

Calculation methods of fix evaluation, individual evaluation and onsite evaluation of housing lands, buildings and land lease rights

For compensation of housing lands, buildings and land lease rights, the calculation method for the amount equivalent to the market price can be selected for each asset from the methods shown below. For the cases that include particular expensive facilities, or extension or reconstruction works of building (excluding repair or maintenance works), these facilities or works will

	Fixed evaluation	Individual evaluation	Onsite evaluation
Housing land	<p>(Calculation based on FY 2010 fixed asset tax evaluation amount)</p> <p>○Amount equivalent to the market price of the housing land = Fixed asset tax evaluation amount x 1.43 (Land coefficient)*</p> <p>* For some areas, considering the factors for land price increase, other coefficients exceeding 1.43 will be set.</p> <p>(For the cases where the land category is other than housing land) For the cases where the applicant declares that the land whose land category is other than housing land is used as housing land, and TEPCO confirms the actual land use and the area used as housing land by vouchers, etc., the amount equivalent to the market price will be calculated by the assessment by experts.</p>	/	<p>(For the cases where the land category is other than housing land) For the cases where the applicant declares that the land whose land category is other than housing land is used as housing land, and TEPCO cannot confirm the actual land use and the area used as housing land by vouchers, etc., TEPCO will confirm the housing land area and unit price through onsite survey and calculate the amount equivalent to the market price.</p>
Building	<p>(Calculation based on FY 2010 fixed asset tax evaluation amount)</p> <p>[Building] ○Amount equivalent to the market price of the building = Fixed asset tax evaluation amount x Land coefficient*1</p> <p>[Structure / garden plant] ○Amount equivalent to the market price of the structure / garden plant = Fixed asset tax evaluation amount x Structure / garden plant coefficient*2</p> <p>*1 The "Building coefficient" shown in the announcement entitled "Compensation According to the Redefined Evacuation Zone (Within the Evacuation Zone)" on July 24, 2012 is changed to different coefficients for "Building "and "Structure/ garden plant "so as to calculate the respective amounts equivalent to the market price. Also the coefficient is changed considering the following:</p> <p>(1) Review the depreciation start year (2011 -> 2010) (2) Add the consideration on the "municipalities in the region where the damage is increased by accumulated snow or coldness" in the fixed asset evaluation criteria (3) Review the coefficient for calculation of the amount equivalent to the market price from the fixed asset tax evaluation amount (1.7 -> 2.0) (only for wooden structure and light-gauge steel structure)</p> <p>*2 The coefficient for structures/ garden plant is set so as that the amount equivalent to the market price can be calculated by the formula below: Amount equivalent to the market price of structure / garden plant = Amount equivalent to the market price of the building x 10% + Estimated amount for new construction of the structure x 5%</p>	<p>(Calculation of the amount equivalent to the market price based on documents such as the construction work agreement)</p> <p>[Building] ○Amount equivalent to the market price of the building = Acquisition amount written in the document* x Building adjustment coefficient x Reduction in value due to the age from the time of acquisition</p> <p>[Structure / garden plant] ○The same calculation method as the above "Building" can be selected</p> <p>* If the construction work agreement includes costs not in the scope of compensation, these costs may be excluded.</p>	<p>(Calculation by the sum of amounts for individual parts)</p> <p>[Building] ○Amount equivalent to the market price of the building = Sum of amounts for individual parts determined by experts x Reduction in value due to the age from the time of acquisition</p> <p>[Structure / garden plant] ○The same calculation method as the above "Building" can be selected</p>

<p>(Calculation based on the average new construction unit price) <Calculation differently for building for living and building for not living></p> <p>[Building]</p> <ul style="list-style-type: none"> ○ Amount equivalent to the market price of the building for living*1 = Unit price based on the average unit price of new buildings in accordance with the "Statistical Survey Results on Residential Building Construction Starts" x Floor area ○ Amount equivalent to the market price of the building for not living*2 = Unit price based on the average unit price of new buildings in accordance with the "Statistical Survey Results on Building Construction Starts" x Floor area <p>[Structure / garage plant]</p> <ul style="list-style-type: none"> ○ Amount equivalent to the market price of the structure / garage plant = Unit price based on the average unit price of new buildings*3 x Floor area <p>*1 The base material is changed from "Statistical Survey Results on Building Construction Starts" used in the announcement entitled "Compensation According to the Redefined Evacuation Zone (Within the Evacuation Zone) on July 24, 2012, to "Statistical Survey Results on Residential Building Construction Starts." *2 Add the unit price corresponding to building for not living. *3 Unit price for "Structure / garden plant" set regarding buildings for living and not living, respectively.</p>	<p>(Calculation by floor area measurement) <Only for buildings not registered and for which fixed asset evaluation is not conducted / Calculation differently regarding buildings for living and buildings for not living></p> <p>[Building]</p> <ul style="list-style-type: none"> ○ Amount equivalent to the market price of the building for living*1 = Unit price based on the average unit price of new buildings in accordance with the "Statistical Survey Results on Residential Building Construction Starts" x Floor area determined by measurement ○ Amount equivalent to the market price of the building for not living*2 = Unit price based on the average unit price of new buildings in accordance with the "Statistical Survey Results on Building Construction Starts" x Floor area determined by measurement <p>[Structure / garage plant]</p> <p>The same calculation method using measurement as the above can be selected.</p> <ul style="list-style-type: none"> ○ Amount equivalent to the market price of the structure/ garage plant = Unit price based on the average unit price of new buildings* x Floor area determined by measurement <p>* The average unit price of new buildings for "Structure / garden plant" specified regarding buildings for living and buildings for not living, respectively</p>
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Land lease right</p> <p>(Calculation using the amount equivalent to the market price of the housing land)</p> <ul style="list-style-type: none"> ○ Amount equivalent to the market price of the land lease right = Amount equivalent to the market price of the housing land x 20% ○ Amount equivalent to the market price of the limited proprietary right of land = Amount equivalent to the market price of the housing land x 80% <p>For the cases where there is an agreement between the parties concerning land lease right and limited proprietary right of land, the compensation is made based on the ratio.</p>	<p>(Calculation for the cases where the land category is other than housing land and the amount cannot be confirmed by the fixed evaluation)</p> <ul style="list-style-type: none"> ○ Amount equivalent to the market price of the land lease right = Housing land area measured by onsite survey x Unit price of the housing land determined by onsite survey x 20% ○ Amount equivalent to the market price of the limited proprietary right of land = Housing land area measured by onsite survey x Unit price of the housing land determined by onsite survey x 80% <p>For the cases where there is an agreement between the parties concerning land lease right and limited proprietary right of land, the compensation is made based on the ratio.</p>

	Fixed evaluation	Individual evaluation	Onsite evaluation
Particular expensive facilities	(Calculation method for the cases including particular expensive facilities) ○Amount equivalent to the market price of the particular expensive facilities = Acquisition amount written in the document x Building price adjustment coefficient x Reduction in value due to the age from the time of acquisition		The evaluation is included in the onsite evaluation of the main building in which the particular expensive facilities are installed
Extension or reconstruction works	(For the cases that include extension or reconstruction works, and the fixed asset tax detail is independent for the extension or reconstruction part)		The evaluation is included in the onsite evaluation of the main building which was extended and reconstructed
	The same as the main building, based on the fixed asset tax detail for the extension or reconstruction part, the amount equivalent to the market price is calculated based on the "FY2010 fixed asset tax evaluation amount" and "calculation based on the average unit price of new buildings"	The same as building, the amount equivalent to the market price is calculated based on the construction work agreement for the extension or reconstruction part	
	(For the cases that include extension or reconstruction works, and the fixed asset tax detail is combined with the main building)		
	The amount is calculated including the price of the main building	The amount can be calculated only for the cases where relevant documents such as the construction work agreement for the main building in addition to the extension or reconstruction parts	
(For the cases that include extension or reconstruction works, but the extension or reconstruction parts have not been registered or taxed)			
<p><Extension work> ○Amount equivalent to the market price of the extension part = Extension work cost of the extension part x Building price adjustment coefficient x Reduction in value due to the age from the time of extension</p> <p><Reconstruction work> ○Amount equivalent to the market price of the reconstruction part = (Reconstruction work cost of the extension part - Amount equivalent to the remaining value at the time of reconstruction for the replacement part) x Building price adjustment coefficient x Reduction in value due to the age from the time of reconstruction</p> <p><Extension/ reconstruction work> ○Amount equivalent to the market price of the extension/ reconstruction part = Amount equivalent to the market price of the extension part + Amount equivalent to the market price of the reconstruction part</p> <p>•Amount equivalent to the market price of the extension part = Area of extension x Estimated new construction unit price of the existing building (at the time of the extension/ reconstruction) x Building price adjustment coefficient x Reduction in value due to the age from the time of extension</p> <p>•Amount equivalent to the market price of the reconstruction part = (Reconstruction work cost - Amount equivalent to the remaining value at the time of reconstruction for the replacement part) x Building price adjustment coefficient x Reduction in value due to the age from the time of reconstruction</p>			