

EXTENDING THE PERIOD FOR THE 1981-82 GENERAL REVISION OF REAL PROPERTY ASSESSMENT FROM JUNE 30, 1982 TO JUNE 30, 1984 AND FIXING THE DATE OF ACCRUAL OF THE REAL PROPERTY TAX BAS...

EXECUTIVE ORDER NO. 812, June 22, 1982

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WHEREAS, pursuant to Section 21 of Presidential Decree No. 464, otherwise known as the Real Property Tax Code, as amended, a general revision of real property assessment was to be undertaken from July 1, 1981 to June 30, 1982;

WHEREAS, under the same provision of law, real property taxes based on the 1981-82 general revision will accrue on January 1, 1983;

WHEREAS, real property owners have made strong representations to extend the period of general revision and accordingly defer the accrual of real property taxes based thereon;

WHEREAS, such representations have been made because of financial dislocation due to crop and property losses from recent floods and typhoons and the adverse effects of global inflation and economic recession;

WHEREAS, local government units are now in the midst of an intensified campaign to collect arrearages or previous years collectibles through the administrative remedies provided for in the Real Property Tax Code, including the sale of public auction of delinquent real properties;

WHEREAS, under Presidential Decree No. 464, as amended by Presidential Decree No. 1812, the President of the Philippines is empowered to adjust the frequency of the general revision of real property valuations whenever found necessary and in the interest of the general welfare.

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order:

SECTION 1. The period for the 1981-82 general revision of real property assessments as fixed under Section 21 of Presidential Decree No. 464, as amended by Presidential Decree No. 1621, is hereby extended up to June 30, 1984;

SECTION 2. The real property tax based on the revised property assessments resulting from said general revision shall accrue beginning January 1, 1985, instead of January 1, 1983;

SECTION 3. The Minister of Finance shall issue the rules and regulations necessary for the proper implementation of this Order.

SECTION 4. All acts, orders, rules and regulations inconsistent with this Order are hereby modified accordingly.

SECTION 5. This Executive Order shall take effect immediately.

Done in the City of Manila, this 22nd day of June in the year of our Lord, nineteen hundred and eighty-two.

(SGD.) FERDINAND E. MARCOS
President of the Philippines

By the President:

(SGD.) JUAN C. TUVERA
Presidential Executive Assistant

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