**附表2 土地使用年期修正系数表**

| **年期****n** | **住宅类****（70年）** | **商业类****（40年）** | **办公类****（40年）** | **工业类****（30年）** | **年期****n** | **住宅类****（70年）** | **商业类****（40年）** | **办公类****（40年）** | **工业类****（30年）** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | 0.0492 | 0.0627  | 0.0591 | 0.0620 | 36 | 0.8555 | 0.9717  | 0.9682 | 1.0764 |
| 2 | 0.0961 | 0.1219  | 0.1151 | 0.1210 | 37 | 0.8640 | 0.9794  | 0.9768 | 1.0871 |
| 3 | 0.1408 | 0.1777  | 0.1681 | 0.1772 | 38 | 0.8721 | 0.9867  | 0.9850 | 1.0973 |
| 4 | 0.1833 | 0.2303  | 0.2184 | 0.2307 | 39 | 0.8798 | 0.9935  | 0.9927 | 1.1070 |
| 5 | 0.2238 | 0.2800  | 0.2661 | 0.2816 | 40 | 0.8871 | 1.0000  | 1.0000 | 1.1162 |
| 6 | 0.2624 | 0.3268  | 0.3113 | 0.3302 | 41 | 0.8941 | 1.0061  | 1.0069 | 1.1250 |
| 7 | 0.2992 | 0.3710  | 0.3542 | 0.3764 | 42 | 0.9008 | 1.0118  | 1.0135 | 1.1334 |
| 8 | 0.3341 | 0.4127  | 0.3948 | 0.4204 | 43 | 0.9071 | 1.0173  | 1.0197 | 1.1414 |
| 9 | 0.3675 | 0.4521  | 0.4333 | 0.4624 | 44 | 0.9132 | 1.0224  | 1.0257 | 1.1490 |
| 10 | 0.3992 | 0.4892  | 0.4697 | 0.5023 | 45 | 0.9189 | 1.0272  | 1.0313 | 1.1562 |
| 11 | 0.4294 | 0.5242  | 0.5043 | 0.5403 | 46 | 0.9244 | 1.0318  | 1.0366 | 1.1631 |
| 12 | 0.4582 | 0.5572  | 0.5371 | 0.5766 | 47 | 0.9296 | 1.0361  | 1.0416 | 1.1697 |
| 13 | 0.4856 | 0.5884  | 0.5682 | 0.6111 | 48 | 0.9346 | 1.0401  | 1.0464 | 1.1759 |
| 14 | 0.5118 | 0.6178  | 0.5976 | 0.6439 | 49 | 0.9393 | 1.0439  | 1.0509 | 1.1819 |
| 15 | 0.5366 | 0.6455  | 0.6255 | 0.6752 | 50 | 0.9438 | 1.0476  | 1.0552 | 1.1876 |
| 16 | 0.5603 | 0.6717  | 0.6520 | 0.7050 | 51 | 0.9481 | 1.0510  | 1.0592 | 1.1930 |
| 17 | 0.5829 | 0.6963  | 0.6771 | 0.7334 | 52 | 0.9522 | 1.0542  | 1.0631 | 1.1981 |
| 18 | 0.6043 | 0.7196  | 0.7009 | 0.7604 | 53 | 0.9561 | 1.0572  | 1.0667 | 1.2030 |
| 19 | 0.6248 | 0.7416  | 0.7234 | 0.7862 | 54 | 0.9598 | 1.0601  | 1.0702 | 1.2077 |
| 20 | 0.6443 | 0.7623  | 0.7448 | 0.8107 | 55 | 0.9633 | 1.0628  | 1.0735 | 1.2121 |
| 21 | 0.6628 | 0.7819  | 0.7650 | 0.8340 | 56 | 0.9667 | 1.0653  | 1.0766 | 1.2164 |
| 22 | 0.6805 | 0.8003  | 0.7842 | 0.8563 | 57 | 0.9699 | 1.0677  | 1.0795 | 1.2204 |
| 23 | 0.6973 | 0.8177  | 0.8024 | 0.8775 | 58 | 0.9730 | 1.0700  | 1.0823 | 1.2242 |
| 24 | 0.7134 | 0.8341  | 0.8196 | 0.8976 | 59 | 0.9759 | 1.0721  | 1.0850 | 1.2279 |
| 25 | 0.7286 | 0.8496  | 0.8360 | 0.9168 | 60 | 0.9786 | 1.0741  | 1.0875 | 1.2314 |
| 26 | 0.7432 | 0.8642  | 0.8515 | 0.9351 | 61 | 0.9813 | 1.0760  | 1.0899 | 1.2347 |
| 27 | 0.7570 | 0.8780  | 0.8661 | 0.9526 | 62 | 0.9838 | 1.0778  | 1.0921 | 1.2379 |
| 28 | 0.7702 | 0.8910  | 0.8801 | 0.9691 | 63 | 0.9862 | 1.0795  | 1.0942 | 1.2409 |
| 29 | 0.7828 | 0.9033  | 0.8932 | 0.9849 | 64 | 0.9884 | 1.0811  | 1.0963 | 1.2437 |
| 30 | 0.7947 | 0.9148  | 0.9057 | 1.0000 | 65 | 0.9906 | 1.0826  | 1.0982 | 1.2465 |
| 31 | 0.8061 | 0.9257  | 0.9176 | 1.0143 | 66 | 0.9927 | 1.0840  | 1.1000 | 1.2491 |
| 32 | 0.8170 | 0.9360  | 0.9288 | 1.0280 | 67 | 0.9946 | 1.0854  | 1.1017 | 1.2515 |
| 33 | 0.8273 | 0.9458  | 0.9395 | 1.0410 | 68 | 0.9965 | 1.0866  | 1.1034 | 1.2539 |
| 34 | 0.8372 | 0.9549  | 0.9496 | 1.0534 | 69 | 0.9983 | 1.0878  | 1.1049 | 1.2561 |
| 35 | 0.8465 | 0.9636  | 0.9591 | 1.0652 | 70 | 1.0000 | 1.0889  | 1.1064 | 1.2583 |
| 备注：1．上述土地使用年期修正系数公式为：K=[1-1/(1+r)m]/[1-1/(1+r)n] ，公式中：r表示土地还原率，住宅、商业、办公、工业分别取值5%、6%、5.5%、5%；m表示剩余年期；n表示土地使用年限，住宅、商业、办公、工业分别取值70年、40年、40年、30年。2．宗地地价测算中土地使用年期的计算从地价测算时点起至土地使用期满时点为止，不足1年的按1年计。 |