

Republic of the Philippines PROVINCE OF CAGAYAN City of Tuguegarao



#### EIGHTH CITY COUNCIL

EXCERPTS FROM THE MINUTES OF THE 34<sup>th</sup> REGULAR SESSION OF THE EIGHTH CITY COUNCIL OF TUGUEGARAO CITY, CAGAYAN HELD ON MARCH 17, 2020, TUESDAY, 9:00 A.M., AT THE SANGGUNIANG PANLUNGSOD SESSION HALL

## PRESENT:

Hon. Bienvenido C. De Guzman II
Hon. Maila Rosario T. Que
Hon. Gilbert S. Labang
Hon. Ronald S. Ortiz
Hon. Arnel T. Arugay
Hon. Mary Marjorie P. Martin-Chan
Hon. Winnoco R. Abraham
Hon. Grace B. Arago
Hon. Raymund P. Guzman
Hon. Karina S. Gauani
Hon. Victor Herbert N. Perez
Hon. Gil G. Pagulayan
Hon. Karen L. Taguinod

City Vice Mayor/Presiding Officer Sangguniang Panlungsod Member (via teleconferencing) Sangguniang Panlungsod Member -do--do-Sangguniang Panlungsod Member (via teleconferencing) -do--do--do--do--do--do--do-Ex Officio Member (Liga ng mga Barangay President) Ex Officio Member (SK Federation President)

## ABSENT:

Hon. Imogen Claire M. Callangan Hon. Danilo L. Baccay Sangguniang Panlungsod Member (on Vacation Leave) Sangguniang Panlungsod Member

# CITY ORDINANCE NO. 08-08-2020

# AN ORDINANCE EXTENDING THE DEADLINE OF PAYMENT WITHOUT SURCHARGES AND INTEREST OF REAL PROPERTY TAX AND FIXED TAX ON TRANSPORTATION BUSINESS UNTIL APRIL 30, 2020 AND BUSINESS TAX (SECOND QUARTER PAYMENT) UNTIL MAY 31, 2020

WHEREAS, the Eighth City Council passed during its 28<sup>th</sup> Regular Session City Resolution No. 21-08-2020 titled "Resolution Granting Extension of the Renewal of Business Licenses and Mayor's Permits until February 15, 2020";

WHEREAS, President Rodrigo Duterte through an Executive Order has declared a State of Public Health Emergency due to the Novel Corona Virus Disease (COVID-19) and has recently ordered an enhanced community quarantine of the entire Luzon;

WHEREAS, in view of the above, the City Mayor, Hon. Atty. Jefferson P. Soriano, has requested the Eighth City Council for the passage of an ordinance extending the payment of real property tax, fixed tax on transportation business and business tax (Second Quarter Payment) in Tuguegarao City;

WHEREAS, the Eighth City Council deemed it proper and necessary to extend the deadline of payment without surcharges and interest of real property tax, fixed tax on transportation business and business tax (Second Quarter Payment).

NOW, THEREFORE, be it ORDAINED, as it is hereby ORDAINED, by the Eighth City Council in Tuguegarao City, in session duly assembled to enact the following:

Section 1. Title. This Ordinance shall be referred to as "An Ordinance Extending the Deadline of Payment without Surcharges and Interest of Real Property Tax and Fixed Tax on Transportation Business Until April 30, 2020 and Business Tax (Second Quarter Payment) Until May 31, 2020".

Section 2. Declaration of Policy. Section 167 of the Local Government Code states that "unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months."

Section 3. Extension. There is an imperative need to extend the deadline of payment without surcharges and interest of real property tax, fixed tax on transportation business and business tax (Second Quarter Payment) to give ample time for applicants who fail to meet the deadline due to the declaration of state of public health emergency.

Section 4. Implementation. The Office of the City Assessor, Office of the City Treasurer and the Office of the Business Permits and Licensing Office are hereby tasked to implement and enforce the provisions of this Ordinance.

Section 5. Separability Clause. The provisions of this ordinance are hereby declared to be separable; in the event that one or more of the provisions are held illegal or unconstitutional, the validity of the other provisions shall not be affected.

Section 6. Repealing Clause. Ordinances, executive orders and other local legislations inconsistent with this Ordinance are hereby modified or repealed accordingly.

Section 7. Effectivity. This Ordinance shall take effect upon its approval and in accordance with the provisions of the Local Government Code.

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I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING:

Sanggunian

ATTESTED:

HON. BIENVENIDO C DE GUZMAN II City Vice Mayor/Presiding Officer Date: 03 8.20

## APPROVED:

HON. ATTY. JEFF . SORIANO Date:

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