

[ **REPUBLIC ACT NO. 6238, June 19, 1971** ]

**AN ACT AMENDING SECTION SIXTY-FOUR OF REPUBLIC ACT NUMBERED FOUR HUNDRED NINE, AS AMENDED, KNOWN AS THE REVISED CHARTER OF MANILA.**

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

SECTION 1. Section sixty-four of Republic Act Numbered Four hundred nine, as amended, is hereby further amended to read as follows:

"SEC. 64. *Annual real estate tax.*—An annual tax of one and one-half *per centum* on the assessed value of all real estate in the city subject to taxation as hereinabove provided is hereby levied. The additional one per cent real property tax provided for in Republic Act Numbered Five thousand four hundred forty-seven shall all be retained by the City of Manila notwithstanding the provisions of said Republic Act Numbered Five thousand four hundred forty-seven: *Provided, however,* That sixty *per centum* of the additional one per cent real property tax levied under said Act shall be appropriated and disbursed by the School Board of the City of Manila to fund the activities provided under Republic Act Numbered Five thousand four hundred forty-seven and the remaining forty *per centum* to be appropriated and disbursed by the Municipal Board of said City for purposes as provided in Section six hereof: *Provided, further,* That the real property taxes above-mentioned shall be due and payable in four equal installments; the first installment shall be due and payable on or before March thirty-first; the second installment, on before June thirtieth; the third installment, on or before September thirtieth; and the last installment, on or before December thirty-first: *Provided, finally,* That if any taxpayer shall fail to pay taxes assessed against him on or before the end of a calendar quarter as above indicated, he shall be delinquent in such payment and shall be subject to penalty of ten per centum of the amount of tax due."

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

Approved, June 19, 1971.



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