

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

19th Congress
First Regular Session

House Bill No. **5240**

INTRODUCED BY: HON. DORIS E. MANQUIZ

EXPLANATORY NOTE

As climate change continues to warm our oceans, causing stronger countless typhoons, our fellow Filipinos bear the brunt of nature's forces. On April 2022 alone, over 20 people were killed in floods after rain from tropical storm Megi (Agaton). The vast majority of the fatalities occurred in Eastern Visayas Region, in particular in villages around Baybay City in the province of Leyte. National Disaster Risk Reduction Management Council (NDRRMC) said 920,727 people have been affected and 162,467 people displaced and staying in emergency accommodation centers. More recently, authorities reported one person died and homes and buildings were destroyed after heavy rain caused a landslide in Abucay, Bataan Province on 09 July 2022. Previously flooding was reported in Zamboanga del Sur province where 35,948 people were affected on 05 July. Around the same time over 1,206 people were affected by floods in Cebu and Negros Oriental provinces. Flooding and landslides struck parts of in Ifugao, Benguet, and Mountain Provinces in Cordillera Administrative Region (CAR) from 07 July affecting 3,166 people, injuring 6 and damaging 1,048 houses.


Floods are among the most destructive calamities man has to cope with. Even the most minor flooding poses some inconveniences. A really big flood can result in millions even billions of pesos of damages to roads and bridges, buildings and other economic infrastructure, in the loss of agricultural crops and livestock, loss of productivity in industry, commerce and trade. To this is added the incalculable loss of human lives directly attributable to floods as well as the hardship and attendant socioeconomic problems of forced human displacement and the emotional impact on those affected by floods.

We can lessen the impact of these floods by protecting our forests and trees. However, according to the Global Forest Watch, the Philippines lost 158,000 hectares of primary forest from 2002 to 2021. During the same time, total tree cover loss was 1.34 million hectares. GFW data also show that 11 regions were responsible for 51 percent of tree cover loss, led by Palawan, with 163,000 hectares lost. The other top areas in terms of tree cover loss were Agusan del Sur (116,000 hectares), Zamboanga del Norte (59,700 hectares), Davao Oriental (48,800 hectares), and Quezon (44,200 hectares).

While forests and trees are not the single solution to climate change, they improve water quality, and reduce flooding and erosion. As trees grow they also absorb carbon dioxide, a major greenhouse gas in the atmosphere. Trees and forests regulate water flows and protect coastal communities from extreme events and sea level rise. When communities plant trees they can help to reduce the impacts of climate change in their local area and around the world.

Now, more than ever, we need our forests as a tool to help combat climate change. Climate change's adverse impacts are already being seen and may intensify exponentially over time if nothing is done to reduce further emissions of greenhouse gases. Decisively dealing now with climate change is key to ensuring sustainable development, poverty eradication and safeguarding economic growth. If we subject trees to real property tax, the generations yet unborn shall no longer see a country with flourishing environment. Instead of encouraging our fellow countrymen plant trees and plants, the current state of our laws is silent as to the taxability of trees, plants, and growing fruits. This silence has caused the passage of various ordinances which allow local government units to impose real property tax on trees, plants, and growing fruits as they are considered real property.

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


HON. DORIS E. MANQUIZ
2nd District of Zambales



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AN ACT EXEMPTING TREES, PLANTS, AND GROWING FRUITS FROM REAL
PROPERTY TAX AND PROVIDING FOR REAL PROPERTY TAX DEDUCTION

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

SECTION 1. *Short Title.* – This Act shall be known as the “*Real Property Tax Exemption for
Trees Act of 2022*”.

SECTION 2. *Declaration of Policy.* – It is the policy of the State to protect and advance the
right of the people to a balanced and healthful ecology in accord with the rhythm and harmony
of nature.

SECTION 3. Section 234 of Republic Act No. 7160, otherwise known as the Local
Government Code of 1991, is hereby amended by inserting a new subsection designated as
Section. 234 (f) to read as follows:

“SECTION 234. Exemptions from Real Property Tax. – The following are
exempted from payment of the real property tax:

X X X

**(f) Trees, plants, and growing fruits, while they are attached to the land or
form an integral part of an immovable.”**

SECTION 4. *Tax Deduction.* – An additional five (5%) discount may be availed of upon
prompt payment real property tax, whether full or installment basis, when:

- (1) At least two (2) medium-sized trees, of at least five (5) meters in height and at least
3 meters in diameter, is planted on a fifty (50) square meter plot; and
- (2) At least three (3) plants or small tree, of at least three (3) meters but less than five
(5) meters, regardless of diameter, is planted on a fifty (50) square meter plot.

SECTION 5. *Non-commercial Use.* – Provisions of this Act shall only apply to non-commercial use of trees, plants, and growing fruits planted on real property.

SECTION 6. *Separability Clause.* - If any part or section of this Act is declared unconstitutional for any reason whatsoever, such declaration shall not in any way affect the other parts or sections of this Act.

SECTION 7. *Repealing Clause.* – All other laws or parts of laws inconsistent with the provisions of this Act are hereby repealed or modified accordingly.

SECTION 8. *Effectivity.* – This Act take effect from fifteen (15) days after approval and publication in two (2) newspapers of general circulation in the Philippines.

Approved,