



Republic of the Philippines
CITY COUNCIL
City of Manila

REGULAR SESSION NO. 132
9TH CITY COUNCIL

Begun and held in the City Council on Thursday,
the eighteenth day of December, Two Thousand Fourteen

ORDINANCE NO. 8385

AN ORDINANCE EXEMPTING CERTAIN PROPERTIES FROM BASIC REAL PROPERTY AND SPECIAL EDUCATION FUND TAXES, AMENDING FOR THE PURPOSE SECTION 13 OF ORDINANCE NO. 8331, KNOWN OTHERWISE AS "THE 2013 OMNIBUS REVENUE CODE OF THE CITY OF MANILA"

PRINCIPAL AUTHORS: HON. JOHN MARVIN C. NIETO, Acting Majority Floor Leader, HON. MARLON M. LACSON, Majority Floor Leader, HON. JOEL R. CHUA, HON. IRMA C. ALFONSO-JUSON, HON. RUBEN F. BUENAVENTURA, HON. ANTONIO G. CAPISTRANO, HON. MA. ASUNCION G. FUGOSO, HON. CRISTINA A. ISIP, HON. LEILANI MARIE H. LACUNA, HON. ERICK IAN O. NIEVA, HON. JOEL M. PAR, HON. SCIENCE A. REYES, HON. RAMON M. ROBLES, HON. JOSEFINA M. SISCAR, HON. CHRISTIAN PAUL L. UY, HON. SALVADOR H. LACUNA and HON. EDWARD V.P. MACEDA, President Pro-Tempore and Acting Presiding Officer

PREAMBLE

WHEREAS, Article XIV, Section 14 and 15 of the Constitution mandates the State to foster the preservation, enrichment and dynamic evolution of a Filipino national culture and to conserve, promote and popularize the nation's historical and cultural heritage and resources, as well as artistic creations;

WHEREAS, in relation thereto, Section 16 (the General Welfare Clauses) of the Local Government Code of 1991 mandates every local government unit to, among other things, ensure and support the preservation and enrichment of culture;

WHEREAS, the City of Manila is home to a myriad of cultural treasures and historic structures, most of them privately owned, the restoration and conservation of which the State encourages, for they represent the nation's historical and cultural heritage;

WHEREAS, the private owners of some of these cultural and historic structures actually used their own funds for the repair, restoration and preservation of these properties, with very little aid coming from the government, given its limited resources;

WHEREAS, such private owners are further burdened with certain restrictions imposed by law on the exercise of their ownership rights over their properties;

WHEREAS, these individuals deserve some compensation or reward for their sacrifices towards the preservation and enhancement of our historical and cultural heritage: NOW, THEREFORE

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

SECTION 1. Section 13 of Ordinance No. 8331, otherwise known as "The 2013 Omnibus Revenue Code of the City of Manila", is hereby amended to read as follows:

SEC. 13. Exemptions. - The following are exempted from payment of the basic real property tax and the SEF tax:

XXX XXX

"F.) All historic structures such as heritage houses, national historical landmarks, national historical monuments and national historical shrines, as they are defined in Republic Act No. 10086 (the Strengthening People's Nationalism Through Philippine History Act) and declared as such by the National Historical Commission of the Philippines, including the land on which they are situated; and

G.) All other immovable cultural properties, as they are enumerated, categorized and defined in Republic Act No. 10066 (the National Cultural Heritage Act of 2009) and declared as such by the appropriate cultural agency or registered in the Philippine Registry of Cultural Property, including the land on which such properties are situated."

XXX XXX



SEC. 2. All outstanding assessments of real property taxes on any of the aforementioned properties shall, upon the effectivity of this Ordinance, be rendered of no force and effect.


SEC. 3. If any provision or part of this Ordinance is declared invalid or unconstitutional by competent authority, the remainder or provisions not otherwise affected and dependent thereon shall remain valid and subsisting.

SEC. 4. All other existing ordinances, orders or administrative regulations that are inconsistent with the provisions of this Ordinance, if any, are hereby amended, modified, superseded or repealed accordingly.


SEC. 5. Effectivity Clause. – This Ordinance shall take effect fifteen (15) days after its publication in the Office Gazette or a newspaper of general circulation.

This Ordinance was finally enacted by the City Council of Manila on January 29, 2015.

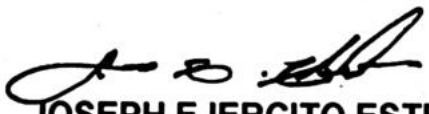
PRESIDED BY:


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 FEBRUARY 13, 2015


JOSEPH EJERCITO ESTRADA
Mayor
City of Manila

ATTESTED:


EDWARD S. SERAPIO
City Government Department Head III
(Secretary to the Mayor)