



OFFICE  
of the  
**SANGGUNIANG  
BAYAN**



**MONCADA, TARLAC**

**EXCERPT FROM THE MINUTES OF THE 23<sup>rd</sup> REGULAR SESSION OF THE SANGGUNIANG BAYAN OF MONCADA, TARLAC FOR CY 2022 HELD ON THE 20<sup>th</sup> DAY OF JUNE, 2022 AT THE SB SESSION HALL, LEGISLATIVE BUILDING.**

**PRESENT:**

**HON. JAIME O. DUQUE**

**.. VICE MAYOR/PRESIDING OFFICER**

**HON. ALBERTO C. MARZAN, JR., MD**

**.. MEMBER**

**HON. RUBEN V. GAMBOA, JR.**

**.. MEMBER**

**HON. THELMAFLOR A. ESPEJO**

**.. MEMBER**

**HON. JANIUS M. YASAY**

**.. MEMBER**

**HON. CELESTE A. AYSON**

**.. MEMBER**

**HON. CONSTANCE NESTOR A. FAVIS**

**.. MEMBER**

**HON. GEORGE R. CUCHAPIN, MD**

**.. LNB PRESIDENT**

**ABSENT:**

**HON. RODOLFO C. ESPEJO, JR.**

**.. MEMBER (SICK LEAVE)**

**HON. GEORGE MICHAEL P. AGUILAR**

**.. MEMBER**

**HON. EZEKIEL C. RIVERA**

**.. SKF PRESIDENT**

**MUNICIPAL ORDINANCE NO. 08  
Series of 2022**

**AN ORDINANCE WAIVING THE PENALTIES, SURCHARGES AND INTERESTS ON DELINQUENT BUSINESS TAX LIABILITIES AND GRANTING EXEMPTION ON THE COLLECTION OF CERTIFICATION FEES IMPOSED BY THE MUNICIPAL ASSESSOR'S OFFICE ON JULY 1, 2022 AS PART OF THE 147<sup>th</sup> FOUNDING ANNIVERSARY OF THE MUNICIPALITY OF MONCADA**

**Sponsored by: CELESTE A. AYSON**

*Chairman, Committee on Finance, Ways and Means and Appropriations*

**WHEREAS**, following the onslaught of the COVID-19 pandemic, numerous business owners at present are still reeling from the ill effects of the health crisis that caused severe disruption to their livelihoods and productive activities;

**WHEREAS**, Republic Act 11494 or the Bayanihan to Recover as One Act enunciates a declared policy of the State to mitigate the economic cost and losses stemming from the COVID-19 crisis through the provision of assistance, subsidies, and other forms of economic relief;

**WHEREAS**, cognizant of its mandate, the Sangguniang Bayan of Moncada deems it necessary to grant a one-day tax relief for business owners with delinquent accounts to settle their tax dues without interests, surcharges and penalties on July 1, 2022 in line with the 147<sup>th</sup> Founding Anniversary of the Municipality of Moncada;

**WHEREAS**, Section 192 of Republic Act 7160, otherwise known as the Local Government Code of 1991 empowers the LGUs to grant tax reliefs through ordinances duly approved, under such terms and conditions as they may deem necessary;



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**MONCADA, TARLAC**

**NOW, THEREFORE**, on motion by Coun. Celeste A. Ayson, duly seconded;

**BE IT ENACTED** by the Sangguniang Bayan of Moncada, Tarlac in session assembled, that:

**SECTION 1. TAX RELIEF AND COVERAGE.** All Business owners who have failed to settle any business tax shall, subject to the approval of the Municipal Treasurer and upon endorsement of the BPLO, be allowed to update their business tax liabilities without incurring any penalties, interests and surcharges on July 1, 2022 only.

**SEC. 2. WAIVER OF CERTIFICATION FEES.** Payment of fees on Certified True Copies of specific documents released by the Municipal Assessor Office shall be waived on July 1, 2022.

**SEC. 3. TERMS AND LIMITATIONS ON THE WAIVER.** The waiver of penalties, surcharges and interests shall be applicable in cases where all unsettled business taxes from January to June 2022 and prior years shall be paid on July 1, 2022.

**SEC. 4. REPEALING CLAUSE.** All ordinances, resolutions, and other issuances or parts thereof which are deemed inconsistent herewith are hereby repealed or modified accordingly.

**SEC. 5. EFFECTIVITY.** This Ordinance shall take effect immediately upon its approval.

**ENACTED**, this 20<sup>th</sup> day of June, 2022 at Moncada, Tarlac.

X-----X  
I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was enacted on Third and Final Reading by the Sangguniang Bayan of Moncada during its Regular Session held on the aforementioned date and place.

  
**VICTOR SANDINO S. MOLINA**  
Secretary, Sangguniang Bayan

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

  
**JAIME O. DUQUE**  
Vice Mayor / Presiding Officer

**APPROVED BY HER HONOR,  
THIS 23<sup>rd</sup> DAY OF JUNE, 2022**

  
**ESTELITA M. AQUINO**  
Municipal Mayor  
6/23/2022



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