

Republic of the Philippines
House of Representatives
Quezon City, Metro Manila

NINETEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 3537



Introduced by Honorable Oscar G. Malapitan

EXPLANATORY NOTE

This bill seeks to grant senior citizens a thirty percent (30%) discount from the payment of Real Property Tax (RPT) and any other fees or charges on real property such as the Special Education Fund Tax (SEFT), as well as on the improvements thereon, thus amending for the purpose Section 4 of R.A. 7432, as further amended by R.A. No. 9994 otherwise known as the “Expanded Senior Citizens Act”.

A senior, also known as elderly person, is a social demographic based on age. Being such, it typically means that the person is at the age in which they retire from work, transitioning from a working adult to a retiree.

Economically though, most senior citizens are wholly dependent on their social pension or lifelong savings. In most cases, these sources of financial support are found to be inadequate. With most of them having limited assets that are to last for an unknown number of years, senior citizens have to be further assisted in whatever ways as they also deserve to live a healthy, happy life in retirement. To help them afford both the essentials and extra expenses, more discounts should be offered to this age group.

According to official figures, in 2018, there are more than eight (800) thousand or 9.1% of Filipinos aged 60 and over who lived below the poverty threshold of Php71 a day. Moreover, the 2018 Longitudinal Study of Ageing and Health in the Philippines (LSAHP) has shown that more than half (57.3%) of Filipino elderly reported experiencing some or considerable difficulty in meeting expenses. This is very much unlike in Vietnam where only 14.7% of Vietnamese older persons reported such difficulty based on a parallel study, despite of the fact that the Philippines has a higher gross domestic product (GDP) per capita than Vietnam.

Today, with the spiraling cost of basic commodities and services mainly brought about by a persisting pandemic, and the instability spawned by the escalation of Russian’s invasion of Ukraine, life for the elderly has never been more difficult. There is therefore a compelling reason for the State to devise or adopt more measures to assist the elderly in consonance with the principle of social justice and the constitutional onus towards caring for the elderly.

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

A handwritten signature in black ink, appearing to be 'Oscar G. Malapitan', with a stylized flourish at the end.

OSCAR G. MALAPITAN

Republic of the Philippines
House of Representatives
Quezon City, Metro Manila

NINETEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 3537

Introduced by Honorable Oscar G. Malapitan

AN ACT

GRANTING SENIOR CITIZENS A THIRTY PERCENT (30%) DISCOUNT IN THE PAYMENT OF REAL PROPERTY TAX AND SPECIAL EDUCATIONAL FUND TAX ON LAND AND BUILDINGS CONSTITUTED AS FAMILY HOME, AMENDING FOR THE PURPOSE R.A. NO. 7432, AS AMENDED

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

SECTION 1. Section 4 of Republic Act no. 7423, as amended by Republic Act No. 9994, otherwise known as the “Expanded Senior Citizens Act” is further amended, by adding a new subparagraph “m”, to read as follows:

“(M) THE GRANT OF THIRTY PERCENT (30%) DISCOUNT IN THE PAYMENT OF REAL PROPERTY TAX AND SPECIAL EDUCATIONAL FUND TAX ON LAND AND BUILDINGS CONSTITUTED AS FAMILY HOME AS DEFINED AND GOVERNED UNDER CHAPTER 2 OF EXECUTIVE NO. 209, AS AMENDED, OTHERWISE KNOWN AS THE FAMILY CODE OF THE PHILIPPINES.”

SEC. 2. This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in a newspaper of general circulation.

Approved,