## [Description of the taxation statement]

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	NT	(2) Address	6 Land area or Floor area		10 Assessment		17) Fixed asset tax base		25 Urbani	
	No.		7 Fixed asset tax (approx.)		①City planning tax (approx.)		18) Fixed asset tax base for small-scale housing	② City planning tax base for small-scale housing	<sup>⊗</sup> Burde  *1)	en level *2)
Cancgory	1	Building number   8 Fixed asset tax reduction		② Reduction of city planning tax		19 Fixed asset tax base for general housing	3 City planning tax base for general housing	*3)	*4)	
	Cate	④Land type	9 Fixed asset tax base for the	he previous year 13 City planning tax base for the previous year		ng tax base for the previous year	20 Fixed asset tax base for non-housing	② City planning tax base for non-housing	*5)	*6)
	gory	⑤ Building type or structure	14 Reduction	15 Unever	n	16 Exemption	②Exception for housing land	l and tax reduction for a new l	ouse	

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	ling 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	sset 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	ment Indicates the assessment of the land or building, or the total assessment of depreciable assets for the year.			
(1)	City planning tax (approx.)	anning 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.				
(3) City planning tax base for the previous year Indicates the city planning tax base for each category for the previous year		Indicates the city planning tax base for each category for the previous year			
(14)	Reduction	Indicates if tax is reduced.			
(5) Uneven Indicates if uneven taxation is applied.		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			
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		O Company of the Comp			
7	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.			

\*1) Fixed asset tax for small-scale housing 
\*2) City planning tax for small-scale housing 
\*3) Fixed asset tax for general housing 
\*4) City planning tax for general housing 
\*5) Fixed asset tax for non-housing 
\*6) City planning tax for non-housing

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

Category	Burden level (BL)	Tax base calculation method for the year					
Ħ	100 or more	Assessment for the year (*)					
Housing land	Less than 100	Tax base for the previous year + Assessment for the year (*) ×0.05①					
ıg la		Assessment for the year (*) [ If ① is over the assessment for the year (*) ]					
nd		Assessment for the year (*) ×0.2 [ If ① is below 20% of the assessment for the year (*) ]					
Z	Over 70	Assessment for the year ×0.7					
on-h	60 ≤ BL ≤ 70	Tax base for the previous year					
Non-housing land	Less than 60	Tax base for the previous year + Assessment for the year×0.05②					
ıg la		Assessment for the year ×0.6 [ If ② is over 60% of the assessment for the year ]					
nd		Assessment for the year ×0.2 [ If ② is below 20% of the assessment for the year ]					
	100 or more	Assessment for the year (*)					
	90 ≤ BL < 100	Tax base for the previous year ×1.025③					
Farm		Assessment for the year (*) [ If ③ is over the assessment for the year (*) ]					
E	80 ≤ BL < 90	Tax base for the previous year ×1.05					
	70 ≤ BL < 80	Tax base for the previous year ×1.075					
	Less than 70	Tax base for the previous year ×1.10					
	100 or more	Assessment for the year					
Forest	Less than 100	Tax base for the previous year + Assessment for the year×0.054					
est		Assessment for the year [ If $\textcircled{4}$ is over the assessment for the year (*) ]					
	//	Assessment for the year ×0.2 [ If ④ is below 20% of the assessment 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)

	Туре		Reduction rate		
			City planning tax		
Housing	Small-scale housing land	1/6	1/3		
land	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. 076-220-2151 076-220-2153 076-220-2156 076-220-2158 General affairs Land Buildings Depreciable assets 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