

CITY OF BACOOR OFFICE OF THE SANGGUNIANG PANLUNGSOD BACONG PILIPINAS





COMMITTEE ON HOUSING, LAND UTILIZATION AND URBAN DEVELOPMENT AND COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

JOINT COMMITTEE HEARING REPORT

NO. HLUUD 086 S-2024



Subject: A RESOLUTION APPROVING THE BACOOR CITY LAND AND IMPROVEMENT APPRAISAL COMMITTEE RESOLUTION NO. 02 SERIES OF 2024 ENTITLED: "A RESOLUTION RECOMMENDING THE PROPERTIES THAT WILL BE SUBJECT OF THE LOAN WITH DEVELOPMENT BANK OF THE PHILIPPINES (DBP) FOR THE CITY OF BACOOR'S HOUSING PROJECT". (PCR 640-2024 dated 05 August 2024)

This report resolves the approval of Bacoor City Land and Improvement Appraisal Committee (BCLIAC) Resolution No. 2, Series of 2024, dated 13 August 2024. The proposed resolution was referred to the committee during the 102nd Regular Session on 05 August 2024 by the Sangguniang Panlungsod Presiding Officer, Hon. Rowena Bautista-Mendiola.

The Committee on Housing, Land Utilization and Urban Development, chaired by Hon Alde Joselito F. Pagulayan reports the following:

Section 297 of Republic Act No. 7160 (Local Government Code of 1991) empowers local government units to contract loans, credits, and other forms of indebtedness to finance public facilities, infrastructure, housing projects, land acquisition, and other capital investment projects.

Section 4 of Republic Act No. 10160 (Charter of the City of Bacoor) grants the local government of Bacoor the authority to acquire and manage property for the city's general interests.

Section 11(4) of RA 10160 allows the Sangguniang Panlungsod to regulate land use to promote the general welfare.

FINDINGS:

On 29 July 2024, Hon. Strike B. Revilla, City Mayor, formally requested the City Council to approve BCLIAC Resolution No. 2. Series of 2024, recommending certain properties for inclusion in a loan agreement with the Development Bank of the Philippines

Address: Bacoor Legislative and Disaster Resilience Bidg. Bacoor Blvd., Brgy, Bayanan, City of Bacoor, Cavite

Trunkline: (046)417-0727 Website: www.bacoorcitysp.com

JOINT COMMITTEE HEARING REPORT NO. HLUUD 086 5-2024
PCR 640-2024 BLIAC RESO NO. 2: PROPERTIES THAT WILL BE SUBJECT TO LOAN WITH DBP.











CITY OF BACOOR OFFICE OF THE SANGGUNIANG PANLUNGSOD BACONG PILIPINAS





(DBP). The loan amounting of PHP 3,353,919,074.50, is intended to fund public housing, urban development, and job creation programs within the city.

During the committee hearing on 9 August 2024, the following observations were made:

- The parcels of land subject to appraisal were appropriate for the city's public housing, urban development, and job creation programs.
- The provisions of BCLIAC Resolution No. 2, Series of 2024, were accurate, lawful, and advantageous to the City Government.
- The appraised value of the properties was determined in accordance with laws and regulations, particularly the Manual on Real Property Appraisal and Assessment Operations issued by the Bureau of Local Government Finance.

RECOMMENDATION:

After thorough evaluation, the committees recommend the APPROVAL of BCLIAC Resolution No. 2, Series of 2024. This resolution is expected to contribute significantly to: 1) advancing social equity, 2) stimulating economic activity, and 3) promoting the growth of local business to benefit the City of Bacoor.

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

Signed this 13th day of August 2024 at the City of Bacoor, Cavite.

Committee on Housing, Land Utilization and Urban Development

COUN. ALDE JOSELITO F. PAGULAYAN
Chairman

COUN. ADRIELITO G. GAWARAN Vice Chairman

JOINT COMMITTEE HEARING REPORT NO. HLUUD 086 S-2024
PCR 640-2024 BLIAC RESO NO. 2: PROPERTIES THAT WILL BE SUBJECT TO LOAN WITH DBP











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COUN. SIMPLICIO G. DOMINGUEZ

Member

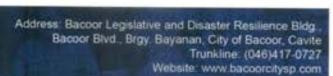
COUN. ALEJANDRO F. GUTIERRI

JOINT COMMITTEE HEARING REPORT NO. HLUUD 086 S-2024 PCR 640-2024 BLIAC RESO NO. 2: PROPERTIES THAT WILL BE SUBJECT TO LOAN WITH DBP













Cert. no. 24/181809









COMMITTEE ON HOUSING, LAND UTILIZATION AND URBAN DEVELOPMENT AND

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

JOINT COMMITTEE HEARING MINUTES

NO. HLUUD 086 S-2024



Subject: A RESOLUTION APPROVING THE BACOOR CITY LAND AND IMPROVEMENT APPRAISAL COMMITTEE RESOLUTION NO. 02 SERIES OF 2024 ENTITLED: "A RESOLUTION RECOMMENDING THE PROPERTIES THAT WILL BE SUBJECT OF THE LOAN WITH DEVELOPMENT BANK OF THE PHILIPPINES (DBP) FOR THE CITY OF BACOOR'S HOUSING PROJECT". (PCR 640-2024 dated 05 August 2024)

Committee Hearing Minutes Summary

09 August 2024 / 08:30 a.m.

Present:

HON. ALDE JOSELITO F. PAGULAYAN

HON. ADRIELITO G. GAWARAN

HON. SIMPLICIO G. DOMINGUEZ

HON. ALEJANDRO F. GUTIERREZ

HON. ROGELIO M. NOLASCO

HON. REYNALDO D. PALABRICA

Member

Member

Chairperson

Vice Chairperson

Chairperson

Vice Chairperson

Also Present:

ATTY. AIMEE TORREFRANCA-NERI

Office of the City Administrator /

Housing Urban Development Dept.

MR. NOEL H. DOMDOM

ATTY. PAUL SANGALANG

ENGR. ALLAN C. QUINATADCAN

MS. RHOWENA D. ALCANTARA

MR. MICHAEL JIMENEZ

ATTY. MARVIE KATE ENCARNADO

Office of the Mayor

Office of the Mayor

City Assessors Office

City Planning and Devt. Coord. Office

City Engineering Office

Address: Bacoor Legislative and Disaster Resilience Bldg. Bacoor Blvd , Brgy, Bayanan, City of Bacoor, Cavite

Office of the City Accountant

JOINT COMMITTEE HEARING MINUTES NO. HLUUD 086 S-2024 PCR 640-2024 BLIAC RESO NO. 2: PROPERTIES THAT WILL BE SUBJECT TO LOAN WITH DBP











CITY OF BACOOR OFFICE OF THE SANGGUNIANG PANLUNGSOD BAGONG PILIPINAS





MS. ELVIRA S. GUERRERO ATTY. EDITH C. NAPALAN ATTY. KIM R. LOFRANCO

- Office of the City Budget Officer
- Office of the City Treasurer
- Office of the City Legal Services

The joint committee hearing was called to order at 8:30 a.m. The agenda focused on the approval of the Bacoor City Land and Improvement Appraisal Committee (BCLIAC) Resolution No. 02, Series of 2024, regarding the properties that will be subject to the loan with the Development Bank of the Philippines (DBP). The loan would fund Bacoor City's Housing Project (BHCP).

Atty. Neri, City Administrator, Officer-in-Charge (OIC) in the Housing Urban Development and Resettlement Department (HUDRD), and also a Vice Chairperson of BCLIAC, was acknowledged. She emphasized that this initiative is critical to the City of Bacoor's Urban Development, highlighting its role in addressing the city's growing demand for affordable housing and in creating well-planned communities equipped with essential services such as schools and healthcare centers. She urged prompt action of the said matter, citing the project's potential to improve social equity, stimulate economic activity by creating jobs, and boost local businesses. Furthermore, she also noted that, while the loan would incur initial expenses, the project would ultimately increase property values and generate higher tax revenues. The plan aligns with the city's sustainability goals, incorporating green spaces and energy-efficient design elements.

Engr. Quinatadcan, OIC of the City Assessor's Office (CAO) and Chairperson of BCLIAC, was acknowledged. He confirmed that the appraised value of the properties to be acquired, totaling PHP 3,353,919,074.50, complied with relevant laws, rules, and regulations. The appraisal process was conducted in accordance with the guidelines outlined in the Manual on Real Property Appraisal and Assessment Operations from the Bureau of Local Government Finance under the Department of Finance.

Atty. Lofranco, Department Head of the Office of the City Legal Services (OCLS) and member of the BCLIAC, was also acknowledged. She addressed a technical error in the draft resolution, where the term "expropriation" was incorrectly included. She clarified that this would be corrected, along with adjustments to the tax provisions—from 6% Capital Gains Tax (CGT) to 12% Value-Added Tax (VAT).

The committee underscored the urgency of approving the resolution to ensure the housing project remains on schedule. Following a thorough discussion, the resolution was unanimously recommended for approval, subject to the final revisions.

The meeting adjourned after the proposed resolution was successfully recommended for approval.

JOINT COMMITTEE HEARING MINUTES NO. HLUUD 086 S-2024
PCR 640-2024 BLIAC RESO NO. 2: PROPERTIES THAT WILL BE SUBJECT TO LOAN WITH DBP











CITY OF BACOOR OFFICE OF THE SANGGUNIANG PANLUNGSOD BAGONG PILIPINAS





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

JOINT COMMITTEE HEARING MINUTES NO. HLUUD 086 S-2024
PCR 640-2024 BLIAC RESO NO. 2: PROPERTIES THAT WILL BE SUBJECT TO LOAN WITH DBP









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CITY OF BACOOR OFFICE OF THE SANGGUNIANG PANLUNGSOD BAGONG PILIPINAS





COMMITTEE ON HOUSING, LAND UTILIZATION AND URBAN DEVELOPMENT

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AND COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION









PHOTOS OF THE JOINT COMMITTEE HEARING NO. HLUUD 086 S-2024 PCR 640-2024 BLIAC RESO NO. 2: PROPERTIES THAT WILL BE SUBJECT TO LOAN WITH DBP

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CITY OF BACOOR







COMMITTEE ON HOUSING, LAND UTILIZATION AND URBAN DEVELOPMENT AND



COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

NOTICE OF THE JOINT COMMITTEE HEARING (PROOF OF RECEIPT)

09 August 2024 / 08:30 a.m. Bacoor Legislative and Disaster Resilience Building, MSBR Conference Room, 4th Floor, Bacoor Government Center

Subject: A RESOLUTION APPROVING THE BACOOR CITY LAND AND IMPROVEMENT APPRAISAL COMMITTEE RESOLUTION NO. 02 SERIES OF 2024 ENTITLED: "A RESOLUTION RECOMMENDING THE PROPERTIES THAT WILL BE SUBJECT OF THE LOAN WITH DEVELOPMENT BANK OF THE PHILIPPINES (DBP) FOR THE CITY OF BACOOR'S HOUSING PROJECT". (PCR 640-2024 dated 05 August 2024)

RECEIVED BY: NAME/SIGNATURE	POSITION/AFFILIATION OFFICE/ADDRESS	CONTACT NUMBER
JOCETHA MINUNGA	50	5414
MELINDA DESTURA	SP	68-06-24 4:20
DAN AKUIR & LONTER	56	8/9/24 4:19p
CATHERINE BULLECEN	vr vr	2/6/24 4:19pm
Marinette Montoya	SP	8/7/2p 8:40am

NOTICE OF THE JOINT COMMITTEE HEARING (PROOF OF RECEIPT) NO. HLUUD 086 S-2024 Page 1 PCR 640-2024 BLIAC RESO NO. 2: PROPERTIES THAT WILL BE SUBJECT TO LOAN WITH DBP











CITY OF BACOOR







RECEIVED BY: NAME/SIGNATURE	POSITION/AFFILIATION OFFICE/ADDRESS	DATE/TIME CONTACT NUMBER
ROBBY BY PAOU	SP	8/7/24 8:45 AM
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Roberto E Merodoen	CPPe	8-07-29-9:20
Ma.Cristina Viljafranca City Budget Office	PSIDGET	8 7 hy 9:35
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NOTICE OF THE JOINT COMMITTEE HEARING (PROOF OF RECEIPT) NO. HLUUD 086 S-2024 Page 2 PCR 640-2024 BLIAC RESO NO. 2: PROPERTIES THAT WILL BE SUBJECT TO LOAN WITH DBP











CITY OF BACOOR OFFICE OF THE SANGGUNIANG PANLUNGSOD BAGONG PILIPINAS





COMMITTEE ON HOUSING, LAND UTILIZATION AND URBAN DEVELOPMENT AND

Office of the Sangguniang Penlanggod Received by Jepoel Prings

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COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

ATTENDANCE OF THE JOINT COMMITTEE HEARING

09 August 2024 / 08:30 a.m.
Bacoor Legislative and Disaster Resilience Building,
MSBR Conference Room, 4th Floor, Bacoor Government Center

Subject: A RESOLUTION APPROVING THE BACOOR CITY LAND AND IMPROVEMENT APPRAISAL COMMITTEE RESOLUTION NO. 02 SERIES OF 2024 ENTITLED: "A RESOLUTION RECOMMENDING THE PROPERTIES THAT WILL BE SUBJECT OF THE LOAN WITH DEVELOPMENT BANK OF THE PHILIPPINES (DBP) FOR THE CITY OF BACOOR'S HOUSING PROJECT". (PCR 640-2024 dated 05 August 2024)

SIGNATURE/ NAME	POSITION/AFFILIATION OFFICE/ADDRESS	CONTACT NUMBER/EMAIL
ON. ALDE JOSELITO F. PAGULAYAN	CITY COUNCILOR SANGGUNIANG PANLUNGSOD	
HON. ADRIELITO G. GAWARAN	CITY COUNCILOR SANGGUNIANG PANLUNGSOD	W
HON, SIMPLICIO G. DOMINGUEZ	CITY COUNCILOR SANGGUNIANG PANLUNGSOD	Der 18
HON, ALEJANDRO F. GUTIERREZ	CITY COUNCILOR SANGGUNIANG PANLUNGSOD	Jet -
HON, ROGELIO M. NOLASCO	CITY COUNCILOR SANGGUNIANG PANLUNGSOD	Tentis Ses 80

ATTENDANCE OF THE JOINT COMMITTEE HEARING NO. HLUUD 086 S-2024 PCR 640-2024 BLIAC RESO NO. 2: PROPERTIES THAT WILL BE SUBJECT TO LOAN WITH DBP











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SIGNATURE/ NAME	POSITION/AFFILIATION OFFICE/ADDRESS	CONTACT NUMBER/EMAIL
HON, CATHERINE SAINO-EVARISTO	CITY COUNCILOR SANGGUNIANG PANLUNGSOD	
HON, REYNALDO D. PALABRICA	CITY COUNCILOR SANGGUNIANG PANLUNGSOD	1
Hoel H. Domdom	OW	04167967495
Atty. Kim bofranco	OCK	clo@bocox.gazjan
Allan C. Quinatadean	CAD	09209082922
ELVIRIA S. GUERARO	CITY BANDOWN OFFICER	partar ne 29
ECNAPALAN	efo -city Treasurer	7911019934
Rhowenu D. Alcuntara	CPDC	0939-9346410
MICHAEL JIMEUEZ	C≥0	09426732257
Atty. Kak Encarnadi	Accte	००१०१ १८२२१४।
ATTY - PAUL MG SANGALAND	Mo	09213968165

ATTENDANCE OF THE JOINT COMMITTEE HEARING NO. HLUUD 086 S-2024 PCR 640-2024 BLIAC RESO NO. 2: PROPERTIES THAT WILL BE SUBJECT TO LOAN WITH DBP













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CITY OF BACOOR OFFICE OF THE SANGGUNIANG PANLUNGSOD BAGONG PILIPINAS

SIGNATURE/ NAME	POSITION/AFFILIATION OFFICE/ADDRESS	CONTACT NUMBER/EMAIL	
ATTY. AIMEE TORREFRANCA - NERI	CITY ADMINISTRATOR	OY_	

ATTENDANCE OF THE JOINT COMMITTEE HEARING NO. HLUUD 086 S-2024 PCR 640-2024 BLIAC RESO NO. 2: PROPERTIES THAT WILL BE SUBJECT TO LOAN WITH DBP











Republic of the Philippines Province of Cavite CITY OF BACOOR Office of the Mayor



29 July 2024

CGBCR-MO-02-F03.02 05/30/2024

OFFICE OF THE SANGGUNIANG PANLUNGSOD RECEIVED BYARIEL

COOR CITY CANTE

HON. ROWENA BAUTISTA-MENDIOLA

City Vice Mayor Legislative Building Bacoor Government Center Barangay Bayanan, Bacoor City, Cavite

THRU:

ATTY, KHALID ATEGA JR.

Sangguniang Panlungsod Secretary

SUBJECT:

REQUEST FOR CITY RESOLUTION RECOMMENDING THE APPROVAL OF THE BACOOR CITY LAND AND IMPROVEMENT APPRAISAL COMMITTEE RESOLUTION NO. 02, SERIES OF 2024

Dear Hon. Rowena Bautista-Mendiola,

Greetings in the name of public service!

Pursuant to Section 16 Republic Act No. 7160 otherwise known as the Local Government Code, (e)very local government unit shall exercise the powers expressly granted. those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare.

The Executive Order No. 132 as amended authorizes the creation of an Appraisal Committee in a province and city, which committee is generally tasked to determine the market value of a real property to be acquired by the government for public purpose:

On 15 July 2024, the Appraisal Committee had a meeting to discuss the Appraisal Report for three (3) properties that will be the subject of the loan of the City Government of Bacoor with the Development Bank of the Philippines ("DBP"). The three properties were discussed and the possible expenses are PhP 3.018,204,465.95. Thus, the Committee recommends to approve the amount to be loaned with the DBP for the housing projects and to to officially endorse such amount to the DBP as the amount that will be loaned by the City Government of Bacoor.

In view thereof, I respectfully request the esteemed members of the Sangguniang Panlungsod to pass a resolution - approving/concurring the BCLIAC Resolution No. 02 Series of 2024 entitled: "A Resolution recommending the properties that will be the subject of the loan with DBP for the City of Bacoor's Housing Projects"

Thank you.

Respectfully yours,

STRIKE B. REVILLA City Mayou

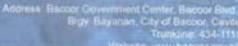














CITY OF BACOOR





BACOOR CITY LAND AND IMPROVEMENT APPRAISAL COMMITTEE

RESOLUTION NO. 02 SERIES OF 2024

A RESOLUTION RECOMMENDING THE PROPERTIES THAT WILL BE SUBJECT OF THE LOAN WITH DBP FOR THE CITY OF BACOOR'S HOUSING PROJECTS

WHEREAS, Executive Order No. 132 as amended authorizes the creation of an Appraisal Committee in a province and city, which committee is generally tasked to determine the market value of a real property to be acquired by the government for public purpose;

WHEREAS, the City is in need of fair market value appraisal of land and other real property, including its improvements, affected by prospective or existing government projects;

WHEREAS, such land appraisal is essential pursuant to existing laws, rules, and regulations in the acquisition procedures for real property by local government units;

WHEREAS, the Manual on Real Property Appraisal and Assessment Operations by the Bureau of Local Government Finance - DOF provides for the procedures to be followed in the acquisition of private property for public use and in creating real property appraisal committees;

WHEREAS, on 06 July 2023, the Bacoor City Land and Improvement Appraisal Committee was reorganized by virtue of Executive Order No. 76 series of 2023 and No. 77 series of 2024;

WHEREAS, on 15 July 2024, the Appraisal Committee had a meeting to discuss the Appraisal Report for three (3) properties that will be the subject of the loan of the City Government of Baccor with the Development Bank of the Philippines ("DBP");

WHEREAS, the three Properties were discussed and the possible expenses are as follows:

BCLIAC RESOLUTION NO. 02 5. 2024

1 of 5



Baccor Government Center, Baccor Blvg, Brgy Revenue: City of Baccor Cavitie Frankline, 434-1111 Website: www.baccor.cov.pfs





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CITY OF BACOOR





BACOOR CITY LAND AND IMPROVEMENT APPRAISAL COMMITTEE

	Philippine Billion		
	Commercial (Land)	Commercial (improvements)	Residential (Improvements)
TOTAL AREA	24,032.00	24,396.00	46,776.00
PRICE PER SQM	12,138.13	25,995.50	20,825.00
TOTAL AMOUNT	PHP 291,703,540.16	PHP 634,186,218.00	PHP 974,110,200.00
TAXES (18%)	52,506,637.23	114,153,519.24	175,339,836.00
TOTAL WITH EXPENSES AND EXPRO	PHP 329,770,852.15	PHP 716,947,519.45	PHP 1,101,231,581.10
	Philippine Billion (Land and Improvements)	Oyamih Resources (Land)	F&E De Castro (Land)
TOTAL AREA	95,204.00	7,000.00	26,612.00
PRICE PER SQM		24,999.50	20,000.00
TOTAL AMOUNT	PHP 1,899,299,958.16	PHP 174,996,500.00	PHP 532,240,000.00
TAXES (13.05%)	247,949,994.54	22,837,043.25	69,457,320.00
EXPROPRIATION FEES (10%)		17,499,650.00	53,224,000.00
GRAND TOTAL	PHP	PHP	РНР
J. HILL TOTAL	2,147,949,952.70	216,333,193.25	654,921,320.00
TOTAL FOR	ALL THREE	PHP 3,018,	204 465 95

BCLIAC RESOLUTION NO. 02 S. 2024 2 of 5









CITY OF BACOOR





BACOOR CITY LAND AND IMPROVEMENT APPRAISAL COMMITTEE

NOW THEREFORE, pursuant to the authority of this committee to formulate or adopt such policy or plan of action that will ensure the effective discharge of its functions, the Bacoor City Land and Improvement Appraisal Committee RESOLVED to recommend to the City Mayor the following:

- To recommend to the City Mayor Hon. Strike B. Revilla, to approve
 the amount of THREE BILLION EIGHTY-ONE MILLION EIGHT
 HUNDRED SIXTY-SEVEN THOUSAND ONE HUNDRED EIGHTYONE AND 02/100 PESOS as the amount to be loaned with the DBP for
 the housing projects.
- To recommend to the City Mayor Hon. Strike B. Revilla, to officially endorse such amount to the DBP as the amount that will be loaned by the City Government of Baccoor.

Done this 15 July 2024 at Bacoor City, Cavite.

THE BACOOR CITY LAND AND IMPROVEMENT APPRAISAL COMMITTEE

ENGR. ALLAN QUINATADCAN Chairperson – OIC City Assessor

ATTY. AIMEE TORREFRANCA-NERI Vice Chairperson – City Administrator

HON. ALDE JOSELITO PAGULAYAN

Member – Councilor Chairman, SP Committee on Housing, Land Utilization and Urban Development

> BCLIAC RESOLUTION NO. 02 S. 2024 3 of 5



Address Bacoor Dovernment Center Bacoor Blvd Rigy Bayarian City of Bacoor Cavete Transtone 434-1551 Website www.bacoor.gov.ph





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CITY OF BACOOR





BACOOR CITY LAND AND IMPROVEMENT APPRAISAL COMMITTEE

HON. ROGELTO NOLASCO

Member – Councilor Chairman, SP Committee on Finance Budget and Appropriation

> ATTY. EDITH C. NAPALAN Member – City Treasurer

MS. ELVINIA GUERRERO Member – City Budget Officer

ATTY. MARVIE KATE ENCARNADO Member - OIC - City Accountant

ATTY. KIM NYGAR. LOFRANCO Member – City Legal Officer

ENGR. ARTHUR SAN JOSE

Member - Head, Zoning and Land Development Department

ENGR. JICKY JUTBA Member - City Engineer

BCLIAC RESOLUTION NO. 02 5. 2024 4 of 5





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CITY OF BACOOR





BACOOR CITY LAND AND IMPROVEMENT APPRAISAL COMMITTEE

MS. RHOWENA D. ALCANTARA

Member – Planning Officer – City Planning and Development Coordinator

MR. NOEL DOMDOM

Member - Office of the Mayor

ATTY. PAUL MICHAEL & SANGALANG
Member - Office of the Mayor

APPROVED:

STRIKE B. REVILLA



BCLIAC RESOLUTION NO. 02 S. 2024 5 of 5



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