



SİRKÜLER SAYI: 2022/165

25.08.2022

EMLAK VERGİSİNE ESAS OLMAK ÜZERE 2023 YILINDA UYGULANACAK BİNA METREKARE NORMAL İNŞAAT MALİYET BEDELLERİ BELİRLENMİŞTİR

Emlak Vergisi Kanunu'nun 29. maddesinin birinci fıkrasının (b) bendinde, binalar için vergi değerinin, Hazine ve Maliye Bakanlığı ile Çevre ve Şehircilik Bakanlığı'nca müştereken tespit ve ilan edilecek bina metrekare normal inşaat maliyetleri ile aynı maddenin (a) bendinde belirtilen esaslara göre bulunacak arsa veya arsa payı değeri esas alınarak 31. madde uyarınca hazırlanmış bulunan 29.02.1972 tarihli ve 7/3995 sayılı Bakanlar Kurulu Kararı ile yürürlüğe konulan Emlak Vergisine Matrah Olacak Vergi Değerlerinin Takdirine İlişkin Tüzük hükümlerinden yararlanmak suretiyle hesaplanan bedel olduğu hükme bağlanmıştır.

Bu çerçevede 25.08.2022 tarih ve 31934 sayılı Resmi Gazete'de yayınlanan 81 Seri No.lu Emlak Vergisi Kanunu Genel Tebliği ile emlak vergisine esas olmak üzere 2023 yılında uygulanacak bina metrekare normal inşaat maliyet bedelleri, Hazine ve Maliye Bakanlığı ile Çevre ve Şehircilik Bakanlığı'nca tebliğ ekinde yer alan cetvelde belirtilen tutarlarda tespit edilmiştir.

Saygılarımızla,

**DENGE İSTANBUL YEMİNLİ
MALİ MÜŞAVİRLİK A.Ş.**

EK

81 Seri No.lı Emlak Vergisi Kanunu Genel Tebliği

(*) Sirkülerlerimizde yer verilen açıklamalar sadece bilgilendirme amaçlıdır. Tereddüt edilen hususlarda kesin işlem tesis etmeden önce konusunda uzman bir danışmandan görüş ve destek alınması tavsiyemiz olup; sadece sirkülerlerimizdeki açıklamalar dayanak gösterilerek yapılacak işlemler sonucunda doğacak zararlardan müşavirliğimiz sorumlu olmayacaktır.

(**) Sirkülerlerimiz hakkında görüş, eleştiri ve sorularınız için aşağıda bilgileri yer alan uzmanlarımıza yazabilirsiniz.

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YÖNETMELİK

Hazine ve Maliye Bakanlığı ile Çevre, Şehircilik ve İklim Değişikliği Bakanlıđından:

EMLAK VERGİSİ KANUNU GENEL TEBLİĐİ

(SERİ NO: 81)

29/7/1970 tarihli ve 1319 sayılı Emlak Vergisi Kanununun 29 uncu maddesinin birinci fıkrasının (b) bendinde, binalar için vergi değeri, Hazine ve Maliye Bakanlığı ile Çevre, Şehircilik ve İklim Değişikliği Bakanlıđınca müştereken tespit ve ilan edilecek bina metrekare normal inşaat maliyetleri ile aynı maddenin (a) bendinde belirtilen esaslara göre bulunacak arsa veya arsa payı değeri esas alınarak 31 inci madde uyarınca hazırlanmış bulunan 29/2/1972 tarihli ve 7/3995 sayılı Bakanlar Kurulu Kararı ile yürürlüğe konulan Emlak Vergisine Matrah Olacak Vergi Değerlerinin Takdirine İlişkin Tüzük hükümlerinden yararlanmak suretiyle hesaplanan bedel olduğu hükmüne bağlanmıştır.

Bu itibarla, emlak vergisine esas olmak üzere 2023 yılında uygulanacak bina metrekare normal inşaat maliyet bedelleri, Hazine ve Maliye Bakanlığı ile Çevre, Şehircilik ve İklim Değişikliği Bakanlıđınca bu Tebliğ ekinde yer alan cetvelde belirtilen tutarlarda tespit edilmiştir.

Tebliğ olunur.

[Eki için tıklayınız.](#)

**81 SERİ NOLU EMLAK VERGİSİ
KANUNU GENEL TEBLİĞİ
EKİDİR**

**2023 YILI İÇİN BİNALARIN METREKARE NORMAL İNŞAAT
MALİYET BEDELLERİNİ GÖSTERİR CETVEL**

TL

BİNALAR	ÇELİK KARKAS BİNA			BETONARME KARKAS			YIGMA KAGIR BİNA			YIGMA YARI KAGIR BİNA			AĞSAF BİNALAR			TAŞ DUVARLI BİNA			GECEKONDU TARZI BİNA			KERPİÇ VE DİĞ.BASİT		
	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.

1) FABRİKA VE İMALATHANE BİNALARI

A) LÜKS İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B) 1. SINIF İNŞ.	2190,19	2437,01	2313,60	1806,11	1984,42	1895,27	1239,15	1518,06	1378,61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C) 2. SINIF İNŞ.	1376,35	1511,18	1443,77	1156,79	1207,18	1181,99	733,90	886,96	810,43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D) 3. SINIF İNŞ.	1033,39	1170,52	1101,96	816,18	877,95	847,07	452,75	592,19	522,47	335,98	411,45	373,72	507,55	640,14	573,85	365,77	448,08	406,93	370,26	388,70	379,48	283,39	365,77	324,58
E) BASİT	587,56	642,36	614,96	457,26	557,73	507,50	242,30	292,70	267,50	185,24	242,30	213,77	329,23	333,84	331,64	210,29	260,59	235,44	173,71	203,40	188,56	134,88	141,72	138,30

2) FABRİKA VE İMALATHANE BİNASI, SOSYAL BİNALARI VS.

A) LÜKS İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B) 1. SINIF İNŞ.	2190,19	2437,01	2313,60	1806,11	1984,42	1895,27	1239,15	1518,06	1378,61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C) 2. SINIF İNŞ.	1376,35	1511,18	1443,77	1156,79	1207,18	1181,99	733,90	886,96	810,43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D) 3. SINIF İNŞ.	1033,39	1170,52	1101,96	816,18	877,95	847,07	452,75	592,19	522,47	335,98	411,45	373,72	507,55	640,14	573,85	365,77	448,08	406,93	283,39	365,77	324,58	235,59	283,39	259,49
E) BASİT	587,56	642,36	614,96	457,26	557,73	507,50	242,30	292,70	267,50	185,24	242,30	213,77	329,23	340,63	334,93	210,29	260,59	235,44	134,88	164,48	149,68	98,26	134,88	116,57

3) OTEL BİNALARI

A) LÜKS İNŞ.	5443,37	5845,76	5844,57	4549,48	4942,66	4746,07	4000,79	4396,27	4198,53	2860,01	3232,65	3046,33	4801,00	5123,30	4962,15	3927,73	4355,17	4141,45	-	-	-	-	-	-
B) 1. SINIF İNŞ.	3918,51	4231,73	4075,12	3164,03	3475,01	3319,52	2775,39	2961,46	2863,43	2048,39	2171,86	2110,13	3205,26	3577,91	3391,69	2711,40	3022,32	2866,86	-	-	-	-	-	-
C) 2. SINIF İNŞ.	2638,30	2832,64	2735,47	2114,76	2245,03	2179,80	1712,33	1943,22	1827,78	1314,60	1374,00	1344,30	2114,76	2373,04	2243,90	1689,52	1867,80	1778,66	-	-	-	-	-	-
D) 3. SINIF İNŞ.	2055,29	2263,31	2159,30	1472,17	1659,72	1565,95	1117,99	1330,61	1224,30	923,64	985,37	954,61	1520,20	1767,20	1643,70	1069,83	1280,27	1175,05	-	-	-	-	-	-
E) BASİT	-	-	-	-	-	-	292,70	358,91	325,81	217,17	263,39	250,28	548,71	668,15	618,43	349,88	420,65	385,27	-	-	-	-	-	-

4) SINEMA - TİYATRO BİNALARI

A) LÜKS İNŞ.	6075,15	6524,35	6298,75	4924,44	5253,58	5089,01	4465,12	4905,57	4685,85	3051,68	3516,04	3283,86	-	-	-	-	-	-	-	-	-	-	-	-
B) 1. SINIF İNŞ.	4373,34	4722,91	4548,13	3531,31	3664,03	3597,67	3097,55	3293,99	3196,77	2286,13	2423,87	2355,00	-	-	-	-	-	-	-	-	-	-	-	-
C) 2. SINIF İNŞ.	2944,48	3161,48	3052,98	2360,22	2505,59	2432,91	1911,09	2168,76	2039,93	1467,20	1533,52	1500,36	-	-	-	-	-	-	-	-	-	-	-	-
D) 3. SINIF İNŞ.	2283,85	2526,09	2409,97	1643,07	1852,34	1747,71	1247,75	1485,11	1366,43	1030,82	1099,72	1065,27	-	-	-	-	-	-	-	-	-	-	-	-
E) BASİT	-	-	-	-	-	-	316,40	380,23	348,32	196,45	234,71	215,58	-	-	-	260,24	347,02	303,63	178,64	219,49	199,07	135,19	170,84	153,02

5) HASTAHANE - KLİNİK BİNALARI

A) LÜKS İNŞ.	5782,82	6166,69	5974,76	4647,65	4973,87	4810,76	3833,18	4217,06	4025,12	2900,97	3328,74	3114,86	-	-	-	-	-	-	-	-	-	-	-	-	
B) 1. SINIF İNŞ.	4143,08	4463,89	4303,49	3345,14	3482,28	3413,71	2922,92	3120,34	3021,63	2160,62	2292,20	2226,41	-	-	-	-	-	-	-	-	-	-	-	-	
C) 2. SINIF İNŞ.	2794,01	2991,52	2892,77	2220,99	2366,34	2293,67	1809,61	2053,71	1931,66	1387,36	1447,76	1417,56	-	-	-	-	-	-	-	-	-	-	-	-	
D) 3. SINIF İNŞ.	2174,37	2391,02	2282,70	1557,30	1763,06	1660,18	1184,55	1403,87	1294,21	978,80	1052,92	1015,86	-	-	-	-	-	-	-	-	-	-	-	-	
E) BASİT	-	-	-	-	-	-	290,62	351,06	320,84	183,68	222,07	202,88	-	-	-	-	197,28	312,63	254,96	169,99	197,28	183,64	134,45	172,79	153,62

BİNALAR	ÇELİK KARKAS BİNA			BETONARME KARKAS			YIĞMA KAGIR BİNA			YIĞMA YARI KAGIR BİNA			AĞŞAP BİNALAR			TAŞ DUVARLI BİNA			GEÇEKONDU TARZI BİNA			KERPEÇ VE DİĞ.BASIT		
	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.
6) BANKA - SİGORTA BİNALARI																								
A) LÜKS İNŞ.	5832,17	6683,34	6267,76	4727,43	5043,49	4885,46	3463,54	3887,35	3675,46	2929,56	3375,40	3152,48	-	-	-	-	-	-	-	-	-	-	-	-
B) 1. SINIF İNŞ.	4198,40	4533,92	4386,16	3078,47	3390,04	3233,26	2402,89	2743,38	2573,14	1930,17	2216,86	2073,52	-	-	-	-	-	-	-	-	-	-	-	-
C) 2. SINIF İNŞ.	2826,74	3034,99	2930,87	2081,99	2265,81	2173,90	1452,61	1768,50	1610,56	1234,61	1452,55	1343,58	-	-	-	-	-	-	-	-	-	-	-	-
D) 3. SINIF İNŞ.	2202,08	2290,26	2246,17	1425,64	1574,96	1500,30	992,03	1207,58	1099,80	916,01	1026,34	971,18	-	-	-	-	-	-	-	-	-	-	-	-
E) BASİT	715,27	776,50	745,89	384,56	526,68	465,62	303,64	365,04	334,34	232,74	303,64	268,19	333,12	399,27	366,20	249,86	333,12	291,49	213,12	249,86	231,49	151,83	176,24	164,04

7) İDARE BİNALARI

A) LÜKS İNŞ.	4707,20	5013,54	4860,37	3196,06	3516,06	3356,06	2510,23	2860,01	2685,12	1849,52	2418,79	2134,16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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8) BENZİN İSTASYONU, YIKAMA VE YAĞLAMA BİNALARI

[illegible]

9) YERALTI GARAJLARI

A) LÜKS İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B) 1. SINIF İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
C) 2. SINIF İNŞ.	2061,17	2370,35	2215,76	1498,39	1844,09	1671,24	-	-	-	-	-	-	-	-	-	-	-	-	-		
D) 3. SINIF İNŞ.	1472,17	1646,06	1559,12	1033,39	1246,03	1139,71	-	-	-	-	-	-	-	-	-	-	-	-	-		
E) BAŞİT	587,56	715,58	651,67	457,26	587,56	522,41	-	-	-	-	-	-	116,55	155,53	136,04	79,87	98,26	89,07	60,59	76,62	68,61

10) MÜSTAKİL GƏRAJLAR

A) LÜKS İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B) 1. SINIF İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C) 2. SINIF İNŞ.	1225,84	1384,32	1305,08	971,74	1191,26	1061,50	545,67	605,98	575,83	531,98	658,37	695,18	720,65	902,51	811,58	577,89	711,68	644,79	353,35	512,13	432,74	-	-	-
D) 3. SINIF İNŞ.	675,59	1033,39	954,49	622,99	763,63	693,31	406,94	429,82	418,38	335,98	411,45	373,72	507,55	640,14	673,85	365,77	450,45	408,11	235,59	365,77	300,68	210,29	235,59	222,94
E) BAŞİT	457,26	557,73	507,50	349,88	429,82	389,85	139,43	173,71	166,57	185,24	242,30	213,77	210,29	260,59	235,44	210,29	260,59	235,44	112,10	141,72	126,91	98,26	134,88	116,57

11) ÇOK KATLI GARAJLAR

[illegible]

BİNALAR	ÇELİK KARKAS BİNA			BETONARME KARKAS			YIĞMA KAGIR BİNA			YIĞMA YARI KAGIR BİNA			AĞSAĞ BİNALAR			TAŞ DUVARLI BİNA			GECEKONDU TARZI BİNA			KERPİÇ VE DİĞ.BASİT		
	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.	ASG.	AZA.	ORT.

18) KURUTMA YERLERİ

A) LÜKS İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B) 1. SINIF İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C) 2. SINIF İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D) 3. SINIF İNŞ.	1170,52	1246,03	1208,28	637,79	804,73	721,26	534,95	592,19	563,57	406,94	429,82	418,38	-	-	-	-	-	-	-	-	-	-	-	-
E) BASİT	642,36	752,08	697,22	258,34	310,93	284,64	244,83	258,34	251,49	153,12	185,24	169,18	-	-	-	-	-	-	-	-	-	-	-	-

19) SİLÖLER

A) LÜKS İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B) 1. SINIF İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C) 2. SINIF İNŞ.	2670,28	2896,64	2783,46	1447,06	1668,84	1567,95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D) 3. SINIF İNŞ.	2069,00	2242,71	2155,86	1033,39	1170,52	1101,96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E) BASİT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

20) TRANSFORMATÖR BİNALARI

A) LÜKS İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B) 1. SINIF İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C) 2. SINIF İNŞ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D) 3. SINIF İNŞ.	1325,99	1492,80	1409,40	724,70	880,17	802,44	365,77	425,23	395,50	308,33	320,06	313,20	-	-	-	-	-	-	-	-	-	-	-	-
E) BASİT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

21) DİĞER TİCARETHANE ve İŞYERLERİ

A) LÜKS İNŞ.	5832,17	6263,38	6047,78	3887,35	4286,56	4086,96	3064,31	3463,54	3263,93	2346,68	2767,84	2557,26	4235,12	4666,30	4450,71	-	-	-	-	-	-	-	-	-
B) 1. SINIF İNŞ.	3987,71	4284,05	4135,88	2743,38	2973,62	2858,60	1930,17	2326,95	2129,56	1187,91	1518,63	1353,27	2988,30	3238,17	3113,24	-	-	-	-	-	-	-	-	-
C) 2. SINIF İNŞ.	2672,37	2936,97	2804,87	1771,00	1834,65	1802,83	1146,27	1410,92	1278,60	666,18	842,63	754,41	1925,23	2001,24	1963,24	-	-	-	-	-	-	-	-	-
D) 3. SINIF İNŞ.	1788,08	1998,62	1893,35	1197,84	1425,64	1311,74	771,51	933,28	852,40	455,56	570,78	513,17	1305,56	1550,42	1427,99	-	-	-	-	-	-	-	-	-
E) BASİT	776,50	852,41	814,46	409,01	526,68	467,85	303,64	365,04	334,34	232,74	303,64	268,19	313,64	399,27	366,46	249,86	333,12	291,49	213,12	249,86	231,49	129,79	164,05	146,92

22) MESKEN BİNALARI

A) LÜKS İNŞ.	6023,74	6423,65	6223,70	3573,12	4010,10	3791,61	2930,55	3021,85	2976,20	-	-	-	4772,67	5260,98	5016,83	-	-	-	-	-	-	-	-	-
B) 1. SINIF İNŞ.	3981,51	4295,70	4138,51	2256,53	2479,18	2367,86	1876,54	1979,29	1927,92	1236,74	1296,69	1266,72	3070,43	3448,86	3259,65	-	-	-	-	-	-	-	-	-
C) 2. SINIF İNŞ.	2642,06	2910,41	2776,24	1445,11	1716,58	1580,85	1228,08	1285,31	1256,69	871,23	885,48	878,36	1982,22	2270,70	2128,46	-	-	-	-	-	-	-	-	-
D) 3. SINIF İNŞ.	1782,29	1982,22	1882,26	1019,66	1219,50	1119,58	916,85	954,05	935,45	614,09	625,49	619,79	1033,96	1096,83	1065,40	514,05	634,05	574,05	294,29	456,99	375,64	-	-	-
E) BASİT	734,05	893,96	814,01	519,75	734,05	626,90	291,32	302,74	297,03	291,32	302,74	297,03	337,06	405,46	371,26	205,56	325,61	265,59	177,01	205,56	191,29	140,03	177,01	159,52

23) ÖZELLİK ARZEDEN BİNALAR

ÖZELLİK ARZEDEN BİNALARIN VERGİ DEĞERİNİN HESABINDA, KULLANİŞ TARZINA GÖRE (OTEL, SİNEMA, TİYATRO, İŞYERİ VE MESKEN BİNASI GİBİ) VARSA BİR ÜST İNŞAAT DEĞERİNİN ORTALAMA RAKAMI ESAS ALINIR. BİR ÜST SINIFA AİT İNŞAAT DEĞERİ YOKSA TESPİT EDİLEN İNŞAAT SINIFINDAKİ ORTALAMA DEĞER % 50 ARTIRILMAK SURETİYLE DEĞERLENDİRME YAPILIR. İNŞAAT TÜRÜ İÇİN METREKARE NORMAL İNŞAAT MALİYET BEDELİ BELİRLENMEMİŞ İSE BU SINIFIN ALTINDA BELİRLEME YAPILMIŞ İLK SINIFA AİT ORTALAMA RAKAM % 50 ARTIRILARAK DİKKATE ALINIR.

HAFİF PREFABRİK BİNALAR, YIĞMA YARI KAGIR BİNA GRUBUNDA DEĞERLENDİRİLİR.

NOT: METREKARE NORMAL İNŞAAT MALİYET BEDELLERİNİN ORTALAMALARI ESAS ALINIR. METREKARE NORMAL İNŞAAT MALİYET BEDELLERİNE ASANSÖR, KALORİFER VEYA KLİMA TESİSAT BEDELLERİ DAHİL DEĞİLDİR. (BİNADA KALORİFER, KLİMA VE ASANSÖR TESİSATI VARSA BU BEDELLERE KALORİFER VEYA KLİMA İÇİN %, ASANSÖR İÇİN %6 ORANINDA İLAVE YAPILIR.)