



Republic of the Philippines  
Province of Cavite  
City of Bacoor



## 5<sup>th</sup> SANGGUNIANG PANLUNGSOD, CAVITE

### JOINT COMMITTEE REPORT NO. FBA-122-S-2023

### COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

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Subject: *PROPOSED CITY ORDINANCE ENTITLED: AN ORDINANCE GRANTING DISCOUNTS ON UNPAID REAL PROPERTY TAXES IN FAVOR OF ENTREPRENEURS AND BUSINESSES SUFFERING FROM FINANCIAL LOSSES DUE TO THE LINGERING EFFECTS OF THE COVID-19 PANDEMIC ON THE LOCAL ECONOMY, FORMULATING GUIDELINES FOR THE AVAILMENT OF THE SAID BENEFIT, AND IMPOSING PENALTIES FOR VIOLATIONS HEREOF - PCO-2023-072 dated March 13, 2023*

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The proposed City Ordinance sought to be enacted by the Sangguniang Panlungsod refers to a grant of discounts on unpaid real property taxes in favor of entrepreneurs and businesses who are financially affected by the COVID-19 pandemic.

Under Proclamation No. 929 issued on March 16, 2020 by the President of the Republic of the Philippines, the whole country was placed under the State of Calamity on the account of COVID-19 pandemic. The health crisis has severely disrupted economic activities on which the business communities in Bacoor City have been impaired of their financial capacity to pay real property taxes up to the present time.

With respect to local economy, the City Government of Bacoor is maintaining its harmonious relationship and partnership with business community towards economic growth and progress. The measure as proposed is therefore a gesture of extending a helping hand to the city economic partners, who suffered significant financial losses due to COVID-19 pandemic.

Section 16, Chapter II of Republic Act No. 7160 provides that every local government unit shall promote the general welfare, **exercise the powers expressly granted, as well as powers necessary, appropriate, or incidental for its**



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**efficient and effective governance, enhance economic prosperity** and social justice, **promote full employment among their residents**, and preserve the comfort and convenience of their inhabitants.

As the legal base to support the proposed measure, the city government cited the following provision of Republic Act No. 7160, known as the "Local Government Code of the Philippines", we quote:

### "CHAPTER V

#### Miscellaneous Provisions

**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."

#### **FINDINGS:**

The Committee stands on the position that Section 277 of Republic Act No. 7160 is a restriction on real property taxation during normal situations.

Under the State of Calamity, the business sectors were impaired of their financial capabilities to comply with their obligations with the local government units, as well as with the national government. Until the present time, businesses and entrepreneurs still carrying their financial burdens.

Hence, the proposed measure which will address the plight of the business community who were severely affected by the pandemic.

#### **RECOMMENDATION:**

In view of the foregoing, the Honorable Members of the Joint Committee hereby recommend **TO APPROVE** the City Ordinance granting discounts on unpaid real property taxes in favor of the entrepreneurs and businesses who are impaired of their financial capability to pay their obligation with the City of Bacoor due the occurrence of COVID-19 pandemic, subject to existing laws, policies, rules and regulations.





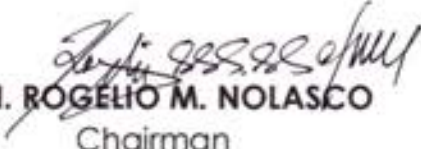
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**WE HEREBY CERTIFY** that the contents of the foregoing report are true and correct.

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

### THE COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

  
HON. ROGELIO M. NOLASCO  
Chairman

  
HON. CATHERINE S. EVARISTO  
Vice Chairperson

  
HON. REYNALDO D. PALABRICA  
Member



Republic of the Philippines  
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**COMMITTEE ON LABOR, TRADE, COMMERCE AND INDUSTRY**



**HON. REYNALDO M. FABIAN**  
Chairman



**HON. VICTORIO L. GUERRERO, JR.**  
Vice Chairman




**HON. ROBERTO L. ADVINCULA**  
Member



**HON. ALEJANDRO E. GUTIERREZ**  
Member

Prepared by:



**ROBERTO A. DE GUZMAN**  
Local Legislative Staff Assistant I



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**Committee on Finance, Budget and Appropriation  
&  
Committee on Labor, Trade Commerce and Industry**

**JOINT COMMITTEE HEARING MINUTES  
NO. FBA-122-S-2023**

*Subject: An Ordinance Granting Discounts on Unpaid Real Property Taxes in favor of Businesses suffering from financial distress due to the lingering effects of the covid-19 pandemic in the local economy of the City of Bacoor. (PCO No. 2023-072) dated (March 13, 2023).*

Present:

**Committee on Finance, Budget and Appropriation**

Hon. Coun. Rogelio M. Nolasco - Chairman  
Hon. Coun. Reynaldo Palabrica - Member

**Committee on Labor, Trade Commerce and Industry**

Hon. Coun. Reynaldo Fabian - Chairman

**5<sup>th</sup> Sangguniang Panlungsod Members**

Hon. Coun. Alde Joselito Pagulayan - Member  
Hon. Coun. Levy Tela - Member

**Resource Persons:**

Atty. Nathaniel De Leon - Office of City Legal Services  
Atty. Jesily Darla Gutierrez - Office of City Legal Services  
Ms. Rona Grace Torrijos - Office of City Treasury  
Ms. Normalyn Lim - Office of City Treasury  
Mr. Christian Gawaran - Business Permit & Licensing Dept.  
Ms. Amy Cristobal - Bacoor Chamber of Commerce

**Hon. Coun. Nolasco:** introduced the presence of Hon. Coun. Reynaldo Fabian, Hon. Coun. Reynaldo Palabrica, Hon. Coun. Alde Joselito Pagulayan and Hon. Coun. Levy Tela to the Resource Persons.





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**Hon. Coun. Rogelio M. Nolasco:** "May kopya naman po siguro kayo nitong "An Ordinance granting discounts on unpaid Real Property Taxes in favor of Businesses suffering from Financial Distress due to the lingering effects of the Covid-19 pandemic in the local economy of the City of Bacoor, Cavite. So, sa part po ng ating Chamber of Commerce ano po ang masasabi nyo or opinion regarding dito sa ating ginagawang Ordinance?"

**Ms. Amy Cristobal:** "Sa mga Residents naman po maganda yung Ordinance since makakatulong naman po ito."

**Hon. Coun. Rogelio Nolasco:** "Malaking bagay ano po. So sa part naman po ng ating BPLD, meron po ba tayong mga list ng unpaid Business Establishment?"

**Mr. Christian Gawaran:** "Good Afternoon po, actually kanina dumaan po ako kay Atty. Napalan sa Treasury kasi nga po tungkol dito. Ang sabi ko nga po sa kanya, gradual, nakaka recover na po ang mga business establishment lalo na po yung mga tinamaan ng pandemic. Ano ano po yun?; yung mga Events Place, Mga Travel Agencies, sila po yung mga nag de declare sa atin ng zero. Tanong ko nga po kanina kay Atty. Sino ang mag bebenefit nitong Ordinansang ito kung magbibigay tayo ngayon ng discount sa mga unpaid taxes kasi po yung mga pinapagawa nila ay naka loan kaya consistent sila sa pagbabayad ng Real Property Tax, requirement daw po kasi ng banko dapat updated sila sa pagbabayad ng Real Property Tax. Hindi ho kaya medyo late na? although nakakabayad naman sila on time at report nila gumaganda naman po ang takbo ng negosyo nila. Sa mga agency marami na po silang cliente ngayon marami na pong nag bo book. Okey naman po sa akin yung Ordinance pero yung timing magiging unfair naman daw po doon sa mga consistent ang bayad paano daw naman po yung nakabayad regardless kung ano naman po yung imposed na Real Property na babayaran nila. Kaya po doon na lang sa mga hindi nakakabayad ang benefit paano naman daw po doon sa mga nakakabayad na sa Real Property Tax nila meron daw po ba silang tax credit or incentive? Yun po ang hindi ko masagot sa kanila."

**Hon. Coun. Nolasco:** "Kaya nga po Mr. Gawaran meron naman po siguro tayong listahan ng mga Business Establishment na hindi nag rerenew. Kung meron tayo noon doon natin malalaman na kaya hindi sila nakakabayad ay dahil sa financial problem nila."

**Mr. Chistian Gawaran:** "Meron po, kasi kapag po nag inspect nagbibigay po kami ng notice bago sila magbayad pero for the past week meron pa rin po





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kaso kaunti na lang po iyun. Pwede po akong mag provide ng list specially yung mga tinamaan. Halos lahat po kasi bayad na."

**Hon. Coun. Nolasco:** "Ang opinion po ng ating Treasury?"

**Ms. Rona Grace Torrijos:** "Magandang hapon po, sa amin naman po regarding sa discount po sa Real Property Tax, under Section 251 po ng Local Government Code, allowed lang po tayong magbigay ng discount doon sa mga advance for payment which 20% for advance and 10% po doon sa current year yun naman po kasi ang allowed as per Local Government Code. Dito po kasi kailangan po natin ay amnesty."

**Hon. Coun. Palabrica:** "Mr. Chairman, meron din kasing provision sa Local Government Code, tama yang Treasury pero meron ding provision sa Local government Code na pwede tayong magbigay ng incentive or reliefs if deemed necessary. Iyon ang pagkakaiba ng Ordinansang ito, pero maraming salamat sa information kasi medyo conflicting iyung the same Local Government Code pero magkaiba ang interpretation. Pero definitely yun ang take off natin kasi sa experience ng City Government although sinasabi ni Mr. Gawaran na konti na lang yung hindi nagbabayad, pero kanina tinatanong kung may data sila pareho hindi ma determine kung sino talaga yung may mga unpaid pa, mabuti narin yung may Ordinansang ganito para pag kailangan tulungan natin yung mga negosyante na maka recover, totoo naman lahat ng negosyo tinamaan naman ng pandemic atleast meron tayong batas na tumutulong sa kanila para makabangon silang muli kaya sa susunod dapat naman ang mga negosyante religiously magbayad talaga huwag naman nilang dadayain ang City Government kasi on the part of City Government napaka compassionate ng City Government na ito nagmamalasakit talaga kaya kahit hindi naman ni request ng chamber ito wala namang surat na galing Chamber or any Business Organization assisting the City, wala hong sumulat dito. Ito ay initiative mismo ng City Government ng ating Mayor kaya hiniling sa City Council na magkaroon siya ng power of Authority to grant discount 30 to 50% binibigay natin ang full authority sa kanya kung paano niya i dedetermine ang pagbibigay ng discount huwag lang lalampas sa 50%. Yun Mr. Chairman kaya swerte ng mga negosyante dito, yung mga delinquent. Pero kung ano ang bayarin ng amilyar dapat bayaran nila yun kung magkano ang rate at magkano due sa kanila medyo dape lang dito sa Ordinansa natin kung sa interest ba or penalties yung discount kasi hindi natin pwedeng i bawas yung mismong due tax nila eh, pero i assume na sa interest and penalties na lang ito. Pag sinabing Unpaid Real Property Tax kasama doon kung magkano yung due ng tax yung penalties ang kung may interest pa, kaya penalties and interest kasi unpaid siya eh. Yun lang po, Thank you Mr. Chairman."





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**Hon. Coun. Nolasco:** "Thank you Konsi, dito po sa ating Legal ano po ang opinion na pwede nyong idagdag?"

**Atty. Nathaniel De Leon:** "Your Honor dalawang bagay lang po, doon lang po sa **Section 1** po yung coverage kung maari po sana kasi po nakalagay na Shall apply to all Business Establishment and Entrepreneurs kung maari po sana ay ma qualified po natin na Registered Business Establishment and Entrepreneurs para po kung sakaling may makinabang yung nga lang pong mga taong registered po sa ating City. At pangalawa po doon po sa LMS patungkol po doon sa Act na nakalagay dito any person age of 18 years old and above who negotiated may due date po kasi kapag sinabi nating negotiated the moment po ba na nag offer siya? kung sino naman po yung nag offer?, hoy natulungan kita? Negotiation na po agad. Makakapag settle pero wala naman po tayong term. In **Section 5** po."

**Hon. Coun. Palabrica:** "Ang interpretation ko dyan ang pinatutungkulan ay Fixer. Tama si Atty. De Leon dapat specific term ang gamitin kasi parang dape talaga siya eh."

**Hon. Coun. Nolasco:** "Ano po ang maganda nating ilagay Atty.?"

**Atty. Nathaniel De Leon:** "Maganda po ma Identified po natin yung mga gusto ninyong makitang mga Act mismo na ginawa ng tao para mag qualify siya doon sa penalty na ito kung gusto nyo po na may nilapitan siyang tao, may inofferan siyang tao, at inoffer niya ay patungkol sa pag di discount ng RPT. Kung sinabi niyang may kakila siya or wala siyang kilala at sinabi niya matutulungan siya basta po gawin po nating siguro po mas specific."

**Hon. Coun. Pagulayan:** "Maybe we can search the proper language or term for this section to be used para guided kami legally."

**Atty. Nathaniel De Leon:** "Yes your Honor, actually po yung sinabi po ni Hon. Coun. Palabrica tungkol sa Fixers yang mismong term na iyon pwedeng gamitin. Yun pong Technical Description ng Fixers sa batas tingin ko po incorporate natin dito pwede yun na po ilagay dito."

**Hon. Coun. Palabrica:** "Mr. Chairman, siguro idagdag din natin kung empleyado Fixer. Seriously speaking Mr. Chairman may experience tayo, Real Property Tax din ang involved, Mr. Chairman mas maganda siguro para maging preventive measures para hindi na ulit yun mangyari , i include natin sa provisions na kung ano ang available na penalty na galing sa Government Code na





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pwede nating i pa out sa Civil Service Regulation kung ano pwede nating penalty to those employees involve in Fixing, mas maganda yun. Pero Mr. Chairman I suggest na mas maganda siguro ilagay natin sa isang provision sa penalty na nagpapatungkol sa mga empleyado at officials, elected, appointed at Government Employees. Basta Mr. Chairman ilagay natin para mas specific tulad ng sinabi ni Atty. Thank you."

**Hon. Coun. Nolasco:** "Sige po Atty. Paki ayos na lang yung provision po sa Section 1, Section 5 at yung additional offense sa employees. Yung suggestion po ni Hon. Coun. Palabrica."

**Atty. Nathaniel De Leon:** "Yes po Chairman."

**Hon. Coun. Palabrica:** "Mr. Chairman, motion to adjourn the hearing."

**Hon. Coun Nolasco:** "Motion approves."

The Hearing adjourned at 3:47 P.M.

Prepared By:

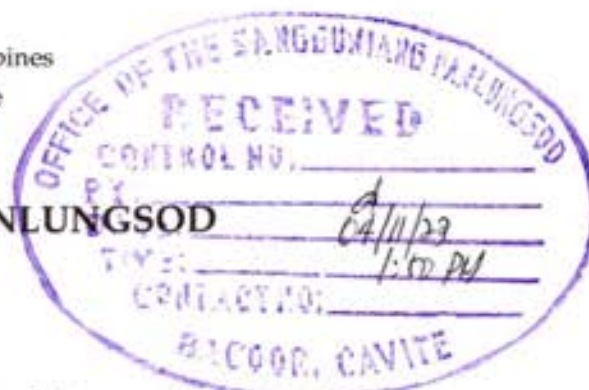
**EDGARDO B. NOLASCO**  
CLERK

Attested By:

**COUN. ROGELIO M. NOLASCO**  
Chairman



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## 5th SANGGUNIANG PANLUNGSOD

Committee on Finance, Budget, and Appropriation

### ATTENDANCE OF JOINT COMMITTEE HEARING

March 23, 2022 / 3:00pm  
Sangguniang Panlungsod Session Hall

**AN ORDINANCE GRANTING DISCOUNTS ON UNPAID REAL PROPERTY TAXES IN FAVOR OF BUSINESSES SUFFERING FROM FINANCIAL DISTRESS DUE TO THE LINGERING EFFECTS OF THE COVID-19 PANDEMIC IN THE LOCAL ECONOMY OF THE CITY OF BACOOR, CAVITE. PCO 2023-072 dated March 6, 2023.**

NAME	BUSINESS/OFFICE AFFILIATION	CONTACT NUMBER	SIGNATURE/DATE
Rona Grace G. Porrijos	City Treasurer's office	09179691302	[Signature]
Normilyn I. Lim	City Treasurer's office	09166674452	[Signature]
Atty. Nathaniel De Leon	OJLS	09271059	[Signature]
Atty. Jeily Darla Mae Gutierrez	OJLS	09100454583	[Signature]
CHRISTIAN T. CATURAN	BPO	09965554627	[Signature]
Amy Cristobal	Bacoor Chamber	09268960369	[Signature]
HON. ROGELIO "BOK" M. NOLASCO			[Signature]
HON. REYNALDO PALABRICA			[Signature]
HON. REYNALDO FARJAN			[Signature]
HON. LEVY TELA			[Signature]
HON. ALDE PAGULAYAN			[Signature]
HON. SIMPLICIO DOMINGUEZ			[Signature]





Republic of the Philippines  
 Province of Cavite  
 City of Bacoor



**5th SANGGUNIANG PANLUNGSOD**

**Committee on Finance, Budget, and Appropriation**

**NOTICE OF JOINT COMMITTEE HEARING**

(PROOF OF RECEIPT)

FBA-122-S-2023

March 23, 2022 / 3:00pm

Sangguniang Panlungsod Session Hall

Subject: **AN ORDINANCE GRANTING DISCOUNTS ON UNPAID REAL PROPERTY TAXES IN FAVOR OF BUSINESSES SUFFERING FROM FINANCIAL DISTRESS DUE TO THE LINGERING EFFECTS OF THE COVID-19 PANDEMIC IN THE LOCAL ECONOMY OF THE CITY OF BACOOR, CAVITE. PCO 2023-072 dated March 6, 2023.**

NAME	BUSINESS/OFFICE AFFILIATION	CONTACT NUMBER	SIGNATURE/DATE
HON. CATHERINE S. EVARISTO			
HON. REYNALDO D. PALABRICA	COUN. REY/SP	09385099105	[Signature] 03/21/23
HON. REYNALDO M. FABIAN	COUN. REY FABIAN/SP	0945-754-1175	[Signature] 03/21/2023
HON. VICTORIO L. GUERRERO, JR.	SANGGUNIANG PANLUNGSOD	09171231391	[Signature] 3/21/2023
HON. ROBERTO L. ADVINCULA	UTI FUNDRA	loc. 524	[Signature] 3/21/23
HON. ALEJANDRO F. GUTIERREZ	JEES ANWUET/SP	09672632869	[Signature] 03/21/23
MR. CHRISTIAN T. GAWARAN	Dana Dumali	Local 209	[Signature] 03/21/23
ATTY. EDITH NAPALAN	Rosatornias /CTO	09179691302	[Signature] 03/21/23
CITY LEGAL SERVICES OFFICE	Noime P. Doyong	0960-6952-550	[Signature] MAR 21 2023
BACOOR CHAMBER OF COMMERCE AND INDUSTRY	Ang Cristobal	09268960009	[Signature] 3/23/23



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**G.9 For Committee Hearing: PCO 2023-072 – AN ORDINANCE GRANTING DISCOUNTS ON UNPAID REAL PROPERTY TAXES IN FAVOR OF ENTERPRENUERS AND BUSINESS SUFFERING FROM FINANCIAL LOSSES DUE TO THE LINGERING EFFECTS OF THE COVID-19 PANDEMIC ON THE LOCAL ECONOMY, FORMULATING GUIDELINES FOR THE AVAILMENT OF THE SAID BENEFIT, AND IMPOSING PENALTIES FOR VIOLATIONS HEREOF.**

**Proposed City Ordinance No. \_\_\_\_**  
Series of 2023

**AN ORDINANCE GRANTING DISCOUNTS ON UNPAID REAL PROPERTY TAXES IN FAVOR OF ENTREPRENEURS AND BUSINESSES SUFFERING FROM FINANCIAL LOSSES DUE TO THE LINGERING EFFECTS OF THE COVID-19 PANDEMIC ON THE LOCAL ECONOMY, FORMULATING GUIDELINES FOR THE AVAILMENT OF THE SAID BENEFIT, AND IMPOSING PENALTIES FOR VIOLATIONS HEREOF.**

Sponsored by:

Co-Sponsored by:

**WHEREAS**, Section \_\_\_\_ of Republic Act No. \_\_\_\_ (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.

**WHEREAS**, the COVID-19 pandemic did not claim kill millions of people and changed the way everyone in the planet lead their lives, it also devastated numerous local businesses in the City of Bacoor.

**WHEREAS**, despite the signs of recovery being displayed by several businesses in the City of Bacoor, there are still a number of entrepreneurs who have not yet recouped the financial losses they suffered and are still experiencing due to the lingering effects of the pandemic on the local economy.

**WHEREAS**, the city government is determined to give a helping hand to businesses and entrepreneurs who suffered significant financial losses due to the COVID-19 pandemic by granting them discounts in their unpaid real property taxes.

**NOW THEREFORE**, be it ordained by the 5th Sangguniang Panlungsod of the City of Bacoor, Cavite **THAT**:

**Section 1. Coverage.** This ordinance shall apply to all business establishments and entrepreneurs doing business in the City of Bacoor that meet the implementing guidelines hereof to be approved by the City Mayor.

**Section 2. Discount.** A 30-50% discount on unpaid real property taxes shall be granted by the City Mayor to all businesses and entrepreneurs doing business in the City of Bacoor that meet the implementing guidelines hereof. The same amount of discount may be applied by the City Mayor in the penalties, surcharges, and interests imposed by the city government on the said unpaid real property taxes.

**Section 3. Exclusive Power of Mayor.** Only the Mayor has the power to grant the said discount and to negotiate with the entrepreneurs doing business in the City of Bacoor that meet the implementing guidelines hereof.

**Section 4. Implementing Guidelines.** The City Treasurer, City Accountant, and the City Budget Officer under the supervision of the City Administrator with the assistance of the City Legal Services Office shall formulate the implementing guidelines of this Ordinance and shall submit the same for the approval of the City Mayor not later than 60 days after the effectivity date hereof.



Section 5. Penalties. The following penalties shall be imposed against any person aged 18 years old and above who negotiated with any entrepreneur or business establishment covered by this Ordinance without the written consent of the Mayor:

First Offense: fine of P3,000.00 plus suspension without pay for 30 working days.

Second Offense: fine of P4,000.00 plus plus suspension without pay for 45 working days.

Third Offense: fine of P5,000.00 plus termination from employment subject to pertinent civil service regulations.

Section 6. Repeal. All ordinances, resolutions, and orders inconsistent with the provisions of this ordinance are hereby repealed.

Section 7. Separability. In case any provision of this Ordinance is declared void by a court of competent jurisdiction, the other provisions hereof not affected by the said declaration shall remain valid.

Section 8. Effectivity. This Ordinance shall take effect immediately after it has been published at least once in a newspaper of general circulation in the City of Bacoor, Cavite.

**APPROVED** this \_\_\_ day of March 2023 at the City of Bacoor, Cavite.

*I hereby certify that the foregoing Ordinance was 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