



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 052
Series of 2021

**ORDINANCE EXTENDING THE GRANT OF AMNESTY ON INTERESTS OF
DELINQUENT REAL PROPERTY TAXPAYERS IN THE CITY OF MARIKINA
UNTIL DECEMBER 31, 2021**

Sponsored by:

Councilor SERAFIN Y. BERNARDINO
Councilor DONN CARLO B. FAVIS
and Vice Mayor MARION S. ANDRES, M.D.

Co-sponsored by:

Councilor ROMMEL S. ACUÑA
Councilor CARL ELI F. AFRICA
Councilor CLOYD S. CASIMIRO
Councilor PAUL B. DAYAO
Councilor ROMINA KATE DE GUZMAN DAVID
Councilor LEVY DL. DE GUZMAN
Councilor SAMUEL S. FERRIOL
Councilor RENATO B. MAGTUBO
Councilor ANGELITO R. NUÑEZ
Councilor JOEL V. RELLEVE, M.D.
Councilor RUBEN R. REYES
Councilor THADDEUS ANTONIO M. SANTOS, JR.
Councilor MANUEL E. SARMIENTO
Councilor LORETO F. TOLENTINO, JR.

WHEREAS, on January 20, 2021, the City Council of Marikina enacted Ordinance No. 002, Series of 2021 entitled, "Ordinance Granting Amnesty on Interests of Delinquent Real Property Taxpayers in the City of Marikina";

WHEREAS, the amnesty program is the response of the City Government of Marikina to the present global pandemic that impacted not only business establishments but individuals and families as well;

WHEREAS, with the detection of various COVID-19 variants, the global pandemic is still continuing, thus the City Government of Marikina decided to extend the grant of amnesty to delinquent real property taxpayers;

WHEREAS, Section 18 of Republic Act No. 7160 or 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, 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, the grant of tax amnesty is adopted as a relief to taxpayers who are experiencing financial difficulties;

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 extends the grant of 100% relief or amnesty on interests of delinquent real property taxpayers until December 31, 2021.

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, 2021.

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.

SECTION 5. *Repealing Clause.* Ordinance No. 002, Series of 2021 is hereby amended 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 30th day of June, 2021.

I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 24th Regular Session held via video conferencing on June 30, 2021.


NORALYN R. TINGCUNGO
City Council Secretary

ATTESTED:


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

APPROVED by the **HON. CITY MAYOR** on **JUN 3 0 2021**


MARCELINO R. TEODORO
City Mayor