

- 1. Cause for taxation** This tax is imposed on a person who owns land, buildings or depreciable assets registered in the fix asset taxation list as of January 1, 2023 pursuant to Articles 342, 343 and 702 of the Local Tax Act and Articles 39 and 118 of the Kanazawa City Tax Imposition and Collection Ordinance.
- 2. Payment period** The payment periods for the fixed asset tax and city planning tax are as follows:
1st term: April 1 ~ May 1, 2023 2nd term: July 1 ~ 31, 2023
3rd term: December 1 ~ 28, 2023 4th term: February 1 ~ 29, 2024
- 3. Motions for complaint and filing of appeals**
- 1) If you have a complaint about the content of this notification, other than a complaint about the value of assets, you can contact the Mayor to claim an examination within three months of the day after receipt of the notification.
 - 2) You can file an appeal for cancellation of the disposition only after the decision on your claim for examination stated in 1) above has been made. You need to file a suit against Kanazawa City (represented by the Mayor) within six months of the day after receipt of the notification of the decision; however, you can file an appeal before the decision on your claim is made in one of the following cases:
 - (1) A decision on your claim is not made within three months of the day after your claim is made.
 - (2) Emergent proceedings are required to avoid significant damage arising from the disposition, the execution of the disposition or the continuance of proceedings.
 - (3) There is good reason for not making a decision with regard to your claim.
 - 3) Notwithstanding the above, you cannot claim an examination if one year has passed starting from the day after your disposition within the period stated in 1) above; also, you cannot file an appeal for cancellation of your disposition if one year has passed starting from the day after the decision has been made on your claim within the period stated in 2) above. However, if there is good reason, you may claim an examination or appeal for cancellation of the disposition after the periods stated in 1) or 2) above, or even after one year has passed starting from the day after your disposition or the day after a decision has been made on your claim.
 - 4) If you have a complaint about the value of assets (only newly determined amounts), you can contact the Fixed Asset Assessment Committee to claim an examination within three months of the day after receipt of the notification. You can file an appeal for cancellation of the decision on your claim for examination stated in the above. You need to file a suit against Kanazawa City (represented by the Fixed Asset Assessment Committee) within six months of the day after receipt of the notification of the decision. With regard to asset values, you can file an appeal for cancellation only for the decision on your claim for examination.
- 4. Late-payment charge** If a tax payment is overdue, a late-payment charge is imposed for the tax (fractions of 1,000 yen are rounded down, and if the tax amount is less than 2,000 yen, the total amount is rounded down) at an annual rate of 14.6% (7.3% within one month from a due date) according to the number of days from the day after the due date to the payment date. However, if the total of the rate announced pursuant to Article 93-2 of the Special Taxation Measures Law plus 1% (referred to as "late-payment charge special standard rate" hereafter) is lower than 7.3%, the rates for the fiscal year (referred to as "late-payment charge special standard rate year") are changed as follows:
- 1) Within one month from a due date: the late-payment charge special standard rate plus 7.3%
 - 2) After the period of 1): the late-payment charge special standard rate plus 1% (Maximum 7.3% even if the total rate is higher than 7.3%).
- 5. Reminders** If a tax payment is overdue, a reminder is issued within 20 days of the due date.
- 6. Disposition of delinquency** If a tax payment is not completed within 10 days of the date on which the reminder is issued, a disposition of delinquency may be executed.
- 7. Date of tax imposition** Fixed asset tax and city planning tax are imposed on a person who owns fixed assets as of January 1 of the year in question. Therefore, the taxpayer and tax amount do not change even if there is a change of owner (through a sale, inheritance, etc.) or a change of assets (due to demolition of a building, etc.) within the year.
- 8. Amount of tax base** The amount of tax base indicated in this notification is the asset value registered in the fixed asset registry. However, if the amount of tax base is reduced or the amount of tax for the land is reduced, the amount of tax base is calculated accordingly.
- 9. Tax exemption** The tax is exempted if the total tax base amount for land, buildings or depreciable assets in Kanazawa City is less than the following limits.
Land: Less than 300, 000 yen Buildings: Less than 200,000 yen Depreciable assets: Less than 1,500,000 yen
- 10. Annual tax amount** The annual tax amount is calculated for the total of the tax base amounts; therefore, it may be different from the total of the approximate tax amount for each type of asset.

[Outline of tax calculation] [General assets] Tax for general land, buildings and depreciable assets
[Shared assets] Tax for your share of the land of condominiums, etc., that meet legal requirements

