

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

FIFTEENTH CONGRESS
Second Regular Session

HOUSE BILL NO. 5086

**INTRODUCED BY ANAKPAWIS PARTY-LIST REPRESENTATIVE
RAFAEL V. MARIANO**

EXPLANATORY NOTE

Farmers in the country are regarded as the backbone of the economy and key player in attaining food self-sufficiency of our country.

Farmers or the so-called "backbone of our economy" confront various problems relative to the land they are tilling. For years, they were deprived of the necessary support from the government in terms of capital, necessary facilities for their produce and other support services. Farmers are also suffering from huge amount of indebtedness, high interest rates on farm capital and low prices of their produce. In addition to the aforesaid problems, farmers are heavily burdened by the payment of real estate tax imposed by the local government units.

High prices of basic commodities, expenses for education of their children, expensive social services, expenses to maintain the productivity of their farmlands, high prices of farm inputs affect the financial status of farmers which result to their inability to pay their real estate tax.

The country is also often visited by natural calamities such as typhoons and drought, among others. For instance, from 1948-2007, the country experienced one thousand one hundred sixty-one (1,161) tropical cyclones (255 tropical depressions, 326 tropical storms and 580 typhoons). (*PAGASA and www.typhoon2000.com*).

From 2008-2010, the country was visited by fifty-four (54) tropical cyclones (nineteen (19) tropical storms; twenty-three (23) typhoons; and twelve (12) tropical depressions). (www.typhoon2000.com).

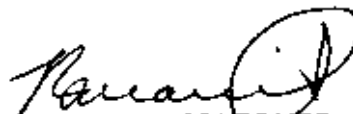
In 2010, the country was also struck by El Niño phenomenon.

The aforesaid natural calamities devastated the crops of farmers in the country which, in turn, affected their financial condition. The unstable financial condition of farmers will then result to the failure to pay their real estate tax.

In most cases, failure to pay taxes are not voluntary on the part of the farmers, they are simply forced by circumstances not to comply with their obligations.

Since farmers are the ones who ensure every cup of rice on every family's table, it is high time to give them relief which will reduce their burdens.

In view of the foregoing, the early passage of this bill is earnestly requested.


RAFAEL V. MARIANO

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AN ACT
CONDONING THE ARREARS IN REAL ESTATE TAX INCLUDING THE
PENALTIES THEREOF OF FARMERS IN THE COUNTRY

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

SECTION 1. The arrears in real estate tax including the penalties thereof, ten (10) years prior to the effectivity of this Act, of farmers in the country is hereby condoned, in its entirety.

SECTION 2. Cities and municipalities are hereby granted the power to condone the arrears in real estate tax including the penalties thereof, ten (10) years prior to the effectivity of this Act, of farmers within their jurisdiction.

SECTION 3. This Act shall take effect fifteen (15) days after its complete publication in the Official Gazette or in at least two (2) national newspapers of general circulation.

Approved.