

## LETTER OF INSTRUCTIONS NO. 800, January 30, 1979

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### TO:

The Honorable Minister of Finance

The Honorable Governor of Metropolitan Manila

WHEREAS, the general revision of real property assessments undertaken by the City and Municipal Assessors of the cities and municipalities comprising Metropolitan Manila pursuant to the provisions of existing law has been completed, and the real property tax due on properties located in Metropolitan Manila, effective January 1, 1979 shall be determined on the basis of the revised property valuations;

WHEREAS, substantial increases in the current market values of real property since the last general revision of 1973 are indicated in the updated records of property assessments;

WHEREAS, in order to provide incentives to owners of taxable real property who pay their tax obligations regularly and promptly, LOI No. 682 was issued on March 20, 1978 authorizing the grant nationwide of a 10% tax discount on real property taxes beginning April 1, 1978 up to but not beyond December 31, 1979;

WHEREAS, in order to further cushion the impact of increased taxes due to the revised valuations of real property as a result of the aforementioned general revisions of real property assessments, it is deemed<sup>1</sup> necessary to authorize the grant of additional tax discounts on real property taxes due on properties located in Metropolitan Manila for Calendar Year 1979;

WHEREAS, pursuant to the provisions of Section 41 of Presidential Decree Ho. 464, as amended, the President of the Philippines is authorized to grant such tax discounts if he deems that the public interest so requires;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines do hereby order that:

- If as a result of the 1978 general revision of real property assessments, the assessed valuation of real property is increased by more than 100% when compared to the latest assessed valuation of the same property based on the 1973 Schedules of Values of the city or municipality wherein it is located, tax discounts in addition to the 10% tax discount authorized under LOI No. 682, dated March 20, 1978, shall be applied on the real property tax due thereon, as follows;

INCREASE IN THE  
ASSESSED VALUATION  
OF THE PROPERTY

CORRESPOND RATE OF  
ADDITIONAL TAX DISCOUNT

More than 100% but not exceeding 200% — 5%

More than 200% but not exceeding 300% — 10%

More than 300% but not exceeding 500% — 15%

More than 500% — 20%

- If the increase in the assessed valuation of the property as a result of the 1978 general revision of real property assessments is 100% or less, as compared to the latest assessed valuation of the same property based on the 1973 Schedule of Values, only the 10% tax discount authorized under LOI No. 682 shall be applied.

- The additional tax discounts authorized under Paragraph one hereof shall be granted only to properties located within the cities and municipalities of Metropolitan Manila and shall be applied only on the real property taxes due thereon for the period from January 1, 1979 to December 31, 1979, inclusive.

- As in the case of the 10% tax discount authorized under LOI No. 682, the additional tax discounts herein authorized shall likewise be granted only if both the basic and the additional 1% real property taxes are paid in full and within the periods of payment prescribed under existing law.

- Likewise, the additional tax discounts herein authorized shall apply to all kinds of real property without any tax delinquency.

- Tax credits corresponding to the additional tax discounts herein authorized shall be given to all property owners who have no real property tax delinquencies and have paid the full amount of the realty taxes due on his property for Calendar Year 1979, or any portion thereof, within the prescribed periods of payments.

The Minister of Finance shall formulate the guidelines, rules and regulations necessary for the proper and effective implementation of this Letter of Instructions.

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

(Sgd.) FERDINAND E. MARCOS

President of the Philippines

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