



Republic of the Philippines
CITY COUNCIL
City of Manila

REGULAR SESSION NO. 7

11TH CITY COUNCIL

Begun and held in the City Council on Monday,
the first day of July, Two Thousand Nineteen

ORDINANCE NO. 8567

AN ORDINANCE GRANTING A TWENTY PERCENT (20%) REDUCTION ON THE INCREMENTAL REAL PROPERTY TAXES DUE ON ALL CLASSES OF REAL PROPERTIES

PRINCIPAL AUTHORS: **HON. JOEL R. CHUA**, Majority Floor Leader, HON. PRISCILLA MARIE T. ABANTE-BARQUIA, HON. IRMA C. ALFONSO-JUSON, HON. TERRENCE F. ALIBARBAR, HON. LARIS T. BORROMEO, HON. MA. THERESA F. BUENAVENTURA-QUIMPO, HON. LOUISITO N. CHUA, HON. PAMELA "FA" G. FUGOSO-PASCUAL, HON. JOEY S. HIZON III, HON. ERNESTO C. ISIP, JR., HON. MACARIO M. LACSON, HON. SALVADOR PHILIP H. LACUNA, HON. MOISES T. LIM, HON. NUMERO G. LIM, HON. JOHANNA MAUREEN C. NIETO-RODRIGUEZ, HON. ERICK IAN O. NIEVA, HON. JOEL M. PAR, HON. WARDEE P. QUINTOS XIV, HON. SCIENCE A. REYES, HON. ROMA PAULA S. ROBLES-DALUZ, HON. DARWIN B. SIA, HON. EDWARD M. TAN, HON. JOEL "JTV" VILLANUEVA, HON. MANUEL M. ZARCAL, HON. LEILANI MARIE H. LACUNA, HON. KRYSTLE MARIE C. BACANI, HON. DON JUAN "DJ" BAGATSING, HON. CARLOS C. CASTAÑEDA, HON. ERNESTO G. DIONISIO, HON. JESUS M. FAJARDO, HON. RICARDO "BOY" ISIP, JR., HON. PETER M. ONG, HON. CHARRY R. ORTEGA, HON. IRWIN C. TIENG, HON. CHRISTIAN PAUL L. UY, HON. LUCIANO M. VELOSO, HON. RAYMUNDO R. YUPANGCO, HON. DANIEL DAVE A. TAN and **HON. MARIA SHEILAH "Honey" LACUNA-PANGAN, MD, FPDS**, Vice-Mayor and Presiding Officer

PREAMBLE

WHEREAS, City Ordinance No. 8330, the 2014 General Revision of Real Property Assessments, became effective on January 1, 2014;

WHEREAS, City Ordinance No. 8516 was enacted on January 2017 which repealed the 2nd phase increase of forty percent (40%) in the real property taxes;

WHEREAS, Sec. 192 of the Local Government Code (RA No. 7160) authorizes the City Government of Manila, through ordinances duly approved, to grant tax exemptions, incentives or reliefs under such terms and conditions as concerned authorities may deem necessary;

WHEREAS, there is need to adopt a more progressive and equitable revenue system to help our taxpayers from the detrimental effects of economic downturn. This may be achieved through a further reduction in the ceiling on the corresponding increase in the tax levy from sixty percent (60%) by twenty percent (20%) based on the incremental values of real properties provided under Ordinance No. 8330: NOW, THEREFORE,

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

SECTION 1. City Ordinance No. 8516 is hereby amended, to read as follows:

“SEC. 3: The Department of Assessment shall adopt the newly approved schedules specified in Section 1 hereof PROVIDED, that:

d) The amount of tax to be paid by virtue hereof shall, in no case, be lower than the tax imposed thereon in 2013. PROVIDED, that any tax increase, as a consequence of this Ordinance, shall be at the rate of FORTY-EIGHT PERCENT (48%) PROVIDED, Further, that said rates are based on the incremental values of real properties prescribed under Ordinance No. 8330, PROVIDED, Finally, that the total amount of tax to be paid on Land, Buildings, and other Structures and Machineries used for Residential, Commercial, Industrial and Special Classes shall, in no case, be more than double the tax imposed in 2013 over the same real property;”


SEC. 2. The City Treasurer's Office and the Department of Assessment are directed to issue within five (5) days from approval hereof, the necessary rules and guidelines implementing this Ordinance.

SEC. 3. All other ordinances, acts, administrative orders, rules and regulations inconsistent with or contrary to the provisions of this Ordinance are hereby repealed or otherwise modified accordingly.


SEC. 4. This Ordinance shall take effect on **January 1, 2020**. All advance payments of real property taxes made before the effectivity of this Ordinance shall be deemed entitled to an automatic tax credit applicable on the same real property.

This Ordinance was finally enacted by the City Council of Manila on July 25, 2019.


PRESIDED BY:


MARIA SHEILAH "Honey" LACUNA-PANGAN, MD, FPDS
Vice-Mayor and Presiding Officer
City Council, Manila

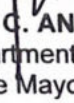
ATTESTED:


LUCH R. GEMPIS, JR.
City Government Department Head III
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR, ON AUG 22 2019


FRANCISCO "Isko Moreno" DOMAGOSO
Mayor
City of Manila

ATTESTED:


BERNARDITO C. ANG
City Government Department Head III
(Secretary to the Mayor)

RNF: rrb/jok/jvl/cpf/agv/jrp