



Republic of the Philippines
Tanggapan ng Sangguniang Panlungsod
City of Naga



ORDINANCE NO. 99-072

AN ORDINANCE IMPOSING A PROCESSING FEE ON ALL TRANSACTIONS INVOLVING TRANSFER, SEGREGATION OR CONSOLIDATION OF REAL PROPERTIES AS PER TAX DECLARATION, IN THE CITY OF NAGA: -

Author: Hon. Fiel Rosales

Be it ordained by the Sangguniang Panlungsod of the City of Naga, that:

SECTION 1. - A processing fee equivalent to One Hundred (P100.00) Pesos shall be assessed and collected on all transactions involving transfer, segregation or consolidation of declaration over real properties located in the City of Naga;

SECTION 2. - No transactions involving transfer, segregation or consolidation of tax declaration over properties located in Naga City shall be recorded and appropriate tax declaration shall be issued unless the fee herein provided in the preceding section shall be paid;

SECTION 3. - The processing fee assessed and paid under this ordinance shall form part of the General Fund of the city;

SECTION 4. – EXEMPTION. - All urban poor resettlement/relocation sites under the “Kaantabay sa Kauswagan Program” of the City Government of Naga are hereby exempted from the provisions of this ordinance.

SECTION 5. - This ordinance shall take effect upon its approval and after three (3) consecutive publications in a newspaper of local circulation.

ENACTED: October 13, 1999

WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

GIL A. DE LA TORRE
Board Secretary II
& Secretary-Designate

ESTEBAN R. ABONAL
City Vice Mayor & Presiding Officer

APPROVED:

SULPICIO S. ROCO, JR.
City Mayor