



Republic of the Philippines
Province of Agusan del Norte

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

SP. Building, Capitol Compound, Butuan City
Tel Nos. (085) 341-4265 Telefax: (085) 815-2004

PASSO

13th Sangguniang Panlalawigan
74th Regular Session
Series of 2006

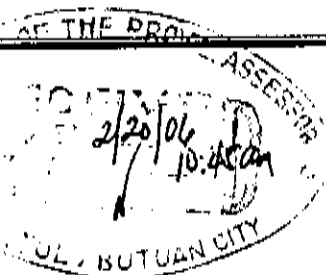
PROVINCIAL TREASURER

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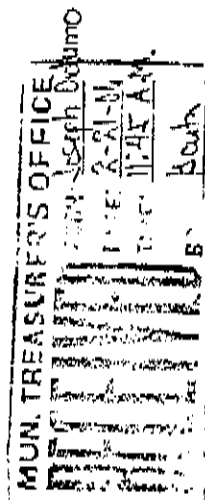


AN ORDINANCE ADOPTED BY THE SANGGUNIANG PANLALAWIGAN OF AGUSAN DEL NORTE, IN ITS 74TH REGULAR SESSION HELD AT THE SP SESSION HALL, PROVINCIAL CAPITOL COMPOUND, BUTUAN CITY ON JANUARY 30, 2006.

Taxes & Fees

PROVINCIAL ORDINANCE NO. 187 - 2006

AN ORDINANCE AMENDING ARTICLE II OF PROVINCIAL ORDINANCE NO. 008-1993, AN ORDINANCE LEVYING TAXES, FEES AND CHARGES AND OTHER IMPOSITION IN THE PROVINCE OF AGUSAN DEL NORTE BY PROVIDING A PROVISION ON SURCHARGES AND PENALTIES ON UNPAID TAXES, FEES, OR CHARGES



WHEREAS, under Provincial Ordinance No. 008-1993, entitled, "An Ordinance Levying Taxes, Fees and Charges and Other Imposition in the Province of Agusan del Norte", no provision imposing surcharges and penalties on unpaid taxes, fees, or charges can be found;

WHEREAS, the absence of such provision curtailed the authority of the Provincial Treasurer to impose collection of reasonable surcharges and penalties on long overdue and dormant unpaid taxes, fees, or charges;

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WHEREAS, to effectively maximize the collection of local revenues and to encourage the taxpayers to pay their taxes promptly, there is a need to provide a provision in the province's revenue code that imposes surcharges and penalties on unpaid taxes, fees, or charges.

MASO - KIRHAN 2/21/06

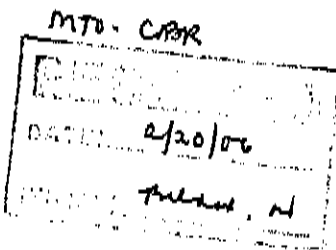
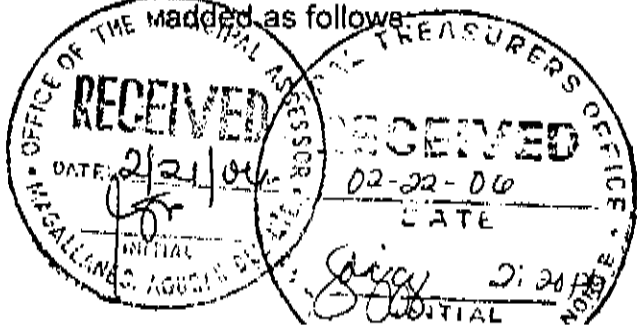
NOW, THEREFORE -

BE IT RESOLVED, by the Sangguniang Panlalawigan of Agusan del Norte, in session assembled, that:

SECTION 1. TITLE - This ordinance shall be known as "An Ordinance Providing Imposition of Surcharges and Penalties on Unpaid Taxes, Fees, or Charges in the Revenue Code of Agusan del Norte".

SECTION 2. AMENDMENTS - Article II, Penal Provisions of Provincial Ordinance No. 008-1993, is hereby amended and an additional provision shall be added as follows:

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ASCC/AGS 2/21/06



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January 30, 2006
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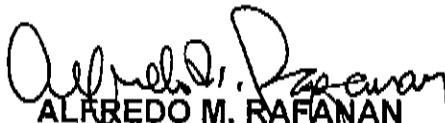
"SECTION 124-A. SURCHARGES AND PENALTIES ON UNPAID TAXES, FEES, OR CHARGES - There shall be imposed a surcharge of twenty-five percent (25%) of the amount of taxes, fees, or charges not paid on time and an interest of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months."

SECTION 3. EFFECTIVITY - This ordinance shall take effect upon approval.

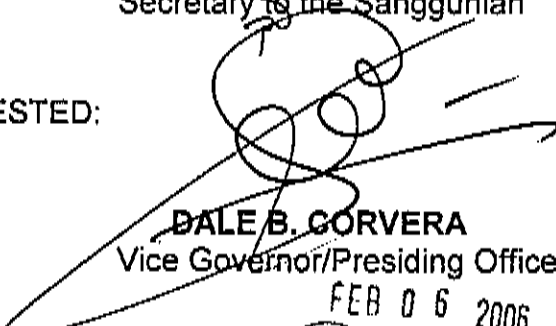
Voting of the ordinance was unanimous.

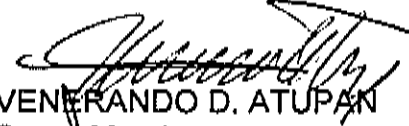
APPROVED	:	
ADOPTED	:	January 30, 2006
AUTHOR	:	Honorable Alan M. Famador
CO-AUTHORS	:	Honorable Rogelio P. Dagani
	:	Honorable Raymundo M. Beluan, Jr.
MOVANT	:	Honorable Rogelio P. Dagani
SECONDEES	:	Honorable Aquino W. Gambe
	:	Honorable Venerando D. Atupan
	:	Honorable Raymundo M. Beluan, Jr.

CERTIFIED CORRECT:


ALFREDO M. RAFANAN
Secretary to the Sanggunian


ATTESTED:


DALE B. CORVERA
Vice Governor/Presiding Officer
FEB 06 2006


VENERANDO D. ATUPAN
Board Member


SADKA G. TOMANENG
Board Member


AQUINO W. GAMBE
Board Member


ARCEDEL T. LIBARIOS
Board Member



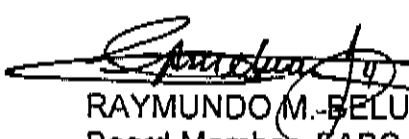
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VIRGILIO R. ESCASINAS, JR.
Board Member


RAYMUNDO M. BELUAN, JR.
Board Member, FABC


MARJORIE C. ROSAL
Board Member, PCL


DHOMER R. AMORA
Board Member, FSK

SUBMITTED TO THE GOVERNOR:

APPROVED:

DATED: FEB 13 2006


ERLPE JOHN M. AMANTE
Provincial Governor

FEB 20 2006
Date Approved

LCM/jean/13thsp74rs'06