



Republic of the Philippines
PROVINCE OF PANGASINAN
Lingayen
www.pangasinan.gov.ph

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 May 16, 2011 at Lingayen, Pangasinan, the following provincial ordinance was approved:

Authored by SP Member Von Mark R. Mendoza

PROVINCIAL ORDINANCE NO. 152-2011

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

WHEREAS, the power of the Sanggunian to levy taxes, fees and charges goes with it also the power to declare tax exemptions or relief and/or grant amnesty on interests, penalties and surcharges of real property taxes;

WHEREAS, the 7th Sangguniang Panlalawigan of Pangasinan has approved Provincial Ordinance No. 146-2010 which adopted the 2011 General Revision of Real Property Assessment and Classification for the Province;

WHEREAS, the General Revision has projected an increase in assessed valuation of real properties in the Province and consequently, an increase in the amount of real property taxes due from real property taxpayers;

WHEREAS, considering the increase in real property taxes brought about by the General Revision, and the apparent reason for the delinquency of some taxpayers that they have been severely affected by past natural calamities and the world wide economic recession, the Sangguniang Panlalawigan deems it necessary to initiate measures to mitigate the plight of real property taxpayers of the Province of Pangasinan whose ever-increasing unpaid tax obligations have reeked large amounts of interests, penalties, and surcharges;

WHEREAS, it is the policy of the Provincial Government of Pangasinan, pursuant to the powers and authority granted to local government units by virtue of Republic Act 7160, otherwise known as the Local Government Code of 1991, to promote the ends of justice and equity as well as promote the general welfare of the people of Pangasinan;



Republic of the Philippines
PROVINCE OF PANGASINAN
Lingayen
www.pangasinan.gov.ph

OFFICE OF THE SANGGUNIANG PANLALAWIGAN SECRETARY

Provincial Ordinance No. 152-2011

Page 2

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:

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 2012 within the jurisdiction of the Province of Pangasinan;

B) Unpaid real property taxes as of January 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 the end of the year 2011.

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.



Republic of the Philippines
PROVINCE OF PANGASINAN
Lingayen
www.pangasinan.gov.ph


OFFICE OF THE SANGGUNIANG PANLALAWIGAN SECRETARY

Provincial Ordinance No. 152-2011


Page 3

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.

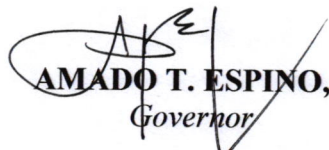
Section 7. Effectivity. This Ordinance shall take effect immediately upon approval.


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