



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 025
Series of 2023

**ORDINANCE GRANTING AMNESTY ON INTERESTS OF DELINQUENT
REAL PROPERTY TAXPAYERS IN THE CITY OF MARIKINA UNTIL
DECEMBER 31, 2023**

Sponsored by:

Councilor DONN CARLO B. FAVIS
Councilor CLOYD S. CASIMIRO
Councilor LORETO F. TOLENTINO, JR.
Vice Mayor MARION S. ANDRES, M.D.

Co-sponsored by:

Councilor RONNIE S. ACUÑA
Councilor ROMMEL S. ACUÑA
Councilor CARL ELI F. AFRICA
Councilor JOSEPH B. BANZON
Councilor SERAFIN Y. BERNARDINO
Councilor MARIFE T. DAYAO
Councilor LEVY DL. DE GUZMAN
Councilor ROMINA KATE N. DE GUZMAN
Councilor SAMUEL S. FERRIOL
Councilor RENATO B. MAGTUBO
Councilor ANGELITO R. NUÑEZ
Councilor HILARIO A. PUNZALAN
Councilor MANUEL E. SARMIENTO
Councilor ZIFFRED A. ANCHETA
Councilor JONAS MERVIN D. REYES

WHEREAS, on January 18, 2023, the City Council of Marikina enacted Ordinance No. 007, Series of 2023 entitled, “Ordinance Extending the Grant of Amnesty on Interests of Delinquent Real Property Taxpayers in the City of Marikina until March 31, 2023”;

WHEREAS, the amnesty program is part of the City Government of Marikina’s response to the present global pandemic that impacted not only business establishments but individuals and families as well;

WHEREAS, the residents of Marikina need to recover from the COVID-19 pandemic, hence an assistance by granting relief in the form of amnesty is necessary;

WHEREAS, Section 18 of Republic Act No. 7160 or the Local Government Code of 1991 gives local government units power 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, this power to grant amnesty is provided in Section 192 of the Local Government Code of I 991 which states that:

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

WHEREAS, the grant of tax amnesty is adopted as a relief to taxpayers who are experiencing financial difficulties;

NOW THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED BY THE SANGGUNIANG PANLUNGSOD OF MARIKINA, in session duly assembled, that:

SECTION 1. The City Government of Marikina hereby grants 100% relief or amnesty on interests of delinquent real property taxpayers until December 31, 2023.

SECTION 2. *Exception.* Excluded from the amnesty are real properties of delinquent taxpayers with pending cases in court for tax collection.

SECTION 3. *Period of Availment.* The amnesty may be availed until December 31, 2023.

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 case the tax payer fail to complete his payment within the amnesty period provided.

SECTION 5. *Repealing Clause.* All ordinances, rules, regulations and other local issuances inconsistent with this Ordinance, or any provision hereof, are hereby repealed 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 this 12th day of April, 2023.


I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 13th Regular Session held on April 12, 2023.


NORALYN R. TINGCUNGO
City Council Secretary

ATTESTED:


MARION S. ANDRES, M.D.
City Vice Mayor/Presiding Officer

APPROVED by the HON. CITY MAYOR on April 13, 2023


MARCELINO R. TEODORO
City Mayor