

GRANTING A DESCENDING RATE OF DISCOUNT ON THE REALTY TAX ON PROPERTY DIRECTLY AND EXCLUSIVELY USED FOR EDUCATIONAL PURPOSES BEGINNING WITH THE CALENDAR YEAR 1975.

PRESIDENTIAL DECREE NO. 675, March 20, 1975

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WHEREAS, under Presidential Decree No. 261, as amended by Presidential Decree No. 304 and as incorporated in Presidential Decree No. 464, the realty tax on real property directly and exclusively used for educational purposes shall begin to accrue on January 1, 1975;

WHEREAS, educational institution have to be given ample time within which to re-structure their finances in such a manner and under such arrangements as will enable them to meet their real property tax obligations promptly without unduly increasing the cost of education;

WHEREAS, there is a need to cushion the impact of the realty tax on which could best be achieved through a descending rate of discount on their real property tax obligations;

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

1. All land, buildings and other improvements directly and exclusively used for educational purposes shall be subject to the payment of the basic realty tax only and not to the additional one per cent tax accruing to the Special Education Fund created under Republic Act No. 5447; Provided, however, That such properties located within the Metropolitan Manila area shall be subject to the additional real property tax of one-eighth of one per cent of their assessed value, the proceeds of which shall accrue to the Greater Manila Metropolitan Area Flood Control and Drainage Fund Account created under Presidential Decree No. 18;

2. If the basic real property tax preferred to in paragraph one hereof is paid in full within the prescribed period of payment as provided for under Section 60 of Presidential Decree No. 464, the taxpayer shall be granted a discount as follows:

- 60% on the tax due and payable during the year 1975;
- 40% on the tax due and payable during the year 1976; and
- 20% on the tax due and payable during the year 1977.

The Secretary of Finance shall formulate the rules and regulations for the proper implementation of this Decree. This Decree shall form part of the laws of the land and shall take effect on January 1, 1975. All laws, decrees, orders, rules and regulations which are inconsistent with this Decree are hereby repealed or modified accordingly.

DONE in the City of Manila, this 20th day of March, in the year of Our Lord, nineteen hundred and seventy-five.

(Sgd.)

FERDINAND E. MARCOS

President of the Philippines

By the President:

(Sgd.)

ALEJANDRO MELCHOR

Executive Secretary

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