



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 137
Series of 2020

**ORDINANCE GRANTING AMNESTY ON INTERESTS OF DELINQUENT
REAL PROPERTY TAXPAYERS IN THE CITY OF MARIKINA**

Sponsored by:

Councilor DONN CARLO B. FAVIS
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 F. TOLENTINO, JR.
Councilor ZIFFRED A. ANCHETA
Councilor JONAS MERVIN D. REYES
and Vice Mayor MARION S. ANDRES, MD.

WHEREAS, On March 11, 2020, the World Health Organization declared the Coronavirus Disease 2019 (COVID-19) as a pandemic due to the rapid increase cases of infection throughout the entire world;

WHEREAS, Section 18 of Republic Act No. 7160 of the Local Government Code of 1991 gives local government units power to create their own sources of revenues and to levy taxes, fees, and charges which shall accrue exclusively for their use and disposition and which shall be retained by them;

WHEREAS, President Rodrigo Roa Duterte, through Proclamation No 922, declared a State of Public Health Emergency Throughout the Philippines and ordered all local government units to “render full assistance and cooperation, and mobilize the necessary resources to undertake critical, urgent, and appropriate response and measures in a timely manner to curtail and eliminate the (COVID-19) threat”;

WHEREAS, it was also declared in Presidential Proclamation 929, Series of 2020 that the entire country is placed in a State of Calamity due to COVID-19 for a period of (6) months, unless lifted or extended as circumstances may warrant;

WHEREAS, the City Government of Marikina City recognizes that the present global pandemic has impacted not only business establishments but individuals and families as well and that relief to taxpayers who are experiencing financial difficulties is necessary; *RM*

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

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

NOW, THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED BY THE CITY COUNCIL OF MARIKINA in a session duly assembled, that:

SECTION 1. *Grant of Amnesty.* – The City Government of Marikina hereby grants to delinquent taxpayers 100% relief or amnesty on the interests of unpaid real property taxes in Marikina City.

SECTION 2. *Exclusion to the Amnesty.* – Excluded from the amnesty are real properties of delinquent taxpayers with pending criminal cases in court for tax delinquency.

SECTION 3. *Period of Availment.* – The grant of amnesty to the interests of delinquent real property taxpayers starts upon approval of this ordinance and ends on December 31, 2020, after which the City shall enforce the collection of delinquent taxes simultaneous through administrative and judicial actions pursuant to Sections 256 and 258 of the Local Government Code of 1991.

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 the case the taxpayer fail to complete his payment within the amnesty period provided.

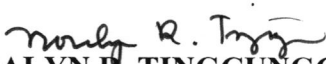
SECTION 5. *Repealing Clause.* – All ordinances, resolutions, orders, and issuances inconsistent herewith are hereby repealed and/or modified accordingly.

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.

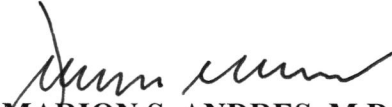
SECTION 7. *Effectivity.* – This Ordinance shall take effect immediately upon its approval.

UNANIMOUSLY ENACTED BY THE SANGGUNIANG PANLUNGSOD of MARIKINA, this 16th day of September 2020.

I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 36th Regular Session held via video conferencing on September 16, 2020.


NORALYN R. TINGUNGO
City Council Secretary

ATTESTED:


MARION S. ANDRES, M.D.
City Vice Mayor/Presiding Officer

APPROVED by the **HON. CITY MAYOR** on **SEP 18 2020**


MARCELINO R. TEODORO
City Mayor