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Sponsored by Honorable Councilor Henry C. Medina and

LAS PIÑAS CITY ORDINANCE NO. 1149-13 Series of 2013, January 26, 2015

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WHEREAS, Section 200 of Republic Act 7160. otherwise known as the Local Government Code of 1991, states that the provinces and cities, including the municipalities within the Metropolitan Manila Area, shall be primarily responsible for the proper, efficient and effective administration of the Real Property Tax;

WHEREAS, Section 192 of R.A. 7160 and Article IV, Section 8, paragraph e (II) of Republic Act 8251, otherwise known as the Charter of the City of Las Piñas of 1996 states that the Sangguniang Panlungsod may grant tax exemptions, incentives of reliefs, subject to the provisions of the Local Government Code;

WHEREAS, Section 217 of R.A. 7160 states that Real property shall be classified valued and assessed on the basis of its actual use regardless of where located, whoever owns it, and whoever uses it;

WHEREAS, the greater number of real properties in Las Piñas City are primarily residential and majority of which has been acquired and paid for by its owners by installments:

WHEREAS, many real properties or additional improvements made thereon including machineries have not been declared for assessment purposes and are not included in the assessment rolls of the city.

WHEREAS, in the absence of any proof of the time and date of the introduction of improvements, the City Treasurer maycollectthe real property tax due thereon for a period not exceeding ten (10) years plus surcharges and interest thereon;

WHEREAS, the grant of tax relief to certain delinquent real property taxpayer would not only encourage settlement of unpaid real property taxes but also accelerate collection thereof;

WHEREAS, in order to encourage the payment of real property taxes, the Sangguniang Panlungsod has crafted a tax holiday by reducing the period of imposition of the tax on undeclared real property and their improvements from a period of ten (10) years to two (2) years only and providing for an amnesty on interests and surcharges for delinquent tax payers of real property, subject to the provisions of this ordinance

NOW THEREFORE:

BE IT ENACTED by th Sangguniang Panlungsod of Las Piñas, in session assembled that:

SECTION 1. This ordinance shall be known as The 2015 Tax Holiday Ordinance in the City of Las Piñas.

SECTION 2. This ordinance shall apply to all real properties and improvements thereon that have not been declared tor assessment purposes and have not been includled in the assessment rolls. This ordinance shall also apply to all real properties whose real property taxes thereon have not been paid for the last ten (10) years.

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SECTION 3. TAX HOLIDAY ON BACK TAXES, PENALTIES AND SURCHARGES

- Owners of real properties declared for the first time shall be assessed for the period during which they should be liable but the assessment period of ten (10) years prior to their initial assessment is hereby reduced to Two (2) years and computed on the basis of the applicable schedule of values presently in force. PROVIDED that the owners thereof voluntarily declare said properties for assessment purposes from the time this Ordinance is approved and takes effect up to and until June 30, 2015. PROVIDED FURTHER THAT, owners who paid the assessed tax due thereon without any penalties and surcharges from January 1, 2015 to June 30, 2015 shall be entitled to the prompt payment discount as provided for in ihe Las Piñas City Revenue Code.

- Owners of real properties who were issued notices of changes of classification from residential to commercial or industrial by the City Assessor from the year 2005 up to the present and who have not paid the tax due thereon are likewise exempted from the payment of penalties and surcharges, provided that the taxes due are paid on or before June 30, 2015. If the owner elects to pay the tax due for the entire calendar year 2015 on or before said June 30, 2015 the tax payer shall be entitled to the prompt payment discount for the tax due for the said year, as provided for in the Las Piñas City Revenue Code.

- Owners of declared real pioperty who failed to pay the tax due thereon for the last Ten (10) years shall likewise be exempt from the payment of surcharges and penalties thereon, PROVIDED that the delinquency is paid on or before June 30, 2015 PROVIDED ALSO, that if the tax payer pays the real property tax due thereon for the entire year 2015 said payment shall also be entitled to the prompt payment of discount as provided for in the Las Piñas City Revenue Code.

- The tax holiday on Back Taxes, Penalties, and Surcharges herein set forth SHALL NOT APPLY TO REAL PROPERTIES ISSUED NOTICE OF DELINQUENCY BY THE CITY TREASURER WHICH HAS BEEN PUBLISHED IN A NEWSPAPER OF GENERAL CIRCULATION and which properties will be levied Subsequently, NEITHER SHALL PROPERTIES AUCTIONED FOR NON-PAYMENT OF TAXES BE ENTITLED TO THE AFORESTATED TAX HOLIDAY

SECTION 4. EFFECT OF FAILURE TO AVAIL OF THE TAX HOLIDAY

- Owners of undeclared real properties who will not declare on their real properties the improvements introduced thereon and pay the corresponding assessment for the tax due thereon shall not be entitled to the tax holiday of two (2) years and shall be assessed for the whole ten (10) years which shall be payable on or before the end of the quarter following the date of notice of assessment was received by the owner, administrator or beneficial user or his representative after which date the corresponding penalties and surcharges imposed in the Las Piñas Revenue Code shall be applied.

- Owners of properties reclassified from residential to commercial or the Industrial, and those other owners of delinquent real properties who fail to avail of the tax holiday herein set forth shall be assessed the corresponding penalties and surcharges imposed in the Las Piñas City Revenue Code.

- The City Treasurer, after June 30, 2015 shall forthwith issue Notices of Delinquency for the undeclared real properties discovered and issued notices of declaration by the City Assessor; and tor those real properties reclassified for change of use and all real properties that remain delinquent in the payment of real property taxes. Thereafter, the City Treasurer shall proceed with the mandates of the law and issue the appropriate levy on those properties for sale through public auction.

SECTION 5. If for any reason, any part, section or provision of this Ordinance is declared invalid or

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unconstitutional, the remaining parts, sections or provisions not affected thereby shall continue to be in force and effect.

SECTION 6. All ordinances, executive orders, rules and regulations, and other issuances or parts thereof which are inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 7. This Ordinance shall take effect fifteen (15) days after publication.

ENACTED by the Sangguniang Panlungsod of Las Piñas in ite regular session today, January 26,2015.

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City Councilor

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APPROVED:

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