



Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
South Wing, Provincial Capitol Building
South Capitol Road, Bacolod City, Negros Occidental 6100
Tel. Nos. 435-7698 * 447-5657 * 707-8075

***EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SANGGUNIANG PANLALAWIGAN OF THE PROVINCE OF NEGROS OCCIDENTAL
HELD IN THE CITY OF BACOLOD ON THE 16TH DAY OF JULY 2024***

PRESENT:

Hon. Jeffrey P. Ferrer	Vice-Governor/Presiding Officer
Hon. Rommel T. Debulgado	Member - 1 st District
Hon. Araceli T. Somosa	Member - 1 st District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 nd District
Hon. Samson C. Mirhan	Member - 2 nd District
Hon. Manuel Frederick O. Ko	Member - 3 rd District
Hon. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Andrew Martin Y. Torres	Member - 4 th District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Anthony Dennis J. Occeño	Member - 5 th District
Hon. Valentino Miguel J. Alonso	Member - 6 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Richard Julius L. Sablan	Member - ABC Rep.
Hon. Julius Martin D. Asistio	Member - PCL Rep.
Hon. Mayvelyn L. Madrid	Member - SK Rep.

ABSENT:

Hon. Jose Benito A. Alonso (On-Leave)	Member - 4 th District
---------------------------------------	-----------------------------------

RESOLUTION NO. 0848
Series of 2024

RESOLUTION APPROVING CITY ORDINANCE NO. 24-07 OF THE CITY OF SAN CARLOS, AMENDING SECTION 6 OF ORDINANCE NO.22-02, ENTITLED: "AN ORDINANCE GRANTING TAX RELIEF TO DELINQUENT REAL PROPERTY TAXPAYERS THROUGH PAYING THEIR DELINQUENT TAXES BY INSTALLMENT AND GRANTING AUTHORITY TO THE CITY MAYOR TO ENTER INTO COMPROMISE AGREEMENT WITH THE DELINQUENT TAXPAYERS SUBJECT TO CERTAIN TERMS AND CONDITIONS," AS AMENDED BY ORDINANCE NO. 23-09, BY PROVIDING REVISIONS THEREOF

WHEREAS, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is City Ordinance No. 24-07 of the City of San Carlos, amending Section 6 of Ordinance No. 22-02, entitled: "An Ordinance granting tax relief to delinquent real property taxpayers through paying their delinquent taxes by installment and granting authority to the city mayor to enter into Compromise Agreement with the delinquent taxpayers subject to certain terms and conditions," as amended by Ordinance No. 23-09, by providing revisions thereof";

WHEREAS, the fundamental principle in local legislation that the power to enact ordinances carries with it the power to change, modify, revise, repeal them, is pertinent and applicable in this instance;

WHEREAS, R.A. 7160 better known as the Local Government Code of 1991 provides in Section 192 thereof that:

Section 192. Authority to Grant Tax Exemption Privileges – Local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary"



Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
South Wing, Provincial Capitol Building
South Capitol Road, Bacolod City, Negros Occidental 6100
Tel. Nos. 435-7698 * 447-5657 * 707-8075

Page 2 of SP Res. No. 0848, Series of 2024

WHEREAS, that subject ordinance involves delinquent real property taxpayers, Sections 276 and 277 of the said code should be taken into consideration and applied accordingly, thus:

Section 276: Condonation or Reduction of Real Property Tax and Interest – In case of a general failure of crops or substantial decrease in the price of agricultural or agri-based products, or calamity in any province, city or municipality, the sanggunian concerned, by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the city or municipality affected by the calamity.

Section 277. Condonation or Reduction of Tax by the President of the Philippines – The President of the Philippines may, when public interest so requires, condone, or reduce the real property tax and interest for any year in any province or city or a municipality within the Metropolitan Manila Area.

WHEREAS, the reviewing authority of the Sangguniang Panlalawigan finds no irregularity that follow thereto as a result of the thorough scrutiny of the Provincial Legal Officer;

WHEREAS, the Committee on Finance recommends approval of the same;

NOW THEREFORE, premised considered, on motion of Hon. Rommel T. Debulgado, unanimously seconded by all the members present,

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve City Ordinance No. 24-07 of the City of San Carlos, amending Section 6 of Ordinance No. 22-02, entitled: "An Ordinance granting tax relief to delinquent real property taxpayers through paying their delinquent taxes by installment and granting authority to the city mayor to enter into Compromise Agreement with the delinquent taxpayers subject to certain terms and conditions," as amended by Ordinance No. 23-09, by providing revisions thereof"

ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:


HON. JEFFREY P. FERRER
Vice-Governor/Presiding Officer

ATTESTED:


JESSICA E. ALOVERA
Legislative Staff Officer V
OIC – Legislative Division