



Republic of the Philippines  
Tanggapan ng Sangguniang Panlungsod  
City of Naga



**ORDINANCE NO. 2002-031**

**AN ORDINANCE CLARIFYING AND AMENDING SECTION 48 OF ORDINANCE NO. 93-042 AS AMENDED, PURSUANT TO THE PROVISIONS OF THE LOCAL GOVERNMENT CODE OF 1991 (RA 7160):-**

Author: Hon. Simeon Adan

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

**SECTION 1.** - SECTION 48, Chapter 6 on Collection of Real Property Tax of Ordinance No. 93-042, otherwise known as the Real Property Tax Ordinance of 1993 is hereby Clarified/Amended now to read as follows:

“SECTION 48. - Tax Discount for advanced and prompt payment if the basic real property tax and the additional SEF and other special levies are paid on or before the deadlines as provided for in Section 47 of Ordinance No. 93-042, as amended, the taxpayer shall be entitled to a discount of only ten percent (10%). If, however, the above-mentioned taxes are paid in full before January 1 of the Taxable year, the taxpayer shall be entitled to twenty percent (20%) tax discount.

In case of failure to pay the basic real property tax, the additional tax and upon special levies upon the expiration of the period as prescribed, or when due as the case maybe, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or fraction thereof, until the delinquent tax shall have been fully paid; provided, however, that in no case shall the total interest of the unpaid tax or portion thereof exceed thirty six (36) months.

**SECTION 2.** - This ordinance shall take effect upon its approval.

**ENACTED:** May 8, 2002.

**WE HEREBY CERTIFY** to the correctness of the foregoing ordinance.

**ESTEBAN R. ABONAL**  
City Vice Mayor & Presiding Officer

**GIL A. DE LA TORRE**  
Board Secretary III  
& Secretary-Designate

APPROVED:

**JESSE M. ROBREDO**  
City Mayor