



Republic of the Philippines  
**PROVINCE OF NUEVA ECIJA**  
Provincial Capitol Bldg.  
Brgy. Singalat, City of Palayan  
Tel. No.: (044) 940-7793

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

EXCERPT FROM THE MINUTES OF THE 33<sup>rd</sup> REGULAR SESSION OF THE SANGGUNIANG  
PANLALAWIGAN OF NUEVA ECIJA HELD VIA ZOOM, VIRTUAL ONLINE SESSION, ON

**SEPTEMBER 22, 2020**

**PRESENT:**

|                                 |                                           |
|---------------------------------|-------------------------------------------|
| VG. EMMANUEL ANTONIO M. UMALI   | - Vice Governor (P.O.)                    |
| BM. RAFAEL ANDREW R. VILLANUEVA | - Member                                  |
| BM. EMARY JOY D. PASCUAL        | - Member                                  |
| BM. JO MARIO ANGELO E. MATIAS   | - Member                                  |
| BM. NAPOLEON P. INTERIOR, JR.   | - Member                                  |
| BM. EDUARDO JOSE B. JOSON, VII  | - Member                                  |
| BM. TERESITA A. PATIAG          | - Member                                  |
| BM. ERIC DANIEL F. SALAZAR      | - Member                                  |
| BM. ESMERALDO B. ABALOS         | - Member                                  |
| BM. ROSELLER T. DE GUZMAN       | - Member                                  |
| BM. JOSEPH R. ORTIZ             | - Member                                  |
| BM. BELINDA E. PALILIO          | - Member (President-PCL)                  |
| BM. ARIEL L. MATIAS             | - Member (President-Liga ng mga Barangay) |
| BM. MARY SWEET LIBERTY N. CRUZ  | - Member (President-SK Federation)        |

**ORDINANCE NO. 68-s-2020**

*(Sponsored by: Board Member Belinda E. Palilio)*

**AN ORDINANCE AUTHORIZING THE PROVINCIAL GOVERNMENT OF NUEVA ECIJA TO GRANT CONDONATION OF INTEREST AND PENALTIES ON REAL PROPERTY TAXES DUE ON ALL REAL PROPERTIES SITUATED WITHIN THE 27 MUNICIPALITIES OF THE PROVINCE OF NUEVA ECIJA.**

**WHEREAS**, on May 29, 2020, the Sangguniang Panlalawigan passed a Resolution No. 213-s-2020, respectfully requesting the Provincial Disaster Risk Reduction and Management Council, in coordination with the concerned departments of the Provincial Government of Nueva Ecija, to convene and consider the possibility of granting tax relief program on all delinquent real property taxes in the Province of Nueva Ecija, for the eventual and appropriate action of this August Body.

**WHEREAS**, in light of COVID-19 pandemic and its adverse financial/economic effect to our people, the Sangguniang Panlalawigan in its Resolution No. 213-s-2020, called for the adoption of tax relief program for taxpayers, by way of offering condonation, cancellation and/or waiver of penalties, interest and surcharges on all delinquent real property taxes in the Province of Nueva Ecija.

**WHEREAS**, pursuant to Resolution No. 213-s-2020, the Sangguniang Panlalawigan received on September 17, 2020 a communication from Governor Aurelio M. Umali, respectfully requesting the approval of Provincial Disaster Risk Reduction and Management Council Resolution No. 09-1, series of 2020, entitled:

*"A resolution recommending the Granting of Condonation of Interest Charges and Penalties on Real Property Taxes due on all Real Properties situated within the 27 Municipalities of the Province of Nueva Ecija."*

**WHEREAS**, Section 276 of the of Republic Act 7160, otherwise known as the Local Government Code of 1991, provides:

*"Section 276. Condonation or Reduction of Real Property Tax and Interest. – In case of general failure or 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 (1<sup>st</sup>) 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 in the municipality affected by the calamity."*

**WHEREAS**, Section 192 of the of the same Code also provides that:

*"Section 192. Local Government Units may, through ordinance duly approved, grant tax exemptions incentives or relief under such terms and conditions as they may deem necessary."*

**WHEREAS**, the Provincial Government of Nueva Ecija upon the recommendation of PDRRMC, has decided to grant condonation of interest and penalties on real property taxes due on all real properties situated within the 27 municipalities of the Province of Nueva Ecija;

**WHEREAS**, on March 8, 2020, the President of the Philippines issued Proclamation 922, declaring a state of Public Health Emergency throughout the Philippines, in view of COVID-19 pandemic, which is severely affecting not only the Province of Nueva Ecija but the entire country as well for almost six (6) months and deemed as equivalent to a calamity necessitating the grant of tax relief to our real property tax payers;

**WHEREAS**, the Sangguniang Panlalawigan supports the Provincial Disaster Risk Reduction and Management Council's aforesaid proposed measure to ease the financial burden of taxpayers due to pandemic, which is also beneficial to the Provincial Government of Nueva Ecija and other local government units, as it would entice the delinquent taxpayers settle their tax obligations, thus expediting collection of unpaid real property taxes due to the government, subject to certain terms and conditions to be prescribed by the Provincial Government;

**NOW THEREFORE**, under the suspended rules, on motion of Board Member Eric Daniel F. Salazar and duly seconded by all Members present;

**BE IT ENACTED AS IT IS HEREBY ENACTED** by the Sanggunian in session assembled :

**ORDINANCE NO. 68-s-2020**

**AN ORDINANCE AUTHORIZING THE PROVINCIAL GOVERNMENT OF NUEVA ECIJA TO GRANT CONDONATION OF INTEREST AND PENALTIES ON REAL PROPERTY TAXES**

**DUE ON ALL REAL PROPERTIES SITUATED WITHIN THE 27 MUNICIPALITIES OF THE PROVINCE OF NUEVA ECIJA.**

**Section 1. Title** – This Ordinance shall be known as “Ordinance Granting Condonation of Interest and Penalties on Real Property Taxes Due on all Real Properties situated within the 27 Municipalities of the Province Of Nueva Ecija.”

**Section 2. Coverage** – The herein tax relief is applicable to all real property located within the jurisdiction of the Province of Nueva Ecija and shall cover all interest, and penalties for unpaid real property taxes for the year 2020 and the preceding years, provided that the tax delinquencies shall be paid either partially or fully;

**Section 3. Type of Tax Relief or Amnesty Granted** – There shall be a condonation as regards to the payment of interest and penalties, if any, on unpaid real property for the year 2020 and the preceding years;

**Section 4. Payment Scheme** - Payment of Real Property Taxes under this ordinance shall be made either in cash or installment basis, provided that the same shall be paid within the period of condonation provided in Section 5 hereof;

**Section 5. Duration** - Delinquent Real Property Tax Owners may avail of the tax relief or condonation from the date of the effectivity of this ordinance and only until November 30, 2021. Thereafter, any unpaid taxes due on the property shall bear interest and penalties, as provided for by the Local Government Code;

**Section 6. Authorization of the Provincial Treasurer** - The Provincial Treasurer is hereby authorized to facilitate the implementation of this Ordinance.

**Section 7. Separability Clause** - If for any reasons, any provision, section or part of this ordinance is declared not valid by Court of competent jurisdiction or suspended or revoked by the Sangguniang Panlalawigan, such judgment shall not affect or impair the remaining provisions, sections or parts thereof which shall remain or continue to be in full force and effect.

**Section 8. Repealing Clause** - All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any provisions of this ordinance are hereby repealed, amended or modified accordingly

**Section 9. Effectivity** - This ordinance shall take effect immediately upon approval hereof.

Let copy of this ordinance be furnished, the Office of the Provincial Governor, the Provincial Treasurer's Office, the Provincial Assessor's Office, and all other concerned offices/departments, for their information, reference and guidance.

**ENACTED** this 22<sup>nd</sup> day of September, 2020.

  
**RAFAEL ANDREW R. VILLANUEVA**  
Board Member

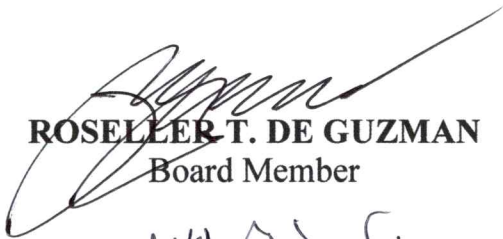
  
**EMART JOY D. PASCUAL**  
Board Member

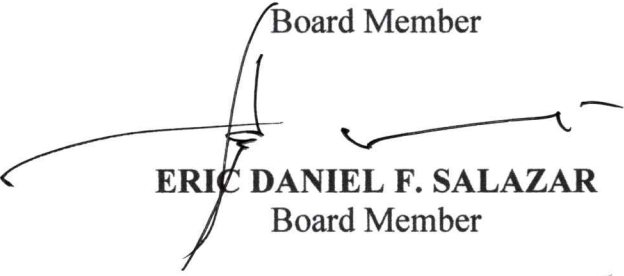
  
**NAPOLEON P. INTERIOR, JR.**  
Board Member

**JO MARIO ANGELO E. MATIAS**  
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Board Member

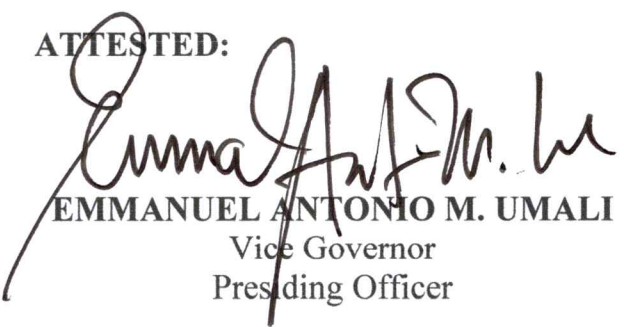
  
**ARIEL L. MATIAS**  
Board Member

  
**MARY SWEET LIBERTY N. CRUZ**  
Board Member

I HEREBY certify to the correctness of the foregoing resolution.

  
**ATTY. NORBERTO D. CORONEL**  
Secretary to the Sang. Panlalawigan

ATTESTED:

  
**EMMANUEL ANTONIO M. UMALI**  
Vice Governor  
Presiding Officer

Approved:

  
**AURELIO M. UMALI**  
Governor  
**OCT 09 2020**  
Date