



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 JULY 06, 2021.

PRESENT: Hon. Jericho Angel L. Celino ... Sanggunian Member I  
 Acting Presiding Officer  
 Hon. John Paul J. Arcenas ... Sanggunian Member I (Online)  
 Hon. Midelo D. Ocampo ... Sanggunian Member I  
 Hon. Cesar S. Yap, Jr. ... Sanggunian Member I  
 Hon. Trina Marie A. Ignacio ... Sanggunian Member I (Online)  
 Hon. Moreno A. Gonzaga ... Sanggunian Member I (Online)  
 Hon. Albert Gregory Y. Potato ... Sanggunian Member I  
 Hon. Paul Ivan R. Baticados ... Sanggunian Member I (Online)  
 Hon. Corazon B. Tiangco ... Sanggunian Member I  
 Hon. Kriza V. Fernando (SK Rep) ... Sanggunian Member I (Online)  
 Hon. Roberto V. Ignacio ... Sanggunian Member I (Online)

ABSENT:  
 Hon. Erwin B. Sicad ... Vice Mayor I  
 Hon. Virgilio A. Santos, Jr. (ABC Rep) ... Sanggunian Member I (Vac. Leave)

ORDINANCE NO. 030 - 2021

AN ORDINANCE GRANTING AMNESTY TO REAL PROPERTY OWNERS FROM THE PAYMENT OF INTEREST FOR DELINQUENT REAL PROPERTY TAXES.

-----  
 Authored by Hon. Jericho Angel L. Celino  
 Sponsored by Hon. Albert Gregory Y. Potato  
 Duly Seconded by Hon. Cesar S. Yap, Jr.  
 -----

**WHEREAS**, the prevailing situation of Covid-19 Pandemic has brought about a long term enduring effect on the financial standing of the real property taxpayers which made it burdensome for them to pay the taxes. Covid-19 has resulted to accelerated rate of unemployment, business slow down and reduced economic growth, thereby causing loss of income and opportunities as well as financial difficulties;

**WHEREAS**, it is well-settled fact that the prevailing economic recession which started in the year 2020 due to Covid-19 is burdensome to the taxpayers. Loss of income, increase number of unemployed, thereby creating a valid and justifiable reason for the grant of real property tax amnesty;

**WHEREAS**, due to these financial difficulties, there is a substantial amount of unrealized revenue in the form of delinquent real property taxes due and collectible by the City Government of Roxas;

**WHEREAS**, in view of these events, it would be a great help and beneficial to pass an ordinance granting tax relief and/or amnesty to delinquent real property owners in order to alleviate them from these financial burdens, give incentive and encourage payment of unpaid real property taxes, and as a consequence, accelerate collection thereof;

**WHEREAS**, Section 192, of Republic Act 7160, otherwise known as the Local Government Code of 1991, provides that, "Local Government Units may, through ordinances duly approved, grant tax exemptions, incentives or relief under such terms and conditions as they deem necessary."

**WHEREAS**, Section 16 of the Local Government Code provides that every LGU shall exercise the powers which are essential to the promotion of the general welfare and shall enhance economic prosperity and social justice, and preserve the comfort and convenience of their inhabitants;

**WHEREAS**, it is the policy of the Roxas City Government to ease the impact of economic adversities on its constituents while enabling the collection of taxes.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF ROXAS CITY IN REGULAR SESSION ASSEMBLED:

**SECTION 1. TITLE** – This Ordinance shall be known and cited as the “Real Property Tax Amnesty Ordinance of 2021.”

**SECTION 2. DEFINITION** – For the purpose of this ordinance, the following terms are defined as follows.

- a. Real Property Tax Amnesty – refers to a tax relief scheme for a limited period whereby the Roxas City Government allows the one-time settlement of delinquent real property taxes with waiver of accumulated interest.
- b. Delinquent taxes – for purposes of this ordinance refers to unpaid real property taxes.
- c. Surcharges – the amount imposed by law to the basic tax in case of delinquency.

**SECTION 3. COVERAGE** – All lands and other properties which includes commercial buildings, residential houses and other structures with delinquent and unpaid real property tax for three (3) years from the year 2020 and prior thereto or up to the year 2018, 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 4. AVAILMENT PERIOD** – All penalties, interests of surcharges shall be condoned only upon lump sum payment in full of total basic and special education fund for tax delinquencies incurred from the year 2020 and prior years or up to the year 2018 from the date of effectivity hereof until December 31, 2021. Provided that the real property tax for the current year 2021 shall similarly be paid in full.

**SECTION 5. 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 lands and other properties 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 6. PRESCRIBED MODE OF PAYMENT** – Payment of delinquent real property taxes under this Ordinance shall be made in full payment and the same shall be settled during the period herein provided.

**SECTION 7. GUIDELINES** – The owners or real properties with delinquent real property taxes who may wish to avail of the tax relief program herein granted shall observe the following procedural guidelines:

- a. Delinquent real property taxes must be paid in full basis. The interests due and penalties thereon shall be condoned only up to of the time set in this Ordinance.
- b. Upon full payment of the delinquent real property taxes, the taxpayer shall be allowed to make payment of real property tax for the year 2021; and
- c. No public auction of delinquent real properties shall be initiated by City Government during the effectivity of the amnesty period. However, upon expiration of the amnesty program, the City Treasurer may proceed with this option.



**SECTION 8. ADMINISTRATIVE PROVISIONS.** – For the effective implementation of this Ordinance, the following shall be observed;

- a. The City Treasurer shall conduct intensive information drive regarding this Ordinance; and
- b. The City Treasurer shall submit quarterly reports to the City Mayor and the Sangguniang Panlungsod on the progress of this program.

**SECTION 9. INFORMATION DISSEMINATION. –**

- a. This Ordinance shall be published in a newspaper of general circulation immediately upon approval;
- b. The City Treasurer’s Office shall conduct intensive information drive of this program; and
- c. All barangays in Roxas City shall assist in information dissemination by posting tarpaulins, streamers, and posters in at least three (3) conspicuous places in their respective areas of jurisdiction or through online or social media platforms.


**SECTION 10. SEPARABILITY CLAUSE.** – If, for any reason, any part or provision of this Ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

**SECTION 11. REPEALING CLAUSE.** – All ordinances, resolutions, executive orders, memorandum circulars, administrative orders, and other issuances or parts thereof which are inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

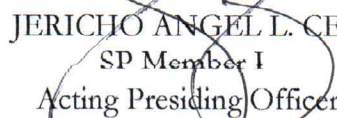
**SECTION 12. EFFECTIVITY CLAUSE.** – This Ordinance shall take effect upon its approval and shall end on December 31, 2021.

Unanimously Approved.

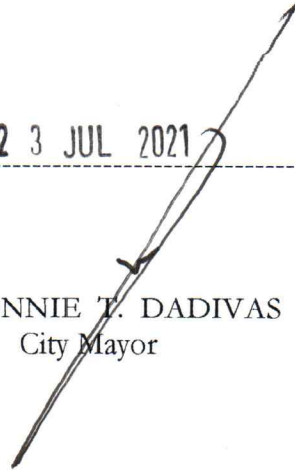
----- 00000 -----  
I hereby certify that this Ordinance was duly passed and approved by the Sangguniang Panlungsod of Roxas City on the date herein stated.

  
DINO C. BELUSO  
SP Secretary

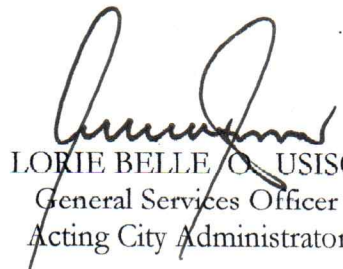
ATTESTED:

  
JERICO ANGEL L. CELINO  
SP Member I  
Acting Presiding Officer

APPROVED: 23 JUL 2021 -----

  
RONNIE T. DADIVAS  
City Mayor

ATTESTED:

  
LORIE BELLE O. USISON  
General Services Officer  
Acting City Administrator