

Tax on Newly Built and Enlarged Building-Structures

2023 version

1. Fixed Property Tax “*Kotei Shisanzei*” (Municipal Tax “*Shizei*”)

- The fixed property tax is levied by the municipality to persons who, as of January 1st of each year, own land, building structures or other forms of fixed property.
Taxes will need to be paid every year starting from May 2024.
- Taxation Structure
 - An appraisal of your property, which is based on a property survey “*Kaoku Chousa*”, will be sought.
Appraisal Value = Restructuring cost “*Saikenchiku Kakaku*” × Depreciation rate “*Keinen Genten Hosei Ritsu*”
Restructuring cost: construction cost (based on the national standard) of building a new, identical structure as the property under appraisal. The cost is subject to price fluctuations.
Depreciation rate: appraisal value is reassessed every three years due to the progressive aging of building-structures.
 - Your tax amount is calculated based on the appraisal value.
Tax amount = Appraisal Value × Tax Rate (1.4%)
 - For residential houses, your tax amount for 120 square meters of floor space will be halved for three years (2024 - 2026). (If you have long-life quality housing “*Nintei Chouki Yuuryou Juutaku*,” your deductions period is longer. Please apply separately.)

2. City Planning Tax “*Toshi Keikakuzei*” (Municipal Tax “*Shizei*”)

- This tax is allocated for maintaining and developing roads and parks. This is a tax levied to persons that own land and building structures in area zoned for urbanization.
Payments are made together annually from May 2024 with the fixed property tax.
- Tax Structure
Tax amount = Appraisal Value × Tax Rate (0.2%)
The tax amount is calculated in the same fashion as your fixed property tax (tax rate is different).
However, there is no reduction for three years.

3. Viewing of Tax Amount and Appraisal Value

- Your tax amount and appraisal value is available to view every year from April 1st.
You may view this by coming to the Property Tax Division “*Shisanzei-Ka*” counter at City Hall (please bring identification, such as your driver’s license, Resident “*Zairyu*” Card, etc.), or be informed through a tax notice sent around May.
- Your fixed property tax is collected in 4 installments over the course of the year. The payment deadlines are in May, July, September, and December.

4. Real Estate Acquisition Tax “*Fudousan Shutokuzei*” (Prefectural Tax “*Kenzei*”)

- This is a tax levied by the prefecture if you acquire real estate (land or building-structures).
- Matters concerning building-structures
 - Tax amount = Restructuring cost × 3% (The rate is 4% for building-structures other than residential houses)
Reduction on newly built residential houses
The real estate acquisition tax on newly built residential houses will be reduced.
Tax amount = (Restructuring cost – ¥12,000,000 (reduction amount)) × 3%
 - There is no tax if the replacement cost is less than ¥12,000,000.
No application procedures, etc. are necessary.

● Regarding land

- Land owned is always taxed, but you may receive a reduction if you go through the reduction procedures at the time of payment.

If you have already made your payment, you will be refunded some of your paid tax back if you complete the reduction procedures.

Reduction procedures

- Please obtain the required documents and apply at The Administrative Affairs and Prefectural Taxation Office in Ota “Ota Gyousei Kenzei Jimusho”.
- Required documents
 - (1) Certified copy of housing registration (detailed) “Kaoku no Toukijikou Shoumeisho”
 - (2) Tax notice of real estate acquisition tax “Fudousan Shutokuzei no Nouzei Tsuuchisho”
(if it has already been paid, please bring the receipt and bankbook with an account number)

⇒ Contact Information: The Administrative Affairs and Prefectural Taxation Office in Ota, “Ota Gyousei Kenzei Jimusho” (Ota-Shi Nishihon-Cho 60-27 / ☎0276-31-3261)

5. Special Deduction for Residential House Loan, etc. “Juutaku Kariirekintou Tokubetsukoujo” (National Tax “Kokuzei”)

- Income tax deductions are available if a mortgage is used to build the house. For more information on eligibility requirements for the mortgage deduction, required documents, and other details, please contact our chatbot “Futaba” (only in Japanese) or visit the National Tax Agency (<https://www.nta.go.jp/>) website.

Contact Information: Tatebayashi Tax Office “Zeimusho”

Gunma-Ken Tatebayashi-Shi Naka-Machi 11-12 ☎0276-72-4373

Chatbot “Futaba”*



National Tax Agency



VIDEO*

How to file a final tax return
“Kakutei Shinkoku”



Filing a final tax return
“Kakutei Shinkokushotou
Sakusei” Corner*



MyNaportal Linkage



(*Note: Only available in Japanese.)

Ota City Hall (2F / Counter 21), Property Tax Division “Shisanzei-Ka,”
House-Property Section Kaoku-Gakari

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