

Fixed property tax

Fixed property tax is the tax by which a person who possesses fixed assets (land, house and depreciable asset) on January 1 every year puts the amount of tax calculated based on the price of the fixed assets in the towns and villages where the fixed assets exist.

1 Tax liability person.

The person who puts fixed property tax in

Land	The person who registers as an owner in a register or a land replenishment taxation ledger or is registered
House	The person who registers as an owner in a register or a house replenishment taxation ledger or is registered
Depreciable asset	The one registered by a depreciable asset taxation ledger as an owner

2 Target property of fixed property tax.

Target property of fixed property tax

Land	Land for housing, a rice field, a field, a forest and a hybrid place.
House	Housing, an office, an emporium, a factory and a depot.
Depreciable asset	The structures, the vehicle, the machine, the apparatus and the equipment it's possible to use for business.

3 The way of calculation of the amount of tax.

Tax base framex tax rate (1.4 percent)

4 Tax base frame.

The tax base frame which becomes the basis which calculates the amount of tax estimates fixed assets as a principle and is purchased from the decided price.

The change of evaluation is performed every 3 years, and the price of the land and the house is decided about based on the valuation standards of fixed assets a country sets. The price of the year of the change of these evaluation will be left for 3 years as a principle.

Urban planning tax

To assign a park, a road and sewage, etc. to the foundation maintenance cost of the town planning works which is constructed and maintained, a urban planning tax is the earmarked tax which taxes a person who possesses land and a house in the urbanization promotion area on January 1 every year.

The amount of tax hangs 0.3 percent of tax rate on a tax base frame and is something to calculate and put it in according to the real estate tax.

Target property of taxation

Over the city planning area by the city planning law, the land where it exists in the urbanization promotion area and house

The way of calculation of the amount of tax

Tax base framex tax rate (0.3 percent)

Inquiry

[Fixed Property Tax Division land 1st section 2nd person in charge and house 1st section 2nd person in charge](#)

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[Inquiry by e-mail is this.](#)