



OFFICE OF THE SANGGUNIANG BAYAN

MUNICIPAL ORDINANCE NO. 2020-05

AN ORDINANCE GRANTING RELIEFS TO TAXPAYERS BY EXTENDING THE DEADLINE FOR THE SECOND QUARTER PAYMENT OF LOCAL TAXES, FEES & CHARGES WITHOUT INCURRING INTERESTS, PENALTIES, OR SURCHARGES DUE TO THE CORONAVIRUS DISEASE (COVID-19) PANDEMIC

Sponsored by: HON. MARY JANE B. CAGULA  
HON. MIGUEL D. RETUYA

WHEREAS, President Rodrigo Roa Duterte issued Presidential Proclamation No. 922 series of 2020, declaring the entire country under a State of Public Health Emergency due to COVID-19 and enjoining all government agencies and Local Government Units to render full assistance and cooperation in this time of health crisis on March 8, 2020;

WHEREAS, the Municipality of Albuera, Leyte has been placed under General Community Quarantine pursuant to Executive Order Nos. 4 and 5;

WHEREAS, under a Community Quarantine, home quarantine is implemented in all households, public transportation has become limited, non-essential establishments have been temporarily closed and regulated, and only businesses providing basic necessities and other essential establishments are allowed to open;

WHEREAS, the Revenue Code of Albuera, Leyte expressly prescribes the time of payment of business tax, permits, licenses, fees and charges within the first twenty (20) days of January or each of the subsequent quarter, as the case may be;

WHEREAS, DILG ADVISORY dated April 2, 2020 anent "Provision of Temporary Economic Relief to Individuals and Businesses in the LGU under Community Quarantine" advising LGUs to extend relief and/or grant assistance to ease the burden of constituents who may be affected by the Community Quarantine;

WHEREAS, the extension of time for accepting second quarter payments of real property and local taxes and fees without incurring interests, penalties, or surcharges by the taxpayers falls within the purview of a tax relief sanctioned by Section 192 of Republic Act 7160, otherwise known as the Local Government Code of the Philippines, which states that "Local Government Units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary";

NOW THEREFORE, BE IT ORDAINED, by the Sangguniang Bayan of Albuera, Leyte in Session that:

Section 1. – The second quarter payment for Business Taxes & Renewal of Licenses due and payable to the Municipality of Albuera, Leyte for the current year which is due to be paid on or before every 20<sup>th</sup> day of the quarter can be paid not later than June 30, 2020 without incurring interests, penalties, or surcharges.

Section 2. – The payment of water bills due and payable to the Municipality of Albuera, Leyte for the months of April & May of the current year can be paid not later than June 30, 2020 without incurring interests, penalties, or surcharges. Further, no disconnection of water services shall be imposed.

MANUEL E. BANTASAN

LENY S. BILBAO

IMELDA A. FADUL

MARY JANE B. CAGULA

TITAP ALAJAS

SIXTO B. DELA VICTORIA

PAMELA M. BOHOLST

JOYS PATRICIO

ALBERTO SUMALJAG

ROXANNE R. ZALDIVAR

MARIO T. BARTE

MIGUEL D. RETUYA

**Section 3.** – Payments of Real Property Taxes and Transfer Taxes collected by the Municipality of Albueria, Leyte and eventually remitted to the Province of Leyte shall adhere to the issuance of the Provincial Government of Leyte, specifically Provincial Ordinance No. 2020-06, “An Ordinance extending the deadline for the payment of Taxes, Fees, and Charges of all Real Properties from March 31, 2020 up to June 30, 2020 without Interests and Penalties.

**Section 4.** – The Second Quarter payments of Local Taxes due for the current year shall be subject to interests, penalties, or surcharges as prescribed under the Revenue Code of Albueria, Leyte, if the same is not paid on or before the period stated above.

**Section 5. Dissemination** – A copy of this Ordinance shall be furnished to the Office of the Municipal Treasurer, other offices concerned and to all barangays, for posting information and guidance;

**Section 6. Effectivity** – This Ordinance shall take effect immediately upon its approval.


**APPROVED.**

**ENACTED BY THE 10<sup>TH</sup> SANGGUNIANG BAYAN OF ALBUERA, LEYTE DURING ITS 42<sup>ND</sup> REGULAR SESSION HELD ON May 4, 2020 AT THE SB SESSION HALL.**

**ATTESTED AND CERTIFIED TO BE DULY ADOPTED:**

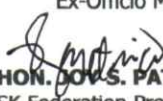
  
**HON. MARY JANE B. LAGULA**  
SB Member

  
**HON. MIGUEL D. RETUYA**  
SB Member

  
**HON. ALBERTO C. SUMALJAG**  
Liga ng Mga Barangay President/  
Ex-Officio Member

  
**HON. IMELDA A. FADUL**  
SB Member

  
**HON. MARIO T. BARTE**  
SB Member

  
**HON. JOY S. PATRICIO**  
SK Federation President/  
Ex-Officio Member

  
**HON. LENY S. BILBAO**  
SB Member

  
**HON. ROXANNE R. ZALDIVAR**  
SB Member

  
**HON. MANUEL E. BANTASAN**  
SB Member

**I HEREBY CERTIFY** that this is a true and accurate copy of the ordinance duly enacted by the 10<sup>th</sup> Sangguniang Bayan of Albueria, Leyte on its 42<sup>nd</sup> Regular Session on May 4, 2020 at the SB Session Hall of Albueria, Leyte.

  
**PAMELA M. BOHOLST, MPA**  
Secretary to the Sangguniang Bayan I

  
**HON. TITA F. ALAJAS**  
Municipal Vice-Mayor/Presiding Officer

**APPROVED:**

  
**HON. SIXTO B. DE LA VICTORIA**  
Municipal Mayor

Date: 5 - 8 - 2020