

AN ORDINANCE GRANTING TAX RELIEF TO DELINQUENT REAL PROPERTY TAXPAYERS  
IN THE CITY OF MANILA WITH RESPECT TO INTERESTS AND PENALTIES  
FROM APRIL 15 TO MAY 15, 1996.

Be it ordained by the City Council of Manila, THAT:

SECTION 1. All delinquent real property taxpayers are hereby granted tax relief on interests and penalties, and shall be given the period from April 15 to May 15, 1996 within which to settle all their unpaid taxes.

SEC. 2. Delinquent taxpayers who want to avail of the herein tax relief shall be required to execute an affidavit of good faith, and shall be allowed to pay their delinquent taxes without interest for tax delinquency as of May 15, 1996.

SEC. 3. The delinquent real property taxpayers shall register with the City Treasurer's Office, signifying their intention to avail of the tax relief.

SEC. 4. Delinquent real property taxes may be paid as follows:

- a. Full payment with 5% discount of computed real estate tax due if the amount is P20,000.00 or more;
- b. Maximum of four (4) equal monthly installments can be availed of if the amount is P100,000.00 or more; and
- c. In case of payment by installments, the first installment shall be paid upon execution of the Tax Relief Compromise Agreement between the taxpayer and the City Treasurer; Provided, that the succeeding installments shall be paid on or before June 15, 1996, July 15, 1996 and August 15, 1996.

SEC. 5. Real Properties covered by tax relief are as follows:

- a. Those which are declared for the first time and subject to back taxes;
- b. Those which are declared but the real property taxes due thereon have not been paid; and
- c. Those included in public auctions but were not purchased by private persons or entities as of the date of effectivity of this Ordinance and provided that title thereto has not been transferred to the government.

SEC. 6. No tax relief payments shall be accepted until after the taxpayer shall have updated payments of the current year real property tax due on the property/ies subject of the relief grant.

SEC. 7. The cashiers/tellers shall not accept payments for real property taxes provided under this Ordinance from any one unless a valid authority to pay or an Order of Payment signed by the City Treasurer is presented.


SEC. 8. All Ordinances, Resolutions, Rules and Regulations or parts thereof which are inconsistent with the provision of this Ordinance are hereby repealed or modified accordingly.


SEC. 9. This Ordinance shall take effect upon its approval.

Enacted by the City Council of Manila at its regular session today, April 2, 1996.


Approved by His Honor, the Mayor on *APRIL 10, 1996.*


**APPROVED:**

  
**ALFREDO S. LIM**  
Mayor  
City of Manila

  
**JOSE L. ATIENZA, JR.**  
Vice-Mayor and Presiding Officer  
City Council, Manila

**ATTESTED:**

  
**RAFAELITO M. GARAYBLAS**  
Secretary to the Mayor

  
**EMMANUEL R. SISON**  
Secretary to the City Council

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