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BAYAN**



MONCADA, TARLAC

EXCERPT FROM THE MINUTES OF THE 19th REGULAR SESSION OF THE 11th SANGGUNIANG BAYAN OF MONCADA, TARLAC FOR CY 2023 HELD ON THE 19th DAY OF JUNE 2023 AT THE SB SESSION HALL, NEW SB-ABC-SK BUILDING.

PRESENT:

HON. RAMON BENITO M. AQUINO	..VICE MAYOR / PRESIDING OFFICER
HON. JANIUS M. YASAY	..MEMBER
HON. RODOLFO C. ESPEJO, JR.	..MEMBER
HON. ALBERTO C. MARZAN, JR., MD	..MEMBER
HON. THELMAFLOR A. ESPEJO	..MEMBER
HON. CELESTE A. AYSON	..MEMBER
HON. GEORGE MICHAEL P. AGUILAR	..MEMBER
HON. CONSTANTE NESTOR A. FAVIS	..MEMBER
HON. DEAN MICHAEL V. DUQUE	..MEMBER
HON. GEORGE R. CUCHAPIN, MD	..LnB PRESIDENT
HON. EZEKIEL C. RIVERA	..SKF PRESIDENT

ABSENT:

NONE

MUNICIPAL ORDINANCE NO. 13
Series of 2023

WAIVING THE PENALTIES, SURCHARGES, AND INTERESTS ON DELINQUENT BUSINESS TAX LIABILITIES AND GRANTING EXEMPTION ON THE COLLECTION OF FEES AND CHARGES IMPOSED BY CERTAIN OFFICES ON JUNE 30, 2023 AS PART OF THE 148TH FOUNDING ANNIVERSARY OF THE MUNICIPALITY OF MONCADA ON JULY 1, 2023

**Principal Author & Sponsor: Coun. Thelmaflor A. Espejo
Chairperson, Committee on Finance, Ways and Means and Appropriations**

WHEREAS, the Municipality of Moncada will celebrate its 148th Founding Anniversary on July 1, 2023, in commemoration of the rich history and progress achieved by the municipality;

WHEREAS, as part of the festivities for the Founding Anniversary, it is deemed fitting to provide certain benefits and exemptions to the local businesses and individuals, fostering goodwill and encouraging participation in the celebration;

WHEREAS, it is in the best interest of the Municipality of Moncada to stimulate economic growth and support local enterprises, particularly in light of the aftermath posed by the recently-lifted global health emergency caused by the COVID-19 pandemic;

WHEREAS, the Sangguniang Bayan of Moncada, Tarlac recognizes the need to ease the financial burden on businesses by waiving penalties, surcharges,



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and interests on delinquent business tax liabilities and providing exemption from the collection of fees and charges imposed by certain offices;

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 June 30, 2023, in line with the 148th Founding Anniversary of the Municipality of Moncada on July 1, 2023;

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;

NOW, THEREFORE, on motion by Coun. Thelmaflor A. Espejo, duly seconded;

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

SECTION 1. TAX RELIEF AND COVERAGE. Effective on June 30, 2023 (instead of July 1, 2023, due to the latter falling on a Saturday), all penalties, surcharges, and interests imposed on delinquent business tax liabilities for the fiscal year preceding the anniversary celebration shall be waived. This exemption shall only apply to tax liabilities directly related to business operations and does not cover real property tax or other statutory fees, service fees, and charges imposed by the Municipal Government of Moncada.

SEC. 2. 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 2023 and prior years shall be paid on June 30, 2023.

SEC. 3. WAIVER OF CERTAIN FEES AND CHARGES. Payment of fees and charges shall be waived in the following offices on June 30, 2023 only, to wit:

Municipal Civil Registrar

- i. Free issuance of certified copies of birth (1A), death (2A), and marriage (3A) registration.
- ii. Free registration of live birth, death, and marriage, regardless if on-time or delayed registration.

Municipal Engineer's Office

- i. Waived fee on electric meter installation, provided that the client shall have paid the real property tax for the current year.

Municipal Assessor's Office

- i. Waived fees on certification of documents pertinent to landholding, subject to compliance with the requirements set forth by the office.



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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 and shall be enforceable only during the office hours of **30 June 2023**.

ENACTED, this 19th day of June, 2023 at Moncada, Tarlac.

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I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was enacted on Third and Final Reading by the 11th Sangguniang Bayan of Moncada during its Regular Session held on the aforementioned date and place.

afante
ANTONIO T. AFANTE, JR.
Temporary SB Secretary

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

RB
RAMON BENITO M. AQUINO
Vice Mayor & Presiding Officer

APPROVED BY HER HONOR, THIS 21st DAY OF JUNE, 2023.

Estelita M. Aquino
ESTELITA M. AQUINO
Municipal Mayor

