

AMENDING SECTION 6 OF PRESIDENTIAL DECREE NO. 853 PROVIDING FOR THE CLASSIFICATION AND VALUATION OF TIMBER AND FOREST LANDS FOR PURPOSES OF REAL PROPERTY TAXATION.

PRESIDENTIAL DECREE NO. 888, February 04, 1976

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Section 6 of Presidential Decree No. 853 providing for the classification and valuation of timber and forest lands for purposes of real property taxation is hereby amended to read as follows:

"SECTION 6. Fixing the Rate of Levy on Timber and Forest Lands.—The real property tax on timber and forest lands shall be uniform for all provinces, municipalities and cities and the annual rates thereof are hereby fixed as follows:

"(a) For the province, one-half of one percent of the assessed value of the taxable area of the property;

"(b) For the municipality, one-half of one percent of the assessed value of the taxable area of the property; or a combined rate of one percent for the province and the municipality; and

"(c) For the city, one percent of the assessed value of the taxable area of the property."

Done in the City of Manila, this 4th day of February, in the year of Our Lord, nineteen hundred and seventy-six.

(Sgd.)

FERDINAND E. MARCOS

President

Republic of the Philippines

By the President:

(Sgd.)

JUAN C. TUVERA

Presidential Assistant

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