



District I:

**ABSENT**

HON. AVELINO B. SOLIS  
City Councilor

HON. EDWIN G. GAWARAN  
City Councilor

HON. MIGUEL N. BAUTISTA  
City Councilor

HON. ROWENA BAUTISTA-MENDIOLA  
City Councilor

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HON. VENUS D. DE CASTRO  
City Councilor

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City Councilor

HON. ROBERT R. JAVIER  
City Councilor

HON. VICTORIO L. GUERRERO, JR.  
City Councilor - ABC Pres.

Attested by:

ATTY. KHALID A. ATEGA, JR.  
Sangguniang Panlungsod Secretary

Certified by:

HON. CATHERINE S. EVARISTO  
City Vice Mayor/Presiding Officer

Approved by:

HON. STRIKE B. REVILLA  
City Mayor

Republic of the Philippines

Province of Cavite

City of Bacoor

CITY OF BACOR, CAVITE  
OFFICE OF THE MAYOR

RECEIVED BY:

CARMELITA D. PENEQUIT

DATE: 6/15/2016

## OFFICE OF THE SANGGUNIANG PANLUNGSOD

### CITY ORDINANCE NO.CO 20A-2016 Series of 2016

AN ORDINANCE AUTHORIZING THE CITY TREASURER TO ENTER INTO COMPROMISE AGREEMENTS WITH REAL PROPERTY OWNERS WITH UNPAID REAL PROPERTY TAXES SUBJECT TO CERTAIN TERMS AND CONDITIONS, APPROVING ALL PROMISSORY NOTES EXECUTED BY DELINQUENT REAL PROPERTY TAXPAYERS IN FAVOR OF THE CITY GOVERNMENT PRIOR TO 2 MARCH 2016, AND IMPOSING STRICTER FISCAL CONTROL MEASURES TO PREVENT VARIOUS MALPRACTICES.

Authored by: Hon. Reynaldo D. Palabrica

Sponsored by: Hon. Miguel N. Bautista, Hon. Venus De Castro, Hon. Bayani M. De Leon, Hon. Leandro A. De Leon, Hon. Reynaldo M. Fabian, Hon. Edwin G. Gawaran, Hon. Victorio L. Guerrero, Jr. Hon. Hernando C. Gutierrez, Hon. Roberto R. Javier, Hon. Rowena Bautista-Mendiola, Hon. Gaudencio P. Nolasco, and Hon. Reynaldo D. Palabrica

Upon motion of Hon. Reynaldo D. Palabrica, unanimously seconded by all members of the Sangguniang Panlungsod, **BE IT ORDAINED** by the Sangguniang Panlungsod of the City of Bacoor in regular session duly assembled THAT:

**Section 1. Short Title.** This Ordinance shall also be known and cited to as "**The Real Property Tax Compromise Ordinance of 2016**".

**Section 2. City Government Policy.** It shall be the policy of the City of Bacoor to give delinquent real property taxpayers the opportunity to settle their indebtedness to the city government by way of compromise, provide a uniform set of terms and conditions that would apply to all real property taxpayers who are similarly situated, and impose tighter fiscal control mechanisms to ensure that all real property taxes collected by the Office of the City Treasurer by virtue of this Ordinance are properly accounted for.



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Sangguniang Panlungsod Secretary

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**Section 3. Grant of Power to Compromise.** The City Treasurer is hereby granted the power to enter into compromise agreements with any real property owner, or his duly authorized representative/s, who has delinquent real property taxes owed to the city government. The said power shall be solely exercised by the City Treasurer without need of prior approval by the Sangguniang Panlungsod. **Provided,** the exercise of the said power shall be in strict compliance with the various provisions of this Ordinance. **Provided that,** any compromise agreement entered into by the City Treasurer in violation of any provision of this Ordinance is hereby declared void and shall not be binding upon the city government.

**Section 4. Conditions for the Exercise of the Power to Compromise.** The power to enter into a compromise agreement with any real property owner with unpaid real property taxes shall only be exercised by the City Treasurer under the following conditions:

4.1. The City Treasurer shall only enter into a Compromise Agreement for and on behalf of the city government where there exists serious doubts that the real property owner is capable of paying the delinquent real property taxes such as when the taxpayer has applied for insolvency, is the subject of insolvency proceedings, or when the taxpayer is jobless or has suffered serious business reversals that diminished his capacity to pay his delinquent taxes.

**Provided,** that the City Treasurer shall require the taxpayer to submit a dated letter requesting for settlement of unpaid taxes and stating the reasons for such request originally signed by the taxpayer before he can exercise the power to compromise.

4.2. The City Treasurer shall only enter into a compromise agreement with real property owners who agree to the following conditions in writing:

- a) The taxpayer shall pay a downpayment of not less than thirty (30) percent of the total unpaid real property taxes in cash or by means of manager's check or cashier's check payable in favor of the city government. The said amount shall be paid on the date of execution of the Compromise Agreement. **Provided that,** the City Treasurer shall not accept any post-dated checks in payment of any real property tax regardless if it is delinquent or not;
- b) The remaining balance of the unpaid real property taxes shall be paid in not more than twelve (12) equal



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monthly installments, or less. Such payments shall either be in cash or by way of manager's check or cashier's check payable in favor of the city government;

- c) The taxpayer shall also pay all interests due on his unpaid real property taxes within the same twelve-month period;
- d) The taxpayer shall not be given any reduction in the various penalties due on the delinquent taxes; and
- e) All interests due shall be paid in cash or by way of manager's check or cashier's check payable in favor of the city government; and
- f) The tax relief provided herein may be availed of by qualified delinquent taxpayers anytime.

**Section 5. Rules on the Validity of the Compromise Agreement.** The taxpayer must strictly comply with the following rules in order to make the Compromise Agreement valid:

5.1. The taxpayer shall be required to sign the Compromise Agreement and to warrant that he is legally capacitated to enter into such an agreement. The said agreement shall be duly notarized before it can be considered binding upon the city government;

5.2. The taxpayer shall have the Compromise Agreement notarized, at his own expense, within two (2) business days after the instrument was signed by the City Treasurer; and

5.3. The taxpayer shall submit one (1) original copy of the Compromise Agreement with the Office of the City Treasurer together with a photocopy of the official receipt issued by the notary public who notarized the agreement within two (2) business days after the date of notarization of the said instrument. **Provided,** that if the second business day falls on a weekend, a holiday, or on a day when office work at the Bacoor City Hall has been suspended on account of a natural or man-made calamity-- the taxpayer is hereby allowed to submit the original copy of the notarized instrument on the next business day; and

5.4. The Compromise Agreement must contain the following provisions:



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"COMPROMISE AGREEMENT"

KNOW ALL MEN BY THESE PRESENTS:

This COMPROMISE AGREEMENT is entered into by and between \_\_\_\_\_ in his/her capacity as City Treasurer of Bacoor City, Cavite Philippines to be known as the FIRST PARTY and \_\_\_\_\_, Filipino, of legal age, residing at \_\_\_\_\_ herein referred to as the SECOND PARTY.

WITNESSETH:

The FIRST PARTY is the City Treasurer of Bacoor City, Cavite whose office address is located at Bacoor Government Center, Bacoor Blvd., Barangay Bayanan, City of Bacoor, Cavite.

The SECOND PARTY is/are the owner/s of a real property/ies situated at Barangay \_\_\_\_\_, Bacoor City, Cavite, that are more particularly described as follows:

C.T. No.	TAX DEC. No.	Lot No. Location	Assessed Value
_____	_____	_____	_____
_____	_____	_____	_____

The SECOND PARTY voluntarily agreed to pay \_\_\_\_% of the total delinquent taxes due on the above-described property/properties equivalent to PhP \_\_\_\_\_.00 upon the execution of this agreement and the remaining balance in installment of equal amount within a period of \_\_\_\_\_ (\_\_\_\_) months from the date of this agreement without necessity of demand, to the FIRST PARTY, in the following manner:

TERM	MONTH	AMOUNT
1 <sup>st</sup> installment		
2 <sup>nd</sup> installment		
3 <sup>rd</sup> installment		
4 <sup>th</sup> installment		
5 <sup>th</sup> installment		
6 <sup>th</sup> installment		
7 <sup>th</sup> installment		
8 <sup>th</sup> installment		
9 <sup>th</sup> installment		
10 <sup>th</sup> installment		
11 <sup>th</sup> installment		
12 <sup>th</sup> installment		

That in case of default by the SECOND PARTY in settling in full the obligation within the stipulated period, the FIRST PARTY shall have the right over the above described property/properties, together with all the existing improvements thereon, to sell at public auction in accordance with the provisions of R.A. 7160.



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AFFIANT

SUBSCRIBED AND SWORN to before this \_\_\_\_\_ day of \_\_\_\_\_,  
Affiant exhibiting his/her \_\_\_\_\_ ID No. \_\_\_\_\_ issued at  
\_\_\_\_\_ on \_\_\_\_\_ as his competent proof of  
identity.

Notary Public

Doc No. :

Page No. :

Book No. :

Series of \_\_\_\_\_."

**Section 6. Power of Validation of the City Treasurer.**

The City Treasurer, or his duly authorized representative, shall have the power to validate if the notary public who notarized the Compromise Agreement issued an official receipt in favor of the taxpayer and if the said instrument was duly recorded in his/her notarial register in compliance with the pertinent provisions of the 2004 Rules on Notarial Practice (A.M. No. 02-8-13-SC) and the various Supreme Court Circulars implementing the said Rules.

The failure of the taxpayer to submit to the City Treasurer copies of the said official receipt and of a certification from the Notarial Section of the Regional Trial Court of Bacoor City, Cavite evidencing compliance by the notary public with the said Rules within seven (7) business days from the taxpayer's receipt of a written notice to submit the said documents with no justifiable reason shall automatically invalidate the Compromise Agreement.

**Provided that:** The City Treasurer may only exercise the power to validate mentioned above within five (5) business days after a copy of the notarized Compromise Agreement has been submitted to his office. The failure of the City Treasurer to exercise the said power within the said five-day period shall be deemed a waiver of the exercise of the said power and shall render the Compromise Agreement binding upon the city government.

**Section 7. Duty of the City Treasurer to Notify Taxpayer.** After exercising the powers granted to him under the previous section, the City Treasurer shall inform the taxpayer in writing that he violated Section 5, a description of the violations committed, and that the taxpayer is being given five (5) business days within which to remedy the violations stated above.



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**Section 8. Effect of Taxpayer's Failure or Refusal to Remedy Violations.** The failure or refusal of the taxpayer to remedy the various violations of Section 5 within the five-day period mentioned above shall invalidate the Compromise Agreement in which case, the taxpayer shall be required to execute another Compromise Agreement subject to the same terms and conditions mentioned above. Otherwise, the City Treasurer shall have no other option but to enforce the collection of the delinquent taxes by means of administrative action through levy of the real property subject of the unpaid tax/es pursuant to Section 256 of Republic Act No. 7160 and Section 22 of City Ordinance No. 2013-060-S-2013 (also known as the "2013 Revenue Code of the City of Bacoor").

**Section 9. Approval of all Promissory Notes.** All promissory notes executed by delinquent real property taxpayers in favor of the city government prior to 2 March 2016 are hereby approved.

**Section 10. Effect of Failure to Honor Promise to Pay; Effect of Violation of Compromise Agreement.** The real property of any taxpayer who fails to pay his delinquent taxes in accordance with any of the terms mentioned in the promissory notes or in violation of the compromise agreement mentioned above shall be levied by the City Treasurer by means of administrative action and judicial action. The failure of the taxpayer to pay the taxes due within ten (10) business days after his receipt of a written notice of default from the City Treasurer shall result in sending of a notice of levy against him by the City Treasurer and the institution of judicial action against him by the City Legal Officer in the proper court of law. The administrative and judicial action shall be commenced by the City Treasurer and the City Legal Officer ten (10) business days after the written notice of default has been received by the taxpayer.

**Section 11. Same Day Remittance of Tax Payments.** All taxes paid under this Ordinance, and all other taxes collected by the Office of the City Treasurer, shall be remitted and reported on the same day that the collection was made. The non-remittance and non-reporting of taxes collected on the same day that they were collected shall not be allowed under any circumstances.

**Section 12. Rules on Interpretation.** In case a conflict in the interpretation hereof arises between the English version of this ordinance and its Filipino translation, the provisions of this ordinance appearing in English shall prevail.

The following rules shall be observed in the interpretation of this ordinance:



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12.1. Words used in singular also include the plural.  
The reverse is also true;

12.2. Words used in the present tense shall also include the past tense. The reverse is also true;

12.3. The words "must", "shall", "will" and "may not" as used in this ordinance are mandatory;

12.4. The word "may" is permissive while "should" is advisory and not mandatory or required;

12.5. When used with numbers, "Up to X," "not more than X" and "a maximum of X" all include X;

12.6. Words or phrases not defined herein shall be interpreted in the context it was used in this ordinance and in consideration of the reason/s why the Sangguniang Panlungsod used the said terms;

12.7. In interpreting words and phrases not defined herein, the meaning of the said terms as popularly understood at the time the ordinance was approved shall be used;

12.8. Any word, phrase, or term not enumerated above but used in this ordinance shall be interpreted by taking into account the context in which it was used, its meaning as popularly understood, or its definition in either Black's Law Dictionary or in the 2015 edition of Merriam -Webster Dictionary; and

12.9. Unless otherwise specified, any reference to the male gender in any provision of this ordinance shall also include the female gender and vice versa.

**Section 13. Date of Effectivity.** This Ordinance shall take effect immediately after it has been published at least once in a newspaper of general circulation and after the Sangguniang Panlalawigan of the Province of Cavite has approved it.

**Section 14. Automatic Review.** The Sangguniang Panlungsod shall automatically review this Ordinance once every three (3) years after its approval or whenever the need for such review arises.

**Section 15. Administrative Liability.** All city employees and officials who violate any provision of this Ordinance shall be held administratively liable in accordance with pertinent civil service rules and regulations.



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**Section 16. Repeal Clause.** All ordinances, resolutions, or executive orders in conflict with the provisions of this Ordinance are hereby repealed, amended, or modified accordingly.

**Section 17. Separability Clause.** Any provision of this Ordinance nullified by any court of law shall not affect the validity of the remaining provisions hereof that are not affected by the said judicial declaration.

**ORDAINED** by Sangguniang Panlungsod of Bacoor, Province, Cavite this 28<sup>th</sup> day of March 2016 in the City of Bacoor, Cavite.

I hereby certify that the foregoing Ordinance was approved in accordance with law and that the contents hereof are true and correct.

Certified by:

HON. CATHERINE S. EVARISTO  
City Vice Mayor/Presiding Officer

Attested by:

ATTY. KHALID A. ATEGA JR.  
Secretary to the Sangguniang Panlungsod

Approved by:

HON. STRIKE B. REVILLA  
City Mayor

Date of Approval: \_\_\_\_\_ 2016