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MALACAÑANG  
Manila

EXECUTIVE ORDER NO. 42

PROCLAIMING A ONE-TIME REAL PROPERTY TAX AMNESTY SUBJECT  
TO CERTAIN CONDITIONS

WHEREAS, THERE IS A SUBSTANTIAL AMOUNT OF REVENUE IN  
THE FORM OF DELINQUENT REAL PROPERTY TAXES DUE AND COL-  
LECTIBLE BY THE GOVERNMENT;

WHEREAS, THE GRANT OF TAX AMNESTY TO CERTAIN DELIN-  
QUENT REAL PROPERTY TAXPAYERS WOULD NOT ONLY ENCOURAGE  
SETTLEMENT OF THE UNPAID REAL PROPERTY TAXES BUT ALSO  
ACCELERATE THE COLLECTION THEREOF;

WHEREAS, TO ENSURE THAT HENCEFORTH REAL PROPERTY TAX  
LAWS WOULD BE COMPLIED WITH STRICTLY, NO FURTHER REAL  
PROPERTY TAX AMNESTY SHALL BE GRANTED;

NOW, THEREFORE, I, CORAZON C. AQUINO, PRESIDENT OF  
THE PHILIPPINES, DO HEREBY ORDER:

SECTION 1. A ONE-TIME REAL PROPERTY TAX AMNESTY IS  
HEREBY GRANTED TO REAL PROPERTY TAXPAYERS DELINQUENT IN  
THE PAYMENT OF REAL PROPERTY TAXES PAYABLE AS OF DECEMBER  
31, 1985 WITH RESPECT TO THE FOLLOWING REAL PROPERTIES:

THOSE WHICH ARE UNDECLARED AND SUBJECT TO  
BACK TAXES;

THOSE WHICH ARE DECLARED BUT THE REAL

THOSE INCLUDED IN PUBLIC AUCTIONS CONDUCTED BY LOCAL GOVERNMENTS BUT WERE NOT PURCHASED BY PRIVATE PERSONS OR ENTITIES.

FIFTY PERCENTUM (50%) OF THE ACCUMULATED DELINQUENT REAL PROPERTY TAXES, AND THE ENTIRE AMOUNT OF PENALTIES AS OF DECEMBER 31, 1985 SHALL BE CONDONED. SUBJECT TO SUCH RULES AND REGULATIONS AS MAY BE PROMULGATED BY THE MINISTER OF FINANCE, THE AMOUNT DUE UNDER THIS AMNESTY MAY BE PAID IN INSTALLMENTS. SHOULD ANY INSTALLMENT NOT BE PAID ON ITS DUE DATE, THE TOTAL UNPAID BALANCE OF THE DELINQUENT REAL PROPERTY TAXES AND THE ENTIRE AMOUNT OF PENALTIES SHALL BECOME AUTOMATICALLY DUE AND DEMANDABLE AND SHALL BE ENFORCED IN ACCORDANCE WITH LAW.

SECTION 2. THE AMNESTY FOR DELINQUENT REAL PROPERTY TAXPAYERS SHALL NOT APPLY TO ANY OF THE FOLLOWING:

DELINQUENT REAL PROPERTIES WHICH HAVE BEEN DISPOSED OF AT PUBLIC AUCTION TO SATISFY THE REAL PROPERTY TAX DELINQUENCIES; AND

REAL PROPERTIES SUBJECTS OF PENDING CASES IN COURT FOR REAL PROPERTY TAX DELINQUENCIES;

REAL PROPERTIES WITH TAX DELINQUENCIES WHICH ARE BEING PAID PURSUANT TO A COMPROMISE AGREEMENT.

NO PUBLIC AUCTION OF DELINQUENT REAL PROPERTIES SHALL BE HELD DURING THE PERIOD OF THIS AMNESTY.

SECTION 3. THE APPLICATION FOR THE REAL PROPERTY TAX AMNESTY SHALL BE FILED IN THE FORM PRESCRIBED BY THE MINISTER OF FINANCE AT THE OFFICE OF THE TREASURER OF THE LOCAL GOVERNMENT UNIT WHERE THE REAL PROPERTY IS SITUATED.

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SECTION 4. ANY TAXPAYER WHO AVAILS HIMSELF OF THIS TAX AMNESTY SHALL BE EXEMPT FROM ANY CIVIL, CRIMINAL AND ADMINISTRATIVE LIABILITY ARISING FROM VIOLATION OF THE REAL PROPERTY TAX CODE BUT ONLY WITH RESPECT TO REAL PROPERTIES DECLARED UNDER THIS AMNESTY.

SECTION 5. THE AMNESTY GRANTED HEREIN MAY BE AVAILED OF ONLY UNTIL DECEMBER 31, 1986. THEREAFTER, NO FURTHER REAL PROPERTY TAX AMNESTY SHALL BE GRANTED AND THE ADMINISTRATIVE OR JUDICIAL REMEDIES PROVIDED FOR BY LAW TO COLLECT THE DELINQUENT REAL PROPERTY TAXES SHALL BE STRICTLY ENFORCED.

SECTION 6. THE MINISTER OF FINANCE SHALL PROMULGATE THE NECESSARY RULES AND REGULATIONS TO IMPLEMENT THIS EXECUTIVE ORDER.

SECTION 7. ALL LAWS, ORDERS, ISSUANCES, RULES AND REGULATIONS OR PARTS THEREOF WHICH ARE INCONSISTENT WITH THE PROVISIONS OF THIS EXECUTIVE ORDER ARE HEREBY REPEALED OR MODIFIED ACCORDINGLY.

SECTION 8. THIS EXECUTIVE ORDER SHALL TAKE EFFECT IMMEDIATELY.

DONE IN THE CITY OF MANILA, THIS 22<sup>nd</sup> DAY OF August ,  
IN THE YEAR OF OUR LORD, NINETEEN HUNDRED AND EIGHTY-SIX.

*Corazon C. Aquino*  
CORAZON C. AQUINO

PRESIDENT OF THE PHILIPPINES

BY THE PRESIDENT:

*Joker P. Arroyo*  
JOKER P. ARROYO  
EXECUTIVE SECRETARY