

#### 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 October 13, 2014 at Lingayen, Pangasinan, the following ordinance was approved:

Authored by SP Member Clemente B. Arboleda, Jr.

# PROVINCIAL ORDINANCE NO. 180-2014

AN ORDINANCE AMENDING TAX ORDINANCE NO. 1-2012 OF THE SANGGUNIANG PANLALAWIGAN PARTICULARLY CHAPTER II, SECTION 8, PAR. C (b) (3) BY DECREASING THE ASSESSMENT LEVELS FOR INDUSTRIAL LANDS, BUILDINGS, MACHINERIES AND OTHER STRUCTURES

#### **EXPLANATORY NOTE**

In compliance with the assessment levels provided under the Local Government Code of 1991, Tax Ordinance No. 1-2012 of the Sangguniang Panlalawigan had previously assigned the assessment levels for commercial/industrial buildings and other structures for the Province of Pangasinan.

However, in consideration of the appeal and clamor of most businessmen and owners of industrial lands, buildings, machineries and other structures in the Province, the Provincial Government finds it meritorious and in order to decrease the assessment levels of the said structures and buildings;

The Sangguniang Panlalawigan deemed it proper to amend the said Tax Ordinance.

Be it enacted by the Sangguniang Panlalawigan in session assembled:

**SECTION 1.** This Ordinance shall be known as "An Ordinance Amending Tax Ordinance No. 1-2012 of the Sangguniang Panlalawigan Particularly Chapter II, Section 8, Par. C (b) (3) by Decreasing the Assessment Levels for Industrial Lands, Buildings, Machineries and Other Structures";



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**SECTION 2.** <u>ASSESSMENT LEVEL.</u> The assessment levels for industrial lands, buildings, machineries and other structures for the Province of Pangasinan shall therefore be amended as follows:

(4) Industrial

Fair Market Value		
Over	Not Over	Assessment Levels
	P300,000.00	20%
300,000.00	750,000.00	25%
750,000.00	2,000,000.00	30%
2,000,000.00	10,000,000.00	35%
10,000,000.00		40%

**SECTION 3. EFFECTIVITY.** This Ordinance shall take effect fifteen (15) days after a copy hereof is posted in a bulletin board at the Capitol Building and other prominent places in the Municipal/City/Barangay Halls and the Ordinance has been published for at least three (3) consecutive weeks in a local newspaper of general circulation.

MARCIANA P. GONZALES
Assistant Secretary to the Sanggunian

ATTESTED:

SP MEMBER LIBERATO Z. VILLEGAS

Temporary Presiding Officer

APPROVED: