



Republic of the Philippines
Province of Cavite

CITY OF BACOR

Office of the Mayor

EXECUTIVE ORDER No. 13
Series of 2022

**AN ORDER ADOPTING THE SUPPLEMENTAL IMPLEMENTING RULES AND
REGULATIONS OF RULE 4 OF CITY ORDINANCE NO. 217-2022 OR THE 2022
REVENUE CODE OF THE CITY OF BACOR**

WHEREAS, Section 16 of R.A. No. 7160 provides that every 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...xxx;

WHEREAS, pursuant to Article 456 of the Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 7160, otherwise known as the Local Government Code (LGC) of 1991, and in line with the mandates of the Department of Finance (DOF) to supervise the revenue operations of all local government units, under Executive Order (EO) No. 292, s. 1987, and of the Bureau of local Government Finance (BLGF) to exercise administrative and technical supervision, and coordination over treasury and assessment operations of local governments, under EO No. 127, s. 1987. The city government collection of taxes and other fees shall be uniform in every local government unit and shall conform with the Local Treasury Operations Manual (LTOM);

WHEREAS, on August 25, 2022, the Sangguniang Panlungsod enacted and passed City Ordinance No. 217-2022 (**THE 2022 REVENUE CODE OF THE CITY OF BACOR**) amending certain provisions of City Ordinance No. 2013-060 (**THE 2013 REVENUE CODE OF THE CITY OF BACOR**);

WHEREAS, on December 7, 2022, an Executive Order adopting the Implementing Rules and Regulations of City Ordinance No. 217-2022 or the "2022 Revenue Code of the City of Bacor" was duly issued;

WHEREAS, the City Government of Bacor recognizes the need to issue a Supplemental Implementing Rules and Regulations of Rule 4 of City Ordinance No. 217-2022 to carry out the provisions on Idle Lands and Special Improvement Fee of the said Ordinance;

WHEREAS, the Office of the City Mayor of Bacor, in coordination with the City Treasury Office and the City Assessor's Office, issued the above-mentioned Supplemental Implementing Rules and Regulations that is compliant with the Local Treasury Operations Manual as issued by the BLGF;

**AN ORDER ADOPTING THE SUPPLEMENTAL IMPLEMENTING RULES AND REGULATIONS OF RULE 4 OF
CITY ORDINANCE NO. 217-2022 OR THE 2022 REVENUE CODE OF THE CITY OF BACOR**

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NOW, THEREFORE, I, STRIKE B. REVILLA, City Mayor of Bacoor, Cavite, by virtue of the powers vested in me by law, do hereby order for the adoption and implementation of the Supplemental Implementing Rules and Regulations of Rule 4 of City Ordinance No. 217-2022 herein attached.

Section 1. Supplemental Implementing Rules and Regulations (IRR).

Attached herein is the Supplemental Implementing Rules and Regulations of Rule 4 of City Ordinance No. 217-2022, pertaining to provisions on Idle Lands and Special Improvement Fee, which shall form part of this Executive Order. This shall be known as the **"SUPPLEMENTAL IMPLEMENTING RULES AND REGULATIONS OF RULE 4 OF THE 2022 REVENUE CODE OF THE CITY OF BACOR"**.

The Office of the City Treasurer, the City Assessor's Office, and other department/units concerned, are hereby ordered to adopt the said supplemental implementing rules and regulations and apply the same in its operation. Strict compliance and observance of all city officials and employees to this IRR is hereby ordered.

Section 2. Repealing Clause.

All previously issued orders and directives inconsistent with any provision found herein shall be deemed repealed, revoked or amended accordingly.

Section 3. Separability Clause.

In the event that any provision found herein shall be judicially or administratively declared illegal or infirm, the remaining provisions shall remain in full force and effect.

Section 4. Effectivity Clause.

This Executive Order shall take effect immediately upon its signing and remain in full force and effect until repealed, revoked or amended accordingly.

SO ORDERED.

DONE this 20th day of December 2022 in the City of Bacoor, Province of Cavite.


STRIKE B. REVILLA
City Mayor

cc:
Sangguniang Panlungsod
City Assessor's Office
Office of the City Treasurer
Business Permit and Licensing Office
Zoning and Land Development Department
Office of the Building Official
Local Economic and Investments Promotion Office
City Administrator's Office
City Information Office
All other City Government offices/department/units concerned



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**SUPPLEMENTAL IMPLEMENTING RULES AND REGULATIONS OF RULE IV OF
CITY ORDINANCE 217-2022 OR THE "2022 REVENUE CODE OF THE CITY OF
BACOR"**

To carry out the provisions of Section 15 Tax on Idle Lands and Special Improvement Fee of City Ordinance 217-2022, "**The 2022 Revenue Code of the City of Bacoor**", these rules and regulations supplementing the Existing Implementing Rules and Regulations approved by the Local Chief Executive of Bacoor City last December 7, 2022, through an Executive Order, are hereby formulated for implementation of all concerned.

**RULE 1
GENERAL PROVISIONS**

SECTION 1. SCOPE

- a) For purposes of this Section, idle lands shall include the following: i) agricultural lands, more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one-half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein; and ii) lands, other than agricultural, more than one thousand (1,000) square meters in area, one-half (1/2) of which remains unutilized or unimproved by the owner of the property or person having legal interest therein;
- b) Lands with an area less than 1,000 square meters not classified as agricultural by the City Government shall also be considered idle if one-half thereof is unused or unimproved, or if no building, fence, or other improvements can be found thereon, if the lot is overgrown with grass and other vegetation, or if the lot has become a dumping site for trash and other rubbish.
- c) Regardless of land area, the idle land tax in this Section shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax: Provided, however, that individual lots in such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by the subdivision owner or operator. The issuance of a development permit to a land developer shall not exempt the latter from payment of the idle land tax on each unimproved subdivided lot located within the real property covered by the said permit. If no actual improvement has been done on the said individual lots within one (1) year from the date of issuance of the said permit, an idle land tax shall be imposed on each unimproved lot within the same subdivision project and shall continue to be assessed until actual improvements are constructed thereon.

RULE 2 EXEMPTIONS

SECTION 2. EXEMPTIONS

The additional levy on idle lands shall not apply to landowners who are unable to improve, utilize or cultivate their lands due to any of the following causes:

- (a) Adverse peace and order conditions as certified by the Provincial Commander of the Philippine Constabulary. However, if within one year upon restoration of the peace and order in the locality as certified by the said Provincial Commander, the said land remains unimproved, unutilized, uncultivated, the additional tax provided under Section forty-two hereof shall be imposed.
- (b) Financial losses of the owner due to fire, flood, typhoon, earthquake and other causes of similar nature declared by the owner in a sworn statement to be submitted to the Provincial, City or Municipal Assessor stating the ground or grounds therefore, which shall be accompanied by a certification from the proper agency of the local government concerned. If the idle land is not improved to the extent prescribed in the next preceding Section within two years from the date of the occurrence of the loss, the tax provided under Section forty-two hereof shall be imposed subject to rules and regulations issued in connection herewith.
- (c) Existing court litigations involving the land subject to tax mentioned in this chapter as certified by the Court under which the case is pending unless said land is not improved within one year after the final adjudication of the case to the extent provided in the next preceding Section, in which case, the tax provided under Section forty-two hereof shall be imposed.
- (d) Necessity to leave the land in a fallow state as certified by the Provincial, City or Municipal Agriculturist, or in their absence, by the Secretary of Agriculture or his duly authorized representatives, stating among others, the length of time within which the land shall be considered ready for production. If the idle land is not improved within one year after the termination of such period of time, the tax provided under Section forty-two hereof shall be imposed.
- (e) Unfavorable physical factors such as rocky nature of ground, and uneven topography in the case of agricultural land, which render the land unsuitable for cultivation as certified by the Provincial, City or Municipal Agriculturist, or in their absence, by the Secretary of Agriculture or his duly authorized representatives.
- (f) Acquired subdivision lots which remain idle due to the failure of the subdivision developer or owner to develop the said subdivision in accordance with the approved subdivision plan as determined by the assessor. If within one year, from the time the subdivision is developed, the said lot still remains unutilized or unimproved, the tax provided under Section forty-two hereof shall be imposed."

SECTION 3. APPLICATION OF EXEMPTION

The owner, administrator, or any person having legal interest on the land, desiring to avail of the exemptions shall file within thirty (30) days from notice of assessment, the corresponding application with the Assessor of the Province, City or Municipality, where the land is situated. The application shall state the ground or grounds under which the exemption is being claimed.

RULE 3 IMPLEMENTING GUIDELINES

SECTION 4. IMPLEMENTING GUIDELINES

1. The City Assessor shall make and keep an updated record of all idle lands located within the City. For this purpose, the City Assessor is required to prepare a record of all idle lands found in the City not later than the last working day of every December following the approval of the 2022 Revised Revenue Code of Bacoor City for submission to the Sangguniang Panlungsod for determination by the latter if the said real properties are ideal for public use pursuant to its exercise of the local government's power of eminent domain.
2. The City Assessor shall then furnish a copy of idle land listing to the City Treasurer every January of following year. The City Treasurer shall notify based on such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.
3. Real property owners who request the City Assessor for a "Certificate of No Improvement" shall automatically be assessed with the Idle Land Tax and shall be required to pay a Certificate of No Improvement Fee amounting to Three Hundred Pesos (P 300.00).
4. The said certificate shall not be released unless the said certification fee is paid and unless a notice of Idle Land Tax assessment is received and correspondingly paid by the lot owner or by his/her authorized representative.
5. A real property owner assessed with an idle land tax under this provision shall continue to be assessed with the said tax every year until he/she has introduced an improvement on the lot concerned and has notified the City Assessor's Office. Provided, however, that if the lot owner fails to build, improve, or develop an edifice or fence or other improvements on the property within one (1) year from the issuance of the said permit, he/she shall continue to pay the idle land tax.
6. Payment of additional idle land tax shall be made on or before April 30 of the year the idle land tax was assessed.

RULE 4
MISCELLANEOUS PROVISIONS

SECTION 5. SEPARABILITY CLAUSE

 If any provisions of these Supplemental Implementing Rules and Regulations is declared invalid by any competent court, the application of other provisions shall remain valid and enforceable.

SECTION 6. EFFECTIVITY

 This supplemental implementing rules and regulations shall take effect immediately.