



COMMITTEE ON RULES AND PRIVILEGES, LAWS AND ORDINANCES

COMMITTEE REPORT CRPLO-PCR-627-2024

Office of the Sangguniang Panlungsod
Received by: August 13, 2024
Date: 13 AUG 2024
Time: 8:40am

Subject: *A resolution authorizing the City Mayor, City Treasurer, City Assessor, and directing the Office of the City Legal Office and all the lawyers assigned thereto or engaged therewith to file and prosecute the appropriate legal actions against persons and entities, including real estate developers for failure to pay the appropriate real property taxes, and to file a collection suit with preliminary attachment for the same purpose.*

(PCR 627-2024: Date referred: July 22, 2024)

The above-mentioned proposed resolution underwent its first reading on July 22, 2024 during the 100th Regular Session of the Sangguniang Panlungsod. The said proposed resolution was referred by the Presiding Officer, City Vice Mayor Hon. Rowena Bautista Mendiola to the Committee on Rules and Privileges, Laws and Ordinances.

The Committee on Rules and Privileges, Laws and Ordinances sent out invitations to the resource persons and conducted a hearing on August 09, 2024, 10:30 a.m. at the Session Hall of the Sangguniang Panlungsod.

FINDINGS:

Pursuant to Section 5 of the 2013 Revenue Code of the City of Bacoor provides that a real property tax shall be imposed upon all real properties, including but not limited to lands, machineries, and other improvements located in the City of Bacoor.

It has been reported by the City Treasurer that there is a significant increase in the number of persons, entities, including real estate developers, who are owners of delinquent real properties. The City Treasurer has already sent several notices of delinquency to owners of delinquent properties.

The City Government has undertaken a multi-faceted approach as provided for by national laws, local ordinances, rules and regulations. Nevertheless, there are still many unpaid real property taxes due to the City.





Upon the passage of the above-mentioned subject matter, the city officials and employees shall have the requisite authority to file and prosecute the City Government's claims over the unpaid real property taxes.


RECOMMENDATION:

By the motion of Hon. Reynaldo C. Palabrica duly seconded by all the members of the Sangguniang Panlungsod, the above subject matter was **APPROVED** during its 103rd Regular Session.

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 Rules and Privileges, Laws and Ordinances


COUN. REYNALDO C. PALABRICA
Chairman


COUN. LEVY TELA
Vice Chairman


COUN. ALEJANDRO GUTIERREZ
Member


COUN. ADRIELITO GAWARAN
Member





COMMITTEE ON RULES AND PRIVILEGES, LAWS AND ORDINANCES

MINUTES OF THE COMMITTEE HEARING PCR No. 627-2024

Office of the Sangguniang Panlungsod
Received by: Janet P. Peralta
Date: 13 AUG 2024
Time: 9:41 am

Subject: A resolution authorizing the City Mayor, City Treasurer, City Assessor, and directing the Office of the City Legal Office and all the lawyers assigned thereto or engaged therewith to file and prosecute the appropriate legal actions against persons and entities, including real estate developers for failure to pay the appropriate real property taxes, and to file a collection suit with preliminary attachment for the same purpose.

(PCR 627-2024: Date referred: July 22, 2024)

A committee hearing on the above-subject matter was conducted last August 9, 2024, 10:30 a.m. at the Sangguniang Panlungsod Session Hall presided by the Committee Chairman, Hon. Reynaldo C. Palabrica.

MEMBERS OF THE COMMITTEE AND CITY COUNCILORS PRESENT:

HON. ADRIELITO GAWARAN
HON. ALEJANDRO GUTIERREZ
HON. SIMPLICIO DOMINGUEZ

RESOURCE PERSONS PRESENT:

ATTY. NATHANIEL DE LEON	-	OFFICE OF THE CITY LEGAL SERVICES
ATTY. BENEDICT V. VICTA	-	CITY ADMINISTRATION OFFICE
ENGR. ALLAN C. QUINATADAN	-	CITY ASSESSOR DEPARTMENT

COUN. REYNALDO PALABRICA "A Resolution authorizing the City Mayor, City Treasurer, City Assessor, and directing the office of the City Legal Office and all the lawyers assigned thereto or engaged therewith to file and prosecute the legal action against person and entities for failure to pay the appropriate real property taxes, and to file a collection suit with preliminary attachment for the same purpose is now called to order."





COUN. REYNALDO PALABRICA "For the record, present in this hearing are the following honorable members of the city council, from District one, Honorable Councilor Adriel Gawaran."

COUN. ADRIELITO GAWARAN "Magandang umaga po sa inyong lahat, Mabuhay."

COUN. REYNALDO PALABRICA "Next is from District one, council Honorable Councilor general Alex Gutierrez."

COUN. ALEJANDRO GUTIERREZ "Magandang umaga, Mr. Chair, magandang umaga sa ating lahat. Mabuhay."

COUN. REYNALDO PALABRICA "Good morning, mabuhay. Next is the Councilor from District two, Honorable Councilor Simplicio Dominguez."

COUN. SIMPLICIO DOMINGUEZ "Magandang-magandang umaga po sa ating lahat. Mabuhay."

COUN. REYNALDO PALABRICA "Thank you, magandang umaga."

COUN. REYNALDO PALABRICA "For the record, may I request the resource persons present to introduce themselves and their representation, we start with assessor."

ENGR. ALLAN C. QUINATADAN "Good morning, everyone, engineer Allan, from the City Assessor Department."

COUN. REYNALDO PALABRICA "Thank you very much."

ATTY. NATHANIEL DE LEON "Good morning your honor, Attorney Nathaniel De Leon from the Office of City Legal Services your honor."

COUN. REYNALDO PALABRICA "Thank you very much."

ATTY. BENEDICT V. VICTA "Good morning your honor, I'm Attorney Benedict Victa, respectfully appearing for City Admin Office."

COUN. REYNALDO PALABRICA "So, ang pag-uusapan natin dito ay tungkol din sa authority ng mag file tayo ng kaso, aalamin lang namin kung sino ba ang ffilean natin ng kaso? Sinong puwedeng sumagot?"





ATTY. NATHANIEL DE LEON "I believe your honor, there is a list coming from the Office of the City Treasurer your honor for those who have unpaid real property taxes, your honor."

COUN. REYNALDO PALABRICA "So general ito?"

ATTY. NATHANIEL DE LEON "Yes your honor, in general rin po sana yung request ng authority."

COUN. REYNALDO PALABRICA "So parang blanket authority ang hinihingi niyo?"

ATTY. NATHANIEL DE LEON "Yes, your honor. Kung kasi po hihingan pa namin ng isa-isa, madadamay pa yung."

COUN. REYNALDO PALABRICA "Marami ba ito engineer? Ang kakasuhan natin?"

ENGR. ALLAN C. QUINATADAN "Actually ito yung, mayroon nanaman tayong auction diba, nag aano ito sa common areas, usually po ito sa subdivision, yung mga kalsada, mga open spaces nila, dahil construction kasi hangga't hindi nila dinonate sa City Government, ay taxable po yun. Sa ngayon po kasi hindi sila nagbabayad, may isa silang inoauction parang hindi naman sila akma para doon dahil talaga namang destined na idonate sa atin. So parang nakikita ko dito sa atin, kakasuhan nalang natin sila para doon sa mga taxes na yun, then iaattach yung mga property nila na naka pangalan pa sa kanila as pambayad, parang ganun po."

COUN. REYNALDO PALABRICA "Ang mangyari kasi parang deliberately, hindi talaga binabayaran ng developer yung mga taxes ng kalsada, tapos hinihintay lang nila ma auction or ma forfeit ng, or hinihintay nila yung prescribe period para ma turnover sa gobyerno. So, kung kakasuhan ba natin sila, ano sa tingin mo ano ang implication nun?"

ENGR. ALLAN C. QUINATADAN "Actually ang ano, yung na deliberate dati, may mga involved na budget kasi na magfile ng kaso ganun, sa collection ng ano, pero ang ano ko kasi talaga, parang lumabas kasi na optional on their part to donate, then deliberately, hind inga po nila binabayarran dahil alam po nila talaga na yun kasi ay hindi talaga sa kanila. Kahit nakapangalan sa kanila, mayroon po kasing naka annotate sa likod, na compliance for PD1215. So, yung compliance na yun ay characteristic nung mga property na yan ay kahit idonate dito sa city, ay hindi po pag mamay-ari ng city, dahil sa pag annotate. So ang beneficial user is yung mga HOA. So, hindi nila binabayaran deliberately nga, so





talagang may pagkukulang talaga sila doon sa pagbabayad nung RPT, which is yung ang hahabulin natin sana, na makolekta natin, then yung pag auction, kasi sa kanila, ay parang walang nawala sa kanila, kasi hindi sila obligadong magbayad na."

COUN. REYNALDO PALABRICA "Kasi hindi na nila mapapakinabangan na."

ENGR. ALLAN C. QUINATADAN "Hahabulin natin sila, kung may property pa sila na natitira sa kanila sa subdivision na yan, iaattach natin, para yun ang ipangbayad nila sa RPT."

COUN. REYNALDO PALABRICA "So, this is a form of strategy para makolekta tayo or ma forfeit sat mapasa atin yung existing property na hindi pa nabebenta. So, itong pag file ng kaso, gaano na ba in terms of mga kalsada na pinag-uusapan, how many billions yan na collectible natin dito? Tingin ko laki na nito, walang nababayad niyan."

ENGR. ALLAN C. QUINATADAN "Actually, mayroon lang rin po sa batas na declared for the first time, ten years ang back taxes nun."

COUN. REYNALDO PALABRICA "Ten years."

ENGR. ALLAN C. QUINATADAN "Ngayon kung na declare na po natin kasi, mayroon ding disputed din na kaunti, five years. Iyan ang puwede natin singilin."

COUN. REYNALDO PALABRICA "Singilin."

ENGR. ALLAN C. QUINATADAN "Singilin sa kanila. Hindi naman, may mga iba ata silang, sinisingil talaga yun lahat. So medyo malaki, parang in case na ano rin, provision diyan, in case of fraud, ten years lang din."

COUN. REYNALDO PALABRICA "Kasi hindi nila kasalanan na hindi sila nagbayad kung hindi tayo naninigil. Yun ay may principle na ganun diba, attorney? Lapses ng gobyerno yung hindi paninigil kaya may period na hanggang doon nalang ang maximum na pasisingil ng isang gobyerno, may it be provincial or city. Kung kukuwentahin natin, two billion ang pinag-uusapan natin dito."

ATTY. BENEDICT V. VICTA "Respectfully your honor."

COUN. REYNALDO PALABRICA "Yes attorney."





ATTY. BENEDICT V. VICTA "With regards to that issue na hangga't hindi po sila nagbabayad, hangga't hindi sila sinisingil, after coordinating with City Treasury Office, she told me that hindi sila naninigil dahil wala na po sila sa property. So, in effect the for leve cannot be transfer or we have difficulty collecting that, because wala po sila."

COUN. REYNALDO PALABRICA "Strategy din nila yun. Maglalgay sila ng business office during construction then after towards aalis na sila, wala na tayong padadalhan ng sulat. Cannot be located na sila. Maganda yun, na buksan yan, kasi irerequire na natin yan, na residential address ng may-ari ang kukunin natin, upon the application ng development permit in the city, para walang kawala in the future. Ano sa tingin mo? Puwede no? puwede."

ATTY. BENEDICT V. VICTA "Yes your honor."

COUN. REYNALDO PALABRICA "Kasi maluwag sila, pag development permit, so kung anong naka declare na address yun lang pagkatapos na yung project, sibat na sila, wala na tayong hahabulin. Parang doon sa DOST developer, hindi na rin ma locate, kahit anong gawing investigation wala na. But anyway, ano sa tingin niyo may economic impact or upon doon sa mga developers? Kung magag file tayo ng kaso, ano sa tingin ninyo? May mga land areas na for development, so anong tingin niyong magiging impact nito sa mga developers?"

ENGR. ALLAN C. QUINATADAN "Well wala naman silang choice na kung mayroon silang project dito mag-apply, idadgdag ko lang din po, may nakikita po kasi akong parang kulang sa, kumbaga doon sa executive order 71 series of 1993, noong panahon ni Ramos, nung revolve yung function dati, supposedly, mayroon tayong enforcement officer, which will monitor sana nito, itong mga development na ito, so, supposedly, may hawak nila yung mga corporate dati, coming from the developer, yung technical dati, yung mga dapat nilang gawin dun, kung ano yung mga pinangako nila gagawin nila doon, yun yung rampant na hindi nila ginagawa at saka yung HOA dati, para mamonitor din para hindi magulo yung HOA natin, siya sana yung prime person dito sa tatlong ito na mag momonitor sa mga development na yan."

ENGR. ALLAN C. QUINATADAN "So, sana kung ma tingnan natin yun, kung mayroon pa naman tayong mga lupa, baka puwede natin iestablish, then isa pa doon sa observation ko rin, doon sa subdivision na open space, ang requirements po kasi niyan, is completion certificate talaga issued by the HUED which is observation ko rin, hindi na rin natin masyadong na tingnan, so with that, enforcement officer sana mag monitor niyan, baka makita natin, then doon sa





pag issue natin ng development permit, medyo hindi rin kasi clear kung sino ang gagastos, this supposedly, malilipat din sana ang title niyan doon sa city government ng Bacoor, which is ngayon, putol din. Nakapangalan pa rin sa developer pinaeexempt natin."

COUN. REYNALDO PALABRICA "So meaning."

ENGR. ALLAN C. QUINATADAN "May exemption siya, kasi City Government na base lang doon sa donation na ginawa, na yung donation kasi kung anohin natin may kulang kaunti kasi wala ng certificate of completion ang karamihan nag donate."

COUN. REYNALDO PALABRICA "Hindi, ang nangyari kasi diyan, yung mga projects na nailalatag ng city government, kaya tayo na rin ang nag apura na I donate ng mga developers o Home Owners Association, yung mga road blocks na yan. Tulad noong binuo natin yung solidarity road, tayo na nga namwersa, kaya hindi na natin tinignan ang requirement na yun. Yun ang isa sa mga factors kung bakit sa tingin natin nagkaroon ng lapses. Pero pinapakinggan po namin yung suggestion niyo, para upon issuance ng development permit include natin yun, para walang gray area. Yung gray area yun ang kalimitan na escape goat ng mga developers, doon sa responsibility nila sa gobyerno. Councilor Gawaran?"

COUN. ADRIELITO GAWARAN "Gusto ko lang itanong kay Assessor, sa mga abogado natin na magagaling, correct me if I'm wrong ah, tama kayo assessor e, yung kakasuhan natin, sa mga tax payers, dapat bago natin kasuhan, alamin muna natin kung sinu-sino yung, sabihin lahat, dapat alamin niyo kung sinu-sino tutal kayo nakakaalam nun, sa treasury, sila din yung nagbabayad din nun, kayo rin, sainyo, para sa ganun, maganda ang programa, dapst ayusin natin maigi. Walang big time land owner, sa mga establishment ganun, tapos hindi sila nagbabayad, tama kayo. Pag hindi nagbayad, I auction. Tama po yan. Pero kasi pag nag ano, hindi bale na hindi ko na babayaran yung developer, I auction na. kaya hindi nakakabayad kasi walang pambayd, pero kung may pambayad, ayaw mag bayad. Diba po? Tama yung gagawin natin, kaya lang specify kung sinu-sino tapos sulatan natin yung talagang sumagot. Sure na idedemanda natin. Alam natin lahat na dapat talgang magbayad bilang tax payers, obligasyon natin magbayad, para sa ating bayan. Ayun lang po. Dagdagan din natin ng kaunting pangil, talim, yung talas. Ayun lang po."

COUN. REYNALDO PALABRICA "So ang suggestion is parang individual ang authority ibibigay natin?"

COUN. ADRIELITO GAWARAN "Oo."





COUN. REYNALDO PALABRICA "Kasi itong hinihingi nila blanket authority ito e."

COUN. ADRIELITO GAWARAN "Labas nila kung sinu-sino, at least alam natin, pag-aralan natin, yung mga hindi nagbabayad."

COUN. REYNALDO PALABRICA "So, pag-uusapan ng committee ito, nirerequest nila is blanket authority, to those violators ng ordinances natin, automatic may authority sa atin na kasuhan sila. Sila na yung mag initiate, kasi may blanket authority ka. Yung manifestation ni Councilor Gawaran, kailangan malaman muna ng City Council kung sino ang kakasuhan, nako nga naman kung ang kakasuhan ay yung kapatid o pinsan mo."

COUN. REYNALDO PALABRICA "What is your opinion about this? Kahit sino sa inyong dalawa."

ATTY. NATHANIEL DE LEON "Your honor, we submitted po in today's session po of the Sangguniang Panlungsod po on that matter your honor. It's just that po yung kung sakali po na isa-isahin po natin yung pag require ng authority po from the honorable Sangguniang Panlungsod, baka po kasi may hinahabol po tayong period to file the cases, ang period po kasi natin, kung walang fraud, five years ang collection, hanggang doon lang sa five years na period na yun. Kung may evidences ng fraud tayo, ten year period, mas malaki. Pero mayroon po kasing mga hinahabol po tayo na, kumbaga pag naumpisahan natin ito, sunod-sunod na po kasi ito. Pero kung maghihintay po tayo every time ng kada isang case, isang SP reso, baka magkaroon ng mabawasan yung period na makokolekta natin. Yun lang po, for your consideration niyo lang po, your honor."

COUN. REYNALDO PALABRICA "Sige-sige."

COUN. ADRIELITO GAWARAN "Okay. Total may time frame, mayroon kayong gustong ganun, can you name one or two big fish, na hind nagbabayad, para mapadalhan natin, kahit one or two big fish na hindi nagbabayad sa ating properties."

ATTY. NATHANIEL DE LEON "Yes, your honor. Your honor, if we can ask the Office of the City Treasurer to name the persons who have unpaid real property taxes, if there is."





COUN. REYNALDO PALABRICA "Unfortunately, there is no representative from the City Treasurer Office today. Puwede bang remedyuhan natin? kasi hindi naman puwedeng hindi natin iconsider."

ATTY. NATHANIEL DE LEON "Opo your honor."

COUN. REYNALDO PALABRICA "Tsaka yung blanket authority is risky on the part of the Sangguniang Panlungsod yan."

ATTY. NATHANIEL DE LEON "We understand, your honor."

COUN. REYNALDO PALABRICA "Ang puwedeng remedyuhan natin, ang gagawin, bibigay namin yung blanket authority, why not? But before the filing of the case, the City Council should be informed, kung sino yung kakasuhan."

ATTY. NATHANIEL DE LEON "If I may suggest your honor, if we can do it by batches, para po ano."

COUN. REYNALDO PALABRICA "Puwede. Kaya nga, by batches or by individual names submitted dito, okay lang yun. But before the actual filing of the case in the court, inform muna ang Sangguniang Panlungsod."

ATTY. NATHANIEL DE LEON "Yes, your honor, we will, your honor."

COUN. REYNALDO PALABRICA "Okay lang na ba sayo yun idol, yun? Sir Gawaran, okay sayo yun?"

COUN. ADRIELITO GAWARAN "Kung wala naman problema sa technicalities and legalities bigyan natin sila ng notices, na ito baka nakakalimot na ganto."

COUN. REYNALDO PALABRICA "Kasama yun sa due process, may mga demand letter yan, notices yan before filing of the case. Ang pinag-uusapan idol yung concern kanina na kailangan alam ng Sanggunian kung sino ang kakasuhan. Kaya nagpapa ano, kagaya nga ng sabi mo, name two big fishes. Sinong puwede mong filean ng kaso. Ngayon, ang suggestion ko lang, base doon sa concern nila, na ibigay na yung resolution na ito, bago mag file ng kaso, ng actual filing sa korte, ay inform ang Sangguniang Panlungsod kung sino yung fifilan ng kaso. Okay ba sayo yun?"





COUN. ADRIELILTO GAWARAN "Mas malaki ang knowledge nila pagdating sa legal sa mga ganyan. Tayo SP lang, mas medyo malaki yung knowledge nila sa kasuhan e."

COUN. REYNALDO PALABRICA "So ilalagay natin siguro, as colatilla dito sa resolution, the City Legal Service Office is required to submit the names of those persons or individuals or juridical entities before the Sangguniang Panlungsod before the filing of the case."

ATTY. NATHANIEL DE LEON "Yes, your honor. We will submit your honor."

COUN. REYNALDO PALABRICA "Yun, agree na tayo? Ang sabi dito blanket authority nga ito talaga. Ang buong opisina ninyo ay binibigyan ng authority, kaya kahit sinong lawyer na. siguro include na rin natin sa colatilla kung sino rin hahawak sa kaso. Kung sinong assigned lawyer. Puwede ba yun? Madedetermine niyo ba yun?"

ATTY. NATHANIEL DE LEON "Your honor, ang sistema po kasi sa opisina namin, mayroon naman pong handling lawyer pero ang nag eentry, ang formal entry of appearance po ay by the office. So lahat po ng lawyers ay pumipirma doon sa pleading or sa entry of appearance, just in case po na hindi available yung lawyer, kaya naman, mabilis makapag substitute yung isa."

COUN. REYNALDO PALABRICA "So may template kayo na pinasa sa amin doon sa pinaka huli, kaya maraming attorney na nakalagay dito."

ATTY. NATHANIEL DE LEON "Yes, po your honor."

COUN. REYNALDO PALABRICA "How many attorneys or lawyers ang, ilan ba kayo? Ang dami niyo e."

ATTY. NATHANIEL DE LEON "Sa ating City Legal Service Office po kami po ay nasa lima po."

COUN. REYNALDO PALABRICA "Lima. Sa Administrator Office, ilan?"

ATTY. BENEDICT V. VICTA "We are five including the City Administrator."

COUN. REYNALDO PALABRICA "Five din? So sampung tao. Okay na rin ito. Tama rin naman ito. On the technical side, tama din naman ito, and legal side, tama rin naman, nakapirma sila lahat kasi biglang nag resign ang lawyer,





magkakaroon pa ng motion, ng formal entry doon sa kaso, diba sa judge? Kapag nandito na. So, sa complaint sheet, may personality na sila kaagad doon sa kaso. Tama naman ito. So, any other suggestion? Mr. Assessor? May gusto ka ba I suggest? Maganda yung sinabi mo kanina, na enlighten kami doon para doon sa issuance ng development permit, maisama natin sa concern na nabanggit niyo. Attorney Victa?"

ATTY. BENEDICT V. VICTA "No other matters po."

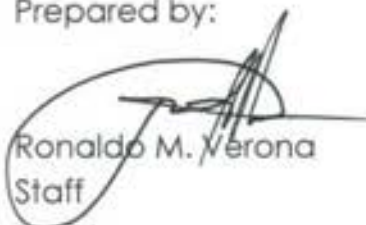
COUN. REYNALDO PALABRICA "Wala na? so there are no other matters being discussed, may I request for motion on the floor?"

COUN. ALEJANDRO GUTIERREZ "I moved for the adjournment."

COUN. REYNALDO PALABRICA "It has been moved by Honorable Gutierrez that this hearing be adjourned, Any second? Seconded. Any objection? Hearing none, therefore this hearing is now adjourned."

The committee hearing ended at 11:05 a.m.

Prepared by:


Ronaldo M. Verona
Staff

Attested by:


COUN. REYNALDO C. PALABRICA
Chairman





Committee on Rules and Privileges, Laws and Ordinances

NOTICE OF COMMITTEE HEARING

(PROOF OF RECEIPT)

(August 09, 2024 10:30 AM)

(SP Session Hall)

Office of the Sangguniang Panlungsod
Received by: *Alfred P. Padilla*
Date: *Aug 9, 2024*
Time: *10:40am*

Subject: A RESOLUTION AUTHORIZING THE CITY MAYOR, CITY TREASURER, CITY ASSESSOR, AND DIRECTING THE OFFICE OF THE CITY LEGAL OFFICE AND ALL THE LAWYERS ASSIGNED THERETO OR ENGAGED THEREWITH TO FILE AND PROSECUTE THE APPROPRIATE LEAGAL ACTION AGAINST PERSON AND ENTITIES FOR FAILURE TO PAY THE APPROPRIATE REAL PROPERTY TAXES, AND TO FILE A COLLECTION SUIT WITH PRELIMINARY ATTACHMENT FOR THE SAME PURPOSE.(PCR No. 627-2024) dated (August 05, 2024)

NAME	OFFICE AFFILIATION	CONTACT NUMBER	SIGNATURE/DATE
HON. LEVY TELA			<i>Tela 8-7-24 1:25pm</i>
HON. ALEJANDRO GUTIERREZ	<i>SP</i>		<i>CRISNA GONZALES 8-7-24</i>
HON. ADRIELITO GAWARAN	<i>SP</i>		<i>AS 8/7/24 2:50pm</i>
HON. ROGELIO NOLASCO	<i>SP</i>	-	<i>8-7-24</i>
HON. SIMPLICIO DOMINGUEZ	<i>SP</i>		<i>JDingoy 8-7-24</i>
Atty. EDITH NAPALAN City Treasurer	<i>CT</i>	<i>227</i>	<i>August 8-7-24</i>
Mr. ALLAN QUINATADCAN City Assesor	<i>Assessor</i>		<i>8-7-24 Rafael Padilla</i>
Atty. KIM NYCA LOFRANCO City Legal	<i>OCLs</i>	<i>415</i>	<i>Uguisado 8/7/24 2:05pm</i>

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A RESOLUTION AUTHORIZING THE CITY MAYOR, CITY TREASURER, CITY ASSESSOR, AND DIRECTING THE OFFICE OF THE CITY LEGAL OFFICE AND ALL THE LAWYERS ASSIGNED THERETO OR ENGAGED THEREWITH TO FILE AND PROSECUTE THE APPROPRIATE LEAGAL ACTION AGAINST PERSON AND ENTITIES FOR FAILURE TO PAY THE APPROPRIATE REAL PROPERTY TAXES, AND TO FILE A COLLECTION SUIT WITH PRELIMINARY ATTACHMENT FOR THE SAME PURPOSE.





Committee on Rules and Privileges, Laws and Ordinances

ATTENDANCE OF COMMITTEE HEARING

(PROOF OF RECEIPT)

(August 09, 2024 10:30 AM)

(SP Session Hall)

Office of the Sangguniang Panlungsod
Received by: Janet Piring
Date: 13 AUG 2024
Time: 8:45am

Subject: A RESOLUTION AUTHORIZING THE CITY MAYOR, CITY TREASURER, CITY ASSESSOR, AND DIRECTING THE OFFICE OF THE CITY LEGAL OFFICE AND ALL THE LAWYERS ASSIGNED THERETO OR ENGAGED THEREWITH TO FILE AND PROSECUTE THE APPROPRIATE LEAGAL ACTION AGAINST PERSON AND ENTITIES FOR FAILURE TO PAY THE APPROPRIATE REAL PROPERTY TAXES, AND TO FILE A COLLECTION SUIT WITH PRELIMINARY ATTACHMENT FOR THE SAME PURPOSE. (PCR No. 627-2024) dated (August 05, 2024)

NAME	OFFICE	CONTACT # Email Address	SIGNATURE/DATE
HON. SIMPLICIO DOMINGUEZ	SP		
HON. ALEJANDRO GUTIERREZ	SP		
HON. ADRIELITO GAWARAN	CP		
Atty. Nathaniel De Leon	OUS		
Atty. Benedict V. Vicia	City Admin	atty.vicia@gmail.com	
Eng'r. Allan C. Quinatanan	CAD	09209082022	

ATTENDANCE OF COMMITTEE HEARING NO. CRPLO - PCR 627-2024

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A RESOLUTION AUTHORIZING THE CITY MAYOR, CITY TREASURER, CITY ASSESSOR, AND DIRECTING THE OFFICE OF THE CITY LEGAL OFFICE AND ALL THE LAWYERS ASSIGNED THERETO OR ENGAGED THEREWITH TO FILE AND PROSECUTE THE APPROPRIATE LEAGAL ACTION AGAINST PERSON AND ENTITIES FOR FAILURE TO PAY THE APPROPRIATE REAL PROPERTY TAXES, AND TO FILE A COLLECTION SUIT WITH PRELIMINARY ATTACHMENT FOR THE SAME PURPOSE.





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



CGBCR-SPBac-F01.01
05/30/2024



Office of the Sangguniang Panlungsod
Received by: Janet P. Pineda
Date: 13 AUG 2024



CRPLO - PCR 627-2024

A RESOLUTION AUTHORIZING THE CITY MAYOR, CITY TREASURER, CITY ASSESSOR, AND DIRECTING THE OFFICE OF THE CITY LEGAL OFFICE AND ALL THE LAWYERS ASSIGNED THERETO OR ENGAGED THEREWITH TO FILE AND PROSECUTE THE APPROPRIATE LEAGAL ACTION AGAINST PERSON AND ENTITIES FOR FAILURE TO PAY THE APPROPRIATE REAL PROPERTY TAXES, AND TO FILE A COLLECTION SUIT WITH PRELIMINARY ATTACHMENT FOR THE SAME PURPOSE



Address: Bacoor Legislative and Disaster Resilience Bldg.,
Bacoor Blvd., Brgy. Bayanan, City of Bacoor, Cavite
Trunkline: (046) 417-0727
Website: www.bacoorcitysp.com



Cert. no. 24/181809



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CITY OF BACOR

OFFICE OF THE SANGGUNIANG PANLUNGSOD



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7 YEARS OF EXCELLENCE

PCR 627-2024 – A RESOLUTION AUTHORIZING THE CITY MAYOR, CITY TREASURER, CITY ASSESSOR, AND DIRECTING THE OFFICE OF THE CITY LEGAL OFFICE AND ALL THE LAWYERS ASSIGNED THERETO OR ENGAGED THEREWITH TO FILE AND PROSECUTE THE APPROPRIATE LEGAL ACTION AGAINST PERSONS AND ENTITIES, INCLUDING REAL ESTATE DEVELOPERS FOR FAILURE TO PAY THE APPROPRIATE REAL PROPERTY TAXES, AND TO FILE A COLLECTION SUIT WITH PRELIMINARY ATTACHMENT FOR THE SAME PURPOSE.



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



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

04 July 2024

HON. KAREN SARINO-EVARISTO
Acting Vice Mayor
Sangguniang Panlungsod
City Government of Bacoor

OFFICE OF THE
SANGGUNIANG PANLUNGSOD
RECEIVED
BY: CARIEL

DATE: 2024-07-04 PM 11:29
BACOR CITY, CAVITE

SUBJECT: REQUEST FOR A CITY RESOLUTION AUTHORIZING THE CITY MAYOR, CITY TREASURER, CITY ASSESSOR AND DIRECTING THE OFFICE OF THE CITY LEGAL SERVICE AND ALL THE LAWYERS ASSIGNED THERETO OR ENGAGED THEREWITH TO FILE AND PROSECUTE THE APPROPRIATE LEGAL ACTION AGAINST PERSONS AND ENTITIES, INCLUDING REAL ESTATE DEVELOPERS FOR FAILURE TO PAY THE APPROPRIATE REAL PROPERTY TAXES, AND TO FILE A COLLECTION SUIT WITH PRELIMINARY ATTACHMENT FOR THE SAME PURPOSE.

Dear Hon. Sarino-Evaristo,

Greetings of peace!

It has been reported by the City Treasurer that there is a significant increase in the number of persons and entities, including real estate developers, who are owners of delinquent real properties, particularly road lots and open spaces. The City Government of Bacoor has been dutiful in going after delinquent real property owners in order to collect the taxes, which is the lifeblood of the City Government and a vital resource to fulfill its mandates and promote the general welfare and well-being of the people.

The City Government has undertaken a multi-faceted approach as provided for by national laws, local ordinances, and rules and regulations. We have previously engaged in the levy and auction of delinquent real properties. Nevertheless, there are still many unpaid real property taxes due to the City Government. As such, we deem it proper to likewise avail ourselves of the judicial remedies available under law.

With the hope of the proposed city resolution's approval, the city officials and employees shall have the requisite authority to file and prosecute the City Government's claims over the unpaid real property taxes and to include a prayer for the issuance of a writ of attachment of the same properties to secure the execution of the award should the same be favorable to the City Government.

Thank you.

Very truly yours,

Rowena Bautista-Mendiola
HON. ROWENA BAUTISTA-MENDIOLA
ACTING CITY MAYOR

Office of the Mayor **SECRET**
C-1000 B. Bacoor



SBP20244607

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



Cert. No. 24181003

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





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CITY OF BACOR
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CGBCR-SPBac-F01.01
05/30/2024

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2023 Awardee
10 YEARS OF GOOD GOVERNANCE

PROPOSED CITY ORDINANCE NO. _____
Series of 2024

A RESOLUTION AUTHORIZING THE CITY MAYOR, THE CITY TREASURER, AND THE CITY ASSESSOR, AND DIRECTING THE OFFICE OF THE CITY LEGAL SERVICE OF THE CITY OF BACOR AND ALL THE LAWYERS ASSIGNED THERETO OR ENGAGED THERewith TO FILE AND PROSECUTE THE APPROPRIATE LEGAL ACTION AGAINST PERSONS AND ENTITIES, INCLUDING REAL ESTATE DEVELOPERS FOR FAILURE TO PAY THE APPROPRIATE REAL PROPERTY TAXES, AND TO FILE A COLLECTION SUIT WITH PRELIMINARY ATTACHMENT FOR THE SAME PURPOSE

WHEREAS, Section 5 of the 2013 Revenue Code of the City of Bacoor provides that a real property tax shall be imposed upon all real properties, including but not limited to lands, buildings, machineries, and other improvements located in the City of Bacoor;

WHEREAS, the City Treasurer has reported a significant increase in the number of delinquent real properties in the City of Bacoor, underscoring the urgent need for immediate and appropriate legal action to collect the said taxes;

WHEREAS, the City Government of Bacoor recognizes that taxes, particularly real property taxes, are the lifeblood of the government and a vital resource for the City Government to fulfill its mandates and promote the general welfare and well-being of the people;

WHEREAS, the City Treasurer has already sent several notices of delinquency to owners of delinquent real properties;

WHEREAS, despite being notified of their liabilities to pay real property taxes, the owners of delinquent real properties have fraudulently and willfully refused to pay real property taxes and penalties, necessitating the City Government to undertake appropriate and necessary legal action for the payment of the said taxes, and penalties;

WHEREAS, on <date>, the Office of the City Mayor Requested the Sangguniang Panlungsod to pass a resolution authorizing the City Mayor, the City Treasurer, and the City Assessor and directing the Office of the City Legal Service of the City Government of Bacoor and all the lawyers assigned thereto or engaged therewith to file and prosecute the appropriate legal action against persons and entities, including real estate developers, for their failure to pay the appropriate real property taxes and to file a collection suit with preliminary attachment for the same purpose;

NOW THEREFORE, upon motion of Hon. <SP Member> duly seconded by the rest of the council in a regular session duly assembled, **BE IT RESOLVED AS IT IS HEREBY RESOLVED** by the 5th Sangguniang Panlungsod to authorize the City Mayor, and the City Treasurer, and the City Assessor, and directing the Office of the City Legal Service, and all the lawyers assigned thereto or engaged therewith to file and prosecute the appropriate legal action against persons and entities, including real estate developers, for their failure to pay the appropriate real property taxes, and to file a collection suit with preliminary attachment for the same purpose.

APPROVED this _____ day of _____ 2024, at the City of Bacoor during the regular session of the 5th Sangguniang Panlungsod of the City of Bacoor.

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CITY OF BACOOR
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2023 Awardee
ATLAS Awardee

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
FOURTH JUDICIAL REGION
BACOOOR CITY, CAVITE
BRANCH _____

Email: _____
Contact No. _____

LOCAL GOVERNMENT OF
BACOOOR CITY, CAVITE
represented by _____
_____, CITY OF BACOOOR,
PROVINCE OF CAVITE,

Plaintiff,

Civil Case No. _____

- VS -

For: Collection of Sum of
Money with Damages
and Prayer for Issuance
of Writ of Preliminary
Attachment



Defendant,

x-----x

COMPLAINT

Plaintiff, by undersigned counsel unto this Honorable Court,
respectfully states that:

PARTIES

1. Plaintiff, City of Bacoor, Province of Cavite, is a duly organized local government, with principal office address at *City Hall, Molino Boulevard, Bayanan, Bacoor City, Cavite* where it can receive orders, notices, documents and other court processes from this Honorable Court.

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Province of Cavite
CITY OF BACOOR
OFFICE OF THE SANGGUNIANG PANLUNGSOD



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OFFICE OF THE SANGGUNIANG PANLUNGSOD

Plaintiff is represented in this action by, the [REDACTED]
[REDACTED] who is having office in the [REDACTED]
[REDACTED], Bacoor City Hall in the same address;

2. Defendant, [REDACTED], also known to the plaintiff as the same [REDACTED] is as a duly organized corporation with office address in [REDACTED] where it can receive summons, orders, notices, documents and other court processes from this Honorable Court.

Defendant is the owner of several properties covered with different titles situated within territorial and taxing jurisdiction of the plaintiff;

JURISDICTION

3. Plaintiff hereby jointly institutes multiple causes of action over several real properties with a total collection claim of Twenty-One Million Pesos, Three Hundred Ninety-One Thousand, Eight Hundred Forty-Three Pesos and Eighty-Eight Centavos (Php 21,391,843.88); Seven Hundred Forty-Five Thousand Pesos as Penalty (Php 745,000.00); One Million Pesos (Php 1,000,000) attorney's fees, damages and cost of suit;
4. As per BP No. 129, as amended, the second level courts exercise exclusive original jurisdiction where the total amount of money claim exceeds Two Million Pesos (Php 2,000,000.00);

ULTIMATE FACTS

5. Sometime on 2023, incumbent [REDACTED] to conduct an audit relative to persons, developers, businessmen and alike who are not paying appropriate local taxes;
6. Immediately after such direction, the [REDACTED] n, conducted an audit. She then discovered that defendant is the registered owner of several properties having situs within the local taxing authority of the plaintiff;
7. She also found out that each of the properties of the defendant has its own and Title Number recorded in her office.

More importantly, she discovered that the defendant has real property tax delinquencies, in the total amount of is **Twenty-**

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Province of Cavite

CITY OF BACOOR

OFFICE OF THE SANGCUNIANG PANLUNGSOD



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2023 Awardee
17 YEARS IN A ROW

One Million Pesos, Three Hundred Ninety-One Thousand, Eight Hundred Forty-Three Pesos and Eighty-Eight Centavos (Php 21,391,843.88), excluding penalties.

8. The City Treasurer then sent several notices, then, Final Notice of Delinquencies and list of all of its real property with tax delinquencies to the defendant on September 8, 2023.

A copy of FINAL NOTICE OF DELINQUENCIES and CERTIFIED LIST OF REAL PROPERTY TAX DELINQUENCIES are hereby attached and made to be an integral part of this Complaint;

FIRST CAUSE OF ACTION
(Non-Payment of Real Property Taxes)

9. Section 5 of the 2013 Revenue Code of the City of Bacoor provides that *this tax shall impose upon all real properties including, but not limited to, lands, buildings, machineries, and other improvements located in the City of Bacoor, Province of Cavite;*
10. Despite having known that it is liable to pay real property taxes, the defendant fraudulently and willfully refused to pay real property taxes and penalties prompting the plaintiff to institute the instant rigorous judicial proceeding;

SECOND CAUSE OF ACTION
(Penalties)

11. Section 339 also provides that *any violation of this Code not herein otherwise covered by specific penalty, or of the rules and regulations promulgated under the authority of this Code, shall be punishable by a fine not less than One Thousand Pesos (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court;*
12. Here, plaintiff seeks to recover payment of penalties at the amount of Php5,000 for every real property of the defendant subject to real property tax. In sum, there are 149 delinquent real property taxes, each of which is subject to Php5,000 penalty summing a total of **Seven Hundred Forty-Five Thousand Pesos (Php745,000) as penalty;**

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THIRD CAUSE OF ACTION
(Damages and Cost of Suit)

13. That, due to fraudulent and willful non-payment of real property and other local taxes, plaintiff prays unto this Honorable Court to direct the defendant to pay the amount of attorney's fees and damages in the amount of **One Million Pesos (Php 1,000,000.00) plus cost of suit;**

PRAYER FOR WRIT OF ATTACHMENT

14. Plaintiff has a valid and sufficient causes of action against the herein defendant regarding the collection of the unpaid taxes which is already due and demandable;
16. Defendant has removed or disposed of or is about to remove or dispose of his property, with intent to defraud his creditors. Defendant's non-payment of real property taxes, despite notices, for couple of years also manifest as clear intention to defraud the herein plaintiff from collecting taxes;

TABLE OF EVIDENCE

17. To prove its causes of action, plaintiff hereby incorporates the Judicial Affidavit of City Treasurer, Atty. [REDACTED] and its attachments as an integral portion of this Complaint.

Annexes	Title Number
A	Judicial Affidavit of Atty. [REDACTED]
B	Final Notice of Tax Delinquency
C	Certified List of Real Property Tax Delinquency

18. Plaintiff also respectfully reserves to present additional exhibit depending on the answer, defenses and issues to be raised during the pre-trial and/or trial;

PRAYER

WHEREFORE, premises considered, it is respectfully prayed unto this Honorable Court to, after due notice and hearing, issue an Order or Decision directing the defendant as follows:

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CITY OF BACOOR
OFFICE OF THE SANGGUNIANG PANLUNGSOD



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1. To pay the amount of **Twenty-One Million Pesos, Three Hundred Ninety-One Thousand, Eight Hundred Forty-Three Pesos and Eighty-Eight Centavos (Php 21,391,843.88)**, representing Real Property Tax Liability;
2. To pay the amount of **Seven Hundred Forty-Five Thousand Pesos (Php745,000)** as penalty under Section 339 of 2013 Revenue Code of the City of Bacoor;
3. To pay amount of **One Million Pesos (Php 1,000,000.00)** by way of attorney's fees and damages.
4. To pay the cost of suit.

Other reliefs, just and equitable, are likewise prayed for.

RESPECTFULLY SUBMITTED.
City of Bacoor, Province of Cavite, May 13, 2026.

OFFICE OF THE CITY LEGAL SERVICE

ATTY. [REDACTED]

City Legal Officer

Roll No. [REDACTED]

IBP No. [REDACTED] /01.16.2023

MCLE Compliance No. [REDACTED] 05.05.2022

PTR No. [REDACTED] /01.22.2024/[REDACTED]

ATTY. [REDACTED]

Roll No. [REDACTED]

IBP Lifetime No. [REDACTED]

MCLE Compliance No. VII-[REDACTED] valid until 04.14.2025

PTR No. [REDACTED] /01.22.2024/Bacoor City

ATTY. [REDACTED]

Roll No. [REDACTED]

IBP No. [REDACTED] /05.05.2023

MCLE Compliance No. [REDACTED]

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CITY OF BACOOR
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7 years in a row

PTR No. [REDACTED] /01.04.2024/[REDACTED] City

ATTY. [REDACTED]

Roll No. [REDACTED]

IBP Lifetime No. [REDACTED] City

PTR No. [REDACTED] / [REDACTED] City

MCLE Compliance No. [REDACTED] /02.12.2022

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**VERIFICATION AND CERTIFICATION
OF NON-FORUM SHOPPING**

I, [REDACTED], of legal age, Filipino, with office address at [REDACTED], Bacoor City Hall, Molino Boulevard, Bayanan, Bacoor City, Cavite, after being duly sworn in accordance with the law, hereby depose and state that:

1. I am the plaintiff in the above-stated case;
2. I have caused the preparation and filing of the foregoing Complaint, and I am not causing the filing thereof to harass, cause unnecessary delay or needlessly increase the cost of litigation;
3. I have read the allegations therein contained, and the same are true and correct based on my own personal knowledge or on authentic documents, and the factual allegations therein have evidentiary support or, if specifically so identified will likely have evidentiary support after a reasonable opportunity for discovery;
4. I have not commenced any other action or proceeding involving the same issues in the foregoing Complaint with the Supreme Court, Court of Appeals, or any court, tribunal or agency, and if I should hereafter learn that a similar action or proceeding has been filed or is pending before the Supreme Court, Court of Appeals, or any court, tribunal or agency, I undertake to report such fact within five (5) days therefrom; and
5. I am executing this Verification and Certification of Non-Forum Shopping to attest to the truth of the foregoing, and for whatever other legal purpose it may serve

IN WITNESS WHEREOF, I have hereunto affixed my signature this _____ in Bacoor City, Cavite, Philippines.

[REDACTED]
Affiant

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OFFICE OF THE SANGGUNIANG PANLUNGSOD BACONG PILIPINAS

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by the LGU

SUBSCRIBED AND SWORN to before me this _____ in Bacoor City, Cavite, Philippines, affiant identifying herself by exhibiting to me her competent evidence of identity with Bacoor City Employee ID No. _____, bearing her photograph and signature.

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 2024

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