

REPUBLIKA NG PILIPINAS  
TANGGAPAN NG SANGGUNIANG PANLUNGSOD  
LUNGSOD NG BAKOLOD  
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CITY ORDINANCE NO. 936  
August 25, 2020

**AN ORDINANCE GRANTING TAX RELIEF TO DELINQUENT REAL PROPERTY TAXPAYERS IN THE CITY OF BACOLOD THROUGH THE CONDONATION OF PENALTIES, INTEREST AND SURCHARGES IMPOSED THEREIN AND PROVIDING MECHANISMS THEREOF FOR ITS PROPER IMPLEMENTATION.**

**WHEREAS**, the advent of corona virus disease 2019 (COVID 19) pandemic caused the general slowdown of economic activities in the City of Bacolod affecting businesses and the city's constituents, most particularly during the imposition of Community Quarantine;

**WHEREAS**, Republic Act 11469 known as Bayanihan to Heal As One Act mandates, among others, Local Government Units (LGU) to craft measures to mitigate the contagion of COVID 19, mobilize assistance to persons affected by the disease and undertake program for recovery and rehabilitation through provision of social amelioration and safety nets to all affected sectors;

**WHEREAS**, the Local Government Code provides for LGUs to establish measures to condone penalties and surcharges of Real Property Taxes during times of emergency or calamity, within which COVID 19 can be considered as such;

**WHEREAS**, due to the impact of the COVID 19 pandemic, the city expects some degree of shortfall in its tax collection, which maybe compensated by encouraging taxpayers to pay their Real Property Taxes without the additional burden of penalties and surcharges;

**WHEREAS**, the city can ease the burden of its constituents and taxpayers via tax relief on delinquent real property taxes through the condonation of penalties, interest and surcharges imposed therein.

**NOW THEREFORE, BE IT ORDAINED** as it is hereby ordained by the Sangguniang Panlungsod in session assembled, that:

**SECTION 1. TITLE.** This Ordinance shall be known as "THE TAX RELIEF ON DELINQUENT REAL PROPERTY TAXPAYERS IN THE CITY OF BACOLOD".

**SECTION 2. DEFINITION OF TERMS.** The following terms are hereby defined as used in this Ordinance:

- A. **Real Property Tax** - all taxes levied against real properties (land, buildings and machineries) and which have been duly assessed as such by the City Assessor and taxed accordingly, including all special levies imposed therein;

*[Handwritten signatures]*



- B. **Delinquent Taxpayer** - all real property taxpayers, whether natural or juridical who which as of the implementation of this Ordinance, still have unpaid taxes, with penalties, interest and surcharges due to the city;
- C. **Unpaid Taxes** - are the principal tax type (BASIC and SEF) without the accumulated interest on the date of payment;
- D. **Tax Relief** - is the condonation, cancellation and/or waiver of penalties, interest and surcharges on delinquent real property taxes (BASIC and SEF) in the City of Bacolod subject to certain conditions.

### **SECTION 3. COVERAGE.**

- A. This Ordinance shall cover residential, agricultural, commercial, industrial and other classes of real properties including improvement and machineries thereon, unless, otherwise exempted by existing laws of Republic of the Philippines;
- B. This Ordinance shall likewise apply the following properties:
  - 1. Properties which are undeclared and subject to back taxes;
  - 2. Properties which are previously declared but the real property thereon have not been paid and have remained delinquent;
  - 3. Properties under warrant of levy;
  - 4. Properties included in public auction but have not been purchased by private person or, entities.

**SECTION 4. TAX RELIEF AND TERMS OF PAYMENTS.** The collection of penalties, interest and surcharges on delinquent real property taxes (BASIC and SEF) is hereby condoned, cancelled and/or waived by the City, subject to the following terms and conditions, to wit:

- A. Delinquent taxpayer who shall pay in full from September 30, 2020 or earlier, to December 31, 2020 shall enjoy 100% condonation on all penalties, interest, surcharges on delinquent real property taxes;
- B. Those who shall pay in full from January 1, 2021 to March 31, 2021 shall enjoy 50% condonation on penalties, interest, surcharges on delinquent real property tax;

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- C. If the unpaid taxes accumulate to a considerable amount which shall make it onerous for taxpayers to pay in one lump sum, the City Treasurer is hereby authorized to allow the liquidation of the total unpaid taxes in installments pursuant to the schedule indicated below, provided that 50% of the total amount shall be remitted to the Treasurer concerned, on the date the Compromise Agreement is signed by the delinquent taxpayer and the City Treasurer provided also that post-dated checks will issued for the remaining balance.

<u>TOTAL UNPAID TAXES</u>	<u>BALANCE PAYABLE IN INSTALLMENTS</u>
1. P200,000.00 to P500,000.00	2 quarters
2. Over P500,000.00	4 quarters

**SECTION 5. DEFAULT PAYMENTS.** Non-payment on the day indicated in the Compromise Agreement will automatically make the taxpayers in default. The total balance of the delinquent real property tax, as well as the entire amount of interest, surcharges, and penalties shall become automatically due and demandable and shall be subject to collection, levy and public auction in accordance with the procedure set forth in Republic Act No. 71690;

**SECTION 6. DESIGNATION OF LEAD DEPARTMENTS:** The Offices of the. City Assessor, the City Treasurer and City Public Information Office are hereby designated as the lead departments in conducting massive tax information and dissemination campaigns relative to this Ordinance;

**SECTION 7. APPROPRIATION:** That the amount of Two Hundred Thousand (P 200,000.00) Pesos is hereby appropriated to defray the costs of the massive tax information and dissemination campaigns and other expenses for the effective and efficient implementation of this Ordinance.

**SECTION 8. SEPARABILITY CLAUSE:** If for any reason, any part or provision of this Ordinance shall be held to be unconstitutional or contrary to law and invalid, other parts or provisions which are not affected thereby shall continue to be in full force and effect.

**SECTION 9. REPEALING CLAUSE:** Any and all Ordinances, rules and regulation or orders which are inconsistent or contrary to the provisions of this Ordinance, are hereby repealed, amended or modified accordingly.

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**SECTION 8. EFFECTIVITY.** This Ordinance shall take effect immediately upon approval hereof.

**CARRIED BY THE VOTE OF:**

Affirmative :

Councilors : Cindy T. Rojas, Renecito S. Novero, Simplicia Z. Distrito, Carlos Jose V. Lopez, Al Victor A. Espino, Archie S. Baribar, Israel P. Salanga, Dindo C. Ramos, Bartolome N. Orola, Sr., Ana Marie V. Palermo, Elmer T. Sy, Wilson C. Gamboa, Jr., Lady Gles Gonzales-Pallen, Ayesha Joy Y. Villaflor.

Negative : None.

Official Leave : None.

Official Travel : None.

Absent : None.

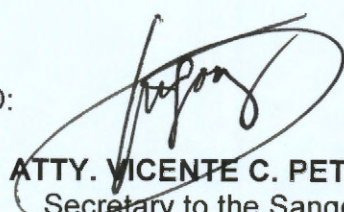
Main Author : Councilor Dindo C. Ramos.


Co-Author : Al Victor A. Espino.

Passed : August 25, 2020 (60<sup>th</sup> Regular Session of the 10<sup>th</sup> Council)

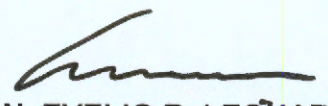
Comments : P a s s e d .

ATTESTED:

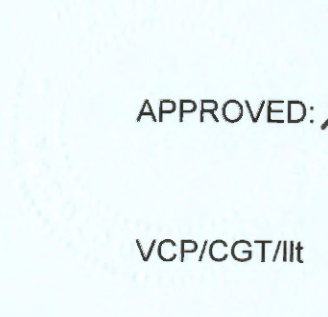
  
**ATTY. VICENTE C. PETIERRE III**  
Secretary to the Sanggunian

  
**HON. ELCID M. FAMILIARAN**  
Vice Mayor  
Presiding Officer

APPROVED: Aug. 26, 2020

  
**HON. EVELIO R. LEONARDIA**  
City Mayor

VCP/CGT/llt

  
**SERVICES SECTION**  
DATE: 8/26/20 TIME: 2:00  
BY: Vlc