

ORDINANCE NO. 7708

AN ORDINANCE REQUIRING THE PRESENTATION BY THE TAXPAYER OR PROPERTY OWNER OR ANY OF HIS DULY AUTHORIZED REPRESENTATIVE OF HIS/HER CURRENT RESIDENCE CERTIFICATE CLASS A & B TO THE REAL ESTATE TAX DIVISION PRIOR TO THE PAYMENT OF HIS/HER CORRESPONDING REAL ESTATE TAXES.

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

SECTION 1. To ensure efficient tax collection and maximize tax revenues for the National and City Governments, all real estate taxpayers in the City of Manila are hereby required to present their residence certificates A and B as a requirement in the payment of real estate tax.

SEC. 2. To achieve the objective of this ordinance, the following guidelines, rules and regulations shall be strictly observed in the collection of real estate tax:

1. The Real Estate Tax Division shall maintain an index card for every real estate tax declaration of property owner, indicating among other things, the following information, to wit:

- a) Name of the property owner;
- b) Address; and
- c) The current assessed value of all real estate properties together with the improvements thereon situated in the City of Manila.

2. The Real Estate Tax Division shall, before allowing or authorizing the payment of the taxpayer's real estate taxes, require the property owner or taxpayer or any of his duly authorized representative, to present the original or copy of his/her current residence certificate class A and B, xeroxed or otherwise, and verify if the assessed value declared in the said class A and B residence certificate tallies with the assessed value as shown in the records, otherwise the taxpayer shall be required to pay the deficiency of his class A and B Residence Certificate.

3. The cashier/cashiers shall not accept payment of the real estate taxes from the taxpayer or property owner or any of his duly authorized representative, unless a valid "Authority to pay" coming from or issued and duly signed by the Chief of the Real Estate Division is presented.

SEC. 3. PENALTY. - Any violation of the above guidelines, rules and regulations shall, upon conviction thereof, be punished by a fine of FIVE HUNDRED (P500.00) PESOS for every violation.

SEC. 4. REPEALING CLAUSE. - All guidelines, rules and regulations inconsistent herewith are hereby deemed repealed.


SEC. 5. EFFECTIVITY. - This Ordinance shall take effect upon its approval.

Enacted by the City Council of Manila at its regular session today, May 23, 1989.

Deemed approved under Sec. 180 (1) of the Local Government Code. Approved by His Honor, the Mayor on

APPROVED:

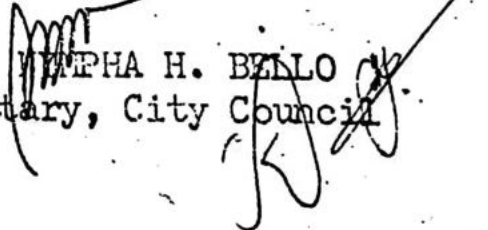
GEMILIANO C. LOPEZ, JR,  
Mayor  
City of Manila



DANILO B. LACUNA  
Vice-Mayor and  
Presiding Officer  
City Council, Manila

ATTESTED:

ALBERTO A. BERNARDO  
Acting Secretary to the Mayor



MA. YVETHA H. BELLO  
Secretary, City Council

-----  
Jointly Sponsored by Hon. Rogelio B. dela Paz, Hon. Rosenda Ann M. Ocampo and Hon. Ernesto VP. Maceda, Jr.  
-----

HCM:vdp