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①	Category	Indicates the category of land, buildings, depreciable assets and sites. The land for shared buildings (condominiums, etc.) is indicated as “site”.
②	Address	Indicates the town and lot number of the house (It is different from the residential address. A lot number marked with * is a combined, abbreviated number.)
③	Building number	Indicates the building number. An unregistered building is indicated as “unregistered building”.
④	Land type or building type	Indicates the registered land type or building type. The following types of buildings are divided into three subcategories respectively. (only non-wooden buildings) 〈Factories / electric power stations / electric power substations / railroad stations / garages〉 [General] General buildings [Corrosion/Radiation] Buildings related to corrosive substances or radiation [Deliquescence/Steam] Buildings storing deliquescent objects or related to steam 〈Warehouses〉 [General] General warehouses [Corrosion/Freezing/Radiation] Warehouses related to corrosive substances, freezing or radiation [Corrosion/Refrigeration/Radiation] Warehouses related to corrosive substances, refrigeration or radiation [Deliquescence/Steam] Warehouses storing deliquescent objects or related to steam
⑤	Land type or building structure	Indicates the land type or the building structure.
⑥	Land area or floor area	Indicates the land area for each land type or the total floor area for each building type.
⑦	Fixed asset tax (approx.)	Indicates the approximate tax amount for each asset. For shared assets (the land of condominiums, etc.), the tax for your share is indicated (the tax for the entire asset is proportionally divided for your share).
⑧	Fixed asset tax reduction	Indicates the reduction amount for the fixed asset tax for each asset type.
⑨	Fixed asset tax base for the previous year	Indicates the fixed asset tax base for each asset type for the previous year.
⑩	Assessment	Indicates the assessment of the land or building, or the total assessment of depreciable assets for the year.
⑪	City planning tax (approx.)	Indicates the approximate tax amount for each asset. For shared assets (the land of condominiums, etc.), the tax for your share is indicated (the tax for the entire asset is proportionally divided for your share).
⑫	City planning tax reduction	Indicates the reduction amount for the city planning tax for each category.
⑬	City planning tax base for the previous year	Indicates the city planning tax base for each category for the previous year
⑭	Reduction	Indicates if tax is reduced.
⑮	Uneven	Indicates if uneven taxation is applied.
⑯	Exemption	Indicates if a tax exemption is applied.
⑰	Fixed asset tax base	Indicates the fixed asset tax base for each asset type.
⑱	Fixed asset tax base for small-scale housing land	Indicates the fixed asset tax base for small-scale housing land.
⑲	Fixed asset tax base for general housing land	Indicates the fixed asset tax base for general housing land.
⑳	Fixed asset tax base for non-housing land	Indicates the fixed asset tax base for non-housing land.
㉑	City planning tax base	Indicates the city planning tax base for each asset type.
㉒	City planning tax base for small-scale housing land	Indicates the city planning tax base for small-scale housing land.
㉓	City planning tax base for general housing land	Indicates the city planning tax base for general housing land.
㉔	City planning tax base for non-housing land	Indicates the city planning tax base for non-housing land.
㉕	Urbanization zone	Urbanization: Urbanization zone Adjustment: Urbanization adjustment zone Productive green: Agricultural land Outside: Out of city planning area
㉖	Burden level	Tax base is calculated according to the burden level as shown in the tax base calculation table below. Burden level = (Previous year tax base / Assessment for the year) × 100
㉗	Exception for housing land and reduction for a new house	Indicates if a special tax reduction for housing land and a new house is applied.

〈Tax Base Calculation Table〉 The following shows the tax base calculation method according to the burden level for the year.

The assessment for the year for housing land or a farm in an urbanization zone is calculated by multiplying the following reduction rate according to the land type. (assessment for the year x special reduction rate)

Type		Reduction rate	
		Fixed asset tax	City planning tax
Housing land	Small-scale housing land	1/6	1/3
	General housing land	1/3	2/3
Farm	Farm in an urbanization zone	1/3	2/3

For inquires

- ◆ **Contact the Property Tax Section for tax inquiries.**
 - General affairs 076-220-2151
 - Land 076-220-2153
 - Buildings 076-220-2156
 - Depreciable assets 076-220-2158
 - FAX 076-220-2182
- ◆ **Contact the Local Tax Section for tax payment.**
 - Payment / Late-payment charge 076-220-2171
 - Bank transfer /
 - Tax Payment Promotion Association 076-220-2148
 - Tax refund, etc. 076-220-2175