228	THE VICE MAY FEB. 1994 REPUBLIKA NG PILIPINAS SANGGUNIANG PANLUNGSOD LUNGSOD NG ORMOC
	EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SIXTH SANGGUNIANG PANLUNG SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE GUNIANG PANLUNG PLACIDO ENECIO SESSION HALL, SANGGUNIANG PANLUNG PANLUNG BUILDING ON FEBRUARY 24, 1994
E FIVED	RESENT: Hon. Benjamin F. Tugonon, Hon. Sotero M. Pepito, Hon. Jose B. Conejos, Hon. Celso P. Adolfo, Kagawad
MOC C	Hon. Sixto T. Pongos, Hon. Benjamin B. Lladoc, Hon. Mariano Y. Corro, Hon. Nestor C. Penserga, Hon. Claudio P. Larrazabal, Hon. Jose C. Alfaro, Jr., Kagawad
;	Hon. Alfredo F. Capahi, Hon. Fernando P. Parrilla, Hon. Angelyn R. Paca, BSENT: Kagawad SK Fed. Pres., Ex-Officio, Kagawad BSENT:
	A RESOLUTION TO PASS AN ORDINANCE CONDONING THE PENALTIES ON UNPAID REAL PROPERTY TAXES FOR 1993 AND PRIOR YEARS ON REAL PROPERTIES SITUATED IN ORMOC CITY.

WHEREAS, Section 192 of Republic Act 7160, otherwise known as the Local Government Code of 1991, provides:

> Local government units may, through ordinances duly approved grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary."

WHEREAS, Section 458 (a) (2) (ii) of the aforecited law, likewise ovides:

"Subject to the provisions of Book II of this Code and applicable laws and upon the majority vote of all the members of the sangguniang panlungsod, enact ordinances levying taxes, fees and charges, prescribing the rates thereof for general and specific purposes, and granting tax exemptions, incentives or reliefs."

WHEREAS, there are quite a number of landowners in Ormoc City who are delinquent in the payment of their real property taxes brought about by economic hardships, and natural calamities which hit Ormoc City especially the flash flood caused by typhoon "URING" on November 5, 1991;

WHEREAS, to partly relieve the economic woes of the people of Ormoc City, and to encourage them in paying their delinquent real property taxes, it now becomes imperative that they be given a tax relief by condoning the penalties on their unpaid real property tax for 1993 and prior years; WHEREFORE, on motion of Kagawad Alfredo F. Capahi, Chairman, Committee on Ways and Means, duly seconded by Kagawad Benjamin B. Lladoc; be it

RESOLVED, to adopt:

ORDINANCE NO. 40

AN ORDINANCE CONDONING THE PENALTIES ON UNPAID REAL PROPERTIES FOR 1993 AND PRIOR YEARS ON REAL PROPERTIES SITUATED IN ORMOC CITY.

BE IT ORDAINED by the Sixth Sangguniang Panlungsod ng Ormoc, in regular session assembled, that:

SECTION 1. This Ordinance shall be known and cited as the 1994 ORMOC CITY TAX AMNESTY ON REAL PROPERTIES which shall cover residential, commercial, industrial and other classes of real property including the improvements thereon.

SECTION 2. The tax amnesty on real properties shall likewise apply to the following:

- a) those which are undeclared and subject to back taxes; and
- b) those which are declared but the real property taxes due thereon have not been paid.

SECTION 3. All penalties on unpaid real property taxes for 1993 and prior years which are still due and collectible are hereby CONDONED, PROVIDED that the taxes due thereon must be paid not later than December 31, 1994. THEREAFTER, all the remedies for the collection of real property tax as provided for in Republic Act 7160, otherwise known as the local Sovernment Code of 1991, shall be strictly enforced by the City Trassurer in the collection of delinquent real property taxes.

SECTION 4. No public auction of delinquent real properties shall be held during the period of this condonation.

SECTION 5. All taxpayers who would like to avail of the contonation of penalties on unpaid taxes on real properties as provided for in Section 3 hereof, must apply in the prescribe form devised by the Office of the City Treasurer of Ormoc for the purpose. Application of payment of real property tax under this Ordinance shall be made from the earliest to the latest 1993 delinquencies. Only after said delinquencies are paid may tax payments be credited to subsequent years.

SECTION 6. All ordinances, resolutions, orders, issuances, rules and regulations which are inconsistent with the provisions of this Ordinance are hereby considered repealed or modified accordingly.

SECTION 7. This Ordinance shall take effect upon its approval.

SECTION 8. For purposes of complying with the provisions of Section 511 of Republic Act 7160, otherwise known as the Local Government Code of 1991, a copy of this Ordinance shall be posted at prominent places in the City Hall for a minimum period of three (3) consecutive weeks.

ENACTED, February 24, 1994.

2

CARRIED UNANIMOUSLY.

RESOLVED, FURTHER, to furnish copies of this ordinance, one copy each, to the Honorable City Mayor Eufrocino M. Codilla, Sr.; the City Administrator, the City Treasurer, the City Auditor, All Punong Barangays, all of Ormoc City.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolutionordinance.

BENJAMI UGONON iding Officer Vice-Mayor & P

ATTESTED:

OSCAR LASA

APPROVED:

EUFROCINO M. CODILLA, SR. City Mayor

94 3-1-(Date)



3