



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 December 14, 2020 at Lingayen, Pangasinan, the following provincial ordinance was approved:

Authored by all Members of the Sangguniang Panlalawigan

PROVINCIAL ORDINANCE NO. 253-2020

AN ORDINANCE GRANTING RELIEF IN THE FORM OF CONDONATION OF INTERESTS AND PENALTIES ON UNPAID REAL PROPERTY TAXES WITHIN THE TERRITORIAL JURISDICTION OF THE PROVINCE OF PANGASINAN FOR THE YEAR 2020

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 agri-based 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. 319-2020 dated March 18, 2020, the Province of Pangasinan has been declared under a State of Calamity due to the threat of COVID-19;

WHEREAS, since March 2020, the Province of Pangasinan like the rest of the country, has been struggling to cope with the effects of COVID-19 and the situation was aggravated by the onslaught of *Typhoon Ulysses* during the first week of November;

WHEREAS, considering the above circumstances that the Province and its people are experiencing, the Sangguniang Panlalawigan finds it meritorious to grant relief in the form of condonation of interests and penalties of unpaid real property taxes for the Year 2020;

NOW THEREFORE, on unanimous motion, 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 and penalties 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 and penalties 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 and penalties arising from unpaid or delayed payment of real property taxes for the period prior to Year 2021 within the jurisdiction of the Province of Pangasinan;
- B) Unpaid real property taxes as of January 2021 shall be correspondingly charged the interests and penalties in accordance with law;
- C) The relief in the form of condonation shall be in effect from the effectivity of this Ordinance until December 2020.

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. Implementing Guidelines.

- A) Safety nets will be installed in place to ensure that the condonation will not affect or undermine provincial plans, programs and activities of the Province;
- B) The Provincial Governor shall have the sole power to either lengthen or shorten the period covered by the condonation;
- C) The possible effects or impact of the condonation will be monitored and reviewed every quarter by the Provincial Treasurer's Office;



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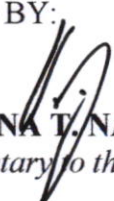
D) Accrued taxes for this one-time condonation may be paid by the taxpayer on a staggered basis until the end of 2021. Nonetheless, this shall not preclude the taxpayer from paying the unpaid real property taxes in full at the end of the period of condonation provided in this ordinance.

Section 6. 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.

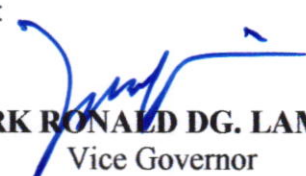
Section 7. Repealing Clause. Any ordinance, resolution, order, issuance or pertinent law not in conformity with this Ordinance is hereby amended, superseded, modified or repealed accordingly.

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

CERTIFIED BY:


VERNA T. NAVA-PEREZ
Secretary to the Sanggunian

ATTESTED:


MARK RONALD DG. LAMBINO
Vice Governor
(Presiding Officer)

APPROVED:


AMADO I. ESPINO III
Governor