



Republika ng Pilipinas  
**SANGGUNIANG PANLUNGSOD NG MARIKINA**

**ORDINANCE NO. 024**  
Series of 2024

**ORDINANCE APPROVING AMNESTY ON INTERESTS OF DELINQUENT  
REAL PROPERTY TAXPAYERS IN THE CITY OF MARIKINA UNTIL  
DECEMBER 31, 2024**

Sponsored by:

**Councilor DONN CARLO B. FAVIS**  
**Councilor JOSEPH B. BANZON**  
**Councilor HILARIO A. PUNZALAN**  
**Vice Mayor MARION S. ANDRES, M.D.**

Co-sponsored by:

**Councilor ROMMEL S. ACUÑA**  
**Councilor CARL ELI F. AFRICA**  
**Councilor SERAFIN Y. BERNARDINO**  
**Councilor CLOYD S. CASIMIRO**  
**Councilor MARIFE T. DAYAO**  
**Councilor LEVY DL. DE GUZMAN**  
**Councilor ROMINA KATE N. DE GUZMAN**  
**Councilor SAMUEL S. FERRIOL**  
**Councilor ANGELITO R. NUÑEZ**  
**Councilor MANUEL E. SARMIENTO**  
**Councilor LORETO F. TOLENTINO, JR.**  
**Councilor MA. JULIANNA M. SANTIAGO**

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**WHEREAS**, the City Government of Marikina acknowledges the significance of offering relief or assistance to delinquent real property taxpayers who are facing challenges in meeting their obligations due to the effects of inflation;

**WHEREAS**, inflation has been a persistent issue that has impacted the financial stability of individuals and businesses, leading to an increase in the cost of living and economic fluctuations which strain on taxpayers' finances and has made it challenging for them to keep up with their tax payments;

**WHEREAS**, to address this issue, the City Government of Marikina aims to provide relief and assistance to taxpayers who may be struggling to meet their obligations and by doing so, the city government hopes to improve and increase its revenue collection while demonstrating its commitment to promoting fair and equitable taxation in order to ensure that all taxpayers have the opportunity to fulfill their duties without facing excessive penalties;

**WHEREAS**, this proactive measure by the city government aims to provide relief to taxpayers experiencing genuine financial hardships, it is the duty of the city government to support them during these challenging times;

**WHEREAS**, the City Council recently passed Ordinance No. 14 Series of 2024, granting amnesty to delinquent real property taxpayers until December 31, 2024 in response to

inflation, with the goal of providing relief to those facing financial difficulties and the opportunity to settle their debts without incurring additional fees;

**WHEREAS**, it is deemed appropriate to repeal the current ordinance and implement a new, more efficient ordinance that will better cater to the needs of delinquent real property taxpayers;

**WHEREAS**, this power to grant amnesty is provided in Section 192 of the Local Government Code of 1991 which states that:

*“x x x Local government units may through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as may deem necessary x x x”*

**WHEREAS**, in accordance with its mandate to generate revenue independently, the city government recognizes the significance of proactive governance and collaboration with taxpayers hence it has decided to offer an amnesty on interest charges for delinquent real property taxpayers until December 31, 2024;

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

**SECTION 1.** The City Government of Marikina hereby grants 100% relief or amnesty on interests of delinquent real property taxpayers until December 31, 2024.

**SECTION 2. *Exception.*** Excluded from the amnesty are real properties of delinquent taxpayers with pending cases in court for tax collection.

**SECTION 3. *Period of Availment.*** The amnesty may be availed until December 31, 2024.

**SECTION 4. *Mode of Payment.*** The total amount of real property delinquencies may be paid in full or in a staggered basis within the prescribed amnesty period. Interests shall automatically be imposed on the unpaid delinquent real property taxes in case the tax payer fail to complete his payment within the amnesty period provided. Any previous payments made will be applied towards the outstanding balance.

**SECTION 5. *Repealing Clause.*** Ordinance No. 014 is hereby repealed and any related ordinances, rules, regulations and other local issuances which are inconsistent with this Ordinance, or any provision hereof, are hereby also repealed or modified accordingly.

**SECTION 6. *Separability Clause.*** If for any reason or reasons, any part of this Ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.


**SECTION 7. *Effectivity.*** This Ordinance shall take effect immediately upon its approval.

**ENACTED** by the **SANGGUNIANG PANLUNGSOD of MARIKINA** this 8<sup>th</sup> day of May, 2024. 

**I HEREBY CERTIFY** to the correctness of the foregoing Ordinance which was duly enacted by the 10<sup>th</sup> City Council during its 17<sup>th</sup> Regular Session held on May 8, 2024.

  
**NORALYN R. TINGCUNGO**  
City Council Secretary

**ATTESTED:**

  
**MARION S. ANDRES, M.D.**  
City Vice-Mayor

**APPROVED** by the **CITY MAYOR** on MAY 24 2024

  
**MARCELINO R. TEODORO**  
City Mayor