

AM ACT PUNISHING THE WITHHOLDING OF THE RELEASE OF THE TEN PERCENT SHARE OF THE BARRIO IN REAL ESTATE TAXES, AMENDING FOR THE PURPOSE REPUBLIC ACT NUMBERED TWENTY-THREE HUNDRED ...

REPUBLIC ACT NO. 4709, June 18, 1966

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/d2f2be24989a/>

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Republic Act Numbered Twenty-three hundred seventy, otherwise known as the Barrio Charter, is hereby amended by inserting between Sections fifteen and sixteen thereof the following new section:

"SEC. 15-A. Release of the ten percent share in real estate taxes Ministerial; Punishment for withholding.—The release of the ten percent share in the real estate taxes accruing and paid for to a barrio as herein provided is declared ministerial Any officer who without legal ground shall withhold the release of such share to a barrio entitled to it on or before December thirty-one of each year and on or before June thirty of each year shall be punished with a fine of not less than fifty pesos nor more than two hundred pesos, or by imprisonment for not less than fifteen days and not more than two months, or both: Provided, however, That this law shall not be effective insofar as barrios where the barrio treasurers have not posted the necessary bond as required by existing laws."

SEC. 2. This Act shall take effect upon its approval.

Approved, June 18, 1966.

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.