



**COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION
AND
COMMITTEE ON RULES AND PRIVILEGES, LAWS AND ORDINANCES**

**COMMITTEE REPORT
NO. FBA2-006-S-2025 (6TH SP)**

Office of the Sangguniang Panlungsod
Received by: Janet Brings
Date: 14 JUL 2025
Time: 2:11 PM

Subject: A RESOLUTION REVOKING BACOOR CITY AUCTION COMMITTEE RESOLUTION NO. 01, SERIES OF 2024, ENTITLED: "A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING AUCTION ACTIVITIES IN THE CITY OF BACOOR PURSUANT TO SECTION 30 OF REPUBLIC ACT NO. 12001 GRANTING AMNESTY ON REAL PROPERTY TAXES." - PCR 008-2025 (PCR 813-2025) dated July 7, 2025.

Referred to the Joint Committee on the 1st Regular Session of the 6th Sangguniang Panlungsod is the above-subject matter for appropriate action and recommendation.

INFORMATION:

In pursuance of Republic Act No. 12001 which provides the grant of amnesty on real property taxes, the Bacoor City Auction Committee resolved in its Resolution No. 01, Series of 2024, to hold in abeyance the conduct of auction activities involving the levied real properties of delinquent landowners.

LEGAL BASIS:

Section 30 of Republic Act 12001 as the basis of Bacoor Auction Committee Resolution No. 1, Series of 2024 is hereunder quoted for ready reference, to wit:

"SEC. 30. Grant of Tax Amnesty on Real Property Taxes and Special Levies on Real Property. - There is hereby granted a real property tax amnesty which shall cover penalties, surcharges, and interests from all unpaid real property taxes, including Special Education Fund, idle land tax, and other special levy taxes, prior to the effectivity of this Act: Provided, That the real property tax amnesty hereby authorized and granted can only be availed within a period of two (2) years after the effectivity of this Act."

JOINT COMMITTEE REPORT FBA2-006-S-2025 (6TH SP)

PCR 008-S-2025 - A RESOLUTION APPROVING THE BACOOR CITY AUCTION COMMITTEE RESOLUTION REVOKING ITS RESOLUTION NO. 01, SERIES OF 2024, ENTITLED: "A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING AUCTION ACTIVITIES IN BACOOR CITY."

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FINDINGS:

During the Joint Committee hearing held on July 10, 2025, the resource persons representing the City Finance Department, City Assessor's Department and Office of the City Legal Services discussed and explained the mandates in Republic Act No. 12001, particularly the amnesty provisions.

As discussed, the Honorable Members of the Joint Committee anchored on the exceptions in the same Section 30 of Republic Act No. 12001 which provides that the amnesty shall not extend to the following real properties, as follows:

- (a) Delinquent real properties which have been disposed of at public auction to satisfy the real property tax delinquencies;
- (b) Real properties with tax delinquencies which are being paid pursuant to a compromise agreement; and
- (c) Real properties subject of pending cases in court for real property tax delinquencies.

Also, it has been noted that nothing in the provisions of Republic Act No. 12001 that prohibits the conduct of public auction sale by the local government units (LGUs) involving the real properties subject of Warrant of Levy.

Thus, the City Government of Bacoor after giving a reasonable grace period to delinquent landowners may now proceed with the public auction sale involving their levied properties in accordance with the provision of Republic Act No. 7160 otherwise known as "The Local Government Code".

RECOMMENDATION:

In view of the foregoing, the Honorable Members of the Joint Committee hereby recommend **TO APPROVE** the Bacoor City Auction Committee Resolution No. 01, Series of 2025 which resolves to revoke its Resolution No. 01, Series of 2024 that held in abeyance the conduct of public auction sale activities by the City Government of Bacoor involving the real properties subject of Warrant of Levy.

JOINT COMMITTEE REPORT FBA2-006-S-2025 (6TH SP)

PCR 008-S-2025 – A RESOLUTION APPROVING THE BACOR CITY AUCTION COMMITTEE RESOLUTION REVOKING ITS RESOLUTION NO. 01, SERIES OF 2024, ENTITLED: "A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING AUCTION ACTIVITIES IN BACOR CITY."

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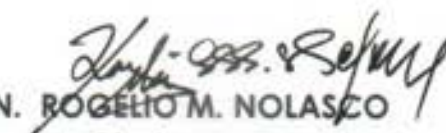




WE HEREBY CERTIFY that the contents of the foregoing report are true and correct.

Signed this **11th** day of July 2025 at the City of Bacoor, Cavite.

THE COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION


HON. ROGELIO M. NOLASCO
Chairman

(Acting City Vice Mayor)
HON. CATHERINE S. EVARISTO
Vice Chairperson


HON. RICARDO F. UGALDE
Member

JOINT COMMITTEE REPORT FBA2-006-S-2025 (6TH SP)

PCR 008-S-2025 – A RESOLUTION APPROVING THE BACOR CITY AUCTION COMMITTEE RESOLUTION REVOKING ITS RESOLUTION NO. 01, SERIES OF 2024, ENTITLED: “A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING AUCTION ACTIVITIES IN BACOR CITY.

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COMMITTEE ON RULES AND PRIVILEGES, LAWS AND ORDINANCES


HON. REYNALDO D. PALABRICA
Chairman


HON. LEVY M. TELA
Vice Chairman


HON. ADRIELITO G. GAWARAN
Member


HON. REYNALDO M. FABIAN
Member

Prepared by:


ROBERTO A. DE GUZMAN
Local Legislative Staff Assistant I

JOINT COMMITTEE REPORT FBA2-006-S-2025 (6TH SP)

PCR 008-S-2025 - A RESOLUTION APPROVING THE BACOOR CITY AUCTION COMMITTEE RESOLUTION REVOKING ITS RESOLUTION NO. 01, SERIES OF 2024, ENTITLED: "A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING AUCTION ACTIVITIES IN BACOOR CITY."

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**COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION
&
COMMITTEE ON RULES AND PRIVILEGES, LAWS AND ORDINANCES**

**JOINT COMMITTEE HEARING MINUTES
NO. FBA2-006-S-2025**

Office of the Sangguniang Panlungsod
Received by: Janet P. Pina
Date: 14 JUL 2025
Time: 1:23 PM

Subject: *A RESOLUTION REVOKING BACOOR CITY AUCTION COMMITTEE RESOLUTION NO. 01, SERIES OF 2024, ENTITLED: "A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING AUCTION ACTIVITIES IN THE CITY OF BACOOR PURSUANT TO SECTION 30 OF REPUBLIC ACT NO. 12001 GRANTING AMNESTY ON REAL PROPERTY TAXES." – PCR-008-2025 Dated July 7, 2025.*

Present:

Committee on Finance, Budget and Appropriation

Hon. Rogelio M. Nolasco	-	Chairman
Hon. Ricardo F. Ugalde	-	Member

Committee on Rules and Privileges, Laws and Ordinances

Hon. Reynaldo Palabrica	-	Chairman
Hon. Levy Tela	-	Member

6th Sangguniang Panlungsod Members

Hon. Miguel Bautista	-	Member
Hon. Simplicio Dominguez	-	Member

Resource Persons:

Atty. Rey Marco Mendoza	-	Office of City Legal Services
Ms. Elmine Dela Cruz	-	City Assessor's Department
Atty. Edith C. Napalan	-	City Finance Department
Ms. Carol D. Marges	-	City Finance Department





Hon. Rogelio Nolasco: "Magandang Hapon po sa ating lahat, A Joint Committee Hearing, on Finance, Budget and appropriation and Committee on Rules and Privileges, Laws and Ordinances regarding a proposed City Resolution, **PCR-008-2025** - **"A RESOLUTION REVOKING BACOOR CITY AUCTION COMMITTEE RESOLUTION NO. 01, SERIES OF 2024, ENTITLED: "A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING AUCTION ACTIVITIES IN THE CITY OF BACOOR PURSUANT TO SECTION 30 OF REPUBLIC ACT NO. 12001 GRANTING AMNESTY ON REAL PROPERTY TAXES,** is now court to order."

Hon. Rogelio Nolasco: "For the record, we acknowledge the presence of our Councilor from District 2, Konsehal Reynaldo Palabrica, Konsehal Simplicio Dominguez, we acknowledge also the presence of Councilor from District 1 Konsehal Levy Tela, Konsehal Miguel Bautista, ganon din po we acknowledge the presence of our Resource persons, for the record magpakilala lang po."

Hon. Rogelio M. Nolasco: "The Committee on Finance, Budget and Appropriation, as the lead committee, conducted a hearing on January 9, 2025 to tackle the processes and procedures in relation to the implementation of the real property tax amnesty under the proposed city ordinance PCO-2024-216 entitled: "Request for city ordinance in support of Republic Act 12001, particularly on the grant of amnesty on Real Property taxes enshrined under section 3 of the said Law." The only unresolved critical issue and concern which were raised by the concerned resource persons from the office of City Treasurer, Office of the City Legal Services and office of the City Assessor's Department is here under quoted: "The impending implementation of public auction involving the levied properties." As per BLGF central office memorandum circular no. 003-2025 dated January 06, 2025 and BLGF Regional memorandum circular no. 10-2025 dated January 17, 2025 addressed to Regional, Provincial, City, Municipal Assessor and Treasurers. Subject: "Tax Amnesty on Real Property Taxes under Republic Act (R.A.) No. 12001 or the "Real Property Valuation and Assessment Reform Act" The amnesty shall not extend to the following real properties: a. Delinquent real properties which have been disposed of at public auction to satisfy the real property tax delinquencies; b. real properties with tax delinquencies which are being paid pursuant to a compromise agreement; and c. Real properties subject of pending cases in court for real property tax delinquencies." The proposed resolution revokes the restriction or suspension of the public auction activities involving the levied properties. So, Atty. Napalan ano po ang masasabi nyo regarding dito? Pwede nating i revoke?"

Atty. Edith C. Napalan: "Ah! Yun nga po ang naging siguro, parang basis po natin eh kahit naman po may amnesty tayo na ongoing ay delinquent pa rin po yung mga properties nila, pwede naman po siguro silang mag avail pero basta i apply po natin yung auction. Doon naman po sa aming Auction





Committee ni reverse na rin po namin ang aming proposed resolution patungkol po dito."

Hon. Rogelio M. Nolasco: "Atty. Marco ano po ang inyong opinion dito?"

Atty. Rey Marco Mendoza: "Wala naman po kaming objection regarding the request ng Auction Committee."

Hon. Reynaldo Palabrica: "Kasi nasa auction ang mga tao eh, magbayad ka kasi ang auction wala naman walang amnesty eh. Kaya dapat lang silang i auction kasi hindi sila nagbabayad."

Hon. Rogelio M. Nolasco: "Pagkakataon na nila para mag bayad. Sa ating City Assessor, ano po ang masasabi nyo?"

Ms. Elmine Dela Cruz: "Wala naman po kaming objection dito."

Hon. Levy Tela: "Since there are no other matters to be discussed, I move for the adjournment of this hearing."

The hearing adjourned at 3:15 P.M.

Prepared By:


EDGARDO B. NOLASCO
CLERK

Attested By:


COUN. ROGELIO "BOK" M. NOLASCO
Chairman
Committee on Finance, Budget and Appropriation





**COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION
&
COMMITTEE ON RULES AND PRIVILEGES, LAWS AND ORDINANCES**

**ATTENDANCE OF 1ST JOINT COMMITTEE HEARING
(PROOF OF RECEIPT)**

July 10, 2025 / 2:00 P.M.

Office of the Sangguniang Panlungsod
Received by: Janet Pring
Date: _____
Time: _____

MSBR Conference Room at 4th Floor, Bacoor Legislative and Disaster Resilience Building

Subject: **A RESOLUTION REVOKING BACOOR CITY AUCTION COMMITTEE RESOLUTION NO. 01, SERIES OF 2024, ENTITLED: "A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING AUCTION ACTIVITIES IN THE CITY OF BACOOR PURSUANT TO SECTION 30 OF REPUBLIC ACT NO. 12001 GRANTING AMNESTY ON REAL PROPERTY TAXES." PCR 008-2025 dated July 07, 2025**

NAME	BUSINESS/OFFICE AFFILIATION	CONTACT NUMBER	SIGNATURE/DATE
HON. ROGELIO M. NOLASCO	SP		
HON. CATHERINE S. EVARISTO	SP		
HON. REYNALDO D. PALABRICA	SP		
HON. RICARDO F. UGALDE	SP		
HON. LEVY M. TELA	SP		
HON. REYNALDO M. FABIAN	SP		
HON. ADRIELITO G. GAWARAN	SP		
ATTY. AIMEE S. TORREFRANCA-NERI	ADMIN		
ATTY. EDITH C. NAPALAN	CFD		
MS. ELMINE DELA CRUZ	CAD	09290435273	
CAROL MARCOS	CFD	09171146091	
ATTY. MARCO MENDOZA	LEGAL OFFICE		
HON. MIGUEL BRUTIGTA	SP		
HON. SIMPLICIO DOMINGUEZ	SP		

ATTENDANCE OF 1ST JOINT COMMITTEE HEARING FBA-006-S-2025

PCR 008-2025 – A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING AUCTION ACTIVITIES IN THE CITY OF BACOOR PURSUANT TO SECTION 30 OF REPUBLIC ACT NO. 12001 GRANTING AMNESTY ON REAL PROPERTY TAXES.





**COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION
&
COMMITTEE ON RULES AND PRIVILEGES, LAWS AND ORDINANCES**

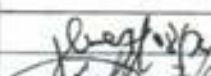
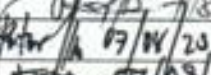
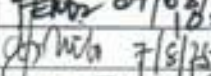
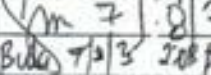
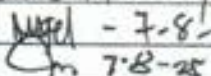
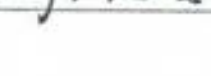
**NOTICE OF 1ST JOINT COMMITTEE HEARING
(PROOF OF RECEIPT)**

July 10, 2025 / 2:00 P.M.

MSBR Conference Room at 4th Floor, Bacoor Legislative and Disaster Resilience Building

Office of the Sangguniang Panlungsod
Received by: Jenat Pring
Date: _____
Mark: _____

Subject: A RESOLUTION REVOKING BACOOR CITY AUCTION COMMITTEE RESOLUTION NO. 01, SERIES OF 2024, ENTITLED: "A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING AUCTION ACTIVITIES IN THE CITY OF BACOOR PURSUANT TO SECTION 30 OF REPUBLIC ACT NO. 12001 GRANTING AMNESTY ON REAL PROPERTY TAXES." PCR 008-2025 dated July 07, 2025

NAME	BUSINESS/OFFICE AFFILIATION	CONTACT NUMBER	SIGNATURE/DATE
HON. CATHERINE S. EVARISTO	SP		
HON. REYNALDO D. PALABRICA	SP		
HON. RICARDO F. UGALDE	SP		
HON. LEVY M. TELA	SP	—	
HON. REYNALDO M. FABIAN	SP		
HON. ADRIELITO G. GAWARAN	SP		
ATTY. AIMEE S. TORREFRANCA-NERI	ADMIN		
ATTY. EDITH C. NAPALAN	CFD		
MS. ELMINE DELA CRUZ	CAD		

NOTICE OF 1ST JOINT COMMITTEE HEARING FBA-006-S-2025

PCR 008-2025 – A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING AUCTION ACTIVITIES IN THE CITY OF BACOOR PURSUANT TO SECTION 30 OF REPUBLIC ACT NO. 12001 GRANTING AMNESTY ON REAL PROPERTY TAXES.





Republic of the Philippines
Province of Cavite
CITY OF BACOR
OFFICE OF THE SANGGUNIANG PANLUNGSOD



CGBR-SPBac-F01.02

01/20/2025

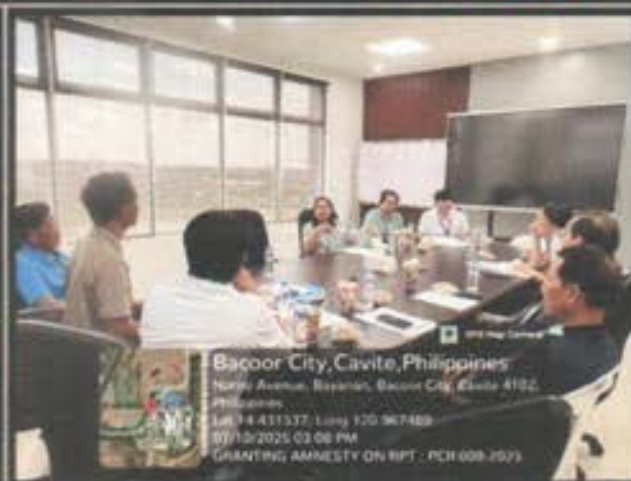


**COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION
&
COMMITTEE ON RULES AND PRIVILEGES, LAWS AND ORDINANCES**

**PICTURES OF 1ST JOINT COMMITTEE HEARING
(PROOF OF RECEIPT)**

July 10, 2025 / 2:00 P.M.

MSBR Conference Room at 4th Floor, Bacoor Legislative and Disaster Resilience Building



PICTURES OF 1ST JOINT COMMITTEE HEARING FBA2-006-S-2025

PCR 008-2025 – A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING AUCTION ACTIVITIES IN THE CITY OF BACOR
PURSUANT TO SECTION 30 OF REPUBLIC ACT NO. 12001 GRANTING AMNESTY ON REAL PROPERTY TAXES.



Address: Bacoor Legislative and Disaster Resilience Bldg.
Bacoor Blvd., Brgy. Bayanan, City of Bacoor, Cavite
Trunkline: (048) 417-0727
Website: www.bacoorcitynp.com



Cert. no. 24/181805



Republic of the Philippines
Province of Cavite
CITY OF BACOR
Office of the City Mayor



14 April 2025

HON. ROWENA BAUTISTA-MENDIOLA
Vice Mayor, City of Bacoor
Bacoor Government Center
Bacoor City, Cavite

OFFICE OF THE
SANGGUNIANG PANLUNGSOD
RECEIVED
BY RUTH
DATE: 4/14/25 TIME: 2:00 PM
BACOR CITY, CAVITE

THRU: **ATTY. KHALID A. ATEGA JR.**
Sangguniang Panlungsod Secretary

SUBJECT: **REQUEST FOR A CITY RESOLUTION REVOKING
BACOR CITY AUCTION COMMITTEE RESOLUTION NO. 01 S.2024,
ENTITLED: "A RESOLUTION TO HOLD IN ABEYANCE THE
UPCOMING AUCTION ACTIVITIES IN THE CITY OF BACOR
PURSUANT TO SECTION 30 OF REPUBLIC ACT NO. 12001
GRANTING AMNESTY ON REAL PROPERTY TAXES"**

Dear Hon. 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 revocation of BCAC Resolution No. 01 s. 2024 is a part of a broader effort of the City Government of Bacoor to strengthen tax collection and ensure the financial stability for the city, and should the auction activities be initially put on hold due to amnesty on real property taxes, lifting that pause could signal a shift towards encouraging taxpayers to settle their dues more promptly.

In connection with this matter, there is a proposal to revoke BCAC Resolution No. 01 s. 2024 and commence the conduct of public auctions primarily to dispose of acquired or forfeited properties, often due to unpaid taxes or other legal reasons

In consideration of the foregoing, I respectfully request the esteemed members of the Sangguniang Panlungsod to pass a necessary legislative measure. Attached herein is the draft Bacoor City Auction Committee Resolution for your reference.

Thank you.

Respectfully yours,


STRIKE B. REVILLA
City Mayor



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



Cell. no. 24-181808



Republic of the Philippines
Province of Cavite
CITY OF BACOR

**BACOR CITY
AUCTION COMMITTEE**



BACOR CITY AUCTION COMMITTEE

Resolution No. 01 s. 2025

**A RESOLUTION REVOKING BACOR CITY AUCTION COMMITTEE
RESOLUTION NO. 01 S. 2024,
ENTITLED "A RESOLUTION TO HOLD IN ABEYANCE THE UPCOMING
AUCTION ACTIVITIES IN THE CITY OF BACOR PURSUANT TO
SECTION 30 OF REPUBLIC ACT NO. 12001 GRANTING AMNESTY ON
REAL PROPERTY TAXES"**

WHEREAS, on October 04, 2024, the Bacor City Auction Committee issued Resolution No. 01 s. 2024 entitled "A Resolution to Hold in Abeyance the Upcoming Auction Activities in the City of Bacor Pursuant to Section 30 of Republic Act No. 12001 Granting Amnesty on Real Property Taxes;"

WHEREAS, the aforementioned Resolution suspends the upcoming public auction in the City of Bacor to ensure compliance with Republic Act No. 12001, also known as the Real Property Valuation and Assessment Reform Act (RPVARA), which aims to establish and maintain standards for the valuation of real property across the Philippines;

WHEREAS, the RPVARA law, specifically Section 30 thereof, grants tax amnesty on real property on taxes and special levies on real property, which may be availed of by the taxpayers within two (2) years from the effectivity of the law;

WHEREAS, on 07 April 2024, the BCAC met and discussed the possible resumption of the auction of delinquent properties and the possible revocation of BCAC Resolution No. 01 s. 2024;

WHEREAS, the revocation of BCAC Resolution No. 01 s. 2024 is part of a broader effort of the City Government of Bacor to strengthen tax collection and ensure the financial stability for the city, and should the auction activities be initially put on hold due to amnesty on real property taxes, lifting

BCAC RESOLUTION NO. 01 S. 2025

Page 1 of 3



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Trunkline: 434-1111
Website: www.bacor.gov.ph



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Republic of the Philippines
Province of Cavite
CITY OF BACOOR
BACoor CITY
AUCTION COMMITTEE



that pause could signal a shift towards encouraging taxpayers to settle their dues more promptly;

WHEREAS, in light of the foregoing, there is a proposal to revoke BCAC Resolution No. 01 s. 2024 and commence the conduct of public auctions primarily to dispose of acquired or forfeited properties, often due to unpaid taxes or other legal reasons.

NOW, THEREFORE, be it resolved, as it is hereby resolved, that the members of the Bacoor City Auction Committee have unanimously decided to revoke BCAC Resolution No. 01 s. 2024 and immediately commence the conduct of public action.

RESOLVED FURTHER to provide City Mayor Strike B. Revilla a copy of this Resolution for his information and reference.

Done this **07 April 2025** at the City of Bacoor, Cavite.

Atty. AIMEE TORREFRANCA-NERI
City Administrator
City Administrators Office

(on official business)
Atty. EDITH A. NAPALAN
City Treasurer
City Finance Department

Engr. ARTHUR S. SAN JOSE
City Government Department Head
Zoning and Land Development
Department

BCAC RESOLUTION NO. 01 S. 2025
Page 2 of 3



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Brgy. Bayanan, City of Bacoor, Cavite
Trunkline: 434-1111
Website: www.bacoor.gov.ph



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Republic of the Philippines
Province of Cavite
CITY OF BACOR

**BACOR CITY
AUCTION COMMITTEE**




Atty. KIM NYCA R. LOFRANCO
City Legal Officer
Office of the City Legal Services


Engr. ALLAN C. QUINATADCAN
Officer-in-Charge
City Assessor's Department


Mr. LODGENE G. ASUNCION
Officer-in-Charge
E-Governance Department and
Management Information System


Mr. AGRIPINO PAGDANGANAN, JR.
City Government Department Head
Office of the City General Services

BCAC RESOLUTION NO. 01 S. 2025
Page 3 of 3



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