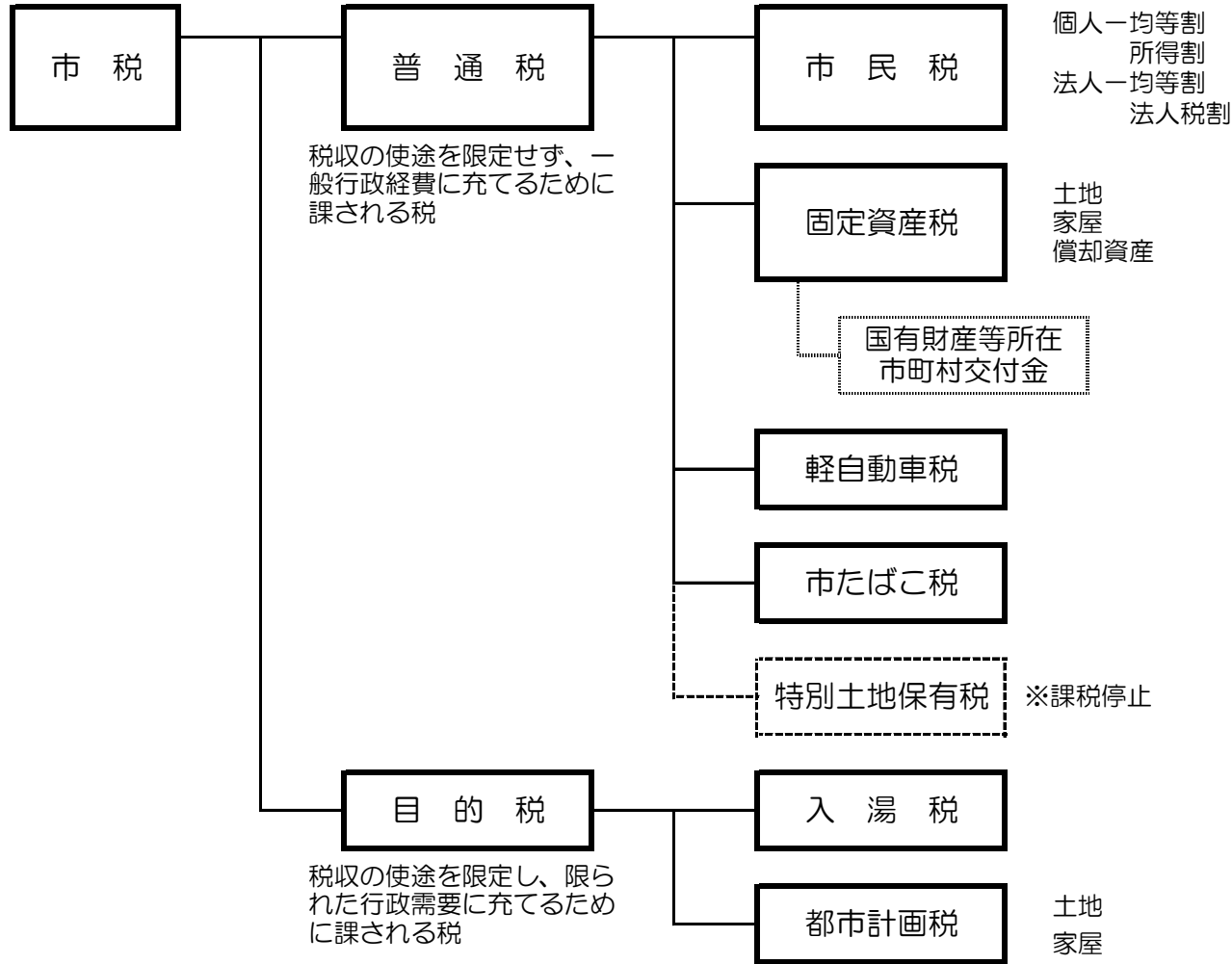


5 稅収、各稅目の状況

■市税の体系

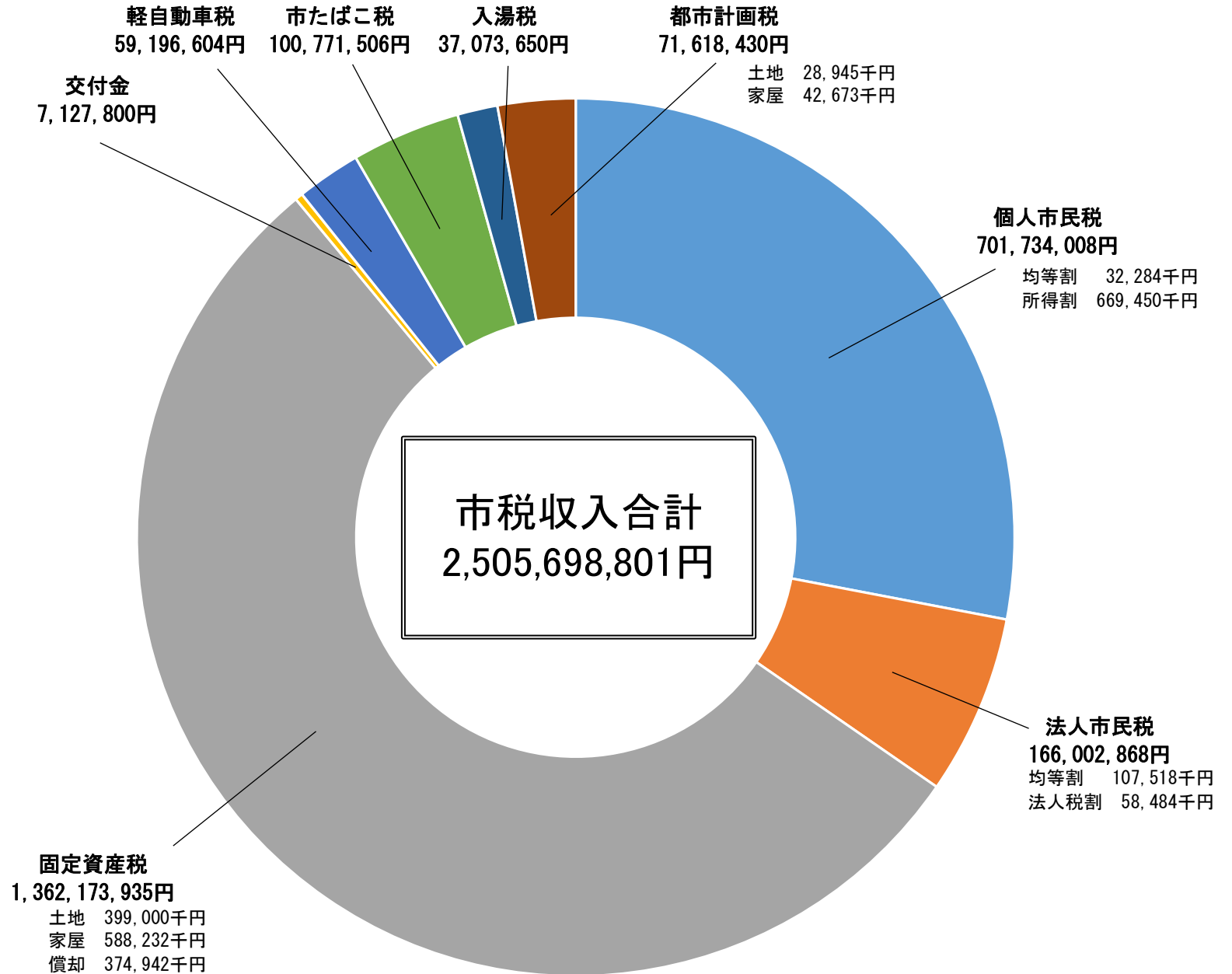


国税・府税との関係

| 国税 | 府税 |
|--------------|----------------|
| 所得税 | 府民税 個人事業税 |
| 法人税 地方法人税 | 法人事業税 法人府民税 |
| | 不動産取得税 |
| | 自動車取得税 |
| 国たばこ税 | 府たばこ税 |

■平成30年度市税収入の状況（決算数値）

| 税目 | 収入額 |
|-------|----------------|
| 個人市民税 | 701,734,008円 |
| 法人市民税 | 166,002,868円 |
| 固定資産税 | 1,362,173,935円 |
| 交付金 | 7,127,800円 |
| 軽自動車税 | 59,196,604円 |
| 市たばこ税 | 100,771,506円 |
| 入湯税 | 37,073,650円 |
| 都市計画税 | 71,618,430円 |
| 合計 | 2,505,698,801円 |

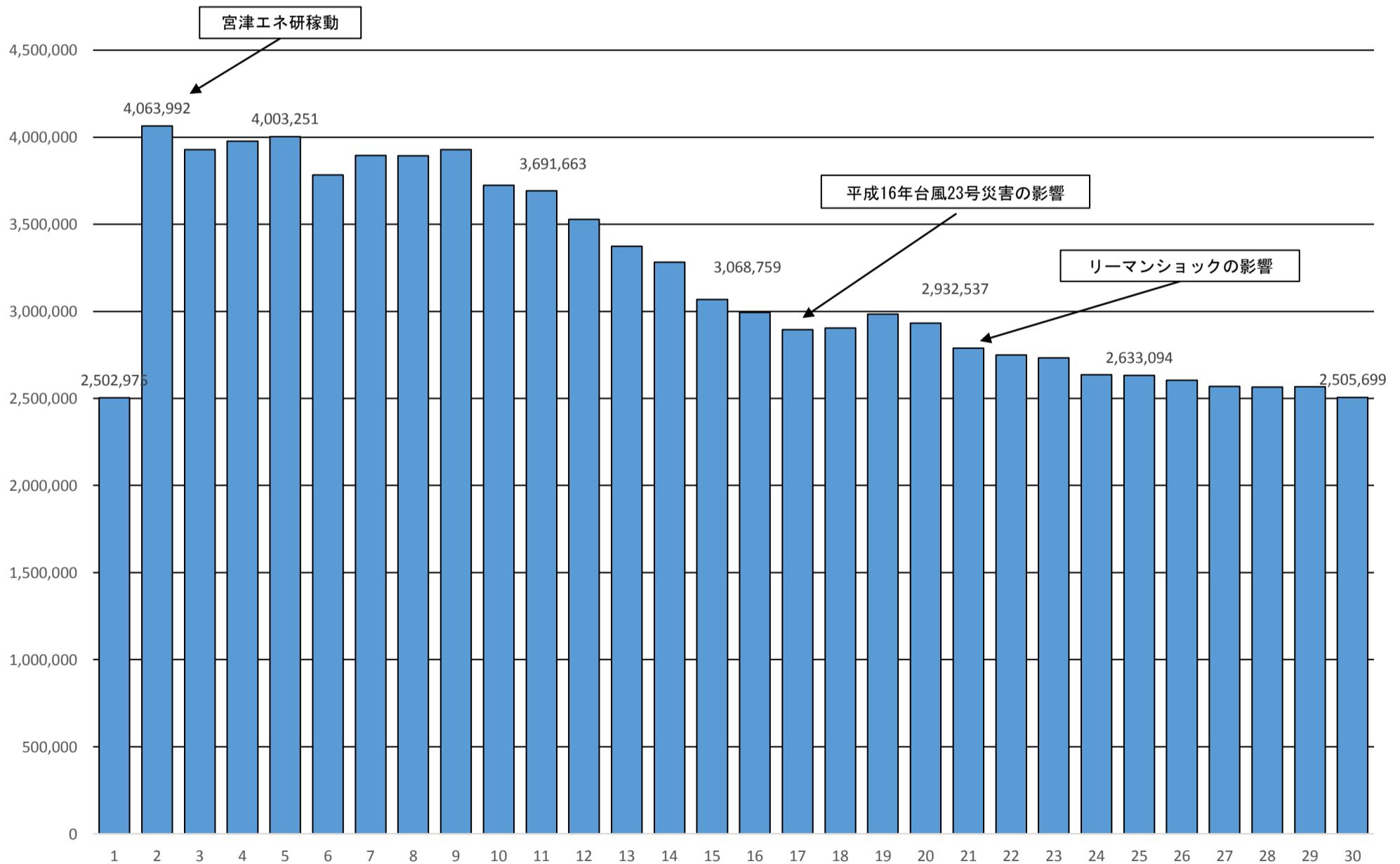


■市税収入合計

(単位：千円)

| | 現年課税分 | | | | 滞納繰越分 | | | | 合計 | | | |
|-----|-----------|-------|--------|--------|--------|--------|---------|--------|-----------|--------|---------|--------|
| | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 |
| H1 | 2,485,343 | 0 | 20,471 | 99.18% | 17,632 | 1,196 | 18,545 | 47.18% | 2,502,975 | 1,196 | 39,018 | 98.42% |
| H2 | 4,056,044 | 0 | 9,761 | 99.76% | 7,947 | 495 | 30,660 | 20.33% | 4,063,992 | 495 | 40,423 | 99.00% |
| H3 | 3,923,250 | 0 | 10,521 | 99.73% | 5,391 | 1,639 | 33,085 | 13.44% | 3,928,641 | 1,639 | 43,606 | 98.86% |
| H4 | 3,969,207 | 0 | 15,706 | 99.61% | 8,575 | 2,586 | 32,534 | 19.62% | 3,977,782 | 2,586 | 48,240 | 98.74% |
| H5 | 3,994,020 | 0 | 20,103 | 99.50% | 9,230 | 1,990 | 36,521 | 19.33% | 4,003,251 | 1,990 | 56,623 | 98.56% |
| H6 | 3,773,503 | 0 | 20,004 | 99.47% | 10,463 | 1,425 | 44,767 | 18.47% | 3,783,965 | 1,425 | 64,772 | 98.28% |
| H7 | 3,878,475 | 0 | 20,265 | 99.48% | 16,545 | 465 | 47,153 | 25.79% | 3,895,020 | 465 | 67,418 | 98.29% |
| H8 | 3,881,411 | 0 | 25,716 | 99.34% | 11,619 | 541 | 55,096 | 17.28% | 3,893,030 | 541 | 80,811 | 97.95% |
| H9 | 3,915,264 | 216 | 26,693 | 99.32% | 14,349 | 7,812 | 58,630 | 17.76% | 3,929,613 | 8,028 | 85,323 | 97.68% |
| H10 | 3,708,717 | 0 | 31,983 | 99.15% | 15,086 | 383 | 70,236 | 17.60% | 3,723,803 | 382 | 102,219 | 97.32% |
| H11 | 3,675,395 | 0 | 29,266 | 99.21% | 16,269 | 1,376 | 84,186 | 15.98% | 3,691,663 | 1,376 | 113,452 | 96.98% |
| H12 | 3,513,546 | 0 | 21,947 | 99.38% | 15,671 | 3,281 | 94,397 | 13.83% | 3,529,218 | 3,281 | 116,344 | 96.72% |
| H13 | 3,360,283 | 126 | 24,079 | 99.29% | 12,723 | 7,712 | 95,887 | 10.94% | 3,373,006 | 7,838 | 119,966 | 96.35% |
| H14 | 3,252,274 | 22 | 30,637 | 99.07% | 29,889 | 7,858 | 82,154 | 24.93% | 3,282,163 | 7,880 | 112,791 | 96.45% |
| H15 | 3,048,574 | 6 | 22,075 | 99.28% | 20,185 | 988 | 90,094 | 18.14% | 3,068,759 | 993 | 112,169 | 96.44% |
| H16 | 2,980,665 | 0 | 29,266 | 99.03% | 13,334 | 2,759 | 96,139 | 11.88% | 2,994,000 | 2,759 | 125,405 | 95.90% |
| H17 | 2,875,494 | 0 | 28,067 | 99.03% | 19,582 | 9,739 | 95,953 | 15.63% | 2,895,076 | 9,739 | 124,020 | 95.58% |
| H18 | 2,888,792 | 118 | 63,152 | 97.86% | 15,062 | 4,775 | 103,917 | 12.17% | 2,903,854 | 4,893 | 167,069 | 94.41% |
| H19 | 2,958,576 | 955 | 42,167 | 98.56% | 25,498 | 6,614 | 134,930 | 15.26% | 2,984,073 | 7,569 | 177,097 | 94.17% |
| H20 | 2,913,535 | 89 | 49,131 | 98.34% | 19,002 | 22,947 | 134,226 | 10.79% | 2,932,537 | 23,036 | 183,356 | 93.42% |
| H21 | 2,739,332 | 17 | 47,804 | 98.28% | 49,135 | 12,171 | 121,965 | 26.81% | 2,788,467 | 12,188 | 169,769 | 93.87% |
| H22 | 2,718,237 | 4 | 40,430 | 98.53% | 30,673 | 16,893 | 121,841 | 18.11% | 2,748,910 | 16,897 | 162,272 | 93.88% |
| H23 | 2,702,110 | 541 | 41,723 | 98.46% | 30,290 | 9,156 | 120,879 | 18.89% | 2,732,400 | 9,097 | 162,602 | 94.07% |
| H24 | 2,593,129 | 818 | 30,929 | 98.79% | 43,493 | 13,960 | 100,175 | 27.59% | 2,636,622 | 14,778 | 131,105 | 94.76% |
| H25 | 2,592,953 | 390 | 23,017 | 99.11% | 40,142 | 5,757 | 81,254 | 31.57% | 2,633,094 | 6,147 | 104,271 | 95.98% |
| H26 | 2,570,895 | 151 | 21,444 | 99.18% | 33,892 | 8,914 | 60,955 | 32.66% | 2,604,787 | 9,065 | 82,399 | 96.61% |
| H27 | 2,547,252 | 0 | 26,020 | 98.99% | 22,179 | 3,718 | 56,461 | 26.93% | 2,569,431 | 3,718 | 82,481 | 96.75% |
| H28 | 2,541,708 | 0 | 26,201 | 98.98% | 22,731 | 7,258 | 51,860 | 27.77% | 2,564,439 | 7,258 | 78,062 | 96.78% |
| H29 | 2,547,021 | 0 | 21,515 | 99.16% | 20,987 | 6,003 | 50,284 | 27.16% | 2,568,008 | 6,003 | 71,800 | 97.06% |
| H30 | 2,484,724 | 0 | 18,043 | 99.28% | 20,974 | 3,203 | 49,195 | 28.59% | 2,505,699 | 3,203 | 67,238 | 97.27% |

市税収入の推移



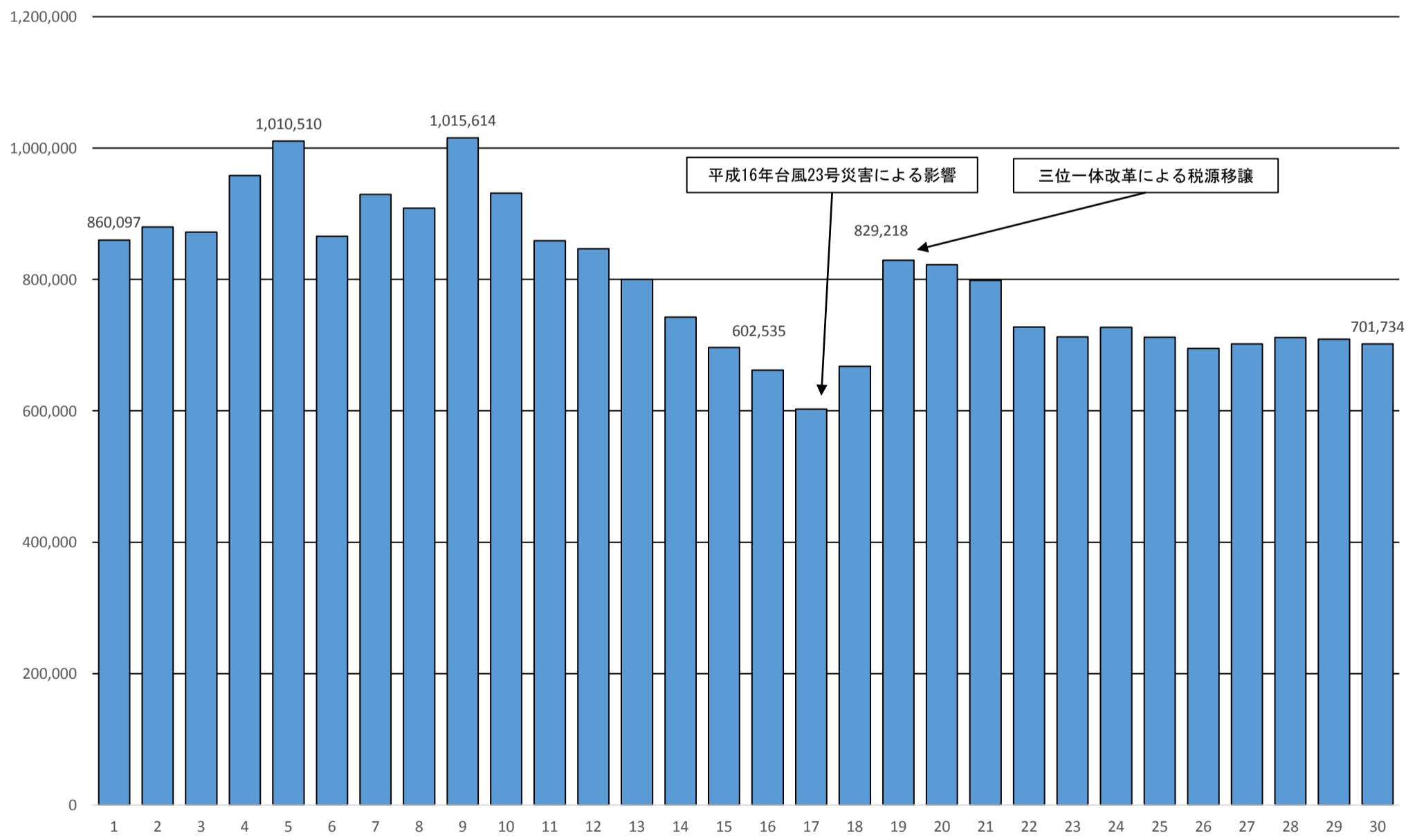
平成元年 旧法市たばこ税廃止
電気税廃止
平成15年 特別土地保有税課税停止
平成22年 京都地方税機構収納業務本格開始

■個人市民税

(単位：千円)

| | 現年課税分 | | | | 滞納繰越分 | | | | 合計 | | | |
|-----|-----------|-------|--------|--------|--------|-------|--------|--------|-----------|-------|--------|--------|
| | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 |
| H1 | 857,989 | 0 | 10,929 | 98.74% | 2,108 | 602 | 5,223 | 26.57% | 860,097 | 602 | 16,152 | 98.09% |
| H2 | 878,529 | 0 | 3,520 | 99.60% | 1,392 | 147 | 14,701 | 8.57% | 879,921 | 147 | 18,221 | 97.96% |
| H3 | 869,745 | 0 | 3,696 | 99.58% | 2,517 | 387 | 15,010 | 14.05% | 872,262 | 387 | 18,706 | 97.86% |
| H4 | 954,993 | 0 | 3,422 | 99.64% | 3,239 | 255 | 15,262 | 17.27% | 958,232 | 255 | 18,684 | 98.06% |
| H5 | 1,007,846 | 0 | 4,570 | 99.55% | 2,664 | 996 | 14,800 | 14.43% | 1,010,510 | 996 | 19,370 | 98.02% |
| H6 | 861,523 | 0 | 6,515 | 99.25% | 4,465 | 469 | 14,510 | 22.97% | 865,988 | 469 | 21,025 | 97.58% |
| H7 | 924,508 | 0 | 4,303 | 99.54% | 4,835 | 370 | 15,612 | 23.22% | 929,343 | 370 | 19,915 | 97.86% |
| H8 | 904,513 | 0 | 5,234 | 99.42% | 3,941 | 442 | 15,373 | 19.95% | 908,454 | 442 | 20,607 | 97.74% |
| H9 | 1,010,060 | 0 | 10,006 | 99.02% | 5,554 | 1,050 | 14,181 | 26.72% | 1,015,614 | 1,050 | 24,187 | 97.58% |
| H10 | 926,223 | 0 | 5,957 | 99.36% | 5,297 | 174 | 19,097 | 21.56% | 931,520 | 174 | 25,054 | 97.36% |
| H11 | 855,959 | 0 | 9,457 | 98.91% | 3,174 | 396 | 21,097 | 12.87% | 859,133 | 396 | 30,554 | 96.52% |
| H12 | 838,905 | 0 | 3,429 | 99.59% | 7,741 | 548 | 22,227 | 25.37% | 846,646 | 548 | 25,656 | 97.00% |
| H13 | 794,105 | 0 | 4,484 | 99.44% | 5,871 | 870 | 18,893 | 22.90% | 799,976 | 870 | 23,377 | 97.06% |
| H14 | 737,630 | 0 | 5,503 | 99.26% | 5,189 | 337 | 17,790 | 22.25% | 742,819 | 337 | 23,293 | 96.92% |
| H15 | 691,514 | 0 | 3,765 | 99.46% | 4,994 | 95 | 18,177 | 21.47% | 696,508 | 95 | 21,942 | 96.93% |
| H16 | 659,834 | 0 | 5,219 | 99.22% | 2,310 | 287 | 19,407 | 10.50% | 662,144 | 287 | 24,626 | 96.37% |
| H17 | 598,963 | 0 | 5,320 | 99.12% | 3,572 | 307 | 20,616 | 14.58% | 602,535 | 307 | 25,936 | 95.83% |
| H18 | 665,380 | 0 | 38,000 | 94.60% | 2,365 | 1,266 | 22,089 | 9.19% | 667,745 | 1,266 | 60,089 | 91.58% |
| H19 | 823,896 | 0 | 15,248 | 98.18% | 5,322 | 623 | 54,120 | 8.86% | 829,218 | 623 | 69,368 | 92.22% |
| H20 | 818,095 | 0 | 15,013 | 98.20% | 4,557 | 9,343 | 54,578 | 6.65% | 822,652 | 9,343 | 69,591 | 91.25% |
| H21 | 765,426 | 0 | 13,801 | 98.23% | 33,113 | 2,098 | 34,346 | 47.61% | 798,539 | 2,098 | 48,147 | 94.08% |
| H22 | 718,105 | 0 | 11,476 | 98.43% | 9,752 | 2,319 | 35,794 | 20.37% | 727,857 | 2,319 | 47,270 | 93.62% |
| H23 | 704,987 | 0 | 12,637 | 98.24% | 7,627 | 1,232 | 38,221 | 16.20% | 712,614 | 1,232 | 50,858 | 93.19% |
| H24 | 715,565 | 0 | 10,106 | 98.61% | 11,613 | 2,653 | 36,264 | 22.98% | 727,178 | 2,653 | 46,370 | 93.68% |
| H25 | 696,689 | 0 | 8,074 | 98.85% | 15,349 | 1,148 | 28,574 | 34.06% | 712,038 | 1,148 | 36,648 | 94.96% |
| H26 | 680,989 | 0 | 6,656 | 99.03% | 14,093 | 1,271 | 21,211 | 38.53% | 695,082 | 1,271 | 27,867 | 95.98% |
| H27 | 693,720 | 0 | 10,115 | 98.56% | 8,244 | 1,533 | 18,412 | 29.24% | 701,964 | 1,533 | 28,527 | 95.89% |
| H28 | 703,277 | 0 | 12,721 | 98.22% | 8,525 | 3,049 | 17,672 | 29.15% | 711,802 | 3,049 | 30,393 | 95.51% |
| H29 | 700,354 | 0 | 7,928 | 98.88% | 8,723 | 2,300 | 19,386 | 28.69% | 709,077 | 2,300 | 27,314 | 95.99% |
| H30 | 690,582 | 0 | 5,293 | 99.24% | 11,152 | 261 | 16,472 | 39.99% | 701,734 | 261 | 21,765 | 96.96% |

個人市民税収入の推移



＜個人市民税＞

均等割と所得割で構成

均等割の額：3,500円

※標準税率は3,000円であるがH26～R5まで、防災施設財源確保のため500円を加算している

所得割税率：6%

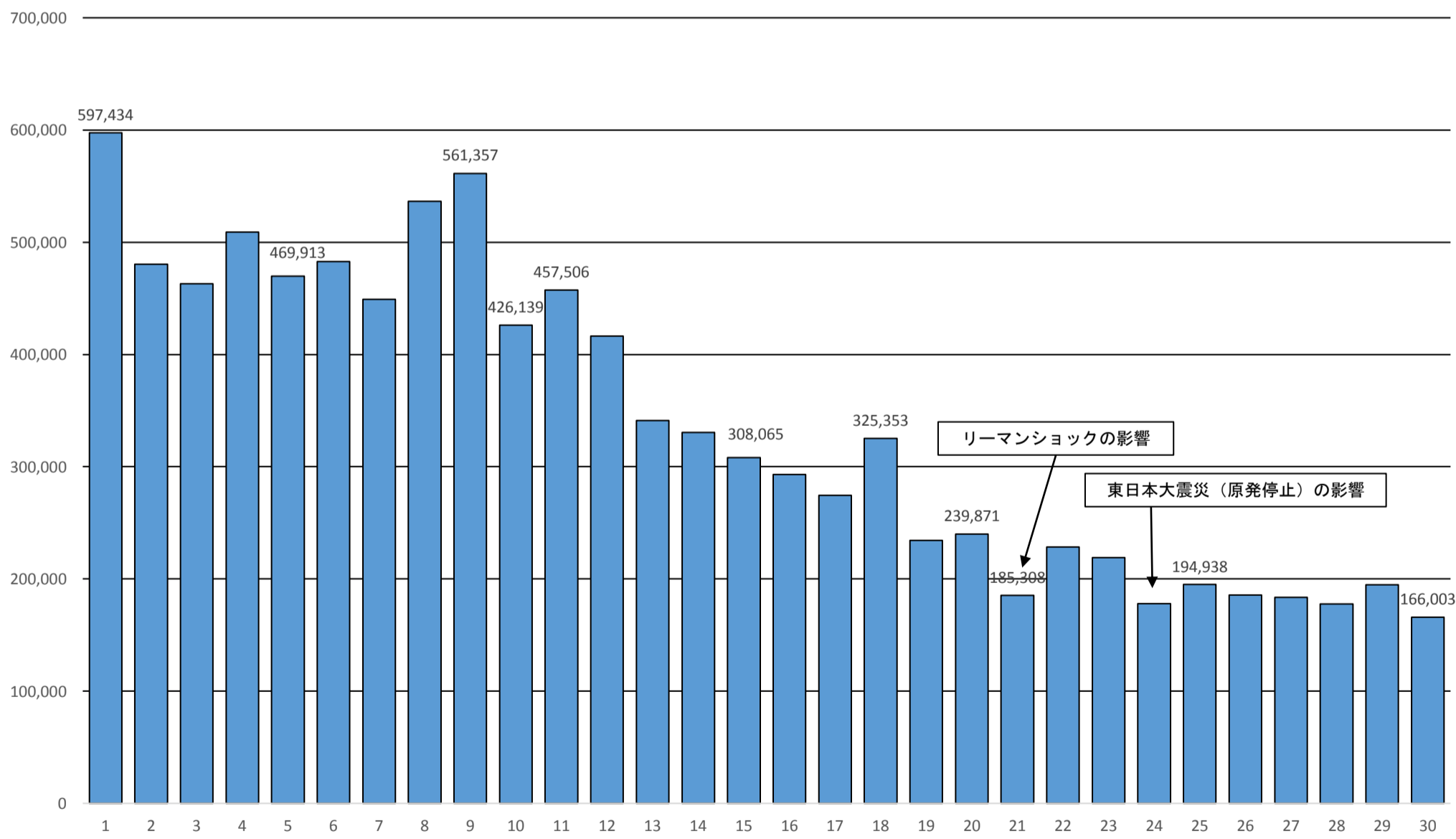
H30末納税義務者数：9,156人 (H18：10,294人)

■法人市民税

(単位：千円)

| | 現年課税分 | | | | 滞納繰越分 | | | | 合計 | | | |
|-----|---------|-------|-------|--------|-------|-------|-------|--------|---------|-------|-------|--------|
| | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 |
| H1 | 596,804 | 0 | 96 | 99.98% | 630 | 18 | 594 | 50.76% | 597,434 | 18 | 690 | 99.88% |
| H2 | 480,400 | 0 | 120 | 99.98% | 65 | 76 | 548 | 9.49% | 480,465 | 76 | 668 | 99.85% |
| H3 | 462,861 | 0 | 192 | 99.96% | 120 | 96 | 452 | 17.96% | 462,981 | 96 | 644 | 99.84% |
| H4 | 508,743 | 0 | 699 | 99.86% | 192 | 56 | 396 | 29.80% | 508,935 | 56 | 1,095 | 99.77% |
| H5 | 469,730 | 0 | 552 | 99.88% | 183 | 0 | 640 | 22.24% | 469,913 | 0 | 1,192 | 99.75% |
| H6 | 482,626 | 0 | 632 | 99.87% | 232 | 0 | 960 | 19.42% | 482,858 | 0 | 1,592 | 99.73% |
| H7 | 448,657 | 0 | 120 | 99.97% | 516 | 0 | 1,076 | 32.41% | 449,173 | 0 | 1,196 | 99.73% |
| H8 | 536,460 | 0 | 457 | 99.91% | 46 | 0 | 1,150 | 3.85% | 536,506 | 0 | 1,607 | 99.70% |
| H9 | 560,895 | 0 | 180 | 99.97% | 462 | 287 | 858 | 28.77% | 561,357 | 287 | 1,038 | 99.77% |
| H10 | 425,707 | 0 | 692 | 99.84% | 432 | 0 | 606 | 41.60% | 426,139 | 0 | 1,298 | 99.70% |
| H11 | 457,418 | 0 | 778 | 99.83% | 88 | 60 | 1,150 | 6.76% | 457,506 | 60 | 1,928 | 99.57% |
| H12 | 416,381 | 0 | 312 | 99.93% | 145 | 95 | 1,688 | 7.51% | 416,526 | 95 | 2,000 | 99.50% |
| H13 | 340,998 | 0 | 588 | 99.83% | 105 | 320 | 1,575 | 5.25% | 341,103 | 320 | 2,163 | 99.28% |
| H14 | 330,154 | 13 | 904 | 99.72% | 468 | 151 | 1,544 | 21.63% | 330,622 | 164 | 2,448 | 99.22% |
| H15 | 307,741 | 0 | 1,059 | 99.66% | 324 | 0 | 2,124 | 13.22% | 308,065 | 0 | 3,183 | 98.98% |
| H16 | 292,638 | 0 | 541 | 99.82% | 328 | 644 | 2,212 | 10.30% | 292,966 | 644 | 2,753 | 98.85% |
| H17 | 273,853 | 0 | 360 | 99.87% | 484 | 156 | 2,112 | 17.59% | 274,337 | 156 | 2,472 | 99.05% |
| H18 | 325,173 | 0 | 420 | 99.87% | 180 | 312 | 1,980 | 7.28% | 325,353 | 312 | 2,400 | 99.17% |
| H19 | 233,683 | 0 | 630 | 99.73% | 710 | 312 | 1,378 | 29.58% | 234,393 | 312 | 2,008 | 99.02% |
| H20 | 239,704 | 0 | 2,027 | 99.16% | 167 | 450 | 1,381 | 8.36% | 239,871 | 450 | 3,408 | 98.42% |
| H21 | 183,755 | 0 | 1,494 | 99.19% | 1,553 | 60 | 1,790 | 45.64% | 185,308 | 60 | 3,284 | 98.23% |
| H22 | 227,648 | 0 | 1,439 | 99.37% | 756 | 541 | 1,908 | 23.59% | 228,404 | 541 | 3,347 | 98.33% |
| H23 | 218,661 | 0 | 2,011 | 99.09% | 360 | 190 | 2,797 | 10.76% | 219,021 | 190 | 4,808 | 97.77% |
| H24 | 175,532 | 0 | 835 | 99.53% | 2,479 | 418 | 1,910 | 51.57% | 178,011 | 418 | 2,745 | 98.25% |
| H25 | 193,627 | 0 | 694 | 99.64% | 1,311 | 304 | 1,131 | 47.75% | 194,938 | 304 | 1,825 | 98.92% |
| H26 | 185,152 | 0 | 601 | 99.68% | 621 | 393 | 811 | 34.03% | 185,773 | 393 | 1,412 | 99.04% |
| H27 | 182,849 | 0 | 431 | 99.76% | 711 | 0 | 700 | 50.41% | 183,560 | 0 | 1,131 | 99.39% |
| H28 | 177,337 | 0 | 1,204 | 99.33% | 471 | 0 | 660 | 41.67% | 177,808 | 0 | 1,864 | 98.96% |
| H29 | 194,022 | 0 | 1,098 | 99.44% | 696 | 120 | 1,046 | 37.37% | 194,718 | 120 | 2,144 | 98.85% |
| H30 | 164,992 | 0 | 948 | 99.43% | 1,011 | 0 | 1,140 | 47.02% | 166,003 | 0 | 2,088 | 98.76% |

法人市民税収入の推移



<法人市民税>

均等割と法人税割で構成
 均等割：資本金及び従業員の数により1号から9号に区分（6万円～360万円）
 ※宮津市は制限税率（標準税率×1.2倍）を適用
 法人税割の税率：12.1%（制限税率） R1.10.1～ 8.4%に改正（制限税率）
 H30納税義務者数：714法人（H18：796法人）

参考 均等割のみの法人 528法人
 法人税割課税法人 186法人
 計 714法人

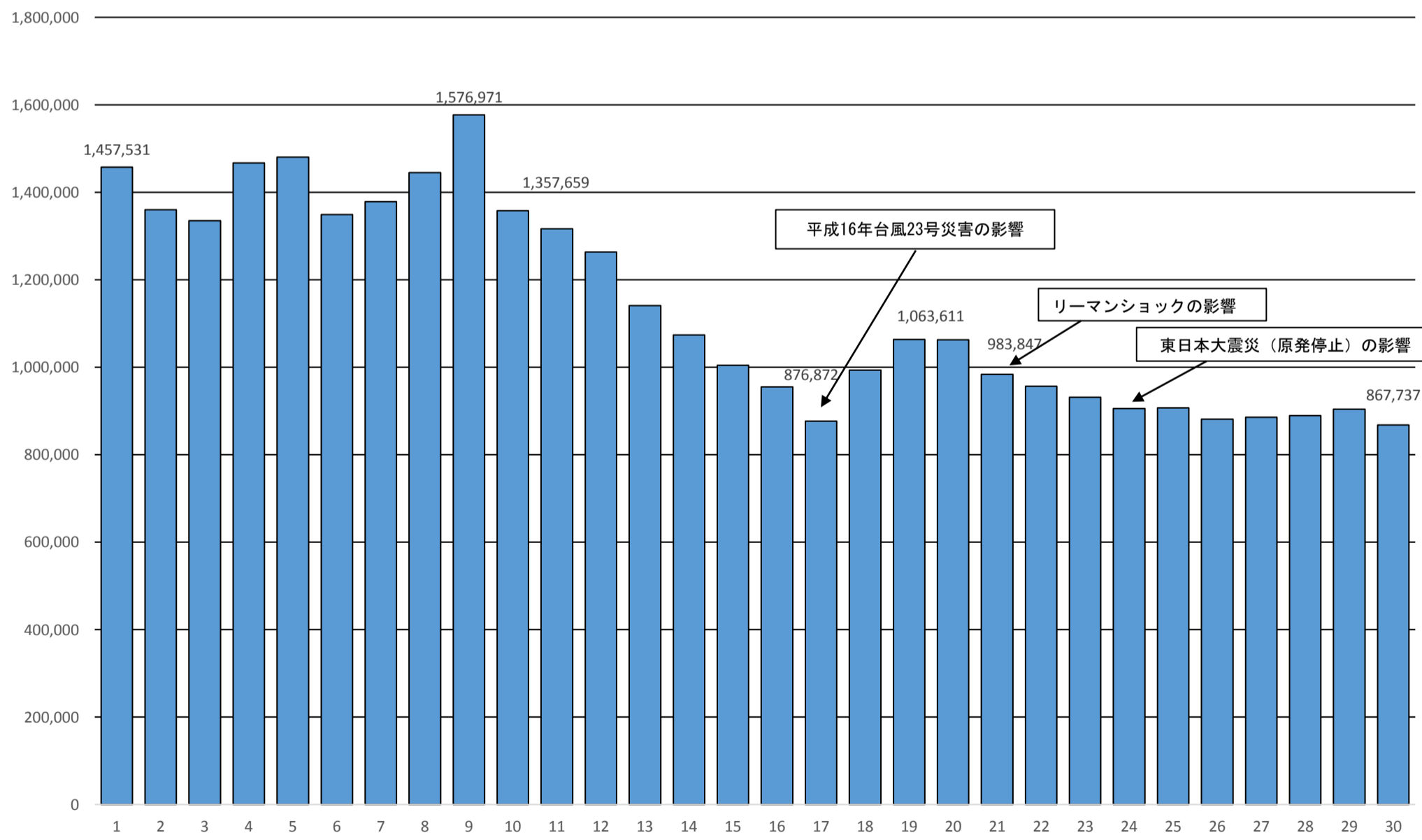
【特徴】 他自治体と比べ、市内に寮のみを所有する法人が多い（均等割のみ課税）

■市民税（個人＋法人）

（単位：千円）

| | 現年課税分 | | | | 滞納繰越分 | | | | 合計 | | | |
|-----|-----------|-------|--------|--------|--------|-------|--------|--------|-----------|-------|--------|--------|
| | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 |
| H1 | 1,454,793 | 0 | 11,025 | 99.25% | 2,738 | 620 | 5,817 | 29.84% | 1,457,531 | 620 | 16,842 | 98.82% |
| H2 | 1,358,929 | 0 | 3,640 | 99.73% | 1,457 | 223 | 15,249 | 8.61% | 1,360,386 | 223 | 18,889 | 98.61% |
| H3 | 1,332,606 | 0 | 3,888 | 99.71% | 2,637 | 483 | 15,462 | 14.19% | 1,335,243 | 483 | 19,350 | 98.54% |
| H4 | 1,463,736 | 0 | 4,121 | 99.72% | 3,431 | 311 | 15,658 | 17.68% | 1,467,167 | 311 | 19,779 | 98.65% |
| H5 | 1,477,576 | 0 | 5,122 | 99.65% | 2,847 | 996 | 15,440 | 14.77% | 1,480,423 | 996 | 20,562 | 98.56% |
| H6 | 1,344,149 | 0 | 7,147 | 99.47% | 4,697 | 469 | 15,470 | 22.76% | 1,348,846 | 469 | 22,617 | 98.32% |
| H7 | 1,373,165 | 0 | 4,423 | 99.68% | 5,351 | 370 | 16,688 | 23.88% | 1,378,516 | 370 | 21,111 | 98.47% |
| H8 | 1,440,973 | 0 | 5,691 | 99.61% | 3,987 | 442 | 16,523 | 19.03% | 1,444,960 | 442 | 22,214 | 98.46% |
| H9 | 1,570,955 | 0 | 10,186 | 99.36% | 6,016 | 1,337 | 15,039 | 26.87% | 1,576,971 | 1,337 | 25,225 | 98.34% |
| H10 | 1,351,930 | 0 | 6,649 | 99.51% | 5,729 | 174 | 19,703 | 22.37% | 1,357,659 | 174 | 26,352 | 98.08% |
| H11 | 1,313,377 | 0 | 10,235 | 99.23% | 3,262 | 456 | 22,247 | 12.56% | 1,316,639 | 456 | 32,482 | 97.59% |
| H12 | 1,255,286 | 0 | 3,741 | 99.70% | 7,886 | 643 | 23,915 | 24.31% | 1,263,172 | 643 | 27,656 | 97.81% |
| H13 | 1,135,103 | 0 | 5,072 | 99.56% | 5,976 | 1,190 | 20,468 | 21.63% | 1,141,079 | 1,190 | 25,540 | 97.71% |
| H14 | 1,067,784 | 13 | 6,407 | 99.40% | 5,657 | 488 | 19,334 | 22.20% | 1,073,441 | 501 | 25,741 | 97.61% |
| H15 | 999,255 | 0 | 4,824 | 99.52% | 5,318 | 95 | 20,301 | 20.68% | 1,004,573 | 95 | 25,125 | 97.55% |
| H16 | 952,472 | 0 | 5,760 | 99.40% | 2,638 | 931 | 21,619 | 10.48% | 955,110 | 931 | 27,379 | 97.12% |
| H17 | 872,816 | 0 | 5,680 | 99.35% | 4,056 | 463 | 22,728 | 14.88% | 876,872 | 463 | 28,408 | 96.81% |
| H18 | 990,553 | 0 | 38,420 | 96.27% | 2,545 | 1,578 | 24,069 | 9.03% | 993,098 | 1,578 | 62,489 | 93.94% |
| H19 | 1,057,579 | 0 | 15,878 | 98.52% | 6,032 | 935 | 55,498 | 9.66% | 1,063,611 | 935 | 71,376 | 93.63% |
| H20 | 1,057,799 | 0 | 17,040 | 98.41% | 4,724 | 9,793 | 55,959 | 6.70% | 1,062,523 | 9,793 | 72,999 | 92.77% |
| H21 | 949,181 | 0 | 15,295 | 98.41% | 34,666 | 2,158 | 36,136 | 47.51% | 983,847 | 2,158 | 51,431 | 94.83% |
| H22 | 945,753 | 0 | 12,915 | 98.65% | 10,508 | 2,860 | 37,702 | 20.58% | 956,261 | 2,860 | 50,617 | 94.70% |
| H23 | 923,648 | 0 | 14,648 | 98.44% | 7,987 | 1,422 | 41,018 | 15.84% | 931,635 | 1,422 | 55,666 | 94.23% |
| H24 | 891,097 | 0 | 10,941 | 98.79% | 14,092 | 3,071 | 38,174 | 25.47% | 905,189 | 3,071 | 49,115 | 94.55% |
| H25 | 890,316 | 0 | 8,768 | 99.02% | 16,660 | 1,452 | 29,705 | 34.84% | 906,976 | 1,452 | 38,473 | 95.78% |
| H26 | 866,141 | 0 | 7,257 | 99.17% | 14,714 | 1,664 | 22,022 | 38.32% | 880,855 | 1,664 | 29,279 | 96.61% |
| H27 | 876,569 | 0 | 10,546 | 98.81% | 8,955 | 1,533 | 19,112 | 30.25% | 885,524 | 1,533 | 29,658 | 96.60% |
| H28 | 880,614 | 0 | 13,925 | 98.44% | 8,996 | 3,049 | 18,332 | 29.62% | 889,610 | 3,049 | 32,257 | 96.18% |
| H29 | 894,376 | 0 | 9,026 | 99.00% | 9,419 | 2,420 | 20,432 | 29.19% | 903,795 | 2,420 | 29,458 | 96.59% |
| H30 | 855,574 | 0 | 6,241 | 99.28% | 12,163 | 261 | 17,612 | 40.50% | 867,737 | 261 | 23,853 | 97.30% |

市民税（個人＋法人）収入の推移



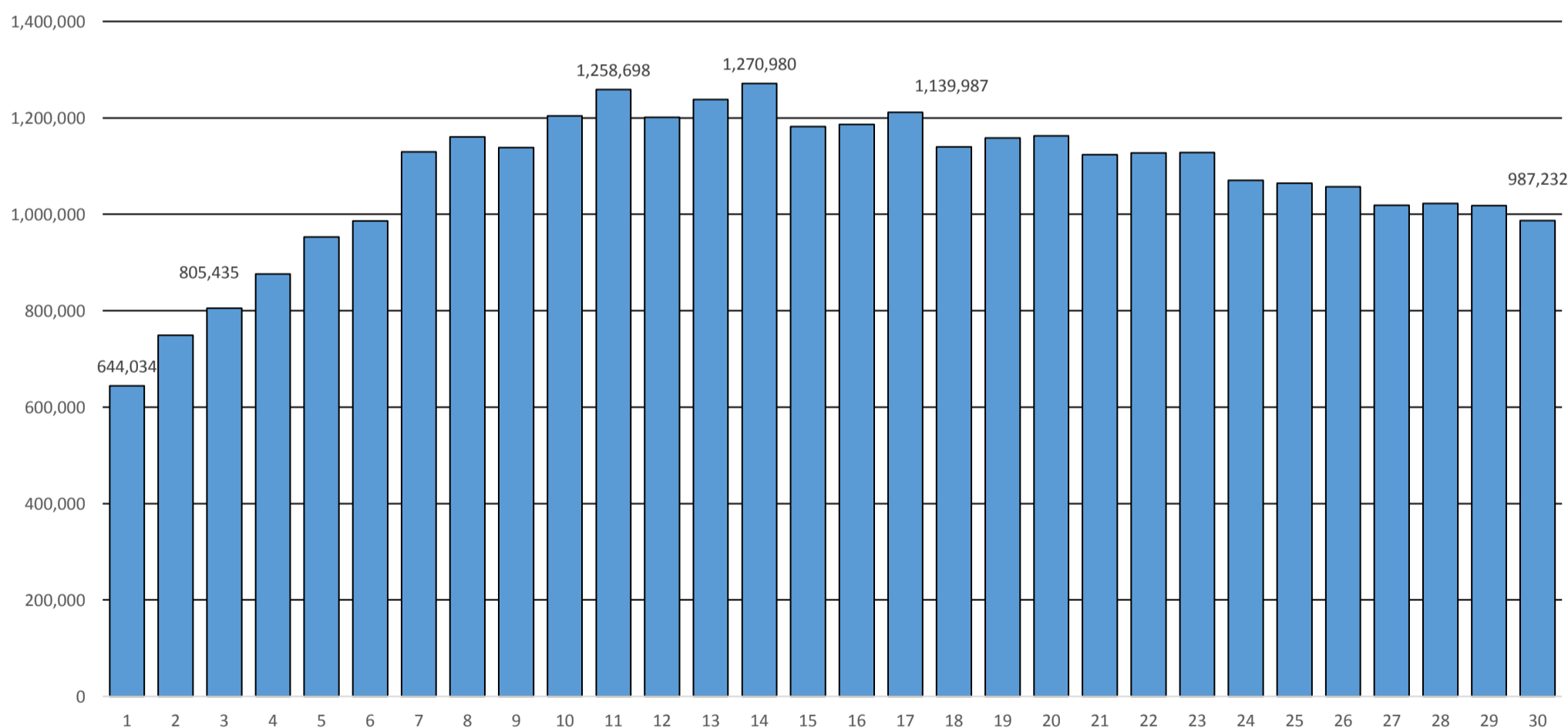
<市民税（個人＋法人）>

■固定資産税（土地・家屋）

（単位：千円）

| | 現年課税分 | | | | 滞納繰越分 | | | | 合計 | | | |
|-----|-----------|-------|--------|--------|--------|--------|--------|--------|-----------|--------|---------|--------|
| | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 |
| H1 | 634,396 | 0 | 4,456 | 99.30% | 9,638 | 513 | 10,125 | 47.53% | 644,034 | 513 | 14,581 | 97.71% |
| H2 | 746,603 | 0 | 5,239 | 99.30% | 2,494 | 202 | 11,915 | 17.07% | 749,097 | 202 | 17,154 | 97.74% |
| H3 | 802,955 | 0 | 5,714 | 99.29% | 2,480 | 990 | 13,696 | 14.45% | 805,435 | 990 | 19,410 | 97.53% |
| H4 | 871,813 | 0 | 10,327 | 98.83% | 4,529 | 1,910 | 13,017 | 23.28% | 876,342 | 1,910 | 23,344 | 97.20% |
| H5 | 947,503 | 0 | 10,176 | 99.54% | 5,695 | 438 | 17,225 | 24.38% | 953,198 | 438 | 27,401 | 97.16% |
| H6 | 980,908 | 0 | 11,195 | 98.87% | 4,947 | 422 | 22,021 | 18.06% | 985,855 | 422 | 33,216 | 96.70% |
| H7 | 1,119,612 | 0 | 14,086 | 98.76% | 10,047 | 22 | 22,807 | 30.56% | 1,129,659 | 22 | 36,893 | 96.84% |
| H8 | 1,153,634 | 0 | 17,957 | 98.47% | 6,894 | 18 | 29,975 | 18.69% | 1,160,528 | 18 | 47,932 | 96.03% |
| H9 | 1,130,750 | 201 | 14,660 | 98.70% | 7,631 | 5,753 | 34,380 | 15.98% | 1,138,381 | 5,954 | 49,040 | 95.39% |
| H10 | 1,195,659 | 0 | 20,886 | 98.28% | 8,578 | 163 | 40,318 | 17.49% | 1,204,237 | 163 | 61,204 | 95.15% |
| H11 | 1,246,988 | 0 | 17,295 | 98.63% | 11,710 | 677 | 48,816 | 19.13% | 1,258,698 | 677 | 66,111 | 94.96% |
| H12 | 1,194,439 | 0 | 15,961 | 98.68% | 7,035 | 2,241 | 56,775 | 10.65% | 1,201,474 | 2,241 | 72,736 | 94.13% |
| H13 | 1,232,152 | 117 | 17,225 | 98.61% | 5,837 | 6,056 | 60,843 | 8.03% | 1,237,989 | 6,173 | 78,068 | 93.63% |
| H14 | 1,248,773 | 8 | 20,830 | 98.36% | 22,207 | 6,422 | 49,439 | 28.45% | 1,270,980 | 6,430 | 70,269 | 94.31% |
| H15 | 1,168,325 | 0 | 15,403 | 98.70% | 13,434 | 808 | 54,622 | 19.51% | 1,181,759 | 808 | 70,025 | 94.35% |
| H16 | 1,176,934 | 0 | 20,624 | 98.28% | 9,697 | 1,659 | 58,670 | 13.85% | 1,186,631 | 1,659 | 79,294 | 93.61% |
| H17 | 1,197,749 | 0 | 19,730 | 98.38% | 13,697 | 8,584 | 57,013 | 17.27% | 1,211,446 | 8,584 | 76,743 | 93.42% |
| H18 | 1,129,100 | 110 | 21,730 | 98.18% | 10,887 | 2,891 | 62,923 | 14.19% | 1,139,987 | 3,001 | 84,653 | 92.86% |
| H19 | 1,141,389 | 887 | 23,196 | 97.93% | 17,092 | 5,078 | 62,483 | 20.19% | 1,158,481 | 5,965 | 85,679 | 92.67% |
| H20 | 1,149,946 | 83 | 28,232 | 97.60% | 12,472 | 3,919 | 69,288 | 14.56% | 1,162,418 | 4,002 | 97,520 | 91.97% |
| H21 | 1,110,771 | 16 | 28,834 | 97.47% | 12,794 | 8,926 | 75,755 | 13.18% | 1,123,565 | 8,942 | 104,589 | 90.82% |
| H22 | 1,109,361 | 0 | 24,325 | 97.85% | 17,867 | 12,428 | 74,295 | 17.08% | 1,127,228 | 12,428 | 98,620 | 91.03% |
| H23 | 1,107,878 | 503 | 24,067 | 97.83% | 19,880 | 6,203 | 70,900 | 20.50% | 1,127,758 | 6,706 | 94,967 | 91.73% |
| H24 | 1,044,201 | 761 | 17,662 | 98.27% | 26,446 | 9,548 | 54,688 | 29.16% | 1,070,647 | 10,309 | 72,350 | 92.83% |
| H25 | 1,043,783 | 363 | 12,368 | 98.79% | 21,076 | 3,715 | 45,104 | 30.15% | 1,064,859 | 4,078 | 57,472 | 94.54% |
| H26 | 1,040,095 | 142 | 12,453 | 98.80% | 17,055 | 6,391 | 33,624 | 29.88% | 1,057,150 | 6,533 | 46,077 | 95.26% |
| H27 | 1,007,270 | 0 | 12,211 | 98.80% | 11,471 | 1,680 | 32,637 | 25.05% | 1,018,741 | 1,680 | 44,848 | 95.63% |
| H28 | 1,010,900 | 0 | 10,447 | 98.98% | 11,872 | 3,249 | 27,733 | 27.70% | 1,022,772 | 3,249 | 38,180 | 96.61% |
| H29 | 1,007,797 | 0 | 9,472 | 99.07% | 10,103 | 2,747 | 24,676 | 26.92% | 1,017,900 | 2,747 | 34,148 | 96.50% |
| H30 | 979,587 | 0 | 6,257 | 99.37% | 7,645 | 2,606 | 25,439 | 21.42% | 987,232 | 2,606 | 31,696 | 96.64% |

固定資産税（土地・家屋）収入の推移



<固定資産税（土地・家屋）>

原則として3年ごとに評価替え（評価の見直し）を行う
 土地：下落傾向が著しいため、毎年、価格の下落修正を行っている
 家屋：3年ごとに家屋の経年減価分を補正する
 税率1.5%（超過税率）

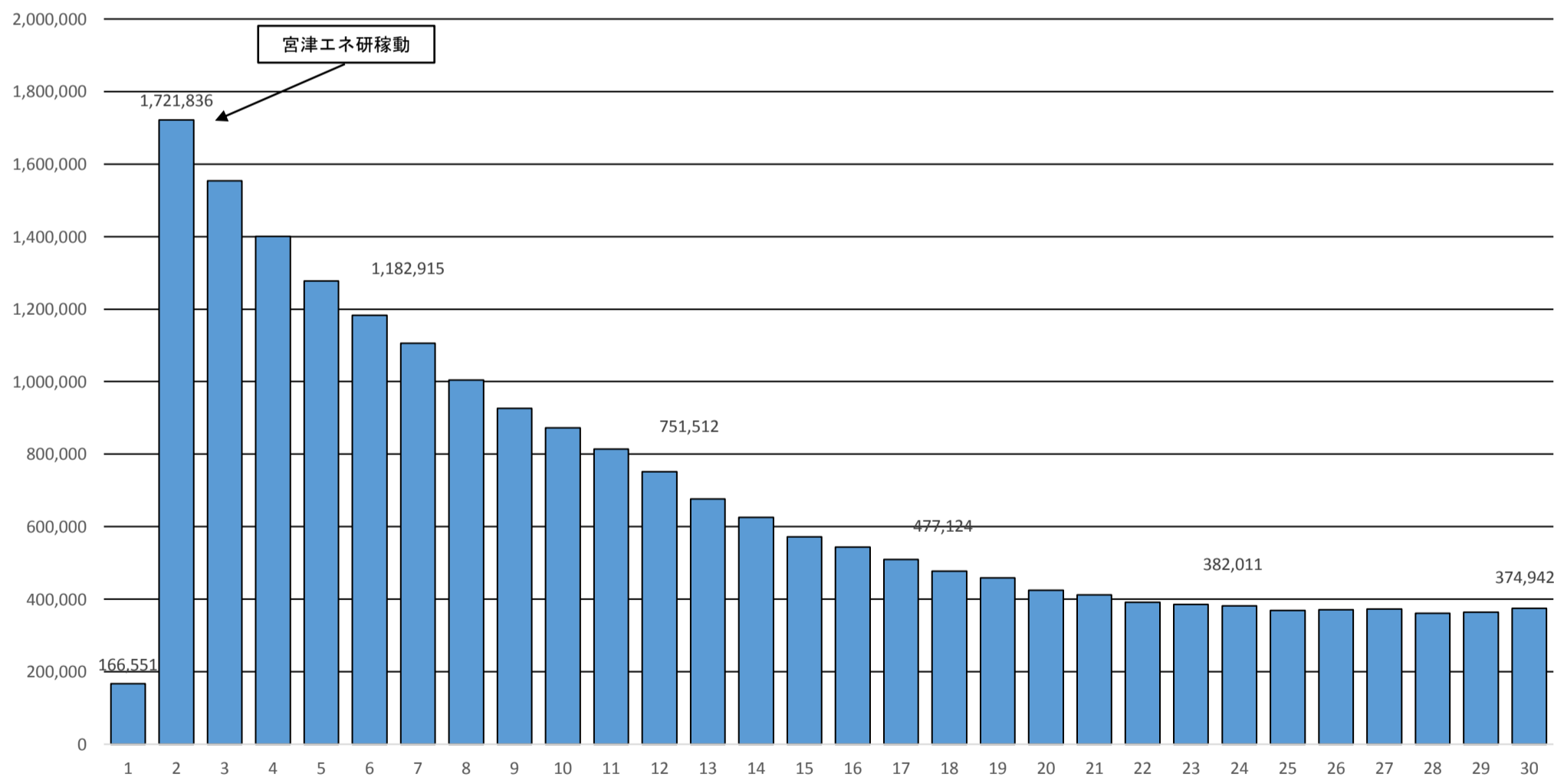
【特徴】 平成元年から平成12年頃までマンションの建設、土地の負担調整措置により固定資産税収入は増加以降は、土地価格の下落により税収は減少傾向にある

■固定資産税（償却資産）

（単位：千円）

| | 現年課税分 | | | | 滞納繰越分 | | | | 合計 | | | |
|-----|-----------|-------|-------|---------|-------|-------|-------|--------|-----------|-------|-------|--------|
| | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 |
| H1 | 165,290 | 0 | 241 | 99.85% | 1,261 | 0 | 530 | 70.40% | 166,551 | 0 | 771 | 99.54% |
| H2 | 1,721,819 | 0 | 194 | 99.99% | 17 | 0 | 754 | 2.20% | 1,721,836 | 0 | 948 | 99.94% |
| H3 | 1,553,930 | 0 | 102 | 99.99% | 0 | 0 | 948 | 0.00% | 1,553,930 | 0 | 1,050 | 99.93% |
| H4 | 1,400,724 | 0 | 112 | 99.99% | 114 | 98 | 838 | 10.92% | 1,400,838 | 98 | 950 | 99.93% |
| H5 | 1,277,402 | 0 | 74 | 99.99% | 114 | 0 | 835 | 12.04% | 1,277,516 | 0 | 909 | 99.93% |
| H6 | 1,182,885 | 0 | 67 | 99.99% | 30 | 0 | 880 | 3.30% | 1,182,915 | 0 | 947 | 99.92% |
| H7 | 1,106,278 | 0 | 32 | 99.99% | 62 | 0 | 884 | 6.60% | 1,106,340 | 0 | 916 | 99.92% |
| H8 | 1,004,534 | 0 | 23 | 99.99% | 32 | 0 | 884 | 3.48% | 1,004,566 | 0 | 907 | 99.91% |
| H9 | 925,948 | 0 | 0 | 100.00% | 6 | 205 | 696 | 0.66% | 925,954 | 205 | 696 | 99.90% |
| H10 | 872,333 | 0 | 260 | 99.97% | 0 | 0 | 696 | 0.00% | 872,333 | 0 | 956 | 99.89% |
| H11 | 813,762 | 0 | 104 | 99.99% | 171 | 184 | 601 | 17.98% | 813,933 | 184 | 705 | 99.89% |
| H12 | 751,502 | 0 | 298 | 99.96% | 10 | 225 | 469 | 1.45% | 751,512 | 225 | 767 | 99.87% |
| H13 | 676,327 | 0 | 104 | 99.99% | 226 | 0 | 541 | 29.53% | 676,553 | 0 | 645 | 99.91% |
| H14 | 625,945 | 0 | 19 | 99.99% | 98 | 442 | 104 | 15.31% | 626,043 | 442 | 123 | 99.91% |
| H15 | 572,357 | 0 | 39 | 99.99% | 95 | 0 | 28 | 76.89% | 572,452 | 0 | 67 | 99.99% |
| H16 | 543,883 | 0 | 528 | 99.90% | 0 | 0 | 67 | 0.00% | 543,883 | 0 | 595 | 99.89% |
| H17 | 508,777 | 0 | 88 | 99.98% | 462 | 0 | 133 | 77.62% | 509,239 | 0 | 221 | 99.96% |
| H18 | 477,010 | 0 | 45 | 99.99% | 114 | 28 | 78 | 51.73% | 477,124 | 28 | 123 | 99.97% |
| H19 | 458,608 | 0 | 90 | 99.98% | 0 | 0 | 121 | 0.00% | 458,608 | 0 | 211 | 99.95% |
| H20 | 424,904 | 0 | 111 | 99.97% | 40 | 0 | 171 | 19.09% | 424,944 | 0 | 282 | 99.93% |
| H21 | 412,113 | 0 | 440 | 99.89% | 93 | 0 | 190 | 32.86% | 412,206 | 0 | 630 | 99.85% |
| H22 | 391,033 | 0 | 153 | 99.96% | 375 | 0 | 256 | 59.43% | 391,408 | 0 | 409 | 99.90% |
| H23 | 385,275 | 0 | 224 | 99.94% | 11 | 0 | 398 | 2.69% | 385,286 | 0 | 622 | 99.84% |
| H24 | 381,895 | 0 | 189 | 99.95% | 116 | 39 | 467 | 18.67% | 382,011 | 39 | 656 | 99.82% |
| H25 | 369,029 | 0 | 109 | 99.97% | 211 | 0 | 445 | 32.21% | 369,240 | 0 | 554 | 99.85% |
| H26 | 371,066 | 0 | 42 | 99.99% | 145 | 0 | 409 | 26.16% | 371,211 | 0 | 451 | 99.88% |
| H27 | 372,772 | 0 | 78 | 99.98% | 191 | 0 | 260 | 42.34% | 372,963 | 0 | 338 | 99.91% |
| H28 | 361,413 | 0 | 112 | 98.98% | 56 | 209 | 36 | 18.72% | 361,469 | 209 | 148 | 99.90% |
| H29 | 363,761 | 0 | 190 | 99.95% | 48 | 0 | 8 | 85.75% | 363,809 | 0 | 198 | 99.95% |
| H30 | 374,942 | 0 | 3,879 | 98.98% | 0 | 0 | 18 | 0.00% | 374,942 | 0 | 3,897 | 98.97% |

固定資産税（償却資産）収入の推移



<固定資産税（償却資産）>

事業用に供する資産に対し課税するもの
 税率：1.5%（超過税率）

- 関西電力㈱宮津エネルギー研究所
 平成元年8月：1号機運転開始
 平成元年12月：2号機運転開始
 平成14年4月：1号機長期計画停止
 平成16年4月：2号機長期計画停止

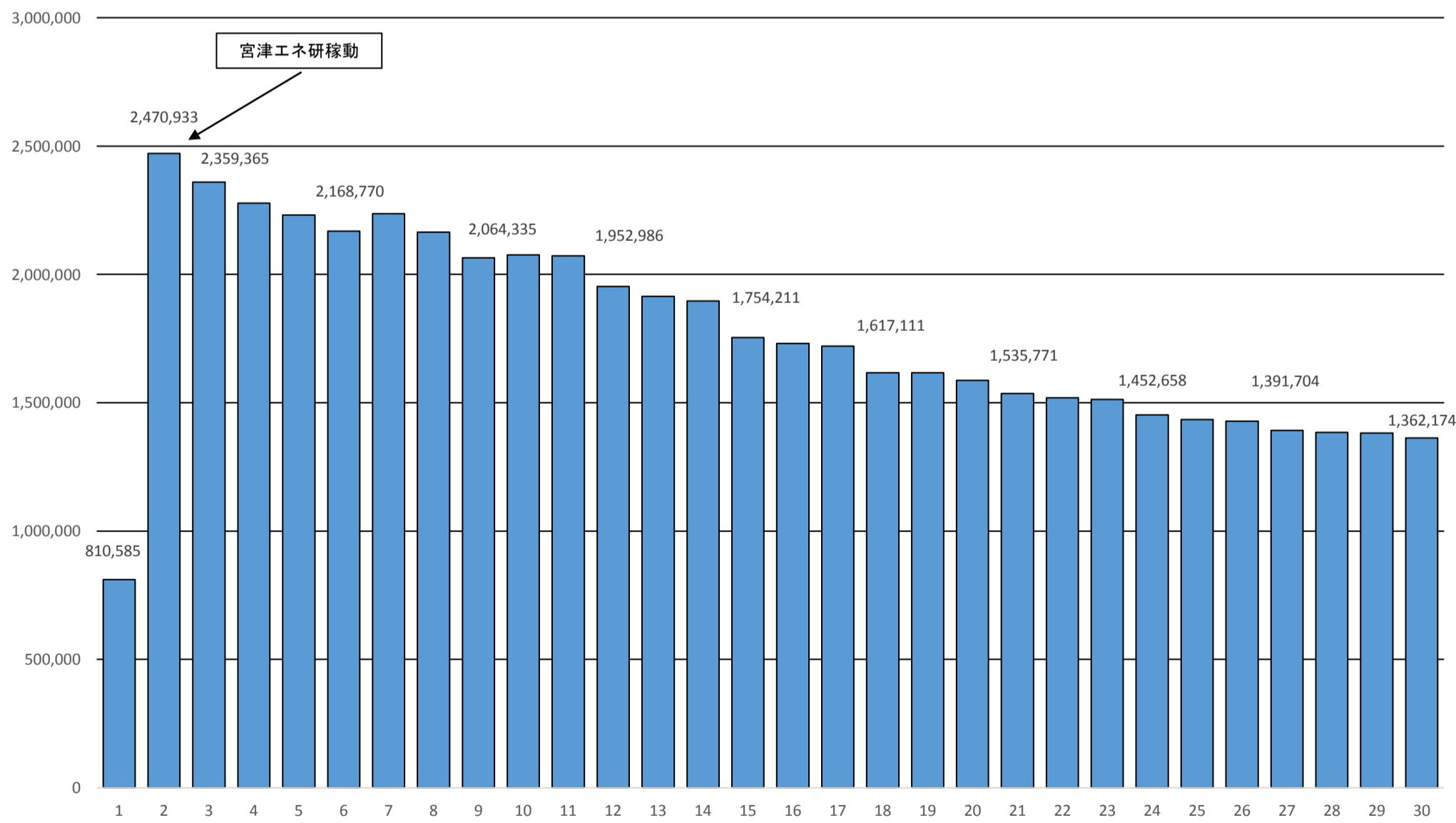
【特徴】 ■■■■■が所有する資産が多く、特に■■■■■の資産の減価による固定資産税の減少が著しい。（現在は下限まできている）
 資産の経年減価により年々減少してきているが、ここ数年は設備投資が行われるようになり、ほぼ横ばいで推移している。

■固定資産税合計

(単位：千円)

| | 現年課税分 | | | | 滞納繰越分 | | | | 合計 | | | |
|-----|-----------|-------|--------|--------|--------|--------|--------|--------|-----------|--------|---------|--------|
| | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 |
| H1 | 799,686 | 0 | 4,697 | 99.42% | 10,899 | 513 | 10,655 | 49.39% | 810,585 | 513 | 15,352 | 98.08% |
| H2 | 2,468,422 | 0 | 5,433 | 99.78% | 2,511 | 202 | 12,669 | 16.32% | 2,470,933 | 202 | 18,102 | 99.27% |
| H3 | 2,356,885 | 0 | 5,816 | 99.75% | 2,480 | 990 | 14,644 | 13.69% | 2,359,365 | 990 | 20,460 | 99.10% |
| H4 | 2,272,537 | 0 | 10,439 | 99.54% | 4,643 | 2,008 | 13,855 | 22.64% | 2,277,180 | 2,008 | 24,294 | 98.86% |
| H5 | 2,224,905 | 0 | 10,250 | 99.54% | 5,809 | 438 | 18,060 | 23.90% | 2,230,714 | 438 | 28,310 | 98.73% |
| H6 | 2,163,793 | 0 | 11,262 | 99.48% | 4,977 | 422 | 22,901 | 17.59% | 2,168,770 | 422 | 34,163 | 98.43% |
| H7 | 2,225,890 | 0 | 14,118 | 99.37% | 10,109 | 22 | 23,691 | 29.89% | 2,235,999 | 22 | 37,809 | 98.34% |
| H8 | 2,158,168 | 0 | 17,980 | 99.17% | 6,926 | 18 | 30,859 | 18.32% | 2,165,094 | 18 | 48,839 | 97.79% |
| H9 | 2,056,698 | 201 | 14,660 | 99.28% | 7,637 | 5,958 | 35,076 | 15.69% | 2,064,335 | 6,159 | 49,736 | 97.36% |
| H10 | 2,067,992 | 0 | 21,146 | 98.99% | 8,578 | 163 | 41,014 | 17.24% | 2,076,570 | 163 | 62,160 | 97.09% |
| H11 | 2,060,750 | 0 | 17,399 | 99.16% | 11,881 | 861 | 49,417 | 19.12% | 2,072,631 | 861 | 66,816 | 96.84% |
| H12 | 1,945,941 | 0 | 16,259 | 99.17% | 7,045 | 2,466 | 57,244 | 10.55% | 1,952,986 | 2,466 | 73,503 | 96.26% |
| H13 | 1,908,479 | 117 | 17,329 | 99.09% | 6,063 | 6,056 | 61,384 | 8.25% | 1,914,542 | 6,173 | 78,713 | 95.76% |
| H14 | 1,874,718 | 8 | 20,849 | 98.90% | 22,305 | 6,864 | 49,543 | 28.34% | 1,897,023 | 6,872 | 70,392 | 96.09% |
| H15 | 1,740,682 | 0 | 15,442 | 99.12% | 13,529 | 808 | 54,650 | 19.51% | 1,754,211 | 808 | 70,092 | 96.12% |
| H16 | 1,720,817 | 0 | 21,152 | 98.79% | 9,697 | 1,659 | 58,737 | 13.83% | 1,730,514 | 1,659 | 79,889 | 95.50% |
| H17 | 1,706,526 | 0 | 19,818 | 98.85% | 14,159 | 8,584 | 57,146 | 17.72% | 1,720,685 | 8,584 | 76,964 | 95.26% |
| H18 | 1,606,110 | 110 | 21,775 | 98.66% | 11,001 | 2,919 | 63,001 | 14.30% | 1,617,111 | 3,029 | 84,776 | 94.85% |
| H19 | 1,599,997 | 887 | 23,286 | 98.51% | 17,092 | 5,078 | 62,604 | 20.16% | 1,617,089 | 5,965 | 85,890 | 94.62% |
| H20 | 1,574,850 | 83 | 28,343 | 98.23% | 12,512 | 3,919 | 69,459 | 14.57% | 1,587,362 | 4,002 | 97,802 | 93.97% |
| H21 | 1,522,884 | 16 | 29,274 | 98.11% | 12,887 | 8,926 | 75,945 | 13.18% | 1,535,771 | 8,942 | 105,219 | 93.08% |
| H22 | 1,500,394 | 0 | 24,478 | 98.39% | 18,242 | 12,428 | 74,551 | 17.34% | 1,518,636 | 12,428 | 99,029 | 93.16% |
| H23 | 1,493,153 | 503 | 24,291 | 98.37% | 19,891 | 6,203 | 71,298 | 20.42% | 1,513,044 | 6,706 | 95,589 | 93.67% |
| H24 | 1,426,096 | 761 | 17,851 | 98.81% | 26,562 | 9,587 | 55,155 | 29.09% | 1,452,658 | 10,348 | 73,006 | 94.57% |
| H25 | 1,412,812 | 363 | 12,477 | 99.10% | 21,287 | 3,715 | 45,549 | 30.17% | 1,434,099 | 4,078 | 58,026 | 95.85% |
| H26 | 1,411,161 | 142 | 12,495 | 99.11% | 17,200 | 6,391 | 34,033 | 29.85% | 1,428,361 | 6,533 | 46,528 | 96.42% |
| H27 | 1,380,042 | 0 | 12,289 | 99.12% | 11,662 | 1,680 | 32,897 | 25.22% | 1,391,704 | 1,680 | 45,186 | 96.74% |
| H28 | 1,372,313 | 0 | 10,559 | 99.24% | 11,928 | 3,458 | 27,769 | 27.64% | 1,384,241 | 3,458 | 38,328 | 97.07% |
| H29 | 1,371,558 | 0 | 9,662 | 99.30% | 10,151 | 2,747 | 24,684 | 27.01% | 1,381,709 | 2,747 | 34,346 | 97.39% |
| H30 | 1,354,529 | 0 | 10,136 | 99.26% | 7,645 | 2,606 | 25,457 | 21.41% | 1,362,174 | 2,606 | 35,593 | 97.27% |

固定資産税収入の推移



<固定資産税>

税率：1.5%（超過税率）

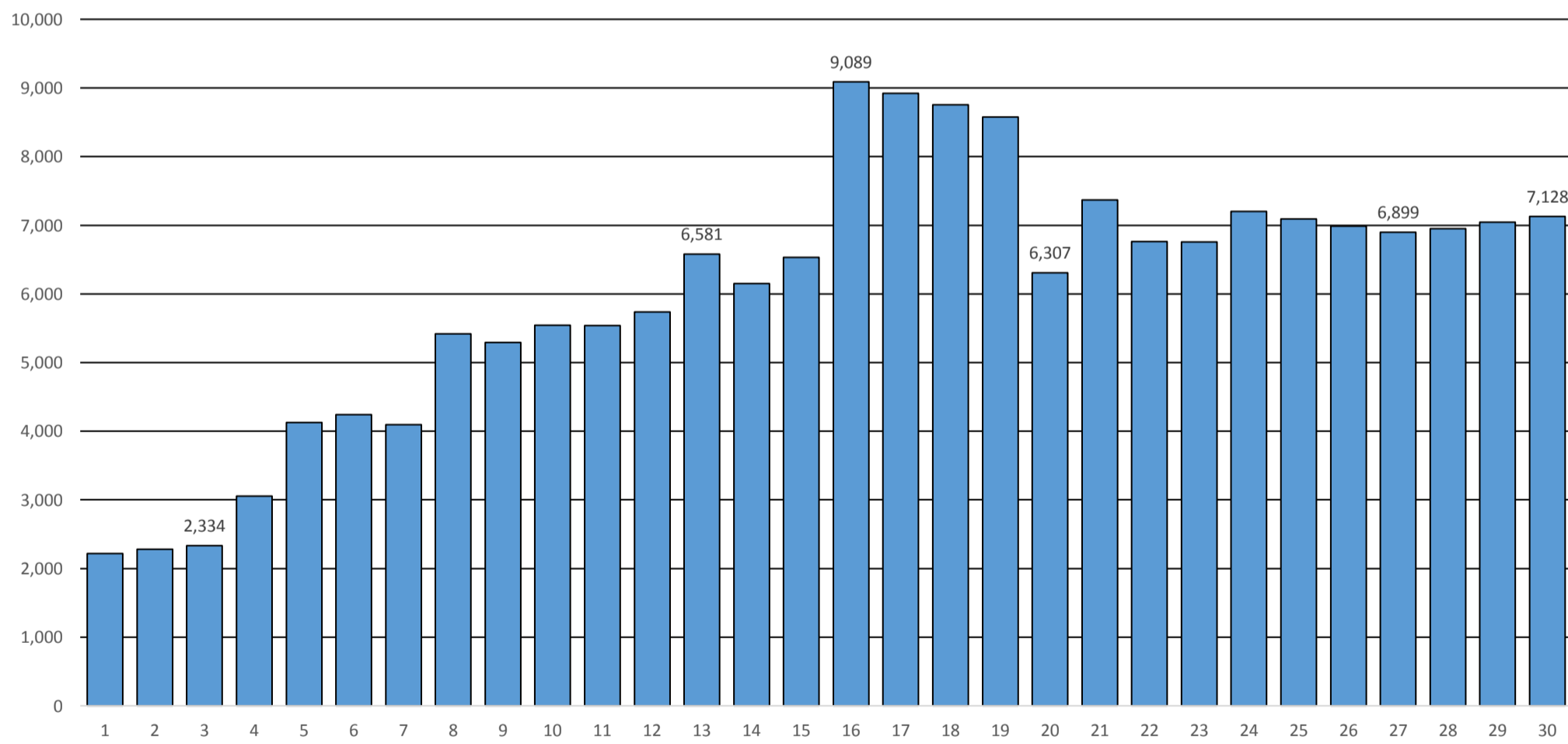
【特徴】 評価替ごと（3年）に土地・家屋の減価を反映するため、税収が減少する

■ 国有財産等所在市町村交付金

(単位：千円)

| | 現年課税分 | | | | 滞納繰越分 | | | | 合 計 | | | |
|-----|-------|-------|-------|---------|-------|-------|-------|-----|-------|-------|-------|---------|
| | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 |
| H1 | 2,216 | 0 | 0 | 100.00% | | | | | 2,216 | 0 | 0 | 100.00% |
| H2 | 2,280 | 0 | 0 | 100.00% | | | | | 2,280 | 0 | 0 | 100.00% |
| H3 | 2,334 | 0 | 0 | 100.00% | | | | | 2,334 | 0 | 0 | 100.00% |
| H4 | 3,057 | 0 | 0 | 100.00% | | | | | 3,057 | 0 | 0 | 100.00% |
| H5 | 4,124 | 0 | 0 | 100.00% | | | | | 4,124 | 0 | 0 | 100.00% |
| H6 | 4,243 | 0 | 0 | 100.00% | | | | | 4,243 | 0 | 0 | 100.00% |
| H7 | 4,093 | 0 | 0 | 100.00% | | | | | 4,093 | 0 | 0 | 100.00% |
| H8 | 5,418 | 0 | 0 | 100.00% | | | | | 5,418 | 0 | 0 | 100.00% |
| H9 | 5,295 | 0 | 0 | 100.00% | | | | | 5,295 | 0 | 0 | 100.00% |
| H10 | 5,546 | 0 | 0 | 100.00% | | | | | 5,546 | 0 | 0 | 100.00% |
| H11 | 5,538 | 0 | 0 | 100.00% | | | | | 5,538 | 0 | 0 | 100.00% |
| H12 | 5,735 | 0 | 0 | 100.00% | | | | | 5,735 | 0 | 0 | 100.00% |
| H13 | 6,581 | 0 | 0 | 100.00% | | | | | 6,581 | 0 | 0 | 100.00% |
| H14 | 6,151 | 0 | 0 | 100.00% | | | | | 6,151 | 0 | 0 | 100.00% |
| H15 | 6,530 | 0 | 0 | 100.00% | | | | | 6,530 | 0 | 0 | 100.00% |
| H16 | 9,089 | 0 | 0 | 100.00% | | | | | 9,089 | 0 | 0 | 100.00% |
| H17 | 8,923 | 0 | 0 | 100.00% | | | | | 8,923 | 0 | 0 | 100.00% |
| H18 | 8,757 | 0 | 0 | 100.00% | | | | | 8,757 | 0 | 0 | 100.00% |
| H19 | 8,576 | 0 | 0 | 100.00% | | | | | 8,576 | 0 | 0 | 100.00% |
| H20 | 6,307 | 0 | 0 | 100.00% | | | | | 6,307 | 0 | 0 | 100.00% |
| H21 | 7,369 | 0 | 0 | 100.00% | | | | | 7,369 | 0 | 0 | 100.00% |
| H22 | 6,764 | 0 | 0 | 100.00% | | | | | 6,764 | 0 | 0 | 100.00% |
| H23 | 6,759 | 0 | 0 | 100.00% | | | | | 6,759 | 0 | 0 | 100.00% |
| H24 | 7,204 | 0 | 0 | 100.00% | | | | | 7,204 | 0 | 0 | 100.00% |
| H25 | 7,092 | 0 | 0 | 100.00% | | | | | 7,092 | 0 | 0 | 100.00% |
| H26 | 6,985 | 0 | 0 | 100.00% | | | | | 6,985 | 0 | 0 | 100.00% |
| H27 | 6,899 | 0 | 0 | 100.00% | | | | | 6,899 | 0 | 0 | 100.00% |
| H28 | 6,953 | 0 | 0 | 100.00% | | | | | 6,953 | 0 | 0 | 100.00% |
| H29 | 7,042 | 0 | 0 | 100.00% | | | | | 7,042 | 0 | 0 | 100.00% |
| H30 | 7,128 | 0 | 0 | 100.00% | | | | | 7,128 | 0 | 0 | 100.00% |

国有財産等所在市町村交付金収入の推移



< 国有財産等所在市町村交付金 >

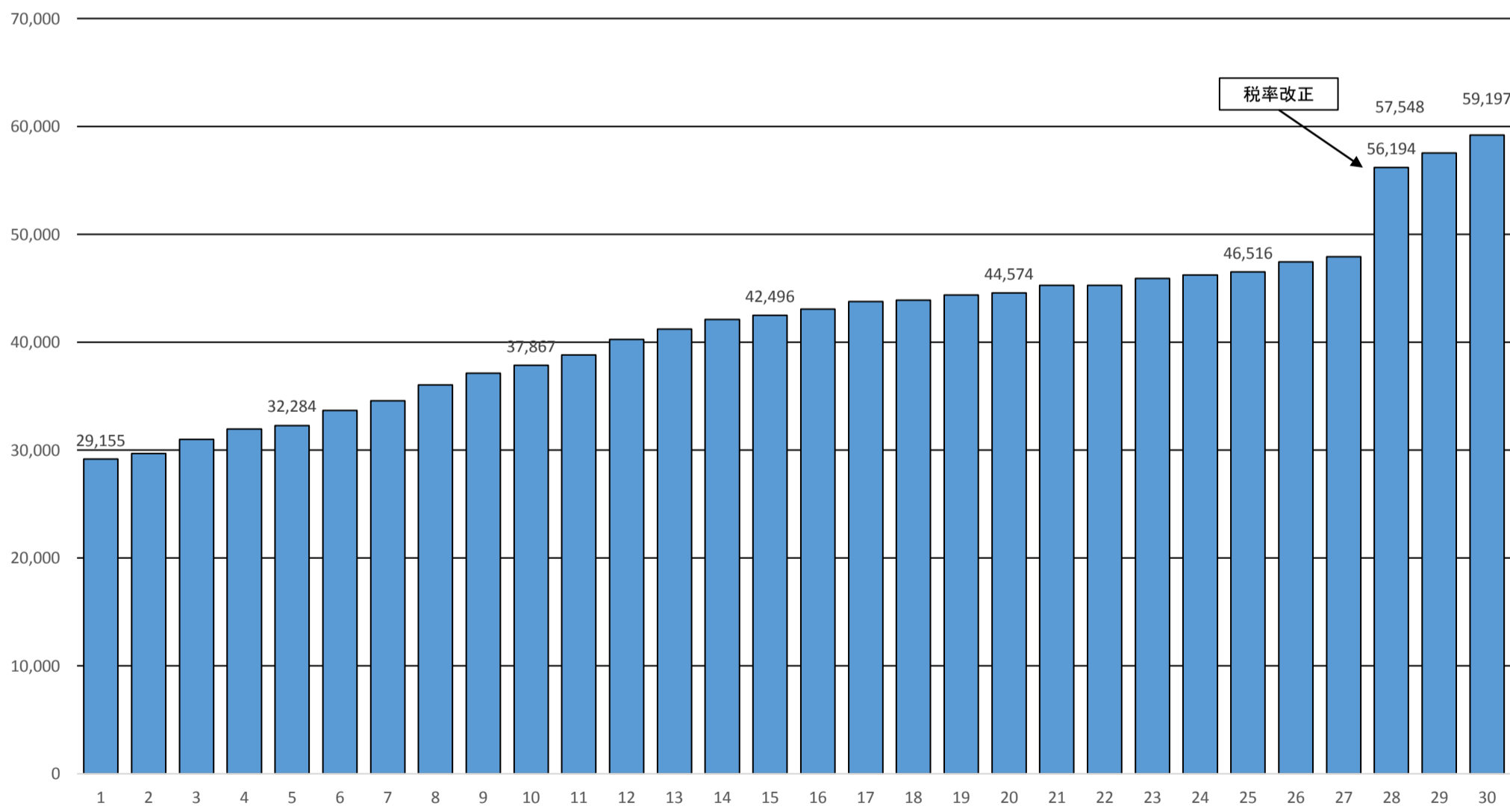
市内に所在する国・府の公有資産のうち、所有団体以外の者が有償で使用している資産の固定資産税相当分を交付金として配分されるもの

■軽自動車税

(単位：千円)

| | 現年課税分 | | | | 滞納繰越分 | | | | 合計 | | | |
|-----|--------|-------|-------|--------|-------|-------|-------|--------|--------|-------|-------|--------|
| | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 |
| H1 | 29,108 | 0 | 315 | 98.93% | 47 | 20 | 441 | 9.24% | 29,155 | 20 | 756 | 97.40% |
| H2 | 29,582 | 0 | 265 | 99.11% | 92 | 54 | 610 | 12.23% | 29,674 | 54 | 875 | 96.97% |
| H3 | 30,903 | 0 | 359 | 98.85% | 75 | 87 | 713 | 8.62% | 30,978 | 87 | 1,072 | 96.39% |
| H4 | 31,812 | 0 | 325 | 98.99% | 141 | 115 | 816 | 13.17% | 31,953 | 115 | 1,141 | 96.22% |
| H5 | 32,159 | 0 | 338 | 98.96% | 125 | 144 | 869 | 10.96% | 32,284 | 144 | 1,207 | 95.98% |
| H6 | 33,278 | 0 | 153 | 99.54% | 384 | 123 | 700 | 31.79% | 33,662 | 123 | 853 | 97.18% |
| H7 | 34,299 | 0 | 75 | 99.78% | 273 | 71 | 510 | 31.97% | 34,572 | 71 | 585 | 98.14% |
| H8 | 35,847 | 0 | 96 | 99.73% | 176 | 79 | 326 | 30.29% | 36,023 | 79 | 422 | 98.63% |
| H9 | 37,015 | 0 | 153 | 99.59% | 111 | 76 | 235 | 26.29% | 37,126 | 76 | 388 | 98.77% |
| H10 | 37,742 | 0 | 280 | 99.26% | 125 | 33 | 230 | 32.32% | 37,867 | 33 | 510 | 98.59% |
| H11 | 38,606 | 0 | 319 | 99.18% | 218 | 8 | 284 | 42.77% | 38,824 | 8 | 603 | 98.45% |
| H12 | 40,065 | 0 | 275 | 99.32% | 205 | 2 | 396 | 33.99% | 40,270 | 2 | 671 | 98.36% |
| H13 | 40,996 | 0 | 253 | 99.39% | 229 | 5 | 437 | 34.16% | 41,225 | 5 | 690 | 98.34% |
| H14 | 41,912 | 0 | 526 | 98.76% | 197 | 17 | 472 | 28.72% | 42,109 | 17 | 998 | 97.65% |
| H15 | 42,205 | 6 | 635 | 98.50% | 291 | 23 | 684 | 29.19% | 42,496 | 29 | 1,319 | 96.93% |
| H16 | 42,797 | 0 | 790 | 99.90% | 260 | 43 | 1,016 | 19.71% | 43,057 | 43 | 1,806 | 95.88% |
| H17 | 43,456 | 0 | 995 | 97.76% | 325 | 38 | 1,443 | 17.98% | 43,781 | 38 | 2,438 | 94.65% |
| H18 | 43,444 | 0 | 1,321 | 97.05% | 451 | 61 | 1,923 | 18.51% | 43,895 | 61 | 3,244 | 93.00% |
| H19 | 43,904 | 0 | 1,260 | 97.21% | 478 | 126 | 2,640 | 14.73% | 44,382 | 126 | 3,900 | 91.68% |
| H20 | 44,186 | 0 | 1,279 | 97.19% | 388 | 335 | 3,154 | 10.01% | 44,574 | 335 | 4,433 | 90.34% |
| H21 | 44,842 | 0 | 1,081 | 97.65% | 415 | 415 | 3,603 | 9.37% | 45,257 | 415 | 4,684 | 89.87% |
| H22 | 44,718 | 4 | 1,223 | 97.33% | 554 | 671 | 3,458 | 11.83% | 45,272 | 675 | 4,681 | 89.42% |
| H23 | 45,059 | 0 | 994 | 97.84% | 849 | 651 | 3,180 | 18.14% | 45,908 | 651 | 4,174 | 90.49% |
| H24 | 45,449 | 0 | 826 | 98.22% | 794 | 584 | 2,754 | 19.22% | 46,243 | 584 | 3,580 | 91.74% |
| H25 | 45,893 | 0 | 855 | 98.17% | 623 | 314 | 2,639 | 17.43% | 46,516 | 314 | 3,494 | 92.43% |
| H26 | 46,729 | 0 | 789 | 98.34% | 710 | 368 | 2,417 | 20.32% | 47,439 | 368 | 3,206 | 92.99% |
| H27 | 47,216 | 0 | 765 | 98.41% | 720 | 381 | 2,053 | 22.82% | 47,936 | 381 | 2,818 | 93.74% |
| H28 | 55,550 | 0 | 943 | 98.33% | 644 | 356 | 1,754 | 23.40% | 56,194 | 356 | 2,697 | 94.85% |
| H29 | 57,002 | 0 | 882 | 98.48% | 546 | 593 | 1,568 | 20.18% | 57,548 | 593 | 2,450 | 94.84% |
| H30 | 58,685 | 0 | 1,044 | 98.25% | 512 | 142 | 1,870 | 20.27% | 59,197 | 142 | 2,914 | 95.09% |

軽自動車税収入の推移



<軽自動車税>

平成27年度：軽自動車と小型自動車との税負担の格差を是正するための法改正を受け、税率を改正（H28課税分から適用）

環境負荷の高い車両には重課（初回登録後13年経過車両が対象）

環境負荷の低い車両には軽課（グリーン化特例）

税率：車両区分により2,000円～10,800円

登録台数：H30 9,460台（H18 10,118台）

【特徴】 全体の課税台数は減少傾向にある

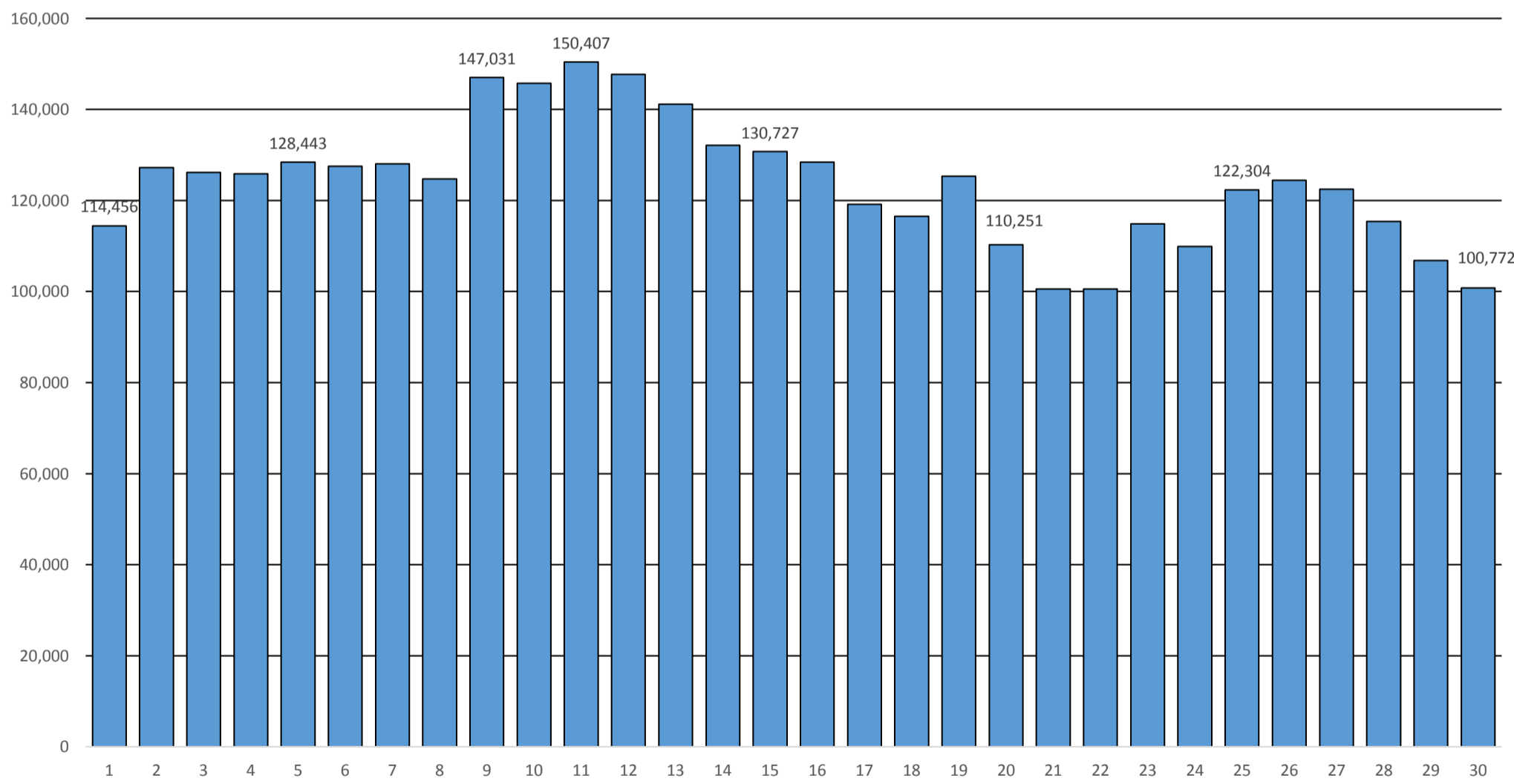
- ・ 少子化や所有者の高齢化による免許返納に伴う原動機付自転車や軽四輪車の減少
- ・ 農家の減少による農耕用小型特殊自動車の減少
- ・ 若者のバイク離れ、車離れによる減少

■市たばこ税

(単位：千円)

| | 現年課税分 | | | | 滞納繰越分 | | | | 合計 | | | |
|-----|---------|-------|-------|---------|-------|-------|-------|-----|---------|-------|-------|---------|
| | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 |
| H1 | 114,456 | 0 | 0 | 100.00% | | | | | 114,456 | 0 | 0 | 100.00% |
| H2 | 127,195 | 0 | 0 | 100.00% | | | | | 127,195 | 0 | 0 | 100.00% |
| H3 | 126,143 | 0 | 0 | 100.00% | | | | | 126,143 | 0 | 0 | 100.00% |
| H4 | 125,896 | 0 | 0 | 100.00% | | | | | 125,896 | 0 | 0 | 100.00% |
| H5 | 128,443 | 0 | 0 | 100.00% | | | | | 128,443 | 0 | 0 | 100.00% |
| H6 | 127,500 | 0 | 0 | 100.00% | | | | | 127,500 | 0 | 0 | 100.00% |
| H7 | 128,045 | 0 | 0 | 100.00% | | | | | 128,045 | 0 | 0 | 100.00% |
| H8 | 124,773 | 0 | 0 | 100.00% | | | | | 124,773 | 0 | 0 | 100.00% |
| H9 | 147,031 | 0 | 0 | 100.00% | | | | | 147,031 | 0 | 0 | 100.00% |
| H10 | 145,762 | 0 | 0 | 100.00% | | | | | 145,762 | 0 | 0 | 100.00% |
| H11 | 150,407 | 0 | 0 | 100.00% | | | | | 150,407 | 0 | 0 | 100.00% |
| H12 | 147,693 | 0 | 0 | 100.00% | | | | | 147,693 | 0 | 0 | 100.00% |
| H13 | 141,150 | 0 | 0 | 100.00% | | | | | 141,150 | 0 | 0 | 100.00% |
| H14 | 132,133 | 0 | 0 | 100.00% | | | | | 132,133 | 0 | 0 | 100.00% |
| H15 | 130,727 | 0 | 0 | 100.00% | | | | | 130,727 | 0 | 0 | 100.00% |
| H16 | 128,423 | 0 | 0 | 100.00% | | | | | 128,423 | 0 | 0 | 100.00% |
| H17 | 119,127 | 0 | 0 | 100.00% | | | | | 119,127 | 0 | 0 | 100.00% |
| H18 | 116,543 | 0 | 0 | 100.00% | | | | | 116,543 | 0 | 0 | 100.00% |
| H19 | 125,343 | 0 | 0 | 100.00% | | | | | 125,343 | 0 | 0 | 100.00% |
| H20 | 110,251 | 0 | 0 | 100.00% | | | | | 110,251 | 0 | 0 | 100.00% |
| H21 | 100,552 | 0 | 0 | 100.00% | | | | | 100,552 | 0 | 0 | 100.00% |
| H22 | 100,542 | 0 | 0 | 100.00% | | | | | 100,542 | 0 | 0 | 100.00% |
| H23 | 114,851 | 0 | 0 | 100.00% | | | | | 114,851 | 0 | 0 | 100.00% |
| H24 | 109,909 | 0 | 0 | 100.00% | | | | | 109,909 | 0 | 0 | 100.00% |
| H25 | 122,304 | 0 | 0 | 100.00% | | | | | 122,304 | 0 | 0 | 100.00% |
| H26 | 124,446 | 0 | 0 | 100.00% | | | | | 124,446 | 0 | 0 | 100.00% |
| H27 | 122,483 | 0 | 0 | 100.00% | | | | | 122,483 | 0 | 0 | 100.00% |
| H28 | 115,374 | 0 | 0 | 100.00% | | | | | 115,374 | 0 | 0 | 100.00% |
| H29 | 106,776 | 0 | 0 | 100.00% | | | | | 106,776 | 0 | 0 | 100.00% |
| H30 | 100,772 | 0 | 0 | 100.00% | | | | | 100,772 | 0 | 0 | 100.00% |

市たばこ税収入の推移



<市たばこ税>

税率：現行 5,692円/千本あたり
 R2.10.1～ 6,122円/千本あたり
 R3.10.1～ 6,552円/千本あたり
 (3級品たばこを除く)

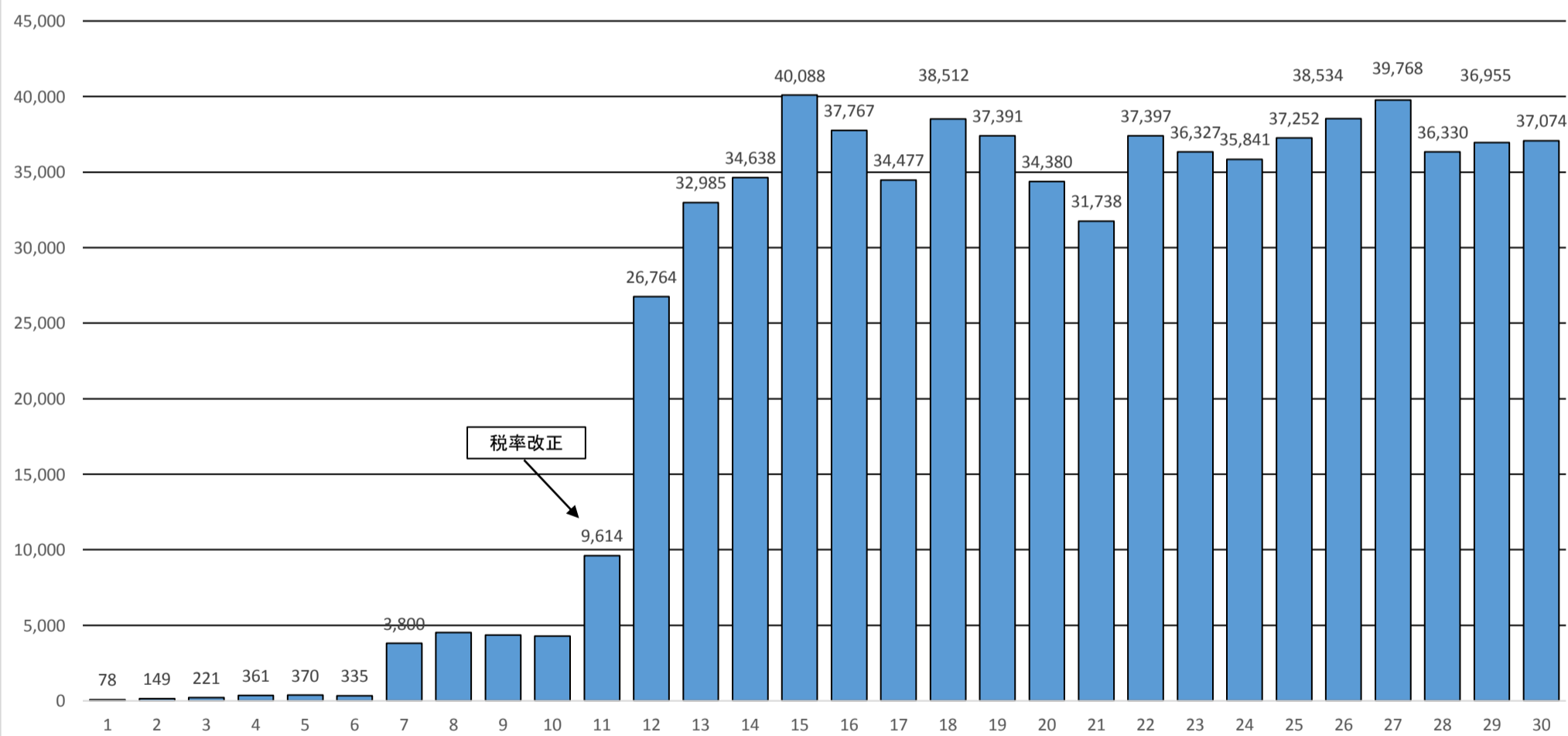
- 【特徴】 たばこの売り上げ本数は減少傾向にある
- ・禁煙、健康志向の高まり
 - ・喫煙場所の制限強化
 - ・たばこ税の値上げ

■入湯税

(単位：千円)

| | 現年課税分 | | | | 滞納繰越分 | | | | 合計 | | | |
|-----|--------|-------|-------|---------|-------|-------|-------|---------|--------|-------|-------|---------|
| | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 |
| H1 | 78 | 0 | 0 | 100.00% | | | | | 78 | 0 | 0 | 100.00% |
| H2 | 149 | 0 | 0 | 100.00% | | | | | 149 | 0 | 0 | 100.00% |
| H3 | 221 | 0 | 0 | 100.00% | | | | | 221 | 0 | 0 | 100.00% |
| H4 | 361 | 0 | 0 | 100.00% | | | | | 361 | 0 | 0 | 100.00% |
| H5 | 370 | 0 | 0 | 100.00% | | | | | 370 | 0 | 0 | 100.00% |
| H6 | 335 | 0 | 0 | 100.00% | | | | | 335 | 0 | 0 | 100.00% |
| H7 | 3,800 | 0 | 0 | 100.00% | | | | | 3,800 | 0 | 0 | 100.00% |
| H8 | 4,513 | 0 | 0 | 100.00% | | | | | 4,513 | 0 | 0 | 100.00% |
| H9 | 4,346 | 0 | 0 | 100.00% | | | | | 4,346 | 0 | 0 | 100.00% |
| H10 | 4,283 | 0 | 0 | 100.00% | | | | | 4,283 | 0 | 0 | 100.00% |
| H11 | 9,614 | 0 | 0 | 100.00% | | | | | 9,614 | 0 | 0 | 100.00% |
| H12 | 26,764 | 0 | 0 | 100.00% | | | | | 26,764 | 0 | 0 | 100.00% |
| H13 | 32,985 | 0 | 0 | 100.00% | | | | | 32,985 | 0 | 0 | 100.00% |
| H14 | 34,638 | 0 | 0 | 100.00% | | | | | 34,638 | 0 | 0 | 100.00% |
| H15 | 40,088 | 0 | 0 | 100.00% | | | | | 40,088 | 0 | 0 | 100.00% |
| H16 | 37,767 | 0 | 0 | 100.00% | | | | | 37,767 | 0 | 0 | 100.00% |
| H17 | 34,477 | 0 | 89 | 99.74% | | | | | 34,477 | 0 | 89 | 99.74% |
| H18 | 38,423 | 0 | 0 | 100.00% | 89 | 0 | 0 | 100.00% | 38,512 | 0 | 0 | 100.00% |
| H19 | 37,391 | 0 | 0 | 100.00% | | | | | 37,391 | 0 | 0 | 100.00% |
| H20 | 34,380 | 0 | 363 | 98.96% | | | | | 34,380 | 0 | 363 | 98.96% |
| H21 | 31,535 | 0 | 0 | 100.00% | 203 | 0 | 160 | 55.97% | 31,738 | 0 | 160 | 99.50% |
| H22 | 37,371 | 0 | 0 | 100.00% | 26 | 0 | 134 | 16.24% | 37,397 | 0 | 134 | 99.64% |
| H23 | 36,257 | 0 | 0 | 100.00% | 70 | 0 | 64 | 52.24% | 36,327 | 0 | 64 | 99.82% |
| H24 | 35,777 | 0 | 0 | 100.00% | 64 | 0 | 0 | 100.00% | 35,841 | 0 | 0 | 100.00% |
| H25 | 37,252 | 0 | 0 | 100.00% | | | | | 37,252 | 0 | 0 | 100.00% |
| H26 | 38,534 | 0 | 0 | 100.00% | | | | | 38,534 | 0 | 0 | 100.00% |
| H27 | 39,768 | 0 | 1,386 | 96.63% | | | | | 39,768 | 0 | 1,386 | 96.63% |
| H28 | 36,330 | 0 | 0 | 100.00% | 0 | 0 | 1,386 | 0.00% | 36,330 | 0 | 1,386 | 96.32% |
| H29 | 36,955 | 0 | 1,275 | 96.66% | 0 | 0 | 1,386 | 0.00% | 36,955 | 0 | 2,661 | 93.28% |
| H30 | 36,974 | 0 | 0 | 100.00% | 100 | 0 | 2,561 | 3.76% | 37,074 | 0 | 2,561 | 93.54% |

入湯税収入の推移



<入湯税>

環境衛生施設、鉱泉源の保護管理施設及び消防施設その他消防活動に必要な施設の整備並びに観光の振興に要する経費に充当されるもの

特別納税義務者数：33件
H11税率改正：80円⇒150円

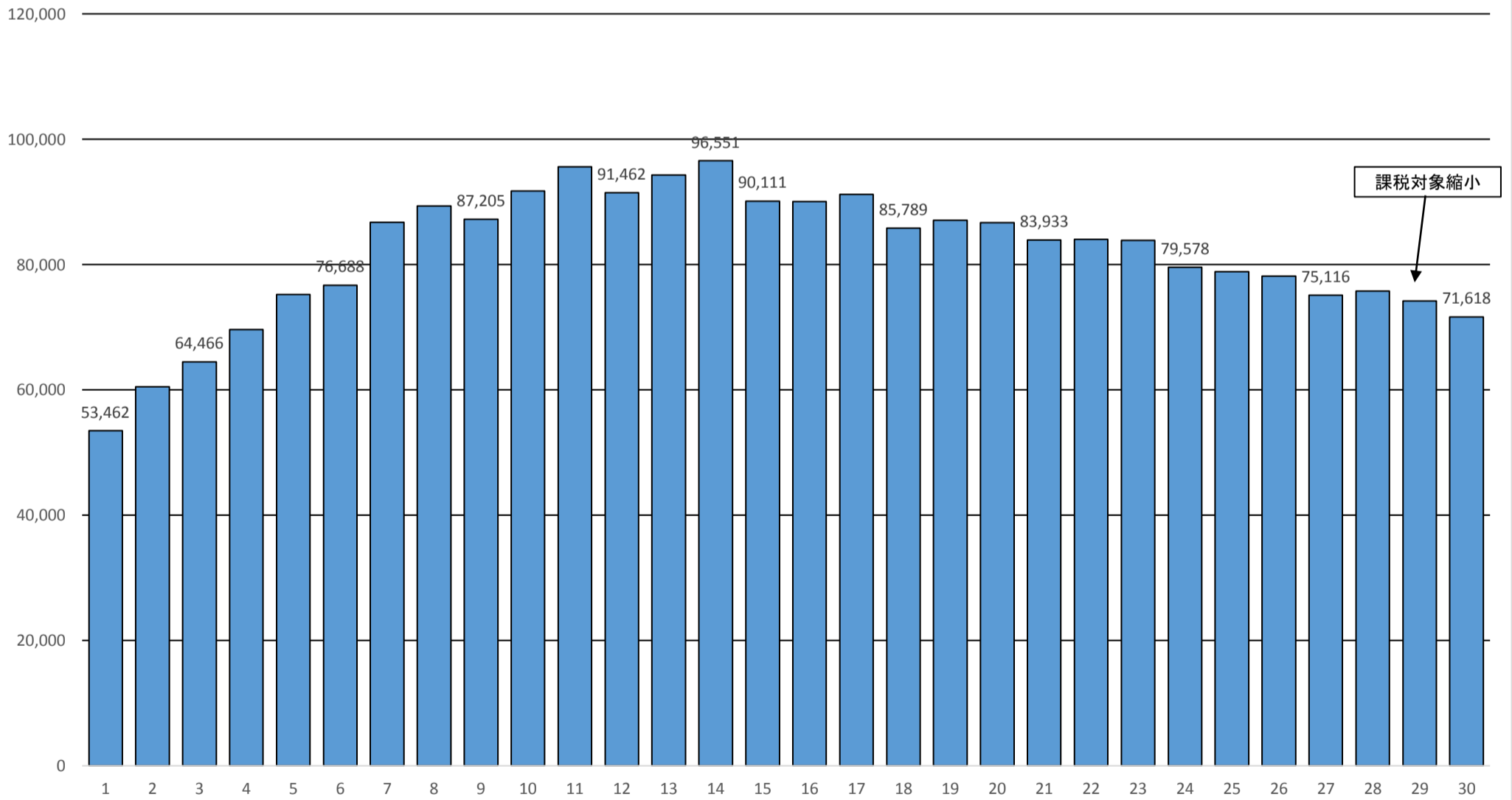
【特徴】 観光入込客の増減に影響されるところが大きい

■都市計画税

(単位：千円)

| | 現年課税分 | | | | 滞納繰越分 | | | | 合計 | | | |
|-----|--------|-------|-------|--------|-------|-------|-------|--------|--------|-------|-------|--------|
| | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 | 収入額 | 不納欠損額 | 収入未済額 | 収納率 |
| H1 | 52,662 | 0 | 370 | 99.30% | 800 | 43 | 840 | 47.53% | 53,462 | 43 | 1,210 | 97.71% |
| H2 | 60,273 | 0 | 423 | 99.30% | 201 | 16 | 962 | 17.07% | 60,474 | 16 | 1,385 | 97.74% |
| H3 | 64,267 | 0 | 457 | 99.29% | 199 | 79 | 1,096 | 14.45% | 64,466 | 79 | 1,553 | 97.53% |
| H4 | 69,274 | 0 | 822 | 98.83% | 360 | 152 | 1,034 | 23.28% | 69,634 | 152 | 1,856 | 97.20% |
| H5 | 74,746 | 0 | 804 | 98.94% | 449 | 35 | 1,359 | 24.38% | 75,195 | 35 | 2,163 | 97.16% |
| H6 | 76,303 | 0 | 872 | 98.87% | 385 | 33 | 1,713 | 18.06% | 76,688 | 33 | 2,585 | 96.70% |
| H7 | 85,981 | 0 | 1,082 | 98.76% | 772 | 1 | 1,751 | 30.56% | 86,753 | 1 | 2,833 | 96.84% |
| H8 | 88,809 | 0 | 1,382 | 98.47% | 530 | 1 | 2,308 | 18.69% | 89,339 | 1 | 3,690 | 96.03% |
| H9 | 86,620 | 15 | 1,123 | 98.70% | 585 | 441 | 2,634 | 15.98% | 87,205 | 456 | 3,757 | 95.39% |
| H10 | 91,078 | 0 | 1,591 | 98.28% | 653 | 12 | 3,071 | 17.49% | 91,731 | 12 | 4,662 | 95.15% |
| H11 | 94,706 | 0 | 1,313 | 98.63% | 892 | 52 | 3,719 | 19.13% | 95,598 | 52 | 5,032 | 94.95% |
| H12 | 90,927 | 0 | 1,215 | 98.68% | 535 | 171 | 4,321 | 10.65% | 91,462 | 171 | 5,536 | 94.13% |
| H13 | 93,836 | 9 | 1,312 | 98.61% | 444 | 461 | 4,631 | 8.03% | 94,280 | 470 | 5,943 | 93.63% |
| H14 | 94,861 | 1 | 1,580 | 98.36% | 1,690 | 489 | 3,764 | 28.45% | 96,551 | 490 | 5,344 | 94.30% |
| H15 | 89,087 | 0 | 1,175 | 98.70% | 1,024 | 62 | 4,164 | 19.51% | 90,111 | 62 | 5,339 | 94.35% |
| H16 | 89,301 | 0 | 1,565 | 98.28% | 739 | 126 | 4,474 | 13.85% | 90,040 | 126 | 6,039 | 93.53% |
| H17 | 90,168 | 0 | 1,485 | 98.38% | 1,043 | 654 | 4,342 | 17.27% | 91,211 | 654 | 5,827 | 93.37% |
| H18 | 84,962 | 8 | 1,635 | 98.10% | 827 | 217 | 4,780 | 14.19% | 85,789 | 225 | 6,415 | 92.82% |
| H19 | 85,787 | 67 | 1,743 | 97.93% | 1,295 | 385 | 4,735 | 20.19% | 87,082 | 452 | 6,478 | 92.63% |
| H20 | 85,763 | 6 | 2,106 | 97.60% | 943 | 296 | 5,238 | 14.56% | 86,706 | 302 | 7,344 | 91.90% |
| H21 | 82,970 | 1 | 2,154 | 97.47% | 963 | 672 | 5,705 | 13.13% | 83,933 | 673 | 7,859 | 90.77% |
| H22 | 82,695 | 0 | 1,813 | 97.85% | 1,342 | 934 | 5,583 | 17.08% | 84,037 | 934 | 7,396 | 90.98% |
| H23 | 82,384 | 37 | 1,790 | 97.83% | 1,492 | 465 | 5,319 | 20.50% | 83,876 | 502 | 7,109 | 91.68% |
| H24 | 77,598 | 57 | 1,312 | 98.27% | 1,980 | 717 | 4,092 | 29.16% | 79,578 | 774 | 5,404 | 92.79% |
| H25 | 77,285 | 27 | 916 | 98.79% | 1,570 | 277 | 3,362 | 30.15% | 78,855 | 304 | 4,278 | 94.51% |
| H26 | 76,900 | 10 | 902 | 98.83% | 1,268 | 490 | 2,484 | 28.99% | 78,168 | 500 | 3,386 | 95.26% |
| H27 | 74,273 | 0 | 1,033 | 98.63% | 843 | 124 | 2,398 | 25.05% | 75,116 | 124 | 3,431 | 95.48% |
| H28 | 74,576 | 0 | 774 | 98.97% | 1,161 | 396 | 2,619 | 27.81% | 75,737 | 396 | 3,393 | 95.24% |
| H29 | 73,312 | 0 | 670 | 99.09% | 870 | 244 | 2,214 | 26.14% | 74,182 | 244 | 2,884 | 95.95% |
| H30 | 71,064 | 0 | 621 | 99.13% | 554 | 194 | 1,695 | 22.70% | 71,618 | 194 | 2,316 | 96.61% |

都市計画税収入の推移



＜都市計画税＞

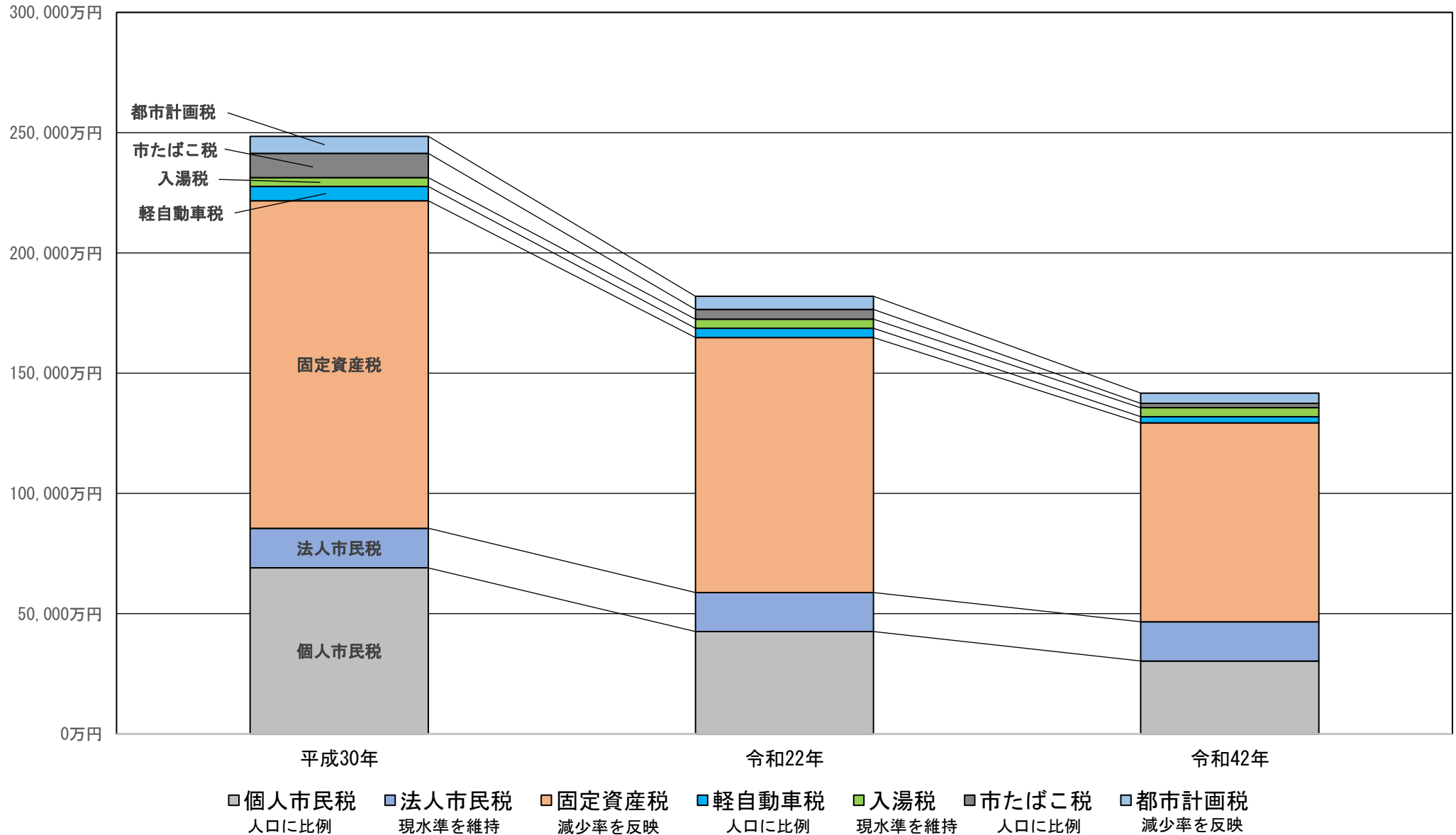
都市計画事業又は土地区画整理事業に要する費用に充当されるもの
 固定資産税と併せ賦課徴収する
 税率：0.1%

平成29年度：大規模な都市計画事業を展開する社会情勢にない中で、今後や従来の都市計画事業等の受益が低い土地を課税対象から除外
 除外対象：山林、原野、池沼、農用地区域内の農地

平成30年・令和22年・令和42年の市税収入予測シミュレーション

| | 個人市民税 | 法人市民税 | 固定資産税 | 軽自動車税 | 入湯税 | 市たばこ税 | 都市計画税 | 合計 |
|-------|----------|----------|-----------|---------|---------|----------|---------|-----------|
| 平成30年 | 69,000万円 | 16,500万円 | 136,200万円 | 5,900万円 | 3,700万円 | 10,100万円 | 7,100万円 | 248,500万円 |
| 令和22年 | 42,500万円 | 16,300万円 | 106,000万円 | 3,900万円 | 3,700万円 | 4,100万円 | 5,500万円 | 182,000万円 |
| 令和42年 | 30,300万円 | 16,300万円 | 82,700万円 | 2,600万円 | 3,700万円 | 1,800万円 | 4,300万円 | 141,700万円 |

| 区 分 | 総人口 | 年少人口 | 生産年齢人口 | 老年人口 |
|--------------|---------|--------|--------|--------|
| 平成30年度末住基人口 | 17,909人 | 1,713人 | 8,804人 | 7,392人 |
| 令和22年（社人研推計） | 11,782人 | 1,096人 | 5,420人 | 5,266人 |
| 令和42年（社人研推計） | 7,867人 | 708人 | 3,863人 | 3,288人 |



類似団体及び近隣市町との税収の比較

●類似団体・・・①砂川市（北海道）、②尾鷲市（三重県）、③熊野市（三重県）、④安芸市（高知県）、⑤津久見市（大分県）、⑥串間市（宮崎県）

●近隣市町・・・①福知山市、②舞鶴市、③綾部市、④京丹後市、⑤与謝野町

●データは、「平成29年度決算状況(各市町)」、「平成27年度国勢調査（総務省統計局）」、「平成29年度統計書（各市町）」より作成。

| | 宮津市 | 類似団体 | | | | | | 近隣市町 | | | | |
|----------------------|-----------|------------|------------|------------|------------|-------------|------------|------------|------------|-----------|-----------|-----------|
| | | 北海道 砂川市 | 三重県 尾鷲市 | 三重県 熊野市 | 高知県 安芸市 | 大分県 津久見市 | 宮崎県 串間市 | 福知山市 | 舞鶴市 | 綾部市 | 京丹後市 | 与謝野町 |
| 人口(人) | 18,426 | 17,694 | 18,009 | 17,322 | 17,577 | 17,969 | 18,779 | 78,935 | 83,990 | 33,821 | 55,054 | 21,834 |
| (宮津市との差) | | 0.96 | 0.98 | 0.94 | 0.95 | 0.98 | 1.02 | 4.28 | 4.56 | 1.84 | 2.99 | 1.18 |
| 面積(Km ²) | 172.74 | 78.68 | 192.71 | 373.35 | 317.21 | 79.48 | 295.16 | 552.54 | 342.13 | 347.10 | 501.43 | 108.38 |
| (宮津市との差) | | 0.46 | 1.12 | 2.16 | 1.84 | 0.46 | 1.71 | 3.20 | 1.98 | 2.01 | 2.90 | 0.63 |
| 個人市民税 | 709,077 | 703,763 | 748,377 | 594,733 | 621,463 | 682,215 | 554,134 | 3,600,671 | 3,955,955 | 1,318,040 | 1,908,763 | 762,600 |
| (宮津市との差) | | 0.99 | 1.06 | 0.84 | 0.88 | 0.96 | 0.78 | 5.08 | 5.58 | 1.86 | 2.69 | 1.08 |
| 法人市民税 | 194,718 | 158,568 | 150,713 | 88,453 | 125,933 | 157,254 | 82,493 | 1,315,778 | 543,235 | 478,332 | 258,406 | 90,536 |
| (宮津市との差) | | 0.81 | 0.77 | 0.45 | 0.65 | 0.81 | 0.42 | 6.76 | 2.79 | 2.46 | 1.33 | 0.46 |
| 固定資産税 | 1,388,751 | 909,852 | 980,219 | 757,543 | 833,327 | 1,075,939 | 870,050 | 5,691,792 | 6,770,600 | 2,429,123 | 2,402,938 | 823,111 |
| (宮津市との差) | | 0.66 | 0.71 | 0.55 | 0.60 | 0.77 | 0.63 | 4.10 | 4.88 | 1.75 | 1.73 | 0.59 |
| 軽自動車税 | 57,548 | 36,610 | 55,143 | 57,497 | 72,869 | 52,026 | 72,435 | 245,313 | 239,193 | 115,935 | 192,746 | 73,273 |
| (宮津市との差) | | 0.64 | 0.96 | 1.00 | 1.27 | 0.90 | 1.26 | 4.26 | 4.16 | 2.01 | 3.35 | 1.27 |
| たばこ税 | 106,776 | 170,536 | 156,731 | 115,079 | 152,255 | 110,459 | 111,963 | 559,768 | 615,040 | 218,228 | 315,558 | 131,007 |
| (宮津市との差) | | 1.60 | 1.47 | 1.08 | 1.43 | 1.03 | 1.05 | 5.24 | 5.76 | 2.04 | 2.96 | 1.23 |
| 入湯税 | 36,956 | — | — | 5,774 | — | — | — | 8,513 | — | 1,411 | 52,584 | — |
| (宮津市との差) | | | | 0.16 | | | | 0.23 | | 0.04 | 1.42 | |
| 都市計画税 | 74,182 | 90,936 | 136,054 | — | — | 67,604 | — | 254,919 | — | 76,979 | 4 | — |
| (宮津市との差) | | 1.23 | 1.83 | | | 0.91 | | 3.44 | | 1.04 | 0.00 | |
| 鉱山税 | — | — | — | — | — | 43,103 | — | — | — | — | 183 | — |
| 合計 | 2,568,008 | 2,070,265 | 2,227,237 | 1,619,079 | 1,805,847 | 2,188,600 | 1,691,075 | 11,676,754 | 12,124,023 | 4,638,048 | 5,131,182 | 1,880,527 |

| | | | | | | | | | | | | |
|-------------|-------|--------|-------|-------|-------|--------|-------|--------|--------|-------|-------|-------|
| ①市税全体 | 139 | 117 | 124 | 93 | 103 | 122 | 90 | 148 | 144 | 137 | 93 | 86 |
| 人口一人当り | | | | | | | | | | | | |
| ②個人市民税 | 38 | 40 | 42 | 34 | 35 | 38 | 30 | 46 | 47 | 39 | 35 | 35 |
| 人口一人当り | | | | | | | | | | | | |
| ③法人市民税 | 11 | 9 | 8 | 5 | 7 | 9 | 4 | 17 | 6 | 14 | 5 | 4 |
| 人口一人当り | | | | | | | | | | | | |
| ④固定・都計 税 | 8,469 | 12,720 | 5,793 | 2,029 | 2,627 | 14,388 | 2,948 | 10,762 | 19,790 | 7,220 | 4,792 | 7,595 |

類似団体及び近隣市町との税率の比較

●平成29年度時点の税率

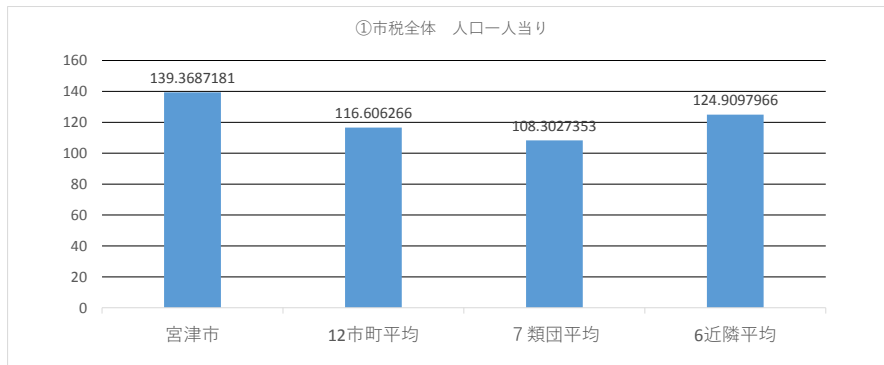
| 税目 | | 税率の種類 | 制限税率の有無 | 宮津市 | 類似団体 | | | | | | 近隣市町 | | | | | |
|-------|---------------------------------------|---|--|---------------------|------------|------------|------------|------------|-------------|------------|--------|--------|--------|--------|--------|------|
| | | | | | 北海道 砂川市 | 三重県 尾鷲市 | 三重県 熊野市 | 高知県 安芸市 | 大分県 津久見市 | 宮崎県 串間市 | 福知山市 | 舞鶴市 | 綾部市 | 京丹後市 | 与謝野町 | |
| 個人市民税 | 均等割 | 標準税率3,000円 ＋防災臨時措置 500円 | 無 | 3,500円 | 3,500円 | 3,500円 | 3,500円 | 3,500円 | 3,500円 | 3,500円 | 3,500円 | 3,500円 | 3,500円 | 3,500円 | 3,500円 | |
| | 所得割 | 標準税率6% | 無 | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | |
| 法人市民税 | 均等割 | 標準税率 (5万円～300万円) | 有：1.2倍 | 制限税率 (6万円～380万円) | 制限税率 | 標準税率 | 標準税率 | 制限税率 | 標準税率 | 標準税率 | 制限税率 | 制限税率 | 制限税率 | 制限税率 | 制限税率 | |
| | 法人税割 | 標準税率9.7% <small>(令和元年10月1日以降に開始する事業年度より6%)</small> | 有：12.1% <small>(令和元年10月1日以降に開始する事業年度より8.4%)</small> | 12.1% | 12.1% | 不 12.1% | 9.7% | 12.1% | 12.1% | 12.1% | 12.1% | 12.1% | 10.9% | 12.1% | 12.1% | |
| 固定資産税 | | 標準税率1.4% | 無 | 1.5% | 1.5% | 1.4% | 1.4% | 1.4% | 1.4% | 1.4% | 1.6% | 1.5% | 1.6% | 1.5% | 1.4% | 1.4% |
| 軽自動車税 | 軽自動車税 <small>(R1. 9. 30まで)</small> | 標準税率 (定額課税) | 有：1.5倍 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 |
| | 環境性能割 <small>(R1. 10. 1から)</small> | 一定税率 (種類別) | | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 |
| | 種別割 <small>(R1. 10. 1から)</small> | 標準税率 (定額減税) | 有：1.5倍 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 | 標準税率 |
| たばこ税 | | 一定税率 (種類別) | － | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 | 一定税率 |
| 入湯税 | | 標準1人1日150円 | 無 | 150円 | － | － | 150円 | － | － | － | － | 150円 | － | 150円 | 150円 | － |
| 都市計画税 | | 標準税率無 | 有：0.3% | 0.1% | 0.2% | 0.3% | － | － | － | － | － | 0.1% | － | 0.1% | － | － |

類似団体及び近隣市町の平均値との比較

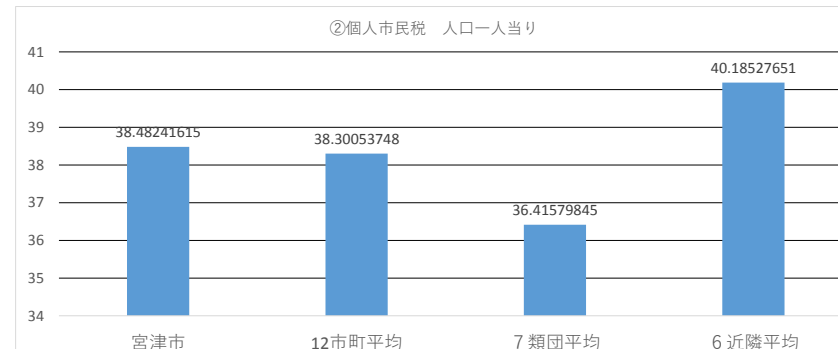
千円

| | 宮津市 | 12市町平均 | 7 類団平均 | 6 近隣平均 |
|------------------------------|-------|--------|--------|--------|
| ①市税全体 人口一人当り | 139 | 117 | 108 | 125 |
| ②個人市民税 人口一人当り | 38 | 38 | 36 | 40 |
| ③法人市民税 人口一人当り | 11 | 8 | 7 | 9 |
| ④固定・都計税 1 km ² 当り | 8,469 | 8,261 | 6,751 | 9,771 |

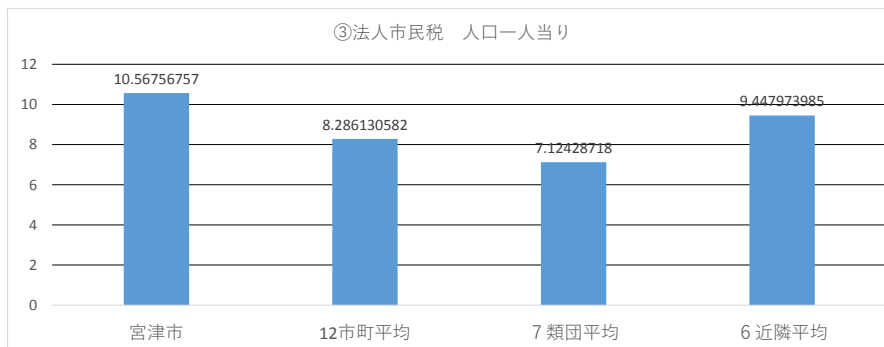
市税全体では、12市町村・類似団体・近隣市町平均を上回っています。



個人市民税では、12市町平均と同じで、類似団体平均を上回っていますが、近隣市町平均を下回っています。



法人市民税では、12市町・類似団体・近隣市町を上回っています。



固定税・都計税では、12市町・類似団体を上回っていますが、近隣市町を下回っています。

