Republic of the Philippines Province of Guimaras

OFFICE OF THE 9TH SANGGUNIANG PANLALAWIGAN

San Miguel, Jordan, Guimaras 5045

CERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE HONORAB SANGGUNIANG PANLALAWIGAN, THIS PROVINCE HELD AT THE SP SESSION HALL, 2ND FLOOR, GTIC BUILDING ON MAY 4, 2022.

PRESENT:

Hon. Cyril C. Beltran

SP Member and Majority Floor Leader

Hon. Aurelio G. Tionado

SP Member

Hon. Luben G. Vilches

SP Member

Hon. Diosdado G. Gonzaga

SP Member

Hon. Josefina G. de la Cruz

SP Member

Hon. Rex G. Fernandez Hon. Raymond H. Gavileño

SP Member and Temporary Presiding Officer

Hon. Karren Kaye A. Gadnanan

SP Member

Ex-Officio SP Member (SK Federation President)

OFFICIAL BUSINESS:

Hon. Glicerio G. Edang

Ex-Officio SP Member (LNB Federation President)

ABSENT:

Atty. John Edward G. Gando

Vice Governor

Hon. David G. Gano

SP Member

Hon. Marilou S. Delumpa

Ex-Officio SP Member (PCL Federation President)

ORDINANCE NO. 2022-03

AN ORDINANCE AMENDING SECTION 2A. 02, ARTICLE A, CHAPTER II OF ORDINANCE NO. 9, SERIES OF 2010, OTHERWISE KNOWN AS THE REVENUE CODE OF THE PROVINCE OF GUIMARAS ON THE IMPOSITION OF REAL PROPERTY TAX

Be it enacted by the 9th Sangguniang Panlalawigan in session duly assembled, that:

Section 2A. 02, Article A, Chapter II of Ordinance No. 9, Series of 2010, Otherwise Known as the Revenue Code of the Province of Guimaras is hereby amended to read as follows:

Section 2A.01

xxx xxx xxx

Section 2A.02 Additional Levy on Real Property for the Special Education Fund (SEF). There is hereby levied a one percent (1%) tax on the assessed value of real property which shall be in addition to the basic real property. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

Section 2A.02.01. Incentives for Renewable Energy Projects and Activities.- Pursuant to the provisions of Republic Act 9513 otherwise known as the Renewable Energy Act of 2008, Renewable Energy developers of renewable energy facilities, including hybrid systems, in proportion to and to the extent of the RE component, for both power and non-power applications, as duly certified by the DOE, in consultation with the BOI, shall be entitled to the special realty tax rates on equipment and machinery, as follows:

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- (a) Special Realty Tax Rates on Equipment and Machinery.- Any law to the contrary notwithstanding, realty and other taxes, to include those for Special Education Fund (SEF), on civil works, equipment, machinery, and other improvements of a Registered RE Developer actually and exclusively used for RE facilities shall not exceed one and a half percent (1.5%) of their original cost less accumulated normal depreciation or net book value: Provided, that in case of an integrated resource development and generation facility as provided under Republic Act No. 9136, the real property tax shall only be imposed on the power plant.
- (b) Automatic application of annual depreciation on the machinery and equipment shall be carried out.

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Section 2A.03 xxx xxx

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Section 2. Separability Clause. If any part or provision of this Ordinance shall be declared unconstitutional or unlawful by the court, or suspended or revoked by competent authorities, all other provisions not otherwise affected thereby shall remain valid and effective.

Section 3. Repealing Clause. Any Ordinance contrary or inconsistent with any provisions of this Ordinance is hereby repealed, amended or modified accordingly.

Section 4. Effectivity. This Ordinance shall take effect fifteen (15) days after its publication in a newspaper of local circulation.

ENACTED this 4th day of May 2022.

I hereby attest to the correctness of the foregoing ordinance which was duly enacted by the 9th Sangguniang Panlalawigan of the Province of Guimaras during its regular session on May 4, 2022.

LORENA MINIERVA-ITUCAS

Secretary to the Sangguniang Panlalawigan

We Concur:

CYRIL C. BELTRAN SP Member

LUBEN G. VILCHES
SP Member

AURELIO G. TIONADO

SP Member

DIOSDADO G. GONZAGA

SP Member

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KARREN KAYEA. GADNANAN Ex-Officio SP Member

SK Federation President

Certified Correct:

REX G. FERNANDEZ

SP Member

Temporary Presiding Officer

Approved:

SAMUEL T. GUMARIN, MD, MPH

Governor