



Republic of the Philippines
City of Bago

OFFICE OF THE SANGGUNIANG PANLUNGSOD

ORDINANCE NO. 20-33

AN ORDINANCE GRANTING A TAX RELIEF ON REAL PROPERTY TAXES WHICH ARE DECLARED AS DELINQUENT AS OF 31 DECEMBER 2019.

WHEREAS, President Rodrigo R. Duterte through Proclamation No. 922, s 2020 declared the entire Philippines to be under a State of Health Emergency due to the 2019 Novel Coronavirus Acute Respiratory Disease (COVID-19);

WHEREAS, the entire Philippines was placed under a State of Calamity for a period of six months, pursuant to Presidential Proclamation No 929, s 2020 due to COVID-19, which was extended to another year pursuant to Presidential Proclamation No. 1021 issued on September 16, 2020;

WHEREAS, Republic Act No. 11469 or otherwise known as the Bayanihan Heal as One Act of 2020 recognizes the loss of lives and disruption to the economy caused by covid-19;

WHEREAS, Section 4 (z) of RA No. 11469 allows the granting of any benefit on the payment of taxes, fees and other charges required by law in order to ease the burden on individuals under Community Quarantine;

WHEREAS, Section 192 of RA No. 7160, otherwise known as the Local Government Code, allows local government units through ordinances duly approved to grant tax reliefs;

NOW THEREFORE, on motion of Sangguniang Panlungsod Member Cleo F. Gaudite, be it ordained, as it is hereby ordained by the Sangguniang Panlungsod of the City of Bago in session assembled, that;

Section 1. SHORT TITLE. This shall be known as the COVID- 19 Tax Relief Program of Bago City.

Section 2. COVERAGE. This Tax relief program shall

(a) Cover the following:

(i) Real properties which are undeclared and subject to taxes as of 31 December 2019;

(ii) Real properties which are declared, and the real property tax has not been paid, including penalties on all overdue accounts as of 31 December 2019;

(iii) Delinquent properties sold at public auction by the City Government for non-payment of taxes and in the absence of bidders a Certificate of Sale was issued in favor of the City, however, the title remains not transferred in the name of the City of Bago.

(b) Not cover the following;

(i) Real properties with pending cases in court or local board of assessment appeals, for real property tax delinquencies; and

(ii) Real properties with tax delinquencies which are paid under a compromise agreement.

Section 3. PERIOD OF AVAILMENT. The COVID-19 Tax Relief Program shall be availed of by real property taxpayers who shall settle their delinquent taxes from 16 November 2020 until 30 June 2021.

Section 4. WHO MAY AVAIL. The COVID-19 Tax Relief Program shall be granted to taxpayers or individuals who:

(a) Own or administer real property (land, building, or machinery) declared for the first time subject to back taxes. The property shall be assessed based on the prevailing Fair Market Values and Assessment Levels.

(b) Own or administer any delinquent real property (land, building, or machinery) with or without notice of collection.

Section 5. WAIVER OF SURCHARGES AND INTEREST PENALTIES. All corresponding accrued surcharge and interest penalties assessed against any delinquent real property tax as defined in Section 2 hereof shall be deemed waived upon full payment of the principal amount of the basic tax and special education fund (SEF), for the period from 16 November 2020 until 30 June 2021, subject to the following schedule:

Period of Payment	Percentage of Tax Relief
a. 16 November – 31 December 2020	- 100%
b. 1 January - 31 March 2021	- 75%
c. 1 April - 30 June, 2021	- 50%

Section 6. IMPLEMENTING OFFICE. The City Treasurer's Office shall be responsible for the strict implementation of this Ordinance.

Section 7. SEPARABILITY CLAUSE. Should any portion of this Ordinance be declared unconstitutional or illegal by any court of competent jurisdiction, the portions not so declared shall remain in full force and effect.

Section 8. REPEALING CLAUSE. All existing ordinances inconsistent with the provisions of this Ordinance are hereby repealed and/or modified accordingly.

Section 9. EFFECTIVITY. This Ordinance shall take effect immediately after publication.

Enacted, October 7, 2020.

I hereby certify to the correctness of the foregoing Ordinance which was duly enacted by the Sangguniang Panlungsod during its Regular Session held on October 7, 2020.

(SGD.) VICENTE D. MESIAS
City Environment and Natural Resources Officer I/
City Secretary-Designate

Attested:

(SGD.) RAMON D. TORRES
City Vice Mayor-Presiding Officer

Approved this 19th day of October, 2020.

(SGD.) NICHOLAS M. YULO
City Mayor