



Republic of the Philippines  
PROVINCE OF CAVITE  
City of Bacoor

Office of the Sangguniang Panlungsod  
Received by Janet Pring  
Date: APR 12 2024  
Time: 10:15 am

OFFICE OF THE SANGGUNIANG PANLUNGSOD

COMMITTEE ON HOUSING, LAND UTILIZATION  
AND URBAN DEVELOPMENT

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

JOINT COMMITTEE HEARING REPORT  
NO. HLUUD 032 S-2023

---

Subject: *AN ORDINANCE PRESCRIBING THE GUIDELINES FOR THE RESALE AND DISPOSITION OF REAL PROPERTIES ACQUIRED BY THE CITY GOVERNMENT OF BACOR DUE TO NON-PAYMENT OF REAL ESTATE PROPERTY TAXES. (PCO 2023-127 dated 16 October 2023)*

---

This report pertains to the guidelines for the resale and disposition of real properties acquired by the city due to non-payment of real estate property taxes, which were referred to the committee during the 65<sup>th</sup> Regular Session on 16 October 2023 by the Sangguniang Panlungsod Presiding Officer, Hon. Rowena Bautista-Mendiola. The committees respectfully present the following:

Under Republic Act (R.A.) No. 7160, also known as the Local Government Code of 1991, and in line with the principle of local autonomy, the City Government has the authority to establish its revenue sources to cover government expenses. To enhance the collection and administration of real property taxes, particularly concerning unpaid obligations, the City has adopted the policy of conducting public auctions on delinquent real properties.

According to Section 254 of R.A. 7160, the City Treasurer is required to post a notice of delinquency at prominent locations such as the provincial capitol, city or municipal hall, and in each barangay when real property taxes become delinquent. Subsequently, paragraph (b) of the same section mandates that delinquent real properties shall be sold at public auction, with the title vested in the purchaser, subject to the right of the delinquent owner or any person with legal interest to redeem the property within one year from the sale date.

Furthermore, Section 263 allows the local treasurer conducting the sale to purchase the property on behalf of the local government unit if there are no bidders or if the highest bid is insufficient to cover the tax, interest, and costs of the sale.



Republic of the Philippines  
PROVINCE OF CAVITE  
City of Bacoor

OFFICE OF THE SANGGUNIANG PANLUNGSOD

**Findings:**

It is clearly shown that during the committee hearing, the discussion points highlighted the key areas, indicating a focus on ensuring transparency, fairness, and adherence to legal processes in property auctions:

- Clarification of the period of redemption: There was a discussion regarding the timeframe within which delinquent property owners can redeem their properties after they have been sold at a public auction.
- Emphasizing the need for legal terms accessible to ordinary citizens: The committee stressed the importance of using language and terminology that can be easily understood by the public when discussing legal matters related to property auctions.
- Concerns regarding the auction coverage, particularly for properties not yet registered: There were concerns raised about how properties that are not yet registered may be affected by the auction process and what measures need to be taken to ensure their inclusion or proper handling.
- Examination of auction scenarios and potential conflicts with property owners: The committee examined various scenarios that could arise during property auctions and discussed how potential conflicts with property owners could be addressed or mitigated.
- Proposal to prioritize landowners in auctions to offer them an opportunity to reclaim their properties: There was a proposal to prioritize delinquent property owners in auctions, giving them the opportunity to reclaim their properties before they are sold to other bidders.

The Chair emphasized the importance of submitting comments and suggestions for approval. They stressed the significance of gathering input from relevant offices and consolidating it through the City Legal Office. This highlights the need for collaborative effort and a comprehensive review before finalizing decisions or actions.

**RECOMMENDATION:**

After careful consideration and further deliberation, the committee recommends **TEMPORARILY ARCHIVING** the said matter. The committee is making this recommendation in response to the request from the City Assessor's Office for additional time to thoroughly review the proposed ordinance.

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

Signed this 21<sup>st</sup> day of February 2024 at the City of Bacoor, Cavite.



Republic of the Philippines  
PROVINCE OF CAVITE  
City of Bacoor

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Committee on Housing, Land Utilization and Urban Development

  
COUN. ALDE JOSELITO F. PAGULAYAN  
Chairman

  
COUN. ADRIELITO G. GAWARAN  
Vice Chairman

  
COUN. SIMPLICIO G. DOMINGUEZ  
Member

  
COUN. ALEJANDRO F. GUTIERREZ  
Member





Republic of the Philippines  
PROVINCE OF CAVITE  
City of Bacoor

Office of the Sangguniang Panlungsod  
Received by: Janet Moring  
APR 12 2024  
10:11 am

OFFICE OF THE SANGGUNIANG PANLUNGSOD

COMMITTEE ON HOUSING, LAND UTILIZATION  
AND URBAN DEVELOPMENT

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

## JOINT COMMITTEE HEARING MINUTES

NO. HLUUD 032 S-2023

---

Subject: *AN ORDINANCE PRESCRIBING THE GUIDELINES FOR THE RESALE AND DISPOSITION OF REAL PROPERTIES ACQUIRED BY THE CITY GOVERNMENT OF BACOR DUE TO NON-PAYMENT OF REAL ESTATE PROPERTY TAXES. (PCO 2023-127 dated 16 October 2023)*

---

### Joint Committee Hearing Minutes Summary

23 November 2023 / 10:00 a.m.

#### Present:

Committee on Housing, Land Utilization and Urban Development:

HON. ALDE JOSELITO F. PAGULAYAN	-	Chairperson
HON. ADRIELITO G. GAWARAN	-	Vice Chairperson
HON. ALEJANDRO F. GUTIERREZ	-	Member
HON. SIMPLICIO G. DOMINGUEZ	-	Member

Committee on Finance, Budget and Appropriations:

HON. ROGELIO M. NOLASCO	-	Chairperson
HON. REYNALDO D. PALABRICA	-	Member
HON. SIMPLICIO G. DOMINGUEZ	-	Member

#### Also Present:

ATTY. MARITES C. TAMAYO	-	Registry of Deeds
ENGR. ALLAN C. QUINATADCAN	-	City Assessors Office
MS. NORMALYN LIM	-	Office of the City Treasurer
ATTY. JD GUTIERREZ	-	City Legal Services



Republic of the Philippines  
PROVINCE OF CAVITE  
City of Bacoor

OFFICE OF THE SANGGUNIANG PANLUNGSOD

The Chair, Hon. Pagulayan commenced the hearing, requesting introductions from the attendees. Engr. Quinatadcan initiated with a brief greeting, followed by acknowledgments by resource persons.

Atty. Tamayo initiated discussions on the proposed agenda, focusing on the period of redemption and ensuring clarity of legal terms. Concerns were raised regarding auction coverage, particularly for properties not yet registered in the city.

Participants elaborated on the expiration of the one-year redemption period, the execution of the declaration of forfeiture by the Treasurer's Office, and the retroactive effect on property titles. The Chair emphasized the importance of providing specific comments on the proposed ordinance and encouraged attendees to provide input for the upcoming ordinance.

The discussion touched upon various auction scenarios and potential conflicts with property owners. The Chair urged the timely completion of comments for approval before Christmas, emphasizing the significance of input from relevant offices.

Committee members' questions focused on prioritizing landowners in auctions to give them a chance to reclaim their properties.

The Chair concluded the meeting by requesting that all comments and suggestions be consolidated by the legal office and submitted for assembly consideration with the expectation that the ordinance would be approved sooner.

After adjourning the committee hearing, attendees exchanged pleasantries. The Chair thanked everyone for their participation.

Prepared By:

  
\_\_\_\_\_  
**PETER ADRIAN F. BORJA**  
*Local Legislative Staff I*

Attested By:

  
\_\_\_\_\_  
**COUN. ALDE JOSELITO F. PAGULAYAN**  
*Chairman*  
*Committee on Housing, Land Utilization*  
*and Urban Development*





Republic of the Philippines  
PROVINCE OF CAVITE  
City of Bacoor

Office of the Sangguniang Panlungsod  
Received by: *[Signature]*  
1 APR 17 2024  
10:55 am.

OFFICE OF THE SANGGUNIANG PANLUNGSOD

COMMITTEE ON HOUSING, LAND UTILIZATION  
AND URBAN DEVELOPMENT

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION





Republic of the Philippines  
Province of Cavite  
City of Bacoor

Office of the Sangguniang Panlungsod  
Received by: Jenat Pring  
Date: 10/27/2023

**5th SANGGUNIANG PANLUNGSOD**

**COMMITTEE ON HOUSING, LAND UTILIZATION  
AND URBAN DEVELOPMENT**

**ATTENDANCE OF THE COMMITTEE HEARING**

23 November 2023 / 10:00 a.m.  
Bacoor Legislative and Disaster Resilience Building,  
MSBR Conference Room, 4th Floor, Bacoor Government Center

Subject: **AN ORDINANCE PRESCRIBING THE GUIDELINES FOR THE RESALE AND DISPOSITION OF REAL PROPERTIES ACQUIRED BY THE CITY GOVERNMENT OF BACOOR DUE TO NON-PAYMENT OF REAL ESTATE PROPERTY TAXES. PCO 2023-127 dated 16 October 2023.**

SIGNATURE/ NAME	POSITION/AFFILIATION OFFICE/ADDRESS	CONTACT NUMBER/EMAIL
HON. ALDE JOSELITO F. PAGULAYAN	CITY COUNCILOR SANGGUNIANG PANLUNGSOD	
 HON. ADRIELITO G. GAWARAN	CITY COUNCILOR SANGGUNIANG PANLUNGSOD	
HON. SIMPLICIO G. DOMINGUEZ	CITY COUNCILOR SANGGUNIANG PANLUNGSOD	
 HON. ALEJANDRO F. GUTIERREZ	CITY COUNCILOR SANGGUNIANG PANLUNGSOD	
 TREASURER'S OFFICE	TREASURER'S OFFICE	0916667488
 OCLs	OCLs	lg4.attfdgutiérrez@ gmail.com







Republic of the Philippines  
 Province of Cavite  
 City of Bacoor

Office of the Sangguniang Panlungsod  
 Received by: Jenet Pring  
 Date: 11/21/23  
 Time: 10:45 am

**5<sup>th</sup> SANGGUNIANG PANLUNGSOD**

**COMMITTEE ON HOUSING, LAND UTILIZATION  
 AND URBAN DEVELOPMENT**

**NOTICE OF THE COMMITTEE HEARING  
 (PROOF OF RECEIPT)**

23 November 2023 / 10:00 a.m.  
 Bacoor Legislative and Disaster Resilience Building,  
 MSBR Conference Room, 4th Floor, Bacoor Government Center.

Subject: **AN ORDINANCE PRESCRIBING THE GUIDELINES FOR THE RESALE AND DISPOSITION OF REAL PROPERTIES ACQUIRED BY THE CITY GOVERNMENT OF BACOOR DUE TO NON-PAYMENT OF REAL ESTATE PROPERTY TAXES. PCO 2023-127 dated 16 October 2023.**

RECEIVED BY: NAME/SIGNATURE	POSITION/AFFILIATION OFFICE/ADDRESS	DATE/TIME CONTACT NUMBER
<i>Maria Elena Mendoza</i>	SP	11/21/23
<i>MARITES C. TAYAYU</i>	AD	11/21/2023
<i>LADY CEDILLO</i>	CTO	11/21/23
<i>Rosevel Padilla</i>	ASSUSGR	11-21-23
<i>Trixie Dominguez</i>	SP	11-21-23
<i>FERDZ SUMERANO</i>	SP	11 21 23



Republic of the Philippines  
Province of Cavite

**CITY OF BACOR**

*Office of the Mayor*

October 11, 2023

**HON. ROWENA BAUTISTA-MENDIOLA**

Vice Mayor, City of Bacoor  
Bacoor Government Center  
Bacoor City, Cavite



**THRU:** Atty. Khalid Atega, Jr.  
Sangguniang Panlungsod Secretary

**SUBJECT:** Request to Pass a City Ordinance Prescribing Guidelines for  
The Resale and Disposition of Real Property Acquired by the  
City Government of Bacoor due to Non-payment of Real  
Estate Property Taxes

Dear Hon. Bautista-Mendiola:

Republic Act No. 7160 empowers the Local Government Unit to create its own sources of revenue to defray the expenses of government. In this regard, the City has adopted the policy of conducting public auction of delinquent real properties to enhance the collection and efficient and effective administration of real property taxes.

With the said public auction of delinquent real properties, the City Government of Bacoor acquired several properties due to the fact there are no bidder for the real property advertised and offered for public auction.

In order to generate revenue and increase the funds of the City Government of Bacoor, there is a need to sell and dispose the real property acquired from the public auction, the proceeds thereof shall accrue to the general fund of the local government unit.

In view hereof, I respectfully request the esteemed members of the Sangguniang Panlungsod to perform the appropriate actions to pass a City Ordinance relative to the abovementioned subject. Attached herewith is the draft ordinance with the same purpose, for your immediate reference.

I trust that you give this matter your utmost consideration.



SBR20231898

Sincerely yours,

  
**STRIKE B. REVILLA**  
City Mayor



Address: Bacoor Government Center, Bacoor Blvd., Brgy. Bayaman, City of Bacoor, Cavite  
Trunkline: 434-1111 Website: www.bacoor.gov.ph

2.2 All real properties which although levied and purchased by the City Treasurer on behalf of the City Government, the declaration of forfeiture has not been registered with the Office of the Registry of Deeds of Bacoor City.

2.3 All real properties purchased by the City Treasurer on behalf of the City Government, which sale or declaration of forfeiture have been registered with the Office of the Registry of Deeds of Bacoor City but which no sale or contract of sale have been made by the City Treasurer to a third party in the manner and conditions required by law.

**SECTION 3. DEFINITION OF TERMS.** – As used in this Ordinance, the following terms and phrases shall be understood and defined as follows.

3.1 *Acquired/Forfeited Properties* – refers to real properties subject to a public auction sale under Section 254 of the Local Government Code that were declared forfeited in favor of the City Government of Bacoor pursuant to Section 263 of the same Code where the one (1) year redemption period has already lapsed.

3.2 *Public Auction* – refers to a mode of sale being made in behalf of the government in which real properties are being sold to multiple buyers through a closed bidding where potential buyers are provided the opportunity to compete on the basis of their bid prices/offers which should be equal to or more than the set minimum bid/offer price. The properties covered by the sale can either be properties already owned by the government as a consequence of forfeiture, or properties that are still owned by the delinquent taxpayers that are to be sold.

3.3 *Real Property* – refers to any land and the improvements introduced to it that are made by human efforts (buildings, acquisition of various property rights, machines that are permanently attached to the land, and the like).

3.4 *Consolidation of Title* – refers to the transfer of ownership of a property from the name of the taxpayer from whom the property was acquired/forfeited to the name of the Republic of the Philippines as the new owner of the same.

3.5 *Redemption Period* – refers to the one (1) grace period given to the taxpayer-owner of a certain real property subject of a public auction sale proceeding within which to redeem the property from the date of sale or the date when the property was declared forfeited by the government.

Words and phrases embodied in this Ordinance not herein specifically defined shall have the same definitions as found in R.A. No. 7160 also known as the Local Government Code of 1991.

**SECTION 4. RULES OF CONSTRUCTION.** – In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provision, or when applied they would lead to absurd or highly improbable results.

4.1 *General rule.* – All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases and such others which may have acquired a peculiar appropriate meaning in this Code shall be construed and understood according to such technical, peculiar or appropriate meaning.

4.2 *Gender and number.* – Every word in this Code importing the masculine gender shall extend to both a female and male. Every word importing the singular number shall extend and apply to several persons or things, and every word importing the plural number shall extend and apply to one person or thing as well.

4.3 *Computation of time.* – The time within which an act is to be done as provided in this code or in any rule or regulation issued pursuant to the provisions



thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or a holiday in which case the same shall be excluded from the computation, and the next business day shall be considered the last day.

4.4 **References.** — All references to Chapter, Articles, Sections, are to the Chapter, Articles, Sections in this Code, unless otherwise specified.

4.5 **Conflicting provisions of section.** — If the provisions of different sections conflict with or contravene each other, the provisions of each sections shall prevail as to all specific matters and questions involved therein.

**SECTION 6. CONSOLIDATION OF TITLE.** — In preparation for the resale and disposition of the forfeited real estate properties, the City Treasurer's Office shall cause the registration and transfer at the City Register of Deeds of all the titles of the Real Estates Property acquired by the City due to non-payment of Real Estate Property Taxes in the name of the City Government of Bacoor upon the lapse of the one (1) year redemption period.

**SECTION 6. RESALE AND DISPOSITION.** — The Real Estate Property acquired by the City Government of Bacoor due to non-payment of Real Estate Property Taxes is hereby opened to the public for resale and disposition, subject to the conditions that the buyer shall assume the full amount of the real property tax, the related interest, the costs of sale and all incidental expenses incurred by the city in the transfer of the said title including those expenses assumed by the city government in the auction sale of the property.

**SECTION 7. QUALIFICATIONS FOR REACQUISITION AND RESALE** — The qualifications for reacquisition and resale of real estate property acquired by the City of Bacoor due to non-payments of Real Estate Property Taxes shall herein provided:

7.1 The previous registered owner of the auctioned property or the person having legal interest therein shall have priority to participate in the auction sale of the real estate property forfeited and had been declared for resale by the City Government of Bacoor.

7.2 There must be a public auction duly published to be conducted by the City Treasurer's Office on all Real Estate Properties acquired by the city for non-payment of Real Estate Property Taxes

7.3 The public auction shall be conducted in compliance with City Ordinance No. <\_\_>, Series of 2023, otherwise known as "An Ordinance Defining the Rules and Regulations in the Conduct of Public Sale/Auction on the Delinquent Real Properties located in the City of Bacoor, Cavite."

7.4 After the public auction, the City Treasurer shall immediately announce the names of the winning bidders upon the end of the auction.

7.5 The winning bidder shall possess all the qualifications mandated under the existing laws and rules and regulations. In case the owner or person having legal interest therein fails to repurchase the delinquent property as provided for under Section 262 of the Local Government Code, the City Treasurer shall entertain other person interested in buying the said real estate property.

**SECTION 8. WHEN OWNERSHIP IS RETAINED.** — In case there is no bidder for the real estate property advertised for sale, or if the highest bid is for an amount insufficient to pay the real estate property tax and the related interest and cost of sale, the City Government of Bacoor shall maintain the ownership of the said real estate properties.

**SECTION 9. PROPERTIES FOR RESALE AND DISPOSITION.** — Only those Real Estate Properties declared by the City Government of Bacoor for resale and disposition shall be covered by the provision of this ordinance.