



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 076
Series of 2020

ORDINANCE EXTENDING THE DEADLINE OF PAYMENT OF TAXES, FEES AND CHARGES IMPOSED AND COLLECTED IN MARIKINA CITY PURSUANT TO REPUBLIC ACT NO. 11469, OTHERWISE KNOWN AS THE “BAYANIHAN TO HEAL AS ONE ACT”

Sponsored by:

Councilor ROMMEL S. ACUÑA
Councilor CARL ELI F. AFRICA
Councilor SERAFIN Y. BERNARDINO
Councilor CLOYD S. CASIMIRO
Councilor PAUL B. DAYAO
Councilor LEVY DL. DE GUZMAN
Councilor ROMINA KATE N. DE GUZMAN
Councilor DONN CARLO B. FAVIS
Councilor SAMUEL S. FERRIOL
Councilor RENATO B. MAGTUBO
Councilor ANGELITO R. NUÑEZ
Councilor JOEL V. RELLEVE, M.D.
Councilor RUBEN R. REYES
Councilor THADDEUS ANTONIO M. SANTOS, JR.
Councilor MANUEL E. SARMIENTO
Councilor LORETO F. TOLENTINO, JR.
Councilor ZIFFRED A. ANCHETA
Councilor JONAS MERVIN D. REYES
and Vice-Mayor MARION S. ANDRES, M.D.

WHEREAS, On March 11, 2020, the World Health Organization declared the Coronavirus Disease 2019 (COVID-19) as a pandemic due to the rapid increase cases of infection throughout the entire world;

WHEREAS, Article II, Section 20 of the 1987 Philippine Constitution states that, “The State recognizes the indispensable role of the private sector, encourages private enterprise, and provides incentives to needed investments”;

WHEREAS, Section 18 of Republic Act No. 7160 of the Local Government Code of 1991 gives local government to create their own sources of revenues and to levy taxes, fees, and charges which shall accrue exclusively for their use and disposition and which shall be retained by them;

WHEREAS, President Rodrigo Roa Duterte, through Proclamation No 922, declared a State of Public Health Emergency Throughout the Philippines and ordered all local government units to “render full assistance and cooperation, and mobilize the necessary

resources to undertake critical, urgent, and appropriate response and measures in a timely manner to curtail and eliminate the (COVID 19) threat”;

WHEREAS, it was declared in Presidential Proclamation 929, Series of 2020 that the entire country is placed in a State of Calamity due to COVID-19 for a period of (6) months, unless lifted or extended as circumstances may warrant;

WHEREAS, the City Government of Marikina City recognizes that the present global pandemic has impacted not only individual but business establishment as well. Assistance to private enterprise will accelerate the recovery of the City from the economic slowdown due to Covid-19;

WHEREAS, the City Council on April 29, 2020 during its 16th Regular Session enacted Ordinance No. 060 Series of 2020 entitled "Extending the Deadline of Payment of Amusement Tax to May 30, 2020 as a Form of Relief to Business Owners affected by the Enhanced Community Quarantine" and Ordinance No. 056 Series of 2020 entitled "Further Extending the First Quarter Deadline of Payment of Real Property Tax (RPT) to May 30, 2020 as a Form of Relief to Tax Payers affected by the Enhanced Community Quarantine";

WHEREAS, due to the further extension of the enhanced community quarantine from May 15 to May 30, the taxpayers deserve a fresh reprieve by giving more time to settle their taxes with the city government until June 30, 2020;

WHEREAS, the Department of Finance (DOF) issued Department Circular No. 002-2020 for the purpose of extending the deadline of payment of taxes, fees and charges of Local Government Units;

WHEREAS, pursuant thereto, the Bureau of Local Government Finance likewise issued Memorandum Circular No. 010-2020 reiterating the roles and responsibilities of treasurers and assessors in the extension of the deadline of payment of local taxes;

NOW THEREFORE, BE IT ORDAINED by the SANGGUNIANG PANLUNGSOD of MARIKINA in session duly assembled, that:

SECTION 1. *Payment of Local Taxes.* The period for the payment of local taxes, such as Real Property Tax, Amusement Tax and Transfer Tax, for the 1st Quarter of the current year is hereby extended until June 30, 2020, provided that, no penalty or interest shall be imposed on payments made on or before June 30, 2020.

SECTION 2. *Scope and Period of Coverage.* This Ordinance shall apply only to local taxes payable within the 1st quarter of the current year by all business establishment with the territorial jurisdiction of Marikina City, which area of operation has been affected by the COVID 19 as declared under the state of calamity by the national government, Provided that, unpaid taxes for previous year shall not be included in the extension period for payment provided under this Ordinance.

SECTION 3. *Implementation.* The City Treasurer and the City Assessor are hereby tasked to implement the provisions of this Ordinance.

SECTION 4. *Separability Clause.* If any provision of this Ordinance be declared unconstitutional or Illegal by any court of competent jurisdiction, those parts which are not affected thereby shall continue to be in full force and effect.