

**REPUBLIKA NG PILIPINAS**  
**TANGGAPAN NG SANGGUNIANG PANLUNGSOD**  
**LUNGSOD NG BAKOLOD**

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**CITY ORDINANCE NO. 208**  
**January 28, 1998**

**AN ORDINANCE GRANTING RELIEF TO DELINQUENT REAL PROPERTY TAXPAYERS OF BACOLOD CITY WITH RESPECT TO INTERESTS AND PENALTIES ON THEIR REAL PROPERTY TAX UNTIL DECEMBER 31, 1997, 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, 1997, the amount of **EIGHTY EIGHT MILLION FIVE HUNDRED FIFTY SEVEN THOUSAND SEVEN HUNDRED NINETY FIVE PESOS AND SIXTY SIX CENTAVOS (P88,557,795.66)** 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 67,089,239.00
Penalties - - - - -	21,468,556.52
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<b>T O T A L - -</b>	<b>P 88,557,795.66</b>
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**Section 3.** In order to ease the present economic condition of our residents in Bacolod City brought about by the prevailing high cost of basic commodities, increase in tuition fees in various institutions of learning, devaluation of Philippine Peso and ill effects of El Niño Phenomenon, which subsequently caused difficulties among the citizenry in updating payment of their real property, the grant of relief to real property taxpayers is called for.

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

- a) Grant of One Hundred percent (100%) relief on interest and penalties for delinquent real property tax if paid until June 30, 1998, with respect to the following:
- (1) Those which are undeclared and subject to back taxes;
  - (2) Those which are declared but 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 interest and penalties of the delinquent real property taxes until December 31, 1997 shall be condoned, except real properties which are undeclared and subject to back taxes may avail of the fifty percent (50%) of the accumulated interest 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 delinquent real property tax and the entire amount of interest and penalties shall become automatically due and demandable and shall be enforced in accordance with law.

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

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

CARRIED BY THE VOTE OF:

Affirmative:

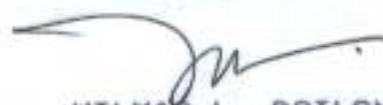
Councilors : Renecito S. Novero, Lorendo K. Dilag, Rolando V. Villamor, Juanito S. Amihan, Jr., Napoleon A. Cordova, Constancio G. Legaspi, Archie S. Baribar, Celia R. Flor, Joaquin L. Torre, Juan Ramon R. Guanzon, Ricardo L. Tan, Pepito T. Malapitan.

Negative : N o n e .

Absent : N o n e .

Main Author: Vice Mayor Wilmar L. Drilon and Councilor Constancio G. Legaspi.

OFFICIAL TRAVEL: Councilor Christine Angelie V. Matus.  
Passed : January 28, 1998 (Special Session).  
Comments : P a s s e d .  
Councilor Luzviminda S. Valdez was out of  
the session hall when this ordinance was  
passed.



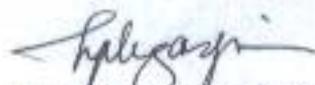
WILMAR L. DRILON  
Vice Mayor  
Presiding Officer

*City Ord. No. 208 S'98*

ATTESTED:

ATTY. NILO T. ALEJANDRINO  
Secretary to the Sanggunian

By:



HELEN P. LEGASPI  
Stenographic Reporter IV  
Acting Board Secretary

APPROVED: February 4, 1998.



EVELIO R. LEONARDIA  
City Mayor

NTA/HPL/jbz

RECORDS DIVISION  
OFFICE OF THE MAYOR  
BACOLOD CITY

DATE: 2 7 98

TIME: 10:26 AM

REC'D BY: [Signature]