SANGGUNIANG PANGLUNGSOD

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WHEREAS, Section 192 R.A. 7160, otherwise known as the Local Government Code of 1991, provides:

> "Local Government units may, through ordinance duly approved by the Sanggunian, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary."

WHEREAS, similar thereto, the Department of Budget and Management issued Budget Execution Ordinance No. 2004-1 dated 8 January 2004 which provides for the updated rules and regulations on the grant of additional allowance and other benefits to National Government officials/employees assigned to Local Government Units (LGUs);

WHEREAS, Section 17 – Basic Services and Facilities of R.A. 7160 also empowers the City to exercise such other powers and discharge such other functions and responsibilities as are necessary, appropriate, or incidental to the efficient and effective provisions of the basic services and facilities enumerated therein which includes programs and projects for low-cost housing and mass dwellings;

WHEREAS, the City Government received from real property owners as well as from underprivileged constituents beneficiaries of said real properties who dream to have decent family homes various appeal for amnesty or surcharges, penalties and interest imposed on late payment of taxes on transfer of ownership of real properties to be used or devoted to Socialized Housing. The amnesty on such surcharges, penalties and interest would lessen the burden and cost of acquisition of said real properties for socialized housing on the part of the underprivileged constituent beneficiaries;

WHEREAS, pursuant to the aforementioned statutory authority of local government units and in response to the appeal of beneficiary stakeholders, the City of Valenzuela proposes to grant a relief to owners transferring or conveying ownership of real property to be used or devoted for Socialized Housing by way of amnesty from the payment of accrued surcharges, penalties, and interest due on unpaid real property transfer taxes. The said endeavor is also in recognition to the vital role and significant contribution of real property owners towards the realization of the City's mandate and solemn responsibility to efficiently and effectively provide low-cost or socialized housing programs/projects as part of the City's basic services;

NOW, THEREFORE, be it ORDAINED as it is hereby ORDAINED by the Sangguniang Panlungsod of Valenzuela, in a session duly assembled, that:

SECTION 1. TITLE . This Ordinance shall be known as the "Tax Relief on Taxes on the Transfer of Ownership of Real Property Sold for Socialized Housing."

SECTION 2. SCOPE. Surcharges, penalties and interest being imposed on unpaid taxes on transfer of ownership of real properties to be utilized or devoted to Socialized Housing as certified by the Housing and Resettlement Office (HRO) are hereby condoned. This Ordinance covers surcharges, penalties, and interests on all unpaid taxes on the said transfer of ownership of real properties to be used or devoted to Socialized Housing.

SECTION 3. WHO MAY AVAIL. All delinquent transferor real property owners who conveyed or transferred ownership of real property to be utilized or devoted to Socialized Housing in Valenzuela City as certified by the HRO of the City of Valenzuela are hereby given until 31 December 2015 within which to avail of the amnesty program by paying all their unpaid transfer taxes on or before the said deadline herein set forth. Otherwise, they shall be deemed to have waived all their rights under this tax relief program.

Eligible real property owner taxpayers who had entered into a compromise agreement to settle their unpaid transfer tax obligations with the City Government can still avail of this amnesty program. Provided, that all of their basic transfer tax obligations are paid on or before the said deadline.

SECTION 4. SEPARABILITY CLAUSE. If for any reason, a part of this Ordinance is declared illegal or invalid, other parts or provisions hereof which are not affected thereby shall remain valid and in full force and effect.

SECTION 5. REPEALING CLAUSE. All previous Ordinances and rules/regulations inconsistent with the provisions hereof are deemed repealed or modified accordingly.

SECTION 6. EFFECTIVITY CLAUSE. This Ordinance shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

ENACTED.
OCTOBER 19, 2015.
VALENZUELA CITY, METROPOLITAN MANILA.

(Sgd.) HON. LORENA NATIVIDAD-BORJA
Councilor
Majority Floor Leader HON. ROSALIE ESTEBAN-CAYCO
Councilor
Minority Floor Leader

HON. MARCELINO G. MORELOS
Councilor (Sgd.) HON. ANTONIO R. ESPIRITU
Councilor
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Councilor (Sgd.) HON. LAILANIE P. NOLASCO
Councilor

HON. CORAZON A. CORTEZ

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(Sgd.) HON. JENNIFER PINGREE-ESPLANA
Councilor (Sgd.) HON. KRISTIAN ROME T. SY
Councilor

(Sgd.) HON. RAMON L. ENCARNACION
Councilor
(President, League of Barangays)

ATTESTED:

(Sgd.) FLAVIO C. DIAZ
Secretary

CERTIFIED CORRECT:

(Sgd.) HON. ERIC M. MARTINEZ
City Vice Mayor
Presiding Officer

APPROVED:

(Sgd.) HON. REXLON T. GATCHALIAN
City Mayor
Date Signed: _____

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