



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 022
Series of 2023

ORDINANCE EXEMPTING PROPERTIES DECLARED AS PERMANENT SETTLEMENT SITES AND OTHER AWARDED CITY GOVERNMENT-OWNED LOTS IN THE CITY OF MARIKINA FROM PAYMENT OF CERTAIN TAXES

Sponsored by:

Councilor DONN CARLO B. FAVIS
Councilor ANGELITO R. NUÑEZ

Co-sponsored by:

Councilor RONNIE S. ACUÑA
Councilor ROMMEL S. ACUÑA
Councilor CARL ELI F. AFRICA
Councilor JOSEPH B. BANZON
Councilor SERAFIN Y. BERNARDINO
Councilor CLOYD S. CASIMIRO
Councilor MARIFE T. DAYAO
Councilor LEVY DL. DE GUZMAN
Councilor SAMUEL S. FERRIOL
Councilor RENATO B. MAGTUBO
Councilor HILARIO A. PUNZALAN
Councilor MANUEL E. SARMIENTO
Councilor LORETO F. TOLENTINO, JR.
Councilor ZIFFRED A. ANCHETA
Councilor JONAS MERVIN D. REYES

WHEREAS, the City Government's vision of transforming Marikina into a squatter-free City is being actively pursued and realized;

WHEREAS, pursuant to the "Katiyakan sa Paninirahan" Program, the City acquired private lots being occupied by informal settlers for land distribution to the actual occupants;

WHEREAS, beneficiaries of the land distribution program are burdened with expenses for the transfer of titles in their names;

WHEREAS, the City Government recognizes the economic status of the beneficiaries of this program and there is a need to lessen their financial burden;

WHEREAS, Republic Act No. 7160 or otherwise known as the Local Government Code of 1991 expressly 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."

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and under sub-paragraph (ii), paragraph 2, (a) Section 458 of the same Code provides:

“Subject to the provisions of Book II of this Code and applicable laws and upon majority vote of all 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, the City Government of Marikina as the owner of the subject properties is exempted from capital gains tax and transfer tax incidental to the transfer of the property to the program beneficiaries.

NOW, THEREFORE, be it ordained, as it is hereby ordained by the Sangguniang Panlungsod of Marikina, in session duly assembled:

SECTION 1. The City Government of Marikina hereby grants exemption from payment of real property taxes over all lots declared as Permanent Settlement Sites and government-owned lots awarded to the program beneficiaries of the City;

Once the ownership of the said properties is transferred to the beneficiaries, this tax exemption shall automatically lapse and cease to have any effect.

SECTION 2. The tax exemption herein granted shall cover the following properties:

- a. Champaca I (Karen Homeowner’s Association) of Barangay Fortune
- b. Camacho Phse 2 of Barangay Nangka
- c. SAMAGA HOA of Barangay Marikina Heights
- d. Tumana Admiral Community Associations (Blk. 76-79 Samahang Nagkakaisa, Blk 66 ROGA Homeowner’s Association, Blk. 74-75 Samahang Magkakapatiran, Blk. 72 & 73 Water Lily Homeowner’s Association, Blk. 70-71 Bougainvilla Homeowner’s Association, Blk. 16-69 Tulip Homeowner’s Association, Blk. 68 Rosal Homeowner’s Association, Blk. 30 Sunflower Homeowner’s Association and TQG Doña Petra {RIVENAI/SAMKA})
- e. SKK-129 Interior Molave Homeowner’s Association, Inc.
- f. TQG-Balubad Community Associations (KABAYANI I HOAI, KABAYANI II HOAI, KABAYANI III HOAI, Samahan ng Munting Pamayanan HOAI and Samahang Pinagpala HOAI) of Barangay Nangka.
- g. Lope K. Santos Homeowner’s Association, Inc., Park Lot 14 Champagnat Mejia Molave HOAI, ZARATE HOAI, of Barangay Marikina Heights.
- h. PSS Meteor, Barangay Fortune
- i. La Colina, Barangay Fortune
- j. Bonanza, Barangay Fortune
- k. Champaca 1 and 2, Barangay Fortune
- l. Park Lot 22, Barangay Concepcion Uno
- m. Park Lot 23, Barangay Marikina Heights
- n. Park Lot 24, Barangay Marikina Heights
- o. And all other Permanent Settlement Sites hereafter declared as such by the City Government

SECTION 3. The City Government of Marikina shall be exempted from payment of capital gains tax pursuant to Republic Act 7279 and transfer tax. ✓

SECTION 4. Provisions of City Ordinance No. 163, Series of 1999, and other ordinances, resolutions and local issuances which are inconsistent herewith are hereby repealed, modified and amended accordingly.

SECTION 5. This Ordinance shall take effect immediately upon its approval.

UNANIMOUSLY ENACTED by THE SANGGUNIANG PANLUNGSOD OF MARIKINA, this 29th day of March, 2023.


I **HEREBY CERTIFY** to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 12th Regular Session held on March 29, 2023


NORALYN R. TINGCUNGO
City Council Secretary

ATTESTED:


DONN CARLO B. FAVIS
Acting City-Vice Mayor / Temporary Presiding Officer

APPROVED by the HON. ACTING CITY MAYOR on MAR 31 2023


MARION S. ANDRES, M.D.
Acting City Mayor