

ORDINANCE NO. 1797

AN ORDINANCE GRANTING RELIEF TO DELINQUENT REAL ESTATE TAXPAYERS. IMPOSED BY THE CITY OF MANILA WITH RESPECT TO INTERESTS AND PENALTIES FROM JULY 15 TO OCTOBER 15, 1993 UNDER CERTAIN CONDITIONS.

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

SECTION 1. All delinquent real estate taxpayers are hereby granted tax relief on interests and penalties, and shall be given the period July 15 to October 15, 1993 within which to settle all their unpaid taxes.

SEC. 2. Delinquent taxpayers who want to avail of the tax relief shall be required to execute an affidavit of good faith, and shall be allowed to pay their delinquent taxes without interest, provided that the tax delinquency is as of December 1991.

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

SEC. 4. Delinquent real estate 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 up.
- b) Maximum of four (4) installments can be availed of if amount is P10,000.00 up.
- 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.

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

1. Those which are declared for the first time and subject to back taxes.
2. Those which are declared but the real property taxes due thereon have not been paid; and
3. 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 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 anyone 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rules and regulations or parts thereof which are inconsistent with the provision of this Ordinance are hereby repealed or modified accordingly.

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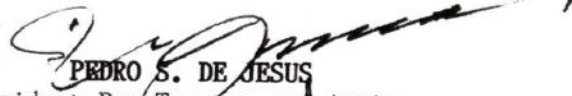
SEC. 9. This Ordinance shall take effect upon its approval.

Enacted by the City Council of Manila at its regular session today, July 6, 1993.

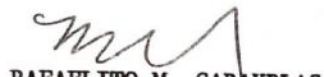
Approved by His Honor, the Mayor, on *July 20, 1993.*


APPROVED:


ALFREDO S. LIM
Mayor
City of Manila


PEDRO S. DE JESUS
President Pro-Tempore and Acting
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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HCM/ram