



Republic of the Philippines
PROVINCE OF CAGAYAN
City of Tuguegarao



SEVENTH CITY COUNCIL

EXCERPTS FROM THE MINUTES OF THE 104th REGULAR SESSION
OF THE SEVENTH CITY COUNCIL OF TUGUEGARAO CITY, CAGAYAN
HELD ON OCTOBER 23, 2018, 9:00 AM, TUESDAY,
AT THE CONFERENCE ROOM OF THE CITY MAYOR'S OFFICE

PRESENT:

Hon. Mary Marjorie P. Martin-Chan	Sangguniang Panlungsod Member, Temporary Presiding Officer
Hon. Danilo L. Baccay	Sangguniang Panlungsod Member
Hon. Jude T. Bayona	-do-
Hon. Kendrick S. Calubaquib	-do-
Hon. Maila Rosario T. Que	-do-
Hon. Arnel T. Arugay	-do-
Hon. Gilbert S. Labang	-do-
Hon. Winnoco R. Abraham	-do-
Hon. Imogen Claire M. Callangan	-do-
Hon. Raymund P. Guzman	-do-
Hon. Grace B. Arago	-do-
Hon. Anthony C. Tuddao	-do-
Hon. Gil G. Pagulayan	Ex Officio Member (Liga ng mga Barangay President)
Hon. Karen L. Taguinod	Ex Officio Member (SK Federation President)

NOTE:

Hon. Bienvenido C. De Guzman II Acting City Mayor

CITY ORDINANCE NO. 44-2018

**ORDINANCE GRANTING TAX RELIEF THROUGH CONDONATION OF PENALTIES ON
REAL PROPERTY ARREARAGES FROM JANUARY 1, 2014 TO DECEMBER 31, 2018
IN TUGUEGARAO CITY**

Sponsors: Hon. Jude T. Bayona
 Hon. Bienvenido C. De Guzman II
 Hon. Winnoco R. Abraham
 Hon. Arnel T. Arugay
 Hon. Gilbert S. Labang
 Hon. Grace B. Arago
 Hon. Danilo L. Baccay
 Hon. Raymund P. Guzman
 Hon. Kendrick S. Calubaquib
 Hon. Imogen Claire M. Callangan
 Hon. Anthony C. Tuddao
 Hon. Gil G. Pagulayan
 Hon. Mary Marjorie P. Martin-Chan
 Hon. Maila Rosario T. Que
 Hon. Karen L. Taguinod

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 of 1991 further affirm and authority to grant a tax relief and provide the conditions under which such may be granted by the Sanggunian;

WHEREAS, a Category 4 Typhoon Ompong with international code name Mangkhut struck Tuguegarao City on September 15, 2018;

WHEREAS, Tuguegarao City suffered the devastating effects of Typhoon Ompong displacing a great number of residents of Tuguegarao City and causing heavy damage to properties;

WHEREAS, as a result of the devastation, the agricultural sector has been gravely affected;

WHEREAS, an emergency session was held on September 16, 2018 by the Seventh City Council declaring Tuguegarao City under the state of calamity due to Typhoon Ompong as per recommendation of City Disaster Risk Reduction and Management Council (CDRRMC) Resolution No. 05-2018;

WHEREAS, the City Mayor, Hon. Atty. Jefferson P. Soriano, has endorsed to the Seventh City Council CDRRMC Resolution No. 08-2018 titled "*Resolution Recommending the Granting of Tax Relief Through Condonation of Penalties of Real Property Arrearages.*"

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 of Real Property Arrearages in Tuguegarao City.*"

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

- A. Condonation – refers to 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 property tax
- B. Penalties – refer to interests and surcharges
- C. Arrearages – refer to unpaid or overdue obligations

SECTION 3. COVERAGE AND SCOPE-INTERESTS AND CHARGES. There shall be a relief through condonation of penalties on real property tax arrearages in Tuguegarao City covering Calendar Year 2018 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, 2019 to March 31, 2019.

SECTION 5. MODE OF PAYMENT. The taxpayer must pay his/her tax obligations in full in order to avail of the tax 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. However, those with pending cases covering the penalty period of five (5) years, from 2014 to 2018, shall be allowed to avail of the same subject to approved Compromise Agreement by the Court before December 31, 2018.

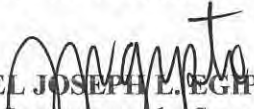
SECTION 8. TAX COLLECTION AFTER THE RELIEF PERIOD. After the tax relief period, the collection of Real Property Tax shall be governed by the provisions of Republic Act No. 7160 or Local Government Code of 1991 and its Implementing Rules and Regulations and the Revenue Ordinance of Tuguegarao City.

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 provisions, sections or parts of this Ordinance which shall continue to be in full force and effect.

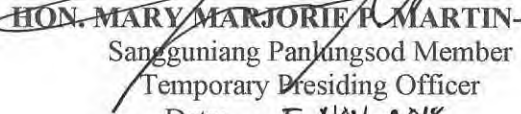
SECTION 10. EFFECTIVITY. This Ordinance shall take effect immediately upon its approval.

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I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING:


JOEL JOSEPH L. EGPTO, Ph.D. 102418
Secretary to the Sanggunian *ju*

ATTESTED:


HON. MARY MARJORIE P. MARTIN-CHAN
Sangguniang Panlungsod Member
Temporary Presiding Officer
Date: 5 NOV 2018

APPROVED:


HON. ATTY. JEFFERSON P. SORIANO
City Mayor
Date: 11/2/18

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