

## REGULAR SESSION NO. 125

*MANILA CITY ORDINANCE NO. 7640, November 30, 2014*

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### PRINCIPAL AUTHORS:

**HON. RAYMOND R. YUPANGCO**

and

**HON. MARLON M. LACSON**

Majority Floor Leader

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

SECTION 1. Section 3 (d) of City Ordinance No. 8330, is hereby amended to read as follows:

"SEC. 3. The Department of Assessments 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. Any tax increase, as a consequence of this Ordinance, shall be staggered into two (2) periods of payments at the rate of 60% and 40% for the first period (2014 to 2016) and the second period (2017), provided that the said rates are based on the incremental values of real properties. However,

d) The amount of tax to be paid by virtue hereof shall in no case be lower than the tax imposed thereon in 2013. Any tax increase, as a consequence of this Ordinance, shall be staggered into two (2) periods of payments at the rate of 60% and 40% for the first period (2014 to 2016) and the second period (2017), provided that the said rates are based on the incremental values of real properties. However,

i) For the first payment period (2014 to 2016), the total amount of tax be paid on Land, Buildings and other Structures, and Machineries used for residential, commercial and industrial shall in no case be more than double of the tax imposed for 2013 of the same real property;

ii) For the second payment period (2017) and succeeding years, the total amount of tax to be paid shall in no case exceed by 150% of the tax imposed for 2013;

iii) It is understood therefore that the herein staggered relief pursuant to Section 192 of R.A. 7169, Ibid, shall be applied only for a period of two (2) payment periods from the effectivity hereof."

SEC. 2. Effectivity Clause. – This Ordinance shall take effect upon its approval.

This Ordinance was finally enacted by the City Council of Manila on \_\_\_\_\_.

**PRESIDED BY:**

FRANCISCO "Isko Moreno" DOMAGOSO  
Mayor  
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.**

JOSEPH EJERCITO ESTRADA  
Mayor  
City of Manila

**ATTESTED:**

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

**CERTIFICATION**

This is to certify that the City Council ordered the publication of the above proposed Ordinance during its regular session held on November 27, 2014, pursuant to the provision of Section 17, Article III of R.A. 409, as amended, otherwise known as the Revised Charter of the City Council of Manila.

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

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