



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



May 05, 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
(046) 419-2311
BY: **PATRICIA P. REGALARIO**
TIME: 6:11 5/9/25

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
45-2025	May 05, 2025	AN ORDER ADOPTING THE IMPLEMENTING RULES AND REGULATIONS OF CITY ORDINANCE NO. 421-2025 "AN ORDINANCE ADOPTING SECTION 30 OF REPUBLIC ACT NO. 12001 (THE "REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT") AND ITS IMPLEMENTING RULES AND REGULATIONS, GRANTING A TAX AMNESTY ON REAL PROPERTY TAXES AND SPECIAL LEVIES ON REAL PROPERTY FOR LOCAL IMPLEMENTATION WITHIN THE CITY OF BACOR, CAVITE"

Thank you.

Very truly yours,

HON. STRIKE B. REVILLA
City Mayor



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





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EXECUTIVE ORDER

EXECUTIVE ORDER No. 45 - 2025

Series of 2025

AN ORDER ADOPTING THE IMPLEMENTING RULES AND REGULATIONS OF CITY ORDINANCE NO. 421-2025

"AN ORDINANCE ADOPTING SECTION 30 OF REPUBLIC ACT NO. 12001 (THE "REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT") AND ITS IMPLEMENTING RULES AND REGULATIONS, GRANTING A TAX AMNESTY ON REAL PROPERTY TAXES AND SPECIAL LEVIES ON REAL PROPERTY FOR LOCAL IMPLEMENTATION WITHIN THE CITY OF BACOR, CAVITE"

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. 341-2025, entitled "An Ordinance Adopting Section 30 of Republic Act No. 12001 (The "Real Property Valuation and Assessment Reform Act") and Its Implementing Rules and Regulations, Granting a Tax Amnesty on Real Property Taxes and Special Levies on Real Property for Local Implementation Within the City of Bacoor, Cavite," to promote the sustainable development and maintenance of a just, equitable, impartial, and nationally consistent real property valuation based on international valuation standards, concepts, principles, and practices.

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

WHEREAS, the Office of the City Mayor of Bacoor, in coordination with the concerned city government offices, issued the above-mentioned Implementing Rules and Regulations that shall govern City Ordinance No. 421-2025;

NOW, THEREFORE, I, STRIKE B. REVILLA, City Mayor of Bacoor, Cavite, by virtue of the powers vested in me by law, do hereby order the adoption and implementation of the Revised Implementing Rules and Regulations of City Ordinance No. 421-2025, herein attached.

Section 1. Implementing Rules and Regulations (IRR). Attached herein are the Implementing Rules and Regulations of City Ordinance No. 421-2025, which shall form part of this Executive Order. This shall be known as the "Implementing Rules and Regulations of City Ordinance No. 421-2025." All affected offices and departments are hereby ordered to adopt the said implementing rules and regulations and be guided

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01/15/2025



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accordingly. Strict compliance and observance by all city government officials and employees with these 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 05 day of May 2025 in the City of Bacoor, Province of Cavite.


STRIKE B. REVILLA
City Mayor



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**IMPLEMENTING RULES AND REGULATIONS OF
CITY ORDINANCE NO. 421-2025, SERIES OF 2025**

**"AN ORDINANCE ADOPTING SECTION 30 OF
REPUBLIC ACT NO. 12001 (THE "REAL PROPERTY
VALUATION AND ASSESSMENT REFORM ACT") AND
ITS IMPLEMENTING RULES AND REGULATIONS,
GRANTING A TAX AMNESTY ON REAL PROPERTY
TAXES AND SPECIAL LEVIES ON REAL PROPERTY
FOR LOCAL IMPLEMENTATION WITHIN THE CITY OF
BACOR, CAVITE".**

**RULE I
GENERAL PROVISIONS**

SECTION 1. Title. These Rules shall be known and cited as the **"Rules of 2024 Tax Amnesty on Real Property Ordinance of the City of Bacoor"**.

SECTION 2. Purpose. These Implementing Rules and Regulations (IRR) are promulgated to prescribe the procedures and guidelines for the implementation of Bacoor City Ordinance No. 421-2025, Series of 2025, which aims to promote the sustainable development and maintenance of a just, equitable, impartial, and nationally consistent real property valuation based on international valuation standards, concepts, principles, and practices.

SECTION 3. Scope and Application. The provisions of these Rules shall apply to all taxpayers or registered owners of real property in the City of Bacoor, Cavite.

SECTION 4. Implementing Office. The City Finance Department, in coordination with the City Assessor's Department, and Management Information Systems/E-Governance Department, and with the supervision of the Office of the City Mayor, shall assume primary responsibility for enforcing the aforementioned City Ordinance and this IRR. Other city government departments, units, or offices may be called upon 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 rule.** — All words and phrases shall be construed and understood according to the standard and approved usage of the language, but technical words and phrases and such others which may have acquired a peculiar, appropriate meaning in this Ordinance shall be construed and understood according to such technical, peculiar, or appropriate meaning.
2. **Gender and number.** — Every word in this IRR importing the masculine gender shall extend to both females and males. Every word importing the singular number shall extend and apply to several persons or things, and every word importing the plural number shall also extend and apply to one person or thing.
3. **Computation of time.** — The time within which an act is to be done as **provided** in this IRR or in any rule or regulation issued pursuant to the provisions thereof when expressed in days shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or a holiday in which case the same shall be excluded from the computation, and the next business day shall be considered the last day.
4. **References.** — All references to Chapters, Articles, Sections are to the Chapters, Articles, Sections in this IRR or the Ordinance, unless otherwise specified.
5. **Conflicting provisions of the section.** — If the provisions of different sections conflict with or contravene each other, the provisions of each section shall prevail as to all specific matters and questions involved therein.

RULE II
DECLARATION OF POLICY

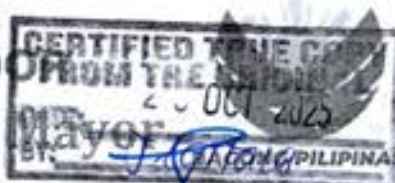
SECTION 6. Declaration of Policy. This IRR is provided in accordance with the guidelines established in Section 30 of the Republic Act (R.A) No. 12001, or the "Real Property Valuation and Assessment and Reform Act," specifically:

"Section 30. Grant of Tax Amnesty on Real Property Taxes and Special Levies on Real Property. There is hereby granted a real property tax amnesty which shall cover penalties, surcharges, and interests from all unpaid real property taxes. This includes the Special Education Fund,





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Idle land tax, and other special levy taxes, which were provided prior to the effectivity of this Act. That the real property tax amnesty hereby authorized and granted can only be availed within a period of two (2) years after the effectivity of this Act."

This relief may be availed by a delinquent property owner with the option of a one-time payment or installment payment of the delinquent real property taxes within two (2) years from the effectivity of this Act.

This amnesty shall not extend to the following real properties:

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

RULE III IMPLEMENTING PROVISIONS

SECTION 7. Grant of Tax Amnesty on Real Property Taxes and Special Levies on Real Property. The City of Bacoor, Province of Cavite, has been granted a real property tax amnesty.

Penalties, surcharges, and interests from all unpaid real property taxes of delinquent real properties, including the Special Education Fund (SEF), Idle land tax, and other special levy taxes, will be covered by this amnesty. Provided that these penalties, surcharges, and interests from unpaid real property taxes were only accrued before July 05, 2024.

SECTION 8. Period of Availment. The real property tax amnesty in the City of Bacoor, Province of Cavite, may only be availed within a period of two (2) years after the effectivity of R.A. No. 12001, or until July 05, 2026.

SECTION 9. Mode of Payment. Real property tax amnesty may be availed of by a delinquent property owner in the City of Bacoor, Province of Cavite, by either:

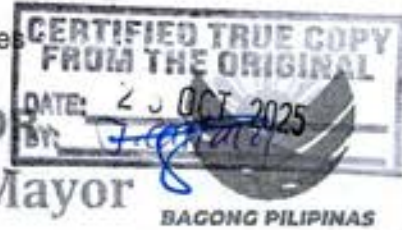
- a. Making a one-time payment, or
- b. Opting for installment payments of the delinquent real property taxes until July 05, 2026.





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SECTION 10. Installment Terms. In case an eligible taxpayer in the City of Bacoor, Province of Cavite, opts for the installment payment of delinquent real property taxes, the eligible taxpayer can choose their preferred interval and pay as many times as their finances allow.

However, to avail of the installment terms of the tax amnesty, the final payment must be made by July 05, 2026. Furthermore, each installment amount or payment interval will be based on the yearly amount of delinquency, calculated by the City Finance Department according to the total number of years of delinquent real property taxes.

Any outstanding real property tax delinquency that remains unpaid after each installment will be subject to penalties, surcharges, and interest, starting from July 06, 2024, until the outstanding balance is fully settled.

SECTION 11. Limitation on Scope of Application. The real property tax amnesty does not extend to the following:

- (a) Delinquent real properties that have been sold at public auction to satisfy the real property tax delinquencies,
- (b) Real properties with tax delinquencies that are being paid under a compromise agreement, and
- (c) Real properties involved in pending court cases for real property tax delinquencies.

The limitations on the real property tax amnesty served several purposes:

- a. **Prevent Abuse of Real Property Tax Amnesty.** By excluding properties that have been auctioned or are part of a compromise agreement, the City Government of Bacoor ensures that the real property tax amnesty is not exploited by those who have already reached settlements or resolutions through other means.
- b. **Balanced and Fairness.** Real properties involved in ongoing court cases are excluded to respect the legal process and ensure that the real property tax amnesty does not interfere with judicial proceedings.
- c. **Revenue Assurance.** Limiting the scope of the tax amnesty to eligible properties helps maintain a level of fiscal responsibility and ensures that certain tax revenues are still collected, especially from cases where resolutions or payments are already underway.

SECTION 12. Refund Application for Eligible Taxpayers Under R.A. NO. 12001. – Real property owners in the City of Bacoor, Province of Cavite, who settled their





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real property tax delinquencies in full between July 05, 2024, and the effectivity of R.A. No. 12001 are entitled to a Tax Credit.

The amount of the tax credit is equivalent to the penalties, surcharges, and interests that are waivable under the real property tax amnesty under Section 30 of R.A. No. 12001.

To avail of the tax credit, taxpayers must submit a written application to the City Finance Department for processing. The application should include the following information:

- (a) **Taxpayer's Information.** Name, complete address, and contact details of the real property tax owner.
- (b) **Property Details.** Description and location of the delinquent real property.
- (c) **Tax Liability Information.** Details of the settled tax liabilities, including the amount paid and the period covered.
- (d) **Request for Tax Credit.** A clear statement requesting the tax credit equivalent to the penalties, surcharges, and interests waived under the real property tax amnesty.
- (e) **Supporting Documents.** Proof of payment of the settled tax liabilities and other relevant documents.

The deadline for refund applications for eligible taxpayers is July 05, 2026.

The decision to grant a tax credit under the real property tax amnesty is made by the City Finance Department. It shall review the written application submitted by the taxpayer, along with the supporting documents, to determine eligibility for tax credit. The City Finance Department shall also be responsible for processing the applications and ensuring that the tax credit is granted in accordance with the provisions of R.A. No. 12001.

This guarantees that those taxpayers who have already settled their tax liabilities within the specified period can still benefit from the real property tax amnesty.

SECTION 13. Deduction to the Remittance of the Share of the Province and the Barangay in the Real Property Tax Collection – The City Finance Department will compile and collate every refund application from eligible taxpayers on a quarterly basis until July 05, 2026.

The total amount for refund applications will be deducted from the share of the province and the respective barangays, if applicable. The deduction will be reflected in the subsequent remittance to the province or the respective barangay immediately following the refund application.





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The need to deduct the total amount of refund applications from the share of the province or barangay ensures that the financial impact of tax credits is managed and fairly distributed.

- (a) **Fiscal Responsibility.** By deducting the refund amounts from the shares of the province and barangays, the City of Bacoor ensures that the overall revenue collected is balanced in order to prevent any unexpected shortfalls in the budget and maintain fiscal stability.
- (b) **Accurate Accounting.** Reflecting the deductions in the subsequent remittances to the province or barangays ensures accurate accounting. This transparency helps in keeping clear records of the financial transactions and ensures that all parties are aware of the adjustments made due to the real property tax amnesty.
- (c) **Equitable Impact.** As the tax credit affects the overall revenue, distributing its impact among the different levels of the local government ensures that no single entity bears the full burden. This equitable distribution helps in maintaining good governance and fair financial practices.

SECTION 14. Adopted In Toto. R.A. No. 12001 and its Implementing Rules and Regulations are fully adopted as part of the Ordinance and this Rules, meaning that all provisions of R.A. No. 12001 and its Implementing Rules and Regulations are included and will be enforced as part of the Ordinance and these Rules.

R.A. No. 12001, also known as the "Real Property Valuation and Assessment Reform Act," and its Implementing Rules and Regulations have several important provisions aimed at standardizing and improving real property valuation and assessment in the Philippines. Here are some key provisions:

- (a) **Establishment of Valuation Standards.** R.A. No. 12001 creates and upholds standards based on the Philippine Valuation Standards (PVS) to regulate the valuation of real properties in the Philippines.
- (b) **Market Value as the Single Valuation Base.** R.A. No. 12001 adopts market value as the single real property valuation base for the assessment of real property-related taxes and for a variety of transactions involving all government agencies.
- (c) **Fiscal Autonomy for Local Government Units (LGUs).** R.A. No. 12001 promotes the fiscal autonomy of LGUs by enhancing their capacity to generate local revenues from real property.
- (d) **Separation of Valuation and Tax Policy Functions.** R.A. No. 12001 separates the function of valuation of real properties from the functions of tax policy formulation and administration of the taxes due thereon.





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- (e) **Electronic Database of Real Property Transactions.** R.A. No. 12001 provides for the creation of a comprehensive and up-to-date electronic database of all real property transactions.
- (f) **Transparency and Data Privacy.** R.A. No. 12001 ensures transparency in real property transactions while protecting public interest and developing confidence in the valuation system, subject to the provisions of the Data Privacy Act of 2012.
- (g) **Use of Digital Technology.** R.A. No. 12001 promotes the use of innovative digital technology in local and real property tax administration, real property transactions, and other business processes to improve the LGUs' revenue generation capacity.
- (h) **Reorganization of the Bureau of Local Government Finance (BLGF).** R.A. No. 12001 reorganizes the BLGF and establishes the Real Property Valuation Service (RPVS) to support its expanded function.

These provisions aim to create a more consistent, transparent, and efficient real property valuation and assessment system in the Philippines.

SECTION 15. Miscellaneous Provisions.

The Management Information Systems/E-Governance Department is tasked with making the necessary changes and adjustments to the software application based on the guidelines set in this IRR and other instructions or recommendations from other concerned departments, as approved by the City Mayor. This ensures that the computation of tax liability, collection, payment, issuance of receipts and tax credit, and other documents related to real property taxation align with the provisions of R.A. No. 12001 and its Implementing Rules and Regulations, the Ordinance, and this IRR. This is important to guarantee that the implementation of the real property tax amnesty is carried out smoothly and accurately.

To assist the taxpayers and ensure they have all the necessary information, the City Finance Department will create and display answers to frequently asked questions (FAQs) and other informational materials in prominent locations around their office. This will assist taxpayers in easily accessing important information regarding the real property tax amnesty and other related processes.





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RULE IV
FINAL PROVISIONS

SECTION 16. Budget Appropriations. The funding for the implementation of the Ordinance and these Rules shall be appropriated from the General Fund of the City Government or from other lawful sources.

SECTION 17. Changes or Modifications of the Implementing Rules and Regulations. To appropriately administer the efficient and effective implementation of City Ordinance No. 421-2025, Series of 2025, the Office of the City Mayor, after consultation with the concerned offices, may recommend to the Sangguniang Panlungsod amendments to the said Ordinance and, consequently, this IRR.

SECTION 18. Separability Clause. If, for any reason, any section or provision of this IRR is declared unconstitutional or invalid, the remaining sections or provisions not affected thereby shall continue to be in full force and effect.

SECTION 19. Repealing Clause. All local rules or regulations that are inconsistent or contrary to the provisions of this IRR are hereby repealed or modified accordingly.

SECTION 20. Effectivity. This IRR shall take effect immediately upon approval.

