

The page features a decorative design with three blue circles of varying sizes, each composed of concentric circles with a gradient from dark blue to light blue. Two thin blue lines intersect at the top left, forming a large 'V' shape that frames the circles. The text is positioned in the lower-left area of the page.

Fixed property tax and city planning tax Guide

●●●Fixed property tax and city planning tax
(固定資産税と都市計画税) **P.2-P.29**

Fixed property tax and city planning tax - overall

■ ■ ■ Fixed property tax and city planning tax - overall

● ● ● Fixed property tax and city planning tax (固定資産税と都市計画税)

Fixed Property Division (Shisan Zei Ka; Tel. 382-9007, Tax. 382-7604)

● Fixed property tax

If you own lands, houses, or depreciable assets, which is collectively called “fixed property” as of January 1st of every year (the date of imposition), you are requested to pay the fixed property tax of an amount calculated from the prices of such property, to the municipality where the property is located.

1. The person to pay the tax (the tax debtor)

The person to pay the tax is basically the one who owns the property. See the following table for details:

Land	The person filed in the register book or the land tax roll as the owner
House	The person filed in the register book or the house tax roll as the owner
Depreciable assets	The person filed in the depreciable asset tax register

In cases the person registered as the owner of a land or a house died before the date of imposition, the owner as of the date of imposition will be the tax debtor.

2. Tax rate of the fixed property tax

In Suzuka City, the tax rate of the fixed property tax is 1.4/100 (1.4%) of the tax base.

3. Calculation of the fixed property tax

The tax amount is calculated based on the following figure and is noticed to tax payers.

The fixed property is assessed; the prices are determined; the tax base is calculated based on the prices.



Tax base × tax rate (1.4%) = tax amount

Fixed property tax and city planning tax - overall



Noticed to the tax payer by a tax payment notice with an entry of the tax amount and other items

4. Tax Exemption Score for the fixed property tax

The fixed property tax is not levied if the sum of the tax bases of land, house, and depreciable asset owned by a single owner in Suzuka City does not exceed the following amount:

Exemption Scores	Land	300 thousand yen
	House	200 thousand yen
	Depreciable asset	1.5 million yen

5. Due dates of fixed property tax

Usually, you are asked to pay the fixed property tax in four installments every year, in the last 10 days of April, July, December, and February of the next year. You can alternatively pay at a time in the last 10 days of April.

● City Planning Tax

The city planning tax is a specified purpose tax for use in city planning projects or land readjustment projects.

i. The object of the taxation

The object of the city planning tax is basically the land and house that are located in the urban areas within the city planning areas as is stipulated in the City Planning Law

ii. The tax payers (tax obligees)

The taxpayers of the city planning tax are the owners of the land and house located in the urban areas within the city planning areas as is stipulated in the City Planning Law.

iii. The tax rate

The tax rate is 1.2 % in Suzuka City.

iv. Exemptions of city planning tax

If a fixed property is not imposed with fixed property tax because its assessment fall below the specified exemption scores for fixed property tax, then, it is not imposed with the city planning tax either.

Fixed property tax and city planning tax - overall

v. The means and the due date of payment

The city planning tax is due along with the fixed property tax. The due dates are the same as the fixed property tax.

●●●Revision of fixed property assessment (固定資産税の評価替え)

Fixed Property Division (*Shisan Zei Ka*; Tel. 382-9007, Tax. 382-7604)

In the system of land tax and house tax, once the property is assessed for their values in the criterion year, that assessments are used for three years. The assessment is revised three years after that. The latest revision of was carried out in 2009 (*Heisei 21*), so the next time will be 2012 (*Heisei 24*).

For the cases such as listed below, however, assessments are carried out even if it is not the criterion year.

1. When a land or a house newly became subject to taxation, e.g. by being newly built.
2. In cases such that the land lots are merged/separated, registered land type is altered, or cases that a house is extended, making the previous assessment no longer adequate.

For assessment of land prices, for the cases such that applying current assessment for three years would not be adequate because of a decline in the land prices, there is a simple measure prepared to revise the land price assessment in 2010 and 2011.

* For depreciable assets, the assessment is re-evaluated every year.

Fixed property tax and city planning tax - overall

●●●Procedures to take when the owner's address has been changed (住所変更をした場合の手続き)

Fixed Property Division (Shisan Zei Ka; Tel. 382-9007, Tax. 382-7604)

The procedures you need to take about the land and house you own when you have changed residential addresses.

Alternation of addresses	Required procedures
A move within Suzuka City	Nothing
Moving out from Suzuka City (within Japan)	Nothing
Moving out from Suzuka City (from abroad)	Declaration of the tax debtor
Moving into Suzuka City	Please contact the Fixed Property Division
Moving between places outside of Suzuka City	Please contact the Fixed Property Division

●●●When ownership changed in the middle of the year (年の途中で所有者が変更した場合)

Fixed Property Division (Shisan Zei Ka; Tel. 382-9007, Tax. 382-7604)

The fixed property tax of lands and houses is imposed on the owner of them as of January 1st of every year. Same applies also to the city planning tax.

Therefore, even after the property was sold in the middle of the year, the former owner as of the 1st of January of that year is the tax debtor.

Sellers and buyers of property often agree on sharing the tax burden based on the periods of the ownerships in trading contracts. Such contracts are mere agreements and will not affect the tax administration. Also, any notices will not be sent to the new owner within that year that the trade took place.

When you alter the names of land or registered buildings, please contact the Legal Affairs Bureau.

Fixed property tax and city planning tax - overall

●●●Reference System (縦覧・閲覧制度)

Fixed Property Division (Shisan Zei Ka; Tel. 382-9007, Tax. 382-7604)

For the sake of achieving trust from the tax payers and securing adequacy and fairness of the fixed property tax, an information dissemination, including a revision of the reference system, has been started since 2003 (*Heisei 15*), e.g..

●The reference system of the land/house prices

The reference system serves the purpose of your reference to the assessment of the property you own, to confirm its adequacy.

The period of dissemination	From April 1 to 30, excluding weekends and holidays. Includes the next two days of April 30 if it is a holiday.
Time	From 8:30 to 17:15
Place	The Fixed Property Division, 2nd floor, the municipal office
Relevant persons	<ol style="list-style-type: none"> 1. Tax payers of fixed property tax (lands or houses) 2. Household members of the taxpayers of the fixed property tax 3. Delegates of the tax payer of the fixed property tax (on presentation of a letter of attorney) 4. Persons who have legal rights for the lands to lend them out or to use for profitable purposes (for which return is payed). 5. Persons who have legal rights on the houses to lend them out or to use for profitable purposes (for which return is payed). 6. Persosn who have legal rights of disposal of the fixed property.
The register ready for reference	<p>Land price register (Address, house number, type, structure, floor size, price, build year)</p> <p>House price register (Address, house number, type, structure, floor size, price, build year)</p>
The scope open for reference	<ul style="list-style-type: none"> - For persons with qualification 1, 2, or 3: the fixed property relevant to the concerned tax duty. - For persons with qualification 4: the land under the concerned right. - For persons with qualification 5: the house and the land under it under the concerned right. - For persons with qualification 6: the fixed property under the concerned right.

Fixed property tax and city planning tax - overall

Fees	Free of charge
Others	Please bring a document to identify yourself such as the tax notice or tax bills, and your personal seal. Please make sure you bring a letter of attorney if you are a delegate.

Fixed property tax and urban planning tax – land tax

■ ■ ■ Fixed property tax and urban planning tax – land tax

● ● ● Land price assessment and setting tax amount (土地の評価および税額の設定)

Fixed Property Tax Division (Shisan Zei Ka; Phone: 382-9007, Fax: 382-7604)

The assessment of the fixed property is pursued by the Mayor based on the standard of fixed property assessment prescribed by the Prime Minister.

The assessment is carried out according to the land type as of the 1st of January (the imposition rate) of that year based on the assessment measures prescribed for different types of land.

The assessment is reviewed every three years. Once the land price is assessed, it will be kept for three years (the criterion year and another two years that follow).

The prices are assessed basically based on the standard land prices calculated from the land trade survey. For the residential lands or comparable ones, the assessments are discounted by 70 percent since the assessment in 1994 (*Heisei 6*) for the sake of securing standardized and fair land price assessment. This is done for the following background and through the State Tax System Council:

1. There was disparity in assessments of the fixed property tax by municipalities or regions and a correction of such disparities was petitioned by the Ministry of Management and Coordination.
2. Standardization among the public land assessments was legislated in the Fundamental Land Act. Similarly, a standardization and securing adequacy of the assessments of fixed property tax was petitioned in the General Guideline for the Pursuance of Land Policy which was agreed on in 1991 (*Heisei 3*) by the cabinet council.
3. With a consideration also for the consistency with the inheritance tax assessments, the guideline requests to hasten the convergence of different land assessments toward a certain share of the publicly announced land prices, thereby securing the equity among different land assessments. The assessment of the inheritance tax used to be set at 70 percent of the public announcement of land prices at that time when the above legislation and guideline were issued.

The amounts of the tax are calculated on the basis of the land prices assessments. The amount of tax payment is the land price assessments multiplied by the tax rate.

Fixed property tax and urban planning tax – land tax

In principal, the tax base is set at the level of the assessment (such taxation is called principal taxation). In other cases, the tax base can be less than the assessment where “the exceptional measures on the tax bases for residential lands” or the “adjustment measure of tax bearing for commercial and residential lands” are applied. The following equation and tables show the specific calculation of “the adjustment measure for commercial and residential lands”. (For the “exceptional measure for residential lands”, see section 3 below.)

The imposition rate

$$= \frac{\text{Last year's tax base}}{\text{This year's assessment } (\times 1/6 \text{ or } 1/3 \text{ of exceptional deduction for residential land})} \times 100 (\%)$$

* The deduction for residential land is 1/6 for small residential land up to 200m², 1/3 for those larger than that.

Lands for commercial or other (non residential) purpose

The imposition rate	This year's (adjusted) tax base
Above 70%	70% of the this year's assessment
60% to 70%	Remains at last year's tax base
20% to less than 60%	Last year's tax base + (this year's assessment) * 5% (Up to the point that the above does not exceed 60% of the tax base)
Less than 20%: very large rise	20% of the assessment

Residential lands

The imposition rate	This year's (adjusted) tax base
Above 100%	Principal taxation
80% to less than 100%	Remains at last year's tax base
20% to less than 80%	Last year's tax base + (this year's assessment * (exceptional deduction for residential land) * 5% (Up to the point that the above does not exceed 80% of assessment * residential land deduction)
Less than 20%	20% of this year's assessment * (residential land deduction)

Fixed property tax and urban planning tax – land tax

● On reference system of the land price by railroad lines

The land price mapping by railroad lines is informative about the assessments of land prices. The web page of the Research Center of Property Assessment System (<http://www.Chikamap.jp/>) (only in Japanese) renders information regarding land price by railroad lines and other issues open to public.

●●●The relation between the land price assessment and the tax (土地の評価と税額の関係)

Fixed Property Division (Shisan Zei Ka; Phone: 382-9007, Fax: 382-7604)

An adjustment measure is applied to secure the equity of tax burden since 2004 (*Heisei* 6), for the correction of the inequality in the tax burden such that the amounts of taxes for a particular value of land price assessment differ by region or between different land lots.

In particular, while the adjustment measure reduces or leaves the tax burden intact for land lots with high imposition rate, it gradually raises the burden for the land lots for which the imposition rate is low. Therefore, it is not that the tax payment is increasing for all the land but the taxes are increasing for the land whose prices are going up or for those for which the imposition rate is low.

As seen in the above, because the equalization measure is on its way of flattening the imposition rate, such cases can happen that the tax level goes up while the land price is going down if the effect of the rise in the imposition rate exceeds the drop of the land price.

* The imposition rate: the share of the tax base of previous year to the assessment of present year.

Fixed property tax and urban planning tax – land tax

●●●Exceptional measures for taxation on residential land (住宅用地の特例措置)

Fixed Property Division (Shisan Zei Ka; Phone: 382-9007, Fax: 382-7604)

●The scope of residential land tax

The residential lands that meet the conditions below as of January 1st of every year are subject to the fixed property tax and urban planning tax.

1. Lands used for single purpose housing (specialized for residential use), up to a land size 10 times of the floor size of the house built on it.
2. Lands used for multi-purpose housing (a portion of whose floor size is used for residential use is 1/4 or more of the total floor size), up to a certain share shown below of the total land size (up to 10 times of the total floor size).

	Type of house	Share of residential part of the floor	Share of residential land
A	Single purpose housing	All	1.0
B	Housing except for A	1/4 to less than 1/2	0.5
		1/2 or more	1.0
C	Multi-purpose housing of 5 stories or higher	1/4 to less than 1/2	0.5
		1/2 to less than 3/4	0.75
		3/4 or more	1.0

● The exceptional measures for residential land

The exceptional deduction for residential land is applied by land sizes.

1. Small-scale residential land:

Lands that are less than 200 square meters per house

2. Ordinary residential land:

Lands used for residences that is larger than 200 square meters, for the land size up to 10 times of the floor size of the house on it.

	Fixed property tax	Urban planning tax
Small-scale residential land	1/6 of the land price	1/3 of the land price
Ordinary residential land	1/3 of the land price	2/3 of the land price

● When the house is removed

Fixed property tax and urban planning tax – land tax

The land is no longer acknowledged as residential land after the residence on it was removed, and so the exceptional deduction for residential land is no longer applied. The payment of the fixed property tax and the urban planning tax will increase. Also note that the approval of the residential use is decided on as of the date of the imposition.

■ ■ ■ Fixed property tax and urban planning tax – house tax

● ● ● What kind of houses are subject to taxation? (課税対象になる家屋は)

Fixed Property Tax Division (*Shisan Zei Ka*) (Phone: 382-9007, Fax: 382-7604)

Houses that attain 1) fastness on land, 2) interruption performance against outer-air, and 3) utility.

1. Fastness on land

Fastness on land is the property of houses such that the houses are firmly fixed on the land with foundation and are ready for use. Therefore, structures such as barns simply put on concrete blocks are not said to have the fastness on land.

2. Outer-air interceptionability

Outer-air interceptionability is the property of the structures such that they attain roofs and walls or like and they help surpass wind and rain in an independent way. It is to say, houses to have a roof and walls and at least three sides are surrounded by walls or fixtures or like. Therefore, structures such as car parking lots are not said to have the outer-air interceptionability.

However, those such as green houses that have to be re-built within a relatively short period of time are not acknowledged as houses or buildings even though they have roofs and walls.

Further, specific types of buildings are acknowledged as buildings regardless of the number of the sides covered with walls for which it is desirable to have two open sides such as markets or platforms of train stations.

3. Utility

Utility refers to the state of the buildings that can be used for purposes such as residence, workshop, storages, etc.

Buildings that fulfill all the above three conditions are subject to taxation.

Examples of houses subject to taxation

]

Fixed property tax and urban planning tax – house tax



Has a roof and walls.

A foundation are made with concrete blocks

A garage built on a concrete foundation

]



Has a roof and walls.

The concrete basis is acknowledged to be a foundation.

A shed built on a concrete bases

Fixed property tax and urban planning tax – house tax



Has a roof and walls.

Foundation made of concrete blocks

A shed built on a concrete block foundation

* Note: The scope of fixed property for houses/structure is irrelevant to the floor size of the house/structure. Therefore, even small extended part of houses or barns are subject to taxation.

Examples of houses that are not subject to taxation



Bicycle/car parking lots without walls

Fixed property tax and urban planning tax – house tax



A shed simply put on concrete blocks directly on the ground

Please contact the House and Building Tax Group (*Kaoku Group*) in the Fixed Property Tax Division (*Shisan Zei Ka*) (Phone: 382-9007).

* Note: The pictures shown here are meant for describing the taxation. When you set up such structures for your own, please design them taking the ease of use and safety into account.

You are requested to have the values of your house or building that are subject to taxation assessed for the calculation of the tax. Please inform the Houses and Buildings Tax Group (*Kaoku Group*), the Fixed Property Tax Division (*Shisan Zei Ka*) (Phone: 382-9007) of your convenient date and time.

Fixed property tax and urban planning tax – house tax

●●● Calculation of taxes for houses (家屋の税額の求め方)

Fixed Property Tax Division (*Shisan Zei Ka*) (Phone: 382-9007, Fax: 382-7604)

The taxes are calculated by the equation below:

Fixed property tax = tax base * 1.4 % (the rate of tax)

Urban planning tax = tax base * 0.2 % (the rate of tax): only within the urbanized areas

For houses, the assessment is basically the tax base.

The assessment is calculated based on the Standard for Assessment of Fixed Property (see the note below) by the below equation.

The assessment (the tax base) = rebuilding cost * depreciation correction * region correction

● What is the rebuilding cost?

The rebuilding cost is the costs of newly building exactly the same house/structure as the one in question, calculated by aggregating the estimated prices of the parts used for it (roofs, external walls, sealing, etc.). The rebuilding cost only accounts for the costs for the materials but not those for designing and construction.

● What is the depreciation correction?

The depreciation correction is the rate to correct the depreciation due to aging after the house/structure was built. The rates differ by the type of the building, and are set so that at least 20 percent of the rebuilding cost remains.

● What is the region correction?

The region correction

The region correction is a correction regarding the interregional differences in the price levels (relative to the level in Tokyo Metropolis). This term also includes the correction regarding the costs of designing and construction.

Fixed property tax and urban planning tax – house tax

The way of assessing the values of houses: newly built or reconstructed

1. The staffs from the Fixed Property Tax Division (*Shisan Zei Ka*) visit your house to carry out a survey regarding the roofs, outer walls, interior materials of each room, equipments, the plan of the house, etc. This is called house surveys. It takes around 30 minutes in general, although it also depends on the houses.
2. Based on the survey, the rebuilding cost score is calculated following the Standard of Fixed Property Assessment.
3. The rebuilding cost score is further converted into the assessment by multiplying the depreciation rate based on the age of the house, and the price per score (1 point is equivalent to 1 yen, including the adjustments for interregional price differences and for the cost of designing and construction).

* The assessment varies by the structure, materials, or equipments. **The way of assessing the values of houses: not newly built or reconstructed**

The new assessment = (rebuilding cost of previous base year) * (rate of rebuilding cost correction) * (depreciation rate) * (price per score)

● The rate of rebuilding cost correction

The rate of rebuilding cost correction is an adjustment for changes in the price level based on the change in construction costs in Tokyo Metropolis across three years between the new and old base years

●●●House inspections for newly built houses (家屋を新築・増築したときの家屋調査)
Fixed Property Tax Division (*Shisan Zei Ka*) (Phone: 382-9007, Fax: 382-7604)

When you have newly built a house or applied an extended on an existing one, you are requested to have the house surveyed for the purpose of calculating the tax base. The staffs of the Houses and Buildings Tax Group (*Kaoku Group*) in the Fixed Property Tax Division (*Shisan Zei Ka*) will visit your house to carry out a house survey. A survey is pursued in the following manner.

The house survey

After the construction of newly built house or extension has been completed, the municipal office will notice by mail or on the phone in June, July or later to request you to have the house surveyed.

The survey is basically a field survey carried out by visiting the house by the staffs of the Houses and Buildings Tax Group (*Kaoku Group*), the Fixed Property Tax Division (*Shisan Zei Ka*). Cooperation from the owner of the house or the family members is requested because it takes entry into the house. The staffs will first request the plan of the house, then proceed to let them examine the structure each of the rooms, the interior materials (of the inner walls, ceilings, floors), and the facilities (bath, toilet, kitchen, etc.). The survey will take around 30 minutes. The details about how the examination will be done and how long it takes will be informed at the time of the survey, which may differ by houses.

The municipal staffs carry an ID card with them at all time which shows they are authorized survey staffs. Please whenever request to display the card to see they are the right ones.

If you have specific date and time you wish for the house survey, please call the Houses and Buildings Tax Group (*Kaoku Group*) in the Fixed Property Tax Division (*Shisan Zei Ka*) at Phone: 382-9007.

Things to prepare for the house survey

Horizontal and vertical cross-section plans (the final design figures with scales) of the house.

Fixed property tax and urban planning tax – house tax

●●●Reduction of fixed property tax for newly built houses (家屋を新築・増築したときの家屋調査)

Fixed Property Tax Division (*Shisan Zei Ka*) (Phone: 382-9007, Fax: 382-7604)

The fixed property tax is reduced by half for newly built houses if they meet the conditions 1 and 2 below. The reduction is applied for the entire floor size if it is 120 m² or smaller; for the part of floor size up to 120 m² if the total floor size exceeds 120 m². Note that the urban planning tax is not subject to this reduction.

Condition 1: The entire house or 1/2 or more of the floor size is for residential use.

Condition 2

The time of the new construction is:	Floor size (of the residential part for multi-purpose houses)
From January 2, 2001 (<i>Heisei 13</i>) to January 1, 2005 (<i>Heisei 17</i>)	From 50 m ² to below 280m ² (From 50 m ² to below 280m ² for a detached house)
From January 2, 2005 (<i>Heisei 17</i>) to January 1, 2010 (<i>Heisei 22</i>)	From 50 m ² to below 280m ² (From 40 m ² to below 280m ² for a detached house)

- For condominiums, the judges are based on “the floor sizes (of the occupied part) + (part of the common space depending on your share)“. A similar manner is applied also for apartments or two-family houses (see the note) in which the judges are made for each part of the house by the ownership.

Note: The conditions for two-family houses

1. That the house has a structure such that the two parts of it are isolated from each other by walls or doors.
2. That each of the two parts of the house is ready for use in a stands-alone manner, furnished with its own facilities such as entrance, kitchen, toilet bath, etc.

● An example of the calculation

Structure/type:	2 stories, wooden, residential use
Date of construction:	April 1, 2009 (<i>Heisei 21</i>)
Total floor size:	125 m ²
Assessment:	10,000,000 yen

Fixed property tax and urban planning tax – house tax

The original amount of the tax

Fixed property tax	$10,000,000 * 1.4/100 = 140,000$ yen
	(Assessment) (Tax rate)
Urban planning tax	$10,000,000 * 0.2/100 = 20,000$ yen
	(Within the urbanization area)
Total	160,000 yen

The amount of the reduction

Fixed property tax	$10,000,000$	$* 1.4/100$	$* 120/125$
	(The assessment)	(Tax rate)	(Portion subject to reduction)
	$* 1/2$	$= 67,200$ yen	
	(The reduction rate)		

The tax payment in 2010 (*Heisei 22*)

160,000	–	67,200	=	92,800 yen
(The original tax)		(The reduction)		(The tax after reduction)

●●●Reduction of fixed property tax for barrier-free reforms of houses (住宅のバリアフリー回収に伴う固定資産税の減税制度)

Fixed Property Tax Division (*Shisan Zei Ka*) (Phone: 382-9007, Fax: 382-7604)

A program for granting tax reduction for barrier-free reforms of houses has been started from April 1, 2007 (*Heisei 19*).

Eligible houses/reforms

1. For houses that had been in existence since before January 1st, 2007 (*Heisei 19*) (Excluding apartments. For multi-purpose houses, 1/2 or more of the total floor size must be for residential purpose.)
2. Persons such as listed below to live in the house (has resident register in that house) at the time of the application:
 - Persons aged 65 or older (as of January 1st of the year subsequent to the year when the reform has been completed)
 - Persons acknowledged to be in need of care or assistance
 - Person with disabilities
3. Reforms for the purpose of improving safety for elderly or of securing ease of care such as listed below
 - Widening of corridors
 - Flattening of the stair slope
 - Reforms of the bathrooms
 - Reforms of the toilets
 - Installation of handrails
 - Removal of bumps
 - Improvements in entrance doors
 - Anti-slip processing of floor surface

* Please contact the Fixed Property Division (*Shisan Zei Ka*) for more information.
4. For cases the cost of the barrier-free reform exceeds 300 thousand yen per house.
5. Reforms carried out within the period from April 1st, 2007 (*Heisei 19*) to March 31st, 2010 (*Heisei 22*).

* The tax reduction can be applied only for one time for a house.

A 2/3 of the tax is reduced in total when an energy saving reform was

Fixed property tax and urban planning tax – house tax

applied at the same time.

The scope of the reduction

If the total floor size is 100 m² or smaller:

1/3 of the fixed property tax of the reformed house
(The urban planning tax is not reduced.)

If the total floor size exceeds 100 m²:

1/3 of the fixed property tax of the reformed house for the floor size up to 100 m²
(The urban planning tax is not reduced.)

The period of reduction

One year

How to apply

Please fill “the application form of tax reduction for barrier-free reform” submit, to the Fixed Property Tax Division (*Shisan Zei Ka*) in the 2nd floor, the main building of the municipal office within 3 months after the reform has been completed.

Documents to be appended

1. A copy of resident register of the tax payer
2. Either of the following three:
 - A. A copy of resident register of the person aged 65 or older
 - B. The certificate of beneficiaries of nursing care insurance
 - C. A copy of the Handbook for Physically Handicapped Persons or other similar document
3. Either of the following two sets of documents:
 - A. Pictures of the house after the reform, the invoice of the construction, or the bill of the construction (for confirming the contents and the cost of the reform)
 - B. Documents to certify the fact that the reform was done (issued by licensed architects or appointed institutions for function evaluation)
4. Notifications of payment of other subsidies
This can be substituted by your agreement for the municipal office to make inquiry to each of the organizations of Suzuka City about the documents listed above that were issued by or submitted to those organizations.

Fixed property tax and urban planning tax – house tax

●●●Fixed property tax reduction program for energy-saving house reform (住宅の省エネ化に伴う固定資産税の減額制度)

Property Tax division (Phone: 382 9007, Fax: 382 7604)

A tax reduction program of fixed property tax for energy-saving house reform was started since April 30, 2008.

Relevant houses

1. Houses that had been existing since before January 1, 2008. (Houses for rent is excluded. For multi purpose houses, relevant if 1/2 or more of the floor size is for residential use.)
2. Houses that came to fulfill certain conditions by the reforms such as listed below:
 - Reform in the windows, such as making them double layered.
 - Reforms in other parts listed below, performed along with reform in the windows
 - Insulating reform in the floors
 - Insulating reform in the ceiling
 - Insulating reform in the walls
3. The program is not applied for energy-saving reforms the cost of which is 300 thousand yen or smaller. Also note the costs for reforms not directly related to energy saving are not counted.
4. Energy-saving reforms that have been completed by March 31, 2010.
 - * This reduction program is not applicable along with other reduction programs at the same time, such as the “reduction for newly built houses” or “reduction for earthquake-resistant reforms”.
 - * The reduction program is applicable only for one time for a house.

The rate of the reduction

For houses with floor size 120 m² or smaller

1/3 of the fixed property tax payment (but not applied on the city planning tax).

* If barrier-free reform was also performed, the total rate of reduction is 2/3.

For houses with floor size larger than 120 m²

Fixed property tax and urban planning tax – house tax

1/3 of the the fixed property tax payment for the part of floor part up to 120 m². (Note that the reduction is not applied on the city planning tax)

The period of reduction

One year

Application

Property Tax Division. Correspondence is only in Japanese. Please come with someone who speaks Japanese.

●●●Fixed property tax reduction program for approved long-life houses (認定優良長期住宅に対する固定資産税の減額制度)

Tax reduction program of fixed property tax for newly built houses that meet the below listed conditions was started in June 4, 2009, by the law regarding a promotion of quality houses. The program was introduced for the purpose of promoting dissemination of quality houses that attain such structures that would serve in good condition for long period.

The conditions to be applicability

1. Houses newly built in the period from the day the law was brought into operation (June 4, 2009) to March 31, 2010.
2. That the house is approved by the administration to attain certain standards of quality as described in the provision of the law: endurance, earthquake resistance, ease of maintainance/reform.
3. That 1/2 or more of the total floor size is for residential use.
4. That the floor size is 50 m² to 280 m² (40 m² to 280 m² for those not detached houses)

* For collective housing such as subdivisions of condominiums (*bunjou mansion*), the floor sizes are judged on “the size of the part for own use + the part for common use that was afforded”.

* Floor sizes of apartments or two-family houses are judged on similar standard.

Conditions for two-family houses

1. That each part of the house is independent from each other in terms of the structure, separated by walls or doors.
2. That each part of the house is independent from each other in terms of use, equipped with entrances, toilets, kitchens, toilets, baths for each.

* Note that the reduction for long-life houses is not applicable along with the “reduction for newly-built houses”

The period of the reduction

- (ア) For Ordinary houses (other than B): 5 yeas after being newly build
- (イ) For fire resistance high story houses with 3 or more floors: 7 years

Fixed property tax and urban planning tax – house tax

after being newly built

The rate of the reduction

For houses with floor size 120 m² or smaller

1/2 of the fixed property tax payment (but not applied on the city planning tax).

For houses with floor size larger than 120 m²

1/2 of the the fixed property tax payment for the part of floor part up to 120 m². (Note that the reduction is not applied on the city planning tax)

The period of reduction

One year

Application

Property Tax Division. Correspondence is only in Japanese. Please come with someone who speaks Japanese.

●●●Certificate of Suffering (り災証明書)

Fixed Property Tax Division (*Shisan Zei Ka*) (Phone: 382-9007, Fax: 382-7604)

A certificate of suffering is required often in making a claim for a payment of insurance, when you had damages in your property such as house, car parking lot, electric appliances, etc. from natural disasters such as typhoon or sunders. The certificate of suffering certifies that you had suffered damages in your property. It is delivered free of charge at the Fixed Property Tax Division (*Shisan Zei Ka*). Please bring the personal seal of the applicant, pictures to confirm the situation of the damages or a quotation for repairs.