



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

PRESENT:

HON. JOSE FABIAN I. CADIZ, M.D.

City Vice Mayor/
Presiding Officer

1ST DISTRICT

HON. JOSEPH B. BANZON
HON. LEANOR F. CARLOS
HON. MARIO M. DE LEON
HON. SERAFIN Y. BERNARDINO
HON. EVA AGUIRRE-PAZ
HON. MANUEL E. SARMIENTO

City Councilor
City Councilor
City Councilor
City Councilor
City Councilor
City Councilor

2ND DISTRICT

HON. PAUL B. DAYAO
HON. LEVY DL. DE GUZMAN
HON. DONN CARLO B. FAVIS
HON. ERNESTO M. FLORES
HON. SUSANA P. MAGTUBO
HON. RUBEN R. REYES

City Councilor
City Councilor
City Councilor
City Councilor
City Councilor
City Councilor

SECTORAL REPRESENTATIVE

HON. EDWIN A ADIGUE

Liga President

ON LEAVE:

HON. RONNIE S. ACUÑA
HON. MARK ALBERT J. DEL ROSARIO
HON. THADDEUS ANTONIO M. SANTOS, JR.
HON. XYZA DIAZEN-SANTOS

City Councilor
City Councilor
City Councilor
City Councilor

ORDINANCE NO. 59
Series of 2016

**ORDINANCE GRANTING AMNESTY ON INTERESTS OF DELINQUENT REAL
PROPERTY TAXPAYERS IN THE CITY OF MARIKINA**

Introduced by:

Councilor SERAFIN "Bojie" Y. BERNARDINO
Councilor THADDEUS ANTONIO M. SANTOS, JR.

Co-sponsored by:

Councilor JOSEPH B. BANZON
Councilor LEANOR F. CARLOS

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Councilor PAUL B. DAYAO
Councilor LEVY DL. DE GUZMAN
Councilor MARIO M. DE LEON
Councilor DONN CARLO B. FAVIS
Councilor ERNESTO M. FLORES
Councilor SUSANA P. MAGTUBO
Councilor RUBEN R. REYES
Councilor MANUEL E. SARMIENTO
Councilor EDWIN A. ADIGUE
And Vice Mayor JOSE FABIAN I. CADIZ, M.D.

WHEREAS, there are a number of Marikina taxpayers who still failed to pay their real property taxes despite several amnesties and tax discounts given in the past years;

WHEREAS, the grant of tax amnesty is adopted to boost the City Government's tax collection efforts and as a relief to taxpayers who are experiencing financial difficulties;

WHEREAS, this power to grant amnesty is provided in Section 192 of the Local Government Code of 1991 which states that:

"Local government units may through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary."

WHEREAS, Ordinance No. 36, Series of 2016, however, provides 100% amnesty on surcharge and penalties which is inconsistent with the provisions of Section 255 of the Local Government Code, which only levy interests on unpaid real property tax.

NOW, THEREFORE, BE IT ORDAINED AS IT IS HEREBY ORDAINED, by the **SANGGUNIANG PANLUNGSOD of MARIKINA**, in session duly assembled:

SECTION 1. Grant of Amnesty. - The City Government of Marikina hereby grants to delinquent taxpayers a 100% amnesty on the interests of unpaid real property taxes in Marikina City.

SECTION 2. Exclusion to the Amnesty. - Excluded from the amnesty are real properties of delinquent taxpayers with pending criminal cases in court for tax delinquency.

SECTION 3. Period of Availment. - The grant of amnesty to the interests of delinquent real property tax payers starts upon approval of this ordinance and ends on June 30, 2017, after which the City shall enforce the collection of delinquent taxes simultaneous through administrative and judicial actions pursuant to Sections 256 and 258 of the Local Government Code.

SECTION 4. *Mode of Payment.* - The total amount of real property delinquencies maybe paid in full or in a staggered basis within the prescribed amnesty period. Interests shall automatically be imposed on the unpaid delinquent real property taxes in the case the taxpayer fail to complete his payment on the amnesty granted.


SECTION 5. *Repealing Clause.* - Ordinance No. 36, Series of 2016 and all ordinances, resolutions, orders, and issuances inconsistent herewith are hereby repealed and/or modified accordingly.

SECTION 6. *Separability Clause.* - If for any reason or reasons, any part 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.

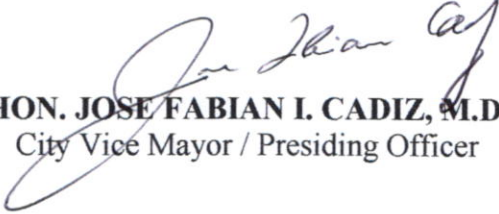
SECTION 7. This ordinance shall take effect upon its approval.

ENACTED by the **SANGGUNIANG PANLUNGSOD of MARIKINA** during its 14th Regular Session, this 12th day of October 2016.

I **HEREBY CERTIFY** to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 14th Regular Session held at the City Council Session Hall on October 12, 2016


REGINALD B. TAMAYO
Assistant City Council Secretary

**ATTESTED AND CERTIFIED
TO BE DULY ENACTED:**


HON. JOSE FABIAN I. CADIZ, M.D.
City Vice Mayor / Presiding Officer

APPROVED by the CITY MAYOR on OCT 14 2016


HON. MARCELINO R. TEODORO
City Mayor

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