

2 平成22年度市町村税の税率採用状況(市町村別)

| 市町村名 | 市 町 村 民 税 | | | | | | | |
|-------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 個人均等割 (円) | 法 人 均 等 割 | | | | | | |
| | | 9号法人 (円) | 8号法人 (円) | 7号法人 (円) | 6号法人 (円) | 5号法人 (円) | 4号法人 (円) | 3号法人 (円) |
| 高知市 | 3,000 | 3,600,000 | 2,100,000 | 492,000 | 480,000 | 192,000 | 180,000 | 156,000 |
| 室戸市 | 3,000 | 3,600,000 | 2,100,000 | 492,000 | 480,000 | 192,000 | 180,000 | 156,000 |
| 安芸市 | 3,000 | 3,600,000 | 2,100,000 | 492,000 | 480,000 | 192,000 | 180,000 | 156,000 |
| 南国市 | 3,000 | 3,600,000 | 2,100,000 | 492,000 | 480,000 | 192,000 | 180,000 | 156,000 |
| 土佐市 | 3,000 | 3,600,000 | 2,100,000 | 492,000 | 480,000 | 192,000 | 180,000 | 156,000 |
| 須崎市 | 3,000 | 3,600,000 | 2,100,000 | 492,000 | 480,000 | 192,000 | 180,000 | 156,000 |
| 宿毛市 | 3,000 | 3,600,000 | 2,100,000 | 492,000 | 480,000 | 192,000 | 180,000 | 156,000 |
| 土佐清水市 | 3,000 | 3,600,000 | 2,100,000 | 492,000 | 480,000 | 192,000 | 180,000 | 156,000 |
| 四万十市 | 3,000 | 3,600,000 | 2,100,000 | 492,000 | 480,000 | 192,000 | 180,000 | 156,000 |
| 香南市 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 香美市 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 東洋町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 奈半利町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 田野町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 安田町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 北川村 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 馬路村 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 芸西村 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 本山町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 大豊町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 土佐町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 大川村 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| いの町 | 3,000 | 3,600,000 | 2,100,000 | 492,000 | 480,000 | 192,000 | 180,000 | 156,000 |
| 仁淀川町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 中土佐町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 佐川町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 越知町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 梶原町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 日高村 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 津野町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 四万十町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 大月町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 三原村 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |
| 黒潮町 | 3,000 | 3,000,000 | 1,750,000 | 410,000 | 400,000 | 160,000 | 150,000 | 130,000 |

| 市町村民税 | | 法人税割 (%) | 固定資産税 (%) | 鉱産税 | | 入湯税 (円) | 都市計画税 (円) | 市町村名 |
|-------------|-------------|-------------|--------------|-------------------|------------|------------|--------------|-------|
| 法人均等割 | | | | 2百万円 以下 (%) | その他 (%) | | | |
| 2号法人 (円) | 1号法人 (円) | | | | | | | |
| 144,000 | 60,000 | 14.7 | 1.5 | 0.7 | 1.0 | 150 | | 高知市 |
| 144,000 | 60,000 | 14.7 | 1.5 | | | | | 室戸市 |
| 144,000 | 60,000 | 14.7 | 1.4 | 0.7 | 1.0 | 150 | | 安芸市 |
| 144,000 | 60,000 | 14.7 | 1.5 | 0.7 | 1.2 | 150 | | 南国市 |
| 144,000 | 60,000 | 14.7 | 1.5 | 0.7 | 1.0 | 150 | | 土佐市 |
| 144,000 | 60,000 | 14.7 | 1.5 | 0.7 | 1.0 | | | 須崎市 |
| 144,000 | 60,000 | 14.7 | 1.4 | 0.7 | 1.0 | | | 宿毛市 |
| 144,000 | 60,000 | 14.7 | 1.4 | | | 150 | | 土佐清水市 |
| 144,000 | 60,000 | 14.7 | 1.4 | | | | | 四万十市 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | | | 香南市 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | 150 | | 香美市 |
| 120,000 | 50,000 | 13.0 | 1.4 | | | | | 東洋町 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | | | 奈半利町 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | 150 | | 田野町 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | | 課税団体 | 安田町 |
| 120,000 | 50,000 | 12.3 | 1.4 | | 1.0 | 50(※150) | | 北川村 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | | | 馬路村 |
| 120,000 | 50,000 | 12.3 | 1.4 | | | 150 | なし | 芸西村 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | 150 | | 本山町 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | | | 大豊町 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | | | 土佐町 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | | | 大川村 |
| 144,000 | 60,000 | 14.7 | 1.4 | 0.7 | 1.0 | 150 | | いの町 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | 150 | | 仁淀川町 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | 150 | | 中土佐町 |
| 120,000 | 50,000 | 13.2 | 1.4 | 0.7 | 1.0 | 150 | | 佐川町 |
| 120,000 | 50,000 | 13.0 | 1.4 | 0.7 | 1.0 | 150 | | 越知町 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | 150 | | 梶原町 |
| 120,000 | 50,000 | 14.7 | 1.4 | 0.7 | 1.0 | | | 日高村 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | 150 | | 津野町 |
| 120,000 | 50,000 | 12.3 | 1.4 | 0.7 | 1.0 | 150 | | 四万十町 |
| 120,000 | 50,000 | 13.0 | 1.4 | 0.8 | 1.0 | | | 大月町 |
| 120,000 | 50,000 | 12.3 | 1.4 | | | | | 三原村 |
| 120,000 | 50,000 | 13.0 | 1.4 | | | | | 黒潮町 |

※北川村の入湯税()内は宿泊の場合。