



OFFICE OF THE SANGGUNIANG PANLUNGSOD

**Tax Ordinance 021-2022
May 23, 2022**

AN ORDINANCE 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.

**AUTHOR: HON. JESSAMYN UY-LIGAN
CO-AUTHOR: HON. ROLANDO L. TUGADE**

WHEREAS, the City Government of Ilagan imposes a tax on the transfer of Real Property Ownership under Article D, Section 26 or Tax Ordinance No. 12-2019, otherwise known as the Revenue Code of the City of Ilagan;

WHEREAS, Section 192 of Republic Act 7160 provides that "Local Government Units may, through an Ordinance duly approved, grant tax exemptions, incentives, or relief under such terms and conditions as they may deem necessary;

WHEREAS, the Department of Finance issued Department Circular No. 001.2022 providing supplemental guidelines on the grant of relief on surcharges and interests on local tax on transfer of real property ownership pursuant to Republic Act 11213 as amended by Republic Act 11569, otherwise known as the Tax Amnesty Act;

WHEREAS, Section 2 (a) of the DC No. 001.2022 mandates the enactment of an Ordinance to authorize the grant of relief on surcharges and interests on Local Tax on the transfer of Real Property Ownership;

WHEREAS, the City Government of Ilagan adheres to the revenue policies implemented by the National Government to fund critical government programs that promote welfare among the people and accelerate economic growth;

NOW THEREFORE,

BE IT ORDAINED by the Sangguniang Panlungsod of the City of Ilagan during its regular session that –

SECTION 1. TITLE. This Ordinance shall be known as Estate Tax Amnesty Ordinance.

SECTION 2. GRANT OF RELIEF. Relief on surcharges and interests on local tax on the transfer of Real Property Ownership is hereby granted relative to the Estate Tax Amnesty Program promulgated by virtue of Republic Act No. 11213 as amended by Republic Act 11569, under the following conditions:

- a) The grant of relief shall be imposed only on all surcharges and interests on local transfer taxes on estates of descendant/s who died on or before 31 December 2017 and shall be availed by the legal heir/s, administrator, or executor until 14 June 2023.
- b) The grant of relief shall be applied to transfer on real property ownership only, and in n case shall apply to other kinds of transfer.

SECTION 3. SEPARABILITY CLAUSE. If for any reason, any part or provision of this Ordinance shall be held unconstitutional or invalid by a competent Court, other parts or provisions hereof, which are not affected thereby, shall continue to be in full force and effect.

SECTION 4. REPEALING CLAUSE. All existing laws, ordinances, or rules and regulations contrary to the provision of this Ordinance are hereby repealed or amended accordingly.

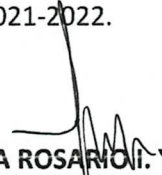
SECTION 5. EFFECTIVITY. This Ordinance shall take effect immediately after fifteen (15) days following its publication in a newspaper of general circulation in the locality.

ENACTED: May 23, 2022.

I HEREBY CERTIFY the correctness of the foregoing Tax Ordinance No. 021-2022.

ATTESTED:


KIRYLLS. BELLO
Vice Mayor & Presiding Officer


MARIA ROSARIO N. YUMUL
Secretary, Sangguniang Panlungsod

APPROVED:


JOSEMARIE L. DIAZ, DMD, MBA
City Mayor