



EXCERPT FROM THE MINUTES OF THE 133RD REGULAR SESSION OF THE 4<sup>TH</sup> SANGGUNIANG PANLUNGSOD (SP) HELD AT SP SESSION HALL, LEGISLATIVE BUILDING, CITY OF NAGA, CEBU ON FEBRUARY 23, 2022.

**PRESENT:**

HON. VIRGILIO M. CHIONG	- Vice Mayor /Presiding Officer
HON. JUSTINO L. DAKAY	- Majority Floor Leader
HON. SCOTT JUVENAL A. CHIONG	- Assistant Majority Floor Leader/Liga ng mga Barangay President
HON. AURELIO B. ALINSONORIN	- Sangguniang Panlungsod Member
HON. AFSHIN MARK K. SEÑOR	- Sangguniang Panlungsod Member
HON. CHARMAINE R. NAVARRO	- Sangguniang Panlungsod Member
HON. PORFERIO V. RESABA, JR.	- Sangguniang Panlungsod Member
HON. DOMINADOR A. LIBOR	- Sangguniang Panlungsod Member
HON. LUZMINDA R. LAPITAN	- Sangguniang Panlungsod Member
HON. LETECIA F. ABANGAN	- Sangguniang Panlungsod Member
HON. RAY A. MANABAT	- Sangguniang Panlungsod Member
HON. CLINT ISIDRO A. CHIONG	- Sangguniang Panlungsod Member
HON. JHUN MARK T. SISMAR	- SK Federation President

**ORDINANCE NO. 2022-88**

**Hon. Porferio V. Resaba, Jr. - Sponsor**  
*Chairperson, Committee on Trade and Industry*

**GRANTING TAX RELIEF FOR CALENDAR YEAR (CY) 2022 AND ALL PRIOR YEARS PAYABLES IN THE CITY OF NAGA, CEBU**

**EXPLANATORY NOTE**

Pursuant to Section 192 of Republic Act (RA) 7160 otherwise known as the Local Government Code of 1991, "Local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary."

Section 167 of the aforementioned Code likewise states that "Unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

The health crisis brought about by COVID-19 has disrupted the regular course of businesses of local traders, commercial establishment owners and retailers, including lessees renting city-owned commercial spaces, buildings, properties and facilities.

Some local businessmen may have fully or partially resumed their business operations, but still majority of them are still reeling from the socio-economic disruption caused by the pandemic and the onslaught of Typhoon Odette in December last year that gravely affected their capability to pay on time business taxes to the city.

The City Government recognizes the need to come up with an economic relief mechanism such as granting discounts on rental payments or extending the payment period of the tax obligations of local entrepreneurs to at least ease their financial burden and help recoup their losses in the midst of the pandemic.

In view of this, the City Government finds it equitable and fair to grant tax relief for CY 2022 including tax payables in prior years.

**BE IT ORDAINED**, as it is hereby **ORDAINED** by the Sangguniang Panlungsod of the City of Naga Cebu, in a session duly assembled, that:

**1. ORDINANCE NO. 2022-88 TAX RELIEF GRANT**

*(Handwritten signatures and initials)*

*(Vertical handwritten signatures and initials on the right margin)*

**SECTION 1. TITLE.** - This Ordinance shall be known as “GRANTING TAX RELIEF FOR CY 2022 AND ALL PRIOR YEARS PAYABLES IN THE CITY OF NAGA, CEBU.

**SECTION 2. APPLICABILITY.** - This ordinance shall cover all business establishments operating within the territorial jurisdiction of the City of Naga, Cebu.

**SECTION 3. TAX RELIEF GRANT.** - Upon the recommendation of the Local Finance Committee as enunciated in its approved Resolution No. 03 Series of 2022, this Ordinance hereby grants tax relief for CY 2022 and prior years payable with details specified hereunder, viz:

PARTICULARS (for CY 2022)	DEADLINE	PROPOSAL
Business Tax	January 20, 2022 (usual practice extended up to January 30)	After deadline – No Penalty for late payments up to June 30, 2022 including unpaid prior years business tax payables
Real Property Tax applicable for CY 2022	20% discount - Last working day of December 2021  10% discount – March 31, 2022	No penalty - No discount after deadline up to June 30, 2022 including unpaid prior years RPT payables
Community Tax – Individual	February 2022	No penalty up to June 30, 2022
Corporate Community Tax	February 2022	No penalty up to June 30, 2022
Professional Tax	January 2022	No penalty up to June 30, 2022
Rental Fees - City-owned rentable spaces	Every last working day of the month	No penalty up to June 30, 2022 including unpaid prior years/months rental dues

**SECTION 4. EXCEPTIONS.** - This tax relief scheme shall not apply to the following:

- Business with pending legal cases;
- Business subject to revenue examination;
- Properties with pending cases or litigation;
- Properties pending of expropriation; an/or
- Properties subject to public auction.

**SECTION 5. SEPARABILITY CLAUSE.** - If any provision of this Ordinance is declared invalid or unconstitutional by any court of competent jurisdiction, the other provisions unaffected thereby shall remain valid and subsisting.

**SECTION 6. REPEALING CLAUSE.** - All ordinances, resolutions, orders, issuances, rules, regulations, or parts thereof, which are inconsistent with any of the provisions of this Ordinance are hereby repealed or modified accordingly.

**SECTION 7. COPIES FURNISHED CLAUSE.** - Let copies of this Ordinance be furnished to City Government offices and parties concerned for their information, reference, guidance and documentation.

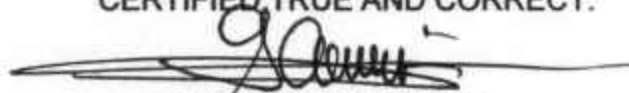
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**SECTION 8. EFFECTIVITY.** This Ordinance shall take effect immediately upon approval.

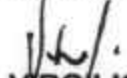
**ENACTED BY THE SANGGUNIANG PANLUNGSOD, CITY OF NAGA, CEBU,** in its Regular Session held on the 23<sup>rd</sup> day of February 2022.

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CERTIFIED TRUE AND CORRECT:

  
**GARRY A. CABOTAJE**  
Secretary to the Sanggunian

ATTESTED BY:

  
**VIRGILIO M. CHIONG**  
Vice Mayor/Presiding Officer

APPROVED BY:

  
**KRISTINE VANESSA T. CHIONG**  
City Mayor



