SANGGUNIANG PANLUNGSOD

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Authored by: Coun. LORENA NATIVIDAD-BORJA, Coun. ANTONIO R. ESPIRITU, Coun. ROVIN ANDREW M. FELICIANO, Coun. CORAZON A. CORTEZ, Coun. MARLON PAULO C. ALEJANDRINO, Coun. JENNIFER PINGREE-ESPLANA, Coun. LAILANIE P. NOLASCO, Coun. KIMBERLY ANN D.V. GALANG, Coun. CRISSHA M. PINEDA, Coun. KRISTIAN ROME T. SY and Coun. RAMON L. ENCARNACION.

WHEREAS, Section 16 of the Republic Act No. 7160 or the "Local Government Code of 1991" (LGC) provides:

> "Section 16. General Welfare. – Every local government unit 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 their respective territorial jurisdictions, local government units shall ensure and support, among other things, the preservation and enrichment of culture, promote health and safety, enhance the right of the people to a balanced ecology, encourage and support the development of appropriate and self-reliant scientific and technological capabilities, improve public morals, enhance economic prosperity and social justice, promote full employment among their residents, maintain peace and order, and preserve the comfort and convenience of their inhabitants."

WHEREAS, Section 5 (3) of the LGC mandates a liberal interpretation of the general welfare provisions of the Code giving more powers to local government units in accelerating economic development and upgrading the quality of life for the people in the community;

WHEREAS, in its effort to uphold and give life to the aforesaid principles embodied in the general welfare provisions of the LGC and understanding the prevailing business and economic conditions of the locality, the City Government of Valenzuela seeks to evolve administrative programs in enhancing collection and payment of business taxes and real property taxes without sacrificing its revenue generation activities as legally mandated by the LGC;

WHEREAS, the City Government explored various local business tax and real property tax mode of payment or programs which include granting an extended period of payment to delinquent taxpayers thru an installment payment scheme for taxpayers on a case to case meritorious basis. In the implementation of such program, it is worth emphasizing that the City Government made no concession or condonation as to the actual amount of delinquent tax liability (which includes the basic tax liabilities, surcharges, interest and other penalties) but was effected only over the prescribed period and/or schedule of payment of the subject tax delinquencies;

WHEREAS, the liberal enforcement of the City's revenue collection efforts on local business taxes and real property taxes finds support in Section 192 of the LGC wherein local government units are authorized, through ordinances duly approved, to grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary. By implication and with more reason, local government units are authorized to grant a viable payment design/program for delinquent local business taxes and real property taxes through the provision

of an extended period of payment such as an installment or staggered payment schemes;

WHEREAS, the City's liberal revenue collection endeavors are credible proof of its commitment to upholding its duty to enhance economic prosperity. The same is also fitting for the City to grant said relief in view of being recognized and awarded as "Most Business Friendly LGU" by the Philippine Chamber of Commerce Inc. which recognizes the City's effort to enhance the business environment within its jurisdiction;

WHEREAS, in view of the beneficial consequences of the City Government's aforementioned local business tax and real property tax payment program, there is a need to institutionalize the same and to ratify and confirm the City Government's previous implemented acts/programs on the matter thru this Ordinance;

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

SECTION 1. TITLE. – This Ordinance shall be known as "Valenzuela Local Good Governance Program on Revenue Collection."

SECTION 2. COVERAGE. – This Ordinance shall apply to Local Business Establishments and Real Properties doing business within the territorial jurisdiction of the City of Valenzuela.

SECTION 3. EXEMPTIONS. – Real properties subject to pending collection cases in court for real property tax and business tax delinquency or deficiencies.

SECTION 4. TAX RELIEF – The Sangguniang Panlungsod hereby grants a mode of payment for the settlement of delinquency on real property taxes and local business taxes that allow installment and/or staggered payment scheme.

SECTION 5. LOCAL GOOD GOVERNANCE PROGRAM FOR REVENUE COLLECTION OF THE CITY OF VALENZUELA. – The tax deficiency/delinquency amelioration program of the City Government should be known as the Local Good Governance Program for Revenue Collection is hereby confirmed and recognized. As such, any payment scheme adopted by the City Government to enhance revenue collection without waiving penalties, surcharges, interest and other charges relative to local business and real property tax delinquency is hereby affirmed and ratified.

SECTION 6. PROCEDURE. – The taxpayer shall signify his/her intention by applying to the City Treasurer, manifesting and indication his/her plan of payment. The City Treasurer shall evaluate the taxpayer's proposal on a case to case basis and thereafter submit her recommendation to the City Mayor for approval. If the same is found to be meritorious, an agreement shall be executed between the City Mayor and the taxpayer and the same shall be duly notarized. The schedule of payments may be paid in cash but preferably thru postdated checks with corresponding official receipts to be issued upon encashment of said checks.

SECTION 7. REPEALING CLAUSE. – Any Ordinance contrary or inconsistent with any of the provisions of this Ordinance Is hereby repealed and/or modified accordingly.

SECTION 8. SEPARABILITY. – If any provision of this Ordinance be declared unconstitutional or illegal by the courts, the provisions not affected by such declaration shall remain to be in full force and effect.

SECTION 9. EFFECTIVITY. – This Ordinance shall take effect fifteen (15) days from its publication.

APPROVED.
DECEMBER 07, 2015.
VALENZUELA CITY, METROPOLITAN MANILA.

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(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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