NATIONAL ADMINISTRATIVE REGISTER · JULY 14, 2014

SANGGUNIANG PANLUNGSOD

VALENZUELA CITY ORDINANCE NO. 141 SERIES OF 2014, July 14, 2014

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

WHEREAS, Republic Act 7160, otherwise known as the Local Government Code of 1991 mandates a general revision of real property assessment;

WHEREAS, in 1993, the Sangguniang Bayan of Valenzuela approved Revenue Ordinance No. 92-013, entitled "ORDINANCE ADOPTING THE SCHEDULE OF FAIR MARKET VALUES OF REAL PROPERTIES IN THE MUNICIPALITY OF VALENZUELA." The same took effect on 03 January 1994;

WHEREAS, Section 9 of the same Revenue Ordinance provides for a Schedule of Depreciation of building and other structures;

WHEREAS, in 1993, the Sangguniang Bayan ng Valenzuela approved Ordinance No. 93-78, otherwise known "AN ORDINANCE GOVERNING THE IMPOSITION AND ADMINISTRATION OF REAL PROPERTY TAXATION IN THE MUNICIPALITY OF VALENZUELA." This took effect on January 1, 1994;

WHEREAS, Section 18 of Ordinance No. 93-78 provides for a Depreciation Allowance for Buildings and Machineries at the rate of "five percent (5%) of its original cost or its replacement or reproduction cost as the case maybe, for each year of use," thus, appearing to amend Section 9 of Revenue Ordinance No. 92-013;

WHEREAS, the presence of the word "Buildings" in Section 18 of Ordinance No. 93-78 is out of context and erroneous since the Section specifically refers to machineries and not to buildings;

WHEREAS, Section 18 of Ordinance No. 93-78 cannot possibly amend Section 9 of Revenue Ordinance No. 92-013, as the latter took effect two (2) days after Ordinance No. 93-78;

WHEREAS, to correct the conflict engendered by the erroneous Section 18 of Ordinance No. 93-78, there is a need to accordingly amend the same;

NOW THEREFORE, be it ORDAINED, as it is hereby ORDAINED by the Sangguniang Panlungsod, in session assembled that to clear the aforecited contradiction, Section 18 of Ordinance No. 93-78 is hereby amended to read as follows:

SECTION 18 - Depreciation Allowance for Machineries - For purposes of assessment, depreciation allowance

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shall be made for machineries at a rate of five percent (5%) of its original cost or its replacement or reproduction cost as the case may be, for each year of use provided that the remaining value for all kinds of machinery shall be twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful in operation.

ENACTED.
JULY 14, 2014.
VALENZUELA CITY, METROPOLITAN MANILA.

(Sgd.) HON. ANTONIO R. ESPIRITU
Councilor
Majority Floor Leader (Sgd.) HON. ROSALIE ESTEBAN-CAYCO
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ATTESTED:

(Sgd.) FLAVIO C. DIAZ
Secretary

CERTIFIED CORRECT:

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

APPROVED:

(Sgd.) HON. REXLON T. GATCHALIAN
City Mayor

Date Signed: _____

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