

## 2. Property tax

You must pay property tax if you own land, houses, or depreciable assets (generally referred to as "property.") The amount you pay depends on your property's appraised value. Furthermore, property tax must be paid together with city planning tax.

\*"Depreciable assets" refers to structures, machinery, vehicles, instruments, equipment, etc. used for business.



### (1) Foreign residents who must pay property tax

If you own property in Fukuoka City as of January 1 each year, you must pay property tax. Details are as follows.

<b>Land</b>	People entered or registered as an owner in the register or the supplementary land tax ledger
<b>Houses</b>	People entered or registered as an owner in the register or the supplementary house tax ledger
<b>Depreciable assets</b>	People registered as an owner in the depreciable asset tax ledger

The person entered or registered in the register or tax ledger must pay the property tax. Even when the actual owner of the property changes to a new owner after a sale, if the procedures to change the name in the register or ledger have not been completed as of January 1, the old owner will have to pay the tax.

### (2) Declaring depreciable assets

If you own depreciable assets, you must declare the state or condition of the assets as of January 1 every year. In addition to equipment and fixtures at factories and stores, you must also declare exterior fixtures that you rent as depreciable assets, such as fences, pavement, and parking area equipment installed in parking areas, apartments, etc.

### (3) Due date and payment methods

Tax notifications (payment slips) are issued and sent by your local ward or municipal office. You must pay the tax at a bank, other financial institution, or convenience store in four installments (April, July, December, and February of the next year) using the payment slips.

<b>Payment month</b>	1 <sup>st</sup> period	2 <sup>nd</sup> period	3 <sup>rd</sup> period	4 <sup>th</sup> period
	April	July	December	February

\*Payment is due by the end of the month (due the 28<sup>th</sup> in December). Should the payment due date fall on a Saturday, Sunday, holiday, or the new year (Dec. 29 to Jan. 3), the due date will shift to the following working day.



If you will move out of Fukuoka City or leave Japan, you must appoint a tax agent. Furthermore, if you will leave Japan, you must pay the outstanding amount.

## 3. City planning tax

City planning tax is collected in order to cover the cost of city planning and land redevelopment projects.

### (1) Foreign residents who must pay city planning tax

If you are required to pay property tax, you must also pay city planning tax if you own land or houses in areas designated for urbanization as of January 1 each year.

### (2) Due date and payment methods

Tax notifications (payment slips) are issued and sent together with property tax notifications. The tax must be paid in four installments (April, July, December, and February of the next year) using the payment slips.

<b>Payment month</b>	1 <sup>st</sup> period	2 <sup>nd</sup> period	3 <sup>rd</sup> period	4 <sup>th</sup> period
	April	July	December	February

\*Payment is due by the end of the month (due the 28<sup>th</sup> in December). If the payment due date fall on a Saturday, Sunday, holiday, or the new year (Dec. 29 to Jan. 3), the due date will shift to the following working day.