



Republic of the Philippines
City of Bago
OFFICE OF THE SANGGUNIANG PANLUNGSOD

ORDINANCE NO. 14
Series of 2007

AN ORDINANCE GRANTING 70% TO 100% CONDONATION OF INTERESTS, PENALTIES AND SURCHARGES ON UNPAID REAL PROPERTY TAXES DUE FOR THE YEAR 2007 AND PRIOR YEARS, SUBJECT TO CERTAIN TERMS AND CONDITIONS.

WHEREAS, the City of Bago was badly hit by Typhoon Goring in September, 2007 which resulted to the damage and failure of crops which add difficulties to the life of the landowners;

WHEREAS, the Sangguniang Panlungsod of the City of Bago under Resolution No. 352, Series of 2007, has declared Bago City in a state of calamity due to the devastating effects of said typhoon Goring;

WHEREAS, section 276 of the Local Government Code of 1991 clearly provides that in case of a general failure of crops or substantial decrease in the price of agricultural and agribased products, or calamity in any province, city or municipality, the Sanggunian concerned, by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interests thereon for the succeeding year or years in the city or municipality affected by the calamity;

WHEREAS, the City Mayor in his letter dated November 19, 2007, to the Sangguniang Panlungsod, City of Bago, has requested for the passage of an Ordinance for the condonation of penalties, interests and surcharges on unpaid real estate taxes pursuant to the aforesaid section of the Local Government Code of 1991.

On motion of SP Member Ruben T. Torres, unanimously seconded by SP Members present, the Sangguniang Panlungsod

Be it ordained by the Sangguniang Panlungsod of the City of Bago, that:

Section 1. Coverage – This ordinance shall apply to real properties located within the City of Bago,

Section 2. Condonation – The City of Bago does hereby condone to the extent of 70% to 100% of the total interests, penalties and surcharges for delinquent real property taxes for the year 2007 and prior years upon payment of the said delinquent taxes due within the period specified hereunder, with respect to the following:

- a. Those which are undeclared and subject to taxes;
- b. Those which are declared and the real property tax thereon has not been paid;
- c. Those included in Public Auctions conducted by the city but were not purchased by private persons or entities; under the following schedule;
 - a. 100% condonation if taxes are paid within the period January 1, 2008 to June 30, 2008
 - b. 70% condonation if taxes are paid within the period July 1, 2008 to December 31, 2008.

Section 3. Real Properties not covered – The condonation provided in the preceding section hereof shall not apply to:

- a. Real Property subject of pending cases in court for real property tax delinquencies.

Section 4. Non-auction of delinquent real properties – No public auction of delinquent real properties shall be held during the year 2008.

Section 5. Payment – Real Property Taxes shall be paid to the Office of the City Treasurer of the City of Bago.

Section 6. Repealing Clause – All ordinances or any part thereof which inconsistent with any provision of this ordinance are hereby repealed or modified accordingly.

Section 7. Separability Clause – If, for any reason or reasons, any part of provision 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 affect.

Section 8. Effectivity Clause – This ordinance shall take effect on January 1, 2008 and shall be valid until December 31, 2008.

Enacted by the Sangguniang Panlungsod of the City of Bago in its 1391st Regular Session today, December 12, 2007.

CARRIED BY THE VOTE OF:

Affirmative:

SP Members Ruben T. Torres, Serafin Z. Jara, Bernadette M. Somcio, Romeo C. Obando, Federico A. Matti, Victor B. Javellana, Jobert D. Tagobader, Rosario F. Gaudite, Maximo D. Matti, Loreto N. Cauntoy, Ramon J. Yulo, Jr., Eliseo T. Yanong, Jr.

Negative: None.

CERTIFIED CORRECT:


NICHOLAS M. YULO
City Vice Mayor-Presiding Officer

ATTESTED:


ATTY. BRIAN N. MARTIR
City Secretary (CGDH-I)

Approved this 21st day of Dec., 2007.

APPROVED:


RAMON D. TORRES
City Mayor