

AMENDING SECTIONS FORTY-ONE AND EIGHTY-SEVEN OF PRESIDENTIAL DECREE NUMBERED -FOUR HUNDRED SIXTY^FOUR, AS AMENDED, OTHERWISE KNOWN AS THE REAL PROPERTY TAX CODE, AND FOR OTHER P...

PRESIDENTIAL DECREE NO. 1913, March 29, 1984

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WHEREAS, at the time the Batasang Pambansa adjourned its Sixth Regular Session, a number of important bills were left unacted upon due to the lack of material time ;

WHEREAS, one of these legislative measures is Parliamentary Bill No. 3452 which, as modified by the Committee on Education, Culture and Sports and the Committee on Finance, was favorably recommended for immediate enactment to the Batasang Pambansa under Joint Committee Report No. 1111;

Whereas, the afore-cited P. B. No. 3452, in substitution of the original bill and in consolidation with Parliamentary Bills Nos. 3471, 4347, 4352, 4437, 4571 and 7251, if enacted into law, will considerably augment the respective shares of provinces, cities and municipalities in the Special Education Fund created under Republic Act No. 5447;

WHEREAS, the said P. B. No. 3452, as modified by both committees, will make it possible for local government units to adjust the salaries of teachers of the national government serving in their respective jurisdictions, in addition to the other purposes mentioned in Section 1 of R.A. No. 5447, as amended.

Whereas, the Cabinet has recommended the promulgation of a presidential decree for the purpose;

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

SECTION 1. Section 41 of Presidential Decree Numbered 464, otherwise known as the Real Property Tax Code, as amended, is hereby further amended to read as follows:

"SEC. 41. An additional one per cent tax on real property for the Special Education Fund.—There is hereby imposed an annual tax of one per cent on real property to accrue to the Special Education Fund created under Republic Act No. 5447, which shall be in addition to the basic real property tax which local governments are authorized to levy, assess, and collect under this Code: Provided, That real property granted exemption under Section 40 of this Code shall also be exempt from the imposition accruing to the Special Education Fund."

SEC. 2. Subsection (b) of Section 87 of the same Code is hereby further amended to read as follows:

"SEC. 87. Application of proceeds.—

"(b) The entire proceeds of the additional one per cent real property tax levied for the Special Education Fund created under Republic Act No. 5447 collected in the province or city on real property situated in their respective territorial jurisdictions shall be distributed as follows:

"(1) Collections in the provinces: Fifty-five per cent shall accrue to the municipality where the property subject to the tax is situated; twenty-five per cent shall accrue to the province; and twenty per cent shall be remitted to

the Treasurer of the Philippines.

"(2) Collections in the cities and in the cities and municipalities of Metro Manila: Eighty per cent shall be retained by cities, including cities and municipalities of Metro-Manila, and twenty per cent shall be remitted to the Treasurer of the Philippines."

SEC. 3. Section 87 of the same Code is further amended by adding thereto new sub-section to be known as subsection (e), which shall read as follows:

"e) The provisions of existing laws to the contrary notwithstanding, the proceeds of the Special Education Fund accruing to the local governments may be used for the salary adjustment of teachers of the national government, in addition to the other purposes mentioned in Section 1 of Republic Act No. 5447, as amended."

SEC. 4. The Minister of Finance, in consultation with the Minister of Education, Culture and Sports and the Minister of the Budget, shall issue rules and regulations to effectively implement the provisions of this Decree.

SEC. 5. All acts, laws, decrees, rules and regulations or parts thereof inconsistent herewith are hereby repealed or modified accordingly.

SEC. 6. This Decree shall take effect upon its approval.

Done in the City of Manila, this 29th day of March, in the Year of Our Lord, nineteen hundred and eighty-four.

(Sgd.) FERDINAND E. MARCOS
President of the Philippines

By the President:

(Sgd.) JUAN C. TUVERA
Presidential Executive Assistant

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