



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 November 12, 2012 at Lingayen, Pangasinan, the following provincial ordinance was approved:

Authored by SP Members Jeremy Agerico B. Rosario and Von Mark R. Mendoza

PROVINCIAL ORDINANCE NO. 166-2012

AN ORDINANCE GRANTING INCENTIVES/TAX DISCOUNTS FOR PROMPT PAYMENT OF CURRENT REAL PROPERTY TAXES WITHIN THE TERRITORIAL JURISDICTION OF THE PROVINCE OF PANGASINAN

WHEREAS, Provincial Ordinance No. 151-2011 of the Sangguniang Panlalawigan provides for the 100% implementation for Calendar Year 2013 of the increase of real property taxes in the Province as a result of the General Revision of Real Property Assessment and Classification for the Province of Pangasinan;

WHEREAS, the Sangguniang Panlalawigan is in receipt of numerous appeals from taxpayers led by the Philippine Association of Municipal Assessors (PAMAS) President (1995-2005) earnestly asking for a discount as an incentive for advance payment of their real property taxes;

WHEREAS, there is a need to initiate and adopt measures to lessen the burden/plight of real property owners in the Province of Pangasinan in the payment of their real property taxes;

WHEREAS, after a careful study, research and evaluation, the Sanggunian finds it possible and meritorious to grant such incentives/tax discounts;

NOW, THEREFORE, on motion of SP Members Jeremy Agerico B. Rosario and Von Mark R. Mendoza, duly seconded, it was -



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BE IT RESOLVED, as it is hereby resolved by the Sangguniang Panlalawigan in session assembled, to ordain the following:

SECTION 1. This Ordinance shall be known as “AN ORDINANCE GRANTING INCENTIVES/TAX DISCOUNTS FOR PROMPT PAYMENT OF CURRENT REAL PROPERTY TAXES WITHIN THE TERRITORIAL JURISDICTION OF THE PROVINCE OF PANGASINAN.”

SECTION 2. Tax Discount on Advance Payment. If the basic real property and additional Special Education Fund (SEF) tax for the current year are paid in full on or before March 31 of the tax year, then a twenty percent (20%) discount shall be granted to the taxpayer.

SECTION 3. Tax Discount on Prompt Payments. If the basic real property and additional Special Education Fund (SEF) tax are paid in full on or before March 31 for the 1st Quarter Payment; on or before June 30 for the 2nd Quarter Payment; on or before September 30 for the 3rd Quarter Payment; and on or before December 31 for the 4th Quarter Payment, then a ten percent (10%) discount shall be granted to the taxpayer;


SECTION 4. EFFECTIVITY CLAUSE. This ordinance shall take effect immediately upon approval of the Sangguniang Panlalawigan.


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