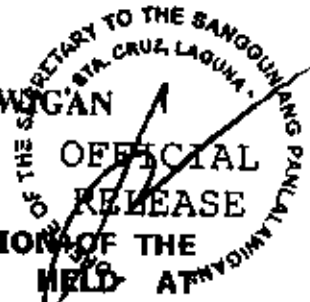




REPUBLIC OF THE PHILIPPINES
 PROVINCE OF LAGUNA
 OFFICE OF THE SANGGUNIANG PANLALAWIGAN
 SANTA CRUZ, LAGUNA



EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE TENTH SANGGUNIANG PANLALAWIGAN OF LAGUNA HELD AT SANGGUNIANG PANLALAWIGAN SESSION HALL, LEGISLATIVE BUILDING, SANTA CRUZ, LAGUNA ON NOVEMBER 6, 2020.

PRESENT:

VICE-GOV. ATTY. KATHERINE C. AGAPAY Hon. Alejandro Y. Yu	PRESIDING OFFICER Member (Majority Floor Leader)
Hon. Maria Jamina Katherine B. Agarao	Senior Board Member
Hon. Ma. Rene Ann Lourdes G. Matibag	Member
Hon. Angelica B. Alarva	Member
Hon. Christian Niño S. Lajara	Member
Hon. Magtangol Jose C. Carait, III	Member
Hon. Abigael D. Alonte	Member
Hon. Peewee P. Perez	Member
Hon. Rai-Ann Augustine L. San Luis	Member
Hon. Neptali B. Bagnes	Member
Hon. Jonalina A. Reyes	Ex-Officio Member (President, PCL-Laguna)
Hon. Ma. Meg Agarao-Espiritu	Ex-Officio Member (President, LnB-Laguna)
Hon. Atriu Austeen S. Amante	Ex-Officio Member (President, PSK-Laguna)

ABSENT:

NONE.

**RESOLUTION NO. 1078, S. 2020
 PROVINCIAL TAX ORDINANCE NO. 3, SERIES OF 2020**

"AN ORDINANCE GRANTING CONDONATION OF PENALTIES ON THE DELINQUENT REAL PROPERTY TAXES (BASIC AND SPECIAL EDUCATION FUND) IN THE PROVINCE OF LAGUNA SUBJECT TO CERTAIN CONDITIONS AS PROVIDED BY THE LOCAL GOVERNMENT CODE"

SPONSOR: HON. ALEJANDRO Y. YU

WHEREAS, the Provincial Government is having a hard time collecting the said taxes due to economic difficulties brought about by various floods and typhoons that visited the Province of Laguna in the past years and the recent spread of COVID-19 disease which inevitably caused recession to the Province's economy, as well as, the financial capacity of its residents;

WHEREAS, the Province of Laguna is currently experiencing the negative implications of the COVID-19 pandemic to the province's agricultural sector resulting to a substantial reduction in the income of farmers and other key economic partners, causing slower business activities and eventually leading to a lower tax collection by the government;

WHEREAS, to alleviate the burden of its constituents, the Provincial Government deems it necessary to grant tax relief on real properties which will have substantial implications to the local economy wherein real property owners with delinquency will have the chance to pay their arrearages without penalties, thereby increasing their savings and/or disposable income, while on the part of the provincial government, tax collections will be expected to increase, resulting in additional revenues that will augment available funds for the delivery of basic services;

WHEREAS, Section 192 in relation to Section 468(a)(2)(H) of the Local Government Code (LGC) of 1991 grants the Sangguniang Panlalawigan the power to enact ordinances granting tax exemptions, incentives or relief under the terms and conditions as it may deem necessary and upon majority vote of all its members;

WHEREAS, Section 276 of the LGC of 1991 grants the Sangguniang Panlalawigan, in times of calamity, the power to condone or reduce, wholly or partially, thereon by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council, the real property taxes and interest thereon for the succeeding years or years;

WHEREAS, the grant of tax relief on delinquent real property taxes is timely because of the current economic and financial crisis due to COVID-19 pandemic that has adversely affected the Province's finances;

WHEREFORE, in view of the foregoing and upon motion of the Committee Chairman Hon. Alejandro Y. Yu and unanimously seconded by all Board Members present there being a quorum:

RESOLVED AS IT IS HEREBY RESOLVED BY THE SANGGUNIANG PANLALAWIGAN OF LAGUNA, BY VIRTUE OF POWERS VESTED BY LAW, IN REGULAR SESSION ASSEMBLED THAT:

Section 1. Title. This Ordinance shall be known as the "Real Property Tax Amnesty Ordinance of 2020" which grants condonation of penalties on the delinquent Real Property Taxes in the Province of Laguna.

Section 2. Declaration of Principles. In the light of improving the living condition and in full consideration of the economic difficulties and challenges being faced by all residents of the Province of Laguna, the Provincial Government of Laguna shall grant tax exemptions, incentives or reliefs under such terms and conditions as it may deem necessary in order to ease the economic burden being experienced by wide constituencies in the whole Province of Laguna pursuant to the pertinent provisions of the Local Government Code of 1991.

Section 3. Thrust and Coverage of the Program. The Provincial Government of Laguna shall ensure effective implementation of this Ordinance, and shall cover:

- a) Residential, commercial, industrial, agricultural and all other classes of real properties including improvement thereon, unless

otherwise exempted by existing laws of the Republic of the Philippines.

b) This Ordinance shall likewise be applicable to the following:

1. Those which have been previously declared but the real property taxes have not been paid and have remained delinquent;
2. Those which are undeclared and subject to back taxes;
3. Those properties which are under warrant of levy and/or undergoing court litigations;
4. Those Included in public auctions but are not beyond their periods of redemption provided that settlement of tax due and other expenses incurred after the public auction are to be settled;

c) This Ordinance shall cover the period from the time of its effectivity up to June 30, 2021 without extension.

Section 4. Condonation of Penalties Due on Unpaid Real Property. – All penalties for unpaid /delinquent real property tax due [Basic and SEF] to the Provincial Government from private individuals, entities or corporations are hereby condoned upon the effectivity date of this Ordinance until June 30, 2021.

Section 5. Lead Departments and Implementing Agency. As provided under previous Tax Amnesty Ordinance duly-enacted by the Sangguniang Panlalawigan, the Offices of the Provincial Assessor and Provincial Treasurer are hereby designated as the Lead Departments, primarily responsible for the conduct of massive tax information and dissemination campaign. These two Offices are again further designated to carry out the same tasks/duties to ensure effective and efficient implementation of herein ordinance.

Section 6. Separability Clause. If for any reason/s, any part or provision of this Provincial Tax Ordinance shall be held unconstitutional or contrary to law, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

Section 7. Effectivity. This Provincial Tax Ordinance shall take effect upon compliance with the publication requirements of tax ordinances and revenue measures set forth in Section 188 of the LGC of 1991, to wit: " Within (10) days after the approval, certified true copies of all provincial, city and municipal tax ordinance or revenue measures shall be published in full for three (3) consecutive days in a newspaper of local circulation: Provided, however, That in provinces, cities and municipalities where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places."

ENACTED: November 6, 2020

ORDERED. The Secretary to transmit a copy of this Resolution to all concerned.

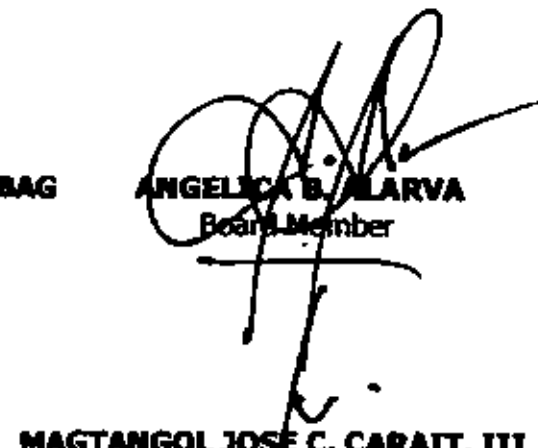

ALEJANDRO Y. YU
Board Member
(Majority Floor Leader)


MARIA JAMINA KATHERINE B. AGARAO
Board Member
(Senior Board Member)


MA. RENE ANN LOURDES G. MATIBAG
Board Member


ANGELICA B. ALARVA
Board Member


CHRISTIAN NIÑO S. LAJARA
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MAGTANGOL JOSE C. CARAIT, III
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ASIGAEAL D. ALONTE
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PESSIE P. PEREZ
Board Member


RAI-ANN AGUSTINE L. SAN LUIS
Board Member



NEPTALI B. BAGNES
Board Member

JONALINA A. REYES
Ex-Officio Member
(President, PCL-Laguna)


MA. MEG AGARAO-ESPIRITU
Ex-Officio Member
(President, LNB-Laguna)


ATRIOY AUSTEEN S. AMANTE
Ex-Officio Member
(President, PSK-Laguna)

CERTIFIED CORRECT AND DULY ADOPTED:


FRANCISCO R. MACABUHAY, JD CGM MPA
Provincial Government Department Head
Secretary to the Sangguniang Panlalawigan

ATTESTED:


ATTY. KATHERINE C. AGAPAY
Vice-Governor
Presiding Officer

APPROVED:


RAMIL L. HERNANDEZ
Governor

FRM//
SP Reference: