EXTENDING UP TO MAY 31, 1974 THE DEADLINE FOR THE PAYMENT OF THE FIRST QUARTER INSTALLMENT OF REAL PROPERTY TAXES THAT HAVE ACCRUED SINCE JANUARY 1, 1974

PRESIDENTIAL DECREE NO. 426-A, March 30, 1974

Read online (full-text search, related cases, audio case brief): https://batas.org/library/b18fe72bc7ef/

WHEREAS, under the provisions of Section 4 of Republic Act No. 5447, the basic real property lax levied under Commonwealth Act No. 470, as amended, and the additional one percent (1%) realty tax for the Special Education Fund under Republic Act No. 5447 shall be payable in four (4) equal installments: the first installment falling due on March 31; the second installment, on June 30; the third installment, on September 30; and the last installment, on December 31; and

WHEREAS, in order to give the local treasurers and assessors ample lime to fully disseminate among the taxpayers the implementing rules and regulations issued by the Secretary of Finance regarding the assessment of real properties under Presidential Decree No. 76, as amended, and the proper collection of real property taxes, there is a need to extend the deadline for the payment of real property taxes becoming due and payable on March 31, 1974;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers in me vested by the Constitution, do hereby order the extension of the deadline for the payment of the first quarter installment of both the basic and the additional one percent (1%) real property taxes that have accrued since January 1, 1974, from March 31, 1974 to May 31, 1974.

Done in the City of Manila, this 30th day of March, in the year of Our Lord, nineteen hundred and seventy-four.

(Sgd.) FERDINAND E. MARCOS

President

Republic of the Philippines

By the President:

(Sgd.) ALEJANDRO MELCHOR

Executive Secretary

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.