



Republic of the Philippines
PROVINCE OF PANGASINAN
MUNICIPALITY OF BAYAMBANG
OFFICE OF THE SANGGUNIANG BAYAN

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ARIAL OFFICE
 PANGASINAN
 BAYAMBANG

MUNICIPAL ORDINANCE NO. 22, SERIES OF 2020

12-20-20
 P 120

“AN ORDINANCE GRANTING TAX AMNESTY OR RELIEF ON DELINQUENT REAL PROPERTIES AND BUSINESS TAXES AS OF DECEMBER 31, 2020 AND PRIOR YEARS”

 Introduced by Hon. COUNCILOR AMORY M. JUNIO
 Sponsored by all Municipal Councilors

EXPLANATORY NOTE:

WHEREAS, it is noted that there is a substantial amount of unrealized revenue in the form of delinquent real property and business taxes due and collectible by the Municipal Government of Bayambang, Pangasinan as of December 31, 2020 (as projected);

WHEREAS, a grant of tax amnesty or relief on delinquent real properties and business will give chances and encourage payment of the unpaid real property and business taxes and as a consequence will accelerate collection thereof;

WHEREAS, Section 192. RA 7160. Otherwise known as The Local Government Code of 1991, provides:

“Sec. 192. AUTHORITY TO GRANT TAX EXEMPTION PRIVILEGES. –

Local government units may, through ordinances duly approved, grant tax exemptions, incentives or relief under such terms and conditions as they may deem necessary.”

NOW THEREFORE, on motion of **SB Member Amory M. Junio**, duly seconded;

Be it enacted by the Sangguniang Bayan in session assembled that:

SECTION 1. – TITLE – This ordinance will be known and cited as “Tax Amnesty or Relief on Delinquent Real Properties and Business Taxes as of December 31, 2020 and Prior Years”

SECTION 2. – COVERAGE –

- a) The tax amnesty on real properties shall cover real properties defined in Section 232, Chapter 4, Local Government Code of 1991, such as Land, Machinery, Building, residential, commercial, industrial and other classes of real properties including improvements affixed or attached thereon;
- b) It shall likewise include the following:
 - 1) Those which are undeclared and subject to taxes;
 - 2) Those which are declared but the real property taxes thereon have not yet been paid;
 - 3) Those included in public auction conducted by the Government of this Municipality but have not yet been purchased by private persons or entities;
 - 4) Property owners with pending cases in court whose ownership are in question;
 - 5) Property sold by public auction whose ownership has not been officially transferred, due to non-issuance of final bill of sale by the Municipal Government.



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- c) The tax amnesty on business taxes shall cover businesses defined in Section 143, Article Two, Chapter 2, Local Government Code of 1991;

SECTION 3. –EXCLUSION- the following properties are excluded from the coverage of the tax amnesty on real properties:

- 1) Those included in public auction but presently utilized by the Municipal Government;
- 2) Those included in public auction but utilizable for the Municipality's development program, as may be determined by the Municipal Mayor, through an Executive Order.

SECTION 4. – KIND OF TAX AMNESTY OR RELIEF – Condonation of payment as regards Cost of Sales, if any, Assessed Penalties, Surcharges and Interests on delinquent back taxes relating to real properties and businesses as of December 31, 2020 and prior years.

SECTION 5. – PRESCRIBED PERIOD OF PAYMENT OF TAXES TO AVAIL OF THE TAX AMNESTY OR RELIEF-

- a.) All penalties, surcharges, interests, and cost of sales, if any shall be condoned only upon settlement of basic and Special Education Fund and (SEF) and business taxes if paid from January 01, 2021 to December 31, 2021;
- b.) Payments of real property and business taxes under this ordinance shall be made either in cash or installment basis, provided it will be paid during the amnesty period as fixed in this ordinance and applied as of December 31, 2020 and prior years;
- c.) Only after said delinquencies are settled may tax payments be credited to the current period;
- d.) Thereafter, no further tax amnesty shall be granted after the expiration of the tax amnesty period, and instead it shall be strictly enforced that real properties with delinquent taxes attached thereto shall be offered for sale at public auction to the highest bidder for the sole purpose of satisfying payment of accumulated delinquent taxes, with the corresponding penalties, surcharges and interests, as provided for by law and all business;
- e.) Also, no further tax amnesty shall be granted after the expiration of the tax amnesty period to delinquent business and instead it shall be strictly enforced that businesses with delinquent taxes shall be ordered closed until such time as they had satisfied the full payment of the delinquent taxes, with the corresponding penalties, surcharges and interests and that the Municipal Treasurer shall institute proceedings for the collection of said taxes, interests and surcharges, as provided for by the Local Government Code of 1991;

SECTION 6. – FILING OF APPLICATION – All taxpayers who would like to avail of the tax amnesty or relief shall apply in a prescribed form to be issued by the Municipal Treasury Office.

SECTION 7. –COMPROMISE AGREEMENT- In implementing this ordinance, the Office of the Municipal Treasurer, this Municipality, shall arrange for the preparation and processing of the Compromise Agreement together with the corresponding related documents by and between the taxpayers and the Municipal Mayor for and in behalf of the Municipal Government of Bayambang, Pangasinan.



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SECTION 8. – PUBLIC AUCTION AND CLOSURE OF BUSINESSES HELD IN ABEYANCE – No public auction of real properties due to non-payment of tax delinquencies and no business closure of delinquent establishments shall be held and initiated by the Municipal Government of Bayambang during the amnesty period.

SECTION 9. – ENFORCEMENT DUE TO BREACH OF COMPROMISE AGREEMENT- Should any installment not paid on its due date, the total unpaid balance of the delinquent real property and business taxes and the entire amount of penalties shall become automatically due and demandable and shall be enforced in accordance with law.

SECTION 10. - SEPARABILITY CLAUSE. If any provision of the Ordinance is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

SECTION 11. - REPEALING CLAUSE. All other orders, rules, regulations and issuances, or parts thereof, which are inconsistent with this Ordinance, are hereby repealed, amended or modified accordingly.

SECTION 12. EFFECTIVITY CLAUSE. - This ordinance shall take effect on January 1, 2020.

ENACTED this 21st day of December 2020.

Certified to be duly adopted and approved:

JOEL V. CAMACHO
Secretary to the Sanggunian

ATTESTED:

HON. MYLVIN T. JUNIO
Acting Presiding Officer



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**WE CONCUR:
 SANGGUNIANG BAYAN MEMBERS**

HON. PHILIP R. DUMALANTA

ABSEN

HON. JOSEPH VINCENT E. RAMOS

HON. BENJAMIN FRANCISCO S. DE VERA

HON. GERARDO DC. FLORES

HON. MARTIN E. TERRADO II

HON. AMORY M. JUNIO

HON. LEVINSON NESSUS M. UY

ABSEN

HON. RODELITO F. BAUTISTA
 President, Liga ng mga Barangay

HON. GABRIEL TRISTAN P. FERNANDEZ

President, SK Federation

ABSEN

APPROVED:

HON. CESAR T. QUIAMBAO
 Municipal Mayor

