



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

Introduced by SP Member Dionisio C. Antiniw

May 7, 1993

C E R T I F I C A T I O N

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 7, 1993, at Lingayen, Pangasinan, the following Provincial Ordinance was approved:

PROVINCIAL ORDINANCE NO. 24-93

REQUIRING MUNICIPAL ASSESSORS TO DEMAND PRESENTATION OF OFFICIAL RECEIPTS UPON EVERY TRANSFER OF TAX DECLARATION ON THE BASIS OF A DEED OF CONVEYANCE, AND PRESCRIBING PENALTY FOR VIOLATION THEREOF

WHEREAS, the Revenue Code provides for the payment of transfer taxes for every deed of conveyance of properties in the province;

WHEREAS, it has been ascertained that tax declaration of properties involved in said deeds of conveyance, had been transferred by municipal assessors even without payment of the required transfer tax, thus depriving the provincial government of the much needed revenue from this particular source;

WHEREAS, this practice by some municipal assessors undermines or negates the determined effort of the provincial government to raise funds and collect more revenue for its various development projects;

WHEREAS, it is necessary to make aware the municipal assessors of their duties and responsibilities to the provincial government;

WHEREFORE, in view of the foregoing, on motion of SP Member Dionisio C. Antiniw, co-authored by SP Member Alfonso C. Bince, Jr., duly seconded, it was -

RESOLVED, by the Sangguniang Panlalawigan in session assembled to enact as it is hereby enacted:

SECTION 1. Pursuant to the Revenue Code all Municipal Assessors are required to demand presentation of official receipt upon every transfer of tax declaration on the basis of a deed of conveyance;

SECTION 2. Any Municipal Assessor violating this Ordinance shall be fined ₱500.00 for the 1st offense; ₱1,000.00 for second offense and imprisonment for 6 months or dismissal from the service for 3rd offense;



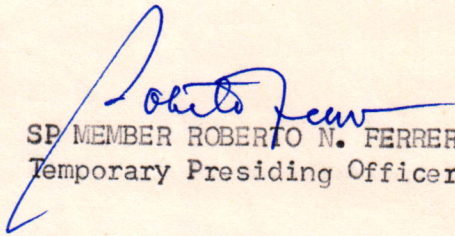
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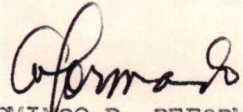
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SECTION 3. This Ordinance shall take effect one week after publication in a local newspaper of general circulation within Pangasinan.

ATTESTED:


SP MEMBER ROBERTO N. FERRER
Temporary Presiding Officer


DOMINGO D. REFORMADO
Secretary to the Sanggunian