

Excerpt from the  
MINUTES OF THE 18TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF  
BAYBAY, LEYTE HELD IN THE SESSION HALL ON MAY 13, 2003.

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. REX A. RETANA.....	-do-
HON. JUANITO B. MODINA.....	-do-
HON. MICHAEL L. CARI.....	-do-
HON. MANUEL ICON P. DONAIRE.....	-do-

ABSENT:

N O N E

MUNICIPAL ORDINANCE NO. 002 S. 2003

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

---

INTRODUCED AND SPONSORED BY: SBMs MANUEL A. CHAN, DEOGRACIAS E.  
PERNITEZ AND EDGARDO R. OMPOY

---

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 purposes thereof, have the meanings 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.

-more over -

(Cont'd Ord. No. 001 s. 2003)

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

SECTION 2. Purpose. This ordinance shall govern the manner by which prior years' penalties on unpaid real property tax is created 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 of real property taxes.

SECTION 3. Coverage. The Condonation of penalty shall be extended to owners of property, 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 in 1996 and prior years are hereby condoned, including surcharges due on a previously undeclared property should the owner of such undeclared property desire or want to avail of the amnesty.

The period of coverage of this Tax Amnesty Ordinance shall be six (6) months for the fiscal approval of this ordinance.

SECTION 4. Repealing Clause Any order or issuance which are inconsistent with any of the provisions of this ordinance are hereby repealed or modified accordingly.

SECTION 5. Effectivity Clause. This ordinance shall take effect after the prescribed period of publication from approval thereof, in compliance with the provisions of RA 7160.

Approved, May 13, 2003

I HEREBY CERTIFY to the correctness of the foregoing ordinance which was duly adopted by the Sangguniang Bayan during its regular session held on May 13, 2003.

**AMELITO V. BORNEO**  
Secretary to the SB

*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