認養促進環境保護案件處理原則」，除於各種重大場合及相關機關召開與生態保育或環境保護議題相關之會議中積極宣導推廣該機制，並主動定期篩選適宜國有土地提供環保團體評估認養，截至 114 年，已簽訂認養契約 14 案，土地面積 1,947 公頃，參與認養之環保團體 9 個（其中 4 個環保團體因時間或地點不同簽訂 2 份契約）。
2. 為利環保團體能有穩健財務推動環境保護工作，擴大環保認養機制效益，114 年 2 月 26 日舉辦「媒合銀行贊助國有非公用邊際土地認養團體暨環境永續經營工作坊」，期望銀行業者以贊助經費或合辦活動方式加入環保認養機制行列，共襄盛舉。截至 114 年，有 12 家銀行業者加入環保認養機制，提供之贊助金額達 1,974 萬 5,200 元（112 年度 566 萬 8,000 元、113 年度 767 萬 8,700 元、114 年度 639 萬 8,500 元）。



6. National Non-Public Use Marginal Land Environmental Adoptions

- a. The Principles for Provision of National Non-public Use Marginal Land for Adoption for Environmental Protection Purposes was stipulated in 2019. Apart from promoting the aforementioned system at major occasions and in meetings held by relevant agencies where issues surrounding ecological conservation and environmental protection are discussed, the NPA proactively selects suitable national land for environmental protection groups to adopt on a regular basis. As of 2025, up to 14 Adoption Agreements were signed, covering an area up to 1,947 hectares of land. Nine environmental protection groups are involved in the environmental adoption process (among them, four environmental protection groups signed two agreements each, due to differences in time and location).
- b. To provide environmental protection groups with stable financial resources for promoting environmental protection and to extend the benefits of the environmental adoption system, the NPA held a workshop on February 26, 2025, to match banks with environmental protection groups who have adopted national non-public use marginal lands, and sponsor them for sustainable environmental operations. Through the workshop, the NPA encouraged banks to participate in the environmental adoption system by providing sponsorship funds or co-organizing related events in support of environmental sustainability initiatives. As of the end of 2025, 12 banks have participated in the environmental adoption program, providing sponsorship funds totaling NT\$19.74 million, including NT\$5.668 million in 2023, NT\$7.678 million in 2024, and NT\$6.398 million in 2025.



三、國有非公用不動產處理

(一) 國有非公用土地之出售

為促進土地利用、減輕管理負擔並增裕國庫收入，處理無保留公用或自行開發利用之國有非公用土地，並分別以下列方式辦理出售：

1. 讓售：

依國產法第 49 條、第 50 條、第 51 條、第 52 條、第 52 條之 2 等規定辦理。其中第 52 條之 2 係民國 35 年 12 月 31 日前已供建築、居住使用迄今之國有非公用土地，其直接使用人得於 104 年 1 月 13 日前申請讓售，其核准讓售面積在 500 平方公尺以內部分，得按第 1 次公告土地現值計價之規定（該類讓售案件受理期已屆滿不再受理申請）。

2. 專案讓售：

依國產法第 52 條之 1 規定，非公用財產類之不動產，有以下情形如：使用他人土地之國有房屋、原屬國有房屋業已出售，其尚未併售之建築基地、共有不動產之國有持分、獲准整體開發範圍內之國有不動產、非屬公墓而其地目為「墓」並有墳墓之土地、使用情形或位置情形特殊者，得專案報經財政部核准讓售。

3. 標售：

依國產法第 53 條規定，非公用財產類之空屋、空地，並無預定用途，面積未達 1,650 平方公尺者，得予標售，面積在 1,650 平方公尺以上者，不得標售。

C. Disposition of national non-public use real estate

1. The sale of national non-public use land

To promote land utilization, reduce management burdens, and increase the income of national treasury, the sale of national non-public use land not reserved for public use or self-development shall be conducted in the following ways:

a. For sale

The land will be handled according to Articles 49, 50, 51, 52, and 52-2 of the National Property Act. According to Article 52-2 for national non-public use land that has been used for building and dwelling since Dec. 31, 1946 until now, the user shall, before Jan. 13, 2015, submit the relevant documents and apply for sale to the NPA or its branches. When the application is approved, the land shall be valued based on the first announced land current value if its area is less than 500 square meters. (The for-sale case is no longer accepted because of the expiration of the application deadline.)

b. For sale by special case

According to Article 52-1 of the National Property Act, the non-public use real estate shall be reported to the MOF for approval to sell specifically in case of any of the following situations:

- (1) The national house occupying private lands.
- (2) The national house has been sold, however, the building lot has not.
- (3) The national portion of the joint ownership of real estate.
- (4) National real estate within the scope of obtaining the whole development permission.
- (5) The land category is a “grave” with tombs on it but does not belong to the cemetery.
- (6) Others not included in the proceeding five subparagraphs have special use situations and locations.

c. For sale by tender

According to Article 53 of the National Property Act, non-public use vacant house, land with no specific use and its area is less than 1,650 square meters shall be sold by public tendering by the NPA, MOF. If its area is 1,650 square meters or more, it shall not be sold by public tendering.

4. 現狀標售：

依國產法第 54 條第 2 項規定，經財政部核准按現狀接管處理、接管時已有墳墓或已作墓地使用、使用情形複雜，短期內無法騰空標售，且因情形特殊，急待處理之非公用財產類不動產，得經財政部核准辦理現狀標售。

(二) 國有非公用土地之交換

依國產法第 52 條之 1 第 3 項規定，非公用財產類之不動產，為提高利用價值，得專案報經財政部核准與他人所有之不動產交換所有權。國有土地因地形狹長、零星分散、與私有土地夾雜或地籍線曲折不整，經交換後可集中坵塊、地形較為方整，得作更有效之規劃利用。

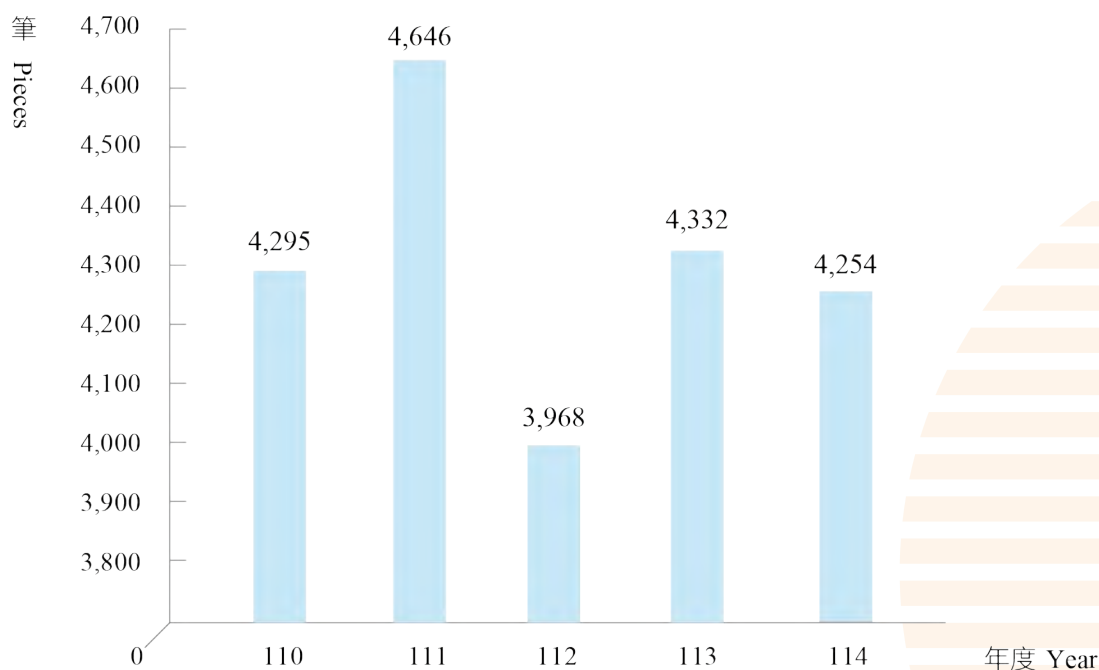


圖 4-15 最近 5 年有償處分國有非公用土地筆數

Chart 4-15 Quantity of national non-public use land disposed with compensation in the past 5 years

d. For sale by tender under current situation

According to Paragraph 2, Article 54 of the National Property Act, in case of any of the following situations, the non-public use real estate shall be sold by tendering under current situation when approved by the MOF:

- (1) Approved by the MOF to take over under current situation.
- (2) Having graves on or using as graveyard when taking over.
- (3) With complex use, not able to be vacanted and sold by tender within a short time and with special situation to be sold urgently.

2. The exchange of national non-public use land

According to Paragraph 3, Article 52-1 of the National Property Act, “In order to enhance the value of non-public use real estate, the non-public use real estate shall exchange the ownership when owned by others after the specific approval of the MOF.” National lands that are long and narrow, scattered around, and adjacent to private land or with irregular land registration line, may be concentrated into parcels upon exchange and allow landform to be regulated for more efficient planning or utilization.



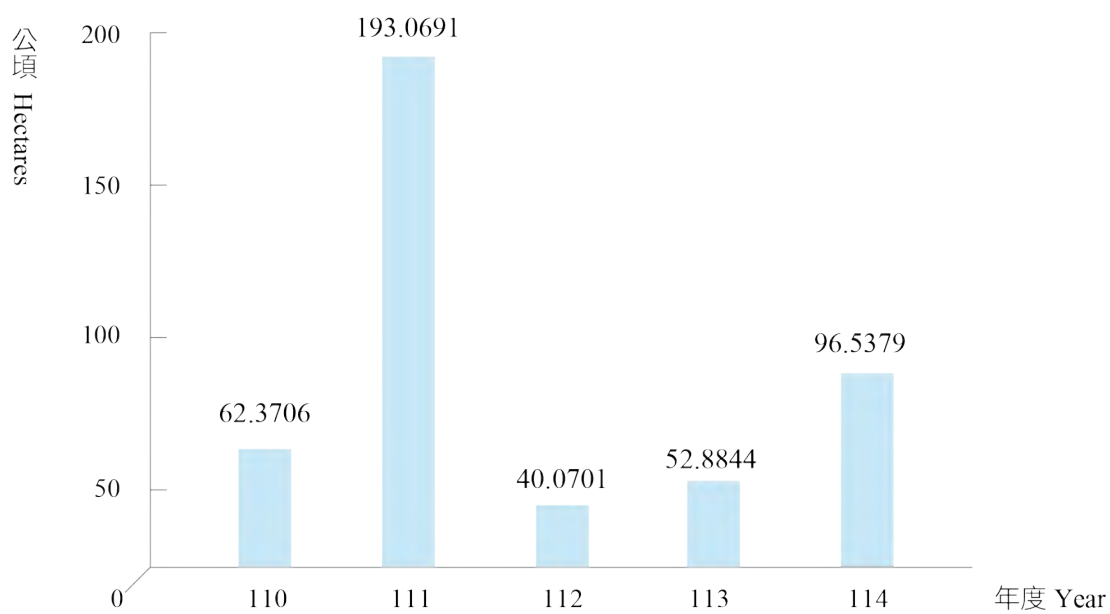


圖 4-16 最近 5 年有償處分國有非公用土地面積

Chart 4-16 Area of national non-public use land disposed with compensation in the past 5 years



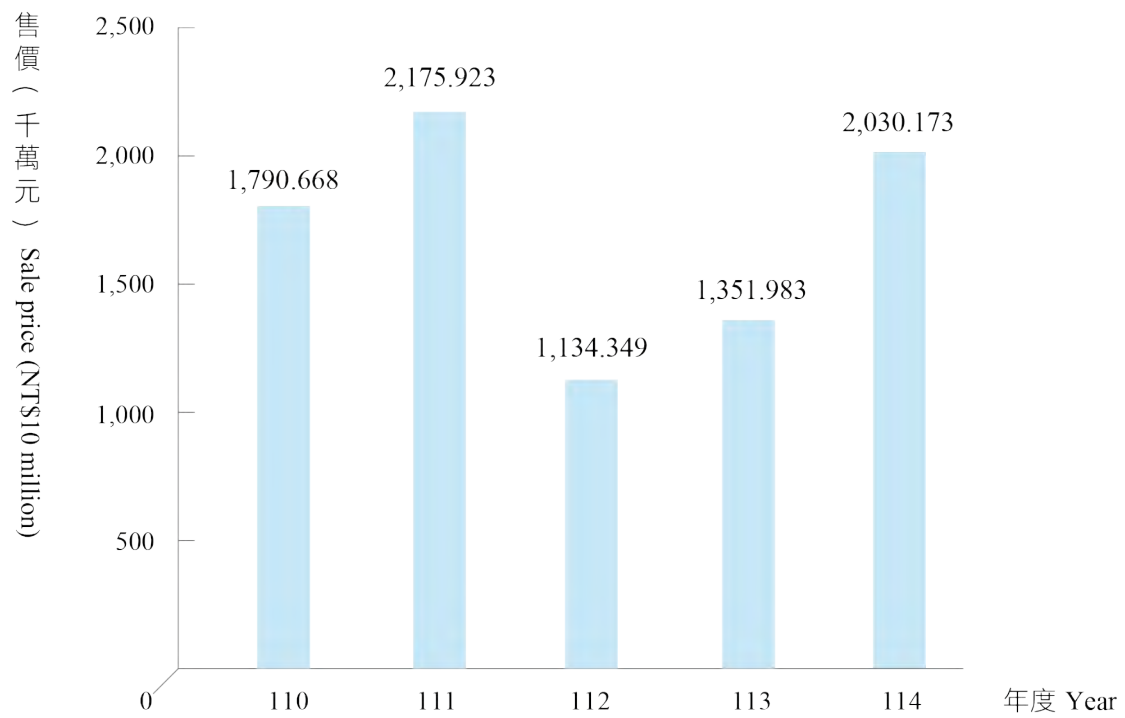


圖 4-17 最近 5 年有償處分國有非公用土地售價

Chart 4-17 Sale prices of national non-public use land disposed with compensation in the past 5 years



四、國有非公用不動產改良利用

(一) 委託或自行招商辦理平面式收費臨時停車場

1. 為提高國有非公用土地開發前之過渡時期利用效率，及協助紓解市區停車需求，財政部 113 年 5 月 9 日核定修正「財政部國有財產署所屬分署委託各級政府機關或公營事業機構利用國有非公用土地辦理平面式收費臨時停車場工作計畫」及「財政部國有財產署所屬分署利用國有土地辦理公開招商合作闢建經營平面式收費臨時路外停車場工作計畫」。

2.114 年新簽訂停車場契約 45 案，截至 114 年契約存續者 238 案。

3.114 年度收取租金 1 億 191 萬餘元。

(二) 與各級政府機關(構)辦理改良利用

1. 為辦理國有非公用不動產改良利用業務，財政部 103 年 1 月 28 日訂定「財政部國有財產署結合目的事業主管機關辦理國有非公用不動產改良利用作業原則」及本署 103 年 4 月 18 日訂定「財政部國有財產署結合目的事業主管機關辦理國有非公用不動產改良利用之收益分收比例計算方法」，以利本署暨所屬分署及各目的事業主管機關辦理，並因應實務執行，陸續修正規定。

2.114 年新簽訂改良利用契約 3 案，截至 114 年契約存續者 67 案，其中營運中 42 案、興建及修建中 21 案、招商中 4 案。

3.114 年度收取權利金及地租(租金)5 億 1,396 萬元。

D. Improvement and utilization of national non-public use real estate

1. Entrust or self-operation of paid temporary parking lots

- a. To improve the use efficiency of national non-public use lands during the transition period before development and help alleviate the demand for parking spaces in the urban areas, the MOF approved and revised “The project of the operations of paid parking lots on non-public national land executed by government institutions at various levels and government-owned enterprises entrusted by the departments affiliated to the National Property Administration, Ministry of Finance” and “The project of the utilization of national land to conduct open tender to construct and operate temporary paid roadside parking lots on non-public national land executed by government institutions at various levels and government-owned enterprises entrusted by the departments affiliated to the National Property Administration, Ministry of Finance” on May 9, 2024.
- b. In 2025, 45 new cases of parking lot contracts were signed. From 2003 to 2025, 238 cases of signed parking lot contracts are still in force.
- c. In 2025, NT\$101.91 million of rent was received.

2. Collaborate with other government organizations (units) to conduct improvement and utilization

- a. To carry out the operation of national non-public use real estate improvement and utilization, on January 28, 2014, the MOF established the Operating Guidelines for National Property Administration, Ministry of Finance to Collaborate with Authorities to Conduct Improvement and Utilization of National Non-public Use Real Estate. On April 18, 2014, the NPA made the Calculation method for National Property Administration, Ministry of Finance to collaborate with target enterprise authorities to set the ratio for benefit sharing earned from conducting the improvement and utilization of the national non-public use real estate to facilitate the operation of the branches affiliated with the NPA and the target enterprise authorities. The guidelines have been adjusted according to actual practices.
- b. In 2025, three new case of the improvement and utilization contracts were signed. From 2003 to 2025, 67 cases of signed improvement and utilization contracts are still in force. There were also 42 cases in progress and 21 cases of construction and refurbishment. In addition, four cases are in the process of enterprise recruitment.
- c. In 2025, NT\$513.96 million of the royalty and land rent was received.

(三) 委託經營

1. 為辦理國有非公用財產委託經營業務，財政部 87 年 7 月 14 日訂定發布國有非公用財產委託經營辦法，嗣配合行政程序法之公布施行，財政部 89 年 11 月 8 日台財產改字第 8900030906 號函改訂「國有非公用財產委託經營實施要點」，繼續加強實施，並配合實務執行，陸續修正規定。

2. 114 年度新增委託經營 132 案，截至 114 年契約存續者 563 案，收取訂約及經營權利金 10 億 4,983 萬餘元。

(四) 參與都市更新

1. 國有土地配合政策，積極參與都市更新，分配更新後房地，可供政府機關辦公廳舍使用，解決興建財源不足問題，並增進資產價值。財政部 103 年 12 月 4 日修正「都市更新事業範圍內國有土地處理原則」，明定國有非公用土地參與都市更新分回房地優先評估作為中央辦公廳舍、社會住宅使用等，增加國有非公用土地參加都市更新之公益性。嗣因實務作業需要，歷經 106 年 6 月 2 日及 110 年 10 月 8 日 2 次修正，明定國有非公用土地參與都市更新權利變換可分回之房地，屬依都市更新條例第 12 條規定辦理之都市更新案，樓地板面積達 2 千平方公尺以上且無涉有償撥用者，評估作為中央機關辦公廳舍使用，未達前述條件或經評估不作中央機關辦公廳舍者，函住宅主管機關評估作社會住宅。

3. Entrusted operation

- a. To conduct national non-public use property entrusted operations, the MOF announced on July 14, 1998, the Operation Guidelines of Entrusted Operation of National Non-public Use Property to be implemented in accordance with the Administrative Procedure Act. According to the letter Tai-Cai Chan-Gai Zi No. 8900030906, on November 8, 1990, the MOF revised it into Implementation Directions for Entrusted Operation Business of National Non-public Use Property to strengthen its continued implementation. The Directions will be revised with reference to actual practices.
- b. In 2025, 132 entrusted operation cases were added. By the end of 2025, 563 cases were still in operation, receiving royalty in the sum of about NT\$1.049 billion.

4. Participate in urban renewal

- a. In accordance with land policies, national land is an active component in urban renewal. After the renewal the buildings can be used by government organizations as offices, solving the problem of insufficient financial sources and increasing the property value. On December 4, 2014, the MOF revised Disposal Directions for National Land Located within the Space of Urban Renewal Business. It stipulates that the real estate allocated from the participation of urban renewal with national non-public use land be prioritized for use as central government offices and social housing to raise the public benefits of the urban renewal of national non-public use lands. Due to practical requirements, amendments were made on June 2, 2017, and October 8, 2021. The amendment stipulates that when national non-public use land participates in urban renewal under Article 12 of the Urban Renewal Act, premises with a reallocated floor area of 2,000 square meters or above without involving in appropriation with compensation shall be used as offices of the central government upon review; for those not used for central government offices after review, a written request shall be submitted to the housing authorities for consideration as land for social housing.

2. 截至 114 年底，國有土地參與都市更新案件 1,883 件，面積約 107.56 公頃；存續中案件 619 件，面積 41.65 公頃。已分回 520 戶建物、647 席停車位，其中 309 戶已標售，1 戶標租，83 戶捐贈予國家住宅及都市更新中心（下稱住都中心）作社會住宅，10 戶撥用提供予雙北市政府作社會住宅，11 戶由外交部及經濟部等機關撥用，餘 106 戶經洽住宅主管機關無作社會住宅需求，視市場狀況，以標售、標租或以其他方式辦理活化，以增進國有財產運用效率。另進行中案件已完成選配且權利變換計畫已核定案件計 80 件，預計可分回 729 戶建物、877 車位及權利金 7 億 6,225 萬餘元。

（五）招標設定地上權

1. 國有土地以設定地上權方式提供民間開發使用，是政府保有土地所有權，創造收益之永續經營型態之一。財政部 99 年 1 月 7 日訂定「國有非公用土地設定地上權作業要點」，並應實務需要，陸續修正規定。
2. 114 年度公告招標 37 宗標的，標脫 6 宗，面積約 2.61 公頃，權利金決標總金額 146 億 6,666 萬餘元。指定產業公開招標 6 宗標的，標脫 1 宗，面積約 0.24 公頃，權利金決標總金額 6,660 萬餘元。



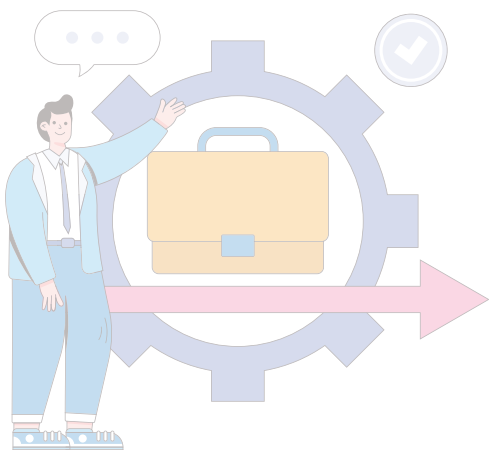
- b. As of the end of 2025, there were 1,883 cases of national land participating in urban renewal projects, with a total area of 107.56 hectares. A total of 619 cases are ongoing, with 41.65 hectares in area. The NPA has retrieved 520 buildings and 647 parking spaces. Among them, 309 of the buildings have been auctioned, one has been leased, 83 buildings have been donated to the National Housing and Urban Regeneration Center (hereinafter referred to as the NHURC) for social housing, and 10 buildings have been offered to the Taipei and New Taipei City governments for the same purpose. Additionally, 11 buildings have been offered to the Ministry of Foreign Affairs, the Ministry of Economic Affairs, and other agencies. The remaining 106 buildings, for which the housing competent authorities have indicated no demand for social housing, will be activated through sale by tender, lease by tender, or other means, based on market conditions to increase the utilization of national property. In addition, other cases in progress have completed allocation and rights transformation, with 80 cases gaining approval. An estimated 729 buildings and 877 parking spaces will be obtained with the royalty of about NT\$762.25 million.

5. Establishment of superficies by tender

- a. The establishment of superficies on national land for the use and development of private enterprises is a means to conserve government's superficies to create income sustainably. On January 7, 2010 the MOF made the Operation Directions for Establishment of Superficies on National Non-public Use Land. It will continue to be revised with reference to actual practices.
- b. In 2025, 37 targets were tendered openly, with six tenders won at the area of 2.61 hectares. The total royalty of the tender award was about NT\$14.666 billion. In addition, six cases were publicly tendered under the designated industry category, of which one case covering approximately 0.24 hectares was successfully awarded, with a total royalty over NT\$66.6 million.

(六) 加強推動國有非公用土地配合引進綠能產業

1. 以委託經營及共同改良利用等多元方式提供設置地面型太陽光電設施使用，推動情形如下：
 - (1) 委託經營：依國有非公用土地提供申請開發案件處理要點規定受理光電業者申請提供開發，於本署各分署同意提供申請開發，俟業者取得興辦事業計畫許可或土地開發許可後，再依許可開發範圍內國有非公用土地處理原則規定以國產法相關規定提供設置太陽光電發電設備使用。截至 114 年，委託經營 52 案 (屬漁電共生案件 2 案，面積約 6.81 公頃)，面積約 427.32 公頃，預估裝置容量約 411.60MW。
 - (2) 共同改良利用：依國產法第 47 條第 2 項第 3 款及財政部國有財產署結合目的事業主管機關辦理國有非公用不動產改良利用作業原則規定，結合經濟部能源署 (下稱能源署) 或地方政府共同辦理國有土地改良利用，招選光電業者設置太陽光電發電設備使用。截至 114 年，辦理 3 案，面積約 213.11 公頃，預估裝置容量約 190.28MW。
2. 配合推動離岸風力發電政策，建立海域土地提供離岸式風力發電系統使用之相關處理方式，截至 114 年，計核發 23 處海域土地提供申請籌設許可同意書及 17 處海域土地使用同意書 (9 處已商轉，1 家同意終止使用，1 處廢止使用)。



6. Promote the use of national non-public use land in collaboration with the introduction of green energy industries

- a. The NPA offers the installation of ground-mounted PV systems for use through various methods, including entrusted operation and joint improvement and utilization. The implementation status is as follows:
 - (1) Entrusted operation: According to the Directions for Provision of National Non-public Use Land Apply for Development, the NPA accepts applications from photovoltaic industry operators. After the approval of the respective division of the NPA to proceed with the application for development, the operators must obtain either a business project permit or a land development permit. Subsequently, the use of the land for the installation of solar photovoltaic power generation equipment is granted based on the Disposal Directions for National Non-public Use Land Located within the Authorized Space for Development in accordance with the National Property Act. As of 2025, there were 52 entrusted operation cases (two cases fall under the “Fishery and Electricity Symbiosis” category, covering approximately 6.81 hectares), with a total area of approximately 427.32 hectares and an estimated installed capacity of approximately 411.60MW.
 - (2) Joint improvement and utilization: According to Subparagraph 3, Paragraph 2, Article 47 of the National Property Act, and Operating Guidelines for National Property Administration, Ministry of Finance, to Collaborate with Authorities to Conduct Improvement and Utilization of National Non-public Use Real Estate, the NPA collaborates with the Energy Administration, Ministry of Economic Affairs (hereinafter referred to as the EA), or local governments for national land improvement and utilization. Tenders are conducted to recruit solar photovoltaic power suppliers to use the installed solar photovoltaic power equipment. As of the end of 2025, three projects had been established, with an area amounting to approximately 213.11 hectares. The estimated installed capacity is approximately 190.28MW.
- b. In support of the offshore wind power generation policy, the NPA has established relevant procedures for the provision and use of maritime lands for offshore wind power generation systems. As of 2025, the NPA has issued 23 consent letters for applications for establishment permits involving the provision of maritime lands, and 17 consent letters for the use of maritime lands, among which nine projects have commenced commercial operations, one project has obtained approval for termination of use, and one project has had its approval revoked.

(七) 選列國有非公用土地作為執行溫室氣體自願減量專案標的

1. 配合全球「2050 淨零排放」宣示與行動，主動與國立中興大學合作改良利用宜蘭縣三星鄉及臺東縣池上鄉 2 案 93.5 公頃國有土地，113 年 6 月 18 日完成招商，刻由廠商新植造林，並依規定申請溫室氣體減量額度及保留 10% 供政府所需。
2. 配合臺灣 2050 淨零排放政策及產業發展需求，持續篩選適合國有土地供企業新植造林申請取得溫室氣體減量額度，以提升我國森林覆蓋面積及碳匯量。

(八) 推動國有非公用土地標租作造林使用

為活化閒置國有非公用土地，響應政府 2050 淨零轉型政策，本署積極推動國有非公用土地標租作造林使用機制，經財政部 114 年 3 月 13 日修正發布國有非公用不動產出租管理辦法，增訂國有土地得標租與具林業專業之公司法人執行造林及相關經營工作，並於同年 7 月 31 日訂定發布國有非公用土地標租作造林使用作業要點據以執行，期增加森林覆蓋面積，提升森林碳匯量。



7. Selection of National Non-public Use Land as Targets for Voluntary Greenhouse Gas Reduction Projects

- a. In support of the global initiative to achieve net zero emissions by 2050, the NPA has proactively joined forces with National Chung Hsing University to improve and repurpose two national land parcels in Sanxing Township, Yilan County, and Chishang Township, Taitung County, spanning 93.5 hectares. In 2024, investor recruitment for these projects was successfully completed. The designated manufacturers are now undertaking afforestation efforts and applying for greenhouse gas reduction credits, with 10% of the credits reserved for government use.
- b. In line with Taiwan's 2050 Net-Zero Emissions policy and industrial development needs, the NPA continues to screen suitable national land for enterprise use in newly planted afforestation projects and the application for greenhouse gas emission reduction credits, with the aim of increasing Taiwan's forest coverage area and carbon sinks.

8. Promoting the Tendering of National Non-Public Use Land for Afforestation

To activate idle national non-public use land and respond to the government's 2050 Net-Zero Transition policy, the NPA continues to promote a mechanism for tendering national non-public use land for afforestation purposes. On March 13, 2025, the Ministry of Finance amended and promulgated the Regulations for Leasing of National Non-public Use Real Estate, adding provisions permitting national land to be tendered to corporate entities with forestry expertise for afforestation and related management operations. Subsequently, on July 31, 2025, the Operation Directions for the Lease by Tender of National Non-public Use Land for Afforestation Purposes were formulated and promulgated for implementation with the aim of increasing forest coverage area and enhancing carbon sinks.

五、督導國有公用財產管理運用

(一) 加強督促各機關改善占用問題、健全公產管理，提升活化運用效益

1. 改善占用問題

- (1) 督促各機關訂定被占用不動產處理計畫，積極執行。
- (2) 透過相關會議或教育訓練，加強宣導人權兩公約保障居住權意旨。

2. 健全公產管理，提升活化運用效益

- (1) 輔導各機關活化運用資產空間：透過檢核及教育訓練，加強宣導各機關在不影響其公用目的使用下，積極提供利用或出租其資產空間。中央各機關 114 年活化運用收入約 467.2 億元。
- (2) 辦理教育訓練及薦派講師赴各機關講授國有公用財產管理、產籍管理、資產活化運用等課程，提升各機關財產管理人員專業知能。
- (3) 督導中央各主管機關持續檢討清理閒置、低度利用或不經濟使用之大面積國有建築用地及辦理活化，提升國有公用財產整體運用效益。截至 114 年累計收回 47 處、面積約 49.8 公頃，依法活化運用，並廣續就 11 處標的協商管理機關辦理變更為非公用財產移交本署接管。

(二) 辦理國有公用財產管理情形檢核

財政部訂定 114 年度國有公用財產管理情形與行政院及所屬機關、學校宿舍管理情形檢核計畫，函請主管機關督導所屬覈實辦理檢核，落實管理績效，健全國有公用財產管理業務。

E. Supervision of the management and utilization of national public use property

1. Supervise administration authorities to resolve the problem of illegal occupancy, facilitate public property management, and promote the benefits of active utilization

- a. Resolve the problem of illegal occupancy
 - (1) Urge agencies to make property handling plan for illegal occupancy and execute it actively.
 - (2) Strengthen the publicity on the protection of residence rights, one of the key provisions in the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights, through relevant meetings or education training.
- b. Facilitate the management of public property and promote the benefits of active utilization
 - (1) Counsel agencies to activate the utilization of property: Through inspection and education training, agencies are encouraged to actively provide for utilization or to lease the spaces of its property without affecting its public uses. In 2025, various agencies in the central government earned NT\$46.72 billion from active utilization.
 - (2) Sponsor education training and recommend instructors to agencies to lecture on the issues of public use property management, property cadastration management, and active use of property, as well as to promote the expertise of administrators of national property in each agency.
 - (3) Supervise and direct the competent authorities of the central government to clarify and examine large tracts of idle, inactively or uneconomically used national building land and revitalize them, so as to improve the overall utilization efficiency of national public use properties. By the end of 2025, a total of 47 sites with an area of about 49.8 hectares have been recovered, which have been revitalized and utilized in accordance with the law. The NPA has continued to negotiate with the administration authority to change 11 targets into non-public properties and transfer the management rights to the NPA.

2. Inspect the management of national public use property

The MOF established the 2025 Conditions of National Public Use Property Management and the Inspection Plan for the Management of the Executive Yuan and Its Affiliated Agencies and School Dormitories. The plan was forwarded to the competent authorities, to supervise and ensure thorough implementation of the inspection by their affiliated agencies, to consolidate the efficacy of management to complete the affairs of national public use property.

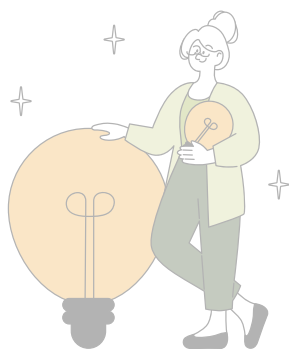
六、重要專案

(一) 簡化中央管河川區域內、外國有土地移交及接管程序

為中央管河川區域國有土地管理事權統一、明確管理權責，本署與經濟部水利署召開雙首長會議達成共識，以簡化作業方式，加速本署雙方經管河川區域內、外國有土地之移交及接管作業程序。為加速辦理，財政部 112 年 9 月 14 日函核示，河川分署經管河川區域外擬申請國有公用土地變更為非公用財產土地，如涉有占用情形，通案同意現狀移交本署接管，本署並訂定各河川分署經管河川區域外國有公用土地移交本署接管專案作業方式及本署經管位於河川區域範圍內國有非公用土地移交河川分署之作業程序。截至 114 年底，本署已接管河川域外國有土地 5,008 筆、面積約 290 公頃，並移交河川區域內國有土地 7,228 筆、面積約 1,454 公頃。

(二) 依財政部授權審核中央機關所提收回眷屬宿舍房地使用計畫

「中央機關眷屬宿舍清查處理計畫」至 109 年執行期滿，尚餘 3,000 餘戶眷舍，奉行政院核示納入經常性業務清理。各機關收回位於都市計畫住宅區、商業區、工業區及非都市土地甲、乙、丙、丁種建築用地之國有眷舍房地倘擬留用作其他公用用途，應提出使用計畫報主管機關核轉財政部審核同意。截至 114 年，依財政部授權審核同意林業保育署宜蘭分署等 17 個機關經管 71 戶眷舍房地，依計畫留作職務宿舍、文化教育創意展演空間及觀光文化園區等，有助提升精華區國有不動產利用效能。



F. Major projects

1. Streamlining the Transfer and Takeover Procedures for National Land Inside and Outside River Areas Administered by the Central Government

To unify the administrative authority and clarify responsibilities regarding national land inside river areas administered by the central government, the NPA and the Water Resources Agency (WRA), under the Ministry of Economic Affairs, held a joint leadership meeting and reached a consensus to simplify procedures and expedite the transfer and takeover of national land managed by both parties, whether located inside or outside of designated river areas. To accelerate implementation, on September 14, 2023, the MOF issued official approval allowing for the general transfer of national public use land located outside river areas that is administered by river management branches of the WRA to the NPA, even if such land is subject to occupancy. The NPA also established specific operational procedures for the takeover of national public use land outside river areas to the NPA, as well as procedures for the transfer of national non-public use land inside river areas to the river management branches. As of the end of 2025, the NPA has taken over 5,008 pieces of national land outside river areas, covering approximately 290 hectares, and transferred 7,228 pieces of land located inside river areas, totaling approximately 1,454 hectares, to the river management branches.

2. Review the Usage Plan for Recovered Houses and Lands of Family Housing Proposed by Central Government Agencies

A total of more than 3,000 family housing remained following the expiration of the implementation period of the Inventory of Family Housing of the Central Government Agencies Project in 2020, and were included as a regular operation for performance verification by the Executive Yuan. The agencies shall recover national houses and lands used for family housing in residential districts, commercial districts, and industrial districts within the urban planning area, and the type A, B, C, and D non-urban building lands. For national houses and lands that are planned to be used for other public purposes, use plans shall be filed with the housing authorities, which will be forwarded to the Ministry of Finance for review and approval. As of the end of 2025, seventeen agencies (including Yilan Branch, the FNCA, Ministry of Agriculture) were approved to manage 71 houses and land of family housing by using them as staff dormitories, cultural and educational creative exhibition & performance space, and a cultural tourism park with the usage plan, which helped enhance the usage efficacy of national real estate in core areas.

(三) 執行「被占用國有非公用不動產加強清理第二期計畫」

114 年度規劃清查 2 萬 9,384 筆 (錄) 被占用土地及處理面積 4,263 公頃被占用土地、74 棟 (戶) 被占用房屋。實際完成清查 3 萬 4,158 筆 (錄) 土地及處理面積 4,580 公頃土地、151 棟 (戶) 房屋。

(四) 執行「國有非公用不動產環境清理維護暨登革熱高風險場域巡查管理計畫」

114 年度規劃巡管登革熱高風險場域 5 萬 4,876 次及清理維護國有非公用不動產環境面積 313 公頃。實際完成巡管 8 萬 2,219 次及清理面積 830.41 公頃。

(五) 執行「向海致敬－海岸清潔維護計畫」

本署權責海岸線約 699.5 公里，114 年度完成清理次數 1 萬 5,016 次，巡管清理長度累計達 3 萬 8,094.3 公里，共清理 3,582.7 公噸廢棄物 (包含 366.7 公噸資源垃圾、2,968.4 公噸非資源垃圾及 247.6 公噸漂流木)，動員 7 萬 2,520 人次人力。

(六) 執行「國有非公用文化資產修復及管理維護計畫」

依文化資產保存法第 8 條第 2 項規定，公有文化資產，由所有人或管理機關 (構) 編列預算，辦理保存、修復及管理維護。本署經管之文化資產數量龐大 (截至 114 年高達 353 處)，除依相關法令規定持續活化利用外，對於尚未提供使用之文化資產，亦加強管理維護。惟整體文化資產修復及管理維護經費相較於需求數仍有不足，為解決經費不足問題，本署研擬「國有非公用文化資產修復及管理維護計畫」爭取專項經費，報奉行政院 110 年 8 月 16 日核定執行，嗣於 112 年 11 月 14 日、114 年 8 月 27 日核定修正計畫，計畫期程自 111 年至 116 年，計畫總經費 16 億 87 萬餘元。截至 114 年，完成 16 處文化資產修復再利用計畫、2 處文化資產修復工程，及完成 1,665 次文化資產巡查作業。

3. Execute “Phase II Plan for Strengthening Clean-Up of Occupied National Non-Public Use Real Estate”

In 2025, a survey regarding 29,384 plots (entries) of occupied land and the handling of 4,263 hectares of occupied lands and 74 occupied buildings (households) of houses were scheduled. Surveys of 34,158 plots (entries) of land and the handling of 4,580 hectares of land and 151 buildings (households) of houses were actually completed.

4. Implementation of the “Environmental Clean-Up and Dengue Fever High-Risk Site Patrol Management Plan for National Non-Public Use Real Estate”

In 2025, the NPA planned to conduct 54,876 patrols of dengue fever high-risk sites and perform environmental maintenance on 313 hectares of national non-public use real estate. In practice, 82,219 patrols were completed, and 830.41 hectares were cleaned.

5. Implementation of the “Salute to the Sea – Coastal Clean-Up and Maintenance Plan”

The NPA is responsible for managing approximately 699.5 kilometers of coastline. In 2025, 15,016 operations were completed. Patrol and clean-up efforts covered a cumulative distance of 38,094.3 kilometers. Through the participation of 72,520 personnel, a total of 3,582.7 metric tons of waste was removed, including 366.7 metric tons of recyclable waste, 2,968.4 metric tons of non-recyclable waste, and 247.6 metric tons of driftwood.

6. Implementation of the “Project for the Restoration, Management, and Conservation of National Non-Public Use Cultural Heritage Sites”

In accordance with Paragraph 2, Article 8 of the Cultural Heritage Preservation Act, public cultural heritage sites shall have budgets prepared by their owners or managing authorities to carry out preservation, restoration, and management. The NPA manages a vast number of cultural assets (as of 2025, up to 353 sites). In addition to continuously revitalizing and utilizing these assets in accordance with relevant laws and regulations, the NPA also strengthens the management and maintenance of those not yet available for use. However, the overall funding for cultural heritage site restoration and maintenance remains insufficient compared to the actual needs. To address this funding gap, the NPA formulated the Directions for Adoption and Maintenance for National Non-public Use Cultural Assets to secure dedicated funding. The plan was approved for implementation by the Executive Yuan on August 16, 2021, and subsequently amended on November 14, 2023, and August 27, 2025. The plan spans from 2022 to 2027, with a total budget of NT\$1.6 billion. As of 2025, the NPA has completed restoration and reuse plans for 16 cultural heritage sites, two cultural heritage restoration projects, and 1,665 cultural heritage inspections.

(七) 執行「財政部國有財產署辦公廳舍取得案」

本署原光復南路辦公廳舍屋齡超過 50 年，建物老舊且既有空間未符運用需求，辦理結構補強修復費用太高，為建構安全耐震建築，參採「財政部財政人員訓練所及其周邊國有土地合作開發案」模式，引進民間資源，由合作廠商於原址興建辦公廳舍，本署另提供臺北市南港區及中山區 2 處國有土地，以設定地上權方式供合作廠商興建、營運自有建物。110 年至 113 年間歷經 8 次流標，最終於 114 年 1 月 16 日決標、2 月 20 日簽約，合作廠商刻辦理規劃設計作業。

(八) 執行「加強推動國有非公用不動產改良利用業務計畫」

本署積極循國產法第 47 條規定，結合目的事業主管機關共同改良利用國有非公用不動產，產業類型包括文創及青創園區、產業園區、商業設施、觀光遊憩、交通轉運設施、綠能設施及長期照顧服務設施等。為加強追蹤管制共同改良利用案件進度，並複製成功經驗，105 年 7 月 4 日訂定「加強推動結合目的事業主管機關共同改良利用國有非公用不動產業務計畫」，並成立推動小組辦理。嗣行政院政策指示國有土地由本署自行主導開發，112 年 3 月 8 日修正前述計畫新增「指定產業媒合中央主管機關改良利用」、「自行改良利用」作業機制，名稱修正為「加強推動國有非公用不動產改良利用業務計畫」，截至 114 年，已簽訂改良利用契約且存續案件 67 案，預估總收益 286 億餘元。

7. Implementation of the “Office Building Acquisition Project of the National Property Administration, Ministry of Finance”

The NPA’s original office building on Guangfu South Road was over 50 years old, structurally deteriorated, and no longer met operational needs. The cost of structural reinforcement and repair was deemed excessive. To ensure seismic safety and modernize the facility, the NPA adopted the cooperative development model previously used in the “Ministry of Finance Training Institute and Surrounding National Land Cooperative Development Project” by introducing private resources. Under this model, the partner developer was to construct a new office building on the original site, while the NPA provided two national land parcels located in Nangang and Zhongshan Districts, Taipei City, for the developer to build and operate privately owned facilities under establishment of superficies. Following eight unsuccessful tenders between 2021 and 2024, the contract was awarded on January 16, 2025, and subsequently signed on February 20, 2025. The partner developer is currently proceeding with the related planning and design operations.

8. Implementation of the “Enhanced Promotional Project for the Improvement and Utilization of National Non-public Use Real Estate”

In accordance with Article 47 of the National Property Act, the NPA continues to collaborate with the authorities of target enterprises to jointly improve and utilize national non-public use real estate. Applicable industry types include cultural and creative or youth entrepreneurship parks, industrial zones, commercial facilities, sightseeing and recreation facilities, transportation interchange facilities, green energy facilities, and long-term care service facilities. To strengthen the tracking and management of the progress of joint improvement and utilization cases and to facilitate the replication of successful experiences, the “Enhanced Promotional Project to Collaborate with Authorities of Target Enterprises to Jointly Improve and Utilize National Non-public Use Real Estate” and the corresponding promotion team were established on July 4, 2016. In accordance with policy directions from the Executive Yuan for the NPA to lead the development of national land, the aforementioned project was amended on March 8, 2023. The amendment introduced new operational mechanisms for “Matching with Central Authorities of Target Enterprises for Improvement and Utilization in Designated Industries” and “Self-managed Improvement and Utilization,” and the project title was revised to the Enhanced Promotional Project for the Improvement and Utilization of National Non-public Use Real Estate. As of 2025, 67 partners have signed contracts for improvement and utilization, with estimated total income exceeding NT\$28.6 billion.

七、國有財產估價

(一) 估價方式

國有不動產之估價，依行政院核定之「國有財產計價方式」辦理，其中土地之估價，應逐筆參考市價查估；屬於取得開發許可範圍內之國有土地，以開發後之價值計估價格，並得減除部分開發成本；建築改良物價格，逐棟(戶)按其重建價格減除折舊後之餘額估計；國有區分所有建物及其基地價格，應一併查估。

(二) 估價機構

各區分署設估價小組，本署設估價委員會，負責國有財產價值之審核及評定，114 年度召開 12 次委員會議。

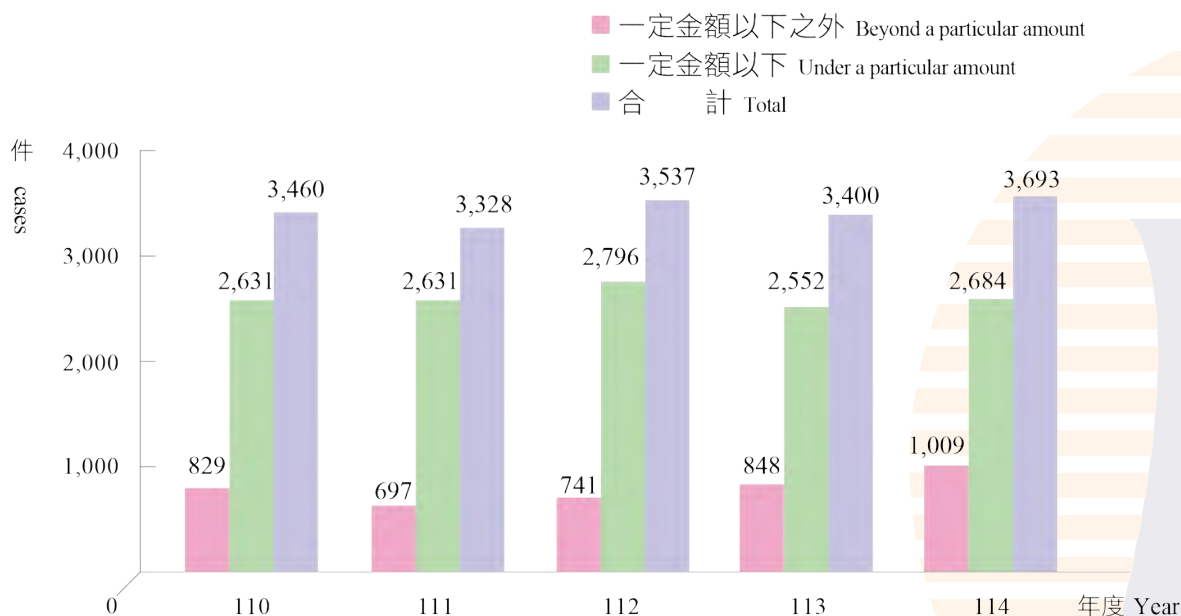


圖 4-18 最近 5 年辦理國有不動產估價案件
Chart 4-18 Assessment of national property cases in the past 5 years

G. Assessment of national property

1. Methods of assessment

The assessment of national property was conducted according to the Appraisal Directions for National Property approved by the Executive Yuan. Land should be assessed individually with reference to the market value. National land which has obtained permits for development should be assessed with the value after the development. Part of the cost could be deducted. The price of improvements to buildings should be assessed individually, and calculated by deducting the depreciation from the cost of reconstruction. For national land, the price of land and buildings thereon should be assessed together.

2. Assessment Institution

Assessment teams are established in each of the region branches in the NPA. Within the NPA, the Assessment Committee of National Property is responsible for the assessment and evaluation of the value of national property. In 2025, 12 committee members' meetings were held.



八、推動國有財產業務電腦化

(一) 電腦主機軟硬體設備汰換、提升及維護

辦理本署電腦主機軟硬體 (包括 Microsoft 及 Linux 作業系統伺服器) 維護作業，及因應資安防護、辦公室自動化及推動節約能源措施，完成電腦設備採購建置。

(二) 配合財政部共用資料中心雲端平台辦理事項

1. 配合財政部財政資訊中心辦理第二階段內網骨幹網路移轉，本署於 114 年辦理完成 13 項內網系統共 124 台虛擬主機移轉作業。
2. 配合財政部財政資訊中心辦理 2 次弱點掃描、防火牆規則清查及資通安全健診各 1 次。

(三) 應用系統開發、增修及營運

1. 國有公用及公司組織財產線上傳輸系統營運服務

為統合國家資產經營管理，強化國家資產運用效益，本署開發建置供各國有公用財產管理機關經由網際網路連線更新資料之線上傳輸系統，已完成第 16 年系統營運管理作業，提供 4,672 個機關 (含基金) 雲端連線使用，並通過 ISMS 資訊安全管理系統驗證。

2. 國有公用財產管理系統網路版營運服務

配合原行政院研究發展考核委員會辦理「資訊改造整體規劃實施計畫」，本署開發本系統 (屬共同性行政資訊系統) 供國有公用財產管理機關連線使用。截至 114 年，已推廣使用機關數 523 個 (含基金)，並通過 ISMS 資訊安全管理系統驗證。

H. Promotion of the computerization of national property operations

1. Computer software, hardware equipment replacement, upgrade and maintenance operations

Carry out maintenance of the NPA's computer mainframe hardware and software (including Microsoft and Linux operating system servers, etc.) , and complete the procurement and implementation of computer equipment to support cybersecurity, office automation, and energy-saving initiatives.

2. Coordinate with the Shared Data Center Cloud Platform of MOF to handle related tasks

- a. In coordination with the Ministry of Finance's Fiscal Information Agency in implementing Phase II of the internal network backbone transfer, the NPA completed the transfer of 13 internal network systems, involving a total of 124 virtual machines (VMs) in 2025.
- b. In coordination with the Ministry of Finance's Fiscal Information Agency, the NPA conducted two rounds of vulnerability scanning, as well as one round each of firewall rule audits and information security health check.

3. NPA system application development, revision, and operation

- a. The operations service, function updates, and additions for the online transmission system of national public property and property of corporations
To cope with the operations and management of national property, the NPA worked to enhance the utilization of national property. The NPA developed and constructed the online transmission system for the use of every national property management system to update its information via the internet. The year 2025 marks the 16th year of operations for the system, which now provides online use for 4,672 agencies (including funds). The system is certified by ISMS (Information Security Management System).
- b. The operation service for the web-based management system of national public property
In collaboration with the former Research, Development and Evaluation Commission, Executive Yuan to execute "The Implementation Project of Information Reform Overall Planning Project," the NPA developed this system (which is compliant with the common administration information system) for the use of all agencies connected to it online. By the end of 2025, services were promoted to 523 agencies in total (including funds), and the system passed the ISMS certification.

3. 國有非公用財產管理系統增修及維護 (含 ISMS 認證)

- (1) 新增抵稅收入結撥作業自動化模組，5 月 9 日正式上線。
- (2) 配合例稿自動化作業需求，新增「通知占用人騰空返還或取得合法使用權」及「占用複查排勘通知」，9 月 16 日上線。
- (3) 新增產製受理換約案件證明書功能，11 月 20 日上線。
- (4) 配合應收款項作業需求 (含主計對帳需求)，辦理收款項管理模組功能增修，12 月 21 日上線。
- (5) 配合國有基地租賃換約需求，新增契約書套版功能，辦理出租模組功能增修，115 年 1 月 1 日上線。
- (6) 辦理非公用系統 (本署範圍) ISMS(27001:2022) 驗證作業，BSI 英國標準協會台灣分公司 5 月 13 日至本署辦理外稽驗證，並於 6 月 13 日寄發證書以維持證書有效性。

4. 圖資平臺系統及國有土地地理資訊系統增修及圖資轉檔

114 年度完成圖資轉檔優化作業，並因應業務需要，賡續辦理地政資料、地籍圖、彩色正射影像、全國都市計畫及非都市土地使用分區等圖資轉檔。

5. 便民服務業務網站與署內網站系統維護案

因應業務需要，辦理「國有非公用財產招標資訊」新增「標租土地作造林使用資訊」功能，12 月 24 日上線。

c. Enhancement and maintenance of the National Non-public Use Property Management System (including ISMS Certification)

- (1) A new automation module for the settlement and appropriation of tax deduction income was added and officially launched on May 9.
- (2) In coordination with the requirements for document template automation, new functions for “Notifying Occupants to Vacate and Return or Obtain Legal Use Rights” and “Occupancy Re-inspection and Survey Notification” were added and officially launched on September 16.
- (3) A new function for generating “Certificates of Acceptance for Contract Exchange Cases” was added and officially launched on November 20.
- (4) In coordination with accounts receivable operational needs (including accounting reconciliation requirements), enhancements to the functions of the “Receivables Management Module” were implemented and launched on December 21.
- (5) In coordination with the lease renewal and contract exchange requirements for national building lots, a new contract template function was added, enhancements to the “Leasing Module” were implemented, and officially launched January 1, 2026.
- (6) Regarding the ISMS (ISO/IEC 27001:2022) certification for the non-public use system (NPA scope), the BSI (British Standards Institution) Taiwan Branch conducted an external audit at the NPA on May 13, and the certificate was issued on June 13, ensuring its continued validity.

d. Revision of the graphic information platform system, national land geographic information system, and graphic information archives

In 2025, the optimization of graphic information conversion was completed. Also, in response to business needs, the NPA continued to carry out map data conversion of land administration data, cadastral maps, color orthophotos, national urban planning, and land use zoning for non-urban areas.

e. Maintenance project for the public service website and internal website systems

To meet operational needs, a new function for “Information on Tendering Land for Afforestation” was added to the “Tendering Information for the National Non-public Property” section and officially launched on December 24.

(四) 辦理資通安全作業

1. 本署及所屬 114 年度「資通安全維護計畫」於 113 年 12 月 26 日函送財政部，113 年度「資通安全維護計畫實施情形」於 114 年 4 月 29 日彙整所屬上網提報完竣。
2. 配合財政部辦理 114 年度政府資通安全通報演練 1 次、惡意電子郵件社交工程演練 2 次及自辦惡意電子郵件社交工程演練 1 次，演練結果均符合目標。
3. 本署資通安全處理小組會議於 114 年 4 月 30 日召開，完成資通安全政策、資訊資產之可接受風險值、資通系統資安防護基準之妥適性檢視，及修訂相關資安規定及表單。
4. 114 年委外廠商資通安全稽核計畫於 6 月 11 日及 7 月 9 日分別完成 2 家廠商 (5 個系統) 實地稽核作業，廠商於 10 月 9 日完成全部事項改善。
5. 本署 114 年度資通安全稽核作業，7 月 31 日至南區分署辦理完成，內部資通安全稽核作業於 9 月 26 日辦理完成。



4. Conduct cyber security operations

- a. The NPA and its branches' 2025 Information & Communication Security Maintenance Plan was submitted to the MOF on December 26, 2024. Furthermore, the 2024 Implementation Status of the Information and Communication Security Maintenance Plan was compiled from all subordinate branches and reported online as of April 29, 2025.
- b. In collaboration with the Ministry of Finance, the NPA conducted one government information security reporting drill, two malicious email social engineering drills, and one self-organized malicious email social engineering drill in 2025. The results of all drills met the objectives.
- c. The NPA's Information & Communication Security Response Unit meeting was held on April 30, 2025, to introduce the information security policy, the acceptable risk value of information assets, the adequacy review of cyber security defense standards of information and communication security system, and the amendment and promulgation of related security regulations and forms.
- d. The NPA established its 2025 Outsourced Vendor Information and Communication Security Audit Plan. On-site audits of two vendors (five systems) were completed on June 11 and July 9. The vendors completed all the required improvements by October 9.
- e. The 2025 annual cyber security audit was completed at the Southern Region Branch on July 31, and the internal cyber security audit of the NPA was completed on September 26.

九、便民措施

本署各項施政計畫除須考量國庫權益外，更須符合民眾需求、顧及民眾福祉，以民眾之滿意度為指標，才能使各項服務措施均能讓民眾得到實惠。

114 年度重要便民措施如下：

（一）廣續推動網路線上服務項目

服務 e 化一直是政府近年來推動為民服務工作的重點，本署便民服務業務網及分署機關網站，提供機關簡介、法令查詢、相關業務問答、各類不動產開標資訊、各種表單下載、線上查詢及 28 項線上申辦業務之服務，以供民眾依需求快速瀏覽、查詢所需資訊。

（二）擴大國有土地租金繳納途徑

各分署為彌補人力不足，提升工作效率，已就國有土地租金繳納作業，採郵政劃撥方式辦理，另委託臺灣銀行、合作金庫辦理承租費用自動扣款作業之轉帳，實施成效良好。104 年 7 月起委託中國信託商業銀行透過便利商店、農漁會、匯款、轉帳等方式代收租金，承租人並可連結 e-Bill 全國繳費網線上繳費，或使用晶片金融卡，透過網路 ATM 轉帳繳納租金或使用補償金，並自 109 年 12 月 15 日起新增繳款管道，承租人可到本署各分署臨櫃以信用卡刷卡繳款，111 年起推廣辦理至各分署所屬辦事處，承租人能更輕鬆便捷地完成繳租。

（三）推廣行銷國有財產業務，並辦理在地換訂租約服務

本署管轄之國有土地分散於各縣市、鄉鎮，為節省民眾來回奔波之時間與金錢，各分署辦理走動式服務，選擇偏遠地區，在地辦理收件及換訂租約服務，同時推廣行銷國有財產法令、分送宣導資料、現場解答各項國產業務疑難問題。

I. Convenience measures

When executing administrative plans, in addition to considering the interests of national treasury, the NPA also works to meet the people's needs with consideration of their welfare. Important convenience measures implemented in 2025 are as follows:

1. Continue to promote online service items

Computerized services have always been a major government priority to serve the public. The public service website of the NPA and internet website of each region branch provide the introduction, inquiries for laws and regulations, Q&A for relevant operations, real estate tender awarding information, document downloads, online enquiry, and a total of 28 service items that can be applied for online. These services are made available on the official website for the public to access quickly and conveniently.

2. Expand ways for the payment of land rent

To solve the problem of insufficient human resources, each region branch accepted the payment of land rent with Post Office Giro Number. In addition, it also entrusted Taiwan Bank and Taiwan Cooperative Bank to conduct rent auto deduct by means of money transfer, accomplishing good results. Since July 2015, the NPA engaged CTBC Bank to collect rentals through convenience stores, farmers' and fishermen's associations, and remittance transfer. Lessees may also connect to the e-Bill website for making payment online. Paying rentals or use charges through a debit card or online ATM transfer is available as well. From December 15, 2020, new payment channels were added. Lessees may come to the counters of the NPA's region branches to use credit cards for payment. Since 2022, it was allowed that payments may be made in regional branches and offices, letting users make payments for national non-public use real estate easily and conveniently.

3. Promote and market national property service and provide onsite lease signing and exchange services

The land affiliated with the NPA is scattered across various counties, cities, towns, and townships. To save people time and money spent on traveling, each regional branch provides mobile services. By selecting remote areas and providing on-site application reception and lease renewal services, the branches also promote the National Property Act, distribute promotional materials, and answer various questions regarding national property operations on the spot.

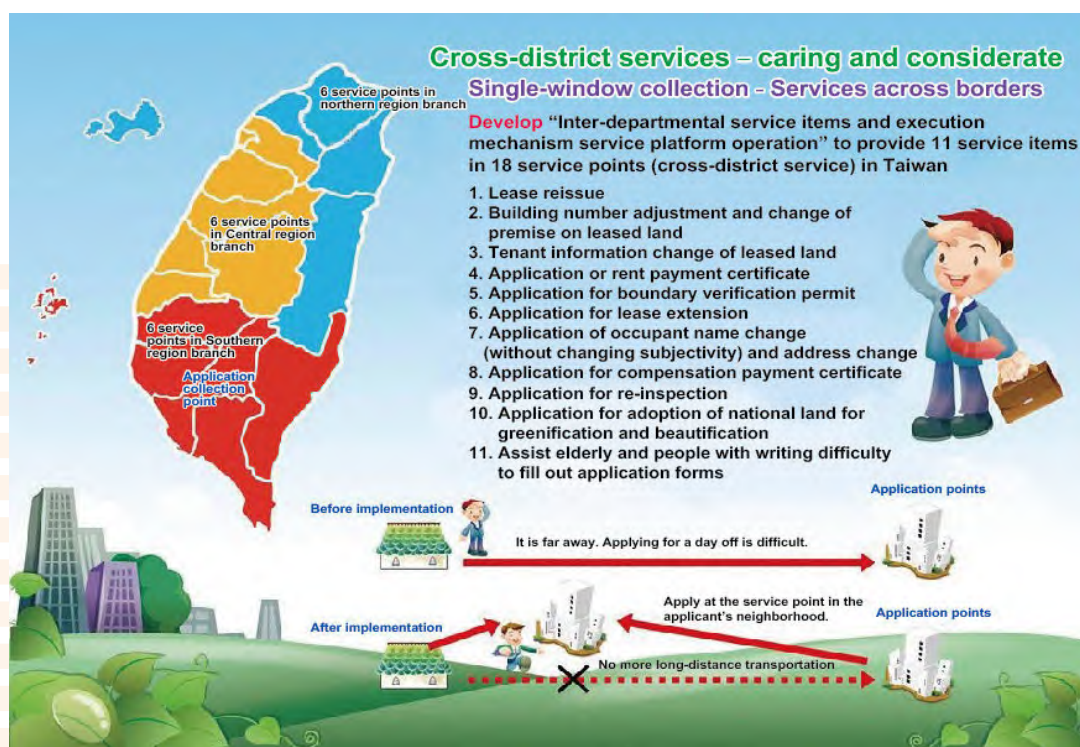
(四) 實施代收人民申請案件措施及跨轄區簽訂租約服務

1. 為推動「一處收件，全程服務」之便民措施，各分署已實施代收人民申請案件之措施。民眾可以就近申辦不同轄區內之案件。本項措施除可便利民眾就近收件，節省洽公時間及金錢外，並可代為立即解答問題，避免多次補正之不便。
2. 本署各分署及辦事處共 18 個服務據點，共同成立跨轄區服務平台，為民眾提供跨機關申租案之通知繳款訂約、補正及代收後傳真轉寄等 11 項服務。



4. Collect people's applications and provide cross-district lease signing services

- a. To promote the convenient service of “single window collection for full service,” each region branch allowed for the submission of applications across jurisdictions. This meant that people could apply for services in different districts. In addition to providing people the convenience of applying in their neighborhood to save time and money, this also allowed their inquiries to be resolved immediately rather than having to make repeated corrections.
- b. The NPA and the region branch have 18 service points in total, forming a cross-district service platform to provide people with notice for rent payment or lease signing, corrections, fax receive and transfer for interdepartmental applications, and other services with 11 items in total.



(五) 實施開標作業電腦化並透過網路提供標售資訊

1. 為使開標作業更加公開透明化，各分署網站同時提供「開標實況網路直播」服務，民眾不出門也可掌握開標情況。
2. 民眾標購國有不動產時，無需用電話洽詢索取招標文件，只要透過網路即可於線上查詢當期標售案件內容、相關土地位置略圖及照片；對於都市更新分回國有房地之標售，為吸引民眾投標意願，強化線上看屋服務功能。每一個案預估可節省民眾 1 小時至 8 小時不等，並達到全天候服務之功效。
3. 辦理招標公告時，增加公告招標之不動產連結 Google Map 電子地圖定位及全方位街景檢視功能。對欲參與標售土地之民眾具有節省時間、方便尋找標的確切地址之實際成效，提升招標數位化服務。

(六) 設置免付費專線及無線上網服務，並持續充實網站功能，提供民眾更貼切服務

1. 各分署於適當區域提供「i Taiwan」無線上網服務，供民眾自行查詢、下載資料。
2. 查詢申請承租、承購國有房地辦理情形，可藉由免付費專線電話，或利用網際網路查詢。
3. 索取各類申請書表，可利用網際網路下載各種申請書表或填寫範例。

(七) 暢通與民眾線上溝通之管道，讓民眾暢所欲言

1. 網站設置電子信箱，受理民眾陳情事項，如民眾有國產相關問題、看法或者建言，均可透過電子郵件獲得回應，強化與民眾雙向互動與溝通。

5. Computerized tender opening and provide information of land sale by tender

- a. To make tender opening more transparent and open, each region branch provides “live broadcast of tender opening” at the same time. People can follow the updated conditions of bid opening from the comforts of home.
- b. When people purchase national land by tender, they no longer have to request tender document by phone. Instead, they can make online inquiries of the updated sale by tender cases, locations, and photos of the lands. Regarding the land allocated from urban renewal, the NPA improved online browsing of reallocated lands to stimulate tendering interest. It was estimated that each case could save people up to one to eight hours of time. It even accomplished the efficacy of 24-hour service.
- c. Upon announcement of a tender notice, a link to Google Map and Google Street View of the tendering real estate is added. This saves time for people interested in bidding the land, provides convenience for people to find the accurate location of the address, and promotes digitalized tendering service.

6. Set up a toll-free hotline, and free Wi-Fi services. The website functions were expanded continuously to provide more user friendly services

- a. Each region branch provides suitable “i Taiwan” wifi service for people to browse and download necessary information.
- b. Enquire status of applications of leasing and purchasing national real estate through free enquiry hotline or internet.
- c. Request and download application forms and samples for reference.

7. Opened up communication channels between the NPA and the public to encourage feedback

- a. An email box on the website was set up to take public feedback. Questions or opinions regarding national property would be responded to by email. This service enhances the interaction and communications between the NPA and the public.

2.105 年 3 月 31 日成立「國有財產 e 點靈」社群網站專區，透過網路社群傳播施政資訊及各項活動等，以 Line 群組成立國產署小編團維護管理，與民眾建立良好互動管道，服務及解決民眾的需求，強化政府施政透明化。粉絲數及追蹤人數均逾 5 萬 1 千人。

3.114 年 7 月 1 日開設 Instagram 專頁，透過社群媒體多元化經營，提供國有財產管理、活化利用及最新政策資訊。

Instagram

登入 註冊



fnp_mof
財政部國有財產署

127 貼文 134 位粉絲 10 追蹤中

政府機構
National Property Administration | 官方 IG 專頁
提供國有財產管理、活化利用及最新政策資訊
歡迎追蹤，掌握第一手官方資訊

(八) 發行電子報，提供國有財產業務最新訊息

107 年 6 月起定期發行電子報提供訂閱戶嚴選的國產業務最近動態，主題項目包括焦點專欄、招標訊息、法令宣導及政令宣導，並於本署「國有財產 e 點靈」社群網站張貼連結路徑。

(九) 民眾申辦國有財產租、售業務，免檢附戶籍、地籍謄本

業與地政及戶役政系統電子閘門連線，民眾申辦國產業務免附戶籍、地籍謄本，並於辦公場所公布欄、服務櫃檯及書表櫃張貼海報宣導，宣導民眾免附謄本。

- b. On March 31, 2016, the social networking site national “national property e-click” was established to communicate information and activities of the NPA. Edited by a community of editors through a Line group, the site promotes interaction between the NPA and the public to provide services, resolve their needs, and strengthen transparent governance. The number of followers and subscribers each has exceeded 51,000.
- c. An Instagram fan page was established on July 1, 2025. Through diversified social media operations, the NPA provides information on the management, revitalization, and utilization of national property, as well as the latest policy information.

8. Published e-Newsletter to provide latest news of the national proerty affairs

Starting from June 2018, the e-Newsletter was published regularly to provide subscribers with information on the latest updates, including the focus issues, tender information, legal information, and policy announcements. In addition, the link is posted on the NPA's social networking site (Facebook fan page).

9. Public applications for services regarding leasing and purchasing of national property are exempt from providing household registration transcript and cadaster transcript

Since the NPA is already connected with the gateway of electronic household administration system, those applying for national property services need not present their household registration transcript and cadaster transcript. Posters are posted on office notice boards, help desks, and forms cabinets to announce updates and inform people about the matters.

(十) 建立與農會、各鄉(鎮、市、區)公所租約資料交換機制

突破機關隔閡，延伸服務據點，透過跨機關協調，國有耕地承租人為辦理農保、第三類健保或國有土地承租人為申請災害救助，因租約遺失或未攜帶租約，免再洽本署所屬分署及辦事處補辦租約，直接由農會或受災地鄉(鎮、市、區)公所向各分署及辦事處傳真申請查調租約影本，節省民眾辦理租約補發之時間及費用。

(十一) 與他機關聯合辦理公務行銷宣導

為提供民眾走動式優質服務，行銷國有財產創新服務措施，積極洽他機關加入行動政府宣導服務，深入在地，貼近民眾，重視民眾意見回饋及參與。

(十二) 積極辦理出(標)租業務，協助各機關推動重大政策

1. 配合行政院核定「112-115 年檳榔廢園及轉作方案」及農業部農糧署訂定「112-115 年檳榔廢園及轉作作業規範」，截至 114 年，本署各分署受理承租人申請同意承租土地申請檳榔廢園及轉作案件 66 件，已核發土地申請檳榔廢園 / 轉作同意書 52 件，面積 36.12 公頃。
2. 配合政府打詐政策，於租賃案件相關文書加註宣導文字、發送文宣，並於機關網站、跑馬燈及臉書、IG 等，持續以多元方式，向國有土地承租人宣導反詐騙觀念。



10. Establish exchange mechanism with farmers' associations and townships (town, city and district) offices regarding the lease information

The NPA has broken through barriers between agencies to extend its service points. With inter-agency coordination, when national farmland tenants apply for farmers' insurance or type 3 national health insurance, or when tenants of national land apply for disaster assistance, the applicant doesn't have to go to the branch office of the NPA to re-apply for the lease contract if they lost it or forget to bring it. The farmers' association or disaster-stricken township (towns, cities, and districts) can apply for a copy of the contract, saving the time and money involved in applying for reissue.

11. Joint Promotion with Other Agencies for Government Affairs

To provide quality mobile service and promote the NPA's innovative services, the NPA actively requested other agencies to participate in government promotional services. This allows services to fit local needs and everyday lives, placing value on public feedback and participation.

12. Actively conduct lease (lease by tender) operations and assist different agencies to promote major policies

- a. In line with the Executive Yuan's approved "Betel Nut Elimination and Crop Conversion Program for 2023-2026" and the Council of Agriculture's "Betel Nut Elimination and Crop Conversion Operation Guidelines for 2023-2026," as of 2025, the NPA's regional branches had received 66 applications from tenants of national land for approval to participate in the program. A total of 52 approvals for betel nut elimination and crop conversion had been issued, covering an area of 36.12 hectares.
- b. In line with the government's anti-fraud policy, the NPA added reminders to case notifications, distributed brochures, and posted messages on the agency's website, LED electronic displays, Facebook, and Instagram to continuously promote anti-fraud information to lessees of national land through these multi-channel efforts.

3. 配合行政院核示申請增劃編原住民保留地之承租人得緩收、免收及退還租金政策，截至 114 年，受理申請國有非公用出租不動產補辦增劃編原住民保留地緩收租金 888 件，已同意緩收 759 件；經核定增劃編原住民保留地受理申請退還租金 1,193 件，已同意退還 858 件，退還金額 2,410 萬餘元。另租金免收由出租機關主動辦理，承租人無須申請。
4. 配合整體住宅政策，積極推動國有非公用房地標租與符合「租賃住宅市場發展及管理條例」規範之租賃住宅包租業，由其轉租與次承租人居住使用（下稱國有房地包租），期能擴大租賃住宅市場供給，滿足民眾租屋居住需求，並透過公私部門協力合作，共同推動公共政策及落實國有資產永續發展之目標；及依住宅法、住都中心設置條例等規定出租國有不動產予住宅主管機關或住都中心興辦社會住宅。
5. 因應丹娜絲颱風、七二八豪雨及馬太鞍溪堰塞湖溢流等天然災害，配合行政院災後復原前進指揮所、中央協調會報及各目的事業主管機關災後重建政策方針，秉「從簡、從寬、從速」原則執行相關紓困措施，積極協助國有土地受災戶儘速重建家園。

（十三）設置占用業務專區，守護國土

建置「占用業務專區」增加占用人申請占用複查管道並上傳占用人不詳清冊，由民眾參與協尋占用人身分，以符合電子化政府推動目標。

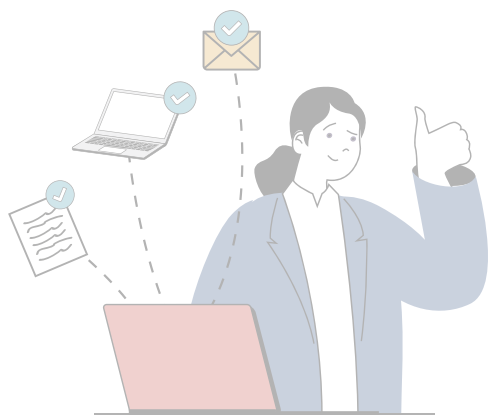
- c. In accordance with the Executive Yuan's directive to allow tenants applying for the reclassification and expansion of indigenous reserved land to defer, waive, or refund rent, the NPA has processed 888 applications for deferred rent on national non-public use leased real estate as of 2025, of which 759 have been approved. Additionally, 1,193 applications for rent refunds following the approval of land reclassification have been received, with 858 approved, totaling over NT\$24.10 million in refunded rent. Furthermore, rent waivers are proactively handled by the leasing agencies, and tenants are not required to apply.
- d. In line with the overall housing policy, the NPA actively promotes the leasing of national non-public use real estate to qualified rental housing leasing businesses under the Rental Housing Market Development and Regulation Act. These businesses then sublet the properties to tenants for residential use (hereinafter referred to as National Real Estate Leasing). This aims to expand the supply of rental housing in the market, meet the housing needs of the public, and promote public policies and the sustainable development of national assets through cooperation between the public and private sectors. Additionally, the NPA leases national real estate to housing authorities or the NURC for the construction of social housing in accordance with the Housing Act and the Act for the Establishment of the National Housing and Urban Regeneration Center.
- e. In response to natural disasters such as Typhoon Danas, the July 28 heavy rains, and the overflow of the Mataian Creek barrier lake, the NPA, in coordination with the Post-Disaster Recovery Forward Command Center of the Executive Yuan, central coordination meetings, and the post-disaster reconstruction policies of various authorities of target enterprises, implemented relevant relief measures in accordance with the principles of "simplicity, leniency, and expediency." The NPA assisted disaster-affected tenants of national land in rebuilding their homes as quickly as possible.

13. Established the occupancy affairs zone to protect national land

The "occupancy affairs zone" was established to increase the re-inspection channels and upload the uncertain occupants list to allow people to help search for the occupants, while complying with the goals of government computerization.

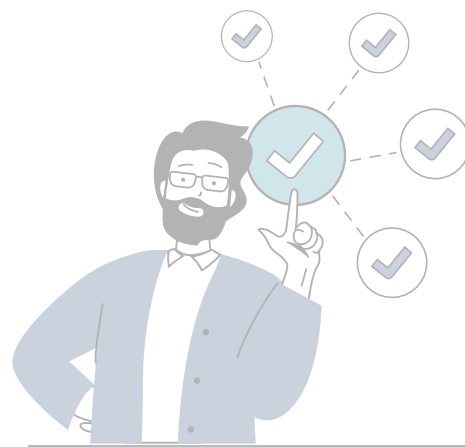
（十四）主動公開未辦理繼承不動產標售資訊

土地法第 73 條之 1 規定經修正後，未辦繼承不動產經地政機關列冊管理 15 年期滿，移請本署標售時，其「標售公告期間」與「表示優先購買權期限」，分別延長為 3 個月以及 30 日。並於標售後主動公開標脫資訊，協助民眾解決因繼承人意見相左、產權複雜及不諳法令致未辦理不動產繼承登記，於不動產標脫後順利領取標脫價金，保障繼承人權利。



14. Proactive announcement of the sale by tender information about un-inherited real estate

After the amendment of Article 73-1 of the Land Act, when un-inherited real estate has been registered and managed by the land administration agency for 15 years, and the duration of management expires, the real estate shall be entrusted to the NPA to be sold by tender. The “period of public announcement of the sale by tender” and the “period for persons with preferential rights to purchase to express their intention to exercise such preferential rights” shall be extended up to three months and 30 days respectively. Proactive announcements shall be made to release the tender information openly after awarding the tender. This resolved conflicts among inheritors, problems of complicated property rights, and unregistered real estate inheritance, due to not understanding the relevant legal issues, so as to assist successors in collecting their considerations from tender awarding, and protect the rights of successors.



十、推動廉政業務

(一) 落實廉政建設方案，攜手共創廉能透明

為達成政府落實聯合國反貪腐公約願景，全力推動「廉能政府、透明台灣」之廉能政策主軸，讓民眾「安心」、「放心」，奠定廉政堅實基礎，積極配合執行「國家廉政建設行動方案」，以保持廉潔有效率之組織文化，並以愛心維護同仁尊嚴與正當權益，期能鼓勵同仁勇於任事，展現本署求新求變追求卓越之活力，積極為民服務。

(二) 利用廉政會報機制，研討業務興革建議

為貫徹廉能政治，端正政治風氣，提升施政效能，依據「中央機關及地方政府設置廉政會報作業要點」規定，於 102 年 4 月 19 日訂定「本署廉政會報設置要點」，會報任務係督考廉政工作之規劃、執行與其他有關端正本署風紀及促進廉能事項。由本署署長兼任召集人、一級主管及各分署長擔任委員。114 年 10 月 22 日召開 114 年廉政會報，會中進行公益揭弊者保護法專題報告，並通過國家機密維護策進措施及定期盤點廉政風險職務等提案，以精進各項預防機制，營造優質廉能之公務環境。

(三) 執行防貪預警建議，防杜適法疑義風險

為執行「防貪在前，肅貪在後」之廉政政策，針對有違法之虞或具潛在風險，並避免貪瀆案件發生，及早提出預警作為，阻斷適法疑義，避免同仁面臨後續司法機關介入調查之爭議困擾。

J. Promotion of anti-corruption affairs

1. Consolidate anti-corruption construction scheme to offer transparent and corruption free administration

To achieve the government's vision of implementing the United Nations Convention against Corruption, the NPA comprehensively promotes the "Clean Government and Transparent Taiwan" policy. The main focus of the impartiality policy is for citizens to feel secure and assured, setting a solid foundation for clean government. The NPA proactively cooperates and executes the "anticorruption scheme for national construction" to maintain its uncorrupt and efficient organizational culture. Also, it attaches focus on maintaining employees' dignity and proper rights, encouraging employees to assume responsibilities and exert the NPA's pursuit of innovation and excellence and activeness in serving citizens.

2. Propose suggestions to administration reform in anti-corruption committee meeting

To implement anti-corruption policies, uphold ethical conduct, and promote administrative efficiency, the National Property Administration Anti-Corruption Committee Establishment Guidelines were established on April 19, 2013, in accordance with the Guidelines for the Establishment of Anti-corruption Committees in Central Government Agencies and Local Governments. The committee is responsible for supervising and evaluating the planning of anti-corruption work, implementing measures related to upholding integrity and morale, and promoting integrity within the NPA. The Director-general serves as the chair of the committee, and senior executive officers and directors of branch offices are appointed as committee members. The 2025 Anti-corruption Committee Meeting was held on October 22, 2025. During the meeting, a special report on the Public Interest Whistleblower Protection Act was presented, and proposals such as promotion measures for national secret maintenance and the periodic inventory of corruption-prone positions were passed, with the aim of refining preventive mechanisms and fostering a high-quality and upstanding public service environment.

3. Execute anti-corruption alert suggestions to prevent illegal risks

To execute the anti-corruption policy of "Prevention of corruption before launching anti-corruption schemes," advance alerts were given to prevent corruption cases from happening, avoid violations against the law, and prevent colleagues from the troubles of being investigated and the interference of judiciary.

(四) 舉薦廉潔楷模選拔，樹立國產廉潔典範

為端正政風，樹立廉潔典範，激勵員工反貪倡廉之榮譽心與使命感，財政部訂定「財政部表揚獎勵廉潔楷模實施要點」，針對「拒絕請託關說」、「拒絕財物餽贈」、「拒絕飲宴應酬」、「協助反貪成效」、「協助防貪成效」、「協助肅貪成效」及「其他廉潔事蹟」等具有優良事蹟者得選拔為財政部廉潔楷模。本署中區分署勘估科技正鄭永鈴獲選為 114 年度財政部廉潔楷模。

(五) 多元反貪廉政宣導，深化反貪倡廉觀念

政風之良窳，素為國家競爭力指標之一，直接影響社會大眾對政府施政績效之評估。本署對廉潔政風之養成，不但注重員工例行考核，亦重員工平時表現，防微杜漸，預防於未然。除時常利用各種集會，灌輸同仁正確觀念，於公務上應守法重紀、注意操守、勇於任事、公正不阿，在生活上亦須做到恪守本分、謹言慎行。

(六) 跨域合作公私協力，擴大廉政平臺效益

本署自 111 年 5 月 16 日成立臺北市大安區仁愛段五小段 225 地號等國有土地合作開發案採購廉政平臺，於機關網站設置廉政平臺專區，即時公開採購案相關資訊。114 年 5 月 16 日召開採購廉政平臺聯繫會議，邀請合作廠商、臺灣臺北地方檢察署、法務部廉政署及專家學者代表一同與會，藉由與會人員經驗交流與回饋，提供實質建議，充分發揮採購廉政平臺聯繫機制及擴大採購廉政平臺效益。

4. Held anti-corruption model selection to establish the exemplar of corruption free staff in NPA

To strengthen government ethics, establish models of integrity, and encourage employees' sense of honor and commitment to anti-corruption and administrative impartiality, the MOF established the "Regulations for Honoring Corruption Free Models. Pursuant to the Regulations, persons with outstanding achievements regarding "refusing lobbying," "refusing property as gifts," "refusing banquet invitations," "assisting in the achievement of anti-corruption objectives," "supporting the prevention of corruption," "participating in anti-corruption efforts," and "other conduct related to anti-corruption" may be elected as a "corruption-free role model" of the MOF. Associate Technical Specialist Cheng from the Central Region Branch was selected as the 2025 corruption-free role model of the MOF.

5. Diverse anti-corruption campaign to strengthen anti-corruption values

A corruption-free administration is an indicator of national competitiveness. It influences the public's evaluation of government administrative performance. To strengthen anti-corruption efforts within the NPA, attention is given not only to routine staff performance evaluations but also to regular performance in daily operations in order to prevent the occurrence of corruption. In addition to providing staff with education on the proper concepts of integrity and responsibility through case studies and meetings, the NPA also encourages staff to uphold proper conduct and exercise prudence in speech and behavior in daily life.

6. Interdisciplinary Cooperation and Public-Private Partnership to Expand the Efficacy of Integrity Platforms

On May 16, 2022, the NPA established the "Procurement Integrity Platform for National Land Joint Development Projects Parcel Lot No. 225, Subsection 5, Renai Section, Daan District, Taipei City, etc." and set up a dedicated Integrity Platform section on the Administration's website to disclose relevant procurement information in real time. On May 16, 2025, a liaison meeting for the Procurement Integrity Platform was held, inviting representatives from the partner developer, the Taiwan Taipei District Prosecutors Office, the Agency Against Corruption of the Ministry of Justice, and relevant experts and scholars. Through the exchange of experience and feedback among participants, substantive suggestions were provided, thereby fully utilizing the liaison mechanism of the Procurement Integrity Platform and enhancing its effectiveness.

十一、制訂及研修有關法規

- (一) 114 年 1 月 8 日修正國有非公用土地設定地上權作業要點，放寬指定產業公開招標設定地上權案件投標人資格免於限制，其開發用途須以舉辦社會、文化、教育等公共福利或慈善救濟事業使用，仍予維持。
- (二) 114 年 3 月 13 日修正國有非公用不動產出租管理辦法第 8 條之 2，響應政府淨零轉型政策及釋出適宜的國有土地標租與具林業專業之公司法人執行造林及相關經營工作，增訂相關配套機制。
- (三) 114 年 4 月 22 日修正中央機關首長宿舍管理要點，配合實務作業需要，修正首長宿舍配置家具設備及借用期間衍生之各項費用支應等規定。
- (四) 114 年 4 月 24 日修正國有非公用財產產籍管理作業程序第 13 點附件 9，以應實務作業及產籍管理需要。
- (五) 114 年 4 月 30 日修正國有不動產撥用作業注意事項第 9 點，機關撥用都市計畫範圍內之機關用地，應辦理撥用查核，依土地徵收條例第 43 條第 1 項但書規定無償撥用之土地免辦理查核。
- (六) 114 年 6 月 18 日修正中央各機關職務宿舍管理費收費基準第 1 點附表，考量職務宿舍建置目的並參酌全國消費者物價指數（房租）修正收費基準。

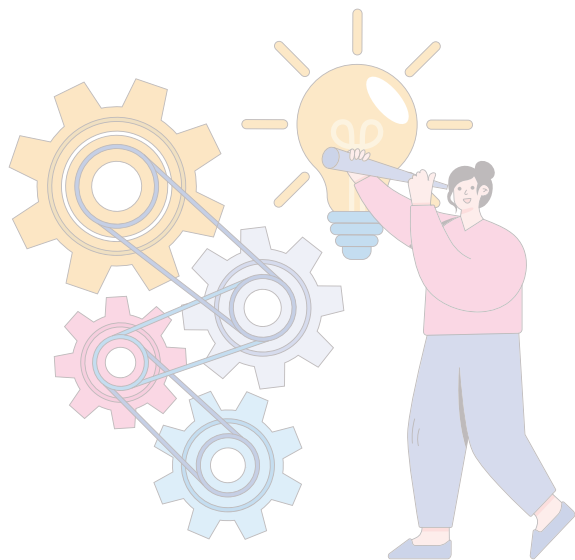
K. Promulgation and amendment of laws and regulations

1. The Operation Directions for Establishment of Superficies on National Non-public Use Land were amended on January 8, 2025, to relax the restrictions on tender qualifications for cases involving the establishment of superficies by public tender for designated industries, while maintaining the requirement that the development purpose must be for social, cultural, educational, or other public welfare or charitable relief undertakings.
2. Article 8-2 of the Regulations for Leasing of National Non-public Use Real Estate was amended on March 13, 2025, to add relevant supporting mechanisms in response to the government's net-zero transition policy for releasing suitable national land for tendering to corporate entities with forestry expertise to perform afforestation and related management operations.
3. The Directions for the Management of Head's Housing in Central Government Agencies were amended on April 22, 2025, to revise provisions regarding the allocation of furniture and equipment for head's housing and the payment of various expenses incurred during the loaning period in response to practical operational needs.
4. Appendix 9 of Point 13 of the Operational Procedures for Property Registration Management of National Non-public Use Property was amended on April 24, 2025, to meet the needs of practical operations and cadastral management.
5. Point 9 of the Notes on the Appropriation of National Real Estate was amended on April 30, 2025, to stipulate that when agencies appropriate land designated for agency use within urban planning areas, an appropriation audit must be conducted; however, land appropriated without compensation in accordance with the proviso of Paragraph 1, Article 43 of the Land Expropriation Act is exempt from such audit.
6. The Appendix of Point 1 of the Fee Standards for the Management of Staff Dormitories in Central Government Agencies was amended on June 18, 2025, to revise the fee standards with reference to the purpose of establishing staff dormitories and the national Consumer Price Index (Rent).

- (七) 114 年 7 月 31 日修正國有非公用不動產標租作業要點，以配合 114 年 3 月 13 日修正國有非公用不動產出租管理辦法增列國有非公用土地標租與符合一定資格者作造林使用規定，同時訂定國有非公用土地標租作造林使用作業要點，訂明訂約權利金底價及年租金計收基準、投標資格等相關規範，以利實務運作。
- (八) 114 年 9 月 9 日陳報行政院核定發布施行國有財產贈與寺廟教堂辦法第 2 條修正草案。
- (九) 114 年 10 月 14 日修正國有非公用土地提供設置點狀及線狀公用設施使用要點，因應交通部臺灣鐵路管理局 113 年 1 月 1 日起改制為國營臺灣鐵路股份有限公司，已非本要點之適用主體。
- (十) 114 年 10 月 20 日修正財政部國有財產署個人資料保護管理要點，整併財政部國有財產署辦理保有個人資料檔案安全維護工作小組實施計畫，並據個人資料保護法規定意旨修正相關規定。



7. The Operation Directions for Leasing of National Non-public Use Real Estate through Open Tender were amended on July 31, 2025, to align with the March 13, 2025 amendment of the Regulations for Leasing of National Non-public Use Real Estate, which added provisions for tendering national non-public use land for afforestation to those meeting specific qualifications; meanwhile, the Operation Directions for the Lease by Tender of National Non-public Use Land for Afforestation Purposes were formulated to stipulate relevant norms, including the base price for royalties, annual rent calculation standards, and tender qualifications to facilitate practical operations.
8. Article 2 of the Regulations for National Property Donated to Temples or Churches was submitted as a draft amendment on September 9, 2025, to the Executive Yuan for approval and promulgation.
9. The Directions for Public Facilities Use of Spot and Linear Provided by National Non-public Use Land were amended on October 14, 2025, to reflect that the Taiwan Railways Administration, MOTC, was reorganized into the Taiwan Railway Corporation, Ltd. on January 1, 2024, and is no longer an applicable subject under these Directions.
10. The Personal Data Protection and Management Directions of the National Property Administration, Ministry of Finance were amended on October 20, 2025, to integrate the “Implementation Plan of the Personal Data File Security Maintenance Working Group of the NPA” and revise relevant provisions in accordance with the principles of the Personal Data Protection Act.



伍、今後重要工作目標

本署主要業務，部分屬經常性及延續性者，如國有財產之接管、登記，國有非公用不動產之出租、出售、撥用等；部分具開創性或階段性者，如各國有非公用土地改良利用專案等。對於前者，自當繼續並加強執行；對於後者，除執行中之各案應賡續加強推展外，並配合政策方向、國家重大建設或社會變遷趨勢等，預為規劃，策訂方案，積極推動，並就經常性或階段性業務，於執行過程隨時檢討改進。茲將本署 115 年度重要工作目標列舉於下：

一、研修相關規定

- (一) 國有非公用不動產勘查作業程序。
- (二) 國有非公用財產產籍管理作業程序。
- (三) 國有不動產撥用要點。
- (四) 國有邊際養殖用地放領實施辦法。
- (五) 國有非公用不動產出租管理辦法。
- (六) 國有非公用土地設定地上權作業要點

二、研修作業手冊

國有公用不動產變更為非公用財產作業手冊。

三、推廣及輔導各機關使用「國有公用及公司組織財產線上傳輸系統」及「國有公用財產管理系統網路版」

持續辦理教育訓練，推廣各國有公用財產管理機關資料轉置及申請上線，輔導其建置更新國有財產產籍資料及填報國有財產量值統計相關表報資料，藉由 e 化管理國有財產，即時掌握國有財產管理相關資訊，提升管理效能。

V. Future Priorities and Objectives

Part of the major operations of the NPA are regular and continuous in nature, such as the takeover of national property, registration, lease of national non-public use real estate, sale, and appropriation. Some operations are innovative or periodic, such as national non-public use land for development and utilization projects. Regarding the former, it is necessary to continue and ensure the sustained implementation and promotion of relevant operations. With the latter, other than projects in progress or the enhanced implementation of the projects, in coordination with policy directions or major national construction projects or coping with trends of social change, the NPA should plan in advance and propose measures for active promotion. Regarding both regular and periodic operations, the NPA should conduct timely review and improvement.

The work goals of the NPA in 2026 are as follows:

A. Revise related regulations

1. Procedures for Exploration and Inspection of National Non-Public Use Real Estate.
2. Operational Procedures for Property Registration Management of National Non-public Use Property.
3. Directions for Appropriation of National Real Estate.
4. Enforcement Regulations Governing the Granting of National Marginal Aquaculture Land.
5. Regulations for Leasing of National Non-public Use Real Estate.
6. Operation Directions for Establishment of Superficies on National Non-public Use Land.

B. Revise operation manual

Operation Manual for Conversion of National Public Use Property to National Non-Public Use Property.

C. Promote and provide guidance to each agency to use “Online transmission system of national public property and property of corporations” and “Web-based management system of national public use property”

Continue to conduct training programs and promote data transfer, and online applications of each agency. Counsel each agency to establish and update new national property cadastral data and fill out national property magnitude statistics reports. With computerized property management, it enables real-time updates of national property management to promote administration efficacy.

四、辦理非公用財產產籍不合理值控管作業

督導各分署及辦事處辦理「有地政無產籍」、「有產籍無地政」及產籍管理情形資料不合理值釐整事宜，並透過非公用財產檢核相關機制，督促各分署及辦事處改進錯誤之作業方式，以提升資料正確性，健全產籍。

五、賡續委託內政部國土測繪中心辦理無人機航拍等作業

為利各分署及辦事處業務處理，115 年賡續規畫委託內政部國土測繪中心協助辦理國有非公用土地無人機系統航拍與影像處理及地上物數化作業，業務項目為墳墓占用、出(放)租、廢棄物棄置場址、續租換約、遭掩埋或棄置廢棄物解除列管活化利用、貨櫃場占用、改良利用、砂石場、林地移交、太陽光電、颱風及豪雨災區出租、占用管理 11 項，辦理範圍桃園市桃園區等 25 區，計 1,062 筆土地，面積約 4,200 公頃。

六、賡續督導各機關清理活化運用國有公用財產

- (一) 透過國有公用財產檢核及實地訪查，積極督促各機關健全國有公用財產產籍管理、改善占用問題及活化運用。
- (二) 透過宿(眷)舍管理情形檢核、實地訪查及教育訓練，督促各機關積極改善占用問題及收回不符續住規定之宿(眷)舍，落實宿(眷)舍管理，就無須公用者，騰空移交本署接管處理。

七、賡續執行「被占用國有非公用不動產加強清理第三期計畫」，積極處理占用

依據行政院核定之「被占用國有非公用不動產加強清理第三期計畫」清查及處理被占用土地、房屋，並將大面積、高價值及涉及國土保安者列為優先處理標的。

D. Conduct control operations of the cadastral maps of national non-public use property

Supervise all branches and offices to clarify property “land registered under land administration but without cadastral maps,” “with cadastral maps but without land administration,” and irregular cadastral data management. With non-public use property inspection mechanisms to supervise each branch and office, it improves operational procedures to reduce irrational value cadastral data.

E. Continue in entrusting the National Land Surveying and Mapping Center of the Ministry of the Interior with operations such as UAV aerial mapping

To facilitate operations at regional branches and offices, the NPA continues to plan for commissioning the National Land Surveying and Mapping Center under the Ministry of the Interior to conduct UAV aerial mapping, image processing, and digital recording of surface objects on national non-public use land in 2026. The operational items include 11 categories: tomb occupancy, leasing out, waste disposal sites, lease renewal and contract exchange, lifting of management control for revitalization and utilization of buried or disposed waste sites, container yard occupancy, improvement and utilization, gravel plant, forest land transfer, solar photovoltaic power, lease in typhoon and heavy rain disaster areas, and occupancy management. The plan covers 1,062 parcels of land across 25 areas, including Taoyuan District in Taoyuan City, with a total area of approximately 4,200 hectares.

F. Continue to supervise each agency to clarify, activate, and utilize national public use property

1. Through national public use property inspections and on-site investigations, supervise each agency to complete the cadastral management, address issues of occupancy, and activate utilization of national public use property.
2. Through inspection and on-site investigation as well as training on housing management conditions, the NPA supervises each agency to actively resolve the problem of occupation and recover dormitory (family housing) not complying with the criteria for continual accommodation to consolidate dormitory (family housing) management. For those without any need for public use, they shall be evacuated and transferred to the NPA for management.

G. Continue to implement the “Phase III Plan for Strengthening Clean- Up of Occupied National Non-Public Use Real Estate” to actively address occupancy issues

According to the “Phase III Plan for Strengthening Clean-Up of Occupied National Non-Public Use Real Estate” of the Executive Yuan, the inspection and disposition of occupied land and houses, large-area and high-value land involved with national security shall be prioritized for disposal.

八、推廣國有非公用邊際土地、文化資產認養及尚無處分利用計畫之土地綠美化

- (一) 為增進國有非公用邊際土地管理效益，達成環境永續經營，暨節省管理人力及經費，依「國有非公用邊際土地提供認養促進環境保護案件處理原則」，篩選邊際土地資訊，媒合環保團體提出申請認養，以促進環境保護。
- (二) 為結合各界資源保存及維護國有非公用文化資產原有風貌，提升管理效益，持續媒合各界依「國有非公用文化資產認養維護要點」申請認養本署經管之文化資產。
- (三) 另針對尚無處分利用計畫之國有非公用土地，訂有「國有非公用土地提供綠美化案件處理原則」，無論是中央機關、地方政府、適當機構或設有代表人或管理人之非法人團體及自然人有代為整理環境或施作綠美化意願，均可提出申請，本署亦將廣續推廣，以節省管理人力及經費負擔。

九、廣續執行「國有非公用文化資產修復及管理維護計畫」，落實文化資產保存

「國有非公用文化資產修復及管理維護計畫」業奉行政院 110 年 8 月 16 日核定執行，嗣於 112 年 11 月 14 日、114 年 8 月 27 日核定修正計畫，計畫期程自 111 年至 116 年，計畫總經費 16 億 87 萬餘元，預計辦理 28 處文化資產修復（含調查研究）及管理維護計畫之擬定，及全數文化資產例行保存維護（如例行清潔、巡查等），期能改善國有文化資產頹圯狀態，增加外界活化及政府機關撥用意願。

H. Promote the adoption of national non-public use marginal land and cultural assets, as well as the beautification of land with no disposition and utilization plan

1. To enhance operational benefits, achieve sustainable operations of the environment, and save human resources and management funds in management of national non-public use marginal land, the NPA will continue to screen information on marginal land according to the Principles for Provision of National Non-public Use Marginal Land for Adoption for Environmental Protection Purposes. By matching environmental protection groups with suitable land, they are encouraged to apply for adoption to promote environmental protection.
2. To combine the resources across different sectors to preserve and maintain the original appearance of national non-public use cultural heritages and to enhance management efficiency, the NPA has continued to encourage various sectors of society to apply for the adoption of cultural heritages managed by the NPA according to the Directions for Adoption and Maintenance for National Non-public Use Cultural Asset.
3. Regarding the national non-public use land without any disposition and utilization plan, the NPA established the Disposal Directions for National Non-public Use Land Provided for Afforestation and Beautification Purposes. Central government agencies, local governments, appropriate organizations, non-legal entities with representatives or managers or natural persons are all eligible to apply if they intend to beautify and improve the environment. The NPA will continue to save human resources and reduce the burden of funds in management.

I. Continue to execute the “Project for the Restoration, Management, and Conservation of National Non-Public Use Cultural Heritage Sites” to actualize cultural asset preservation

The “Project for the Restoration, Management, and Conservation of National Non-Public Use Cultural Heritage Sites” was approved for implementation by the Executive Yuan on August 16, 2021, and subsequently amended on November 14, 2023, and August 27, 2025. The implementation period of the plan is from 2022 to 2027, with a total budget of NT\$1.6 billion. The plan aims to formulate restoration (including investigation and research) and management and maintenance plans for 28 cultural heritage sites, and to carry out routine preservation and maintenance for all cultural assets (such as regular cleaning and inspections). It is expected to improve the dilapidated status of some national cultural heritage sites, enhance their potential for revitalization by external parties, and facilitate appropriation by government agencies.

十、加速處理抵繳遺產稅及贈與稅實物

加速處理依遺產及贈與稅法施行細則第 51 條規定抵繳遺產稅及贈與稅款之實物，業訂定抵繳稅款實物加速處分計畫及抵稅國有不動產加速處理措施，就抵稅公共設施用地由本署各分署、辦事處加強通知地方政府儘速辦理撥用，並加強辦理抵稅不動產、未上市且未上櫃公司股票、股份及權利之標售，另積極通知占用人或國私共有不動產之共有人依法承租、承購。為加速處理抵稅之未上市且未上櫃公司股票，賡續委商辦理標售作業。

十一、加強辦理國有非公用土地交換

透過國私有土地交換，可提高國有土地利用價值，並兼顧私有土地合理利用，實際解決民眾問題。

十二、加強辦理國有非公用不動產標租業務，促進土地利用

- (一) 對於無處分利用計畫之國有非公用不動產，依國產法第 42 條第 1 項、國有非公用不動產出租管理辦法第 7 條及國有非公用不動產標租作業要點等規定加強辦理標租。
- (二) 持續配合中央住宅政策，辦理公告推動國有房地包租作業，以增加住宅多元供給，滿足民眾租屋居住需求。
- (三) 引進民間資源活化再利用國有非公用文化資產，持續盤點並篩選具有市場性之文化資產透由標租國有非公用文化資產評選機制，彰顯文資價值。
- (四) 配合政府淨零轉型政策，持續盤點適合的國有土地標租與具林業專業之公司法人造林使用，公私協力擴大森林面積，提升森林碳匯量，達成國家減碳目標。

J. Speed up the handling of the payment of estate and gift tax objects

To speed up the handling of the payment of estate and gift tax objects in accordance with Article 51 of the Enforcement Rules of the Estate and Gift Tax Act, the NPA established a plan for the speedy disposition of surrendered objects for unpaid taxes and speedy handling measures for national real estate. For land reserved for public facilities which are the payment in kind, NPA branches and offices will inform local government to appropriate the land speedily. The surrender of real estate, unlisted securities, the tender of share, and royalty for unpaid taxes will also be handled promptly. In addition, occupants or co-owners of national and private real estate will be notified promptly that they may lease or purchase the land in accordance with the law. To speed up the handling of the surrender of unpaid tax with unlisted securities, tenders will continue to be conducted.

K. Promote non-public use land exchange

With the exchange of national and private land, it is possible to enhance the utilization efficiency of land while maintaining the reasonable use of private land, thereby effectively addressing public needs and practical issues.

L. Promote the lease by tender of national non-public use real estate to enhance land utilization

1. For national non-public use real estate without disposition or utilization plans, the NPA will handle such cases in accordance with Paragraph 1, Article 42 of the National Property Act; Article 7 of the Guidelines for the Lease Management of National Non-public Use Real Estate; and the Operation Guidelines for the Lease by Tender of National Non-public Use Land to continue promoting lease by tender operations.
2. In line with the central government's housing policy, the NPA continues to announce and promote the leasing of national properties to increase the diversified housing supply and meet the public's housing rental needs.
3. Private-sector resources will be introduced for the adaptive reuse of national non-public use cultural heritages. Through the evaluation mechanism for national non-public use cultural heritages available for lease by tender, the NPA will continue to inventory and select suitable cultural heritage sites with market potential, so as to highlight the value of cultural assets.
4. In line with the government's net-zero transition policy, the NPA continues to identify suitable national land to be tendered to corporate entities with forestry expertise for afforestation. Through public-private partnerships, the goal is to expand forest areas, increase forest carbon sinks, and achieve national carbon reduction targets.

十三、提供國有不動產興辦社會住宅

配合住宅主管機關興辦社會住宅需求，依住宅法、住都中心設置條例等規定提供國有不動產，協力推動社會住宅政策，實現居住正義。

十四、加速辦理已移交本署接管之國軍營舍及設施改建基金納管不適用營地活化業務

為挹注募兵制財源，加速辦理國防部軍備局已變更為非公用財產移交本署接管「國軍營舍及設施改建基金」納管之不適用營地，並規劃以標售、設定地上權、參與都市更新、改良利用、有償撥用、標租等方式處分、收益。

十五、配合推動太陽光電政策，研修國有非公用土地作業方式

配合國家能源政策，廣納各界意見，適時修正漁電共生專區內國有非公用出租養(殖)地承租人設置地面型綠能設施及由光電業者與承租人辦理漁電共生複合式使用之作業方式，期兼顧承租人權益，並促進國有土地有效利用。

十六、加強辦理國有非公用不動產出租業務

配合中央政府推動社會住宅及長照社會福利等政策，結合產業發展與民間需求，依國產法第 42 條第 1 項或其他法律規定，以出租方式活化利用國有非公用不動產，增加國庫收益。



M. Provision of National Real Estate for the Construction of Social Housing

In cooperation with the housing authorities' needs for social housing development, the NPA provides national real estate in accordance with the regulations stipulated in the Housing Act and the Act for the Establishment of the National Housing and Urban Regeneration Center, with the aim of promoting social housing policies and achieve housing justice.

N. Speed up the transfer of military quarters and facilities, takeover of land not fit for military use; activate land under reconstruction fund of the NPA

To balance the financial resources of the voluntary military recruitment system, the NPA will continue to expedite the transfer of the converted non-public use property of Armaments Bureau, Ministry of Defense, to the NPA. The NPA will take over the land deemed not fit for military use administered under the "Military quarters and facilities reconstruction fund." Such land will be activated and utilized through methods including sale by tender, establishment of superficies, participation in urban renewal, improvement and utilization, appropriation with compensation, and lease by tender and more, in order to enhance land utilization benefits and increase national treasury revenue.

O. To promote the PV policy, the NPA revises operating procedures for national non-public use lands

In line with the national energy policy and incorporating feedback from various sectors, the NPA has made timely revisions to the operational procedures for tenants of national non-public use aquaculture land within fishery and electricity joint partnership zones to install ground-mounted green energy facilities. Additionally, procedures for photovoltaic operators and tenants to implement fishery and electricity joint partnership complexes use have been adjusted. These efforts aim to balance the rights and interests of tenants while promoting the effective utilization of national land.

P. Improve the leasing operations for national non-public use real estate

In line with the central government's policies on social housing and long-term care welfare, and in response to industrial development and private and private sector demand, the NPA, in accordance with Paragraph 1, Article 42 of the National Property Act or other applicable laws, has promoted the utilization of national non-public use real estate through leasing in order to increase national treasury revenues.

十七、執行「國有非公用不動產環境清理維護暨登革熱高風險場域巡查管理計畫」，降低登革熱傳播風險

「國有非公用不動產環境清理維護暨登革熱高風險場域巡查管理計畫」業奉行政院 111 年 12 月 21 日核定，計畫期程自 113 年至 118 年，計畫總經費 8 億 2,177 萬 2 千元，辦理「清理維護國有非公用不動產環境」及「登革熱高風險國有空屋、空地場域巡查管理」2 項工作，以降低登革熱疫情流行風險及改善國有非公用不動產環境，創造優質鄰里生活環境。

十八、積極辦理招標設定地上權

(一) 依「國有非公用土地設定地上權作業要點」規定，選定交通便利、區位條件適合辦理設定地上權之標的，積極辦理。

(二) 為利中央政府推動國家政策需要，賡續辦理指定產業（長期照顧服務）公開招標設定地上權。

十九、加強推動改良利用國有土地

配合中央政府推動國家政策及目的事業主管機關產業發展需要，積極提供國有土地，以指定產業媒合中央主管機關、自行先期規劃及公開招商，或與地方政府共同改良利用等方式改良利用，並因應國家政策及業務推展需要，適時檢討研修相關工作手冊及行政規則，舉辦業務檢討及標竿學習方式，加強人才培育及專業訓練，精進業務能力，提升整體專業知能。

Q. Implementation of the “Environmental Clean-Up and Dengue Fever High-Risk Site Patrol Management Plan for National Non-Public Use Real Estate” to reduce the risk of dengue fever transmission

The “Environmental Clean-Up and Dengue Fever High-Risk Site Patrol Management Plan for National Non-Public Use Real Estate” was approved for implementation by the Executive Yuan on December 21, 2022. The plan spans from 2024 to 2029, with a total budget of NT\$821.772 million. The plan encompasses two main tasks: “Cleaning and Maintaining the Environment of National Non-public Use Real Estate” and “Inspection and Management of Dengue Fever High-Risk National Vacant Houses and Vacant Land.” The project aims to reduce the risk of dengue fever outbreaks, improve the environment of national non-public use real estate, and create a high-quality living environment for surrounding communities.

R. Actively conduct establishment of superfices

1. In accordance with the Operation Directions for Establishment of Superfices on National Non-public Use Land, the NPA selected targets with convenient transportation and suitable location conditions for the establishment of superfices rights.
2. To facilitate the central government’s implementation of national policies, the NPA continues to implement the establishment of superfices through public tender for designated industries (long-term care services).

S. Promote the improvement and utilization of national land

In line with the central government’s promotion of national policies and the needs of responsible authorities for industrial development, the NPA provides national land for improvement and utilization. This is achieved through various approaches, including matching national land with central authorities for designated industries, conducting independent preliminary planning and open bidding, and collaborating with local governments for joint improvement and utilization. In response to national policies and business development needs, the NPA conducts timely reviews and revises relevant work manuals and administrative regulations, organizes business reviews and benchmarking learning activities, strengthens talent development and professional training, and enhances professional capabilities to improve overall expertise.

二十、辦理本署辦公廳舍原址新建案

本署原光復南路辦公廳舍改建案歷經 8 次公告招標流標、3 次修正中長程個案計畫，最終於 114 年 1 月 16 日決標、2 月 20 日簽約，合作廠商刻辦理規劃設計作業；為協調使用需求及整合工程介面、督導開發期程及辦理進度等事宜，業成立工作小組召開工作會議討論相關議題，以達成建置優質辦公廳舍目標。

二十一、擴大推動業務電腦化

(一) 業務電腦化發展目標

本署業務電腦化發展目標為整合跨機關網路資訊資源，提升國產業務效能，以及運用網路多元服務平台，提供優質 e 化服務。

(二) 在應用系統開發及推動方面

1. 賡續辦理「國有公用財產管理系統網路版」營運管理作業，以供全國國有公用財產經管機關連線使用。
2. 為即時更新國家資產資料，建立全國國有不動產資料庫，賡續辦理國有公用及公司組織財產線上傳輸系統營運管理作業。
3. 因應業務處理等作業需要，賡續辦理各項應用系統功能增修及維護作業。



T. New construction project for the NPA's office building at the original location

After eight unsuccessful public tenders and three revisions of the medium- and long-term individual project plan, the reconstruction project of the NPA's original office building on Guangfu South Road was awarded on January 16, 2025, and the contract was signed on February 20. The partner developer is currently proceeding with the planning and design operations. To coordinate operational needs, integrate engineering interfaces, and supervise the development schedule and progress, a working group has been established to hold meetings to discuss relevant issues, with the aim of achieving the goal of constructing a high-quality office building.

U. Expand the computerization of operations**1. Goals of computerization development**

The development objective of computerization operations is to integrate interdepartmental network information and resources to enhance the effectiveness of national property operations. The enhancement of system performance and the utilization of network multi-service platforms provide high-quality e-services.

2. The development and promotion of application systems

- a. Continue the operation and management of the “Web-based management system of national public use property” to provide online services for administration authority of public use property in Taiwan.
- b. To update national property information in real-time, the NPA has established a national real estate database and continues to operate the online transmission system of national public property and property of corporations for management purposes.
- c. To support operations, the NPA continues to revise and maintain various functions of the application systems.

(三) 在軟硬體環境建置方面

1. 因應業務成長及辦公室自動化需求，採購及汰換相關電腦設備及軟體，賡續辦理電腦設備及電腦機房設施、線路維護，以及電腦軟體各項管理作業。
2. 配合資安政策，積極強化資安防護設備及賡續導入政府組態基準 (GCB) 等。

(四) 在資訊安全執行及落實方面

1. 為強化資訊安全，賡續辦理委外廠商資通安全稽核事宜。
2. 配合資通安全責任等級分級辦法，持續維運資通安全威脅偵測管理機制 (SOC)、資通安全弱點通報機制 (VANS)、端點偵測及應變機制 (EDR)，並配合提交監控管理及偵測資料等。

(五) 在運用新興科技輔助業務推動方面

積極導入人工智慧及各項新興科技，用以提升作業效率輔助國產業務推動。

二十二、辦理國有基地續租換約作業

運用多元管道宣導國有基地承租人自 115 年 1 月 1 日起得申請續租換約，及提供臨櫃、在地駐點、通訊或跨機關（本署非轄管之其他分署、辦事處）等多元申請方式，並針對承租人屬行動不便或高齡長者提供到府換約服務，以協助承租人完成續租換約。

3. Software and hardware infrastructure construction
 - a. To accommodate operation growth and the requirements of office automation, the NPA will procure and replace relevant computer equipment and software, and maintain computer equipment, facilities, networks, and software.
 - b. In accordance with the cyber security policy, the NPA will actively strengthen cyber security protection equipment and continuously implement the Government Configuration Baseline (GCB).
4. Information security execution and implementation
 - a. To strengthen information security, the NPA continues to conduct cyber security audits on outsourced vendors.
 - b. In accordance with the Regulations on Classification of Cyber Security Responsibility Levels, the NPA continues to operate the Information Security Operation Center (SOC), the Vulnerability Analysis and Notice System (VANS), and the Endpoint Detection and Response (EDR), and submitted monitoring, management, and detection data accordingly.
5. Application of emerging technologies to assist business promotion

The NPA has actively introduced Artificial Intelligence (AI) and various emerging technologies to enhance operational efficiency and support the promotion of national property business operations.

V. Processing lease renewal and contract exchange for national building lots

The NPA utilized multiple channels to promote that, starting from January 1, 2026, lessees of national building lots may apply for lease renewal and contract exchange. Various application methods are provided, including counter services, local designated service points, correspondence, and cross-agency applications (at other regional branches or offices without jurisdiction over the case). Furthermore, for lessees with limited mobility or elderly lessees, the NPA provides home-visit contract exchange services to assist them in completing the lease renewal and contract exchange process.

陸、114 年度大事紀要

日期	大 事 紀 要
01.08	修正「國有非公用土地設定地上權作業要點」。
03.13	修正「國有非公用不動產出租管理辦法」第 8 條之 2。
04.22	修正「中央機關首長宿舍管理要點」。
04.24	修正「國有非公用財產產籍管理作業程序」。
04.30	修正「國有不動產撥用作業注意事項」第 9 點。
04.30	召開本署資通安全處理小組 114 年會議。
06.18	修正「中央各機關職務宿舍管理費收費基準」第 1 點附表。
06.25	修正「財政部國有財產署編制表」。
06.27	修正「財政部國有財產署及所屬配合辦理增劃編原住民保留地作業手冊」。
07.31	訂定「國有非公用土地標租作造林使用作業要點」。
07.31	修正「國有非公用不動產標租作業要點」第 1 點、第 4 點、第 31 點。
09.09	陳報行政院核定發布施行「國有財產贈與寺廟教堂辦法」第 2 條修正草案。
09.10	修正「財政部國有財產署北區分署編制表」、「財政部國有財產署中區分署編制表」及「財政部國有財產署南區分署編制表」，並自 114 年 8 月 1 日生效。
10.14	修正「國有非公用土地提供設置點狀及線狀公用設施使用要點」第 1 點、第 3 點。
10.20	修正「財政部國有財產署個人資料保護管理要點」。
10.29	修正「申辦國有公用不動產變更為非公用財產檢附文件」。
11.11	修正「國有非公用財產管理系統接管業務（房地接管、回復產籍業務）作業手冊」。
11.26	修正「國有非公用土地參與都市計畫（主要計畫）變更作業手冊」。

VI. Major Events in 2025

Date	Major events
Jan. 08	The Operation Directions for Establishment of Superficies on National Non-Public Use Land are amended.
Mar. 13	Paragraph 8-2 of The Regulations for Leasing of National Non-public Use Real Estate is amended.
Apr. 22	The Directions for the Management of Head's Housing in Central Government Agencies are amended.
Apr. 24	Appendix 9 of Point 13 of the Operational Procedures for the Property Registration Management of National Non-public Property is amended.
Apr. 30	Point 9 of the Notes on the Appropriation of National Real Estate is amended.
Apr. 30	The 2025 annual meeting of the Information & Communication Security Response Unit of the NPA was held.
Jun. 18	The Appendix of Point 1 of the Fee Standards for the Management of Staff Dormitories in Central Government Agencies is amended.
Jun. 25	The Personnel Establishment Table of the National Property Administration, Ministry of Finance is amended.
Jun. 27	The Operation Manual for the National Property Administration and its Affiliated Units, MOF to Coordinate the Public Land Registering Indigenous Reserved Land is amended.
Jul. 31	The Operation Directions for the Lease by Tender of National Non-public Use Land for Afforestation Purposes are promulgated.
Jul. 31	Paragraphs 1, 4, and 31 of the Operation Directions for Leasing of National Non-public Use Real Estate Through Open Tender are amended.
Sep. 09	The Draft Amendment to Article 2 of the Regulations for National Property Donated to Temples or Churches is submitted to the Executive Yuan for approval and promulgation.
Sep. 10	The Personnel Establishment Table of the Northern Region Branch, National Property Administration, Ministry of Finance; Personnel Establishment Table of the Central Region Branch, National Property Administration, Ministry of Finance; and Personnel Establishment Table of the Southern Region Branch, National Property Administration, Ministry of Finance are amended and effective from August 1, 2025.
Oct. 14	Points 1 and 3 of the Directions for Using National Non-public Use Land to Establish Spot and Linear Public Facilities are amended
Oct. 20	The Personal Data Protection and Management Directions of the National Property Administration, Ministry of Finance are amended.
Oct. 29	The Required Documents for National Public Use Property Convert to Non-Public Use Property are amended.
Nov. 11	The Operation Manual for Takeover and Custody (Building and Land Takeover and Property Registration Restoration) under the National Non-public Use Property Management System is amended.
Nov. 26	The Operating Manual for National Non-public Use Land Participate in Urban Planning (master plan) is amended.

活化光復新村-國產署與臺中市政府委託改良利用(青年摘星計畫)



袋走好美 2025 Summer

總務辦事處出席淨灘活動



臺灣黑面琵鷺保育學會認證之臺南市七股區邊際海岸土地



臺中市西屯一號穀倉文資修復完工示意圖



河川浮覆地



向海致敬-翡翠灣新視界



財政部國有財產署
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