



## Office of the Sangguniang Panlungsod

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### 5<sup>TH</sup> SANGGUNIANG PANLUNGSOD

#### CITY ORDINANCE NO. 19, S. 2020

**“AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF TAXES, FEES AND CHARGES OF ALL REAL PROPERTIES FROM MARCH 31, 2020 UP TO JUNE 30, 2020 WITHOUT INTEREST AND PENALTIES.”**

#### PREFATORY STATEMENT

WHEREAS, Section 16 of R.A. No. 7160, (Local Government Code of 1991) provides that every local government unit (LGU), shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare. Within the respective territorial jurisdictions, local government units shall ensure and support, among other things, the preservation and enrichment of culture, and the promotion of health and safety;

WHEREAS, Section 167 of the Local Government Code of 1991 provides that, “Unless otherwise provided in this Code, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sanggunian concerned may, for justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months.”

WHEREAS, on March 8, 2020, Section 2 of Proclamation No. 922, which was issued by the President of the Philippines declaring a state of public health emergency throughout the Philippines mandated that all government agencies and LGUs are hereby enjoined to render full assistance and cooperation and mobilize the necessary resources to undertake critical, urgent and appropriate response and measures in a timely manner to curtail and eliminate the COVID-19 threat;

WHEREAS, on March 16, 2020, the President of the Republic of the Philippines issued Proclamation No. 929, declaring a state of Calamity throughout the Philippines due to COVID-19;

WHEREAS, on March 17, 2020, the Provincial Government of Leyte through Provincial Governor Leopoldo Dominico L. Petilla, issued Executive Order No. 03-2020-03, “An Order Placing the Entire Province of Leyte under General Community Quarantine and Enhancing the Implementation of Mandatory Precautionary Measures Against COVID-19;

WHEREAS, the state of Public Health Emergency, the State of Calamity, and the General Community Quarantine drastically affected the logistical capability of taxpayers in the



Province of Leyte, and further necessitate an extension of time in the payment of Real Property Taxes;

WHEREAS, Article III, Section 458, paragraph 2-ii, of R.A. No. 7160 (Local Government Code of 1991) provides, "Subject to the provisions of Book II of this Code and applicable laws and upon majority vote of all the members of the Sangguniang Panlungsod, enact ordinances levying taxes, fees and charges, prescribing the rates thereof for general and specific purposes, and granting tax exemptions, incentives or reliefs;

WHEREFORE, on motion of Honorable Edgardo R. Ompoy, and duly seconded by Honorable Dominador K. Murillo,

BE IT ORDAINED, as it is hereby ordained by the 5<sup>th</sup> Sangguniang Panlungsod of the City of Baybay, Province of Leyte, in its Regular Session, duly assembled on March 26, 2020, to wit:

**Section 1. Title.**

"AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF TAXES, FEES AND CHARGES OF ALL REAL PROPERTIES FROM MARCH 31, 2020 UP TO JUNE 30, 2020 WITHOUT INTEREST AND PENALTIES."

**Section 2. PERIOD OF EXTENSION.**

The deadline for the payment of taxes, fees and charges of all real property taxes due and payable on or before the 31<sup>st</sup> day of March of the current year, is hereby extended until June 30, 2020, without any interests and penalties.

**Section 3. SEPARABILITY CLAUSE.**

The provisions of this Ordinance are hereby declared separable and if any provision shall be held invalid, or unconstitutional, the remaining provisions hereof are not affected and shall remain valid and effective.

**Section 4. REPEALING CLAUSE.**

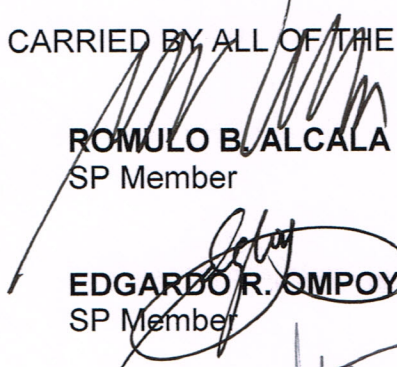
All ordinances, resolutions, rules and regulations inconsistent with or contrary to the provisions of this Ordinance are hereby repealed, amended or modified accordingly.

**SECTION IV. EFFECTIVITY.**

This Ordinance shall take effect 15 days upon its publication or after due compliance with all the requirements provided under R.A. 7160, otherwise known as the Local Government Code of 1991.


Enacted: March 26, 2020  
Baybay City, Leyte, Philippines.

CARRIED BY ALL OF THE MEMBERS PRESENT:

  
**ROMULO B. ALCALA**  
SP Member

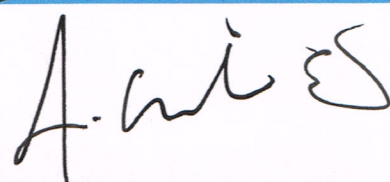
**DR. FULTON IKE C. ARRADAZA**  
SP Member – ON LEAVE

  
**EDGARDO R. OMPOY**  
SP Member

  
**RODULFO S. PALMA, JR.**  
SP Member

  
**VICENTE VICTOR G. VELOSO**

  
**ARTURO ELISA O. ASTORGA**



SP Member

  
**FILEMON F. AVILA**

SP Member

  
**DOMINADOR K. MURILLO, D.M.**

SP Member

**PHILIP L. SIU**

President, LIGA Ng Mga Barangay  
Ex-Officio SPM

SP Member

  
**ATTY. JOSE ROMMEL A. PENARANDA**

SP Member

  
**JORGE V. REBUCAS**

SP Member

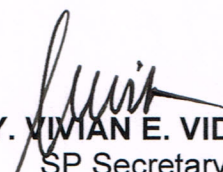
  
**MARK MICHAEL O. UNLU-CAY**

SK Chair, City Federation  
Ex-Officio SPM

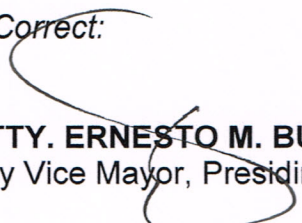
RESOLVED FURTHER, that certified copies of this ORDINANCE be furnished to the City Mayor Honorable Jose Carlos L. Cari, City Administrator Deogracias E. Pernitez; City Legal Officer, Atty. Avito C. Cahig, Jr.; City Budget Officer, Raul Mabini; City Accountant Evelinda A. Oppus; OIC - City Treasurer Gina Cabras, CLGOO Estela I. Creer, and to all other offices/agencies/entities concerned for their information, guidance and appropriate action.

CARRIED UNANIMOUSLY.

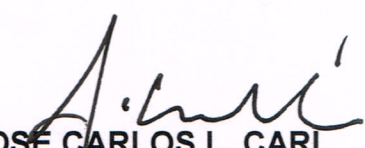
I HEREBY CERTIFY to the correctness of the foregoing Ordinance.

  
**ATTY. VIVIAN E. VIDALLON**  
SP Secretary

*Attested & Certified True & Correct:*

  
**ATTY. ERNESTO M. BUTAWAN**  
City Vice Mayor, Presiding Office

*Approved by His Honor:*

  
**JOSE CARLOS L. CARI**  
City Mayor

Date Approved: 4/15/20