## ORDINANCE NO. 7872

AN ORDINANCE GRANTING RELIEF ON INTERESTS AND PENALTIES TO DELINQUENT REAL ESTATE TAXPAYERS IN MANILA FROM NOVEMBER 15, 1994 UP TO DECEMBER 31, 1994.

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

SECTION 1. The period from November 15, 1994 up to December 31, 1994 is hereby declared as Real Property Tax Relief period in the City of Manila.

- SEC. 2. The Real Property Tax Relief herein granted shall consist of the condonation of interests and surcharges which a delinquent real property taxpayer had incurred as tax obligations in 1993 and prior years, and which may be availed of by filing a written application of availment on or before December 31, 1994 with the City Treasurer and paying at the same time the initial amount of sixty percent (60%) of the total arrearages and the remaining forty percent (40%) payable within three (3) months therefrom.
  - SEC. 3. Real properties covered by this tax relief are as follows:
  - a. Those declared with the Office of the City Treasurer;
  - b. Those included in public biddings but not purchased by private individuals or entities as of the date of effectivity of this Ordinance and that title thereto has not been transferred to the government;
  - c. Those declared for the first time and subject to back taxes;
  - d. Those listed in the tax mapping records of the City Assessor.
- SEC. 4. This tax relief shall be accorded to taxpayer/s who have satisfactorily settled their current real property tax obligations to the City, and have been issued the corresponding authority to pay.
- SEC. 5. The Office of the Mayor, in coordination with the Offices of the Treasurer, the Assessor and the Barangay Bureau, shall conduct an accompanying massive tri-media information campaign for the dissemination of this tax relief benefit, utilizing for the purpose available resources provided for their respective departments in the approved 1994 Executive Budget.
- SEC. 6. Upon the expiration of the period for tax relief herein provided, the departments concerned shall cause to be published the name/s of taxpayer/s together with its/their/his property/ies with unsettled real estate tax liabilities for the purpose of effecting collection of taxes as provided for by law.

This Ordinance shall take effect upon approval.  $a_{co}$  5,/494

Originally enacted by the City Council of Manila at its regular session on November 8, 1994 and modified today, November 24, 1994.

APPROVED:

Mayor City of Manila

ATTESTED:

RAFAELITO M. GARAYBLAS Secretary to the Mayor Vice Mayor and Presiding Officer City Council, Manila

EMMANUEL R. SISON
Secretary to the Cit Council

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