



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



AWARDEE
8 years
in a row!

MAY 28, 2025

Hon. ATHENA BRYANA TOLENTINO
Provincial Governor
Province of Cavite
Cavite Provincial Capitol Building
Trece Martires, Cavite



PROVINCE OF CAVITE
OFFICE OF THE PROVINCIAL GOVERNOR
(045) 419-2311



Dear Gov. Tolentino,

Good day!

In compliance with Art. 59 (b) (1) Rule XII of Administrative Order 270, Series of 1992, this is to respectfully submit the attached Executive Order issued by the undersigned, for your review and appropriate action:

EO NO.	DATE	TITLE
26A-2025	May 28, 2025	AN ORDER ADOPTING THE IMPLEMENTING RULES AND REGULATIONS OF CITY ORDINANCE NO. 397-2024 "AN ORDINANCE EXEMPTING REAL PROPERTY TAXPAYERS FROM PAYING UNPAID REAL PROPERTY TAXES AND INTERESTS TO THE OFFICE OF THE CITY TREASURER OF THE CITY OF BACOR, CAVITE AFTER INADVERTENTLY PAYING THE SAID TAXES TO OTHER LOCAL GOVERNMENTS DUE TO CONFUSION WITH REGARD THE ACTUAL LOCATION OF THEIR REAL PROPERTY SUBJECT TO THEIR COMPLIANCE WITH CERTAIN REQUIREMENTS PROVIDED HEREIN, PROVIDING ASSISTANCE TO QUALIFIED TAXPAYERS, AND IMPOSING PENALTIES FOR VIOLATIONS HEREOF."

Thank you.

Very truly yours,

HON. CATHERINE SARINO-EVARISTO
Acting City Mayor



Address: Bacoor Government Center, Bacoor Blvd.,
Brgy. Bayanan, City of Bacoor, Cavite
Trunkline: 434-1111





Republic of the Philippines
Province of Cavite
CITY OF BACOR



OFFICE OF THE CITY LEGAL SERVICE

ENDORSEMENT LETTER NO. 424, Series of 2025

TO : **ATTY. AIMEE TORREFRANCA-NERI**
City Administrator

SUBJECT : **FOR COUNTERSIGNATURE**
EO No. 26A-2025

DATE : **21 MAY 2025**

The Office of the City Legal Service hereby respectfully endorses to your good office the original copy of the following Executive Order, in reference to the letter from the Office of the Provincial Governor regarding the recommendations of the Provincial Legal Office on the Executive Order entitled: *"An Ordinance Exempting Real Property Taxpayers From Paying Unpaid Real Property Taxes And Interests to The Office Of The City Treasurer Of The City Of Bacoor, Cavite After Inadvertently Paying The Said Taxes to Other Local Governments Due to Confusion With Regard The Actual Location Of Their Real Property Subject to Their Compliance With Certain Requirements Provided Herein, Providing Assistance to Qualified Taxpayers, And Imposing Penalties For Violations Hereof."*

The recommendations of the Provincial Legal Office were duly adopted in the attached IRR for the purposes of clarity, full compliance with all applicable laws, and ease in the implementation.

If the attached Executive Order is sufficient and satisfactory, may we respectfully request your countersignature and subsequent endorsement to **HON. CATHERINE SARINO-EVARISTO**, acting city mayor, for her approval and signature.

Thank you very much.

OFFICE OF THE CITY ADMINISTRATOR
431-4300 LOCAL 212
REFERENCE NO. 218e DATE: 5/21/25
RECEIVED BY: _____ TIME: _____

Respectfully,


ATTY. KIM NYCA R. LOFRANCO
City Legal Officer



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0273



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



EXECUTIVE ORDER No. 26A- 2025
Series of 2025

**AN ORDER ADOPTING THE IMPLEMENTING RULES AND REGULATIONS OF
CITY ORDINANCE NO. 397-2024**

"AN ORDINANCE EXEMPTING REAL PROPERTY TAXPAYERS FROM PAYING UNPAID REAL PROPERTY TAXES AND INTERESTS TO THE OFFICE OF THE CITY TREASURER OF THE CITY OF BACOR, CAVITE AFTER INADVERTENTLY PAYING THE SAID TAXES TO OTHER LOCAL GOVERNMENTS DUE TO CONFUSION WITH REGARD THE ACTUAL LOCATION OF THEIR REAL PROPERTY SUBJECT TO THEIR COMPLIANCE WITH CERTAIN REQUIREMENTS PROVIDED HEREIN, PROVIDING ASSISTANCE TO QUALIFIED TAXPAYERS, 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 including the promotion of safety of its constituents and provision of adequate transportation facilities;

WHEREAS, the Sangguniang Panlungsod enacted and passed City Ordinance No. 397-2024, entitled "An Ordinance Exempting Real Property Taxpayers From Paying Unpaid Real Property Taxes And Interests to The Office Of The City Treasurer Of The City Of Bacor, Cavite After Inadvertently Paying The Said Taxes to Other Local Governments Due to Confusion With Regard The Actual Location Of Their Real Property Subject To Their Compliance With Certain Requirements Provided Herein, Providing Assistance to Qualified Taxpayers, And Imposing Penalties For Violations Hereof."

WHEREAS, the City Government of Bacor recognizes the need to issue an Implementing Rules and Regulations pertinent to the above-mentioned Ordinance;

WHEREAS, the Office of the City Mayor of Bacor, in coordination with the concerned city government offices, issued the above-mentioned Implementing Rules and Regulations that shall govern City Ordinance No. 397-2024;

NOW, THEREFORE, I, CATHERINE SARINO-EVARISTO, Acting City Mayor of Bacor, 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. 397-2024 herein attached.



SCAN ME



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Office of the City Mayor
EXECUTIVE ORDER



Seat of
Good
Governance
AWARDEE
8 years
in a row!

Section 1. Implementing Rules and Regulations (IRR). Attached herein is the Implementing Rules and Regulations of City Ordinance No. 397-2024, which shall form part of this Executive Order. This shall be known as the "Implementing Rules and Regulations of City Ordinance No. 397-2024, Series of 2024" 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 Implementing Rules and Regulations 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 21 day of May 2025 in the City of Bacoor, Province of Cavite.

CATHERINE SARINO-EVARISTO
Acting City Mayor



E.O. No. 26A- 2025
Page 2 of 2

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**THE IMPLEMENTING RULES AND REGULATIONS OF CITY
ORDINANCE NO. 397-2024 SERIES OF 2024**

OR

"AN ORDINANCE EXEMPTING REAL PROPERTY TAXPAYERS FROM PAYING UNPAID REAL PROPERTY TAXES AND INTERESTS TO THE OFFICE OF THE CITY TREASURER OF THE CITY OF BACOR, CAVITE AFTER INADVERTENTLY PAYING THE SAID TAXES TO OTHER LOCAL GOVERNMENTS DUE TO CONFUSION WITH REGARD THE ACTUAL LOCATION OF THEIR REAL PROPERTY SUBJECT TO THEIR COMPLIANCE WITH CERTAIN REQUIREMENTS PROVIDED HEREIN, PROVIDING ASSISTANCE TO QUALIFIED TAXPAYERS, AND IMPOSING PENALTIES FOR VIOLATIONS HEREOF."

**Rule I
GENERAL PROVISIONS**

Section 1. Title. – This shall be the Implementing Rules and Regulations ("IRR") of City of Bacoor Ordinance No. 397-2024, Series of 2024, entitled the "*Special Real Property Tax Interest Exemption Ordinance of the City of Bacoor*," also known as the "Ordinance." Henceforth, the IRR shall be referred to as the "Rules."

Section 2. Purpose. – The Ordinance and this IRR are promulgated to prescribe the procedure and guidelines for the effective implementation of Bacoor City Ordinance No. 397-2024, Series of 2024. The Ordinance and this IRR aim to prevent real property taxpayers from paying real property taxes and interest after inadvertently paying the said taxes to other Local Government units.

Section 3. Scope and Application. – The Ordinance and this IRR shall apply to real property taxpayers in Bacoor City. The Rules are intended to provide guidelines for exemptions, assistance, and penalties for non-compliance who, after inadvertently paying the said taxes to other Local Governments.

Section 4. Implementing Office. – The City Finance Department of the City Government of Bacoor will manage the exemption process for qualified real property taxpayers. This office will verify compliance with the Ordinance and this IRR's requirements, handle taxpayer assistance, and enforce penalties for any violations. Other City government departments, units, or offices may be called upon by the directive of the City Mayor to provide auxiliary support in the effective implementation of both the Ordinance and this IRR.





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Section 5. Rules of Construction. In construing the provisions of this IRR, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provision or when applied. They would lead to absurd or highly improbable results.

1. **General Interpretation.** – All words and phrases used in this IRR should be understood according to their usual meaning, but technical terms or those with specific meanings in this IRR should be interpreted accordingly.
2. **Gender and Number.** – Words indicating gender or number should be interpreted inclusively, acknowledging all gender identities and expressions and all numerical interpretations.
3. **Calculation of Time.** – When determining timeframes for actions as outlined in the IRR or related regulations, the first day is excluded, and the last day is included unless it falls on a Sunday or a holiday, in which case the following business day is considered the final day.
4. **References.** – Any mention of chapters, articles, or sections refers to those within this IRR unless otherwise specified.
5. **Resolution of Conflicts.** – In the event of conflicting provisions within different sections, each section's specific details should prevail.

Rule II
DECLARATION OF POLICY AND DEFINITIONS

Section 6. Declaration of Policy. – It is the policy of the City Government of Bacoor to believe that taxpayers who inadvertently paid real property taxes to another local government due to confusion as to the actual location of their real properties should not be penalized as the said mistake was made in good faith and every assistance should be given to them in order to help them correct the said error.

Section 7. Definition of Terms. – The following terms shall be defined as follows, in accordance with the Ordinance and these Rules:

1. **Real Property** – are lands, buildings, houses, and pieces of machinery attached to the land situated within the City of Bacoor, Cavite.
2. **Real Property Tax** – is the tax that real property owners should pay to the city government as mandated by law.





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Rule III
IMPLEMENTING PROVISIONS

Section 8. Qualified Taxpayers under the Ordinance and this IRR. – The Ordinance and this IRR provide benefits to real property taxpayers who meet specific criteria. Qualified taxpayers include:

1. **Property Owners with Delinquent Taxes.** Those who have inadvertently paid real property taxes to other local government units due to confusion about the actual location of their property. This specifically means that the property is actually situated within the City of Bacoor, but taxes were mistakenly paid elsewhere.
2. **Property Owners who have Complied with the Requirements.** Taxpayers who comply with the conditions set forth in the Ordinance and this IRR, such as providing proof of payment to other local governments and executing a Deed of Undertaking to begin paying taxes to the City Government of Bacoor.
3. **Property Owners Who Need Assistance from the City Government of Bacoor.** Property owners who seek and receive assistance from the City Government of Bacoor in filing, submitting, and preparing all necessary legal documents to settle their tax obligations.

The Ordinance and this IRR aim to ensure that taxpayers who qualify receive the necessary support to correct any discrepancies and fulfill their tax responsibilities accurately and efficiently.

Section 9. Special Exemption for Paying Delinquent Real Property Taxes and Interests. – All real property taxpayers who shall qualify with the following conditions shall be exempted from paying their delinquent real property taxes and the interests thereon:

1. The statement that "the real property/ies subject to the delinquent real property tax is/are actually situated within the City of Bacoor, Cavite, as certified by the City Zoning Officer and City Assessor of the said City" confirms the location of the properties in question and the authority of the certification.
 - A. **Delinquent Real Property Tax.** This refers to the property taxes that have not been paid by the due date, resulting in a delinquent status for the property. Delinquent taxes can accumulate interest and penalties over time and, if left unpaid, can lead to legal action or property liens.
 - B. **Location Verification.** The phrase "actually situated within the City of Bacoor, Cavite" specifies that the property/ies in question are physically located within the geographic boundaries of the City of





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Bacoor, Cavite. This is important for determining the jurisdiction responsible for assessing and collecting the property taxes.

C. Certification by City Officials.

- a. **City Zoning Officer.** The office responsible for verifying that the property is correctly zoned and located within the city's jurisdiction. The zoning officer ensures that the property complies with local land-use regulations and zoning laws.
- b. **City Assessor.** The City Assessor is responsible for determining the assessed value of the property for tax purposes. The certification by the city assessor confirms that the property has been officially recognized and recorded for tax assessment within Bacoor.

D. Issuance of a Certification. The City Zoning Officer and the City Assessor must draft and issue a separate certification document that includes:

- a. The property's complete details, including its address and lot number.
- b. A statement confirming the property's location within the City of Bacoor.
- c. Signatures and officials stamp from both the City Zoning Officer and City Assessor.

E. Purpose of the Certification Requirement. The Certification from the City Zoning Officer and the City Assessor under the Ordinance and this IRR serves a crucial role in ensuring that properties benefiting from the tax exemption program are genuinely within the jurisdiction of the City of Bacoor.

- a. **Purpose of the Certification from the City Zoning Officer.** This certification verifies the property's zoning classification and its actual location, preventing cases where taxpayers mistakenly pay real property taxes to other local governments due to boundary confusion. By requiring this document, the City of Bacoor ensures compliance with the zoning regulations and prevents fraudulent claims, making sure only eligible taxpayers receive the benefits outlined in the Ordinance and this IRR.
- b. **Purpose of the Certification from the City Assessor.** The Certification from the City Assessor under the Ordinance and this IRR play a vital role in verifying the official assessment records of a property. The certification confirms the property's assessed





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value, tax classification, and payment history, ensuring that it qualifies for the tax exemption provided by the Ordinance and this IRR. By requiring this document, the City of Bacoor prevents erroneous claims and ensures that only properties that have inadvertently paid real property taxes to other local governments due to location confusion can benefit from the exemption. The certification also helps maintain transparency in tax assessments and supports accurate property records.

2. The real property owner shall provide proof of evidence that they have already paid real property taxes for the same property to a different local government entity, not to the City of Bacoor, Cavite. This proof includes:

A. Receipts and Payment Records. This includes:

- a. Official receipts of the last payment,
- b. Payment confirmations, or
- c. Tax clearance certificates are issued by the other local government entity.

For the aforementioned proof of evidence of receipts and payment records, the applicant must submit at least a certified true copy of each document, simultaneously with the presentation of original copies for verification purposes.

These documents demonstrate that the real property taxes were paid and accepted by another jurisdiction.

- d. **Tax Declaration and Assessment Notice.** Copies of tax declarations or assessment notices issued by the other local government entities must be presented to the City Finance Department, a copy furnished to the City Assessor's Department, and the Zoning and Land Development Department. These documents provide details about the property, including its assessed value and the amount of tax due, confirming the property's registration with the other jurisdiction.
- e. **Correspondence and Communication.** Any correspondence or communication between the property owner and the other local government entity regarding the tax payments may also be presented. This may include letters, emails, or official notifications that substantiate the payment and acknowledgment by the other local government unit.

3. The real property owner's willingness to execute a Deed of Undertaking signifies a formal commitment to start paying real property taxes directly to





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the City Government of Bacoor. This declaration is a binding agreement indicating that the property owner intends to comply with the local tax regulations and fulfill their tax obligations. The Deed of Undertaking typically includes specific terms and conditions to ensure clarity and mutual understanding between the property owner and the City Government of Bacoor.

- A. **Intention to Pay Taxes.** The property owner must explicitly state their intention to begin paying real property taxes to the City Government of Bacoor. This establishes the property owner's readiness to fulfill their tax obligations within the specified jurisdiction.
 - B. **Execution of a Deed of Undertaking.** By executing a Deed of Undertaking, the property owner legally binds themselves to follow through with the payment plan. The Deed of Undertaking serves as a formal acknowledgment of the property owners' commitment to pay.
 - C. **Cooperation with the City Finance Department.** The property owner agrees to work closely with the City Finance Department, which is tasked with assisting in the tax payment process. This cooperation is essential to ensure a smooth and efficient transition of tax responsibilities.
 - D. **Assistance and Correction of Legal Documents.** The property owner commits to cooperating with government employees to rectify any issues with existing legal documents. This may involve updating records, correcting discrepancies, or ensuring that all pertinent documents accurately reflect the property's status and location. This cooperation is necessary to make the tax payment process feasible and to ensure that all legal prerequisites are met.
4. When a tax declaration is issued by the City Assessor's Department, it officially records that a particular property is located within the City of Bacoor, Cavite, and assigns the property owner the responsibility to pay the corresponding real property tax.

The tax declaration includes the owner's name and details about the property, serving as a formal acknowledgment by the City Government of Bacoor.

Within six (6) calendar months from the issuance of the tax declaration, the property owner must start paying real property taxes to the City of Bacoor. This six-month period allows the property owner ample time to prepare for the tax payment process.

- A. **Reviewing Tax Declaration.** The property owner should carefully review the tax declaration to understand the details, including the assessed value of the property and the amount of tax due.





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Office of the City Mayor



- B. Correcting Legal Documents.** In case of any discrepancies or outdated information in the legal documents related to the property, the property owner should work with the City Assessor's Department to correct these documents to ensure all records are accurate and up-to-date.
 - C. Coordinating with the City Finance Department.** The property owner shall cooperate with the City Finance Department assigned to assist in the tax payment process. The City Finance Department shall provide guidance on how to make the payments and help resolve any issues that may arise.
 - D. Making the Payment.** The property owner must complete the payment of real property taxes within the six-month time frame to avoid penalties or additional interest charges. This may involve visiting the City Finance Department, using any available online payment systems, or following other prescribed methods for payment.
- 5.** In relation to Section 9(3)(D) and Section 9(4)(B) to (C) of this IRR, the City Government of Bacoor may extend assistance with respect to coordination with other local government units, particularly those with which the qualified taxpayers made the inadvertently erroneous payments for purposes of correction of entries in the records of such local government unit's local treasurer and assessor's office.

Section 10. Assistance to Qualified Taxpayers. – The Ordinance and this IRR specify that real property taxpayers who qualify under its terms shall receive assistance from the City Government of Bacoor in various administrative and legal processes related to the settlement of their real property tax obligations. This assistance includes the following:

- A. Filing of Documents.** The City Government of Bacoor, through the City Finance Department, shall assist qualified taxpayers in preparing and filing the necessary documents required for settling their real property taxes. This includes filling out forms, ensuring all required information is accurate, and submitting these documents to the relevant departments of the City Government of Bacoor.
- B. Submitting Documents.** The City Finance Department shall ensure that all legal documents are submitted to the appropriate offices and other agencies in a timely and prompt manner. This prevents delays and ensures that the taxpayer's obligations are processed efficiently.
- C. Preparation of Legal Documents.** The City Finance Department, in coordination with other city departments, shall provide assistance in drafting and preparing all legal documents needed for tax settlement. This includes





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ensuring that all legal requirements are met and that the documents are complete and properly formatted.

D. Authority to Implement the Provision:

- a. **City Mayor's Authority.** The City Mayor holds the authority to direct the implementation of this provision. The City Mayor may issue orders to ensure that the necessary assistance is provided to qualified taxpayers.
- b. **City Administrator's Role.** The City Administrator, acting under the direction of the City Mayor, has the authority to execute the City Mayor's orders. This includes coordinating with various city departments and ensuring that staff members carry out the required tasks.
- c. **Delegation of Tasks.** The City Mayor or City Administrator can order any employee within their office to assist with the implementation of this provision. This means that city employees can be tasked with specific responsibilities related to aiding taxpayers, such as document preparation, filing, and submission.

Section 11. Administrative Penalty. – The Ordinance and this IRR mandate that the head or designated personnel of the City Finance Department, the Zoning and Land Development Department, and the City Assessor's Department of the local government of the City of Bacoor, Cavite, are obligated to assist qualified taxpayers under this measure.

A. Responsibility to Assist.

- a. **Mandatory Assistance.** The City Treasurer is required to help qualified taxpayers with filing, submitting, and preparing all necessary legal documents to settle their real property tax obligations. This assistance ensures that taxpayers can comply with the local tax laws effectively.
- b. **Compliance with the Ordinance and this IRR.** The City Finance Department, Zoning and Land Development Department, and the City Assessor's Department of the City Government of Bacoor must adhere to the provisions of the Ordinance and this IRR. These Rules outline the specific steps and responsibilities of the employees in providing the required assistance.

B. Consequences for Non-Compliance.



STRIKE

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- a. **Violations and Penalties.** The head or designated personnel of the City Finance Department, Zoning and Land Development Department, and the City Assessor's Department of the City Government of Bacoor who fail to assist any qualified taxpayers, as mandated by the Ordinance and this IRR, will face penalties. This includes actions such as, but not limited to, neglecting duties, refusing assistance, or hindering the taxpayers' efforts to comply with their tax obligations.
- b. **Prevailing Civil Service Regulations.** The penalties for non-compliance are governed by existing civil service regulations. These regulations establish the standards for employee conduct and outline the disciplinary actions for violations.
- c. **Accountability Mechanism.** The Ordinance and this IRR ensure that the accountability mechanism as provided in the "*Internal Rules of Procedures of the City of Bacoor Board of Discipline*" is strictly complied with. This serves as a deterrent against negligence or misconduct and promotes a culture of responsibility and efficiency within the local government. A copy of the aforementioned guideline is attached to this IRR as reference.

Rule IV
FINAL PROVISIONS

Section 12. Budget Appropriations. – The City Government of Bacoor shall allocate the necessary funds in its annual budget or any subsequent supplemental budget to implement the provisions outlined in the Ordinance.

Section 13. Changes or Modifications of the Implementing Rules and Regulations. – In order to ensure the efficient and effective implementation of the Ordinance, the Office of the City Mayor, in consultation with relevant offices, may propose amendments to said Ordinance and, consequently, to this IRR, as deemed necessary.

Section 14. Separability. – Should any section or provision of this IRR be deemed unconstitutional or invalid, the unaffected sections or provisions shall continue in full force and effect.

Section 15. Repeal. – All local rules or regulations inconsistent with or contrary to the provisions of this IRR are hereby repealed and modified accordingly.

Section 16. Effectivity. – This IRR shall take effect immediately upon its approval.

