



Republic of the Philippines  
Province of Cavite  
City of Bacoor



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

**COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION**

**AND**

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

**JOINT COMMITTEE REPORT**

**NO. FBA-163-S-2023**

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**Subject: LIST OF REAL PROPERTIES WITH WARRANT OF LEVY SUBMITTED BY THE CITY TREASURER TO THE CITY COUNCIL ON 18 OCTOBER 2023 PURSUANT TO SECTION 258 OF REPUBLIC ACT NO. 7160 (THE "LOCAL GOVERNMENT CODE OF 1991)-PCR-431-2023 dated October 23, 2023**

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Referred to the Joint Committee is the above-subject matter for proper notation and confirmation.

The Joint Committee cites hereunder the pertinent provisions of Republic Act No. 7160 as legal reference and guidance on how a Local Government Unit (LGU) proceeds with the levy on a real property, the requirement and compliances.

The Local Government Code of the Philippines provides that:

**THE LOCAL GOVERNMENT CODE OF THE PHILIPPINES  
BOOK II  
LOCAL TAXATION AND FISCAL MATTERS  
TITLE ONE. - LOCAL GOVERNMENT TAXATION**

x x x

**CHAPTER VI**

**Collection of Real Property Tax**



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**"SECTION 258. Levy on Real Property.** – After the expiration of the time required to pay the basic real property tax or any other tax levied under this Title, real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action for the collection of the delinquent tax. The provincial or city treasurer, or a treasurer of a municipality within the Metropolitan Manila Area, as the case may be, when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the province, city or a municipality within the Metropolitan Manila Area. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located, the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the assessor and the Registrar of Deeds of the province, city or municipality within the Metropolitan Manila Area where the property is located, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

**The levying officer shall submit a report on the levy to the sanggunian concerned within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein."**

The same requirement is also provided in the preceding Section 176 of the Local Government Code, we quote:

### CHAPTER IV

#### Civil Remedies for Collection of Revenues

**"SECTION 176. Levy on Real Property.** – After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the provincial, city or municipal treasurer, as the case may be, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee, or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines.



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Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the assessor and the Register of Deeds of the province or city where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the provincial, city or municipal treasurer, as the case may be, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

**A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the sanggunian concerned."**

### **FINDINGS:**

During the Joint Committee hearing attended by resource persons from the Office of the City Treasurer, Office of the City Assessor and Zoning and Land Use Department the following have been noted:

1. The Office of the City Treasurer presented and reported the list of levied real properties in compliance with **SECTIONS 258 and 176 (Levy on Real Property)**.
2. The Office of the City Assessor discussed the subsequent steps and proceedings provided under **SECTION 178, Advertisement and Sale** and **SECTION 181 Purchase of Property by the Local Government Units for Want of Bidder**.

### **RECOMMENDATION:**

In view of the foregoing, the Honorable Members of the Joint Committee respectfully submit to the Sangguniang Panglungsod for its acknowledgement and confirmation the List of Levied Real Properties provided by the Office of the City Treasurer as required under Sections 258 and 176 of Republic Act No. 7160 also known as the "Local Government Code of the Philippines".



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

**Signed** this \_\_\_\_\_ day of November 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



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

  
**HON. ALDE JOSELITO F. PAGULAYAN**  
Chairman

  
**HON. ADRIELITO G. GAWARAN**  
Vice Chairman

  
**HON. SIMPLICIO G. DOMINGUEZ**  
Member

Prepared by:

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

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PCR-431-2023- LIST OF REAL PROPERTIES WITH WARRANT OF LEVY SUBMITTED BY THE CITY  
TREASURER

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Committee on Finance, Budget and Appropriation  
And  
Committee on Housing and  
Land Utilization and Urban Development

### JOINT COMMITTEE MINUTES NO. FBA-163-S-2023

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Subject: *LIST OF REAL PROPERTIES WITH WARRANT OF LEVY SUBMITTED BY THE CITY TREASURER TO THE COUNCIL ON 18 OCTOBER 2023 PURSUANT TO SECTION 258 OF REPUBLIC ACT NO. 7160 (THE "LOCAL GOVERNMENT CODE OF 1991"). - PCR-431-2023 dated October 23, 2023.*

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Present:

#### Committee on Finance, Budget and Appropriation

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

#### Committee on Housing and Land Utilization and Urban Development

Hon. Coun. Alde Pagulayan - Chairman  
Hon. Coun. Alejandro F. Gutierrez - Member  
Hon. Coun. Ramon Bautista - Member

#### Resource Persons:

Atty. Nathaniel De Leon - Office of City Legal Services  
Mr. Jerome Renomeron - Office of Building Officials  
Ms. Normelyn Lim - Office of the City Treasurer  
Engr. Allan Quinatadcan - Office of the City Assessor

**Hon. Coun. Rogelio M. Nolasco:** "Umpisahan na po natin ang Joint Committee Hearing tungkol sa request from the Office of the City Treasurer, "List of Real Properties with Warrant of Levy submitted by the City Treasurer to the City Council on 18 October 2023 pursuant to section 258 of Republic Act No. 7160 (The "Local government Code of 1991") is call to order."



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**Hon. Coun. Rogelio Nolasco:** "For the record nasa akin pong kanan s' Coun. Ramon Bautista, at si Coun. Alejandro Gutierrez, pak' pakitala po ang inyong sarili at ang inyong departamentong nasasakupan."

**Hon. Coun. Rogelio Nolasco:** "Kasi sumulat ang City Treasury sa City Council; galing kay Atty Napalan, actually ano ba talaga ang nirerequest nyo sa City Council kasi ang letter nyo kasi ay basahin ko. "Respectfully submitted to your office the list of real properties with Warrant of Levy pursuant to sec. 258 of R.A. 7160, otherwise known as the Local Government Code of 1991." So, naka indicate naman doon sa agenda na List of Real Property na i le levy."

**Ms. Normalyn Lim:** "Yes po yan po ang process sa issuance po ng Warrant of Levy once po na nakapag issue na kami mag sa submit po kami sa Sangguniang Panlungsod na already verified na po sila."

**Hon. Coun. Nolasco:** "For notification? So, kaya nga po nagpatawag ako ng committee hearing para dito para ma clarify. Pero anyway naanaito na po tayo, di ba kapag nagpadala ka nito, may mga compliance tayo na dapat i comply? Katulad ng Notice?"

**Ms. Normalyn Lim:** "Yes po, bago po kami mag issue ng Warrant of Levy nakapag padala na po kami ng tatlong Notices of Sale sa kanila."

**Hon. Coun. Nolasco:** "Yun ba totally verified na sa Assessor kung naka bayad na o hindi? Sabagay nasa inyo naman ang record di ba? May Publication ba yan?"

**Ms. Normalyn Lim:** "Yes po meron po yung 2 months and 3 consecutive weeks po ang publication po sa Warrant of Levy."

**Hon. Coun. Bautista:** "Yan ba yung parang i susubasta?"

**Ms. Normalyn Lim:** "Yes po."

**Hon. Coun. Nolasco:** "Saan i susubasta yun?"

**Ms. Normalyn Lim:** "Yun pong last auction natin ay August 28, 2023 dito po sa Lobby."

**Hon. Coun. Gutierrez:** "Mr. Chair gusto ko lang inawin yung bayad ba ng tax natin ay may amnesty po?"



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**Ms. Normalyn Lim:** "Wala po tayong amnesty ngayon, yung discount po hanggang December 31 po 20% pa. By January po 10% na lang siya."

**Hon. Coun. Nolasco:** "We acknowledge the presence po ni Coun. Reynaldo Palabrica."

**Hon. Coun. Rogello Nolasco:** "Anyway, kung ganyan naman yung i le levy natin at verified naman at nag comply naman yung mga notices so, may schedule ba yung auction? Binibigyan ba sila ng schedule?"

**Ms. Normalyn Lim:** "Kapag natapos na po natin yung notice of sale, kasi after po ng Warrant of Levy mag pa publish pa po tayo. Kapag natapos na po yung tungkol sa mga deeds po saka pa po na natin i schedule yung auction po."

**Hon. Coun. Nolasco:** "No prescribed date po?"

**Ms. Normalyn Lim:** "Opo. Naka indicate din po iyon sa last na notice of sale, nakalagay na po doon kung anong date at anong oras po ang auction "

**Hon. Coun. Nolasco:** "Paano kung nabago ang address at hindi na received yung notice?"

**Ms. Normalyn Lim:** "Sinisigurado po naming ma rereceive ng may ari yung notice po sa kanya. Kaya po kung minsan nakaka ilang balik po siya at hinahanap."

**Hon. Coun. Nolasco:** "Gaano po kalaki yung area? kasi dito hindi naka indicate kung gaano kalaki yung area o yung property."

**Ms. Normalyn Lim:** "Dito po kasi sa details ng listing na sinabmit po sa inyo hindi po kasama pero meron po kaming listing na naka indicate kung gaano ang kaaki ang area."

**Hon. Coun. Nolasco:** "So, kasi nakalagay dito yung assessed value lang."

**Ms. Normalyn Lim:** "Kung mapapansin nyo po wala yung amount kung magkano yung value nya."

**Hon. Coun. Nolasco:** "Any question from the Council?"





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**Hon. Coun. Gutierrez:** "Tanong ko lang yung sinabi ni Atty. kanina yung iba dito bayad na?"

**Ms. Normalyn Lim:** "Yes po kasi once na na received nila yung Warrant of Levy nagpupunta po sila dito at nagbabayad na. Kaya ito po ay report lang talaga ng mga naka received ng warrant of levy pero mababawasan siya noong mga nagbabayad."

**Hon. Coun. Palabrica:** "Ito lang po ba Mr. Chairman ang delinquent?"

**Ms. Normalyn Lim:** "Partial pa lang po ito."

**Hon. Coun. Nolasco:** "Kaya Konsi Palabrica finanong ko sila kung to notify lang tayo."

**Hon. Coun. Palabrica:** "Kung notification lang Mr. Chairman kung ano ang inaddress nila dito at pinadala, mareceived man nila o hindi yun na yun, eh kasi sila nagbigay ng address eh kaya considered as official na."

**Hon. Coun. Nolasco:** "I mean ilang Committee Hearing natin, kasi parang ni nonotity lang tayo sa korte eh noted lang natin, siguro next time para hindi na natin i Committee Hearing."

**Engr. Allan Quinatadcan:** "Actually, part po yan sa procedure. Mas maganda po mag provide na lang ng procedure sa inyo ang Treasury para masundar ninyo dahil kung wala pong bidder isa submit din po sa inyo yun para magawan ng Ordinanza yung proceeding ng sale ba. Kasi usually auction po ito kaya after 1 year of redemption period kung wala pa, mapupunta din po sa inyo yun para magawan."

**Hon. Coun. Palabrica:** "Mas maganda Mr. Chairman makapag request po tayo sa kanila ng soft copy para makatulong tayo sa pagbabayad para baka mamaya kamag anak natin yan, para masabihan sila."

**Ms. Normalyn Lim:** "Mag pa furnish po kami sa inyo ng copy."

**Hon. Coun. Palabrica:** "Okey Thank you, for Sanggunian or at least to the Committee."

**Hon. Coun. Gutierrez:** "Ngayon kung gagawa kaya ng isa submit paki alisin nyo na po kung sino yung nakabayad na, pwede?"



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**Ms. Normalyn Lim:** "Yes po. October 18, 2023 po po kasi ito kaya marami na pong nagbayad."

**Engr. Allan Quinatadcan:** "Kahapon lang po kasi pina update ito kaya marami ng naka bayad. Actually, halos lahat naman po ni review na namin."

**Hon. Coun. Nolasco:** "Maganda naman po."

**Hon. Coun. Palabrica:** "We can accept Mr. Chairman yung original list kahit andoon pa yung nagbayad na para at least for our reference for the future. Kung how many percent ang nag comply. Para at least we can use the data later on."

**Hon. Coun. Nolasco:** "Yes Atty.?"

**Atty. Nathaniel De Leon:** "I agree po sa lahat ng statements, yun ang reason po para sa City Government sa pag singit sa lahat po ng unpaid Real Property Taxes."

**Engr. Allan Quinatadcan:** "May I suggest actually, yun po kasing sa system natin hindi po agad na re reflect yung paid kasi kami po ang nahihirapan tuad ng sinabi po ni Konsehal Palabrica tungkol doon sa tax compliance which is yun ang gagawan namin ng study yung tax compliance kasi hindi po agad nag rereflect doon yung payment para ma sort po namin ang payment doon sa Baranggay na yun. Doon sa system po natin baka pwedeng ma request po natin na magkaroon ng portion doon kung sino po yung paid na. Para madaling ma sort per Baranggay."

**Hon. Coun. Nolasco:** "You mean Segregation ng paid na?"

**Engr. Allan Quinatadcan:** "Yes po."

**Hon. Coun. Gutierrez:** "Mr. Chair, tanong ko lang, diba nagkaroon tayo ng merging? Eh di babaguhin nyong lahat yun?"

**Engr. Allan Quinatadcan:** "Inumpisahan na po namin, inuna po namin yung mga boundary, although maraming dispute sa boundary."

**Hon. Coun. Palabrica:** "The boundary already resolved, the Ordinance itself was already passed since Monday and the finalization will provide later on"



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to the Sangguniang Panlungsod, intayin lang natin kaya wala tayong problema doon at yung renaming pwedeng masabihan ang mga Barangay Chairman gradually hindi naman kailangang madalhin."

**Engr. Allan Quinatadcan:** "Marami po kasing apektado doon, ang mga title, tax declaration although timely naman siya dahil kasama layo doon sa LGRP, magkakaroon naman po tayo ng Revision eh kasi by law of LGU kasama po layo sa programa ng BLGF."

**Hon. Coun. Nolasco:** "Di ba po ang revision after 5 years?"

**Engr. Allan Quinatadcan:** "Actually po every 3 years ang official na nasa local code ng by laws pero option na lang siya. Sa amin po sa Assessor nag pe prepare na po kami matuloy man siya o hindi, talagang ginagawa po namin."


**Hon. Coun. Nolasco:** "Kasi ang mababago lang naman ay ang Tax Declaration eh, ang Title magapa annotate naman sa Trece."

**Hon. Coun. Nolasco:** "Any other comment po?"

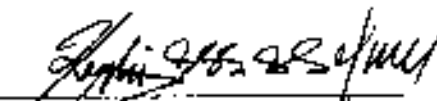
**Hon. Coun. Gutierrez:** "Since there is no other matter to be discussed, I move for the adjournment of this hearing."

The Hearing adjourned at 2:55 P.M.

Prepared By:

  
EDGARDO B. NOLASCO  
CLERK

Attested By:

  
COUN. ROGELIO M. NOLASCO  
Chairman







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**5th SANGGUNIANG PANLUNGSOD**





# CITY OF BACCOOR



OFFICE OF THE CITY TREASURER

October 18, 2023

**THE HONORABLE MEMBERS**

Sangguniang Panlungsod  
City Government of Bacoor

Sir/Madam:

Respectfully submitted to your office the list of real properties with Warrant of Levy pursuant to Sec. 258 of RA 7160, otherwise known as the Local Government Code (LGC) of 1991.

Very truly yours,

*(Signature)*  
**ATTY. EDITH C. NAPALAN**  
City Treasurer

*EDITH  
OCT. 18, 2023  
10:00 AM*

