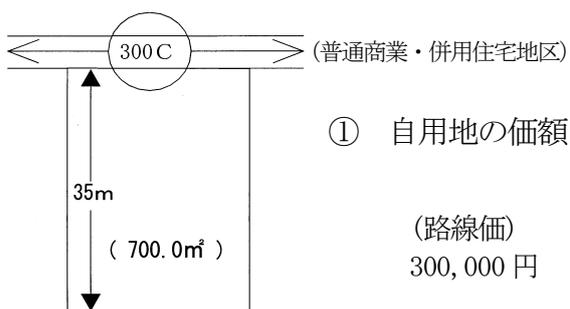




# 計 算 例

## (1) 一路線に面する宅地



### ① 自用地の価額

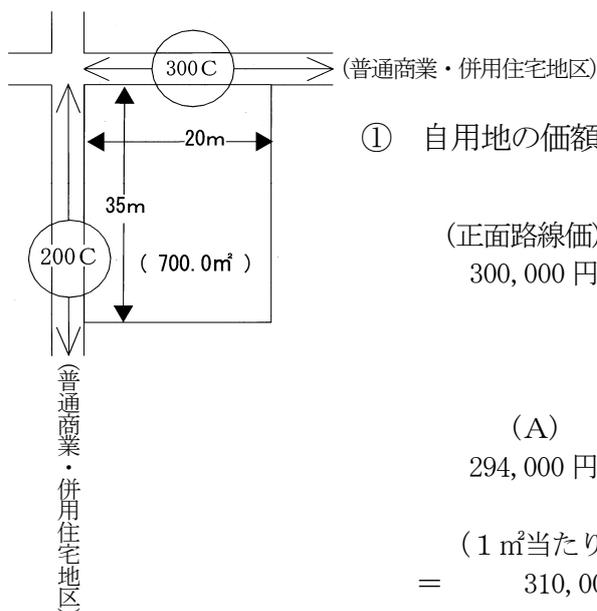
$$\begin{array}{l} \text{(路線価)} \\ 300,000 \text{ 円} \end{array} \times \begin{array}{l} \left[ \begin{array}{l} \text{奥行距離 35m に応ずる} \\ \text{奥行価格補正率} \end{array} \right] \\ 0.98 \end{array} = \begin{array}{l} \text{(1 m}^2\text{当たりの価額)} \\ 294,000 \text{ 円} \end{array}$$

$$\begin{array}{l} \text{(1 m}^2\text{当たりの価額)} \\ 294,000 \text{ 円} \end{array} \times \begin{array}{l} \text{(地 積)} \\ 700 \text{ m}^2 \end{array} = \begin{array}{l} \text{(自用地の価額)} \\ 205,800,000 \text{ 円} \end{array}$$

### ② 借地権の価額

$$\begin{array}{l} \text{(自用地の価額)} \\ 205,800,000 \text{ 円} \end{array} \times \begin{array}{l} \text{(借地権割合)} \\ 70\% \end{array} = \begin{array}{l} \text{(借地権の価額)} \\ 144,060,000 \text{ 円} \end{array}$$

## (2) 二路線に面する宅地



### ① 自用地の価額

$$\begin{array}{l} \text{(正面路線価)} \\ 300,000 \text{ 円} \end{array} \times \begin{array}{l} \left[ \begin{array}{l} \text{奥行距離 35m に応ずる} \\ \text{奥行価格補正率} \end{array} \right] \\ 0.98 \end{array} = \begin{array}{l} \text{(A)} \\ 294,000 \text{ 円} \end{array}$$

$$\begin{array}{l} \text{(A)} \\ 294,000 \text{ 円} \end{array} + \begin{array}{l} \text{(側方路線価)} \\ 200,000 \text{ 円} \end{array} \times \begin{array}{l} \left[ \begin{array}{l} \text{奥行距離 20m} \\ \text{に応ずる奥行} \\ \text{価格補正率} \end{array} \right] \\ 1.00 \end{array} \times \begin{array}{l} \left[ \begin{array}{l} \text{側方路線} \\ \text{影響加算率} \end{array} \right] \\ 0.08 \end{array}$$

$$\begin{array}{l} \text{(1 m}^2\text{当たりの価額)} \\ = 310,000 \text{ 円} \end{array}$$

$$\begin{array}{l} \text{(1 m}^2\text{当たりの価額)} \\ 310,000 \text{ 円} \end{array} \times \begin{array}{l} \text{(地 積)} \\ 700 \text{ m}^2 \end{array} = \begin{array}{l} \text{(自用地の価額)} \\ 217,000,000 \text{ 円} \end{array}$$

### ② 借地権の価額

$$\begin{array}{l} \text{(自用地の価額)} \\ 217,000,000 \text{ 円} \end{array} \times \begin{array}{l} \text{(借地権割合)} \\ 70\% \end{array} = \begin{array}{l} \text{(借地権の価額)} \\ 151,900,000 \text{ 円} \end{array}$$

(注) 平成 19 年分以降用の奥行価格補正率等により計算しています。