

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Tel. No.: (075) 654-0165

EXCERPT TAKEN FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLUNGSOD OF THE CITY OF ALAMINOS, PANGASINAN HELD ON SEPTEMBER 19, 2008.

PRESENT: HON. CIRILO B. RADOC, CPA, LL.B. - ACTING PRESIDING OFFICER
Hon. Earl James C. Aquino - Member
Hon. Ma. Angela A. Braganza - -do-
Hon. Constante R. Carasi, M.D. - -do-
Hon. Orlando "Ang Panday" R. Go - -do-
Hon. Oscar A. Boling, C.E. - -do-
Hon. Joseph T. Bacay - -do-
Hon. Filemon R. Bacala, Jr. - -do-
Hon. Helen B. Bumagat, LBP - Ex-Officio Member

ABSENT: HON. CITY VICE MAYOR TEOFILO G. HUMILDE, JR. - On Official Business
Hon. Joselito O. Fontelera - On Official Business
Hon. Carolyn D. Sison - On Official Business
Hon. Gemarie C. Rabadon, SKP - On Official Business

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ORDINANCE NO. 2008-07

AMENDING SECTIONS 2 AND 15 OF ORDINANCE NO. 2002-21 ENTITLED "AN ORDINANCE ADOPTING BOOK II- LOCAL TAXATION AND FISCAL MATTER; TITLE TWO-REAL PROPERTY TAXATION; CHAPTER 6,-COLLECTION OF REAL PROPERTY TAX; SECTIONS 246 TO 257 OF R.A. 7160 OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991.

EXPLANATORY NOTE

WHEREAS, Section 151 of Republic Act No. 7160 known as the Local Government Code of 1991 provides, to wit:

SECTION 151. SCOPE OF TAXING POWERS - Except as otherwise provided in this Code, the city, may levy the taxes, fees and charges which the province or municipality may impose: Provided, however, that the taxes, fees and charges levied and collected by highly urbanized and independent component cities shall accrue to them and distributed in accordance with the provisions of this Code.

The rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes.

WHEREAS, Section 232 of R.A. 7160 provides, to wit:

SECTION 232. POWER TO LEVY REAL PROPERTY TAX. - A province or city or municipality within the Metropolitan Manila may levy an annual ad valorem tax on real property such as land, building, machinery and other improvement not hereinafter specifically exempted.

WHEREAS, Section 235 of R.A. 7160 provides, to wit:

SECTION 235. ADDITIONAL LEVY ON REAL PROPERTY FOR THE SPECIAL EDUCATION FUND. -

A province or city or a municipality within the Metropolitan area, may levy and collect an annual tax of one percent (1%) on the assessed value of the real property which shall be in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund (SEF).

NOW THEREFORE, Be it ordained by the Sanggunian Panglunsod in Session assembled that:

SECTION 1. Title- This Ordinance shall be known as "Real Property Taxation-2002 of the City of Alaminos.

Section II. Scope of Coverage- This Ordinance shall cover and embrace Sections 246-257 of Book II, Title Two, Chapter 6 of R.A. 7160.

SECTION II. is hereby Amended to read as follows:

Scope of Coverage- This Ordinance shall cover and embrace Sections 246-283
(Twenty Six New Sections Added)

SECTION 2. Section 246 of R.A. 7160, provides as follows:

SECTION 246. DATE OF ACCRUAL OF TAX. -

The real property tax for any years shall accrue on the first day of January and from that date it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

SECTION 2.1. Sections 247 of R.A.7160, provides as follows

SECTION 247. COLLECTION OF TAX. -

The Collection of Real Property Tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Title or any applicable laws, shall be the responsibility of the city or municipal treasurer concerned.

The city or municipal treasurer may depute the barangay treasurer to collect all taxes on real property located in the barangay: Provided, that the barangay treasurer is properly bonded for the purpose: Provided, further, that the premium on the bond shall be paid by the city or municipal government concerned.

SECTION 2.2. Section 248 of R.A. 7160 provides as follows

SECTION 248.- ASSESSOR TO FURNISH LOCAL TREASURER WITH ASSESSMENT ROLL. -

The provincial, city or municipal assessor shall prepare and submit to the treasurer of the local government unit, on or before the thirty-first (31st) day of December each year, an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such real properties.

SECTION 2.3. Section 249 of R.A. 7160 provides as follows:

SECTION 249. NOTICE OF TIME FOR COLLECTION OF TAX. -

The city or municipal treasurer shall on or before the thirty-first (31st) day of January each year, in the case of the basic real property tax and additional tax for the

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Special Education Fund (SEF) or on any other date to be prescribed by the sanggunian concerned in the case of any other tax levied under this Title, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the City or municipal hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

SECTION 2.4. Section 250 of R.A 7160 provides as follows:

SECTION 250.- PAYMENT OF REAL PROPERTY TAX IN INSTALLMENT. -

Payment of the Real Property or the person having legal interest therein may pay the basic real property tax and additional tax for Special Education Fund (SEF) due thereon without interest in four (4) equal installments; the first installment to be due and payable on or before March Thirty-first (31st); the Second Installment, on or before June Thirty (30); the Third Installment, on or before September thirty (30); and the last installment on or before December Thirty first (31st), except the special levy the payment of which shall be governed by ordinance of the sanggunian concerned.

The date for the payment of any other tax imposed under this Title without interest shall be prescribed by the sanggunian concerned.

Payment of real property taxes shall first be applied to prior years delinquencies, interest, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

SECTION 2.5 . Section. 251 of R.A. 7160 provides as follows:

SECTION 251. TAX DISCOUNT FOR ADVANCED PROMPT PAYMENT. -

If the basic real property tax and the additional tax accruing to the Special Education Fund (SEF) are paid in advance in accordance with the prescribed schedule of payment as provided under Section 250, the sanggunian concerned may grant a discount not exceeding twenty percent (20%) of the annual tax due.

SECTION 2.6. Section 252 of R.A. 7160 provides as follows:

SECTION 252. PAYMENT UNDER PROTEST. -

- (a) No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the word "paid under protest". The protest in writing must be filed within thirty (30) days from payment of the tax to the provincial, city treasurer or municipal treasurer, in the case of a municipality within Metropolitan Manila Area, who shall decide the protest within sixty (60) days from receipt.
- (b) The tax or portion thereof paid under protest, shall be held in trust by the treasurer concerned.
- (c) In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protestant, or applied as tax credit against his existing future tax liability.

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- (d) In the event that the protest is denied or upon the lapse of the sixty day period prescribed in subparagraph (a), the taxpayer may avail of the remedies as provided for in Chapter 3, Title II, Book II of this Code.

SECTION 2.7. Section 253 of R.A. 7160 provides as follows:

SECTION 253. - REPAYMENT OF EXCESSIVE COLLECTION.

When an assessment of basic real property tax, or any levied tax under this Title, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted the taxpayers may file a written claim for refund or credit for taxes and interest with the City Treasurer within two(2) years from the date the taxpayers is entitled to such reduction or adjustment.

The City Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credits denied the taxpayers may avail of the remedies as provided in this Chapter 3, Title II of R.A No. 7160 otherwise known as the Local Government Code of 1991.

SECTION 2.8. Section 254 of R.A. 7160 provides as follows:

SECTION 254.-NOTICE OF THE DELINQUENCY IN THE PAYMENT OF THE REAL PROPERTY TAX.

- (a) When the real property tax or any other tax imposed under this Title becomes delinquent. The City Treasurer shall immediately cause a notice of delinquency to be posted at the main entrance of the City Hall and in publicly accessible and conspicuous place in each barangay of the Local Government concerned. The notice of delinquency shall be published once a week for two (2) consecutive weeks, in a newspaper of general circulation of the City.
- (b) Such notice shall specify the date upon which the tax became delinquent and shall state the personal property may be detained to effect payment. It shall likewise state that any time before the distraint of personal property, payment of tax with surcharge, interest and penalties may be made in accordance with the next following Section, and unless the tax, surcharge and penalties are paid before the expiration of the year before the expiration of the year for which the tax is due except when the notice of assessment or special levy is contested administratively or judicially pursuant to the provisions of Chapter 3, Title II, Book II of R.A No. 7160, the delinquent real property will be sold at public auction and the title of the property will be vested in the purchaser, subject, however to the right of the delinquent owner of the property or any person having legal interest therein to redeem property within one (1) year from the date of sale.

SECTION 2.9. Section 255 of R.A. 7160 provides as follows:

SECTION 255.- INTEREST OF UNPAID REAL PROPERTY TAX. -

In case of failure to pay the basic real property tax or any tax levied under this Title upon the expiration of the periods as provided in Section 250, or when due, as the case



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may be, shall subject to taxpayers to the payment of interest at the rate of two percent(2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid: Provide, however, that in no case shall the total interest on the unpaid tax or the portion thereof exceed thirty-six (36) months.

SECTION 2.10. Section 256 of R.A. 7160 provides as follows:

SECTION 256. REMEDIES FOR THE COLLECTION OF REAL PROPERTY TAX. -

For the collection of the basic real property tax and any other tax levied under this Title, the local government unit concerned may avail of the remedies by administrative thru levy on real property or by judicial action.

SECTION 2.11. Section 257 of R.A. 7160 provides as follows:

SECTION 257. LOCAL GOVERNMENTS LIEN. -

The basic real property tax and any other tax levied under this Title constitute a lien on the property subject to tax, superior to all liens, charge or encumbrances in favor of any person irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and the related interest and expenses.

SECTION 2.12. Section 258 of R.A. 7160 provides as follows:

SECTION 258. LEVY ON REAL PROPERTY. -

After the expiration of the time required to pay the basic real property tax or any other tax levied under this Title real property subject to such tax may be levied upon through the issuance a warrant on ,or before simultaneously with, the institutions of the civil action for the collection of the delinquent tax .The city treasure when issuing warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of property or person having legal interest therein, the description of the property the amount of the tax due and the interest thereon. The warrant shall operate with the force of legal execution throughout the City. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having interest therein, or in case he is out of the country or cannot be located to the administrator or occupant of the property .At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and the Registrar of the Deeds of the City where the property is located, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

The levying officer shall submit a report on the levy to the Sanggunian concerned within ten (10) days after the receipt of the warrant by the owner of the property or person having the legal interest therein.

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SECTION 2.13. Section 259 of R.A. 7160 provides as follows:**SECTION 259. PENALTY FOR FAILURE TO ISSUE AND EXECUTE WARRANT. -**

Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, any city treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of the issuance thereof, or who is found guilty abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

SECTION 2.14. Section 260 of R.A. 7160 provides as follows:**SECTION 260.- ADVERTISEMENT AND SALE. -**

Within thirty (30) days after service of the warrant of levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquencies and expenses of sale. The advertisement shall be effected by posting notice at the main entrance of the City Hall and in publicly accessible and conspicuous place in the barangay where the real property is located and publication once a week for two (2) weeks in a newspaper of general circulation of the city where the property is located. The advertisement shall specify the amount of the delinquent tax the interest due thereon and expenses of the sale, the date and place of the sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having the legal interest therein may stay proceedings by paying the delinquent tax, interest due thereon, and the expenses thereon, and the expense of sale. The sale shall be held either at the main entrance of the City Hall or on the property to be sold or any other place specified in the notice of the sale.

Within thirty (30) days after the sale the City Treasurer or his deputy shall make a report of the sale to the sanggunian concerned and which and which shall form part of his records. The City Treasurer shall likewise prepare and deliver to the purchaser, a certificate of sale which shall contain the name of the purchaser a description of the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale, and a brief description of the proceedings: Provided however, That, proceeds of the sale in the excess of the delinquent tax, the interest due thereon, and the expenses for sale shall be remitted to the owner of the real property or person having the interest therein.

The City Treasurer may, by ordinance duly approved advance in amount sufficient to defrays the costs of collection thru the remedies provided for in this Chapter including the expenses of advertisement and sale.

SECTION 2.15. Section 261 of R.A. 7160 provides as follows:**SECTION 261.- REDEMPTION OF PROPERTY SOLD. -**

Within one (1) year from the date of the sale, the owner of the delinquent real property person having the legal interest therein, or his representative, shall have the right to redeem the property upon payment to the city treasurer of the amount of the delinquent tax including the interest thereon, and the expenses of sale from the date of delinquency to the date of sale plus interest of not more than two (2%) percent per month on the

purchase price from the date of sale to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption which shall be issued by the City Treasurer or his deputy.

From the date of sale until the expiration of the period of the redemption, the delinquent real property shall remain in the possession of the owner or person having legal interest therein who shall be entitled to the income and other fruits thereof.

The city Treasurer or his deputy upon the receipt from the purchase of certificate of sale, shall forthwith return to the latter the entire amount paid by him plus interest of two (2%) percent per month. Thereafter the property shall be free from the lien of such delinquent tax, interest, due thereon and expenses of sale.

SECTION 2.16. Section 262 of R.A. 7160 provides as follows:

SECTION 262.- FINAL DEED TO PURCHASER. -

In case of the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the City treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax , interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

SECTION 2.17. Section 263 of R.A. 7160 provides as follows:

SECTION 263.- PURCHASE OF PROPERTY BY THE LOCAL GOVERNMENT UNITS FOR WANT OF BIDDER. -

In case there is no bidder of the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the City Government concerned to satisfy the claim in within two (2) days thereafter shall make a report of his proceeding which shall be reflected upon the record of his office. It shall be the duty of Registrar of the Deeds concerned upon registration with his Office of any such declaration of forfeiture to transfer the title of the forfeited property to the Local Government Unit concerned without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture the tax payer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of real property tax in the related interest and the cost of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested to the local government unit concerned.

SECTION 2.18. Section 264 of R.A. 7160 provides as follows:

SECTION 264.- RESALE OF REAL ESTATE TAKEN FOR TAXES, FEES, OR CHARGES.

The Sanggunian may by, ordinance duly approved, and upon notice of not less than twenty (20) days sell, and dispose of the real property acquired under the preceding

section at public auction. The proceed of the sale shall accrue to the General Fund of the local government unit concerned.

SECTION 2.19. Section 265 of R.A. 7160 provides as follows:

SECTION 265. FURTHER DISTRAINT OF LEVY. -

Levy may be repeated if necessary until the full amount due, including expenses, is collected.

SECTION 2.20.- Section 266 of R.A. 7160 provides as follows:

SECTION 266.- COLLECTION OF REAL PROPERTY TAX THROUGH THE COURTS. -

The city government unit may enforce the collection of basic real property tax or any other tax levied under this Title by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in this Section 270 of this Code.

SECTION 2.21.- Section 267 of R.A. 7160 provides as follows:

SECTION 267.- ACTION ASSAILING VALIDITY OF TAX SALE. -

No court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein in under this Title until the taxpayer have been deposited with the court with the amount which the real property was sold, together with the interest with two (2%) percent per month from the date of sale from to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositors if the action is fails.

Neither shall any court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive rights of the delinquent owner of the real property or person having the legal interest therein have been impaired.

SECTION 2.22. Section 268 of R.A. 7160 provides as follows:

SECTION 268.- PAYMENTS OF THE delinquent TAXES ON PROPERTY SUBJECT OF CONTROVERSY. -

In any action involving the ownership or possession of, or succession to, real property, the court may motu proprio or upon representation of the City Treasurer or his deputy, awards such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other cost that may have accrued, subject to the final outcome of the action.

SECTION 2.23. Section 269 of R.A. 7160 provides as follows:

SECTION 269.- TREASURER TO CERTIFY DELINQUENCIES REMAINING UNCOLLECTED. -

The City Treasurer or his deputies shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction, and the statement of the reason or reasons for such non collection or non payment, and shall submit the same to sanggunian concerned on or before December

thirty-first (31st) of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

SECTION 2.24. Section 270 of R.A. 7160 provides as follows:

SECTION 270.- PERIOD WITHIN WHICH TO COLLECT REAL PROPERTY TAXES. -

The basic real property tax and any other tax levied under this Title shall be collected within five (5) years from the date they become due. No action for the collection of the tax whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax such action may be instituted for the collection of the same within (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended for the time during which:

- 1.) The City Treasurer is legally prevented from collecting the taxes;
- 2.) The owner of the property or the person having the legal interest therein request for reinvestigations and execute a waiver in writing before the expiration of the period within which to collect and;
- 3.) The owner of the property having the legal interest therein is out of the country or otherwise cannot be located.

SECTION 2.25. SECTION 271 of R.A. 7160 provides as follows:

SECTION 271. DISTRIBUTION OF THE PROCEEDS. -

The proceeds of the basic real property tax, including interest thereon, and proceed from the use, lease or disposition, sale or redemption of the property acquired at public auction in accordance with the Provisions of this Title shall be distributed as follows.

(a) In the case of Provinces:

- (1) Province- Thirty-five percent (35%) shall accrue to the general fund;
- (2) Municipality- Forty percent (40%) to the General Fund of the Municipality where the property is located; and
- (3) Barangay- Twenty- Five (25%) shall accrue to the barangay where the property is located.

(b) In the case of cities:

- (1) Seventy percent (70%) shall accrue to the General Fund of the City.
- (2) Thirty percent (30%) shall be distributed among the competent barangays of the City where the property is located in the following manner:
 - (i) Fifty percent (50%) shall accrue to the barangay where the property is located;

- (ii) Fifty percent (50%) shall accrue equally to all competent barangays of the city; and
 - 1. Municipality- Thirty Five percent (35%) shall accrue to the general fund of the municipality where the property is located;
 - 2. Barangays- Thirty percent (30%) shall be distributed among the competent barangay of the municipality where the property is located in the following manner:
 - (i) Fifty percent (50%) shall accrue to the barangay where the property is located;
 - (ii) Fifty percent (50%) shall accrue equally to all competent barangays of the municipality;
- (c) The share of each barangay shall be released, without the need of any further action; directly to the barangay treasurer on a quarterly basis within five (5) adays after the end of each quarter and shall not be the subject to any lien or holdback for whatever purpose.

SECTION 2.26. Section 272 of R.A. 7160 provides as follows:

SECTION 272. APPLICATION OF PROCEEDS OF THE ADDITIONAL ONE PERCENT SEF TAX. -

The proceeds from the additional one percent (1%) on real property accruing to Special Education Fund (SEF) shall be automatically released to the local school boards; Provided: That, in case the proceeds shall be divided equally between the province, the proceeds shall be divided equally between the provincial and municipal school boards; Provided, however, That the proceeds shall be allocated for the operation and maintenance of public schools, construction and repair of school building, facilities, and equipment, educational research, purchase of books and periodicals sports developments as determined and approved by the School Board.

SECTION 2.27. Section 273 of R.A. 7160 provides as follows:

SECTION 273. PROCEEDS OF TAX ON IDLE LANDS.

The proceeds of the additional real property tax on idle lands shall accrue to the General Fund of the City where the Land is Located.

SECTION 2.28. Section 274 of R.A. 7160 provides as follows:

SECTION 274. PROCEEDS OF THE SPECIAL LEVY. -

The proceeds of the Special levy on lands by public works, projects and other improvements shall accrue to the fund of the Local Government Unit which financed such public works, projects or other improvements.

SECTION 2.29. Section 275 of R.A. 7160 provides as follows:

SECTION 275. General Assessment Revisions Expenses Incident Thereto.

All expenses to a general revision of the real property assessment and shall be apportioned between the City and the barangay on the basis of the taxable area therein.

SECTION 2.30. Section 276 of R.A 7160 provides as follows:

SECTION 276. Condonation or Reduction of Real Property Tax and Interest. -

In case of a general failure of crops or substantial decrease in the price of agricultural or agribased products, or calamity in any province, city, or municipality, the sanggunian concerned, by ordinance passed prior to the first (1st) day of January of any year 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 city or municipality affected by the calamity.

SECTION 2.31. Section 277 of R.A. 7160 provides as follows:

SECTION 277. Condonation or Reduction of Tax by the President of the Philippines. -

The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any years in any province or city or a municipality within the Metropolitan Manila Area.

SECTION 2.32. Section 276 of R.A. 7160 provides as follows:

SECTION 278. Duty of Registrar of Deeds and Notaries Public to Assist the City Assessor. -

It shall be the duty of the Registrar of Deeds and Notaries to furnish the City Assessor with copies of all contracts, selling transferring or otherwise conveying, leasing, or mortgaging real property receive by, or acknowledgeable before them.

SECTION 2.33. Section 279 of R.A. 7160 provides as follows:

SECTION 279. Insurance Companies to Furnish Information -

Insurance companies are hereby required to furnish the City Assessor copied of any contract or policy insurance on building structures, and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

SECTION 2.34. Section 280 of R.A. 7160 provides as follows:

SECTION 280. Fees in Court Actions. -

All court actions, criminal or civil, instituted at the instance of the provincial, city or municipality treasurer or assessor under the provisions of this Code shall be exempt from the payment of court and sheriff's fees.

SECTION 2.35. Section 281 of R.A. 7160 provides as follows:

SECTION 281. Fees in Registration of Papers or Documents on sale of Delinquent Real Property to Province, City or Municipality. -

All certificate, documents, and papers covering the sale of delinquent property to the province, city or municipality, if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

SECTION 2.36. Section 282 of R.A. 7160 provides as follows:**SECTION 282. Real Property Assessment Notices or Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees. -**

All real property assessment notice's or owners copies of tax declaration sent through the mails by the assessor shall be exempt from the payment of postal charges or fees.

SECTION 2.37. Section 283 of R.A. 7160 provides as follows:**SECTION 283. Sale and Forfeiture before Effectivity of Code. -**

Tax delinquencies incurred, and sales and forfeitures of delinquent real property affected, before the effectivity of this code shall be governed by the provisions of applicable laws then in force.

SECTION 3. Section 15 of Ordinance No. 2002-21 is hereby deleted.**SECTION 4. MISCELLANEOUS PROVISIONS -**

4.1. Registration Fee of prospective bidders during the auction sale in the amount of Two Thousand Five Hundred Pesos (2, 500.00) is non- refundable.

4.2 The initial selling price of the property to be auctioned shall include the following:

- a. Amount of delinquent taxes
- b. Share of the taxpayer from the publication expenses

4.3. In case the owner of the property pays the real property tax due before the actual bidding, he shall pay the following:

- a. Amount of delinquent taxes
- b. Share from the publication expenses (divided equally by and among all delinquent real properties subject for auction)

4.4. In case the owner redeem the sold property at public auction within one (1) year, He shall pay the following:

- a. Purchased Price of the auctioned property
- b. Plus 2% interest/month of the purchased price from the time of auction to the time of redemption

SECTION 5. That the City Mayor is hereby empowered to create a Committee who shall be responsible in formulating rules and regulation pertaining to the sale of delinquent real property through public auction.

(Cont. Ord. No. 2008-07, enacted on 19 September 2008)

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SECTION 6. This Ordinance shall take effect 15 days upon its approval, posting and publication in a newspaper of general circulation.

APPROVED UNANIMOUSLY.....

Sponsor : HON. ORLANDO "Ang Panday" R. GO
Co-sponsors : All of the members present

I **HEREBY CERTIFY** to the correctness of the foregoing ordinance which consists of some thirteen (13) pages including this page.

ATTESTED:

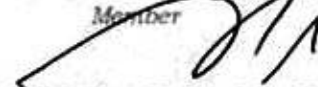

CIRILO E. RADO, CPA, L.I.B.
(City Councilor)
Acting Presiding Officer

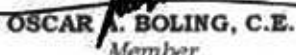

GOLDEN G. DELA ROSA
Acting Secretary

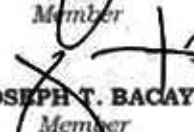

EARL JAMES C. LOUINO
Member



MA. ANGELA A. BRAGANZA
Member


CONSTANTE R. CARASI, M.D.
Member


ORLANDO "Ang Panday" R. GO
Member


OSCAR A. BOLING, C.E.
Member


JOSEPH T. BACAY
Member


FILEMON R. BACALA, JR.
Member


HELEN S. BUMAGAT, LBP
Ex-Officio Member

APPROVED:


HERNANI A. BRAGANZA
City Mayor