NATIONAL ADMINISTRATIVE REGISTER · JANUARY 24, 2013

EXTENDING THE LLDA CLEARANCE EXEMPTION GRANTED TO PLACES OF WORSHIP SUCH AS CHURCHES, TEMPLES, SYNAGOGUES, MOSQUE, AND OTHER SIMILAR PLACES UNDER LLDA BOARD RESOLUTION NO. 408-S...

LLDA RESOLUTION NO. 441, S. 2013, January 24, 2013

Read online (full-text search, related cases, audio case brief): https://batas.org/library/762d6f15fad4/

WHEREAS, Sec. 28, par. 3, Art. VI of the 1987 Constitution provides tax exemption of charitable institutions, churches and parsonages or convents appurtenant thereto, mosques, non-profit cemeteries, and all lands, buildings, and improvements, actually, directly, and exclusively used for religious, charitable or educational purposes;

WHEREAS, Sec. 4 (1), Art. XIV of the Constitution also provides that the State recognizes the complementary roles of public and private institutions in the educational system and shall exercise reasonable supervision and regulation of all educational institutions. Sec. 4 (3), Art. XIV also provides that all revenues and assets of non-stock, non-profit educational institutions used actually, directly, and exclusively for educational purposes shall be exempt from taxes and duties;

WHEREAS, Sec. 234 (a) of RA. No. 7160 (Local Government Code of 1991) exempts charitable institutions, churches and parsonages or convents appurtenant thereto, mosques, non-profit cemeteries, and all lands, buildings, and improvements, actually, directly, and exclusively used for religious, charitable or educational purposes from payment of the real property tax;

WHEREAS, LLDA Board Resolution No. 408-s-2011 was adopted and has approved the revised definition of development activities required to secure LLDA Clearance and its implementing rules and regulations and, to that effect, amending Board Resolution No. 223, Series of 2004, provide, among others, that places of worship such as churches, temples, synagogues, chapels, mosque and other similar places regardless of area are exempted from securing LLDA Clearance;

WHEREFORE, as institutional and advocacy partners of LLDA (i) in carrying out the development of the Laguna Lake Region, (ii) in giving due regard and adequate provision for environmental management and control, (iii) in preserving the quality of human life and ecological systems, (iv) in preventing undue ecological disturbances, deterioration and pollution, and (v) in promoting and ministering climate change mitigation and adaptation and disaster risk reduction and management,

BE IT RESOLVED, AS IT IS HEREBY RESOLVED, to extend the exemption from LLDA Clearance required under Section 4 (d) of R.A. No. 4850, as amended, and granted under LLDA Board Resolution No. 408-s-2011, to the following: (i) parsonages, convents and buildings provided for the member/s of the churches, temples, synagogues, chapels, mosque and other similar places of worship, irrespective of denomination, and (ii) all buildings/structures actually, directly, and exclusively used for religious, charitable or non-stock, non-profit educational purposes; subject, however, to their strict submission to and compliance with the environmental users fee and discharge permit fee requirements under Rep. Act No. 9275, otherwise known as the Philippine Clean

Water Act and its implementing rules and regulations, including the penalties attached thereto;

For this purpose, the member/s of the above enumerated places of worship shall be limited to church leaders, clerics and clergymen/women, priests, ecclesiastics, Christian ministers and pastors, imam or worship leader of a mosque or Islamic religion, and duly recognized or ordained rabbi, irrespective of religious denomination, to the exclusion, however, of non-ordained or layleaders of charismatic or fellowship groups, associations or movements;

RESOLVED, further, that the General Manager, this Authority, is hereby authorized to compromise or release, as the case may warrant and subject to existing laws and auditing rules and approval by this Board, any liability of the aforementioned institutions for commencing to implement or continuing the implementation of any project, plan or program within the Laguna de Bay Region without the previous clearance from the Authority;

RESOLVED, finally, that the General Manager, this Authority, is hereby authorized to promulgate rules and regulations from time to time for the effective implementation of this Resolution. All previous resolutions inconsistent with the foregoing are hereby modified, amended or repealed accordingly.

This Board Resolution shall take effect fifteen (15) days after its publication in a newspaper of general circulation and registration with the National Administrative Register, UP Law Center.

RAMON JESUS P. PAJE (Absent)
Chairman

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Vice-Chairman

TEOFILO S. PILANDO, JR. (Absent)
Director

(SGD.) MARGARITA R. SONGCO
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ZENAIDA C. MAGLAYA (Absent)
Director

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Director

(SGD.) CASIMIRO A. YNARES III, M.D.
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Attested by:

(SGD.) CEASAR QUINTOS
Acting Board Secretary

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