



Republic of the Philippines
PROVINCE OF PANGASINAN
Lingayen
www.pangasinan.gov.ph

OFFICE OF THE SANGGUNIANG PANLALAWIGAN SECRETARY

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that at the regular session duly constituted of the Sangguniang Panlalawigan, Province of Pangasinan, held on November 29, 2021 at Lingayen, Pangasinan, the following provincial ordinance was approved:

Authored by all Members of the Sangguniang Panlalawigan

PROVINCIAL ORDINANCE NO. 275-2021

AN ORDINANCE EXTENDING THE GRANTING OF RELIEF IN THE FORM OF CONDONATION OF INTERESTS AND PENALTIES ON UNPAID REAL PROPERTY TAXES WITHIN THE TERRITORIAL JURISDICTION OF THE PROVINCE OF PANGASINAN FOR THE YEAR 2020 AND PRIOR YEARS

WHEREAS, Section 276 of the Local Government Code of 1991 provides that 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, 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 province affected by the calamity;

WHEREAS, the Provincial Disaster Risk Reduction Management Council has recommended placing the Province of Pangasinan under a State of Calamity considering that on October 10 to 14, 2021, the Province has been affected by Severe Tropical Storm *Maring* causing widespread damage to infrastructure and agricultural products, and also due to the widespread COVID-19 infections caused by Delta variant which started in August 21, 2021, affecting 28 out of 47 component cities and municipalities considered as critical zones and causing public and private hospitals to operate beyond their COVID-19 dedicated bed capacities;

WHEREAS, relative thereto, Sangguniang Panlalawigan Provincial Resolution No. 900-2021, dated October 25, 2021, declared the Province of Pangasinan under a State of Calamity due to the extent of damages caused by the COVID-19 pandemic and aggravated by Severe Tropical Storm *Maring*;

WHEREAS, the Province of Pangasinan, like the rest of the country, has been struggling to cope with the effects of COVID-19 and the situation was aggravated by the onslaught of *Typhoon Maring* for this current year;



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WHEREAS, considering the above circumstances that the Province and its people have experienced, the Sangguniang Panlalawigan finds it meritorious to extend the grant of relief in the form of condonation of interests and penalties of unpaid real property taxes for the Year 2020 and prior years;

NOW THEREFORE, on unanimous motion, duly seconded, it was RESOLVED, as it is hereby resolved by the Sangguniang Panlalawigan, in regular session to ordain the following:

Section 1. *Scope and Application.* This Ordinance shall govern all real property taxpayers of the Province of Pangasinan who have outstanding unpaid obligations to the Province in the form of interests and penalties arising from unpaid and/or late payment of real property taxes;

Section 2. *Relief in the Form of Condonation.* A relief from real property taxes is hereby given in the form of CONDONATION of the interests and penalties on unpaid real property taxes within the jurisdiction of the Province of Pangasinan;

Section 3. *Period of Coverage.*

- A) The relief in the form of condonation shall cover interests and penalties arising from unpaid or delayed payment of real property taxes for the period prior to Year 2021 within the jurisdiction of the Province of Pangasinan;
- B) Unpaid real property taxes as of January 2021 shall be correspondingly charged the interests and penalties in accordance with law;
- C) The relief in the form of condonation shall take effect on January 1 to June 30, 2022.

Section 4. *Exclusion.* This Ordinance shall not apply to any of the following:

- A) Delinquent real property taxes which have been disposed of at public auction to satisfy real property tax delinquencies;
- B) Real properties subject to pending cases in court for real property tax delinquencies;
- C) Real properties with taxes which are being paid pursuant to compromise agreements.



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Section 5. Implementing Guidelines.


- A) Safety nets will be installed in place to ensure that the condonation will not affect or undermine provincial plans, programs and activities of the Province;
- B) The Provincial Governor shall have the sole power to either lengthen or shorten the period covered by the condonation;
- C) The possible effects or impact of the condonation will be monitored and reviewed every quarter by the Provincial Treasurer's Office;
- D) Accrued taxes for this one-time condonation may be paid by the taxpayer on a staggered basis until June 30, 2022. Nonetheless, this shall not preclude the taxpayer from paying the unpaid real property taxes in full at the end of the period of condonation provided in this ordinance.

Section 6. Separability Clause. Should any provision of this Ordinance be declared unconstitutional or illegal by any court of competent jurisdiction, those parts which are not affected thereby shall continue to be in full force and effect.

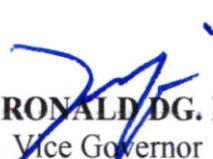
Section 7. Repealing Clause. Any ordinance, resolution, order, issuance or pertinent law not in conformity with this Ordinance is hereby amended, superseded, modified or repealed accordingly.

Section 7. Effectivity. This Ordinance shall take effect immediately upon approval.

CERTIFIED BY:


VERNA T. NAVA-PEREZ
Secretary to the Sanggunian

ATTESTED:


MARK RONALD DG. LAMBINO
Vice Governor
(Presiding Officer)

APPROVED:


AMADO I. ESPINO, III
Governor