



Republic of the Philippines
Tanggapan ng Sangguniang Panlungsod
City of Naga



ORDINANCE NO. 2000-061

AN ORDINANCE GRANTING TAX RELIEF TO DELINQUENT REAL PROPERTY TAXPAYERS OF THE CITY OF NAGA, WITH RESPECT TO INTERESTS, PENALTIES AND SURCHARGES EFFECTIVE NOVEMBER 2, 2000 UNTIL December 31, 2000: -

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

SECTION 1. - A tax relief of one hundred Percent (100%) is hereby granted on interests, penalties and surcharges of delinquent real property effective November 2, 2000 until December 31, 2000, to wit:

- a. Those which undeclared and subject to back taxes;
- b. Those which are declared but the real property taxes thereon have not been paid;
- c. Those included in public auction conducted by the City Treasurer's Office, but were not purchased by private persons or entities.

PROVIDED, that taxpayer shall have first paid his current real property tax.

SECTION 2. - The amount of tax on delinquent real properties shall be paid until December 31, 2000 to avail of the relief granted. Should the taxpayer fail to pay within the period, his total delinquency with interest, penalties and surcharges shall immediately be due and demandable.

SECTION 3. - This relief shall not apply to:

- a. Delinquent real properties disposed of at public auction.
- b. Real properties subject of pending court cases.
- c. Those with existing comprise agreement.

During the period of this tax relief, no public auction of delinquent real properties shall be conducted.

SECTION 4. - The application for avilment of this relief shall be filed in a form prescribed by the City Treasurer's.

SECTION 5. - All ordinances, resolutions, orders, issuances, regulations or parts thereof inconsistent with this ordinance are repealed and/or modified accordingly.

SECTION 6. - This ordinance shall take effect upon its approval.

ENACTED: October 11, 2000.

WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

GIL A. DELA TORRE
Board Secretary II
& Secretary Designate

ESTEBAN R. ABONAL
City Vice Mayor & Presiding Officer

APPROVED:

SULPICIO S. ROCO, JR.
City Mayor

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