**64 SERİ NO.LU EMLAK VERGİSİ**

**KANUNU GENEL TEBLİĞİ**

**EKİDİR**

**2015 YILI İÇİN BİNALARIN METREKARE NORMAL İNŞAAT**

**MALİYET BEDELLERİNİ GÖSTERİR CETVEL**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **TL** | | | | | | | | | | | | | | | | | | | | | | | | |
| **BİNALAR** | **ÇELİK KARKAS BİNA** | | | **BETONARME KARKAS** | | | **YIĞMA KAGİR BİNA** | | | **YIĞMA YARI KAGİR BİNA** | | | **AHŞAP 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.** | 705,85 | 785,39 | **745,62** | 582,07 | 639,53 | **610,80** | 399,34 | 489,23 | **444,29** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 443,56 | 487,01 | **465,29** | 372,80 | 389,05 | **380,93** | 236,51 | 285,85 | **261,18** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 333,04 | 377,23 | **355,14** | 263,03 | 282,94 | **272,99** | 145,91 | 190,84 | **168,38** | 108,28 | 132,60 | **120,44** | 163,57 | 206,30 | **184,94** | 117,88 | 144,41 | **131,15** | 119,32 | 125,26 | **122,29** | 91,34 | 117,88 | **104,61** |
| **E) BASİT** | 189,36 | 207,02 | **198,19** | 147,36 | 179,74 | **163,55** | 78,10 | 94,33 | **86,22** | 59,69 | 78,10 | **68,90** | 106,10 | 107,58 | **106,84** | 67,77 | 83,99 | **75,88** | 55,99 | 65,55 | **60,77** | 43,47 | 45,66 | **44,57** |
|  | **2) FABRİKA VE İMALATHANE BİNASI, SOSYAL BİNALARI VS.** | | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | 705,85 | 785,39 | **745,62** | 582,07 | 639,53 | **610,80** | 399,34 | 489,23 | **444,29** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 443,56 | 487,01 | **465,29** | 372,80 | 389,05 | **380,93** | 236,51 | 285,85 | **261,18** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 333,04 | 377,23 | **355,14** | 263,03 | 282,94 | **272,99** | 145,91 | 190,84 | **168,38** | 108,28 | 132,60 | **120,44** | 163,57 | 206,30 | **184,94** | 117,88 | 144,41 | **131,15** | 91,34 | 117,88 | **104,61** | 75,93 | 91,34 | **83,64** |
| **E) BASİT** | 189,36 | 207,02 | **198,19** | 147,36 | 179,74 | **163,55** | 78,10 | 94,33 | **86,22** | 59,69 | 78,10 | **68,90** | 106,10 | 109,78 | **107,94** | 67,77 | 83,99 | **75,88** | 43,47 | 53,01 | **48,24** | 31,66 | 43,47 | **37,57** |
|  | **3) OTEL BİNALARI** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | 1754,26 | 1883,95 | **1819,11** | 1466,19 | 1592,90 | **1529,55** | 1289,35 | 1416,82 | **1353,09** | 921,71 | 1041,80 | **981,76** | 1547,24 | 1651,12 | **1599,18** | 1265,81 | 1403,56 | **1334,69** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | 1262,84 | 1363,78 | **1313,31** | 1019,70 | 1119,90 | **1069,80** | 894,44 | 951,18 | **922,81** | 660,14 | 699,93 | **680,04** | 1032,98 | 1153,07 | **1093,03** | 873,82 | 974,01 | **923,92** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 850,25 | 912,89 | **881,57** | 681,53 | 723,52 | **702,53** | 551,84 | 626,25 | **589,05** | 423,67 | 442,81 | **433,24** | 681,53 | 764,78 | **723,16** | 544,48 | 601,94 | **573,21** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 662,37 | 729,41 | **695,89** | 474,45 | 534,89 | **504,67** | 360,29 | 428,82 | **394,56** | 297,66 | 317,56 | **307,61** | 489,94 | 569,53 | **529,74** | 344,78 | 412,60 | **378,69** | - | - | **-** | - | - | **-** |
| **E) BASİT** | - | - | **-** | - | - | **-** | 94,33 | 115,66 | **105,00** | 69,99 | 91,34 | **80,67** | 176,84 | 221,77 | **199,31** | 112,75 | 135,57 | **124,16** | - | - | **-** | - | - | **-** |
|  | **4) SİNEMA - TİYATRO BİNALARI** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | 1957,87 | 2102,64 | **2030,26** | 1587,02 | 1693,10 | **1640,06** | 1439,01 | 1581,27 | **1510,14** | 983,47 | 1133,14 | **1058,31** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | 1409,42 | 1522,08 | **1465,75** | 1138,05 | 1180,83 | **1159,44** | 998,26 | 1061,57 | **1029,92** | 736,76 | 781,16 | **758,96** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 948,94 | 1018,86 | **983,90** | 760,64 | 807,50 | **784,07** | 615,90 | 698,94 | **657,42** | 472,84 | 494,22 | **483,53** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 739,25 | 814,10 | **776,68** | 529,52 | 596,96 | **563,24** | 402,11 | 478,61 | **440,36** | 332,21 | 354,41 | **343,31** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | - | - | **-** | - | - | **-** | 101,97 | 122,53 | **112,25** | 63,32 | 75,64 | **69,48** | - | - | **-** | 83,87 | 111,84 | **97,86** | 57,57 | 70,73 | **64,15** | 43,57 | 55,06 | **49,32** |
|  | **5) HASTAHANE - KLİNİK BİNALARI** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | 1863,66 | 1987,37 | **1925,52** | 1497,82 | 1602,96 | **1550,39** | 1235,35 | 1359,06 | **1297,21** | 934,91 | 1072,78 | **1003,85** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | 1335,21 | 1438,60 | **1386,91** | 1078,05 | 1122,24 | **1100,15** | 941,99 | 1005,61 | **973,80** | 696,32 | 738,72 | **717,52** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 900,44 | 964,09 | **932,27** | 715,77 | 762,61 | **739,19** | 583,19 | 661,85 | **622,52** | 447,11 | 466,58 | **456,85** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 700,75 | 770,56 | **735,66** | 501,88 | 568,19 | **535,04** | 381,76 | 452,43 | **417,10** | 315,45 | 339,33 | **327,39** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | - | - | **-** | - | - | **-** | 93,66 | 113,14 | **103,40** | 59,20 | 71,57 | **65,39** | - | - | **-** | 63,58 | 100,75 | **82,17** | 54,77 | 63,58 | **59,18** | 43,33 | 55,70 | **49,52** |
|  | **6) BANKA - SİGORTA BİNALARI** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | 1879,57 | 2153,88 | **2016,73** | 1523,54 | 1625,39 | **1574,47** | 1116,22 | 1252,80 | **1184,51** | 944,13 | 1087,81 | **1015,97** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | 1353,04 | 1461,18 | **1407,11** | 991,48 | 1092,53 | **1042,01** | 774,39 | 884,12 | **829,26** | 622,04 | 714,43 | **668,24** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 910,98 | 978,11 | **944,55** | 670,97 | 730,21 | **700,59** | 468,13 | 569,94 | **519,04** | 397,88 | 468,12 | **433,00** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 709,68 | 738,09 | **723,89** | 459,45 | 507,57 | **483,51** | 319,70 | 389,16 | **354,43** | 295,20 | 330,76 | **312,98** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | 230,52 | 250,24 | **240,38** | 123,94 | 169,74 | **146,84** | 97,86 | 117,64 | **107,75** | 75,00 | 97,86 | **86,43** | 107,36 | 128,68 | **118,02** | 80,52 | 107,36 | **93,94** | 68,68 | 80,52 | **74,60** | 48,93 | 56,79 | **52,86** |
|  | **7) İDARE BİNALARI** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | 1517,02 | 1615,75 | **1566,39** | 1030,01 | 1133,15 | **1081,58** | 808,98 | 921,71 | **865,35** | 596,06 | 779,52 | **687,79** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | 935,70 | 1024,12 | **979,91** | 705,85 | 785,39 | **745,62** | 540,80 | 615,93 | **578,37** | 438,37 | 506,91 | **472,64** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 596,80 | 635,86 | **616,33** | 466,35 | 487,01 | **476,68** | 363,21 | 389,05 | **376,13** | 240,17 | 302,80 | **271,49** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 418,45 | 473,73 | **446,09** | 318,29 | 377,23 | **347,76** | 256,40 | 282,94 | **269,67** | 150,29 | 198,22 | **174,26** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | 189,36 | 230,62 | **209,99** | 112,75 | 138,52 | **125,64** | 59,69 | 78,10 | **68,90** | 59,69 | 78,10 | **68,90** | 106,10 | 109,78 | **107,94** | 67,77 | 83,99 | **75,88** | 55,99 | 65,55 | **60,77** | 36,12 | 45,66 | **40,89** |
|  | **8) BENZİN İSTASYONU, YIKAMA VE YAĞLAMA BİNALARI** | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | 1433,76 | 1538,88 | **1486,32** | 1104,95 | 1215,60 | **1160,28** | 867,83 | 988,79 | **928,31** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | 964,25 | 1057,52 | **1010,89** | 757,21 | 842,55 | **799,88** | 547,72 | 660,75 | **604,24** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 591,99 | 665,49 | **628,74** | 468,69 | 522,42 | **495,56** | 331,17 | 398,35 | **364,76** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 406,26 | 448,92 | **427,59** | 282,16 | 340,67 | **311,42** | 161,23 | 216,58 | **188,91** | 116,17 | 142,26 | **129,22** | 161,23 | 221,30 | **191,27** | 126,46 | 154,95 | **140,71** | 81,42 | 126,46 | **103,94** | 61,66 | 81,42 | **71,54** |
| **E) BASİT** | 150,20 | 192,81 | **171,51** | 107,48 | 148,60 | **128,04** | 83,78 | 101,21 | **92,50** | 64,02 | 83,78 | **73,90** | 90,11 | 98,01 | **94,06** | 56,87 | 90,11 | **73,49** | 46,64 | 56,87 | **51,76** | 33,99 | 46,64 | **40,32** |
|  | **9) YERALTI GARAJLARI** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 664,26 | 763,91 | **714,09** | 482,90 | 594,30 | **538,60** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 474,45 | 530,49 | **502,47** | 333,04 | 401,56 | **367,30** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | 189,36 | 230,62 | **209,99** | 147,36 | 189,36 | **168,36** | - | - | **-** | - | - | **-** | - | - | **-** | 37,57 | 50,12 | **43,85** | 25,75 | 31,66 | **28,71** | 19,53 | 24,69 | **22,11** |
|  | **10) MÜSTAKİL GARAJLAR** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 395,05 | 446,12 | **420,59** | 313,17 | 383,91 | **348,54** | 175,84 | 195,29 | **185,57** | 171,44 | 212,16 | **191,80** | 232,25 | 290,86 | **261,56** | 186,24 | 229,35 | **207,80** | 113,87 | 165,04 | **139,46** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 282,18 | 333,04 | **307,61** | 200,77 | 246,11 | **223,44** | 131,14 | 138,52 | **134,83** | 108,28 | 132,60 | **120,44** | 163,57 | 206,30 | **184,94** | 117,88 | 145,17 | **131,53** | 75,93 | 117,88 | **96,91** | 67,77 | 75,93 | **71,85** |
| **E) BASİT** | 147,36 | 179,74 | **163,55** | 112,75 | 138,52 | **125,64** | 44,93 | 55,99 | **50,46** | 59,69 | 78,10 | **68,90** | 67,77 | 83,99 | **75,88** | 67,77 | 83,99 | **75,88** | 36,12 | 45,66 | **40,89** | 31,66 | 43,47 | **37,57** |
|  | **11) ÇOK KATLI GARAJLAR** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 751,90 | 821,03 | **786,47** | 530,19 | 610,99 | **570,59** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 515,01 | 543,71 | **529,36** | 378,71 | 418,45 | **398,58** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | 233,55 | 275,52 | **254,54** | 147,36 | 189,36 | **168,36** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
|  | **12) YURT BİNALARI** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 568,08 | 627,72 | **597,90** | 366,83 | 442,95 | **404,89** | 307,62 | 367,80 | **337,71** | 307,68 | 353,67 | **330,68** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 378,71 | 418,45 | **398,58** | 282,18 | 333,04 | **307,61** | 246,11 | 282,94 | **264,53** | 256,40 | 282,94 | **269,67** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | 189,36 | 230,62 | **209,99** | 83,99 | 109,78 | **96,89** | 59,69 | 78,10 | **68,90** | 49,35 | 59,69 | **54,52** | 106,10 | 120,09 | **113,10** | 67,77 | 83,99 | **75,88** | 53,01 | 83,99 | **68,50** | 31,66 | 43,47 | **37,57** |
|  | **13) OKUL BİNALARI** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 666,62 | 726,08 | **696,35** | 413,79 | 490,40 | **452,10** | 328,78 | 353,67 | **341,23** | 277,49 | 344,55 | **311,02** | 249,94 | 306,73 | **278,34** | 188,59 | 231,08 | **209,84** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 459,74 | 511,34 | **485,54** | 318,29 | 377,23 | **347,76** | 263,03 | 282,94 | **272,99** | 198,22 | 246,11 | **222,17** | 217,35 | 266,72 | **242,04** | 117,88 | 144,41 | **131,15** | 75,93 | 117,88 | **96,91** | 67,77 | 75,93 | **71,85** |
| **E) BASİT** | 189,36 | 207,02 | **198,19** | 94,33 | 109,78 | **102,06** | 60,06 | 78,10 | **69,08** | 78,83 | 83,26 | **81,05** | 86,93 | 104,61 | **95,77** | 67,77 | 83,99 | **75,88** | 45,66 | 53,01 | **49,34** | 31,66 | 43,47 | **37,57** |
|  | **14) YÜZME HAVUZLARI** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | 954,71 | 1085,61 | **1020,16** | 635,77 | 703,94 | **669,86** | 354,74 | 455,33 | **405,04** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 551,84 | 620,36 | **586,10** | 385,32 | 414,06 | **399,69** | 236,51 | 303,57 | **270,04** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 400,80 | 459,74 | **430,27** | 246,11 | 282,94 | **264,53** | 115,66 | 150,29 | **132,98** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
|  | **15) BANYO ve HAMAMLAR** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | 1358,61 | 1472,09 | **1415,35** | 692,59 | 761,83 | **727,21** | 516,47 | 615,93 | **566,20** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 860,56 | 933,51 | **897,04** | 436,91 | 487,01 | **461,96** | 361,00 | 389,05 | **375,03** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 642,47 | 688,88 | **665,68** | 263,03 | 317,56 | **290,30** | 194,49 | 246,11 | **220,30** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
|  | **16) PAZAR ve FUAR YERLERİNDEKİ YAPILAR** | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 318,29 | 377,23 | **347,76** | 205,55 | 259,35 | **232,45** | 172,40 | 190,84 | **181,62** | 132,60 | 150,29 | **141,45** | 187,87 | 206,30 | **197,09** | 117,88 | 144,41 | **131,15** | - | - | **-** | - | - | **-** |
| **E) BASİT** | 207,02 | 242,38 | **224,70** | 94,33 | 109,78 | **102,06** | 78,10 | 94,33 | **86,22** | 59,69 | 78,10 | **68,90** | 106,10 | 120,09 | **113,10** | 67,77 | 83,99 | **75,88** | - | - | **-** | - | - | **-** |
|  | **17) SOĞUK HAVA DEPOLARI** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 519,11 | 573,64 | **546,38** | 372,33 | 439,43 | **405,88** | 337,69 | 411,63 | **374,66** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 378,71 | 418,45 | **398,58** | 282,18 | 333,04 | **307,61** | 201,89 | 246,11 | **224,00** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | 147,36 | 189,36 | **168,36** | 127,46 | 147,36 | **137,41** | 78,10 | 94,33 | **86,22** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
|  | **18) KURUTMA YERLERİ** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 377,23 | 401,56 | **389,40** | 205,55 | 259,35 | **232,45** | 172,40 | 190,84 | **181,62** | 131,14 | 138,52 | **134,83** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | 207,02 | 242,38 | **224,70** | 83,26 | 100,21 | **91,74** | 78,83 | 83,26 | **81,05** | 49,35 | 59,69 | **54,52** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
|  | **19) SİLOLAR** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 860,56 | 933,51 | **897,04** | 466,35 | 537,83 | **502,09** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 666,79 | 722,77 | **694,78** | 333,04 | 377,23 | **355,14** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
|  | **20) TRANSFORMATÖR BİNALARI** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 427,34 | 481,09 | **454,22** | 233,55 | 283,65 | **258,60** | 117,88 | 137,03 | **127,46** | 98,72 | 103,15 | **100,94** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** | - | - | **-** |
|  | **21) DİĞER TİCARETHANE ve İŞYERLERİ** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | 1879,57 | 2018,53 | **1949,05** | 1252,80 | 1381,46 | **1317,13** | 987,55 | 1116,22 | **1051,89** | 756,27 | 892,00 | **824,14** | 1364,88 | 1503,83 | **1434,36** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | 1285,14 | 1380,65 | **1332,90** | 884,12 | 958,32 | **921,22** | 622,04 | 749,92 | **685,98** | 382,85 | 489,42 | **436,14** | 963,05 | 1043,58 | **1003,32** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 861,24 | 946,52 | **903,88** | 570,75 | 591,25 | **581,00** | 369,41 | 454,70 | **412,06** | 214,69 | 271,57 | **243,13** | 620,46 | 644,95 | **632,71** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 576,26 | 644,11 | **610,19** | 386,04 | 459,45 | **422,75** | 248,64 | 300,78 | **274,71** | 146,82 | 183,94 | **165,38** | 420,75 | 499,66 | **460,21** | - | - | **-** | - | - | **-** | - | - | **-** |
| **E) BASİT** | 250,24 | 274,72 | **262,48** | 131,81 | 169,74 | **150,78** | 97,86 | 117,64 | **107,75** | 75,00 | 97,86 | **86,43** | 101,08 | 128,68 | **114,88** | 80,52 | 107,36 | **93,94** | 68,68 | 80,52 | **74,60** | 41,83 | 52,87 | **47,35** |
|  | **22) MESKEN BİNALARI** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **A) LÜKS İNŞ.** | 1941,30 | 2070,19 | **2005,75** | 1151,53 | 1292,35 | **1221,94** | 944,44 | 973,87 | **959,16** | - | - | **-** | 1538,11 | 1695,49 | **1616,80** | - | - | **-** | - | - | **-** | - | - | **-** |
| **B) 1. SINIF İNŞ.** | 1283,14 | 1384,39 | **1333,77** | 727,22 | 798,97 | **763,10** | 604,76 | 637,87 | **621,32** | 398,56 | 417,89 | **408,23** | 989,53 | 1111,49 | **1050,51** | - | - | **-** | - | - | **-** | - | - | **-** |
| **C) 2. SINIF İNŞ.** | 851,47 | 937,96 | **894,72** | 465,73 | 553,21 | **509,47** | 395,78 | 414,23 | **405,01** | 280,77 | 285,37 | **283,07** | 638,82 | 731,79 | **685,31** | - | - | **-** | - | - | **-** | - | - | **-** |
| **D) 3. SINIF İNŞ.** | 574,39 | 638,82 | **606,61** | 328,60 | 393,02 | **360,81** | 295,48 | 307,47 | **301,48** | 197,91 | 201,58 | **199,75** | 333,23 | 353,48 | **343,36** | 165,66 | 204,34 | **185,00** | 94,84 | 147,27 | **121,06** | - | - | **-** |
| **E) BASİT** | 236,57 | 288,10 | **262,34** | 167,50 | 236,57 | **202,04** | 93,89 | 97,56 | **95,73** | 93,89 | 97,56 | **95,73** | 108,62 | 130,68 | **119,65** | 66,24 | 104,94 | **85,59** | 57,06 | 66,24 | **61,65** | 45,13 | 57,06 | **51,10** |
|  | **23) ÖZELLİK ARZEDEN BİNALAR**  ÖZELLİK ARZEDEN BİNALARIN VERGİ DEĞERİNİN HESABINDA, KULLANIŞ 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 KAGİR 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 %8, ASANSÖR İÇİN %6 ORANINDA İLAVE YAPILIR.) | | | | | | | | | | | | | | | | | | | | | | | |