



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

ORDINANCE NO. 08- 11

AN ORDINANCE TO ENHANCE THE COLLECTION OF REAL PROPERTY TAXES BY GRANTING AUTHORITY TO THE CITY TREASURER TO ENTER INTO COMPROMISE AGREEMENT WITH THE TAXPAYERS CONCERNING THEIR DELINQUENT REAL PROPERTY TAXES SUBJECT TO CERTAIN TERMS AND CONDITIONS.

On motion of SP Member \_\_\_\_\_ unanimously/duly seconded by SP Member/s \_\_\_\_\_, the Sanggunian Panlungsod

Be it enacted by the Sangguniang Panlungsod of the City of Bago in a regular session duly assembled that:

Section I - Coverage – This ordinance shall apply to real properties located in the City of Bago subject to the following conditions:

- A – Real properties, which are declared and taxes thereon have not been paid;
- B – Newly discovered or undeclared real properties and subject to back taxes;
- C – Real properties sold at public auction sale and purchased by the City of Bago for want of a bidder but the title thereto has not been transferred;

Section II – Exemptions – Real properties subject of pending collection cases in court for real property tax delinquencies.

Section III – Tax Relief – The City of Bago does hereby grant a mode of payment for the settlement of real property tax delinquencies that allow payment by installment.

Section IV – Compromise Agreement – A compromise agreement between the taxpayers or his duly authorized representative and the City Treasurer of Bago is hereby authorized. Provided that at least 30 thirty percent (30%) of the total delinquency shall be paid on the date of the signing of the compromise agreement which shall be applied to prior years delinquencies. The unpaid balance thereof shall be paid in a specific schedule agreed by both parties.

The real property tax delinquency which covers the year 2007 and prior years including interests shall be paid in installments without any further interest within a period of two (2) years from the date of effectivity of this ordinance.

Payment of taxes for the current year must adhere strictly on the provisions of section 246 to 250 of Republic Act No. 7160 otherwise known as the Local Government Code of 1991.

Should the taxpayer fails to settle the amount of taxes promised on the specified due date, as embodied in the compromise agreement, the total balance of the delinquent real property taxes including interest, shall become automatically due and demandable and shall be subject to collection / legal actions in accordance with the existing laws and regulations.

Section V – Period of Availment – Delinquent real property taxpayers who want to avail of the tax relief herein provided, shall enter a compromise agreement within the period from January 1, 2008 to June 30, 2008. The installment period shall run from the signing of the compromise agreement until December 31, 2008.

Section VI – Procedure – The taxpayer shall signify his / her intention by applying to the City Treasurer, manifesting therein his / her plan of payment. If both parties agree a compromise agreement shall be prepared and subscribed before a notary public or legal officer of the City. Schedule of payment may be paid in cash or preferably be supported by post dated checks, which shall be issued official receipts in the due date or date of issue indicated in the check.

Section VII – Moratorium – The City Government of Bago does hereby grant moratorium on the further imposition / and or collection of interests on delinquent real property taxes due for the year 2007 and prior years for those who availed of the provisions of this ordinance. Within the aforesaid period the taxpayers shall settle their real property tax accounts either in full or by installment thru a compromise agreement.

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

Section IX – 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 of this ordinance which are not affected shall continue to be in full force and effect.

Section X – Effectivity – 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 \_\_\_\_\_ Regular Session assembled, \_\_\_\_\_.

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 \_\_\_\_\_, 2008.

**APPROVED:**

**RAMON D. TORRES**  
City Mayor

*Note:  
Personal for review to SP, N.O.  
Del. of Atty B.N.M.*