

Republic of the Philippines City of Bago Office of the Sangguniang Panlungsod

ORDINANCE NO. 08-04

AN ORDINANCE AMENDING ORDINANCE NO. 14, SERIES OF 2007, ENTITILED: "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", TO READ AS FOLLOWS: "AN ORDINANCE GRANTING 100% CONDONATION OF INTERESTS, PENALTIES AND SURCHARGES ON UNPAID REAL PROPERTY TAXES DUE FOR THE YEAR 2007."

EXPLANATORY NOTE:

WHEREAS, in its Resolution No. 0116, Series of 2008, the Honorable Sanggunian Panlalawigan disapproved Ordinance No. 14, Series of 2007 of the City of Bago, Negros Occidental;

WHEREAS, the reasons cited are the provisions contained under the Real Property Taxation of the Local Government Code 1991 specifically Sections 276 and 277 thereof;

WHEREAS, amendment and implementation of said ordinance is vital to answer the clamor of our citizenry who suffered general failure of crops due to Typhoon Goring that ravaged our locality;

NOW, THEREFORE, on motion of SP Member Victor B. Javellana, unanimously seconded by SP Members present, the Sanggunian Panlungsod

Be it enacted by the Sangguniang Panlungsod 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 100% of the total interests, penalties and surcharges for delinquent real property taxes 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;
- Those included in Public Auctions conducted by the city but were not purchased by private persons or entities.

Section 3. Real Properties not covered – The condonation provided in the preceding section 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Clause All ordinances or any part thereof which are inconsistent with any provision of this ordinance are hereby repealed or modified accordingly.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 or 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 effect.

Ordin	ance	No.	08-04	
Page	2			

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 1410th Regular Session assembled, April 23, 2008.

I hereby certify to the correctness of the foregoing.

CERTIFIED CORRECT:

ATTY BRIAN N MARTIR
City Secretary (CGDH-I)

ATTESTED:

NICHOLAS M. YULO City Vice Mayor-Presiding Officer

Approved April 28 , 2008.

APPROVED:

RAMON D. TORRES
City Mayor