

REPUBLIC OF THE PHILIPPINES
HOUSE OF REPRESENTATIVES
Quezon City

SEVENTEENTH CONGRESS
Third Regular Session

House Bill No. 8473



Introduced by **MAGDALO Party-List Representative**
HON. GARY C. ALEJANO

EXPLANATORY NOTE

Senior citizens are granted special benefits and privileges as recognition of their significant role in our society through Republic Act No. 7432, otherwise known as the "Senior Citizens Act" and Republic Act No. 9257, otherwise known as the "Expanded Senior Citizens Act of 2003."

The latest projection from the Commission on Population (POPCOM) show that the number of senior citizens in the country would grow this year. By the end of the year, there will be most likely 8 million senior citizens, which shall constitute 8.2 percent of the country's total population.

With this projected increase, Government must bear in mind that the demands of an increasingly globalizing, modernizing, and industrializing world would bear on our senior citizens greater burdens, which present laws may not be able to sufficiently address. Certain studies purport that by the year 2020, there will be a significant decrease on the number of individuals providing for one elderly, which is six persons to one senior citizen. There is a need therefore to augment present laws in order to provide our senior citizens greater self-reliance.

Under this proposed measure, senior citizens shall be exempt from paying real property taxes on real property registered under their names so as to provide for them greater financial capacity to address their personal needs and wants.

In view of the foregoing, approval of this bill is earnestly sought.


Rep. Gary C. Alejano

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AN ACT

EXEMPTING SENIOR CITIZENS FROM THE PAYMENT OF REAL PROPERTY TAX UNDER CERTAIN CONDITIONS, AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 7432, OTHERWISE KNOWN AS AN ACT TO MAXIMIZE THE CONTRIBUTION OF SENIOR CITIZENS TO NATION-BUILDING, GRANT BENEFITS AND SPECIAL PRIVILEGES AND FOR OTHER PURPOSES, AS AMENDED BY REPUBLIC ACT NO. 9357, OTHERWISE KNOWN AS THE EXPANDED SENIOR CITIZENS ACT OF 2003, AND FOR OTHER PURPOSES

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

1 **SECTION 1.** Section 4 of Republic Act No. 9257 is hereby amended by inserting a new
2 subparagraph (D) to read as follows:

3
4 **“D) EXEMPTION FROM THE PAYMENT OF REAL PROPERTY TAX AND**
5 **ANY TAX ON REAL PROPERTY, SUCH AS THE SPECIAL EDUCATION FUND**
6 **TAX: PROVIDED, THAT, THIS PROVISION SHALL APPLY ONLY TO A REAL**
7 **PROPERTY OWNER WHO HAS ATTAINED THE AGE OF SIXTY YEARS OR**
8 **OLDER, ON REAL PROPERTY THAT IS REGISTERED UNDER HIS OR HER**
9 **NAME AT THE TIME OF THE ATTAINMENT OF SUCH AGE AND HAS**
10 **OCCUPIED THE SAID PROPERTY, WHETHER CONTINUOUS OR BROKEN,**
11 **FOR A PERIOD OF NOT LESS THAN TEN YEARS PRIOR TO THE**
12 **ATTAINMENT OF THE AGE OF SENIORITY; PROVIDED FURTHER THAT,**
13 **THEIR ANNUAL TAXABLE INCOME DOES NOT EXCEED THE POVERTY LEVEL**
14 **AS DETERMINED BY THE NATIONAL ECONOMIC AND DEVELOPMENT**
15 **AUTHORITY (NEDA) FOR THE TAXABLE YEAR.**

16
17 **SEC. 2. Repealing Clause.**—All laws, decrees, executive orders or parts thereof inconsistent
18 with the provisions of this Act is hereby repealed or modified accordingly.

1 **SEC. 3. *Separability Clause.***—If any part or provision of this Act is declared invalid or
2 unconstitutional, the other parts not otherwise affected shall remain in full effect and force.
3

4 **SEC. 4. *Effectivity.***—This Act shall take effect upon its approval.

Approved,