



Republika ng Pilipinas  
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 023  
Series of 2022

**ORDINANCE GRANTING TAX RELIEF ON REAL PROPERTY TAX DELINQUENCIES AND CONDONATION OF SURCHARGES AND INTERESTS OVER THE PROPERTIES SITUATED IN LOWER PARAISO, BARANGAY PARANG, MARIKINA CITY REGISTERED UNDER THE NAME OF LOWER PARAISO HOMEOWNER'S ASSOCIATION, INC.**

Introduced by:  
Councilor DONN CARLO B. FAVIS

Co-Sponsored by:  
Councilor ROMMEL S. ACUÑA  
Councilor CARL ELI F. AFRICA  
Councilor SERAFIN Y. BERNARDINO  
Councilor CLOYD S. CASIMIRO  
Councilor PAUL B. DAYAO  
Councilor LEVY DL. DE GUZMAN  
Councilor ROMINA KATE N. DE GUZMAN  
Councilor SAMUEL S. FERRIOL  
Councilor RENATO B. MAGTUBO  
Councilor ANGELITO R. NUÑEZ  
Councilor JOEL V. RELLEVE  
Councilor RUBEN R. REYES  
Councilor THADDEUS ANTONIO M. SANTOS, JR.  
Councilor MANUEL E. SARMIENTO  
Councilor LORETO R. TOLENTINO JR.  
Councilor JONAS MERVIN D. REYES  
Vice Mayor MARION S. ANDRES M.D.

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**WHEREAS**, Lower Paraiso Homeowner's Association, Inc. is the registered owner of several parcels of land located in Lower Paraiso, Barangay Parang, this City, covered by Transfer Certificate of Title Nos. 009-2011003288, 009-2011003289, 009-2011003290, 009-2011003291, 009-2011003292, 009-2011003293, 009-2011003294, 009-2011003295;

**WHEREAS**, since 1998 up to present, the said association had been besieged with legal problems in connection with their community programs such as presence of recalcitrants, a pending civil case and low efficiency in their collection rate;

**WHEREAS**, the new set of officers is exercising earnest efforts to resolve the long time problem of their association by starting to deal with their delinquent members and fervently encouraging the recalcitrants to be members of the Community Mortgage Program of the Social Housing Finance Corporation in cooperation with the City Government;

**WHEREAS**, the said officers appealed to the City Government for tax relief on their property tax delinquencies brought about by the above-stated concerns and the adverse effect of Covid-19 pandemic to their livelihood;

**WHEREAS**, it appears from the record of the Office the City Treasurer that the properties of the association described above had been delinquent for the year 2012 up to 2021 and has not paid its tax obligation for the year 2022;

**WHEREAS**, Section 192 of the Local Government Code of 1991 provides that:

*Sec. 192. Authority to Grant Tax Exemption Privileges – Local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary”.*

**NOW, THEREFORE, BE IT ORDAINED AS IT IS HEREBY ORDAINED by the SANGGUNIANG PANLUNGSOD OF MARIKINA**, in session duly assembled that:

**SECTION 1.** The unpaid real property taxes of Lower Paraiso Homeowner’s Association, Inc. covered by Transfer Certificate of Title Nos. 009-2011003288, 009-2011003289, 009-2011003290, 009-2011003291, 009-2011003292, 009-2011003293, 009-2011003294, 009-2011003295 for the year 2012 up to 2022 are hereby relieved and their corresponding interests and surcharges are considered condoned due to the above-stated reasons.

**SECTION 2.** This Ordinance shall take effect immediately.

**UNANIMOUSLY ENACTED by the SANGGUNIANG PANLUNGSOD of MARIKINA**, this 23<sup>rd</sup> day of March, 2022.

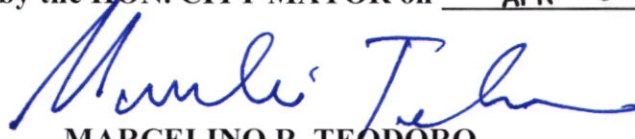
**I HEREBY CERTIFY** to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 11<sup>th</sup> Regular Session held on March 23, 2022.

  
**NORALYN R. TINGCUNGCO**  
City Council Secretary

**ATTESTED:**

  
**DONN CARLO B. FAVIS**  
City Councilor/Temporary Presiding Officer

APPROVED by the HON. CITY MAYOR on APR 8 2022



**MARCELINO R. TEODORO**  
City Mayor