



Republic of the Philippines  
Tanggapan ng Sangguniang Panlungsod  
City of Naga



**ORDINANCE NO. 2002-081**

**AN ORDINANCE REPEALING CITY ORDINANCE NO. 96-038 WHICH GRANTS EXEMPTION FROM PAYMENT OF REAL PROPERTY TAXES OF THE PROPERTY OWNED BY THE NATIONAL FOOD AUTHORITY SPECIFICALLY LOCATED AT BARANGAY LERMA AND PACOL TO THE CITY OF NAGA: -**

Sponsor: Hon. John G. Bongat  
Co-sponsors: Hon. Jose L. Grageda  
Hon. Lourdes V. Asence, M.D.

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

**SECTION 1.** - Ordinance No. 96-038 which grants exemption from payment of real property taxes on the real properties owned by the National Food Authority found within the territorial jurisdiction of the City of Naga is hereby repealed for being contrary to the provisions of Sec. 234 in relation to Sec. 193 of the 1991 Local Government Code and Sec. 3 of PD 1770.

**SECTION 2.** - EFFECT OF REPEAL OF ORD. NO. 96-038. - Considering that Ordinance No. 96-038 is void from the beginning, the National Food Authority (NFA), being classified as government-owned or controlled corporation, shall be liable to pay real estate taxes due on its properties found within the territorial jurisdiction of the City of Naga.

**SECTION 3.** - SEPARABILITY CLAUSE. - Any provision or portion of this ordinance found to be violative of the constitution or invalid shall not impair the provisions or part thereof which shall continue to be in force and in effect.

**SECTION 4.** - REPEALING CLAUSE. - Ordinances, rules and regulations or parts thereof, which are inconsistent or in conflict with the provisions of this ordinance, are hereby repealed or modified accordingly.

**SECTION 5.** - EFFECTIVITY. - This Ordinance shall take effect immediately upon its approval.

**ENACTED:** December 18, 2002.

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

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

**JOSE C. RAÑOLA, M.D.**  
Acting City Vice Mayor & Presiding Officer

APPROVED:

**JESSE M. ROBREDO**  
City Mayor