

**[SAN JUAN CITY ORDINANCE NO. 38 SERIES OF
2015, May 04, 2015]**

OFFICE OF THE SANGGUNIANG PANLUNGSOD

AN ORDINANCE REQUIRING ALL PERSONS WHO INTEND TO RENOVATE/REPAIR, DEMOLISH OR CONSTRUCT A NEW BUILDING, AND ALL WHO INTEND TO RETIRE OR TRANSFER BUSINESS OPERATIONS, AND THOSE WHO INTEND TO CANCEL THEIR TAX DECLARATION AND/OR TRANSFER OF REAL PROPERTY OWNERSHIP TO FIRST SECURE FROM THE OFFICE OF THE CITY TREASURER. REAL PROPERTY TAX CLEARANCE PRIOR TO THE APPROVAL OF THE NECESSARY PERMITS REQUIRED FOR THEIR INTENDED PURPOSE AND PROVIDING PENALTIES THEREOF.

Sponsored by: Councilor Rolando M. Bernardo and co-sponsored by: Councilors Arthur Alfredo E. Aquino, Leonardo G. Celles. William C. Go, Michael Christopher R. Mathay, Marie O'neal S. Mendoza, Richard F. Peralta, Edgardo V. Soriano, Ferdinand A. Velasco, Jose Warren P. Villa and Allen Christopher M. Silvano

WHEREAS, it is the inherent power of the local governments to make laws and ordinances for their government:

WHEREAS, under the power of taxation, the local government has the inherent right to create laws and ordinances to ensure that taxes are correctly and properly paid;

NOW THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED, by the Sangguniang Panlungsod of the City of San Juan, Metro Manila in a session duly assembled that:

Section 1. In order to enhance the collection of taxes, fees and charges, the presentation of real property tax clearance from the City Treasurer's Office shall be a pre-requisite to the approval of the following with the corresponding sections of fees & charges to be collected under City Ordinance 91-2013 (City Revenue Code).

1. Repair or renovation permit - Section 2A. 12 letter a
2. Building permit- Section 3S. 01.12 letter I
3. Demolition permit - Section 3S. 01. 09 letter k
4. Retirement of business operation - Section 2J. 07 letter h
5. Cancellation of tax declarations - Section 2A. 10
6. Transfer tax payment on transfer of real property ownership - Article C. 01