Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City Government of Naga

ORDINANCE NO. 2024-115
VVVVVVVVVVVVVVVVVVVVV

AN ORDINANCE IMPLEMENTING SECTION 30, ARTICLE V OF REPUBLIC ACT NO. 12001, RE: GRANT OF TAX AMNESTY ON REAL PROPERTY TAXES AND SPECIAL LEVIES ON REAL PROPERTY:-

Author: Hon. Salvador M. del Castillo, J.D, C.P.A.

BE IT ORDAINED by the Sangguniang Panlungsod of Naga, that:

SECTION 1. Section 30, Article V of Republic Act No. 12001, which grants tax amnesty on Real Property Taxes and Special Levies on Real Property is hereby implemented in the City of Naga;

SECTION 2. Coverage. As provided for under Section 30, Article V, RA 12001, there is hereby granted a real property tax amnesty which shall cover penalties, surcharges, and interests from all unpaid real property taxes, including Special Education Fund, idle land tax, and other special levy taxes.

The amnesty granted under RA 12001 and this ordinance, shall not extend to the following real properties:

a) Delinquent real properties which have been disposed of at public auction to satisfy the real property tax delinquencies;
b) Real properties with tax delinquencies which are being paid pursuant to a compromise agreement; and
c) Real properties subject of pending cases in court for real property tax delinquencies.

SECTION 3. Availment Period. The real property tax amnesty herein authorized and granted can only be availed within a period of two (2) years from July 6, 2024, the effectivity date of Republic Act No. 12001.

SECTION 4. Manner of Availment. This relief may be availed by a delinquent property owner with the option of a one-time payment or installment payment of the delinquent real property taxes within two (2) years from July 6, 2024, the date R.A. No. 12001, takes effect.

SECTION 5. This ordinance shall take effect retroactively upon the effectivity of Republic Act No. 12001.

ENACTED: October 8, 2024

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WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

GIL A. DE LA TORRE
Secretary to the
Sangguniang Panlungsod

GLORIA SF. COROD
Senior Citizen Secretary
to the Sangguniang Panlungsod

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

JOSEFA B. RUSTIA
City Senior Citizen Vice Mayor
& Presiding Officer

APPROVED:

NELSON S. LEGACION
City Mayor 16/10/24

CORAZON S. ABESA
City Senior Citizen Mayor