



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 003
Series of 2019

**ORDINANCE GRANTING AMNESTY ON INTERESTS OF DELINQUENT
REAL PROPERTY TAXPAYERS IN THE CITY OF MARIKINA**

Introduced by:
Councilor THADDEUS ANTONIO M. SANTOS

Co-sponsored by:
Councilor RONNIE S. ACUÑA
Councilor JOSEPH B. BANZON
Councilor SERAFIN Y. BERNARDINO
Councilor LEANOR F. CARLOS
Councilor PAUL B. DAYAO
Councilor MARIO M. DE LEON
Councilor LEVY DL. DE GUZMAN
Councilor MARK ALBERT J. DEL ROSARIO
Councilor DONN CARLO B. FAVIS
Councilor ERNESTO M. FLORES
Councilor SUSANA P. MAGTUBO
Councilor EVA AGUIRRE-PAZ
Councilor RUBEN R. REYES
Councilor XYZA DIAZEN-SANTOS
Councilor MANUEL E. SARMIENTO
Councilor ZIFFRED A. ANCHETA
Councilor JONAS MERVIN D. REYES
and Vice Mayor JOSE FABIAN I. CADIZ, M.D.

WHEREAS, there are a number of Marikina taxpayers who still failed to pay their real property taxes despite several amnesties and tax discounts given in the past years;

WHEREAS, the grant of tax amnesty is adopted to boost the City Government's tax collection efforts and as a relief to taxpayers who are experiencing financial difficulties;

WHEREAS, this power to grant amnesty is provided in Section 192 of the Local Government Code of 1991 which states that:

“xxxLocal government units may through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as may deem necessary xxx”

WHEREAS, the City Government of Marikina is cognizant of the economic downturn especially in the third quarter of 2018 when Marikina City was consecutively hit by calamities, thus this Ordinance aims to support the families who are gravely affected;

NOW, THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED BY THE CITY COUNCIL OF MARIKINA in a session duly assembled, that:

SECTION 1. *Grant of Amnesty* – The City Government of Marikina hereby grants to delinquent taxpayers a 100% relief or amnesty on the interests of unpaid real property taxes in Marikina City.

SECTION 2. *Exclusion to the Amnesty* – Excluded from the amnesty are real properties of delinquent taxpayers with pending criminal cases in court for tax delinquency.

SECTION 3. *Period of Availment* – The grant of amnesty to the interests of delinquent real property taxpayers starts upon approval of this ordinance and ends on December 31, 2019, after which the City shall enforce the collection of delinquent taxes simultaneous through administrative and judicial actions pursuant to Sections 256 and 258 of the Local Government Code.

SECTION 4. *Mode of Payment* – The total amount of real property delinquencies may be paid in full or in a staggered basis within the prescribed amnesty period. Interests shall automatically be imposed on the unpaid delinquent real property taxes in the case the taxpayer fail to complete his payment within the amnesty period provided.

SECTION 5. *Repealing Clause* – All ordinances, resolutions, orders, and issuances inconsistent herewith are hereby repealed and/or modified accordingly.

SECTION 6. *Separability Clause* – If for any reason or reasons, any part of this Ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.


SECTION 7. *Effectivity* – This Ordinance shall take effect immediately upon its approval.

UNANIMOUSLY ENACTED BY THE SANGGUNIANG PANLUNGSOD of MARIKINA, during its 2nd Regular Session, this 16th day of January 2019.

I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 2nd Regular Session held at the City Council Session Hall on January 16, 2019.


NORALYN R. TINGCUNGO
City Council Secretary

**ATTESTED AND CERTIFIED
TO BE DULY ENACTED:**


JOSE FABIAN I. CADIZ, M.D.
City Vice Mayor/Presiding Officer

APPROVED by the HON. CITY MAYOR on JAN 16 2019


MARCELINO R. TEODORO
City Mayor