

ON OFFICIAL BUSINESS: Hon. Leo Carmelo L. Locsin, Jr.

ABSENT:

Hon. Nepomuceno P. Aparis I,

(Acting City Mayor), Vice Mayor & Presiding Officer

(Deceased), City Councilor, Minority Floor Leader

PREFATORY STATEMENT

WHEREAS, this august Body, through the Office of the City Vice-Mayor, is in receipt of an Indorsement from the Office of the City Mayor dated January 14, 2014, calling for appropriate action to Board Resolution No. 01 Series of 2014 of the Ormoc City Chamber of Commerce and Industry, Inc., (OCCCI) entitled, "REQUESTING THE LOCAL GOVERNMENT OF ORMOC CITY FOR EXTENSION OF THE DEADLINE ON GRANTING OF A DISCOUNT IN THE AMOUNT OF REAL PROPERTY TAXES";

WHEREAS, the OCCCI board resolution laid down as basis for the granting of its request is the City Government's need to render assistance to this city's numerous real property taxpayers as Supertyhpoon Yolanda had caused extensive disruption of means of livelihoods, roads and normal way of life of people and property including houses, offices, telecommunication facilities, business establishments, infrastructure, powerlines, etc. prompting, among others, both the City Government and the national government to immediately declare a state of calamity;

WHEREAS, indeed, on that fateful morning of November 8, 2013, Supertyphoon Yolanda (international name, Haiyan), regarded to be the strongest typhoon on record to hit landfall worldwide, hit Ormoc City, causing considerable loss of lives and massive damage to property, prompting the national government and the local government of this city to declare a state of calamity in order to pave the way for the swift and efficient mobilization of forces and resources to render adequate relief and rehabilitation for the Yolanda-ravaged city;

Ord. No. 005

WHEREAS, this Sanggunian passed Tax Ordinance No. 93-03, otherwise known as "Real Property Taxation in Ormoc City", as amended, in the exercise of its local taxation power to generate funds as a local government unit as provided for under Republic Act 7160, otherwise known as "The Local Government Code of 1991";

WHEREAS, in Section 53 entitled "Tax Discount for Advance and Prompt Payment" of said tax ordinance, as amended, there is real property taxation discount program that provides for a discount of twenty percent (20%) for advance payments to real property taxpayers which has been applied to advance payments made in full of the annual real property tax due before the start of the subject tax year;

WHEREAS, the City Treasurer, City Assessor and City Business Licensing and Permits Officer fully agree that the requested extension of the twenty percent discount (20%) to taxpayers who will pay their real property taxes in full for tax year 2014 on or before March 31, 2014 is most deserving of favorable consideration under the circumstances afore-cited;

WHEREAS, upon its own thorough evaluation and perusal of the OCCCI request, this Sanggunian was also very convinced of the request's considerable merit and, therefore, regards the same as most deserving of its favorable action as it will substantially aid real property taxpayers to quickly bring back normalcy and stability to their devastated lives, families, houses, businesses, and livelihoods and furthermore, as it is also a means of showing in an appreciable way the City Government's responsiveness and seriousness to assist the Yolanda-ravaged city as the subject extension will surely redound to the city's and her constituent's immense benefits;

NOW THEREFORE, on MASS MOTION of the Body; be it

RESOLVED, to enact;

ORDINANCE NO. 005

ORDINANCE EXTENDING TO MARCH 31, 2014 THE AVAILMENT OF THE TWENTY PERCENT (20%) DISCOUNT ON THE ADVANCE PAYMENT OF REAL PROPERTY TAXES DUE FOR THE SECOND, THIRD AND FOURTH QUARTERS OF TAX YEAR 2014 AS PROVIDED UNDER SECTION 53 OF TAX ORDINANCE NO. 93-03, AS AMENDED

BE IT ENACTED, by the Thirteenth Sangguniang Panlungsod ng Ormoc, That:

SECTION 1. The availment of the twenty percent (20%) discount on the advance payment of real property taxes due for the second, third and fourth quarters of tax year 2014 is extended until March 31, 2014, provided, that the taxpayer pays in full the annual real property tax due on the subject real property; provided, further, there are no unpaid real property taxes, interests, penalties and surcharges thereon; and provided, lastly, that this extension shall only be applicable to tax year 2014.

SECTION 2. Real property taxpayers who have already paid in full real property taxes corresponding to tax year 2014 and have enjoyed only the ten percent (10%) prompt payment discount thereon, shall be entitled to a full tax credit on the differential had he been granted a twenty percent (20%) advance payment discount on the second, third and fourth quarters of tax year 2014 as he is now entitled herein. The tax credit can be applied on the succeeding payment of the real property tax of the same property for the subsequent tax year.

Ord. No. 005

SECTION 3. Real property taxpayers who have already paid the first quarterly installment for tax year 2014 and have enjoyed the ten percent (10%) prompt payment discount thereon, may avail of the twenty percent (20%) advance payment discount if the second, third and fourth quarterly installments of tax year 2014 are paid in full.

SECTION 4. This ordinance shall take effect immediately upon its approval.

ENACTED, January 30, 2014.

RESOLVED, FURTHER, to furnish copies of this ordinance each to the Honorable City Mayor Edward C. Codilla; the City Administrator; the City Treasurer; the Business Permits Licensing & Franchising Office; the City Budget Officer; the City Accountant; the City Auditor; the City Assessor; the President, Ormoc Chamber of Commerce & Industry, Atty. Nelito Quilang; and other offices concerned;

WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

JOEL S. DUERO Secretary to the Sangguniang Panlungsod

ATTESTED:

ROLANDOX VIDASENCIO Acting Vice Mayor & Presiding Officer) City Councilor Majority Floor Leader

APPROVED:

LEO CARMELO L. LOCSIN, JR. (Acting City Mayor) Vice Mayor & Presiding Officer

02-05-14

(Date)