

COMMITTEE/S		COMMITTEE/S TITLE OF PROPOSED MEASURE	
Committee on Finance, Budget and Appropriation			
V E N U E	Special Session, Session Hall, Sangguniang Panlungsod, Bacoor City, Cavite	PAYING PROPERTY TAXES ON CERTAIN PARCELS OF LAND SITUATED AT BARANGAY MOLINO IV, BACOOR CITY, CAVITE	D A T March 1, 2023 E 10:00 A.M. / T I M E

COMMITTEE REPORT NO. FBA-116-2023

Referred to this Committee on the 32nd Regular Session is the above-captioned subject matter for appropriate action and recommendation.

The request for exemption from the payment of Real Property Tax was concluded in the compromise settlement between the City Government of Bacoor, the Household Development Corporation (HDC) and Spouses Almirez.

The Household Development Corporation (HDC), as part of its development of the Springville Executive Subdivision, Bacoor City, turned-over to the City Government of Bacoor a parcel of land more particularly described under a transfer cetificate of title registered in the name of Bacoor City.

It appears however that the contractor, who won the bidding for the construction of new barangay hall of Barangay Molino 4, inadvertently constructed the structures on the lot owned by Spouses Almirez and registered in their names under Transfer Certificate of Title No.1113082 of the Register of Deeds of Cavite Province.



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Upon discovery of said inadvertence, to avoid court litigations and to compensate Spouses Almirez, the city government requested HDC to turn-over to the spouses a parcel of land which is among the open spaces that are supposed to be turned-over by the HDC to the city government.

HDC and Spouses Almirez accepted the settlement offered by the city government. However, Spouses Almirez made a request that they be exempted from the payment of real property tax for the lot covered by Transfer Certificate of Title No. 1113082 registered in their name as the subject property is now in the possession of the city government. Likewise, HDC also requested that they too be granted the same relief and be exempted from the payment of real property tax involving the other lots to be turned-over to the city government as part of the compromise settlement.

Hence, the Office of the City Mayor requested this august Body for the approval of a city ordinance exempting the HDC and Spouses Almirez from the payment of real property tax up to the current year 2023.

The particular lots to be exempted from the payment of real property tax are as follows:

No.	Block	.Lot	Title No	Registered Owner	New Tax Dec.	Area	Area (LGU)
1	5A	10	T-725521	HDC	19-238- 0066- 18395	99	7
2	5A	11	T-725522	HDC	19-238- 0066- 18696	110	73
3	5A	12	T-725523	HDC	On going revision	166	166
4	5A	13	T-725524	HDC	19-238- 0066- 17638	69	69
5	5A	14	T-725525	HDC	On going revision	3	3
6	5B	14	T-725526	HDC	On going revision	27	27
7	1	2	T-725402	HDC	19-238- 0066- 18358	126	7



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8	1	3	T-725403	HDC	19-238- 0066- 18359	154	134
9	1	4	T-1113082	Spouse Almirez	19-238- 0066- 01295	154	154
10	1	29	T-72523	HDC	19-238- 0066- 18367	24	24
11	18	2	T-725703	HDC	19-238- 0066- 18460	2,098	865
12		6951-F	T-704547	HDC	19-238- 0066- 17687	5,773	131
	TOTAL				-		1,660

A committee hearing was conducted on the subject matter and was attended by the concerned city officials as resource persons. During the deliberations, the Honorable Members of the Committee was convinced and agreed that the exchange of properties between the City Government of Bacoor and Spouses Almirez is reasonable and that the grant of exemption from the payment of real property tax is justifiable, as the same tax relief could be accorded with HDC.

It may be noted that the authority of the local government unit (LGUs) to grant exemption from the payment of real property tax and other taxes which may deemed necessary is expressly provided under Section 192, Chapter V of Republic Act No. 7160 known as the "Local Government Code of the Philippines", and we quote:

"CHAPTER V - Miscellaneous Provision

XXX

Section 192 - Authority to Grant Tax Exemption Privileges. - Local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary."

RECOMMENDATION:

In view of the foregoing, the Honorable Members of the Committee hereby recommend TO .APPROVE the City Ordinance approving the exemption of Household Development Corporation (HDC) and Spouses Almirez from the payment of real



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property tax (RPT) involving the parcel of land now in the possession of the city government and the listed parcels of land or its portions to be turned-over by HDC in favor of the City Government of Bacoor.

WE HEREBY CERTIFY that the contents of the foregoing report are true and correct.

Signed this day of March 2023 at the City of Bacoor, Cavite.

THE COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

HON. COUN. ROGELIOM. NOLASCO

HON. COUN. CATHERINE S. EVARISTO Vice Chairperson

HON. COUN. REYNALDO D. PALABRICA

Member

HON. COUN. VIČTORIO L. GUERRERO, JR

Member

Prepared by:

ROBERTO A. DE GUZMAN Local Legislative Staff Assistant I



	COMMITTEE/S	TITLE OF PROPOSED MEASURE	CONTROL NUMBER		
Committee on Finance, Budget and Appropriation		PCO-2023-070 – AN ORDINANCE EXEMPTING HOUSEHOLD DEVELOPMENT	PCO-2023-070		
V E N U E	SESSION HALL SANGGUNIANG PANLUNGSOD 2ND FLOOR CITY OF BACOOR	CORPORATION AND SPOUSES ALMIREZ FROM PAYING PROPERTY TAXES ON CERTAIN PARCELS OF LAND SITUATED AT BARANGAY MOLINO IV, BACOOR CITY, CAVITE.	D A T E March 1, 2023 / 10:00 A.M. T I M E		

EXCERPT FROM THE MINUTES OF 3rd SPECIAL SESSION NO. FBA-117-S-2023

Honorable Vice Mayor Rowena Bautista Mendiola, Presiding Officer of the 5th Sangguniang Panlungsod called the session to Order at 10:00 A.M.

Atty. Khalid Atega, Jr., Secretary of the Sangguniang Panlungsod, proceeded with the roll call, of 3rd Special Session of the 5th Sangguniang Panlungsod and reading of the referrals to Committees of proposed Ordinances, Resolutions, Messages, Communications, Petitions and Memorials.

In 3rd Special Session, the internal rules were suspended by Hon. Councilor Reynaldo Palabrica.

Upon reading and referral of Item No. E.2 – PCO-2023-070- "AN ORDINANCE EXEMPTING HOUSEHOLD DEVELOPMENT CORPORATION AND SPOUSES ALMIREZ FROM PAYING PROPERTY TAXES ON CERTAIN PARCELS OF LAND SITUATED AT BARANGAY MOLINO IV, BACOOR CITY, CAVITE.", Honorable Coun. Rogelio M. Nolasco, Chairman, Committee on Finance, Budget and Appropriation, moved for the approval for granting Tax exemption from paying Real Property Tax for HDC and Spouses Almirez

EXCERPT FROM THE MINUTES OF 3RD SPECIAL SESSION FBA-117-S-2023 – AN ORDINANCE EXEMPTING HOUSEHOLD DEVELOPMENT CORPORATION AND SPOUSES ALMIREZ FROM PAYING PROPERTY TAXES ON CERTAIN PARCELS OF LAND SITUATED AT BARANGAY MOLINO IV, BACOOR CITY, CAVITE.



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because of compromise agreement between the City Government of Bacoor and agreed by Committee Members on Finance, Budget and Appropriation.

The motion was unanimously seconded by the members and the request for approval of an Ordinance exempting Household Development Corporation and Spouses Almirez from paying property taxes on certain parcels of land situated at barangay Molino IV, Bacoor City, Cavite was **APPROVED** on the 3rd Special Session by the majority of the Honorable Members of the 5th Sangguniang Panlungsod.

The session was closed and adjourned at 10:30 A.M.

Prepared by:

Ishlasu

EDGARO B. NOLASCO

Staff Clerk

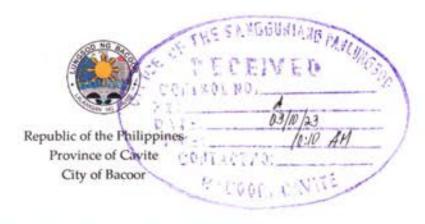
Attested by :

HON.COUN. ROBELTO M. NOLASCO

Chairman

Committee on Finance, Budget and Appropriations

5TH SANGGUNIANG PANLUNGSOD



COMMITTEE/S		TITLE OF PROPOSED MEASURE	CONTROL NUMBER		
	nittee on Finance, Budget and Appropriation	PCO-2023-070 - AN ORDINANCE EXEMPTING HOUSEHOLD DEVELOPMENT CORPORATION AND	PCO-2023-070		
V E N U E	Session Hall 2 nd Floor Sangguniang Panlungsod City of Bacoor, Cavite	SPOUSES ALMIREZ FROM PAYING PROPERTY TAXES ON CERTAIN PARCELS OF LAND SITUATED AT BARANGAY MOLINO IV, BACOOR CITY, CAVITE.	D A T E February 28, 2023 / 11:00 A.M. T I M E		

MINUTES OF COMMITTEE HEARING

NO. FBA-116-S-2023

Present:

Committee on Finance, Budget and Appropriation

Hon. Coun. Rogelio M. Nolasco - Chairman Hon. Coun. Reynaldo D. Palabrica - Member Hon. Coun. Victorio Guerrero Jr. - Member

Resource Persons:

Ms. Normalyn Lim - City Treasury Rep.

Ms. Noime P. Dagohoy - City Assessors Rep.

Ms. Jacqueline A. Dumanan - City Assessors Rep.

Atty. Jessie A. Salvador - City Administrator Office

Atty. Marius D. Sumira - City Legal Office

Mr. Jerome L. Velasquez - City Zoning Department

Honorable Coun. Rogelio Nolasco, Presiding Officer of the Committee on Finance Budget and Appropriation, acknowledged the presence of Hon. Coun. Reynaldo



City of Bacoor

Palabrica and Hon. Coun. Victorio Guerrero, Jr., Committee Members, Resource Persons and representative from City Legal Office.

The request of Household Development Corporation and Spouses Almirez for exemption from paying Real Property taxes was already concluded in the compromise settlement between the City Government of Bacoor.

Upon reading of the proposed City Ordinance exempting HDC and Spouses Almirez from paying property taxes on certain parcels of land situated at Barangay Molino IV, Bacoor City, Cavite. Honorable members of the Committee were agreed on exchanging properties between the City of Bacoor and HDC as well as Spouses Almirez.

The Resource Persons presence on the Committee Hearing was informed for the particular lots to be exempted from the payment of Real Property Tax that are duly approved and granted by the Committee Members.

The session was closed and adjourned at 11:20 A.M.

Prepared by:

EDGARO B. NOLASCO

Sphilan

Staff Clerk

Attested by :

HON.COUN. ROGELIO M. NOLASCO

Chairman

Committee on Finance, Budget and Appropriations

5TH SANGGUNIANG PANLUNGSOD



COMMITTEE/S		TITLE OF PROPOSED MEASURE	CONTROL NUMBER
10000	mmittee on Finance, get and Appropriation	PCO-2023-070 - AN ORDINANCE EXEMPTING HOUSEHOLD DEVELOPMENT	PCO-2023-070
V E N U E	Conference Rm. Sangguniang Panlungsod, City of Bacoor, Cavite,	CORPORATION AND SPOUSES ALMIREZ FROM PAYING PROPERTY TAXES ON CERTAIN PARCELS OF LAND SITUATED AT BARANGAY MOLINO IV, BACOOR	D A T E February 28, 2023 / T 11:00 A.M. I M E

ATTENDANCE OF HEARING NO. FBA-116-S-2022

NAME	CONTACT NUMBER	SIGNATURE
Hon. Rocelio "Box m. NOLASCO		Legling Sex. 88 a JUL
HON VICTORIO GUERRERO, JR.	,	Jepan h
HON REYNALDO PALABRICA		. 1
normalyn um For ATTY nar	aian	1/12
MARIUS D. SUMIRA	0998989888	"TOW
	09176385741	200
Noine P. Dagohay	0960-6956-552	arely
VACQUELINE A DUMANIAN	09327619468	
Jerome L. Velagnes	6925-8899378	



	COMMITTEE/S	TITLE OF PROPOSED MEASURE	્	CONTROL NUMBER
Co	mmittee on Finance, Budget and Appropriation	PCO-2023-070 - AN ORDINANCE EXEMPTING HOUSEHOLD DEVELOPMENT CORPORATION AND SPOUSES ALMIREZ FROM PAYING		PCO-2023-070
VENUE	Conference Room 2 nd floor Sangguniang Panlungsod	PROPERTY TAXES ON CERTAIN PARCELS OF LAND SITUATED AT BARANGAY MOLINO IV, BACOOR CITY, CAVITE.	DATE/TIME	February 28, 2023 11:00 A.M.

NOTICE OF COMMITTEE HEARING (RECEVING COPY) NO. FBA-116-S-2023

NAME	DATE RECEIVED	CONTACT NUMBER	SIGNATURE
HON. REYNALDO PALABRICA	2-27-23	396	Jule.
HON. VICTORIO GUERRERO	2-27-23	10.5	1 sonain
HON. CATHERINE EVARISTO	2-27 - 2023		Fain.
MR. JOSE LITO MALLARE	4/21/2023	481-4111	9
ATTY. EDITH NAPALAN	2-27-2223	228	Or-
CITY LEGAL OFFICE	2-17-23	415	Itampado
			* .

PROPOSED CITY ORDINANCE NO. 2023-070

AN ORDINANCE EXEMPTING HOUSEHOLD DEVELOPMENT CORPORATION AND SPOUSES ALMIREZ FROM PAYING PROPERTY TAXES ON CERTAIN PARCELS OF LAND SITUATED AT BARANGAY MOLINO IV, BACOOR CITY, CAVITE.

Sponsored by:

WHEREAS, the city government owns a parcel of land situated at Barangay Molino 4 with an area of _____ square meters more or less covered by TCT No. _____. The said parcel of land was originally owned by Household Development Corporation (HDC) and was turned over to the city government as part of its development of Springville Executive Subdivision.

WHEREAS, the Spouses Theresa Gayle and Edwin Almirez were the registered owners of a parcel of land with an area of 154 square meters covered by TCT No. 1113082 adjoining the aforementioned property owned by the city government.

WHEREAS, unbeknownst to the spouses Almirez, Barangay Molino 4 was given permission by the city government to construct a new barangay hall supposedly on the lot covered by TCT No. 1113082. Lamentably, the said edifice was inadvertently constructed by the contractor who won the contract to build the said barangay hall on a portion of the property registered under the name of the Spouses Almirez.

WHEREAS, upon discovery of the said inadvertence, the city government took steps to compensate the spouses Almirez by requesting HDC to turn-over to the said couple a ______ square meter lot covered by TCT No. _____ which is among the open spaces in the said subdivision that is supposed to be turned over by the said developer to the city government. HDC granted the said request. On the other hand, the spouses Almirez accepted the city government's proposal on the condition that they shall be exempted from paying real property taxes on the lot number 4 covered by TCT No. 1113082 considering that the same is now in the possession of the city government as part of the above-described compromise. HDC also requested that the lots it shall turn-over to the city government as part of the said compromise be likewise exempted from real property taxes.

WHEREAS, the Office of the City Mayor requested the Sangguniang Panlungsod to pass an Ordinance exempting Household Development Corporation and the spouses Almirez from paying real property taxes on the following lots covered by the said compromise, to wit;

No.	Block	Lot	Title No.	Registered Owner	New Tax Dec	Area	Area (LGU)
1	5A	10	T- 725521	HDC	19-238- 0066- 18395	99	7
2	5A	11	T- 725522	HDC	19-238- 0066- 18696	110	73
3	5A	12	T- 725523	HDC	On going revision	166	166
4	5A	13	T- 725524	HDC	19-238- 0066- 17638	69	69
5	5A	14	T- 725525	HDC	On going revision	3	3
6	5B	14	T- 725526	HDC	On going revision	27	27
7	1	2	T- 725402	HDC	19-238- 0066- 18358	126	7
8	1	3	T- 725403	HDC	19-238- 0066- 18359	154	134
9	1	4	1113082	Spouses Almirez	19-238- 0066- 01295	154	154
10	1	29	T- 725423	HDC	19-238- 0066- 18367	24	24
11	18	2	T- 725703	HDC	19-238- 0066- 18460	2,098	865
12		6951- F	T- 704547	HDC	19-238- 0066- 17687	5,773	131
	TO	TAL					1,66

WHEREAS, Section 192 of the Local Government Code of 1991 provides that local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary. NOW THEREFORE, be it ordained by the 5th Sangguniang of the City of Bacoor, Cavite, that:

Section 1. Grant of Tax Exemption. The Spouses Theresa Gayle and Edwin Almirez are hereby exempted from paying real property taxes on the 154-square meter lot covered by TCT No. 1113082 situated at Barangay Molino 4, Bacoor City considering that the said property is now owned by, and in the possession of, the city government. Household Development Corporation is likewise exempted from paying real property taxes for the following lots considering that the said properties have already been turned over to the city government by the said corporation, to wit:

No.	Block	Lot	Title No.	Registered Owner	New Tax Dec	Area	Area (LGU)
1	5A	10	T- 725521	HDC	19-238- 0066- 18395	99	7
2	5A	11	T- 725522	HDC	19-238- 0066- 18696	110	73
3	5A	12	T- 725523	HDC	On going revision	166	166
4	5A	13	T- 725524	HDC	19-238- 0066- 17638	69	69
5	5A	14	T- 725525	HDC	On going revision	3	3
6	5B	14	T- 725526	HDC	On going revision	27	27
7	1	2	T- 725402	HDC	19-238- 0066- 18358	126	7
8	1	3	T- 725403	HDC	19-238- 0066- 18359	154	134
9	1	4	1113082	Spouses Almirez	19-238- 0066- 01295	154	154
10	1	29	T- 725423	HDC	19-238- 0066- 18367	24	24
11	18	2	T- 725703	HDC	19-238- 0066- 18460	2,098	865
12		6951- F	T- 704547	HDC	19-238- 0066- 17687	5,773	131
	TO	TAL					1,66

Section 2. Effectivity. This Ordinance shall take effect immediately after it has been posted on at least three (3) conspicuous places within the City of Bacoor, Cavite.

Section 3. Implementation. All departments and offices under the Office of the City Mayor are directed to take note of this Ordinance and to take the necessary measures to give effect to the provisions hereof.

APPROVED on ___ March 2023 by the 5th Sangguniang Panlungsod of the City of Bacoor, Cavite.

I hereby certify that the foregoing Ordinance was duly approved in accordance with law.

Certified by:

HON. ROWENA BAUTISTA-MENDIOLA

City Vice Mayor/Presiding Officer

Attested by:

ATTY. KHALID A. ATEGA JR.

Sangguniang Panlungsod Secretary

Approved by:

HON. STRIKE B. REVILLA City Mayor

Date of Approval:_____2023

HOUSEHOLD DEVELOPMENT CORPORATION

Lower Ground Floor, Bidg. B, Evia Lifestyle Center, Daang Hari Rd., Almanza Dos, Las Piñas City

: 20 JULY 2022

SUBJECT : REQUEST TO WAIVE RPT PAYMENTS UP TO YEAR 2023

TWELVE (12) PROPERTIES BY ALMIREZ & HOUSEHOLD DEVELOPMENT

CORPORATION (HDC)

BRGY, MOLINO 4, BACOOR CITY, CAVITE

HONORABLE MAYOR STRIKE REVILLA CITY MAYOR BACOOR CITY, CAVITE

Dear Atty.

Good day!

This is to request for the following lots to have its real property tax (RPT) up to 2023 be waived. Lot details area as follows:

No.	Block	Lot	Title No.	Registered Owner	New Taxdec	Area	Area (LGU
36.2	J.PC	100000	m 005501	HDC	19-238-0066-18395	99	7
1	5A	10	T-725521		19-238-0066-18396	110	73
2	5A	11	T-725522	HDC		166	166
3	5A	12	T-725523	HDC	ongoing revision	_	69
_	5A	13	T-725524	HDC	19-238-0066-17638	69	-
4			T-725525	HDC	ongoing revision	3	3
5	5A	14		HDC	ongoing revision	27	27
6	5B	14	T-725526		19-238-0066-18358	126	7
7	1	2	T-725402	HDC		154	134
8	1	3	T-725403	HDC	19-238-0066-18359		-
-	1	4	1113082	Sps. Almirez	19-238-0066-01295	154	154
9	1	-	T-725423	HDC	19-238-0066-18367	24	24
10	1	29		HDC	19-238-0066-18460	2,098	865
11	18	2	T-725703		19-238-0066-17687	5,773	131
12		6951-F	T-704547	HDC		0,1.0	1,66
					Total		2,0

Portions of this properties were the newly constructed Brgy. Hall of Molino 4 in Springville Executive 2, will soon be subject for donation to LGU.

Respectfully yours,

ARTES M. VICENTE

Authorized Representative - Household Development Corporation

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