

## Building Coefficient

Year built	Wooden		Non-wooden		Year built	Wooden		Non-wooden	
	House, apartment etc.	Garage, storage etc.	Reinforced concrete	Steel structure and others		House, apartment etc.	Garage, storage etc.	Reinforced concrete	Steel structure and others
2010	2.38	3.59	2.41	2.39	1985	6.80	4.42	3.67	5.40
2009	2.49	3.67	2.55	2.51	1984	6.63	4.42	3.69	5.65
2008	2.57	3.67	2.61	2.55	1983	6.58	4.51	3.80	6.09
2007	2.65	3.79	2.70	2.66	1982	6.33	4.48	3.85	6.48
2006	2.78	3.94	2.77	2.76	1981	6.19	4.51	3.90	6.97
2005	2.87	4.07	2.84	2.85	1980	5.88	4.46	3.95	6.82
2004	2.93	4.26	2.88	2.92	1979	6.08	4.65	4.32	7.24
2003	2.99	4.38	2.93	3.00	1978	6.74	5.47	4.80	7.75
2002	3.11	4.50	2.96	3.06	1977	6.75	5.74	5.06	7.90
2001	3.13	4.57	2.95	3.09	1976	6.69	5.77	5.32	8.01
2000	3.13	4.66	2.92	3.09	1975	7.05	6.57	5.83	8.47
1999	3.19	4.85	2.94	3.15	1974	6.84	6.47	5.93	8.28
1998	3.30	5.24	2.92	3.18	1973	7.30	7.09	7.05	9.47
1997	3.29	5.48	2.88	3.17	1972	8.79	8.86	9.00	11.61
1996	3.39	5.99	2.91	3.27	1971	9.84	10.49	9.87	12.22
1995	3.60	5.44	2.95	3.35	1970	9.50	10.60	10.09	11.96
1994	3.68	4.84	2.96	3.43	1969	9.72	11.26	10.85	12.29
1993	3.82	4.26	2.97	3.51	1968	9.80	11.92	11.65	12.59
1992	4.04	3.72	3.01	3.63	1967	9.74	12.46	12.16	12.53
1991	4.41	3.77	3.07	3.78	1966	9.94	13.42	13.01	12.75
1990	4.70	3.86	3.17	3.99	1965	10.06	14.53	14.03	13.05
1989	5.08	3.99	3.30	4.26	1964	9.72	14.92	14.58	12.85
1988	5.67	4.23	3.50	4.65	1963	9.97	15.22	15.17	12.64
1987	6.35	4.28	3.59	4.92	1962	10.47	15.78	15.88	12.46
1986	7.03	4.43	3.67	5.21	1961 or earlier	10.65	15.98	16.32	12.03

Building coefficient is used to calculate the price of building equivalent to the market price at the time of the accident based on the assessed value of fixed assets. The following is the calculation procedure.

1. Calculate the price of building equivalent to the market price at the time of the accident under the assumption that the building is new

(1) Restore the original assessed value of fixed assets when the building was new, divided by the ratio of aging degradation adjustment (depreciation) based on the assessed value of fixed assets in the year of 2010.

(2) Correct the assessed value of fixed assets obtained in (1) to the price of building equivalent to the market price when the building was new (correction coefficient: 1.7).

(3) Multiply the result above by the correction coefficient determined according to the year the building was built, and adjust the price fluctuations up to the present.

2. After completing the procedures described in 1 above, calculate the value of the building at the time of the accident.

With the life of building at the time of expropriation of land for public use (wooden house: 48 years, wooden garage etc.: 20 years, reinforced concrete (including steel reinforced concrete): 90 years, steel structure and others: 55 years) set as the standard, calculate the value of building at the time of the accident according to the year the building was built based on the straight-line depreciation (the lower limit of salvage value set to 20%).

2. Calculate the value of outdoor facilities and garden trees

Assume the value of outdoor facilities and garden trees to be 15% of the value calculated in 1 above. 5% out of the 15% (which accounts for the garden trees) is not considered depreciable.