Republic of the Philippines  
CITY OF BACOOR  
Province of Cavite  

OFFICE OF THE SANGGUNIANG PANLUNGSOD  

PRESENT:  
HON. CATHERINE S. EVARISTO  
--------- City Vice Mayor/Presiding Officer  

DISTRICT I  
HON. EDWIN G. GAWARAN  
--------- City Councilor  
HON. MIGUEL N. BAUTISTA  
--------- City Councilor  
HON. ROWENA BAUTISTA-MENDIOLA  
--------- City Councilor  
HON. VENUS D. DE CASTRO  
--------- City Councilor  

DISTRICT II  
HON. REYNALDO D. PALABRICA  
--------- City Councilor  
HON. HERNANDO C. GUTIERREZ  
--------- City Councilor  
HON. GAUDENCIO P. NOLASCO  
--------- City Councilor  
HON. BAYANI M. DE LEON  
--------- City Councilor  
HON. LEANDRO A. DE LEON  
--------- City Councilor  
HON. ROBERTO R. JAVIER  
--------- City Councilor  
HON. VICTORIO L. GUERRERO, JR.  
--------- City Councilor (ABC-Pres.)  

ABSENT:  
HON. AVELINO B. SOLIS  
--------- City Councilor  
HON. REYNALDO M. FABIAN  
--------- City Councilor  

CITY ORDINANCE NO. 2014-027  
Series of 2014  

AN ORDINANCE EXEMPTING THE LOCAL GOVERNMENT OF THE CITY OF BACOOR, CAVITE FROM PAYING REAL PROPERTY TAXES ON ALL REAL PROPERTIES IT OWN OR THAT WERE DONATED THERETO PURSUANT TO SECTION 234 OF REPUBLIC ACT NO. 7160 ALSO KNOWN AS THE "LOCAL GOVERNMENT CODE OF 1991".  

Sponsored by: Hon. Reynaldo D. Palabrica  


WHEREAS, Section 234 of Republic Act No. 7160 provides that:  
"SEC. 234. Exemptions from Real Property Tax. - The following are exempted from payment of the real property tax:


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OFFICE OF THE SANGGUNIANG PANLUNGSOD

(a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;

(b) Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, nonprofit or religious cemeteries and all lands, buildings, and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;

(c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or -controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;

(d) All real property owned by duly registered cooperatives as provided for under R. A. No. 6938; and

(e) Machinery and equipment used for pollution control and environmental protection. Except as provided herein, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or -controlled corporations are hereby withdrawn upon the effectivity of this Code. “

(Emphasis supplied)

WHEREAS, the local government of the City of Bacoor currently owns several parcels of land which it acquired either through purchase, expropriation, or donation.

WHEREAS, in view of the explicit provisions of Section 234 of the Local Government Code, there is a need for the Sangguniang Panlungsod of the City of Bacoor to pass an ordinance exempting the city government from paying real property taxes on the real properties it currently owns.

NOW THEREFORE, be it ordained by the Sangguniang Panlungsod in regular session assembled THAT:

Section 1. The local government of the City of Bacoor is hereby exempted from payment of real property taxes on all real properties it own, or which were donated to it, except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person.

Section 2. The said exemption covers all unpaid taxes due on the said properties at the time of the date of effectivity of this Ordinance.

Section 3. Let copies of this Ordinance be distributed to all the departments and units of the city government.

Section 4. This Ordinance shall take effect immediately after its publication in a newspaper of general circulation and its posting in at least three conspicuous places.
Republic of the Philippines
CITY OF BACOOR
Province of Cavite

OFFICE OF THE SANGGUNIANG PANLUNGSOD
within the City of Bacoor.

UNANIMOUSLY ENACTED this 14th day of April 2014 at Bacoor City, Cavite during the regular session of the Sangguniang Panlungsod of Bacoor City, Cavite.

I hereby certify that (a) the foregoing Ordinance was duly approved in accordance with law and (b) all its contents are true and correct.

Certified by:

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

Attested by:

ATTY. KHALID A. ATEGA JR.
Sangguniang Panlungsod Secretary

Approved by:

HON. STRIKE B. REVILLA, PhD
City Mayor

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