

Excerpt from the

MINUTES OF THE 1ST REGULAR SESSION OF THE SANGGUNIANG BAYAN OF BAYBAY,
LEYTE HELD IN THE SESSION HALL ON JANUARY 8, 2002.

PRESENT:

HON. FLORANTE M. CAYUNDA.....	Municipal Vice Mayor & Presiding Officer
HON. DEOGRACIAS E. PERNITEZ.....	Sangguniang Bayan Member
HON. JOSE C. GO.....	-do-
HON. VICENTE G. VELOSO.....	-do-
HON. MANUEL A. CHAN.....	-do-
HON. EDUARDO S. GUINOCOR, JR.....	-do-
HON. EDGARDO R. OMPOY.....	-do-
HON. JUANITO B. MODINA.....	-do-
HON. VIRGINIA L. DUMAGUING.....	-doo-
HON. DONALD P. PERNITEZ.....	-do-

ABSENT:

NONE

RESOLUTION NO. 001

A RESOLUTION ENACTING AN ORDINANCE CONDONING PRIOR YEARS' PENALTIES ON
UNPAID REAL PROPERTY TAXES WITHIN THE MUNICIPALITY OF BAYBAY AND FOR
OTHER PURPOSES.

Presented for deliberation was unpaid real property taxes and the desire of the
municipality to intensify its collection on these properties.

On motion of the Honorable SB Member Manuel A. Chan, duly seconded by the
Honorable SB Members Edgardo R. Ompoy and Deogracias E. Pernitez; be it

RESOLVED, as it is hereby RESOLVED, that the following municipal ordinance, as hereby
is adopted to wit:

MUNICIPAL ORDINANCE NO. 001-s. 2002

AN ORDINANCE CONDONING PRIOR YEARS' PENALTIES ON UNPAID REAL PROPERTY
TAXES WITHIN THE MUNICIPALITY OF BAYBAY AND FOR OTHER PURPOSES.

Be it ordained by the Sangguniang Bayan of the Municipality of Baybay Province of Leyte,
in session assembled, that:

Section 1. - Definition of Terms - The following words and phrases when used in this
ordinance shall, for the purposes thereof, have the meaning as respectively ascribed to them:

Condonation - As used in this ordinance, shall mean the forgiving, or reduction, of
any amount added to the basic real property tax whether, in the
form of a surcharge or interest. It shall be synonymous to Amnesty.

Real Property- As used in this ordinance, shall mean the land owned by the
taxpayer including any improvement thereon subject to tax.

Auction - As used in this ordinance, shall mean the public sale of property
to the highest bidder.

Basic Real Property Tax - As used in this ordinance, shall mean the unit value of the property based on classification and schedule of market values as determined by the assessors.

Amnesty

- For purpose of this ordinance shall mean granting of pardon on interest and surcharges on Real Property Tax on all delinquent years.

Section 2. Purpose - This ordinance shall govern the manner by which prior years' penalties in unpaid real property tax is granted to unburden the taxpayer from paying any surcharge or interest other than the basic tax on real property, increase taxpayer's ability to comply with governmental fiat as well as boost the local government's ability to increase collection on real property taxes.

Section 3. - This ordinance is an amendment of Mun. Ordinance No. 97-002 dated March 18, 1997.

Section 4.- Coverage - The Condonation of penalty shall be extended to all real property owners and lawful possessor whether individual or juridical, with delinquent real property tax, who shall, including the current year, pay in full all basic real property taxes levied, free of surcharges and interest. Partial and staggered payments of basic real property taxes due shall qualify for amnesty, provided it should be paid within a period of six(6) months starting upon final approval of this ordinance.

All penalties due on real properties on all prior years are hereby condoned, including interest surcharges due on a previously registered and unregistered properties should the owner of such real property desire or wanted to avail of the amnesty.

Section 5. - Period of Coverage - the period of coverage of this tax ordinance shall be six (6) months from the final approval of this ordinance.

Section 6. - Repealing clause - Any order or issuance which are inconsistent with any of the provisions of this ordinance are hereby repealed or modified accordingly.

Section 7. Effectivity Clause - This ordinance shall take effect upon its approval.

Approved, January 8, 2002

RESOLVED, FURTHER, to let certified copies of this ordinance be furnished all concerned, for implementation, information and compliance.

I HEREBY CERTIFY to the correctness of the foregoing ordinance which was duly adopted by the Sangguniang Bayan during its regular session held on January 8, 2002

AMELITO V. BORNEO
MG Department Head

ATTESTED AND CERTIFIED TO BE
DULY ADOPTED:

FLORANTE M. CAYUNDA
Municipal Vice Mayor &
Presiding Officer

APPROVED BY HIS HONOR:

JOSE CARLOS L. CARI
Municipal Mayor