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INTERNAL REVENUE DIVISION
OSAKA REGIONAL FIELD BRANCH
APO 15

319.51(E)

2 May 1951

SUBJECT: Local Government Tax Surveillance Report
for the Month of April 1951

TO: Chief
Field Operations Branch
Internal Revenue Division
ESS, GHQ, SCAP, APO 500

I. Routine Commentary

A. Organization and General Administration

1. General Comments

Elections appeared to be foremost in the minds of tax officials as well as politicians during April. With the conclusion of municipal elections there was a very definite increase in official indifference to improving tax administration. This, together with the talk of a peace treaty, has given rise to "stalling" on the part of officials. They agree with suggestions but claim it will take several months to put even simple administrative changes into effect. It is obvious that a great many, perhaps most, of the officials are hoping that the peace treaty will leave them free to administer the taxes as they wish, regardless of what is set forth in the law. A gentle hint that citizens groups and the public are interested in these matters and that they will be taken up with them through group meetings and the press, appears to be most effective in getting at least some promise of action.

2. Prospective Study Areas

During May this office will continue to concentrate on certain major municipal and prefectural taxes,

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principally the Inhabitants Tax, Amusement Tax and the Value Added Tax. Tax administration problems are being discussed with numerous "Better Government Associations"; this area of activity will be given much attention during the months following. The principal object is to get citizens groups to work out solutions to particular problems and bring pressure on political representatives to institute the necessary reforms.

B. Administration of Local Taxes

1. Prefectural Taxes

a. Value Added Tax

As might be expected, municipalities are planning to shift personnel now administering the Enterprise and Special Net Income Tax to the administration of the Value Added Tax. It is hoped that a detailed study of this tax can be made during May and perhaps an administrative guide developed.

b. Admissions Tax

This is one of the easiest of all the local taxes to administer if the law is followed. The fact remains that it is not being fully enforced. There is extreme resistance on the part of tax officials to enforcing the Admission Tax Law against certain influential theatre associations and individual owners. Tax officials claim that it is better to make the use of prefectural tickets optional, without giving any sound reasons for their claims. When the matter is discussed in some detail with them, they usually admit that it is better to fully enforce the law, but proceed to make numerous excuses for delaying it several months. It is quite obvious that, because of pressure or personal interest, many tax officials are going to avoid fully enforcing this law, if at all possible. To discuss the matter further with the officials is largely a waste of time.

In view of these circumstances and

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considering the fact that the situation is quite similar in the case of other local taxes, this office has decided to use the Admission Tax to test a slightly different approach to a solution of the problem. If it works well in the case of the Admission Tax, it will be used to bring about administrative reforms in other taxes. (See page 6, item B.)

c. General Comments

Administration of prefectural taxes continues to be extremely poor. The prefectures in the Kinki Region have collected an average 90 percent of their revenue budgets, but this means little, since assessments were 146 percent of the revenue budgets and, in the opinion of the Local Tax Specialist, realistic assessments would have been equal to approximately 200 percent of the revenue budget. High assessment and partial collections remain the method of circumventing the tax law. It is firmly believed that realistic assessments and full collection could approximately double prefectural revenues.

2. Municipal Taxes

a. Inhabitants Tax

Little attention was given this tax during April. One of the principal objects with regard to this tax is to get municipalities to take initiative in making assessments and also cooperate with national tax offices, but not to depend on them so completely.

b. Property Tax

This office looks forward to the study which Mr. Kieth is to make of this tax. Anticipating an extensive and intensive study by Mr. Kieth, this office is concentrating on other taxes for the present.

c. Gas and Electric Tax

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It now appears that the gas tax is being collected by the special collectors and turned over to the municipalities in accordance with the law.

No fee is being paid for collection of the electric tax; however, the tax revenue is still being channeled through navors associations, which is believed to be contrary to law.

3. Equalization Grant

It is difficult to see how the L.F.C. can determine the "basic financial revenue" with any degree of accuracy without depending heavily on figures provided by the localities. The theoretical revenue raising power for a unit of government could perhaps be established by a sampling process, but because of the complexity of the various taxes, this would appear to leave considerable room for political manipulation.

There is widespread dissatisfaction with the distribution of the equalization fund. This is probably due more to suspicion and reduction in the grant to some local units, than to inequity. It does seem, however, that the revenue raising power could be determined on a more objective basis. It is doubted there would be any great loss in equity and it is very likely many of the suspicions of local units would be allayed. Although this office does not have sufficient information to determine exactly how the "basic financial revenue" is determined, there does appear to be a need for further study on this matter. The more objective the basis for determining basic revenues and need, the less hidden control will be exercised from higher levels of government. The danger of controls and pressures becoming involved appear to be infinitely greater in Japan than would be the case in the United States under a similar grant system.

4. Enforcement

The most promising development in this area,

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although not directly involving tax administration, is the fact that one of the "Better Government Associations" in Nara Prefecture brought suit against the Governor for using public employees in his campaign. If these groups take similar interest and firm actions against those officials who fail to follow the local tax law, it will do more to improve local tax administration than any other one thing.

C. Publicity

The Local Tax Specialist is meeting with numerous "Better Government Associations" to discuss tax problems. The interest among these groups appears to be keen and the prospects for active participation in improving tax administration good. Approximately 300 of these associations have been oriented as to their role in government and a substantial number are developing an active program.

Material on tax administration is being furnished the Civil Affairs Information Section for dissemination among citizens groups and the public. Much of the material prepared by this office for the Information Section will be submitted to other IRD field offices for whatever use they may wish to make of it. Mr. Burg, Chief of the Kinki Civil Affairs Information Section will make available to other regions details of organizing citizens groups, if so requested. Some basic material pertaining to these groups has been prepared by this office with the cooperation of the Information Section, for distribution to other local tax specialists.

D. Training

With the conclusion of the local elections this office plans to continue working with municipalities and prefectures in establishing training facilities for local tax officials. The lack of trained personnel is one of the chief reasons for poor local tax administration. It is doubtful there are enough qualified persons in this region to even provide adequate instructors for training schools.

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II. Summary of Activities

During April most of the contacts made with tax offices was for the purpose of studying the administration of a particular tax. Aside from the 18 meetings held by Mr. McCaffrey, Mr. Morrow and Mr. Michaelson, several meetings were held with "Better Government Associations".

III. Special Commentary

A. Meetings held by the Tokyo IRD Staff

The meetings which Mr. McCaffrey, Mr. Morrow and Mr. Michaelson held with municipal officials, prefectural officials and the public should do much for tax administration and local autonomy in this region. It is unfortunate that such tours cannot be undertaken more frequently. It is fully realized that this type of tour is extremely tiring for the participants, but it is hoped that Mr. McCaffrey, Mr. Morrow and Mr. Michaelson understand that the good work they have done in each prefecture and region will bear fruit for many years to come.

Hwogo Prefecture is printing copies of all the speeches for distribution. This office will try to obtain sufficient copies for the IRD and also for the other field offices. This office will plan to make English translations of these speeches available if the IRD does not have the time to prepare copies.

B. A General Approach for Improving Tax Administration

The general plan is to start with the tax official to bring about administrative reforms and moving on to the mayor or governor and then to citizens groups if necessary. This particular approach is expected to be necessary, primarily in cases of official indifference, malfeasance or non-feasance. Where it is primarily a matter of studying and improving administration, these various steps may be undertaken simultaneously. The Admission Tax Law is simple and easy to administer and has, therefore, been selected as an example and to test

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the effectiveness of this procedure.

Making certain that the administrative officials have the know-how to properly administer the law. This has been done, in the case of the Admission Tax, by discussing the matter with tax officials. To make certain there was no misunderstanding as to the administrative principles involved, an administrative guide was prepared for distribution to prefectural tax officials working with the Admission Tax. The contents of the guide is simply an outline of suggestions set forth in discussions with the officials. It is clearly stated that the guide is in no sense an order, but rather one possible administrative approach.

Determining the intention of the tax officials. The next step is to determine whether or not the officials are actually interested in enforcing the law or following good administrative practices. Through discussions with the officials and observing their reactions and their administrative program, this can be determined with reasonable certainty. In the case of the Admission Tax, there is little doubt that most officials have no intention of following the law.

Taking the matter up with the chief executive. If the administrative officials fail to act promptly and effectively, the matter is taken up with the governor or the mayor. Time does not permit "stalling", which is so prevalent in view of the likelihood of an early peace treaty; if the discussion with the governor or mayor indicates that he plans to do nothing and it appears to be a waste of precious time to discuss the matter further, the matter should be taken to the people.

Public participation in administrative reforms. The full details of the problem should be explained to active citizens groups. They may bring political pressure to bear on their governor or mayor, or if necessary may bring suit against either administrative officials or representatives for failure to enforce the law. Until the public officials and representatives become aware of their responsibilities to the public, several suits for mal-feasance or non-feasance will no doubt be necessary.

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A few such suits, however, will no doubt have a sweeping effect on the attitudes of office holders.

The primary reason for not taking some of the administrative problems involving official indifference or negligence directly to the citizens groups, is that it will be much more difficult to get information from tax offices once they know it will be turned over to the public. The relative short time available makes it especially important that the tax specialists have the cooperation of the tax offices. There is, however, little value in having cooperation in furnishing information if there is no cooperation in improving administration.

Harry E. Mangerich

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Chief

INTERNAL REVENUE DIVISION
OSAKA REGIONAL FIELD BRANCH
APO 15

319.51(E)

6 April 1951

SUBJECT: Local Government Tax Surveillance Report
for the Month of March 1951

TO: Chief
Field Operations Branch
Internal Revenue Division
ESS, GHQ, SCAP, APO 500

I. Routine Commentary

A. Organization and General Administration

1. General Comments

The misdirection of available man-power in tax offices remains a major problem. The tax officials are visiting most taxpayers individually or through an association. Under these circumstances collection costs will remain high and taxpayers will develop or retain the habit of not accepting the responsibility for paying taxes. As long as this condition exists and tax officials refuse to utilize the enforcement provisions of the Local Tax Law, there will be substantial injustices in local tax administration and delinquencies will be high.

2. Prospective Study Areas

During April emphasis will be placed on case studies rather than surveillance, as a means of getting a well rounded picture of existing administrative problems and developing a solution to such problems. Special consideration will be given prefectural taxes.

B. Administration of Local Taxes

1. Prefectural Taxes

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a. Value Added Tax

Little attention has been given this tax by local officials to date. This office will spend considerable time developing the administration of this tax during the coming months.

b. Admissions Tax

The collection rate on this tax as of March 1, was 81 percent in the Kinki Region; it should be 100 percent. The problem is primarily one of indifference on the part of tax officials. There is some indication that a certain boss in Kyoto Prefecture has more control over theater owners than does the law or the tax official.

The reason theater owners in Kyoto give for delinquencies is that they must use the tax money for operating expenses. Some theaters are five months behind in turning in the tax. As long as tax officials refuse to use administrative fines and the courts to prevent this sort of misuse of tax revenue, it will no doubt continue. Bringing pressure to bear through citizens groups seems the only logical approach.

In Kyoto City four to five men are used to collect the tax from twenty-one theaters, a job which one man should be able to do. This overstaffing is the result of gaining compliance through bargaining and persuasion rather than using the enforcement provisions of the law.

c. Amusement, Eating and Drinking Tax

The tax officials are obviously dodging enforcement of this tax hoping that it will be changed. Restaurant owners associations appear influential enough to prevent enforcement of this tax in many areas, judging from comments of officials. If influential citizens groups can be interested in this matter, some improvements may result. It will be taken up with them during April.

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Assessments are still made on an arbitrary allocation basis. Tax chiefs remain adamant in their refusal to enforce the law. There appears to be no real intent or interest in enforcing it.

d. General Comments

There is a widespread complaint that the prefectural taxes do not have broad enough bases. In the opinion of the Local Tax Specialist, there is some need to review the revenue sources given prefectural governments. However, to a large extent the claims of prefectural officials is a desire to obtain other sources of revenue and get rid of the pressure resulting from any attempt to enforce the Admission and Amusement Taxes. It is also believed that full enforcement of these taxes would increase prefectural revenues to a point where additional sources of revenue would not be required. One district tax chief expressed the opinion that full compliance with Amusement Tax Law would result in at least double the amount of revenue.

2. Municipal Taxes

a. Inhabitants Tax

Officials appear to be in sympathy with wage earners in that they are obviously bearing a disproportionate share of this tax. This office is playing up the idea that a just tax structure necessitates full enforcement on all groups, not just one.

Kyoto City has been attaching salaries as a means of collecting the Inhabitants Tax. There is some doubt as to the legality of such action.

Municipalities generally claim that assessments made for national income tax purposes are too high. This may or may not be true, but it is believed that national tax officials are making assessments on a basis which is more sound than that used by local officials. The important points are, however, that local officials, being closer to the people, tend to make lower assessments. The basis for assessments are still quite arbitrary and the proper spirit of cooperation between the

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national and local tax offices does not exist. The municipalities depend largely on national tax assessment in determining their Inhabitants Tax assessments, even though they claim national assessments too high. Some local officials think it improper not to follow the national tax office figures or that they must get the approval of that office in order to change the assessment. They rightly fear that different assessments will result in three way conflicts between the taxpayer and the two tax offices. This appears to have resulted to a considerable extent in the national tax officials leading the way, partly because of the past power and prestige of the national government. The general opinion among local tax officials is that national taxes are given preference over local taxes by the taxpayer.

b. Property Tax

The officials are gradually recognizing the necessity of assessing land and houses on the basis of "true value". There is, however, a dire need for trained assessors. There are a large number of mayors taking over the job of assessing, even in towns large enough to have a full time assessor. This practice should not be condoned because of obvious inequities which will result from political favoritism. It would seem to warrant a specific information letter from the Local Finance Commission with instructions to establish the assessor's job as a permanent, non-political function.

Guidance and training are badly needed by local assessors in valuing land and houses as well as depreciable assets.

Mvoji Town found that it got cooperation from those liable to payment of the Depreciable Assets Tax after it visited the individual taxpayers and showed them how to fill out the returns. Group meetings for taxpayers may prove successful and a less difficult means of teaching taxpayers how to fill out returns. This office will check the potentialities of this approach.

c. Gas and Electric Tax

It is clearly understood, by all concerned,

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in this region that no fee is to be paid to any special collector. However, both officials and special collectors continue to search for loopholes so that such fees may be paid. This is inexcusable on the part of officials, but was more understandable when it was discovered that some of the major cities hold a large amount of stock in the Kansai Electric Company.

The matter was discussed with officials of the Gas and Electric Companies, who expressed their willingness not to request a fee under the present law and also to distribute the tax directly to individual municipalities rather than to the mayors association. The Mayors Association of Osaka Prefecture appears determined to have this revenue go through their hands. A recent letter from the Association to the mayors indicates a tendency to "direct" rather than "inform" the mayors.

Revenue from this tax is three to five months late in reaching many towns and villages. Many of the smaller municipalities did not even know that a fee was being taken from the tax revenue. Individual municipalities, especially the smaller ones appear to have no control in the collection and distribution of this tax. This is hardly in line with the principle of local autonomy.

The Electric and Gas Companies, particularly the latter, appeared much more willing to follow the law than do the municipal officials. An investigation by this office indicates that it is a simple matter for the company to send the revenue directly to individual municipalities, and if the Companies cooperate, as promised, the tax on the February bills should go directly to the municipalities.

The views and promises of the Companies were explained at a meeting of the mayors of Osaka Prefecture in the presence of company representatives.

3. Equalization Grant

A sound formula for distributing this tax is perhaps the most urgent need. Local officials, regardless of how much they are getting, seem to feel they are not being fairly treated and that much politics and favoritism

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is involved. This office was informed by Tanabe City that after it made protests against its allotment the amount was "unofficially" increased by the prefecture. A fixed and relatively simple formula, even though somewhat less equitable, would appear preferable to permitting politics, distrust and confusion from becoming involved, while a more equitable formula is being developed.

4. Enforcement

There appears to be some tendency for officials to take more firm action against tax evaders and delinquents. Prosecution of tax law violators appears to run counter to Japanese thinking. Publicity through mass media is believed to be the best approach to this problem.

There are practically no prosecutions, although there are a few administration fines. Some officials are beginning to see the value of publicizing action against violators of the tax law as a means of improving compliance.

C. Publicity

Publicity being used in cooperation with the Kinki Civil Affairs Information Section will be outlined in detail in special reports. The Local Tax Specialist and the Chief of the Information Section, Mr. Burg, are working as a team in carrying out publicity on local tax matters to the public and citizens groups through mass media.

Mr. Burg is giving this office the finest kind of cooperation.

D. Training

As time permits this office will attempt to aid in developing a training program for officials administering the local tax program.

E. Questions to be answered by the IRD

1. What is the status of the Amusement Tax in the current Diet session?

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2. Is there any chance that the law will be amended to permit the payment of fees to the gas and electric companies? (Local officials seem to be stalling and hoping that they can make such payments.)

3. May salaries be attached as a means of collecting the Inhabitants Tax?

II. Summary of Activities

A. Contacts with Occupation Sections

1. Numerous contacts have been made with the Civil Information Section.

2. Programs with which the Legal and Government Section is concerned are coordinated with that section.

B. Meetings of Public Officials

1. Osaka Prefectural Mayors Association

2. Wakayama Prefectural meeting of mayors of the cities and gun chiefs.

C. Other Contacts

1. Electric Company officials of the central and branch offices

2. Gas Company officials

3. Special collectors of Admission Tax in Nara Prefecture

4. Movie distributing company regarding cooperating with tax officials in gaining compliance of special collectors.

5. Visits to:

a. Prefecture offices - 4

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b. City offices - 11

c. Town offices - 8

d. Village offices - 2

III. Special Commentary

A. Local Autonomy

Local officials believe in local autonomy, but too much on a self-interest basis. They are all too willing to delegate their responsibility and work through various types of associations. This is not in accord with democratic government, as is being explained to official and citizens groups.

L.F.C. Notifications are filtering down through the prefecture local affairs sections, the gun office and then to the mayors or tax chiefs. Sometimes it is passed through these channels verbally, sometimes verbatim, and sometimes according to interpretations of prefectural officials. There appears to exist a substantial amount of prefectural control over municipalities. Many cases are found where the information never reaches the municipality. Gun chiefs who are neither acquainted with or interested in municipal affairs frequently represent the mayors of that gun at official meetings. At one such meeting the gun chiefs were noted to be extremely indifferent and some of them were asleep while they were being given information of importance to municipalities. Lines of control still run to Tokyo; they are still effective and there is little doubt that complete control can be reinstated whenever those who hold the reins so decide.

B. Tax Savings Associations

Such associations are quite active in Kyoto Prefecture, but for the most part are organized by occupation and are not truly voluntary.

Tax officials continue to foster the growth of such organizations and are happy to pass their responsibility to them.

Harry L. Mangerich
HARRY L. MANGERICH
Chief

DELINQUENCIES AND COLLECTION PERCENTAGE OF MUNICIPAL TAXES
(as of March 1, 1951, based on statistics from 67 municipalities in Kinki Region)

Pref.	Delinq as % of		All Inhabitants		Land & House	Depreciable	Bicycle	Cart	Gas & Elect.	Other
	Revenue	Budget	Taxes	Tax	Tax	Assets Tax	Tax	Tax	Tax	Taxes
Osaka City	27%		41%	40%	39%	22%	87%	73%	100%	78%
Osaka 3 cities	27		54	52	52	37	80	58	100	54
Osaka 5 towns	7		68	68	65	53	81	86	100	59
Osaka 5 villages	6		65	65	60	75	94	94	100	72
Osaka 13 municipalities	23		56	59	53	39	82	68	100	52
Kyoto City	23		55	55	53	30	87	89	100	85
Kyoto 2 cities	6		72	76	61	100	92	97	86	68
Kyoto 8 towns	4		69	67	69	13	85	92	95	82
Kyoto 10 municipalities	5		70	73	64	89	90	94	90	72
Kobe City	29		60	60	57	-	76	85	100	77
Hyogo 2 cities	19		66	66	66	59	86	79	97	72
Hyogo 14 towns	11		66	65	65	48	92	93	100	91
Hyogo 16 municipalities	17		66	66	66	58	89	85	98	85
Shiga 2 cities	6		76	79	74	47	87	93	98	84
Shiga 7 towns	4		70	70	73	31	92	94	100	70
Shiga 2 villages	2		74	70	80	50	94	93	100	41
Shiga 11 municipalities	5		74	75	74	42	89	94	98	66
Nara 1 city	1		62	61	55	100	84	88	100	76
Nara 6 towns	7		53	47	51	92	80	80	100	59
Nara 7 municipalities	4		58	55	54	96	82	84	100	69
Waka 3 cities	26		53	47	66	6	86	88	100	78
Waka 4 towns	24		63	62	63	17	89	88	100	85
Waka 7 municipalities	26		54	48	65	7	86	88	100	80
Kinki Region 16 cities	25		51	51	48	31	85	81	104	100
Kinki Region 44 towns	8		65	54	65	50	88	90	99	81
Kinki Region 7 villages	5		68	66	36	67	94	93	100	48
Kinki Region 67 municipalities	24		51	52	49	32	86	83	103	97

Note: Above figures represent the percentage of the assessment actually collected as of March 1, 1951.

Table 1

PREFECTURAL TAX COLLECTIONS IN THE KINKI REGION
(to March 1, 1951) (in thousand of yen)

Prefecture	Del. -- Old Law		Enter- prise	Special Income	Admission	Amuse. Eating Drink.	Auto- mobile	Mine Lot	Fish- ing	Hunter	Extra Legal	All Taxes
	Total	% of Revenue Budget										
<u>Osaka</u>	2,107,208	6%										
B. Assessment			3,161,036	120,750	797,105	521,401	113,413	1,232	2	4,896		4,720,135
C. Collection			1,645,903	77,814	690,267	331,819	86,208	208	0	2,255		2,834,474
%C/B			52%	64%	87%	64%	76%	17%	0	46%		60%
<u>Kyoto</u>	152,046	8%										
B. Assessment			1,922,800	58,075	558,146	192,533	51,947	6,448	671	5,155		2,795,775
C. Collection			613,462	35,059	438,591	119,928	31,232	1,261	651	5,154		1,245,351
%C/B			32%	60%	79%	62%	60%	20%	97%	100%		45%
<u>Hyogo</u>	384,190	13%										
B. Assessment			2,505,577	98,669	726,019	551,417	114,691	6,392	732	9,780		4,013,277
C. Collection			1,144,682	56,616	558,833	246,699	67,214	2,081	305	9,677		2,086,107
%C/B			45%	57%	77%	45%	59%	33%	42%	99%		52%
<u>Shiga</u>	46,979	11%										
B. Assessment			292,315	15,415	46,951	51,036	10,700	3,148	420	3,226		433,411
C. Collection			167,682	12,687	34,976	34,514	7,410	225	236	3,175		260,844
%C/B			57%	82%	74%	68%	68%	7%	56%	98%		62%
<u>Nara</u>	90,821	20%										
B. Assessment			338,306	14,372	48,253	36,861	18,779	3,627		4,607	2,428	467,197
C. Collection			148,494	9,238	35,282	14,126	9,038	366		2,905	2,053	227,302
%C/B			44%	62%	73%	39%	48%	10%		71%	85%	47%
<u>Nakayama</u>	14,720	2%										
B. Assessment			430,039	20,150	90,336	85,259	15,342	3,256	691	6,781		651,904
C. Collection			319,439	16,377	79,768	73,831	11,481	1,033	234	6,781		508,944
%C/B			74%	81%	88%	87%	75%	32%	34%	100%		78%
<u>Kinki Region</u>	2,795,964	30%										
B. Assessment			8,650,123	327,931	2,267,110	1,438,507	325,072	24,103	2,516	33,909	2,428	13,081,699
C. Collection			4,039,662	207,801	1,837,656	820,917	212,583	5,177	1,426	29,947	2,053	7,157,222
%C/B (March 1)			47%	63%	81%	57%	65%	21%	57%	88%	85%	55%
%C/B (February 1)			38%	59%	80%	55%	58%	20%	54%	83%	75%	47%
%C/B (January 1)			31%	45%	77%	55%	50%	14%	48%	83%	86%	41%