

Sangguniang Panglungsod

## **ORDINANCE NO. 13-003**

AN ORDINANCE GRANTING FINANCIAL RELIEF AND/OR AMNESTY TO REAL PROPERTY OWNERS FROM PAYMENT OF INTEREST FOR NON PAYMENT OF REAL PROPERTY TAXES.

Sponsored by: Co-sponsored:

Hon. Coun. Luvi P. Constantino Hon. Coun. Atty. Raul R. Corro Hon. Coun. Atty. Patricio L. Boncayao, Jr. Hon. Coun. Bal Niefes Hon. Coun. Stephanie G. Teves Hon. Coun. Margarita Amythyst Patdu-Labios, MD Hon. Coun. Ringo A. Teves Hon. Coun. Alexander B. Diaz Hon, Coun, Ma. Dhesiree G. Arevalo Hon. Coun. Engr. Neptali S. Santiago Hon. Coun. Elmer S. Espeleta Hon. Coun. Rafael T. Sevilla Hon. Coun. Vergel C. Ulanday Hon. Coun. Robert A. Abas Hon. Coun. Robert P. Baes \*\*\*\*\*\*

WHEREAS, it is a well-settled fact that the prevailing economic recession which started in the year 2007 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, aside from the economic recession aforementioned, it is also noted that the impact of typhoon, "Ondoy" and "Pepeng" on the homes and properties of the residents of the City greatly affected their lives most especially their financial standing in the community;

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 Muntinlupa;

**WHEREAS,** in view of these events, the City Mayor Atty. Jaime R. Fresnedi and the 7<sup>th</sup> Sangguniang Panlungsod crafted 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, 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 may deem necessary."

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WHEREAS, Section 276, of the same code, stated that, among other things, in case of calamity in any province, city or municipality, the Sanggunian concerned may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the city or municipality affected by the calamity;

**NOW THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED,** by the 7<sup>th</sup> Sangguniang Panlungsod of Muntinlupa, in Regular Session assembled that:

**SECTION 1.** *Title* - This ordinance shall be known and cited as "an ordinance granting financial relief and/or amnesty to real property owners from payment of interest for non payment of real property taxes.

**SECTION 2.** *Coverage* – This ordinance shall apply and cover all unpaid interest of real property taxes within the City of Muntinlupa.

**SECTION 3.** The kind of financial relief and/or amnesty - There shall be a condonation as regards the payment of interests, as well as penalties and surcharges if any, on unpaid real property taxes.

**SECTION 4.** *Prescribed period of payment of taxes to avail of the financial relief and/or amnesty* - Payment of real property taxes under this ordinance shall be made either in cash or installment basis, provided that the same will be paid during the period as provided herein. Should any installment or balance not paid on its due date, the total unpaid balance of the delinquent real property taxes and the entire amount of interest as well as penalties and surcharges if any, shall become automatically due and demandable and shall be enforced in accordance with law.

**SECTION 5.** *Duration* – a delinquent real property tax owner may avail of such financial relief and/or amnesty from the date of the effectivity of the ordinance and only *until December 31, 2013*. Thereafter, there shall be no grant of financial relief and/or amnesty to delinquent real property owners.

SECTION 6. Information Dissemination – Aside from the publication of this ordinance in a newspaper of general circulation, all Barangays within the City of Muntinlupa shall contribute in disseminating public information through posters, tarpaulins or streamers to be placed in at least three (3) conspicuous places within their respective areas of jurisdiction.

**SECTION 7.** Separability Clause - Should any provisions, section, or part of this ordinance be adjudged or declared illegal or unconstitutional by any Court of competent jurisdiction, such Judgment shall not affect or impair the remaining provisions, sections, or part which shall continue to be in full force and effect:

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**SECTION 8.** *Repealing Clause* – All ordinances or any provision of ordinances which are inconsistent with this ordinance are hereby repealed.

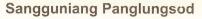
**SECTION 9.** *Effectivity Clause* – This ordinance shall take effect **ten** (10) days upon completion of its publication in a newspaper or general circulation.

**ENACTED**, by the **7**<sup>th</sup> **Sangguniang Panlungsod of Muntinlupa** this **29**<sup>th</sup> day of **July 2013**, on its **4**<sup>th</sup> **Regular Session**.

**CONCURRED:** 

DISTRICT 1? COUN. ATTY, RAUL R. CORRO Member COUN. ATTY. PATRICIOL. BONCAYAO, JR. Member COUN. STEPHANIE G. TEVES **COUN. BAL NIEFES** Member Member COUN. MARGARITA AMYTHYST PATDU-LABIOS, MD Member COUN. RINGO A. TEVES COUN. ALEXANDER B. DIAZ Member Mémber DISTRICT II: Munsfamms COUN. LUVI P. CONSTANTINO COUN. MA. DHESIREE G. AREVALO Member Member/ COUN, ENGR. NEPTALI S. SANTIAGO COUN. ELMER S. ESPELETA Member Member COUN. RAFAEL T. SEVILLA COUN. VERGEL C. ULANDAY Member Member





Page 4 Ordinance No. 13-003 COUN. ROBERT A. ABAS

Member

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COUN. ROBERT P. BAES Member

ABSENT:

COUN. LOUISITO A. ARCIAGA Member

## COUN. ADORADO P. SAN PEDRO Sectoral Representative President

Association of Barangay Captains

COUN. EULOGIO DS. DIOKO, II Sectoral Representative President Federation of Sangguniang Kabataan

I HEREBY CERTIFY, as to the correctness of the foregoing grainance.

CECILIA C. LAZARTE Secretary

ATTESTED:

ARTEMIO A SIMUNDAC City Vice-Mayor/Presiding Officer

APPROVED:

ATTY. JAIME R. FRESNEDI City Mayor Date:

Norie/7<sup>th</sup> SP

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