



Republika ng Pilipinas  
**SANGGUNIANG PANLUNGSOD NG MARIKINA**

**ORDINANCE NO. 028**  
**Series of 2020**

**ORDINANCE WAIVING PENALTIES, SURCHARGES AND INTEREST FOR UNPAID BUSINESS TAXES, REAL PROPERTY TAXES, MONTHLY STALL FEES AND SUCH OTHER FEES AND CHARGES WHICH ARE DUE WITHIN THE FIRST QUARTER OF THIS YEAR AND PAYABLE TO THE CITY GOVERNMENT AS A FORM OF ADMINISTRATIVE RELIEF TO THE LOCAL TAXPAYERS DURING THE ENHANCED COMMUNITY QUARANTINE PERIOD**

**Introduced by:**

**Councilor JOEL V. RELLEVE, M.D.**  
**Councilor ROMMEL S. ACUÑA**  
**Councilor CARL ELI F. AFRICA**  
**Councilor SERAFIN Y. BERNARDINO**  
**Councilor CLOYD S. CASIMIRO**  
**Councilor PAUL B. DAYAO**  
**Councilor ROMINA KATE DE GUZMAN**  
**Councilor LEVY DL. DE GUZMAN**  
**Councilor DONN CARLO B. FAVIS**  
**Councilor SAMUEL S. FERRIOL**  
**Councilor RENATO B. MAGTUBO**  
**Councilor JOEL V. RELLEVE**  
**Councilor RUBEN R. REYES**  
**Councilor THADDEUS ANTONIO M. SANTOS, JR.**  
**Councilor MANUEL E. SARMIENTO**  
**Councilor LORETO F. TOLENTINO**  
**Councilor ZIFFRED A. ANCHETA**  
**Councilor JONAS MERVIN D. REYES**  
**and Vice Mayor MARION S. ANDRES, M.D.**

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**WHEREAS**, on March 16, 2020 President Rodrigo Roa Duterte declared an enhanced community quarantine over the entire Luzon as part of a continuous measure to prevent the large-scale spread of COVID-19;

**WHEREAS**, during this period, taxpayers, especially those whose businesses are adversely affected by COVID-19, had a difficult time paying the interests, penalties and surcharges of taxes imposed by the city government;

**WHEREAS**, interests, penalties and surcharges may come from the unpaid local business taxes, real property taxes, monthly rental of stalls, and others which may be due within the first quarter of this year and payable to the city government;

**WHEREAS**, members of the City Council are extremely concerned that some of the taxpayers will find it burdensome to pay these interests, penalties and surcharges of their taxes due to the pandemic coronavirus disease that affected their business operations;

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**WHEREAS**, Section 192 of RA 7160 otherwise known as the Local Government Code of 1991 explicitly provides the following:

*“Section 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**, in session duly assembled that;

**SECTION 1. Coverage.-** This Ordinance shall cover all penalties, surcharges and interests for unpaid real property taxes, local business taxes, monthly rental of stalls which are due and payable to the City Government of Marikina within the first quarter of this year; ,,

**SECTION 2. Authorized waiving of penalties, surcharges and interests.-** This Ordinance hereby grants the City Government of Marikina to waive the penalties, surcharges and interests for unpaid real property taxes, local business taxes, monthly rental of stalls which are due and payable to the City Government of Marikina within the first quarter of this year;

**SECTION 2. Authorization of the City Treasurer.-** The City Treasurer is hereby authorized to facilitate the implementation of this Ordinance.

**SECTION 3. Separability Clause.-** If any provision or part hereof is held invalid or unconstitutional, the remainder of the law or the provision not otherwise affected shall remain valid and subsisting.

**SECTION 4. Repealing Clause.-** All ordinances inconsistent with any provision of this ordinance are hereby repealed or modified accordingly.


**SECTION 5. Effectivity Clause.-** This Ordinance shall take effect immediately upon approval.

**UNANIMOUSLY ENACTED**, by the **SANGGUNIANG PANLUNGSOD of MARIKINA**, this 18<sup>th</sup> day of March, 2020.

**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 at the City Council Session Hall on March 18, 2020.

  
**REGINALD B. TAMAYO**  
Acting City Council Secretary

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

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

**APPROVED** by the **CITY MAYOR** on **MAR 23 2020**

  
**MARCELINO R. TEODORO**  
City Mayor