

Office of the Sangguniang Bayan  
Excerpt from the

MINUTES OF THE 10TH REGULAR SESSION OF THE SANGGUNIAN BAYAN OF BAYBAY, LEYTE, HELD IN THE SESSION HALL ON MARCH 18, 1997.

PRESENT:

HON. DOMINADOR L. CHIONG ..... Municipal Vice Mayor & Presiding Officer  
HON. VICENTE G. VELOSO ..... Sangguniang Bayan Member  
HON. ZENEN A. PURAY ..... -do-  
HON. EDUARDO A. GUINOCOR ..... -do-  
HON. MANUEL A. CHAN ..... -do-  
HON. POLICARPO A. RAMIREZ ..... -do-  
HON. AVELINO D. UY ..... -do-  
HON. RICARDO L. AVILA ..... -do-

ABSENT:

HON. FLORANTE M. CAYUNDA ..... SB Member, OB, Manila  
HON. JOSE CACLOS L. CARI ..... SB Member, OB, Tacloban  
SK Municipal Federation, not represented

MUNICIPAL ORDINANCE NO. 97-002

: SPONSORED BY: HONS. M.A. CHAN & V.G. VELOSO :

AN ORDINANCE CONDONING PRIOR YEARS' PENALTIES ON UNPAID REAL PROPERTY TAXES WITHIN THE MUNICIPALITY OF BAYBAY, LEYTE 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 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 value as determined by the assessors.

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

Cont'd. Mun. Ord. 97-002

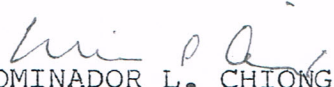
six (6) months starting upon final approval of this ordinance.

All penalties due on real properties in 1996 and prior years are hereby condoned, including penalty due on a previously undeclared property should the owner of such undeclared property desire or want to avail of the amnesty.

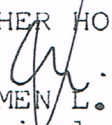
Section 4. Repealing Clause. This ordinance supersedes all preceding ordinances or issuances of allied nature.

Section 5. Effectivity Clause. This ordinance shall take effect upon its approval.

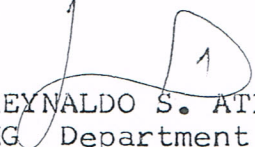
APPROVED, March 18, 1997.

  
DOMINADOR L. CHIONG  
Municipal Vice Mayor &  
Presiding Officer

APPROVED BY HER HONOR:

  
CARMEN L. CARI  
Municipal Mayor

ATTESTED:

  
REYNALDO S. ATIENZA  
MG Department Head