



Republic of the Philippines
PROVINCE OF LEYTE
City of Baybay
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Office of the Sangguniang Panlungsod

CITY ORDINANCE NO. 11, S. 2017

AN ORDINANCE GRANTING AMNESTY ON SURCHARGES OF DELINQUENT REAL PROPERTIES AND BUSINESS PERMITS IN THE CITY OF BAYBAY TO ENCOURAGE UP TO DATE PAYMENT OF REAL PROPERTY AND BUSINESS PERMITS AFTER THE STIPULATED DATE OF CONDONATION BEFORE THE START OF THE NEW REAL PROPERTY TAX COMPUTATION

Sponsored by Honorable Vicente Veloso

Be it enacted by the Sangguniang Panlungsod of Baybay City, that:

Section 1. Short Title - This ordinance shall be known as the “**AMNESTY ON SURCHARGES ORDINANCE OF 2017.**”

Section 2. Policy Statement - It shall be the policy of the City Government of Baybay to grant tax exemptions, incentives or relief under such terms and conditions as deemed necessary.

Section 3. Definition of Terms - For purposes of this ordinance the following are hereby defined;

- a. **Amnesty** - shall refer to the forgiveness or condonation of surcharges on delinquent real property taxes and unpaid business permits
- b. **Delinquent Real Property Tax** - refers to real property which taxes remain unpaid up to the end of this year.
- c. **Surcharges** - refers to the Sec. 168 of the R.A. 7160 (The Local Government Code of the Philippines) which shall not exceed twenty five percent (25%) of the amount of taxes, fees or charge not paid on time.
- d. **Real Property** - refers to Agricultural Land, Residential Land and Residential Building;

- e. **Business/Mayor's Permit** - refers to the yearly fees assessed to all business operations in the City of Baybay;

Section 4. Amnesty Grant - There is hereby a grant of amnesty to all delinquent real property owners and unpaid business permits by condoning their accrued surcharges from 5 years past and up to the end of this year. A grant of condonation of surcharges on delinquent real properties and on business permits will encourage payment of the unpaid real property taxes and business permits and accelerate collection thereof;

Section 5. Coverage - This ordinance shall cover real properties as defined under Section 3 (d) hereof and business operations in the city.

Section 6. Exclusion - Properties under court litigation are excluded from the coverage of amnesty grant on interest and penalties of delinquent real properties.

Section 7. Guidelines and Conditions - Delinquent owners of real property and business operators shall follow the following guidelines and conditions required for the availment of amnesty on interest and penalties of real property tax;

- a. Duly accomplished application form for amnesty to be provided and approved by the City Treasurer
- b. Delinquent taxes and permit fees and current year's taxes and permit fees shall be paid in full. The surcharges or penalties due on real property taxes shall be condoned only up to the time set on this grant.
- c. Payments made under this program shall be unconditional, or no payments under protest;
- d. Period of availment shall be eight (8) months from the enactment of this ordinance but shall not go beyond December 15, 2017;
- e. Owners of undeclared real properties (define under Section 3-d of this ordinance) and businesses are enjoined to declare their properties within the prescribed period of amnesty in order to avail of the tax relief.

Section 8. Administrative Provision - for the effective implementation of this ordinance, the following shall be observed.

- a. The City Treasurer shall prepare the necessary forms to be used in this program within ten (10) days upon approval of this ordinance;
- b. The City Treasurer shall conduct intensive information drive;

- c. The City Treasurer shall submit quarterly reports to the City Mayor and Sangguniang Panlungsod on the progress of the program;

Section 9. Public Auction held in abeyance - No public auction of real properties due to non-payment of tax delinquencies shall be held and initiated by the City of Baybay during the amnesty period; upon expiration of the amnesty program, the City Treasurer may proceed with other civil remedies.

Section 10. Separability Clause - If for any reason any portion or provision of this Ordinance is declared unconstitutional or invalid, the other section or provision hereof which are not affected thereby shall continue to be in full force and effect.

Section 11. Repealing Clause - All ordinances, resolutions, memoranda, orders and other issuances which are inconsistent with this ordinance are hereby repealed or modified accordingly.

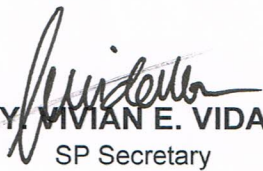
Section 12. Effectivity Clause - This ordinance shall take effect immediately upon approval.

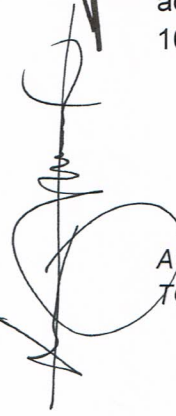
Enacted, April 10, 2017.

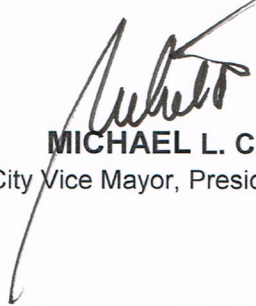
RESOLVED FURTHER, that certified copies of this resolution be furnished to the offices concerned for their information and appropriate action.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution which was duly adopted during the 14th Regular Session of the Sangguniang Panlungsod, this city, held on April 10, 2017.


ATTY. MVIAN E. VIDALLON
SP Secretary


ATTESTED & CERTIFIED
TO BE DULY ADOPTED:


MICHAEL L. CARI
City Vice Mayor, Presiding Officer

APPROVED BY HER HONOR:


CARMEN L. CARI
City Mayor

With our concurrence:



ATTY. ERNESTO M. BUTAWAN
SP Member



ARTURO ELISA O. ASTORGA
SP Member


RODULFO S. PALMA, JR.
SP Member


ALAN D. FERNANDEZ
SP Member


FILEMON E. AVILA
SP Member

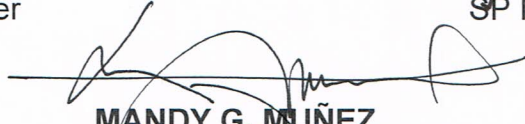

EDGARDO R. OMBOY
SP Member


LEONCIO P. ASILOM, JR.
SP Member


VICENTE VICTOR G. VELOSO
SP Member


DOMINADOR K. MURILLO
SP Member


JORGE V. REBUCAS
SP Member


MANDY G. MUÑOZ
President, LIGA Ng Mga Barangay
Ex-Officio, SP Member