

SANGGUNANG PANLUNGSOD

VALENZUELA CITY ORDINANCE NO. 246 Series of 2015, October 19, 2015

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WHEREAS, the City Government of Valenzuela continuously aims to enhance the effectiveness and efficiency of collection and administration of real property tax specifically to unpaid realty tax obligations;

WHEREAS, records and data of the City Government of Valenzuela revealed that there is a substantial amount of unpaid and collectible real property taxes on machineries located within Valenzuela City;

WHEREAS, Section 192 of Republic Act No. 7160 or the Local Government Code of 1991 provides:

"Authority to Grant Tax Exemption Privileges. – Local Government Units may, through ordinances duly approved grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary."

WHEREAS, to encourage payment by owners of real properties classified as Machineries of their realty tax obligations on said Machineries, the City Government of Valenzuela deemed it wise to grant the delinquent owners amnesty or relief limited to the penalties, surcharges and interest pertaining to their realty tax obligations over the said properties;

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

SECTION 1. TITLE. This Ordinance shall be known as the "Tax Amnesty or Relief on Delinquent Real Properties Classified as Machineries as of 31 December 2014 and Prior Years";

SECTION 2. SCOPE. This Amnesty or Relief shall cover real properties classified as Machineries which are declared as such as of 31 December 2014 but the real property taxes thereon have not yet been paid.

SECTION 3. KIND OF TAX AMNESTY OR RELIEF. This tax amnesty or relief refers to the condonation of the assessed Penalties, "Surcharges and interest on delinquent real property back taxes pertaining to Machineries as of 31 December 2014 and prior years.

Accordingly, appropriate penalties, surcharges and interest shall still be imposed on any unpaid basic real property tax for the year 2015.

SECTION 4. CONDITIONS. The tax Amnesty or Relief may be availed only upon settlement of the total basic

real property tax obligations on said Machineries computed as of the date of application which must be filed on or before 31 December 2015.

SECTION 5. AVAILMENT. Taxpayers who desire to avail of this tax amnesty or relief under this Ordinance shall file an application in a prescribed form to be issued by the City Treasurer's Office on or before 31 December 2015.

SECTION 6. EXCEPTIONS. This amnesty or relief shall not apply to those Machineries levied and subjected to public auction sale conducted by the City of Valenzuela for non-payment of real property taxes.

SECTION 7. SEPARABILITY CLAUSE. If for any reason a part of this Ordinance is declared Illegal or invalid, other parts or provisions hereof which are not affected thereby shall remain valid and in full force and effect.

SECTION 8. REPEALING CLAUSE. All previous Ordinances and rules/regulations inconsistent with the provisions hereof are deemed repealed or modified accordingly.

SECTION 9. EFFECTIVITY CLAUSE. This Ordinance shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

ENACTED.

OCTOBER 19, 2015.

VALENZUELA CITY, METROPOLITAN MANILA.

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Councilor

Majority Floor Leader HON. ROSALIE ESTEBAN-CAYCO

Councilor

Minority Floor Leader

HON. MARCELINO G. MORELOS

Councilor (Sgd.) HON. ANTONIO R. ESPIRITU

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Asst. Majority Floor Leader

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Councilor (Sgd.) HON. LAILANIE P. NOLASCO

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Councilor

(Sgd.) HON. RAMON L. ENCARNACION
Councilor
(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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