

REPUBLIKA NG PILIPINAS
TANGGAPAN NG SANGGUNIANG PANLUNGSOD
Lungsod ng Bacolod

CITY ORDINANCE NO. 86 ✓
March 25, 1993

AN ORDINANCE GRANTING RELIEF TO DELINQUENT REAL PROPERTY TAXPAYERS OF BACOLOD CITY WITH RESPECT TO INTERESTS AND PENALTIES ON THEIR REAL PROPERTY TAX UNTIL JULY 31, 1993, SUBJECT TO CERTAIN CONDITIONS.

Be it ordained by the Sangguniang Panlungsod of Bacolod in session assembled, that:

Section 1. Section 192 of the Local Government Code (RA 7160) provides that "Local Government units may, through an ordinance duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary".

Section 2. As of December 31, 1992, the amount of EIGHTY FOUR MILLION PESOS (P84,000,000.00) in the form of delinquent real property taxes, including interests and penalties are due and collectible by the local government of Bacolod City, itemized as follows:

Taxes	P 71,000,000.00
Penalties.....	13,000,000.00
Total	<u><u>P 84,000,000.00</u></u>

Section 3. In order to ease the present economic condition of our residents in Bacolod City brought about by the high cost of basic commodities and increases in tuition fees in various colleges and universities in Bacolod City, had immensely contributed to the hardships of our citizenry, thereby causing difficulties in updating payment of their real property, calls for the grant of relief to real property taxpayers.

Section 4. Foregoing premises considered, the following terms and conditions are hereby set forth:

a) Grant of One hundred percent (100%) relief on interests and penalties for delinquent real property tax until July 31, 1993, with respect to the following:

- (1) Those which are undeclared and subject to back taxes;
- (2) Those which are declared that the real property tax thereon has not been paid; and
- (3) Those included in public auctions conducted by the City Treasurer's Office but were not purchased by private entities.

Section 5. The tax relief provided for in the preceding section hereof shall not apply to:

- 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 for real property tax delinquencies; and
- c.) Real properties with tax delinquencies which are being paid under a compromise agreement.

Section 6. One Hundred percent (100%) of the accumulated interests and penalties of the delinquent real property taxes until July 31, 1993 shall be exonerated, except real properties which are undeclared and subject to back taxes may avail of the fifty percent (50%) of the accumulated interests and penalties. Subject to such rules and regulations as may be prescribed by the City Assessor and the City Treasurer, approved by the City Mayor, the amount of real property tax under this tax relief may be paid in installments. Failure to pay the installments on due date, the total unpaid balance of the delinquent real property tax and the entire amount of interests and penalties shall become automatically due and demandable and shall be enforced in accordance with law.

Section 7. The application for the relief on interests and penalties shall be filed in the form prescribed by the City Treasurer and the Office of the Mayor. The terms interests and penalties may be used interchangeably.

Section 8. Effectivity. This ordinance shall take effect upon its approval.

CARRIED BY THE VOTE OF:

Affirmative:

Councilors: Renecito S. Novero, Wilmar L. Drilon,
Rolando V. Villamor, Lorendo K. Dilag,
Juanito S. Amihan, Jr., Joaquin L. Torre,
Napoleon A. Cordova, Luzviminda S. Valdez,
Inocencio V. Ferrer, Jr., Alfredo G. Jalbuena,
Jr., Jovito H. Sayson, Arturo V. Parreño,
Mario V. Salazar, Jr.

Negative : None.

Absent : None.

Passed : March 25, 1993.

Comments : Passed.

Councilor Constancio G. Legaspi was no longer around when this ordinance was passed.

Evelio R. Leonardia
EVELIO R. LEONARDIA
Vice Mayor
Presiding Officer

CO 86, 593

ATTESTED:

Nilo T. Alejandrino
ATTY. NILO T. ALEJANDRINO
Secretary to the Sanggunian

APPROVED:

4/6/93

Alfredo L. Montelibano, Jr.
ALFREDO L. MONTELIBANO, JR.
City Mayor