



Republic of the Philippines
City Government of Meycauayan
Province of Bulacan

Office of the Sangguniang Panlungsod

EXCERPT FROM THE MINUTES OF THE 8TH SPECIAL SESSION IN THE YEAR 2020
OF THE 6TH SANGGUNIANG PANLUNGSOD OF THE CITY OF MEYCAUAYAN, BULACAN,
HELD AT VICE MAYOR JOSEFINA O. VIOLAGO RESIDENCE LOCATED AT
SITIO CABATUHAN, BARANGAY CAMALIG ON DECEMBER 16, 2020.

PRESENT:

Josefina O. Violago,	City Vice Mayor (Presiding Officer)
Catherine C. Abacan,	City Councilor
Jerimeco S. Dulalia,	City Councilor
Mary Christine Z. Paguio,	City Councilor
Arnaldo R. Velasco,	City Councilor
Mario T. Berboso,	City Councilor
Dhon M. Bañez,	City Councilor
Larissa DS. Abracero,	City Councilor
Wilfredo DS. Macatulad,	City Councilor
Salvador D. Violago,	President, LNB
Crisanto Niño D. Caparas,	President, SK Federation

ABSENT:

Anna Kathrina M. Hernandez,	City Councilor
-----------------------------	----------------

X - - - - - X

CITY ORDINANCE NO. 271 (OF 2020)

AN ORDINANCE GRANTING TAX RELIEF AND/OR AMNESTY TO ALL REAL PROPERTY OWNERS IN THE CITY OF MEYCAUAYAN FROM THE PAYMENT OF PENALTIES/ INTEREST ON THEIR UNPAID REAL PROPERTY TAXES.

WHEREAS, in accordance with Section 200 of Republic Act 7160, also known as the “Local Government Code of 1991” provides that provinces and cities shall be primarily responsible for the proper, efficient and effective administration of the real property tax;

WHEREAS, in view of the adverse financial impact of COVID-19 pandemic to businesses and communities, the City Government of Meycauayan deems it necessary to ease the burden of taxpayers by extending the availment period of tax amnesty so as to help them surmount the challenging economic conditions brought about by the outbreak of Covid-19;

WHEREAS, the City Government of Meycauayan temporarily suspended the deadline of payment of real property tax as embodied through *City Resolution No. 2020-075*, entitled “*A Resolution Authorizing the Temporary Suspension of Deadline for the Payment of Real Property Tax for the Year 2020 in the City of Meycauayan, Bulacan.*”;

WHEREAS, the period of the suspension was not sufficient for the taxpayers to comply with their real property tax obligation, hence additional interests became due and demandable;

WHEREAS, the City Government recognizes the plight of Meycaueños who have suffered from natural disaster (Typhoon Ulysess) and the health crisis that continues to bring health and economic damage to the populace;

NOW, THEREFORE, be it **ORDAINED**, as it is hereby **ORDAINED**, by the Sangguniang Panlungsod of Meycauayan, Bulacan, in a Special Session duly assembled, **THAT**:

SECTION 1. Short Title. - This ordinance shall be known as “**Real Property Tax Amnesty on Interest of Unpaid Real Property Tax**”.

SECTION 2. Declaration of Policy. - It shall be the policy of the City Government of Meycauayan to grant tax relief or amnesty under such terms and conditions as may deem necessary consistent with existing laws, ordinances and regulations.

SECTION 3. Definition of Terms. -

Amnesty - a limited-time condonation of interest on delinquent real property taxes.

Interest - refers to a penalty imposed on real property tax for non-payment within the prescribed time.

Delinquent Real property tax - refers to tax that is unpaid after the payment due date.

Real Property - refers to land, machineries, buildings and/or its improvements whether classified as residential, commercial, industrial or other classes.

SECTION 4. Scope of Amnesty. - A grant of relief is hereby given to all owners of delinquent real property for all classifications by condoning the interest on real property tax due for the year 2020 and below. *The amount under this tax relief maybe paid in full or in installment within the amnesty period.*

SECTION 5. Exclusion. - This amnesty shall not apply to the following real properties:

- a) Real Property which have been levied and subjected to public auction sale
- b) Real property subject to pending cases and/or litigation
- c) All properties with pending expropriation

SECTION 6. Availment. - All taxpayers who intend to avail this tax relief or amnesty under this Ordinance shall pay their tax due directly to the Office of the City Treasurer.

SECTION 7. Conditions. - Tax relief on the interest due to real property may be availed only upon settlement of the total real property obligations on the real property computed until March 31, 2021. After the said period, any and all unpaid installment or balance of real property taxes shall immediately and automatically become due and demandable together with the entire amount of interests/penalties, if any.

SECTION 8. Duration. - All delinquent real property owners may avail of this tax relief/amnesty from the date of effectivity of this ordinance until March 31, 2021. Thereafter, there shall be no more grant of tax relief/amnesty to delinquent tax payers.

SECTION 9. Administrative Provision. - For effective implementation of this ordinance, the following shall be observed:

- a) The City Treasurer shall prepare necessary forms to be used in this program within ten (10) days upon approval of this ordinance.
- b) The City Treasurer shall conduct intensive information drive.
- c) The City Treasurer shall submit a report to the City Mayor and Sangguniang Panglungsod on the outcome of the program.

SECTION 10. Separability Clause. - If for any reason, any section or provision of this Ordinance is declared illegal or unconstitutional, other sections or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SECTION 11. Repealing Clause. - Any previously issued ordinance or provision of ordinance which is inconsistent herewith is hereby repealed accordingly.

SECTION 12. Effectivity. - This ordinance shall take effect immediately after its completion of publication for three consecutive days in a local newspaper of local circulation and its posting in at least two (2) conspicuous publicly accessible places in the City of Meycauayan, Bulacan.

APPROVED UNANIMOUSLY.

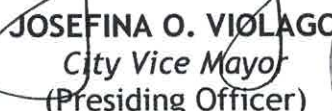
I hereby **CERTIFY** that this *Ordinance* was approved by the Sangguniang Panlungsod.


RAFAEL GIANCARLO T. VILLARICO
Acting Secretary to the Sangguniang Panlungsod


ATTESTED BY:


CATHERINE C. ABACAN
City Councilor


MARY CHRISTINE Z. PAGUIO
City Councilor


JOSEFINA O. VIOLAGO
City Vice Mayor
(Presiding Officer)


JERIMECO S. DULALIA
City Councilor


ARNALDO R. VELASCO
City Councilor

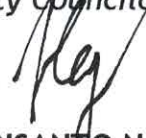

MARIO T. BERBOSO
City Councilor


DHON M. BAÑEZ
City Councilor


LARISSA DS. ABRACERO
City Councilor


WILFREDO DS. MACATULAD
City Councilor

SALVADOR D. VIOLAGO
President, LNB


CRISANTO NIÑO D. CAPARAS
President, SK Federation



APPROVED by the City Mayor this _____ day of DEC 29 2020, 2020:


LINABELLE RUTH R. VILLARICA
City Mayor