



Republic of the Philippines
PROVINCE OF CAGAYAN
Tuguegarao City
NINTH CITY COUNCIL



EXCERPTS FROM THE MINUTES OF THE 133rd REGULAR SESSION OF THE NINTH CITY
COUNCIL OF TUGUEGARAO CITY, CAGAYAN HELD ON APRIL 15, 2025
(TUESDAY), 9:00 A.M., AT THE SANGGUNIAN PANLUNGSOD SESSION HALL

PRESENT:

Hon. Bienvenido C. De Guzman II	City Vice Mayor, Presiding Officer
Hon. Mark Angelo B. Dayag	Sangguniang Panlungsod Member
Hon. Ronaldo S. Ortiz	-do-
Hon. Mary Marjorie P. Martin-Chan	-do-
Hon. Imogen Claire M. Callangan	-do-
Hon. Gilbert S. Labang	-do-
Hon. Jude T. Bayona	-do-
Hon. Arnel T. Arugay	-do-
Hon. Grace B. Arago	-do-
Hon. Tirso V. Mangada	-do-
Hon. Restituto C. Ramirez	Ex Officio Member
Hon. Cerene Pearl T. Quilang	-do-

ABSENT:

Hon. Maria Rosario B. Soriano	Sangguniang Panlungsod Member
Hon. Karina S. Gauani-Viernes	-do-
Hon. Marc Aldous C. Baccay	-do- (on Sick Leave)

CITY ORDINANCE NO. 14-09-2025

**AN ORDINANCE GRANTING CONDONATION ON THE
PENALTIES/INTERESTS/SURCHARGES OF THE UNPAID TAXES OF
RBC CABLE MASTER SYSTEM INCURRED FROM 2007 TO MARCH 2025 AS
DETERMINED BY THE CITY TREASURER'S OFFICE**

WHEREAS, the RBC Cable Master System is the primary provider of cable television network in the City since the grant of their Municipal Franchise in 1994;

WHEREAS, the RBC Cable Master System failed to renew their franchise which expired on 2019 primarily because of the pandemic;

WHEREAS, the RBC Cable Master System has filed a Case for Nullity of Tax Assessment against the City Government, before the Regional Trial Court in Tuguegarao City, on the belief that they are not liable to pay for the Franchise Taxes being charged by the City Government upon them;

WHEREAS, in view of their intention to renew their franchise and to pay their tax dues to the City Government, they have manifested the withdrawal of the case for Nullity of Tax Assessment that they have filed against the City Government;

WHEREAS, on September 25, 2024, the Regional Trial Court Branch 10 issued an order granting the dismissal of the case filed by the RBC Cable Master System against the City Government for Nullity of Tax Assessment without prejudice;

WHEREAS, after a series of meetings and deliberations with the RBC, the City Treasurer and the City Legal Officer, they have agreed on the waiver of the penalties, interests and surcharges of the RBC Cable Master System and have recommended to the City Council for the waiver of the said penalties, interests and surcharges;

WHEREAS, Section 458(a)(2)(ii) of Republic Act 7160, otherwise known as the Local Government Code of 1991, empowers the Sangguniang Panlungsod, upon majority vote of all the members, to enact ordinances granting tax exemptions, incentives or reliefs;

WHEREAS, in granting the waiver of the Penalties, Surcharges and Interests due to the RBC Cable Master System, the City Council has taken into consideration their contribution to our city, such that during the pandemic, no disconnections were enforced on their subscribers despite their non- payment of monthly dues;

NOW, THEREFORE, be it **ORDAINED** by the Sangguniang Panlungsod, in session assembled, to enact:

SECTION 1. TITLE. This Ordinance shall be known as, “***AN ORDINANCE GRANTING CONDONATION ON THE PENALTIES/INTERESTS/SURCHARGES OF THE UNPAID TAXES OF RBC CABLE MASTER SYSTEM INCURRED FROM 2007 TO MARCH 2025 AS DETERMINED BY THE CITY TREASURER’S OFFICE.***”

SECTION 2. LIABILITY OF RBC CABLE MASTER SYSTEM. The total tax due of the RBC Cable Master System from year 2007 to March, 2025 shall be determined by the City Treasurer’s Office.

The obligation of the RBC Cable Master System to pay for franchise tax is separate and distinct from their obligation to pay their Franchise Fee with the City Government.

SECTION 3. WAIVER/ CONDONATION OF SURCHARGES, INTEREST AND PENALTIES OF RBC CABLE MASTER SYSTEM. Based on the agreement of the RBC Cable Master System with the City Treasurer and the City Legal Officer and upon their recommendation to the City Council, the total surcharges and interest incurred by the RBC Cable Master System as to be determined by the City Treasurer’s Office shall be waived.

Only the tax due as to be determined by the City Treasurer’s Office is demandable from RBC Cable Master System.

SECTION 4. PAYMENT. Based on the agreement of the RBC Cable Master with the City Treasurer and the City Legal Officer and upon their recommendation to the City Council, the RBC Cable Master System shall pay their Tax Due as to be determined by the City Treasurer’s Office into ten monthly installments or starting on March, 2025 until December, 2025.

SECTION 5. TERMS AND CONDITIONS. The monthly payment of RBC Cable Master System shall be made through checks payable to the Tuguegarao City Government. In the event that the check issued by RBC Cable Master System will be returned on the basis of insufficiency of funds, it will be a ground for the revocation of their franchise.

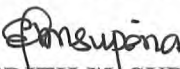

SECTION 6. SEPARABILITY CLAUSE. In case any provision of this ordinance is declared null and void by competent court, such shall not affect the remaining provisions.

SECTION 7. REPEALING CLAUSE. Any and all resolutions or ordinances or parts thereof not consistent with the provisions of this ordinance are hereby repealed.

SECTION 8. EFFECTIVITY CLAUSE. This Ordinance shall take effect ten (10) days after a copy thereof is posted within the vicinity of the City Government and on conspicuous places.

X-X-X

I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING:


EDITH M. SUPEÑA
Supervising Administrative Officer 

ATTESTED:

HON. BIENVENIDO C. DE GUZMAN II

City Vice Mayor/Presiding Officer

Date: APR 21 2025

APPROVED:

HON. MAILA ROSARIO S. TING-QUE

City Mayor

Date: _____

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PROVINCE OF CAGAYAN
Tuguegarao City

OFFICE OF THE SECRETARY TO THE SANGGUNIAN


CITY ORDINANCE NO. 14-09-2025

**AN ORDINANCE GRANTING CONDONATION ON THE
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RBC CABLE MASTER SYSTEM INCURRED FROM 2007 TO MARCH
2025 AS DETERMINED BY THE CITY TREASURER'S OFFICE**

This City Ordinance was forwarded to the Office of the City Mayor on April 21, 2025 and was returned **UNSIGNED** on May 5, 2025. Relative to this, Section 54(b) of the Local Government Code states that:

“SECTION 54. Approval of Ordinances. - (a) Every ordinance enacted by the Sangguniang Panlalawigan, Sangguniang Panlungsod, or Sangguniang bayan shall be presented to the provincial governor or city or municipal mayor, as the case may be. If the local chief executive concerned approves the same, he shall affix his signature on each and every page thereof; otherwise, he shall veto it and return the same with his objections to the Sanggunian, which may proceed to reconsider the same. The Sanggunian concerned may override the veto of the local chief executive by two-thirds (2/3) vote of all its members, thereby making the ordinance or resolution effective for all legal intents and purposes.

(b) The veto shall be communicated by the local chief executive concerned to the Sanggunian within fifteen (15) days in the case of a province, and ten (10) days in the case of a city or a municipality; otherwise, the ordinance shall be deemed approved as if he had signed it.”


JOEL JOSEPH L. EGIPTO, Ph.D.
Secretary to the Sanggunian
Date: 05/05/2025