

Yıl	Vergi Usul Kanunu Genel Tebliği No	Oran	Emlak Vergisi Kanunu Genel Tebliği No	Emlak Vergisine Yansıma Oranı	Vergi Oranı			
					Konut	Diğer Binalar	Arazi	Arsa
1991		54.10%						
1992		61.50%						
1993		58.40%						
1994	233	107.60%						
1995	245	99.50%						
1996	252	72.80%		72.80%				
1997	259	80.40%		80.40%				
1998	267	77.80%		77.80%	0.01	0.02	0.01	0.03
1999	279	52.10%		52.10%	0.01	0.02	0.01	0.03
2000	288	56.00%		56.00%	0.01	0.02	0.01	0.03
2001	301	53.20%		53.20%	0.02	0.04	0.02	0.06
2002/1	301	53.20%		Yeniden Değerleme	0.02	0.04	0.02	0.06
2002/2	310	59.00%		29.50%	0.02	0.04	0.02	0.06
2003	325	28.50%		14.25%	0.02	0.04	0.02	0.06
2004	345	11.20%		5.60%	0.02	0.04	0.02	0.06
2005	353	9.80%		Yeniden Değerleme	0.02	0.04	0.02	0.06
2006	363	7.80%	50	3.90%	0.02	0.04	0.02	0.06
2007	377	7.20%	52	3.60%	0.02	0.04	0.02	0.06
2008	387	12.00%	54	6.00%	0.02	0.04	0.02	0.06
2009	392	2.20%	57	Yeniden Değerleme	0.02	0.04	0.02	0.06
2010	401	7.70%	58	3.85%	0.02	0.04	0.02	0.06
2011	410	10.26%	59	10.26%	0.02	0.04	0.02	0.06
2012	422	7.80%	61	7.80%	0.02	0.04	0.02	0.06
2013	430	3.93%	62	Yeniden Değerleme	0.02	0.04	0.02	0.06
2014	442	10.11%	65	5.06%	0.02	0.04	0.02	0.06
2015	460	5.58%	67	2.79%	0.02	0.04	0.02	0.06
2016	474	3.83%	70	3.83%	0.02	0.04	0.02	0.06
2017	476	3.83%	70	Yeniden Değerleme	0.02	0.04	0.02	0.06
2018	503	23.73%	74	11.86%	0.02	0.04	0.02	0.06
2019	512	22.58%	76	11.29%	0.02	0.04	0.02	0.06
2020	521	9.11%	78	4.55%	0.02	0.04	0.02	0.06
2021	533	36.20%	80	Yeniden Değerleme	0.02	0.04	0.02	0.06
2022	542	122.93%	82	61.45%	0.02	0.04	0.02	0.06
2023	554	58.46%	84	29.23%	0.02	0.04	0.02	0.06
2024	574	43.93%	86	21.96%	0.02	0.04	0.02	0.06
2025	585	25.49%	88	Yeniden Değerleme	0.02	0.04	0.02	0.06