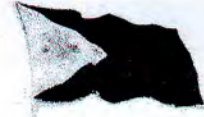




Republic of the Philippines
 City of Roxas
 Office Of The Sangguniang Panlungsod



EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE HONORABLE SANGGUNIANG PANLUNGSOD OF THE CITY OF ROXAS, HELD AT THE SP SESSION HALL ON DECEMBER 11, 2018.

PRESENT: Hon. Erwin B. Sicad ... Vice Mayor I
 ... Presiding Officer
 Hon. Powell A. Del Rosario ... Sanggunian Member I
 Hon. Trina Marie A. Ignacio ... Sanggunian Member I
 Hon. Cesar S. Yap, Jr. ... Sanggunian Member I
 Hon. Matthew James A. Viterbo ... Sanggunian Member I
 Hon. Jeniffer Ann A. Poliran ... Sanggunian Member I
 Hon. Erlynne B. Lim ... Sanggunian Member I
 Hon. Albert Gregory Y. Potato ... Sanggunian Member I
 Hon. Jon. Francis P. Sumcad ... Sanggunian Member I
 Hon. Corazon B. Tiangco ... Sanggunian Member I
 Hon. Julius L. Abela ... Sanggunian Member I
 Hon. Kriza V. Fernando (SK Rep) ... Sanggunian Member I

ABSENT:
 Hon. Virgilio A. Santos, Jr. (ABC Rep)... Sanggunian Member I

ORDINANCE NO. 072 – 2018

AN ORDINANCE PROVIDING TAX AMNESTY ON PENALTIES, INTEREST AND SURCHARGES TO OWNERS OF TAX DELINQUENT REAL PROPERTIES LOCATED WITHIN THE TERRITORIAL JURISDICTION OF THE CITY OF ROXAS, PROVIDING EXCEPTION THEREFOR AND FOR OTHER PURPOSES.

Sponsored by Hon. Albert Gregory Potato
 Jointly Seconded by Hon. Trina Marie Ignacio and Hon. Cesar Yap, Jr.

WHEREAS, under the Local Government Code of 1991, local government units have the power to impose, as well as to exempt from Real Property Taxes and provide tax incentives or tax relief under the terms, real properties within their jurisdiction;

WHEREAS, the City Government is presently confronted with unrealized revenue in the form of tax delinquent real properties and the granting of amnesty will encourage owners of real properties to pay their delinquent real property taxes;

WHEREAS, real property tax delinquent, including interest and penalties thereof, have amounted to huge millions of pesos;

WHEREAS, the granting of relief in this instance is but appropriate, not only as a remedy to the City Government's tax collection effort, but also to alleviate the burden of taxpayers who are experiencing financial difficulties especially that the whole nation is currently experiencing financial crisis due to high inflation;

WHEREAS, the new revised market values of real properties and assessment levels has taken effect in January 1, 2018, and prior to its implementations a Tax Amnesty was also granted through Ordinance No. 077-2017, however, only a few were able to avail of such tax amnesty due to a very short notice, hence, it is believed that now would be an opportune time to give all taxpayers a chance to update their delinquencies prior to the full implementation of the new revised market values;

NOW THEREFORE, be it ordained by the Sangguniang Panlungsod in session assembled that:

Section 1. – Title – TITLE – This Ordinance shall be otherwise known as “The Real Property tax Relief and/or Amnesty Ordinance of 2018.”

Section 2. Declaration Policy – It has been a declared policy of the City Government of Roxas to extend proper and appropriate assistance to its constituents by providing tax incentives or tax relief for the benefit of the entire citizenry as a whole.

Section 3. Definition of Terms – For the purpose of this Ordinance, the following terms as defined as follows:

- a. Real Property Tax” – is an annual ad valorem tax imposed by the local government units on real property that includes agricultural, commercial and industrial lands, residential and idle lands located in the City of Roxas.
- b. “Assessed Value” is the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value.
- c. “Property Value Roll or Assessment Roll or Schedule” is prepared by the sworn declaration of the owner or by a declaration of Assessor himself. It is the listing of all taxable and/or tax exempted properties in the name of the owner, or anybody with legal interest in it.
- d. “Delinquent Taxes” for purposes of this ordinance, refers to unpaid real property taxes.
- e. “Grace Period” period within which the delinquent taxpayer is allowed by the local government to pay their delinquent real property taxes without surcharges and penalties therein which for purposes of this ordinance, shall be from December 12, 2018 to January 31, 2019.
- f. “Surcharges” the amount imposed by law to the basic tax in case of delinquency.

Section 4. The City of Roxas hereby grants a 100% relief or amnesty on interest and penalties to real property taxpayers of the City of Roxas who have been delinquent in their payment; Provided delinquent real property taxes are fully paid within the grace period herein provided;

Section 5 – Coverage – All lands and other properties which includes commercial building, residential houses and other structures with delinquent and unpaid real property tax from the year 2017 and prior thereto, which are situated within the City of Roxas are covered by tax amnesty whether said real properties are declared or undeclared and whether classified as residential, commercial, agricultural or industrial.

Section 6. Exceptions – the tax amnesty shall not apply on any of the following:

- a) Those lands and other real properties located outside the territorial jurisdiction of Roxas City;
- b) Those land and other property with pending cases in regular courts either for collections of real property tax involving a question of ownership.
- c) Those real properties with tax delinquencies which are being paid pursuant to a compromise agreement.
- d) Real properties of delinquent taxpayers which are subject to the one-year redemption period.

Section 7. Kinds and Extent of Tax Amnesty or Relief

- b. The tax condonation shall be limited only to penalties, interest and surcharges and that in order to avail the tax amnesty the taxpayers are required to pay the basic real property tax and Special Education Fund (SEF).

Section 8. Amnesty Period – The tax amnesty period shall commence on December 12, 2018 and shall end on January 31, 2019.

Section 9. Manner of Availment –

- a) All penalties, interest and surcharges shall be condoned only upon lump sum payment in full of total basic and special education fund for tax delinquencies incurred in prior years; Provided that the real property tax for the current year 2018 shall similarly be paid in full.
- b) A taxpayer may avail of tax amnesty for more than one real property with tax delinquency

Section 10. Venue of Payment – Payment of basic and special education fund taxes shall be made at the Office of the City Treasurer having territorial jurisdiction over the property.

Section 11. Information Dissemination – The City Treasurer, the City Information Office, Roxas City Press Bureau, Barangay Captains and Barangay Treasurers are hereby enjoined to cause the information dissemination of the tax amnesty program within the scope of their respective territorial jurisdiction.


Section 12. Separability Clause – Should any provision of this Ordinance or any portion thereof is declared unconstitutional other provisions shall not be affected thereby.

Section 13. Repealing Clause – All existing ordinance or provisions of an ordinance inconsistent herewith shall be deemed modified, amended or repealed accordingly.

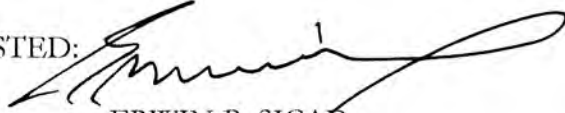
Section 14. Effectivity. This Ordinance shall take effect upon its approval and likewise its implementation shall take effect on December 12, 2018 and shall end on January 31, 2019.

Unanimously Approved.

----- oo0oo -----
I hereby certify that this Ordinance was duly passed and approved by the Sangguniang Panlungsod of Roxas City on the date herein stated.



DINO C. BELUSO
SP Secretary

ATTESTED:


ERWIN B. SICAD
Vice Mayor
Presiding Officer

DEC 12 2018

APPROVED:-----


ANGEL ALAN B. CELINO
City Mayor

ATTESTED: