

Republic of the Philippines
Province of Cavite
MUNICIPALITY OF BACOOR
Office of the Sangguniang Bayan

MUNICIPAL ORDINANCE NO. 33
Series of 2011

AN ORDINANCE IMPOSING A ONE-HALF PERCENT (0.5%) TAX ON THE ASSESSED VALUE OF LANDS IN BACOOR IN EXCESS OF FIFTY THOUSAND PESOS (PHP 50,000.00) AND PROVIDING PENALTIES FOR VIOLATIONS HEREOF.

Introduced by: Hon. Reynaldo Palabrica

Sponsored by Hon. Avelino Solis, Hon. Reynaldo Fabian, Hon. Venus De Castro, Hon. Reynaldo Palabrica, Hon. Jaime Sapanghila, Hon. Janairo San Miguel, Hon. Bayani De Leon, Hon. Catherine Sarino-Evaristo, and Hon. Ma. Eliza Bautista.

WHEREAS, the proliferation of informal settlers in Bacoor, Cavite has blighted various areas within the municipality which could have otherwise been used for more productive economic purposes.

WHEREAS, the local government expends a substantial portion of its annual budget in rescuing informal settlers living along riverbanks or esteros or in providing them emergency relief assistance during the typhoon season.

WHEREAS, the best solution to the above-mentioned problems is to provide socialized housing to deserving informal settlers residing in Bacoor, Cavite.

WHEREAS, Republic Act No. 7279 otherwise known as the "Urban Development and Housing Act of 1992" mandates that it shall be the policy of the State to uplift the conditions of the underprivileged and homeless citizens in urban areas and in resettlement areas by making available to them decent housing at affordable cost, basic services, and employment opportunities.

WHEREAS, Section 43 of RA 7279 authorized local government units to impose an additional one-half percent (0.5%) tax on the assessed value of all lands in urban areas in excess of Fifty thousand pesos (P50,000).

WHEREAS, the phrase "urban areas" as defined in Section 3 (v) of RA 7279 also refers to "municipalities with a population density of at least five hundred (500) persons per square kilometer".

WHEREAS, the most recent census of the National Statistics Office (NSO) revealed that Bacoor, Cavite now has a population density of Nine Thousand Five Hundred Fifty Five (9,555) persons per square kilometer, making the said municipality fall within the ambit of Section 43 of RA 7279.

Address: Evangelista St., Barangay Tabing Dagat, Bacoor, Cavite



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Councillor

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Councillor

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CATHERINE S. EVARISTO
Councillor / ABC President

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MA. ELIZA H. BAUTISTA
Councillor / SK President

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Attested by:
ATTY. KHALID A. ATEGA, JR.
Secretary to the Sanggunian

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Certified by:
Relinquished Chair
ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer

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Approved by:
STRIKE REVILLA
Municipal Mayor



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WHEREAS, the Sangguniang Bayan previously passed Municipal Ordinance No.15-S-2011 entitled "An Ordinance imposing a one-half percent (.5%) tax on the assessed value of lands in Bacoor in excess of Fifty Thousand Pesos (PhP50,000.00) and providing penalties for violations hereof" on 14 March 2011 and transmitted the same to the Office of the Municipal Mayor on 29 March 2011. However, all the original copies of the said Ordinance were misplaced by the Office of Municipal Legal Officer and can no longer be located necessitating the enactment of another ordinance.

NOW THEREFORE, upon joint motion of all the councilors present, **BE IT ORDAINED AS IT IS HEREBY ORDAINED** by the Sangguniang Bayan in special session duly assembled that:

Section 1. *Title.*— This Ordinance shall also be known as the "**Socialized Housing Tax Ordinance of 2011**".

Section 2. *Imposition of Socialized Housing Tax.*— For the sole purpose of financing the socialized housing program of the local government of Bacoor, a one-half percent (0.5%) tax on the assessed value of all lands located in Bacoor, Cavite in excess of Fifty Thousand Pesos (P50,000.00) shall be imposed on the registered owner/s of the said lands. ¹ Any amount collected by virtue of this imposition shall be kept in a special trust fund to be maintained by the Office of the Municipal Treasurer subject to quarterly accounting by the Municipal Accountant. The said imposition shall be known as the "Socialized Housing Tax".

Section 3. *Schedule of Payment.*— The said tax shall be paid at the Office of the Municipal Treasurer of the local government of Bacoor, Cavite on or before the 20th day of January of every year following the effectivity of this Ordinance. The said tax may be paid in quarterly installments. The period for payment of the said tax may be extended by the Sangguniang Bayan for compelling and valid reasons.²

Section 4. *Exemptions.*— The following lands are exempted from the coverage of this Ordinance, to wit:

- BAGONG BACOOD!**
Tangka Sa Bayan, Naglakas sa Sangguniang Bayan
- Those included in the coverage of Republic Act No. 6657, otherwise known as the "Comprehensive Agrarian Reform Law";
 - Those actually used for national defense and security of the State;
 - Those used, reserved or otherwise set aside for government offices, facilities and other installations, whether owned by the National Government, its agencies and instrumentalities, including government-owned or controlled corporations, or by the local

¹ Please refer to Sec. 43 of RA 7279.

² Please refer to Sec. 165 and 167 of Local Govt Code of 1991.

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BAYANI M. DE LEON
Councilor

CATHERINE S. EVARISTO
Councilor - ABC President

MA. ENIZA H. BAUTISTA
Councilor - SK President

Attested by:
ATTY. KHALID A. ATEGA, JR.
Secretary to the Sanggunian

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Reinquired Chair
ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer

Approved by:
STRIKE REVILLA
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Municipal Vice Mayor/Presiding Officer

Approved by:
[Signature]

STRIKE REVILLA
Municipal Mayor

government of Bacoor, Cavite or by the provincial government of Cavite;

- d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified to by the proper government agency; and
- e) Those actually and primarily used for religious, charitable, or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks.

The exemptions herein provided shall not apply when the use or purpose of the abovementioned lands has ceased to exist.³

Section 5. Penalties for Late/Non-Payment.— A surcharge equivalent to ten percent (10%) of the amount of the above-mentioned tax is hereby imposed against any property owner who fails to pay on time in violation this Ordinance. An interest equivalent to one percent (1%) of the amount of the tax and the surcharge mentioned above shall be imposed per month against any property owner who fails to pay on time in violation this Ordinance until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 6. Enforcement by the Local Treasurer.— After the lapse of thirty-six (36) months counted from the time the above-mentioned tax first fell due and after the property owner who violates this Ordinance has been duly notified in accordance with the pertinent provisions of RA 7160 (also known as the "Local Government Code of 1991"), the local Treasurer of Bacoor, Cavite may avail of the various remedies provided under the law to enforce this Ordinance and collect the taxes, surcharges, and interest due hereunder.

Section 7. Separability.— If for any reason, any provision of this Ordinance is declared invalid or unconstitutional, the remaining provisions not affected thereby shall continue to be in full force and effect.

Section 8. Copy Furnished.— The local Treasurer of Bacoor shall be furnished with a copy of this Ordinance upon the approval hereof by the Sangguniang Panlalawigan.

Section 9. Effectivity.— This Ordinance shall take effect ten (10) days after it has been published for three (3) consecutive days in a newspaper of local circulation and after it has been posted in at least two (2) conspicuous and publicly accessible places. Such publication and posting shall be done after this Ordinance has been approved by the Sangguniang Panlalawigan.

³ Please refer to Sec. 5 of RA 7279.
Address: Evangelista St., Barangay Tabing Dagat, Bacoor, Cavite
3 | "Socialized Housing Tax Code of 2011" / Mun. Ord. No. 33/22 September 2011.
Telefax No.: (046) 434-6716



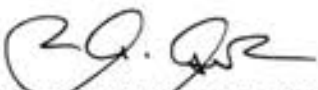


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Office of the Sangguniang Bayan

ENACTED this 22nd day of September 2011 at Bacoor, Cavite in special session assembled.

I hereby certify the truth and correctness of the foregoing Ordinance.

Certified by:


HON. EDWIN G. GAWARAN
Councilor/ Acting Presiding Officer


Attested by:



ATTY. KHALID A. ATEGA JR.
Secretary to the Sangguniang Bayan

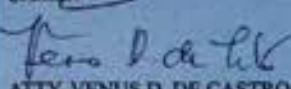
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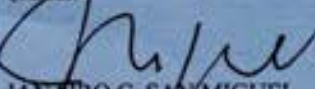

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Municipal Mayor

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BAGONG BACOOD!
 Tapat sa Serbisyo, Nagkakaisa sa Pagbabago...