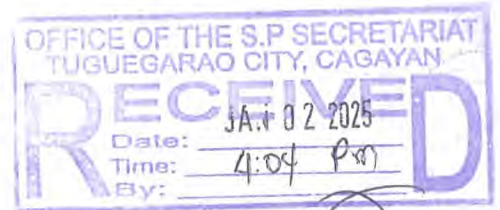




Republic of the Philippines  
Province of Cagayan  
TUGUEGARAO CITY

Phone number: 0953-588-3721 | email address: [cmotuguegaraocity@gmail.com](mailto:cmotuguegaraocity@gmail.com)



**OFFICE OF THE CITY MAYOR**

02 January 2025

**THE PRESIDING OFFICER AND MEMBERS**

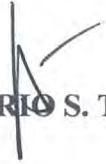
Sangguniang Panlungsod  
This City

Dear *Presiding Officer and Members of the Sanggunian*:

Herewith is the Payment of Franchise Tax Concerns of RBC Cable Master System, for your information and appropriate action.

Thank you!

In the name of public service,

  
**MAILA ROSARIO S. TING-QUE**  
City Mayor

*Copy furnished:*

- City Legal Office
- RBC Cable Master System
- City Treasurer's Office
- BPLO





Republic of the Philippines  
Province of Cagayan  
Tuguegarao City  
**CITY LEGAL OFFICE**  
2<sup>nd</sup> Floor, Tuguegarao City Hall, Carig Sur,  
Tuguegarao City Cagayan 3500  
Email: citylegal.tug@gmail.com



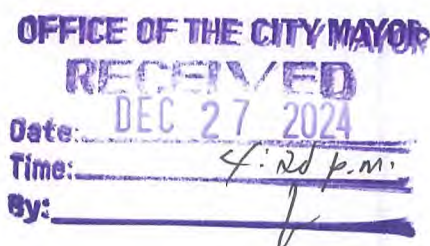
**LETTER-RECOMMENDATION**

**TO:** HON. MAILA ROSARIO S. TING-QUE  
City Mayor  
Tuguegarao City, Cagayan

**FROM:** ATTY. RODERICK S. IQUIN  
City Legal Officer  
City Legal Office, Tuguegarao City, Cagayan

**SUBJECT:** Payment of Franchise Tax Concerns of RBC Cable Master System

**DATE:** December 27, 2024



*Dear Honorable Mayor Ting-Que.:*

Greetings!

This is in reference to the letter-proposal submitted by Mr. Reynaldo B. Cinense, proprietor of RBC Cable Master System, which your office received on December 19, 2024, and subsequently forwarded to the City Legal Office on December 20, 2024, for recommendation.

Mr. Cinense seeks the Local Government's consideration regarding the pending application for a local franchise of RBC Cable Master System. The request further appeals for the condonation of interests and surcharges imposed by the City Treasurer's Office and proposes that payment of the outstanding Local Franchise Tax be made in twelve (12) equal monthly installments beginning January 2025.

*Note: I am attaching a copy of the letter-proposal of Mr. Cinense for your perusal.*

Pursuant to **Section 458(a)(2)(ii) of the Local Government Code of 1991**, the Sangguniang Panlungsod has the authority to grant tax exemptions, incentives, or reliefs, *to wit:*

**SECTION. 458. - Powers, Duties, Functions and Compensation.** - (a) The Sangguniang Panlungsod, as the legislative body of the city, shall enact ordinances, approve resolutions and appropriate funds for the general welfare of the city and its inhabitants pursuant to section 16 of this Code and in the proper exercise of the corporate powers of the city as provided for under section 22 of this Code, and shall:

(2) Generate and maximize the use of resources and revenues for the development plans, program objectives and priorities of the city as provided for under section 18 of this Code, with particular attention to agro-industrial development and citywide growth and progress, and relative thereto, shall:





XXX

(ii) Subject to the provisions of Book II of this Code and applicable laws and upon the majority vote of all the members of the Sangguniang Panlungsod, *enact ordinances levying taxes, fees and charges, prescribing the rates thereof for general and specific purposes, and granting tax exemptions, incentives or reliefs;*

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In light of the foregoing, we recommend that the request of RBC Cable Master System be forwarded to the Ninth City Council for deliberation and consideration.

It is further recommended that:

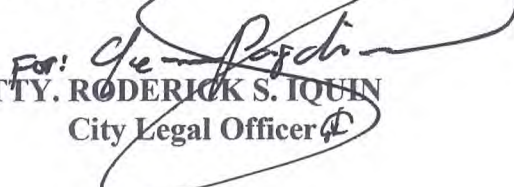
1. The City Treasurer be present during the deliberations to provide guidance and ensure the imposition of the condition that failure to pay one (1) monthly installment will result in the automatic reinstatement of the surcharges and interests previously condoned, should the Council grant the request;
2. The Office-in-Charge of the Business Permits and Licensing Office (BPLO) should also be present during the deliberation to address concerns related to the franchise application process; and
3. RBC Cable Master System be required to submit an undertaking before the BPLO stating that no further action shall be instituted against the Tuguegarao City Government in relation to its prior petition for nullity of tax assessment.

This recommendation aims to balance the City Government's responsibility to generate revenue with its commitment to supporting local businesses, consistent with the development plans and objectives of Tuguegarao City.

This letter is provided for your guidance, and we remain available for any further clarification or assistance you may require.

Thank you!

Very truly yours,

  
ATTY. RODERICK S. IQUIN  
City Legal Officer



December 19, 2024

HON. MAILA TING QUE  
City Mayor  
Tuguegarao city, Cagayan

OFFICE OF THE CITY MAYOR

RECEIVED

Date: DEC 19 2024  
Time: 4:21 PM  
By: [Signature]

Dear Madam Mayor,

**Subject: Proposal for Resolution of Franchise Tax concerns**

**Warm greetings and a Merry Christmas**

This is to formally inform your good office that RBC Cable Master system has decided to withdraw the case previously filed against the City of Tuguegarao regarding the imposition of franchise taxes. While RBC Cable maintains its belief that under the exclusive regulatory purview of the National Telecommunication Commission (NTC), our Cable Operations are not subject to local franchise taxes.

Nevertheless, to foster a constructive and mutually beneficial relationship with the city, RBC Cable Master Systems proposes a resolution based on compromise. We are willing to pay the assessed franchise tax and appeal for the condonation of all interests and surcharges. Furthermore, we kindly request that payment be allowed in twelve (12) equal monthly installments, beginning January 2025. Our position of seeking an appeal was due to the services being rendered during the Pandemic where we attended a zoom meeting with the City Council urging us to be kind enough not to perform disconnections as our Cable tv and Internet Broadband service were one of the reasons to hold the residents to stay home and be safe which we adhered despite hardships.

Furthermore, we seek the City's consideration of granting RBC Cable master systems pending application for a local Franchise before the City Council. This would provide a clear and legally sound framework for future tax obligations, while underscoring our long-term commitment to serving the residents of Tuguegarao city. RBC Cable takes great pride in our contribution to the City's communication infrastructure, particularly through the provision of a reliable Cable Tv and Internet Broadband services that greatly benefit the community.

We believe that this proposal represents a fair and practical solution, enabling us to continue delivering vital services to our subscribers while fostering a strong and productive partnership with the city government.

We look forward to your favorable response and the opportunity to resolve this matter amicably for the benefit of all stakeholders.

Thank you very much for your kind attention. Wishing you a blessed Christmas and a Prosperous New Year.

Sincerely,

[Signature]  
Reynaldo B. Cinense  
Proprietor RBC Cable



RBC CABLE MASTER SYSTEM

19 Luna St., Tuguegarao City, Cagayan  
Tel. Nos. (078) 844- 3635, 09175505009