



Republic of the Philippines
CITY COUNCIL
City of Manila

REGULAR SESSION NO. 175

9TH CITY COUNCIL

Begun and held in the City Council on Thursday,
the third day of September, Two Thousand Fifteen

ORDINANCE NO. 8423

AN ORDINANCE GRANTING TAX AMNESTY ON THE TOTAL PENALTIES AND INTERESTS BEING IMPOSED ON REAL ESTATE TAXPAYER FOR DELINQUENCY IN PAYING REAL ESTATE TAX WHICH COULD BE AVAILED FROM OCTOBER 10, 2015 TO DECEMBER 31, 2015 UNDER CONDITIONS STATED IN THIS ORDINANCE

PRINCIPAL AUTHORS: HON. RAYMUNDO R. YUPANGCO, HON. MARLON M. LACSON, Majority Floor Leader, **HON. EDWARD V.P. MACEDA**, President Pro-Tempore and Acting Presiding Officer, **HON. JOHN MARVIN "Yul Servo" NIETO**, **HON. ERNESTO M. DIONISIO, JR.**, Acting Majority Floor Leader, **HON. ROBERTO R. ORTEGA, JR.**, **HON. JOEL M. PAR**, **HON. CASIMIRO C. SISON**, **HON. JOEY S. HIZON III**, **HON. RUBEN F. BUENAVENTURA**, **HON. ERNESTO C. ISIP, JR.**, **HON. LEILANI MARIE H. LACUNA**, **HON. NUMERO G. LIM**, **HON. PRISCILLA MARIE T. ABANTE**, **HON. ROLANDO M. VALERIANO** and **HON. FRANCISCO "Isko Moreno" DOMAGOSO**, Vice-Mayor and Presiding Officer

Co-Authors: Hon. Dennis B. Alcoreza, Hon. Irma C. Alfonso-Juson, Hon. Bernardito C. Ang, Hon. Krystle Marie C. Bacani, Hon. Joel R. Chua, Hon. Ma. Asuncion G. Fugoso, Hon. Cristina A. Isip, Hon. Jocelyn J. Quintos, Hon. Science A. Reyes and Hon. Manuel M. Zarcal

Be it ordained by the City Council of Manila, in session assembled, *THAT*:

SECTION 1. Scope. – All Delinquent Real Estate Taxpayers of real properties including but not limited to lands, structures and machineries within the territorial jurisdiction of the City of Manila are hereby granted tax amnesty on penalties and interests, and shall be given the period of October 10, 2015 to December 31, 2015 within which time frame, said delinquency shall be settled.

SEC. 2. Process of Availment. -

1. Delinquent taxpayers who want to avail of tax amnesty is required first to execute an affidavit of good faith, and shall be allowed to pay their delinquent taxes without penalties or interests for unpaid taxes within the period of January 1, 2010 to December 31, 2014.
2. The delinquent real property taxpayers shall register with the real estate division, City Treasurer's Office, signifying their intention to avail of tax amnesty and shall execute an agreement stating the payment scheme they will avail of.

SEC. 3. Modes of Payment. -

1. Installment of maximum of six (6) payments can be availed of for real estate taxes with computed value of Thirty Thousand Pesos (PhP. 30,000.00) and up.
2. For installment payments, first installment shall be paid upon execution of Tax Amnesty Relief Agreement between taxpayer and City Treasurer.
3. Real estate taxes with computed value below Thirty Thousand Pesos (PhP. 30,000.00) shall be paid in full.

SEC. 4. Who May Avail of the Tax Amnesty. -

1. Real Properties, which are declared for the first time and subject to back taxes.
2. Real properties, which are declared but the taxes due therein have not been paid.
3. Real properties, included in public auctions but were not purchased by private persons or entities as of the date of the effectivity of this Ordinance and provided that title thereto has not been transferred to the government.

SEC. 5. No Tax Amnesty shall be accepted until after updated payment of the current year's real property tax on the property being applied for, has been paid.

SEC. 6. No Payments for real property taxes shall be accepted 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. 7. The Office of the City Treasurer and the Department of Assessment are hereby directed to issue within five (5) days upon approval of this Ordinance, the necessary rules and guidelines implementing the same.

SEC. 8. Repealing Clause. – All ordinances or portions thereof which are contrary to the provisions of this Ordinance or portions hereof are hereby deemed modified or repealed accordingly.

SEC. 9. Effectivity Clause. - This Ordinance shall take effect immediately upon its approval.

This Ordinance was finally enacted by the City Council of Manila on October 1, 2015.

PRESIDED BY:



EDWARD V.P. MACEDA
President Pro-Tempore and
Acting Presiding Officer
City Council, Manila

ATTESTED:



LUCH R. GEMPIS, JR.

City Government Department Head III
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR, ON

01 October 2015



JOSEPH EJERCITO ESTRADA

Mayor
City of Manila

ATTESTED:



EDWARD S. SERAPIO

City Government Department Head III
(Secretary to the Mayor)