

ORDINANCE NO. 8006

AN ORDINANCE GRANTING OWNERS OF REAL PROPERTIES AND MACHINERIES TAX RELIEF FROM PAYMENT OF INTERESTS AND PENALTIES ON REAL ESTATE TAX ARREARAGES FROM NOVEMBER 2, 2000 TO DECEMBER 31, 2000, UNDER CERTAIN TERMS AND CONDITIONS.

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

SECTION 1. Owners of real properties and machineries with tax arrearages from 1999 and prior years are hereby granted tax relief from payment of interests and penalties, provided said tax delinquencies are settled from November 2, 2000 to December 31, 2000.

SEC. 2. Real properties and machineries covered by tax relief are the following:

- a. Those declared for the first time and subject to back taxes;
- b. Those already declared but taxes due thereon have not been paid;
- c. Those advertised for sale or included in public auction but not purchased by any person, real or judicial, as of the date of effectivity of this ordinance or declared forfeited in favor of the government.

SEC 3. Payments for real property/machinery tax arrearages may be made as follows:

- a. Tax arrearages amounting to Philippine Pesos 20,000.00 and above if paid in full, shall be granted a discount of five percent (5%) of the total tax due;
- b. Tax arrearages amounting to Philippine Pesos 100,000.00 and above may be paid in four (4) equal monthly installments and shall be granted a discount of five percent (5%) if paid within the month when the installment falls due;
- c. In case of payment by installment, the first installment shall be paid upon execution of the compromise agreement between the taxpayer and the City Treasurer, succeeding installments shall be paid on/or before the last working day of the ensuing month.

SEC. 4. In order to avail of the tax relief benefit, the following conditions shall first be complied with:

- a. Property taxes for the current year shall be updated and paid in full;
- b. The Compromise Agreement between the taxpayer and the City Treasurer shall be duly executed;
- c. The Valid Authority to Pay or Order of Payment which is now called Real Estate Tax Bill shall be duly signed by the City Treasurer or her duly authorized representative.

SEC. 5. Payment for property taxes covered under this Ordinance shall not be accepted by receiving tellers unless accompanied by a duly signed Real Estate Tax Bill.

SEC. 6. Insofar as delinquencies partially settled under existing tax compromise agreements are concerned, only interests and penalties on unpaid balance shall be waived upon availment of the tax relief within the period mentioned in Section 1 hereof.

SEC. 7. Upon approval of this Ordinance, the City Treasurer shall conduct a citywide information campaign to disseminate to concerned real property owners the real estate tax relief granted by the City and encourage availment thereof.

SEC. 8. If any clause, sentence, paragraph, section or part of this ordinance shall be declared unconstitutional or invalid by any court of competent jurisdiction, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SEC. 9. All ordinances or parts thereof which are inconsistent with the provisions of this ordinance are hereby modified, amended or repealed accordingly.

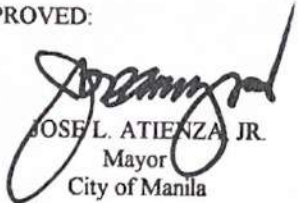
SEC.10. This Ordinance shall take effect upon its approval.

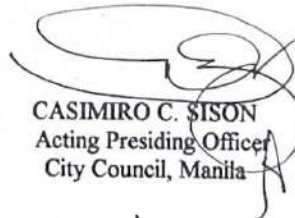
Enacted by the City Council of Manila at its regular session today, October 26, 2000.

Approved by His Honor, the Mayor, on

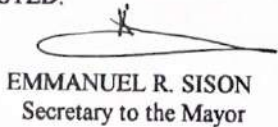
Oct. 31, 2000

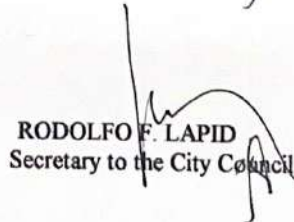
APPROVED:


JOSE L. ATIENZA JR.
Mayor
City of Manila


CASIMIRO C. SISON
Acting Presiding Officer
City Council, Manila

ATTESTED:


EMMANUEL R. SISON
Secretary to the Mayor


RODOLFO F. LAPID
Secretary to the City Council

ADMINISTRATION MEASURE
SPONSORED ON THE FLOOR BY: HON. MARLON M. LACSON
Majority Floor Leader

ILT: jjm/jhb