Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City Government of Naga

ORDINANCE NO. 2023-124
VVVVVVVVVVVVVVVVVVVVVV

AN ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 2002-035, GRANTING RELIEF ON SURCHARGES AND INTERESTS ON LOCAL TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP, IN SUPPORT OF THE EXTENSION OF THE ESTATE TAX AMNESTY PROGRAM PURSUANT TO REPUBLIC ACT NO. 11956, BY EXTENDING THE AVAILMENT PERIOD TO JUNE 14, 2025:-

Authors: Hon. Salvador M. del Castillo
and Committee on Ways and Means

Be it ordained by the Sangguniang Panlungsod in regular session assembled that:

SECTION 1. Section 1 of Ordinance No. 2022-035 is hereby amended, now to read as follows:

"**SECTION 1. Grant of Relief.** Relief on surcharges and interests on tax on transfer of real property ownership relative to the Estate Tax Amnesty Program of the National Government of Naga subject to the following guidelines, to wit:

1. **The grant of relief shall be imposed only on all surcharges and interest on local transfer taxes on estate of decedent/s who died on or before 31 December 2017 and shall be availed by the legal heir/s administrator or executor until 14 June 2025.**

2. The grant of relief shall be applied to transfer on real property ownership by succession only, and in no case shall apply to other kinds of transfer."

SECTION 2. Effectivity. This ordinance shall take effect upon its approval and publication in newspapers of local circulation.

Enacted: December 12, 2023.

xxx xxx xxx

WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

GIL A. DE LA TORRE
Secretary to the
Sangguniang Panlungsod

CECILIA B. VELUZ-DE ASIS
City Vice Mayor
& Presiding Officer

APPROVED:

NELSON S. LEGACION
City Mayor 12/19/23