



Republic of the Philippines
Province of Sorsogon
CITY OF SORSOGON



Office of the Sangguniang Panlungsod

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SEVENTH CITY COUNCIL HELD AT THE SESSION HALL ON MARCH 3, 2020.

PRESENT:

HON. MARK ERIC C. DIONEDA
City Vice Mayor/Presiding Officer

BACON DISTRICT

Hon. Jo Abegail C. Dioneda
Hon. Melchor P. Atutubo
Hon. Hilario D. Dioneda

EAST DISTRICT

Hon. Ralph Walter R. Lubiano
Hon. Mary Ellen D. Jamisola
Hon. Franco Eric O. Ravanilla
Hon. Joven G. Laura

WEST DISTRICT

Hon. Nestor J. Baldon
Hon. Fernando David H. Duran, III
Hon. Rebecca D. Aquino

EX-OFFICIO MEMBERS

Hon. Ma. Teresa D. Perdigon
Hon. Lorenz S. Abenion

ABSENT: Hon. Erwin J. Duana
Hon. Danilo A. Deladia

Resolution No. 144, Series of 2020
(Author: Hon. Joven G. Laura)

A RESOLUTION ENACTING AN ORDINANCE GRANTING AMNESTY OR CONDONATION OF INTERESTS PENALTIES AND SURCHARGES ON DELINQUENT REAL PROPERTY TAXES IN THE CITY OF SORSOGON.

WHEREAS, Section 232 of the Local Government Code of 1991 empowers a Province or a City to levy on annual ad valorem tax on real property tax. This power to levy real property tax, as clarified under Article 323 Rule XXXI of the Rules and Regulations Implementing the Local Government Code of 1991, mandates that the “Provinces and Cities, and municipalities within MMA, through their respective sanggunians, may levy the annual ad valorem tax on real property such as land, buildings, machinery and other improvements not specifically exempted under this Rule.”

WHEREAS, along with the said mandate, the LGU’s concerned, through their respective sanggunians, are also empowered under Section 776 of the same Code to condone or reduce, wholly or partially, the realty taxes including interests, surcharges and penalties thereon in case of a general failure of crops or substantial decrease in the

price of agricultural or agri based products, or calamity in any province, city or municipality, upon recommendation of the Local Disaster Coordinating Council;

WHEREAS, Typhoon Tisoy, which struck the Province last December 2019, damaged considerably all the crops resulting to substantial decrease in earnings of farmers and all those who are dependent on agriculture for livelihood, thus, their capacity to pay their realty tax obligations, more particularly if there are interests, penalties and surcharges, are impaired;

WHEREAS, same tremendous effect was suffered by the rest of our constituents to include government infrastructures;

WHEREAS, in order to ease the burden of taxpayers, the Sangguniang Panlungsod finds it imperative to grant amnesty or condonation of interests, penalties, and surcharges on delinquent real property taxes on lands including improvements”

NOW THEREFORE, premises considered, the Sangguniang Panlungsod, on motion of **HON. JOVEN G. LAURA**, duly seconded by **Hon. Fernando David H. Duran III**, **RESOLVED** as it is hereby **DONE**, to enact an ordinance granting amnesty or condonation of interests, penalties and surcharges on delinquent real property taxes in the City of Sorsogon.

City Ordinance No. 12, Series of 2020 (Proponent: Hon. Joven G. Laura)

AN ORDINANCE GRANTING AMNESTY OR CONDONATION OF INTERESTS, PENALTIES AND SURCHARGES ON DELINQUENT REAL PROPERTY TAXES IN THE CITY OF SORSOGON.

BE IT ORDAINED by the Sangguniang Panlungsod of the City of Sorsogon that:

Section 1. TITLE: This City Ordinance shall be known as the “**Sorsogon City Real Property Tax Amnesty Program of 2020**” hereinafter referred to as the “**Program**”.

Section 2. SCOPE/ COVERAGE: The Program covers the condonation of interest, penalties and surcharges incurred by land owners on real property taxes on lands, including improvements thereon covering agricultural, residential and commercial lands located in the City of Sorsogon.

Section 3. INCLUSIVE DATES OF IMPLEMENTATION. This program shall take effect on the date of effectivity of this ordinance and shall terminate on December 31, 2020.


Section 4. SUSPENSION OF CIVIL AND ADMINISTRATIVE REMEDIES. Civil and Administrative remedies shall be suspended during the implementation of this Program as taxpayers avail themselves of the chance to settle their realty tax obligations with the City Treasurer of this City where his/her property is located;

Section 5. REPEALING CLAUSE. Any ordinance, resolution, rules and regulations or parts thereof which are inconsistent or in conflict with this City Ordinance are hereby repealed or modified accordingly during the effectivity and /or implementation of the Program.

Section 6. EFFECTIVITY CLAUSE. This City Ordinance shall take effect immediately and shall terminate the day after December 31, 2020.

DATE APPROVED: March 3, 2020

I HEREBY CERTIFY to the correctness of the foregoing resolution and ordinance.



NOEL G. DREU

Secretary to the Sangguniang Panlungsod

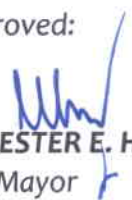
Attested:



MARK ERIC C. DIONEDA

City Vice Mayor/Presiding Officer

Approved:



MA. ESTER E. HAMOR

City Mayor