

# Tax on Land and Building-Structures

## ■ 1. Fixed Property Tax (*Kotei Shisanzei*) [Municipal tax]

- The fixed property tax is levied to persons who, as of January 1<sup>st</sup> of each year, own land, building structures, and any other depreciable assets.
- How to Calculate  
Tax amount = standard tax payment amount *Kazei Hyoujungaku* (such as appraised values of fixed property) X tax rate (1.4%)
- The value of one's fixed property is evaluated and decided with a fixed property evaluation criterion set Japan, and is recorded in a Fixed Asset Taxation Ledger *Kotei Shisan Kazeidaichou*. In principle, the standard tax payment amount is the value of one's fixed property (appraised value).
- Every year around May, a tax notice is sent to taxpayers through mail. The tax amount is paid and divided into 4 installments (May, July, September, and December).
- Tax payers may read and confirm the recorded appraised value in their taxation ledger *Kazei Daichou* from April 1<sup>st</sup> to May 31<sup>st</sup> from Monday-Friday (excludes holidays) every year. Please bring some form of identification, such as a driver's license, and proceed to the Property Tax Division counter in city hall to apply.
- When building a new house or adding an extension to your home, an inspection of the building structure must be conducted in order to calculate the new appraised value.

City officials consisting of 2 or more people will conduct the inspection. We ask and thank you for your cooperation in advance.

## ■ 2. City Planning Tax (*Toshi Keikakuzei*) [Municipal tax]

- This is a tax levied to individuals that own land and building structures in area zoned for urbanization *Shigaika Chiiki* (updated every year from January 1<sup>st</sup>); taxes collected are allocated for maintenance or development of roads and parks. Payments are made annually together with the fixed property tax.
- How to Calculate  
Tax amount = standard tax payment amount *Kazei Hyoujungaku* (such as appraised values of fixed property) X tax rate (0.2%)

For further information on fixed property, city planning tax, etc. please contact the Property Tax Division in Ota City Hall.

### Contact Information:

Ota City Hall (2F, Counter 21),  
Property Tax Division *Shisanzei-Ka*,  
Address: Ota-Shi Hama-Cho 2-35 Tel: 0276-47-1933

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### Ota City Hall Contact Information:

〒373-8718 Gunma-Ken Ota-Shi Hama-Cho 2-35 TEL:0276-47-1111(general) / FAX:0276-47-1888  
Service Hours: 8:30 ~ 17:15 (weekdays)

### ■ 3. Real estate acquisition tax (*Fudousan Shutokuzei*) [Prefectural tax]

- This is a tax levied by the prefecture in the event you acquire real estate (land or building-structure).
- Calculation of tax levied  
Tax amount = appraised value of real estate X tax rate
- Tax rate: land 3%, building structures (housing) 3%, building structures (excludes housing) 4%
- Deduction of tax amount
  - Concerning taxation on land used for housing, tax payers may be able to receive a tax deduction by submitting applications.

For further information regarding real estate acquisition taxes, please contact the Prefectural Tax Office directly.

#### **Contact Information:**

Ota Administration Prefectural Tax Office

*Ota Gyousei Kenzei Jimusho*

Address: Ota-Shi Nishihon-Cho 60-27

TEL: 0276-31-3261

### ■ 4. Special deductions for house loans, etc. (income tax) [National Tax]

- In cases where a house loan, etc. is used to construct or buy a house, if certain conditions are met the taxpayer may be eligible to receive a tax deduction for their income tax (income tax deduction *Zeigaku Kojo*).
- To receive deductions, paperwork for your final income tax return *Kakutei Shinkoku* is required (must be completed). However, if an individual with income files a tax return in their 1<sup>st</sup> year, they can receive a year-end adjustment *Nenmatsu Chosei* from their place of employment for deductions the 2<sup>nd</sup> year and onwards.

For further information on required paperwork, final income tax return, etc., please contact the tax office directly.

#### **Contact Information:**

Tatebayashi Tax Office *Tatebayashi Zeimusho*

Address: Tatebayashi Nakamachi 11-12

Tel: 0276-72-4373

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