

Republic of the Philippines
Province of Cagayan
City of Tuguegarao

OFFICE OF THE SECRETARY TO THE SANGGUNIAN

December 21, 2016

Dr. Rosalinda P. Callang
Secretary to the Sanggunian
Sangguniang Panlalawigan, Province of Cagayan
Capitol Hills, Tuguegarao City


Madam:

Pursuant to Section 54 of the Local Government Code, we are now submitting for review and action the attached legislative measure enacted by the Seventh City Council of Tuguegarao City during their 21st Regular Session held on December 13, 2016, to wit:

- 1. CITY ORDINANCE NO. 28-2016 – “ORDINANCE GRANTING TAX RELIEF THROUGH CONDONATION OF PENALTIES ON REAL PROPERTY TAX, BUSINESS TAX AND FRANCHISE TAX ARREARAGES IN TUGUEGARAO CITY”**

Thank you.

Yours truly,


Joel Joseph M. Egipito, Ph.D.
Secretary to the Sanggunian



WHEREAS, an emergency session was held on October 20, 2016 by the Seventh City Council declaring Tuguegarao City under the state of calamity due to Super Typhoon Lawin as per recommendation of City Disaster Risk Reduction and Management Council (CDRRMC) Resolution No. 003-2016;

WHEREAS, Section 458, Paragraph 2 (ii) of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, and Article 99, Paragraph 2 (ii) of the rules and regulations implementing the Local Government Code of 1991 provide that “subject to the provisions of Book II of the Code of applicable laws and upon majority vote of all members, the sangguniang panlungsod has the power to enact ordinances levying taxes, fees and charges prescribing the rates thereof for general and specific purposes, and granting tax exemptions, incentives or reliefs;

WHEREAS, Section 192 and 276 of the Local Government Code of 1991, Articles 282 and 376 of the Rules and Regulations Implementing the Local Government Code of 1991 further affirm the authority to grant a tax relief and provide the conditions under which such may be granted by the sanggunian;

WHEREAS, the City Mayor, Hon. Atty. Jefferson P. Soriano has requested the passage of an ordinance granting tax relief through condonation of penalties on business tax and real property tax arrearages in Tuguegarao City pursuant to CDRRMC Resolution No. 08-2016;

WHEREFORE, be it ordained by the Seventh City Council in session assembled:

SECTION 1. TITLE – This Ordinance shall be referred to as an “Ordinance Granting Tax Relief through Condonation of Penalties on Real Properties Tax, Business Tax and Franchise Tax Arrearages in Tuguegarao City.”

SECTION 2. DEFINITION OF TERMS – The following terms shall be defined as follows:

- a. Condonation – the act of waiving or forgoing that which the local government unit is legally entitled to enforce. In this ordinance, it refers to the waiving or forgoing of penalties on Real Properties Tax, Business Tax and Franchise Tax arrearages.
- b. Penalties – refer to interests and surcharges.
- c. Arrearages – refer to unpaid or overdue obligations.

SECTION 3. COVERAGE AND SCOPE – INTERESTS AND SURCHARGES.
There shall be a relief through condonation of penalties on business tax and real property tax arrearages in Tuguegarao City covering Calendar Year 2017 and previous five (5) years.

SECTION 4. PERIOD OF PAYMENT – Taxpayers who wish to avail of the tax relief under this Ordinance have to make their payments starting January 1, 2017 to March 31, 2017.

SECTION 5. MODE OF PAYMENT – The taxpayer must pay his/her tax obligations in full in order to avail of the relief on penalties on tax arrearages under this Ordinance.

SECTION 6. COLLECTION OF PAYMENTS – the City Treasurer shall be responsible for the collection of payments under this Ordinance and all payments shall be made at the City Treasurer’s Office.

SECTION 7. TAX CASES AND APPEALS - Taxpayers with pending cases and appeals on their tax obligations are not qualified to avail of the tax relief on penalties under this ordinance.

SECTION 8. TAX COLLECTION AFTER THE RELIEF PERIOD. After the tax relief period, the collection of Real Properties Tax, Business Tax and Franchise Tax shall be governed by the provision of Republic Act 7160 or Local Government Code of 1991 and its Implementing rules and Regulations and the Revenue Ordinance of Tuguegarao City.


SECTION 9. SEPARABILITY CLAUSE – If, for any reason, any provision, section or part of this ordinance is declared not valid by a court of competent jurisdiction, suspended or revoked by competent authority, such judgment or act shall not affect or impair remaining provision, sections or parts of this Ordinance which shall continue to be in full force and effect.

SECTION 10. EFFECTIVITY. This Ordinance shall take effect immediately upon its approval.

On motion of Hon. Danilo L. Baccay and without any objection, **CITY ORDINANCE NO. 28-2016** was **UNANIMOUSLY APPROVED** in plenary on its Third and Final Reading under suspended rules.

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I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING:


JOEL JOSEPH L. EGIPIO, Ph. D.
Secretary to the Sangguniang Panlungsod

ATTESTED


HON. BIENVENIDO C. DE GUZMAN II
City Vice Mayor
Presiding Officer

APPROVED:


HON. JEFFERSON P. SORIANO
City Mayor

Date: 12/29/14

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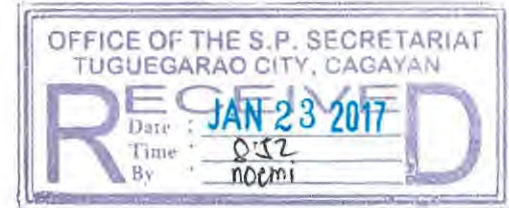


Republic of the Philippines
PROVINCE OF CAGAYAN
Tuguegarao City

OFFICE of the SANGGUNIANG PANLALAWIGAN

03 January 2017

HON. BIENVENIDO C. DE GUZMAN II
City Vice Mayor / Presiding Officer
Sangguniang Panlungsod
Tuguegarao City, Cagayan



THRU: JOEL JOSEPH L. EGIPTO, Ph.D.
Secretary to the Sanggunian
Tuguegarao City, Cagayan

Sir:

Greetings!

Please be informed that **CITY ORDINANCE NOS. 27-2016** and **28-2016** of the **Sangguniang Panlungsod of Tuguegarao City, Cagayan**, have already been referred to the *Committee on Reorganization, Civil Service and Human Resource Development* and to the *Committee on Taxation*, respectively, for proper study, comment and/or recommendation.

We will apprise you on the action of the Body thereon the soonest possible time.

Thank you.

Very truly yours,


ROSALINDA P. CALLANG, DPA
Secretary to the Sanggunian

JBG/VDD