



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

EXECUTIVE ORDER No. 121 - 2023
Series of 2023

AN ORDER ADOPTING THE IMPLEMENTING RULES AND REGULATIONS OF CITY ORDINANCE NO. 274-2023 OTHERWISE KNOWN AS "AN ORDINANCE GRANTING DISCOUNTS ON UNPAID REAL PROPERTY TAXES IN FAVOR OF ENTREPRENEURS AND BUSINESSES STILL SUFFERING FROM FINANCIAL LOSSES DUE TO THE LINGERING EFFECTS OF THE COVID-19 PANDEMIC ON THE LOCAL ECONOMY, FORMULATING GUIDELINES FOR THE AVAILMENT OF THE SAID BENEFIT, AND IMPOSING PENALTIES FOR VIOLATIONS HEREOF."

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, numerous local businesses and entrepreneurs in the City of Bacoor devastated from financial losses due to the lingering effects of COVID-19 pandemic on the local economy;

WHEREAS, the Sangguniang Panlungsod enacted and passed City Ordinance No. 274-2023 entitled, "An Ordinance Granting Discounts on Unpaid Real Property Taxes in favor of Entrepreneurs and Businesses still suffering from financial losses due to the lingering effects of the Covid-19 pandemic on the Local Economy, formulating Guidelines for the Availment of the said benefit, and imposing Penalties for Violations Hereof," with the intent to encourage and give a helping hand to businesses and entrepreneurs who suffered significant financial losses due to the COVID-19 pandemic by granting them discounts in their real property taxes;

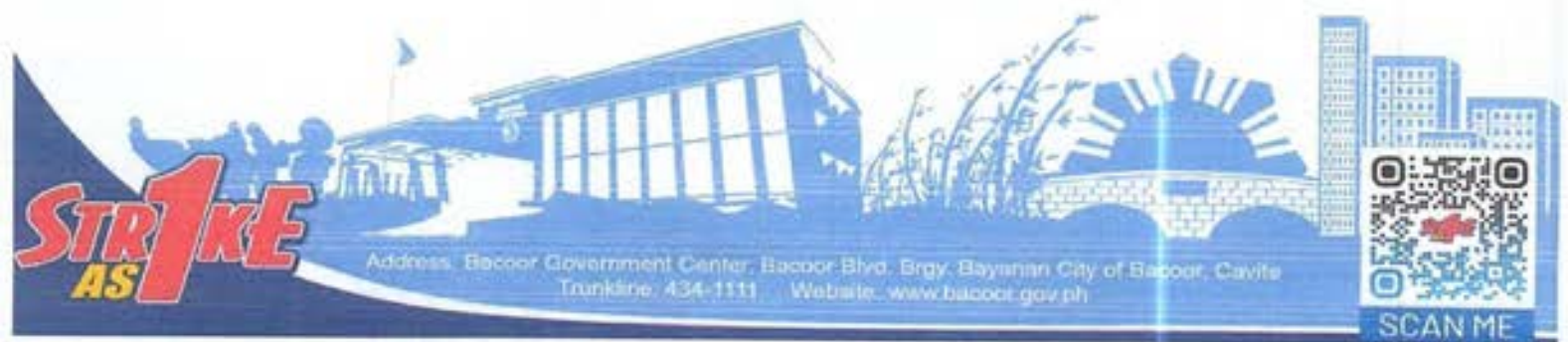
WHEREAS, the Office of the City Mayor, in coordination with the concerned departments/agencies, issued the above-mentioned Implementing Rules and Regulations that shall govern the "City Ordinance No. 274-2023";

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 Implementing Rules and Regulations of City Ordinance No. 274-2023 herein attached.

Section 1. Implementing Rules and Regulations (IRR).

Attached herein is the Implementing Rules and Regulations of City Ordinance No. 274-2023 which shall form part of this Executive Order. This shall be known as the "Implementing Rules and Regulations of City Ordinance No. 274-2023".

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All affected offices and departments are hereby ordered to adopt the said implementing rules and regulations and be guided accordingly.

Strict compliance and observance of all city government 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 14th day of November 2023 in the City of Bacoor, Province of Cavite.


STRIKE B. REVILLA
City Mayor



Office of the Mayor
Strike B. Revilla



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**THE IMPLEMENTING RULES AND REGULATIONS
OF CITY ORDINANCE NO. 274-2023.**

“AN ORDINANCE GRANTING DISCOUNTS ON UNPAID REAL PROPERTY TAXES IN FAVOR OF ENTREPRENEURS AND BUSINESSES STILL SUFFERING FROM FINANCIAL LOSSES DUE TO THE LINGERING EFFECTS OF THE COVID-19 PANDEMIC ON THE LOCAL ECONOMY, FORMULATING GUIDELINES FOR THE AVAILMENT OF THE SAID BENEFIT, AND IMPOSING PENALTIES FOR VIOLATIONS HEREOF.”

RULE 1 – GENERAL PROVISIONS

Section 1. Title.

These Implementing Rules and Regulations shall be known and be cited as the “Implementing Rules and Regulations of City Ordinance No. 274-223”.

Section 2. Purpose.

These Implementing Rules and Regulations are promulgated to prescribe a framework for effectively implementing and enforcing City Ordinance No. 274-223.

Section 3. Construction.

The Implementing Rules and Regulations shall be construed and applied in compliance with and in furtherance of the policies of the above Ordinance.

RULE 2 – DECLARATION OF POLICY.

Section 4. It shall be the policy of the City of Bacoor:

1. To promote the fiscal status and viability of the City Government through the payment of Real Property Taxes;
2. To encourage the payment of Real Property Taxes by providing discounts to qualified persons and entities who experienced financial loss.



Address: Bacoor Government Center, Bacoor Blvd., Brgy. Bayan, City of Bacoor, Cavite
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RULE 3 – GUIDELINES.

Section 6. Scope and Coverage.

Qualified persons or entities applying for a real property tax discount must have incurred the loss in the years 2020, 2021, and 2022.

Section 7. Qualifications.

Any person or entity who will apply for a discount on real property taxes or the corresponding penalties thereto must possess the following qualifications and submit the respective document relative to the same to the Office of the City Mayor:

1. The person or entity must be a registered business owner in the City of Bacoor, and such person or entity must submit their:
 - a. Barangay Permit;
 - b. Mayor's Permit;
 - c. DTI Business Name Registration for Sole Proprietors;
 - d. DTI Business Name Registration and updated General Information Sheet for Corporations registered with the Securities and Exchange Commission;
2. The person or entity must have suffered significant business losses pertaining to their own business. The business losses must be proved by:
 - a. An updated Income Tax Return for 2020, 2021, and 2022 shows that there are indeed business losses incurred during the pandemic, and they have declared the same before the Bureau of Internal Revenue;
 - b. The corresponding Certificate of Deductibility of Inventory or Asset Loss issued by the Bureau of Internal Revenue.
 - c. Original Receipt issued by the Office of the City Treasurer showing that the applicant paid for the business taxes for the years 2020, 2021, and 2022.
3. The persons or entity must own the real property subject to the discount. It must also be used directly and exclusively for the business of the person or entity applying for the discount. The person or entity must submit an updated LRA E-Copy showing that they are the property owners and the title is under their name.

Section 8. Real Property Tax Discount Task Force.

There shall be a Real Property Tax Discount Tax Force who shall review the applications and their supporting documents and submit the appropriate

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recommendation to the City Mayor, who shall ultimately decide the applicability of the discount and the amount to be discounted.

The Task Force shall be composed of the following members:

CHAIRMAN:	ATTY. AIMEE TORREFRANCA-NERI <i>City Administrator</i>
Members:	ATTY. EDITH NAPALAN Head, Office of the City Treasurer
	MS. SLANEY SUE REYES <i>OIC, Office of the City Accountant</i>
	MS. ELVINIA GUERRERO Head, Office of the City Budget Officer
	ATTY. KIM NYCA R. LOFRANCO Head, Office of the City Legal Services

Section 9. Recommended Amount of Discount to Real Property Tax Penalties.

Recommended Amount of Discount	Amount of Penalties
30% - 35%	Three Million Pesos and above (PHP 3,000,000.00 and above)
36% - 45%	One Million Pesos (PHP 1,000,000.00) – Two Million and Nine Hundred Ninety-Nine Thousand and Nine Hundred Ninety-Nine Pesos (PHP 2,999,999.00)
46% - 50%	Below One Million Pesos (PHP 999,999.99 and below)

Section 10. Other Common Requirements.

Apart from the above-enumerated requirements, the applicant must also submit the following documents to the Office of the City Mayor:

1. A special power of attorney issued by the Business Owner, who is ultimately the principal and true applicant in favor of his agent or attorney-in-fact in case he or she will not personally process the same;
2. A letter of intent addressed to the City Mayor – Hon. Strike B. Revilla, indicating their request for a discount on real property taxes and providing a detailed narrative of the business loss they incurred during





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the pandemic and a summary of attachments. The letter must be signed by the Business Owner concerned;

3. A Board Resolution and Secretary Certificate authorizes the person who will process the application for a Real Property Tax discount in case the applicant is a corporation.

Section 11. Nature of the Discount.

The Real Property Tax Discount is a privilege granted by the City Government of Bacoor. There is no vested right in favor of applicants who will submit the above-enumerated documents. The grant of the Real Property Tax Discount is completely discretionary and exclusive on the part of the City Mayor as provided in City Ordinance No. 274-2023, Section 3 and upon compliance with the requirements provided for by the said Ordinance and this IRR.

RULE 4 – PENALTIES.

Section 12. The following acts shall be prohibited, and the corresponding penalties shall be as follows:

1. Engaged the services of any individual, whether or not officially involved in the operation of the city government or office, who has access to people working therein, and whether or not in collusion with them, facilitates the completion of transactions for pecuniary gain or any other advantage or consideration in relation to the payment or non-payment of real property taxes to the detriment or disadvantage of the City Government of Bacoor or by facilitating the discount of the City Mayor as provided for under this Ordinance and relative rules and regulations implementing the same;
2. Himself or herself offered services to any individual or entity, whether or not for pecuniary gain or any other advantage or in consideration, in relation to the payment or non-payment of real property taxes to the detriment or disadvantage of the City Government of Bacoor or by facilitating the discount without the written consent and approval of the City Mayor as provided under the Ordinance and this IRR:

FIRST OFFENSE: a fine of Php3,000 and an administrative suspension without pay for 30 working days.

SECOND OFFENSE: a fine of PHP4,000.00 and an administrative suspension without pay for 45 working days.

THIRD OFFENSE: a fine of PHP5,000.00 and termination from employment subject to pertinent civil service regulations.

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RULE 5 – MISCELLANEOUS PROVISIONS.

Section 13. Separability.

If any provision of this IRR shall be declared invalid or unconstitutional by a court of proper jurisdiction, it shall not affect all other provisions of this IRR not so declared invalid or unconstitutional.

Section 14. Repeal.

All Executive Orders, Memorandum Orders, Administrative Orders, Resolutions, and other Orders inconsistent with the provisions of this IRR are hereby repealed.

Section 15. Effectivity.

This IRR shall take effect immediately.

