

[**VALENZUELA CITY ORDINANCE NO 168 SERIES
OF 2014, October 20, 2014**]

SANGGUNIANG PANLUNGSOD

"Excerpts from the minutes of the 56th Regular Session of the 6th City Council of Valenzuela held on October 20, 2014 at 3:12 P.M. at the City Council's Session Hall, 3rd Floor, Legislative Building; Valenzuela City Hall, Karuhatan, Valenzuela City, Metro Manila.

AN ORDINANCE GRANTING REAL PROPERTY TAX AMNESTY ON RESIDENTIAL DELINQUENT REAL PROPERTY TAXPAYERS.

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WHEREAS, Section 200 of Republic Act No. 7160, otherwise known as the Local Government Code, provided for Administration of the Real Property Tax that the provinces and cities, including the municipalities within the Metropolitan Manila Area, shall primarily responsible for the proper, efficient and effective administration of the real property tax;

WHEREAS, pursuant to the duly certified list of all real property tax delinquencies there are several residential properties that remained to be uncollected or unpaid for at least one (1) year by the City Treasurer, pursuant to Section 2S9. Republic Act No. 7160;

WHEREAS, the grant of tax relief to certain delinquent real property taxpayer would not only encourage settlement of unpaid real property taxes but also accelerate collection thereof;

WHEREAS, local government units many, through ordinances duly approved, grant tax incentives and reliefs under such terms and conditions as they may deem necessary pursuant to Section 192, Republic Act No. 7160;

WHEREAS, to ensure that henceforth real property tax laws would be complied with strictly, no further real property tax relief shall be granted.

NOW THEREFORE, be it **ORDAINED** as it is hereby **ORDAINED** by the City Council of Valenzuela in session duly assembled:

SECTION 1. TITLE.

This ordinance shall be known and cited as the **"TAX AMNESTY ON RESIDENTIAL DELINQUENT REAL PROPERTIES"**.

SECTION 2. AVAILAMENT OF TAX RELIEF.

Any person, natural or juridical, who wishes to avail of the tax relief authorized and granted under this Ordinance, shall apply in a prescribed form to be issued by the Office of the City Treasurer. Thereafter, no further real property tax amnesty shall be granted and the administrative or judicial remedies provided for by law to collect the delinquent real property taxes shall be strictly enforce.

SECTION 3. COVERAGE.

A one-time real property tax relief is hereby granted to real property tax payers delinquent in the payment of real property taxes classified as residential payable for properties already declared with interest on unpaid and delinquent properties;

The amount of interest only as of December 31, 2014 shall be condoned. The amount under this tax relief may be paid in full or in installment. Should any installment not be paid on its due date, the actual amount due of the delinquent real property including its interest shall become automatically due and demandable and shall be enforced in accordance with law after deducting the amount paid during installment.

SECTION 4. EXCLUSION.

The amnesty for delinquent real property taxpayers shall not apply to the following real properties:

- (a) Delinquent real properties which have been disposed of at public auction to satisfy the real property tax delinquencies;
- (b) Real properties subject of pending cases in court;
- (c) Real property under compromise agreement subject to right to resell to previous owner.
- (d) Real properties included in public auction presently utilized by the City Government and to be utilized for the city's development program.

SECTION 5. WHERE AND WHEN TO FILE AND PAY.

The application for tax relief shall be applied with the Office of the City Treasurer in a prescribed form to be issued by the Office of the City Treasurer within the first quarter for payment of real property tax, or within six (6) months from January 01 to June 30, 2015.