

Budget Proposal for Fiscal Year 2026 under the Ministry of Finance
Cost-Benefit Analysis Report for the Selection Scheme and Alternative
Scheme of the “Phase III Plan for Strengthening Clean-Up of Occupied
National Non-public Use Real Estate” and Relevant Fundraising and Capital
Utilization Descriptions

I. Cost-Benefit Analysis Report for the Selection Scheme and Alternative
Scheme

(I) Selection Scheme and Alternative Scheme

To strengthen the handling of occupied national non-public use real estate, the National Property Administration (NPA) of the Ministry of Finance (MOF) has been actively implementing the “Plan for Strengthening Clean-Up of Occupied National Non-public Use Real Estate” (2014–2019) and the “Phase II Plan” (2020–2025), as approved by the Executive Yuan on November 4, 2013, and June 28, 2019. Although the execution results have achieved the objectives of the plans, there remain numerous occupied lands to be addressed due to new takeover of properties (such as by tax deduction, transfers from other agencies, and estates without heirs), termination of contracts granting legal use rights resulting in occupation, and discovery of new cases through surveys and clean-ups. In addition, the NPA faces severe personnel shortages for surveys and occupation handling, difficulties in verifying facts of occupation, reluctance of occupiers to return lands, and prolonged judicial procedures for eviction. Therefore, to continue addressing these issues, strengthen clean-up and handling efficiency, recover lands, and implement management effectively, this plan has been formulated. It will entrust private surveying enterprises to conduct clean-ups, continue eliminating existing occupations based on survey

results, guide occupiers to acquire legal land-use rights or recover lands, and prevent new occupations through strengthened patrols and technology-assisted management. Recovered lands and buildings will be revitalized through diverse methods after the eviction of occupations, to enhance the performance of national non-public use real estate management.

Considering that clean-ups, patrols, litigation for eviction of occupations, and related operations all require funding and manpower, and that the issue of occupied national non-public use real estate has attracted significant public attention through news and media, urging the NPA to fulfill its responsibilities of managing the national non-public use real estates, this plan has no alternative scheme. If execution is hindered by funding restrictions or budget reductions, the expected benefits will not be achieved, and the effectiveness of managing national non-public use real estate will be significantly impaired.

(II) Cost Analysis

The total expenditure required for FY 2026 (115th fiscal year) is NT\$315,999,000, detailed as follows:

1. Clean-up Sub-plan: NT\$50,939,000

A total of 38,885 cases of occupied land is planned for clean-up in FY 2026. Based on the average unit price (approximately NT\$1,310 per case) calculated from actual results of entrusting clean-ups and re-examinations during the FY 2024 plan implementation, the required budget amounts to NT\$50,939,000. In addition, 469 cases of occupied buildings will be cleaned up in FY 2026, with the required funding to be covered by the NPA under its national property operations budget as needed.

2. Handling Sub-plan: NT\$265,060,000

In FY 2026, 78 occupied buildings will be handled, with the required funding to be covered by the NPA under its national property operations budget as needed. An additional 4,048 hectares of occupied land are due to be handled in FY 2026, requiring NT\$265,060,000, including:

- (1) Civil litigation and compulsory enforcement expenses: NT\$136,600,000.
- (2) Contracted personnel expenses: NT\$89,303,000.
- (3) Other occupation handling expenses: Approximately NT\$33,200,000 annually, including boundary survey fees for occupied land payable to land offices, and expenses for constructing fences or barriers after land recovery.
- (4) Expenses for supervision, review, and meetings related to the execution of land occupation handling by NPA branches: NT\$1,957,000.
- (5) Expenses for system maintenance and enhancement of the national non-public use property management system related to occupation handling operations: NT\$4,000,000.

(III) Expected Benefits

1. Quantifiable Benefits

- (1) From FY 2026 to FY 2031, the goal is to complete clean-ups for 233,305 cases of occupied land, including 23,251 hectares of occupied land, and process 469 occupied buildings, significantly reducing the number of occupied national lands and buildings.
- (2) The recovered lands and buildings will be revitalized through

diverse channels, such as rental, lease by tender, improvement and utilization, or entrusted operation, creating asset value and increasing the amount in the National Treasury. It is estimated that in six years, compensation, rentals, and royalties totaling approximately NT\$27,655,920,000 will be collected. Alternatively, suitable properties may be transferred to other government agencies in line with national policies (e.g., for allocation, supporting the provision and development of social housing), thereby enhancing public use of land and promoting land utilization.

2. Unquantifiable Benefits

- (1) Make full use of resources to accelerate clean-ups of national non-public use real estate, ascertain the current status of lands and buildings, compile registration data, and implement effective management.
- (2) Guide occupiers to acquire legal land-use rights, resolve citizens' land-use issues, incorporate occupied land into normal management, and reduce public grievances.
- (3) Prioritize the eviction of occupiers and recovery of lands involving homeland security, ecological sensitivity, or landscape maintenance, thereby implementing national conservation policies, and transferring such lands to appropriate agencies for improved management performance.
- (4) Strengthen central-local government cooperation in evicting illegal occupations, curb the unhealthy trend of occupation, realize fairness and justice, improve urban appearance, and create quality environments.

II. Fundraising

The “Phase III Plan for Strengthening Clean-Up of Occupied National Non-public Use Real Estate” was executed according to approval under the Letter Yuan-tai-cai-zi No. 1141018244 issued by the Executive Yuan on August 11, 2025. It is estimated that the total budget shall be NT\$1,121,000,000. The term of the plan is six years, from 2026 to 2031. Relevant fundraising methods are as follows:

1. The required expenditure for FY 2026 is included in the annual budgets of the NPA and its subordinate departments in FY 2026.
2. The required expenditures for FY 2027 to FY 2031 will be prepared through the regular budgetary process.

III. Capital Utilization

(I) The demand for funds in each fiscal year under this plan, and the projected utilization of such funds, are as follows:

Unit: NT\$1,000

Item	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Clean-up Sub-plan	50,939	50,938	12,141	12,141	12,140	12,140	150,439
Handling Sub-plan	265,060	268,409	109,273	109,273	109,273	109,273	970,561
Total	315,999	319,347	121,414	121,414	121,413	121,413	1,121,000

(II) Work Items and Execution Schedule of Each Fiscal Year under this Plan

1. Clean-up Sub-plan

Execution Schedule (Month)	Previous Year				FY 2026 - FY 2031											
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Work Item																

Engage surveying enterprises to conduct clean-up operations	1. Selection of national lands to be cleaned up																	
	2. Planning of entrusting contracts and public tendering	■	■															
	3. Bid opening, price negotiation, and contract signing			■	■													
	4. Surveying enterprises, conduct clean-up operations, and acceptance						■	■	■	■	■	■	■	■	■	■	■	■

2. Handling Sub-plan

Execution Schedule		Previous Year				FY 2026 - FY 2031												
		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Work Item	(Month)																	
I. Handling operations for occupied houses and lands						■	■	■	■	■	■	■	■	■	■	■	■	■
II. Entrust lawyers and	1. Establish a procurement	■																

asset management companies to conduct litigation and compulsory enforcement	selection committee and review tender documents																	
	2. Public tendering of entrusting contracts																	
	3. Bid opening, price negotiation, and contract signing																	
	4. Assignment of entrusted litigation and compulsory enforcement cases																	
III. Maintenance of the national non-public use property management system	1. Public tendering operations																	
	2. System maintenance																	