



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE No. 009
Series of 2019

**ORDINANCE GRANTING TAX DISCOUNT OF 10% ON PROMPT PAYMENT
AND 10% FOR ADVANCE PAYMENT OF REAL PROPERTY TAXES**

Introduced by:

Councilor MARIO M. DE LEON
Councilor JOSEPH B. BANZON
Councilor SERAFIN Y. BERNARDINO
Councilor LEANOR F. CARLOS
Councilor PAUL B. DAYAO
Councilor DONN CARLO B. FAVIS
Councilor RUBEN R. REYES
Councilor THADDEUS ANTONIO M. SANTOS, JR.
Councilor MANUEL E. SARMIENTO
Councilor JONAS MERVIN D. REYES

WHEREAS, Section 251 of the Local Government Code provides for the grant of tax discount on prompt and advance payment of real property taxes, it states:

“xxx Tax Discount for Advanced Prompt Payment. – If the basic real property tax and the additional tax accruing to the Special Education Fund (SEF) are paid in advance in accordance with the prescribed schedule of payment as provided under Section 250, the sanggunian concerned may grant a discount not exceeding twenty percent (20%) of the annual tax due xxx”

WHEREAS, under Section 192 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, local government units may, through ordinances duly approved, grant other tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary;

WHEREAS, Memorandum Circular No. 153, Series of 1992 prescribed the guidelines for the implementation of other tax exemptions, incentives or reliefs under the Local Government Code of 1991, Section (1) (d) thereof expressly states:

xxx Any exemption or relief granted shall take effect only during the next calendar year for a period not exceeding twelve (12) months as may be provided in the ordinance xxx”

WHEREAS, there is a need to reconcile the tax reliefs and incentives under existing city ordinances to conform and comply with the provisions of the Local Government Code and its existing implementing guidelines and regulations;

NOW THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED by the **SANGGUNIANG PANLUNGSOD OF MARIKINA**, in session duly assembled, that:

SECTION 1. Grant of Tax Discount for Prompt and Advance Payment. The City Government of Marikina hereby grants tax discount on real property tax paid on time or

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