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VALENZUELA CITY ORDINANCE NO 168 SERIES OF 2014, October 20, 2014

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

WHEREAS, Section 200 of Republic Act No. 7160, otherwise known as the Local Government Code, provided for Administration of the Real Property Tax that the provinces and cities, including the municipalities within the Metropolitan Manila Area, shall primarily responsible for the proper, efficient and effective administration of the real property tax;

WHEREAS, pursuant to the duly certified list of all real property tax delinquencies there are several residential properties that remained to be uncollected or unpaid for at least one (1) year by the City Treasurer, pursuant to Section 2S9. Republic Act No. 7160;

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, local government units many, through ordinances duly approved, grant tax incentives and reliefs under such terms and conditions as they may deem necessary pursuant to Section 192, Republic Act No. 7160;

WHEREAS, to ensure that henceforth real property tax laws would be complied with strictly, no further real property tax relief shall be granted.

NOW THEREFORE, be it ORDAINED as it is hereby ORDAINED by the City Council of Valenzuela in session duly assembled:

SECTION 1. TITLE.

This ordinance shall be known and cited as the "TAX AMNESTY ON RESIDENTIAL DELINQUENT REAL PROPERTIES".

SECTION 2. AVAILAMENT OF TAX RELIEF.

Any person, natural or juridical, who wishes to avail of the tax relief authorized and granted under this Ordinance, shall apply in a prescribed form to be issued by the Office of the City Treasurer. Thereafter, no further real property tax amnesty shall be granted and the administrative or judicial remedies provided for by law to collect the delinquent real property taxes shall be strictly enforce.

SECTION 3. COVERAGE.

A one-time real property tax relief is hereby granted to real property tax payers delinquent in the payment of real property taxes classified as residential payable for properties already declared with interest on unpaid and delinquent properties;

The amount of interest only as of December 31, 2014 shall be condoned. The amount under this tax relief may be paid in full or in installment. Should any installment not be paid on its due date, the actual amount due of the delinquent real property including its interest shall become automatically due and demandable and shall be enforced in accordance with law after deducting the amount paid during installment.

SECTION 4. EXCLUSION.

The amnesty for delinquent real property taxpayers shall not apply to the following real properties:

(a)

Delinquent real properties which have been disposed of at public auction to satisfy the real property tax delinquencies;

(b)

Real properties subject of pending cases in court;

(c)

Real property under compromise agreement subject to right to resell to previous owner.

(d)

Real properties included in public auction presently utilized by the City Government and to be utilized for the city's development program.

SECTION 5. WHERE AND WHEN TO FILE AND PAY.

The application for tax relief shall be applied with the Office of the City Treasurer in a prescribed form to be issued by the Office of the City Treasurer within the first quarter for payment of real property tax, or within six (6) months from January 01 to June 30, 2015.

SECTION 6. TAX REMEDIES HELD IN ABEYANCE.

Any taxpayer who avails of the tax relief shall be exempt from any administrative or judicial action with respect to real properties declared under this tax relief. No public auction of real properties due to non-payment of tax delinquencies shall be held and Initiated by the City Government of Valenzuela during the amnesty period.

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SECTION 7. WAIVER.

All persons allowed to avail of tax relief are hereby given until June 30, 2015 within which to avail of the amnesty program by paying all their unpaid real property taxes in whole or in installment basis on or before the deadline, without any extension. Otherwise, they shall be deemed to have waived their rights under this Ordinance. The total amount due of the delinquent real property including its interest shall become automatically due and demandable and shall be enforced in accordance with law.

SECTION 8. SEPARABILITY CLAUSE.

If any part or provision of this Ordinance is held invalid or unconstitutional, other provisions not affected thereby shall remain in force and effect.

SECTION 9. REPEALING CLAUSE.

All other ordinance, rules and regulations, or parts thereof, which are inconsistent with the provisions of this Act are hereby repealed, amended or modified accordingly.

SECTION 10. EFFECTIVITY.

This Ordinance shall take effect immediately upon its approval.

ENACTED.
OCTOBER 20, 2014.
VALENZUELA CITY, METROPOLITAN MANILA.

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

HON. MARCELINO G. MORELOS
Councilor
Asst. Majority Floor Leader (Sgd.) HON. LORENA NATIVIDAD-BORJA
Councilor

(Sgd.) HON. ROVIN ANDREW M. FELICIANO
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Councilor (Sgd.) HON. CRISSHA M. PINEDA
Councilor

(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
Presiding Officer
City Vice Mayor

APPROVED:

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

Date Signed: _____

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