

Republic of the Philippines
PROVINCE OF LA UNION
City of San Fernando

TANGGAPAN NG SANGGUNIANG PANLALAWIGAN

EXCERPT FROM THE JOURNAL OF THE 108th REGULAR SESSION OF THE 20th SANGGUNIANG PANLALAWIGAN OF LA UNION HELD AT THE SPEAKER PRO-TEMPORE FRANCISCO I. ORTEGA PROVINCIAL LEGISLATIVE BUILDING AND SESSION HALL, PROVINCIAL CAPITOL, CITY OF SAN FERNANDO, PROVINCE OF LA UNION ON JULY 23, 2015

Hon. Aureo Augusto Q. Nisce..... Vice-Governor / Presiding Officer

PRESENT:

Hon. Jonathan Justo A. Orros	Member
Hon. Joaquin C. Ostrea, Jr.	Member
Hon. Reynaldo M. Mosuela	Member
Hon. Victoria L. Aragon	Member
Hon. Nancy Corazon M. Bacurnay	Member
Hon. Robert B. Madarang, Jr.	Member
Hon. Christian I. Rivera	Member
Hon. Ruperto A. Rillera, Jr.	Member
Hon. Bellarmin A. Flores II	Member
Hon. Alfredo Pablo R. Ortega	Member

ABSENT:

Hon. Francisco "Kit" C. Ortega, Jr.	Member (OL)
Hon. Manuel "Mannix" R. Ortega, Jr.	Member (OB)

ORDINANCE NO. 075-2015

AUTHORIZING THE PROVINCIAL TREASURER TO ENTER INTO A COMPROMISE AGREEMENT WITH DELINQUENT TAXPAYERS FOR THE PAYMENT OF REAL PROPERTY TAX DELINQUENCIES ON INSTALLMENT AND PROVIDING CONDITIONS THEREFOR

*Authors: Hon. Christian I. Rivera
Hon. Reynaldo M. Mosuela
Hon. Francisco "Kit" C. Ortega, Jr.
Hon. Jonathan Justo A. Orros
Hon. Joaquin C. Ostrea, Jr.
Hon. Victoria L. Aragon
Hon. Nancy Corazon M. Bacurnay
Hon. Robert B. Madarang, Jr.
Hon. Ruperto A. Rillera, Jr.
Hon. Bellarmin A. Flores II
Hon. Alfredo Pablo R. Ortega
Hon. Manuel "Mannix" R. Ortega, Jr.*

WHEREAS, Section 129 of R.A. No. 7160 otherwise known as the Local Government Code of 1991 provides that each local government unit shall exercise its power to create its own sources of revenue and levy taxes, fees and charges subject to the provisions of the Local Government Code of 1991, consistent with the basic policy of local autonomy;

WHEREAS, Section 132 of R.A. No. 7160 provides that the power to impose a tax, fee or charge or to generate revenue under the Local Government Code of 1991 shall be exercised by the sanggunian of the local government unit concerned through an appropriate ordinance;

WHEREAS, taxes, fees, charges and other impositions shall be equitable and based as far as practicable on the taxpayer's ability to pay;

WHEREAS, the Provincial Treasurer revealed that there are numerous cases of real

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property tax delinquencies in the province of La Union;

WHEREAS, in order to encourage payment of real property tax and improve the collection thereof, the Provincial Treasurer should be authorized to enter into a compromise agreement with the taxpayers for the payment on installment of their delinquent real property tax, subject to the conditions set forth in this ordinance;

NOW, THEREFORE, be it ordained by the Sangguniang Panlalawigan of La Union in session duly assembled that:

Article 1. Delinquency in real property tax occurs when a taxpayer fails to pay the basic real property tax upon the expiration of the periods prescribed in Sections 340 and 341 of the Rules and Regulations Implementing R.A. No. 7160 or the Local Government Code of 1991.

Article 2. Subject to concurrence by the Provincial Governor of La Union, the Provincial Treasurer is authorized to enter into compromise agreements with taxpayers for the payment in installments of their real property tax delinquencies, in accordance with the following provisions:

Section 1. The Provincial Treasurer shall, within ten (10) days from the effectivity of this ordinance, submit to the Office of the Governor a certified list of all real property tax delinquents and the amount of their respective tax delinquencies.

Section 2. All real property tax delinquents shall be given a demand notice to pay their total real property tax due or avail the benefits provided in this ordinance.

Section 3. The real property tax delinquents must file an Application/Offer for Compromise Agreement with the Provincial Treasurer within one (1) year from the effectivity of this ordinance.

Section 4. The applicant taxpayer shall attach to the Application/Offer an affidavit stating that he/she is financially incapable to pay the tax delinquency and the reason(s) for such financial incapacity.

Section 5. Upon acceptance by the Provincial Treasurer of the Application/Offer of Compromise Agreement, the interest on the delinquent real property tax shall cease to run and shall immediately resume upon failure of the taxpayer to pay on installment.

Section 6. The taxpayer shall pay a down payment of twenty percent (20%) of the total delinquency tax and the previous interest upon complete approval of the Compromise Agreement, while the remaining balance shall be paid within the applicable period depending on the amount of delinquency as follows:

P1,000.00 - P200,000.00	- 12 monthly installments
P200,001.00 - P500,000.00	- 18 monthly installments
P500,001.00 and above	- 24 monthly installments

Section 7. The existence of the Compromise Agreement does not exempt the taxpayer from paying the new basic real property tax which shall have accrued during the applicable periods in Section 6 hereof for payment of the balance, nor shall he be exempted from paying the surcharge, legal interest and penalty should he fail to pay within the period prescribed by law.

Section 8. The Compromise Agreement shall be annotated on the declaration of the subject property on file with the Provincial Assessor's Office.

Section 9. All provisions in the Compromise Agreement entered into by the Provincial Treasurer and the applicant taxpayer shall be consistent with the provisions of this ordinance and shall be subject to concurrence or approval by the Provincial Governor of La Union prior to its effectivity and implementation.

Section 10. During the effectivity of the Compromise Agreement, the taxpayer shall

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not sell, transfer, encumber or, in any manner dispose of any property subject of the agreement.

Article 3. The Provincial Treasurer of the Provincial Government of La Union is hereby mandated to perform tax collection efforts on all real property tax delinquency by virtue of Section 470 (b) and (d) of R.A. No. 7160.


Article 4. Repealing Clause - Ordinances, proclamations, executive orders or administrative regulations, or a part or parts thereof, which are inconsistent with any of the provisions of this ordinance, are hereby repealed or modified accordingly.

Article 5. Separability Clause - If any portion or provision of this Act is declared void or unconstitutional, the remaining portions or provisions thereof shall not be affected by such declaration.


Article 6. Effectivity Clause - This ordinance shall take effect in accordance with the applicable provisions of R.A. No. 7160.


APPROVED.


I HEREBY CERTIFY to the correctness of the foregoing ordinance.

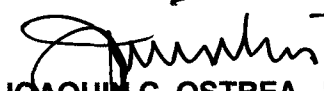

DONATO A. RIMANDO
Secretary to the Sanggunian

ATTESTED:


AUREO AUGUSTO Q. NISCE
Presiding Officer
Vice-Governor


JONATHAN JUSTO A. ORROS
Sangguniang Panlalawigan Member


NANCY CORAZON M. BACURNAY
Sangguniang Panlalawigan Member



JOAQUIN C. OSTREA, JR.
Sangguniang Panlalawigan Member



ROBERT B. MADARANG, JR.
Sangguniang Panlalawigan Member


REYNALDO M. MOSUELA
Sangguniang Panlalawigan Member


CHRISTIAN I. RIVERA
Sangguniang Panlalawigan Member



VICTORIA L. ARAGON
Sangguniang Panlalawigan Member


RUPERTO A. RILLERA, JR.
Sangguniang Panlalawigan Member


ALFREDO PABLO R. ORTEGA
Sangguniang Panlalawigan Member


BELLARMIN A. FLORES II
Sangguniang Panlalawigan Member

APPROVED:


MANUEL C. ORTEGA
Governor
