



Republic of the Philippines
PROVINCE OF PANGASINAN
Lingayen
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN SECRETARY

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that at the regular session duly constituted of the Sangguniang Panlalawigan, Province of Pangasinan, held on January 16, 2012 at Lingayen, Pangasinan, the following provincial ordinance was approved:

Authored by SP Member Von Mark R. Mendoza

PROVINCIAL ORDINANCE NO. 157-2012

AN ORDINANCE GRANTING RELIEF IN THE FORM OF CONDONATION OF INTERESTS, PENALTIES AND SURCHARGES ON UNPAID REAL PROPERTY TAXES WITHIN THE TERRITORIAL JURISDICTION OF THE PROVINCE OF PANGASINAN UP TO JUNE 30, 2012

WHEREAS, Section 276 of the Local Government Code of 1991 provides that in case of a general failure of crops or substantial decrease in the price of agricultural or agribased products, or calamity in any province, the sanggunian concerned, by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the province affected by the calamity;

WHEREAS, pursuant to Provincial Resolution No. 397-2011 dated October 3, 2011, upon recommendation of the Provincial Disaster Risk Reduction and Management Council, the Province of Pangasinan has been declared under a State of Calamity due to damages wrought by Typhoon "Pedring" and Tropical Storm "Quiel";

WHEREAS, considering the above circumstances that were experienced by the Province and its people last year, and in view of the numerous appeals from the taxpayers of various cities and municipalities, the Sangguniang Panlalawigan finds it meritorious to grant relief in the form of condonation of interests, penalties and surcharges of unpaid real property taxes up to June 30, 2012;

NOW THEREFORE, on motion of SP Member Von Mark R. Mendoza, duly seconded, it was **RESOLVED**, as it is hereby resolved by the Sangguniang Panlalawigan, in regular session to ordain the following:



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Section 1. Scope and Application. This Ordinance shall govern all real property taxpayers of the Province of Pangasinan who have outstanding unpaid obligations to the Province in the form of interests, penalties and surcharges arising from unpaid and/or late payment of real property taxes;

Section 2. Relief in the Form of Condonation. A relief from real property taxes is hereby given in the form of CONDONATION of the interests, penalties and surcharges on unpaid real property taxes within the jurisdiction of the Province of Pangasinan;

Section 3. Period of Coverage.

A) The relief in the form of condonation shall cover interests, penalties and surcharges arising from unpaid or delayed payment of real property taxes for the period prior to July 2012 within the jurisdiction of the Province of Pangasinan;

B) Unpaid real property taxes as of July 1, 2012 shall be correspondingly charged the appropriate interests, penalties and surcharges in accordance with law;

C) The relief in the form of condonation shall be in effect from the effectivity of this Ordinance until June 30, 2012.

Section 4. Exclusion. This Ordinance shall not apply to any of the following:

A) Delinquent real property taxes which have been disposed of at public auction to satisfy real property tax delinquencies;

B) Real properties subject to pending cases in court for real property tax delinquencies;

C) Real properties with taxes which are being paid pursuant to compromise agreements.

Section 5. Separability Clause. Should any provision of this Ordinance be declared unconstitutional or illegal by any court of competent jurisdiction, those parts which are not affected thereby shall continue to be in full force and effect.



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Section 6. Repealing Clause. Any ordinance, resolution, order, issuance or pertinent law not in conformity with this Ordinance is hereby amended, superseded, modified or repealed accordingly.

Section 7. Effectivity. This Ordinance shall take effect immediately upon approval.


ATTY. VERNA T. NAVA-PEREZ
Secretary to the Sanggunian

ATTESTED:


VICE GOVERNOR JOSE FERDINAND Z. CALIMLIM, JR.
Presiding Officer

APPROVED:


AMADO T. ESPINO, JR.
Governor