



Republika ng Pilipinas  
**SANGGUNIANG PANLUNGSOD NG MARIKINA**

**ORDINANCE No. 009**  
**Series of 2019**

**ORDINANCE GRANTING TAX DISCOUNT OF 10% ON PROMPT PAYMENT  
AND 10% FOR ADVANCE PAYMENT OF REAL PROPERTY TAXES**

Introduced by:

Councilor MARIO M. DE LEON  
Councilor JOSEPH B. BANZON  
Councilor SERAFIN Y. BERNARDINO  
Councilor LEANOR F. CARLOS  
Councilor PAUL B. DAYAO  
Councilor DONN CARLO B. FAVIS  
Councilor RUBEN R. REYES  
Councilor THADDEUS ANTONIO M. SANTOS, JR.  
Councilor MANUEL E. SARMIENTO  
Councilor JONAS MERVIN D. REYES

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**WHEREAS**, Section 251 of the Local Government Code provides for the grant of tax discount on prompt and advance payment of real property taxes, it states:

*“xxx Tax Discount for Advanced Prompt Payment. – If the basic real property tax and the additional tax accruing to the Special Education Fund (SEF) are paid in advance in accordance with the prescribed schedule of payment as provided under Section 250, the sanggunian concerned may grant a discount not exceeding twenty percent (20%) of the annual tax due xxx”*

**WHEREAS**, under Section 192 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, local government units may, through ordinances duly approved, grant other tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary;

**WHEREAS**, Memorandum Circular No. 153, Series of 1992 prescribed the guidelines for the implementation of other tax exemptions, incentives or reliefs under the Local Government Code of 1991, Section (1) (d) thereof expressly states:

*xxx Any exemption or relief granted shall take effect only during the next calendar year for a period not exceeding twelve (12) months as may be provided in the ordinance xxx”*

**WHEREAS**, there is a need to reconcile the tax reliefs and incentives under existing city ordinances to conform and comply with the provisions of the Local Government Code and its existing implementing guidelines and regulations;

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

**SECTION 1. Grant of Tax Discount for Prompt and Advance Payment.** The City Government of Marikina hereby grants tax discount on real property tax paid on time or

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in advance in accordance with the prescribed schedule of payment. For this purpose, prompt payments shall be given a discount of 10% and the advanced payment shall be entitled to an additional discount of 10%.

**SECTION 2. Definition of Terms.** For the purpose of this Ordinance, prompt and advanced payments are hereby defined as follows:

- a) Prompt Payment/Payment on Time – refers to payment of basic and additional real property tax made on time in accordance with the prescribed schedule of payment per Section 14 (b) of the Revised Revenue Code of Marikina;
- b) Advanced Payment – refers to the payment of basic real property tax in full for the taxable year on or before December 31 of the preceding year;

**SECTION 3. Repealing Clause.** All tax relief, reduction and incentives as provided under Ordinance No. 62, Series of 2016, and other related ordinances are hereby repealed.

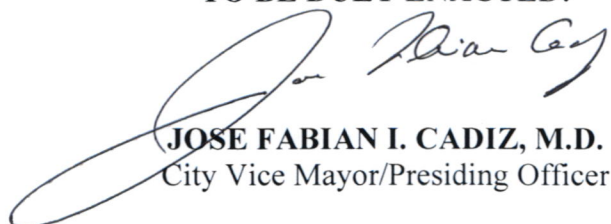
**SECTION 4. Effectivity.** This Ordinance shall take effect upon approval.

**UNANIMOUSLY ENACTED by the SANGGUNIANG PANLUNGSOD of MARIKINA, this 6<sup>th</sup> day of February, 2019.**

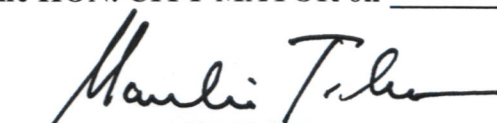
**I HEREBY CERTIFY** to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 5<sup>th</sup> Regular Session held at the City Council Session Hall on February 6, 2019.

  
**NORALYN R. TINGCUNGO**  
City Council Secretary

**ATTESTED AND CERTIFIED  
TO BE DULY ENACTED:**

  
**JOSE FABIAN I. CADIZ, M.D.**  
City Vice Mayor/Presiding Officer

**APPROVED by the HON. CITY MAYOR on APR 11 2019**

  
**MARCELINO R. TEODORO**  
City Mayor