

Republic of the Philippines
CITY OF BACOR
Province of Cavite

OFFICE OF THE SANGGUNIANG PANLUNGSOD

CITY ORDINANCE NO. CO 2- 2015
Series of 2015

AN ORDINANCE INSTITUTING A TAX INCENTIVE PROGRAM IN THE CITY OF BACOR, CAVITE FOR THE PURPOSE OF (A) PROMOTING PHILANTHROPY AND PUBLIC-PRIVATE PARTNERSHIP IN VARIOUS CITY GOVERNMENT PROJECTS AND (B) UPGRADING THE TAX MAPPING PROJECT OF THE CITY GOVERNMENT.

Sponsored by: *Hon. Miguel N. Bautista, Hon. Venus D. De Castro, Hon. Bayani M. De Leon, Hon. Leandro A. De Leon, Hon. Reynaldo M. Fabian, Hon. Edwin G. Gawaran, Hon. Roberto R. Javier, Hon. Gaudencio P. Nolasco, Hon. Reynaldo D. Palabrica, and Hon. Avelino B. Solis.*

WHEREAS, Section 11, paragraph 2 (ii) of Republic Act No. 10160 (also known as the "Charter of the City of Bacoor") empowered the Sangguniang Panlungsod to enact ordinances levying taxes, fees and charges, prescribing the rates thereof for general and specific purposes and granting tax exemptions, incentives or reliefs subject to the provisions of Book II of the Local Government Code of 1991 and applicable laws upon the majority vote of all its members;

WHEREAS, Section 192 of Republic Act No. 7160 (the Local Government Code of 1991) provides that local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary.

WHEREAS, the tax-mapping project of the City of Bacoor requires upgrading as many owners of real properties located within the City have not yet submitted various data needed by the city government to make the said project a more effective revenue collection tool.

WHEREAS, encouraging the private sector to play a more active role in nation building and the promotion of a more efficient system of collecting revenues would ultimately redound to the benefit of the public.

NOW THEREFORE, BE IT ORDAINED by the Sangguniang Panlungsod that:

Section 1. Short Title. This Ordinance shall be known as the **"2015 Special Bacoor Revenue Incentive Program Ordinance of the City of Bacoor"**.



[Signature]
District I
HON. AVELINO B. SOLIS
City Councilor

[Signature]
HON. EDWIN G. GAWARAN
City Councilor

[Signature]
HON. MIGUEL N. BAUTISTA
City Councilor

Absent!

HON. ROWENA BAUTISTA - MENDIOLA
City Councilor

[Signature]
HON. REYNALDO M. FABIAN
City Councilor

[Signature]
HON. VENUS D. DE CASTRO
City Councilor

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[Signature]
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[Signature]
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[Signature]
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[Signature]
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City Councilor

[Signature]
HON. ROBERT R. JAVIER
City Councilor

Absent!

HON. VICTORIO L. GUERRERO, JR.
City Councilor - ABC Pres.

Attested by:
[Signature]
ATTY. KHAID A. ATEGA, JR.
Sangguniang Panlungsod Secretary

Certified by:
Sick Leave
HON. CATHERINE S. EVARISTO
City Vice Mayor/Presiding Officer

Approved by:
[Signature]
HON. STRIKE B. REVILLA
City Mayor



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Section 2. Definition of Terms. When used in this Ordinance the following words and phrases shall have the following meaning:

- a. Acquisition Cost – amount paid to buy real property or machinery plus the latter's cost of transportation, handling and installation at its present site;
- b. Appraisal – the act or process of determining the value of a property as of a specific date for a specific purpose;
- c. Assessment – the process of determining the value of a property, or a portion thereof subject to tax, including the discovery, listing, classification and appraisal of properties;
- d. Assessed Value – the fair market value of the real property multiplied by the assessment level. It is synonymous to the term "taxable value;"
- e. City – refers to the City of Bacoor, Cavite;
- f. Depreciated Value – the value after deducting depreciation from the acquisition cost;
- g. Fair Market Value - the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;
- h. Fee – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.
- i. Improvement – a valuable addition made to a property or an amelioration in its condition, which is intended to enhance its value, beauty or utility or to adopt it for new or further purposes, amounting to more than a mere repair or of parts involving capital expenditures and labor and normally requiring a building permit.
- j. Machinery – embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus, which may or may not be attached, permanently or temporarily to a real property. It includes the physical facilities for production, the installation and appurtenant service facilities, those which are mobile, self-powered or self propelled and those not permanently attached to a real property which are actually, directly and exclusively used to

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meet the needs of the particular industry, business or activity and which by nature and purpose are designed for, or necessary to its manufacturing, commercial, industrial or agricultural purposes. Machinery which are of general purpose use including but not limited to office equipment, typewriters, telephone equipment, breakable or easily damaged containers (glass or cartons), microcomputers, facsimile machines, telex machines, cash dispensers, furniture and fixtures, freezers, refrigerators, display cases or racks, fruit juice or beverage automatic dispensing machines which are not directly and exclusively used to meet the needs of a particular industry, business or activity shall not be considered within the definition of machinery under this Ordinance. Residential machinery shall include machines, equipment, appliances or apparatus permanently attached to residential land and improvements or those immovable by destination.

k. Persons – mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

Words and phrases embodied in this Ordinance not herein specifically defined shall have the same definitions as found in RA 7160 and its Implementing Rules and Regulations as well as in other applicable laws.

Section 3. Purposes of the Ordinance. This Ordinance was approved for the following reasons:

3.1. Encourage the private sector to partner with the city government in the implementation of various government projects that would redound to the benefit of the general public;

3.2. Encourage taxpayers to voluntarily provide information that would enhance the revenue collection capabilities of the city government;

3.3. Promote a culture of philanthropy in the City of Bacoor in line with the city government's social transformation agenda;

3.4. Upgrade the city government's tax mapping project; and

3.5. Improve the revenue collection of the city government.



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Section 4. Period of Implementation. This

Ordinance shall be implemented from 2 March 2015 up to 2 March 2016 only. The said period shall not be extended without an enabling ordinance approved by at least three-fourth (¾) of all the members of the Sangguniang Panlungsod.

Section 5. Waiver of Penalties. The city

government shall waive the unpaid penalties of all real property taxpayers and business owners in the City of Bacoor from 2010 to 2015 who shall comply with all of the following requirements:

5.1. The taxpayer applied for the incentive and complied with all of the following requirements within 2 March 2015 up to 2 March 2016;

5.2. The taxpayer submitted to the Office of the City Treasurer a duly accomplished and notarized application form that provided the following information:

- a. Full name of the registered owner of the real property or business;
- b. Updated residential and/or office address of the taxpayer;
- c. Active email address of the taxpayer;
- d. Exact address of the real property subject of the incentive being applied for;
- e. Date of birth or incorporation of the registered taxpayer (whichever is applicable); and
- f. Transfer Certificate of Title or Original Certificate of Title of the real property subject of the incentive.

5.3. The taxpayer appended certified true copies of the following documents to the application form that was submitted to the Office of the City Treasurer:

- a. Transfer Certificate of Title or Original Certificate of Title of the real property subject of the incentive if applicable;
- b. Latest Tax Declaration Certificate if applicable;
- c. Approved Survey Map of the real property;
- d. Lease Agreement (if any) or any similar instrument between the owner of the land on which a business establishment or any other improvement has been constructed; and

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e. Clear, 3R sized colored pictures of the real property or business establishment taken from three (3) different angles.

Section 6. Tax Incentive. A discount equivalent to 30% of the fair market value or assessed value – whichever is lower – of real properties, infrastructures, physical facilities, or machines donated to the city government at the time of such donation shall be granted in favor of any taxpayer who makes such a donation. **Provided**, that the said donation should only be used by the city government under the terms and conditions of the said donation. **Provided moreover**, that the said discount shall only be imposed on the unpaid real property taxes and business permit fees of the donor to the City of Bacoor. **Provided further** that the said incentive shall only be given in favor of the taxpayer that complied with the following requirements:

6.1. The real property, machinery, infrastructure, physical facility, vehicle, or equipment was donated to the city government between 2 March 2010 up to 2 March 2016;

6.2. The taxpayer applied for the incentive and submitted all of the following requirements to the Office of the City Treasurer between 2 March 2015 up to 2 March 2016:

a. Duly accomplished and notarized application containing that following information: (i) full name and updated address of the donor/registered owner of the property donated (ii) active email address of the donor/registered owner of the property donated (iii) list of real properties or businesses registered under the name of the donor together with the exact location/address of the said property/ies or business/es;

b. Certified true copy of the following documents: (i) Deed of Donation in favor of the City that was duly signed by the City/Municipal Mayor (ii) Transfer Certificate of Title of the real property donated and of all the other real properties registered under the name of the donor OR proof of ownership by the donor of any business within the City of Bacoor.

Section 7. Additional Incentives. The incentives provided hereunder shall be applied in favor of the donor on top of other incentives provided under other ordinances of the City of Bacoor. Taxpayers whose properties have already been subjected to foreclosure proceedings initiated by the City of Bacoor who are qualified to receive the benefits

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mentioned herein shall also be granted the incentives provided in this Ordinance.

Section 8. Determination of Fair Market Value. A City Appraisal Team (CAT) is hereby created for the purpose of determining the fair market value or assessed value of any property covered by this Ordinance.

The CAT shall be comprised of the following:

City Assessor	Chairperson
City Budget Officer	Vice Chairperson
City Legal Officer	Secretary
City Accountant	Member
City Engineer	Member

The CAT shall meet whenever necessary in order to determine the fair market value of any property donated in favor of the city government. After making such determination, the CAT shall report its findings to the City Mayor who shall in turn direct the City Treasurer to make the corresponding discount in favor of the taxpayer who qualifies under Section 6 hereof. If the fair market value or assessed value of the thing donated cannot be determined and if the thing donated was newly purchased at the time of its donation, the discount shall be based on the thing's acquisition cost at the time the said donation was made as evidenced by an official receipt, delivery receipt, or any other official document showing the actual value of the thing donated. If the thing donated has already been used, then the CAT shall consider its depreciated value. The said depreciated value shall then be used as basis of the discount under Section 6 hereof.

The CAT shall automatically cease to exist and shall no longer have authority to perform its duties as indicated herein on 3 March 2016.

Section 9. Public Dissemination. The Office of the City Treasurer, under the supervision of the City Mayor, shall embark on an information campaign in order to inform the public about the provisions of this Ordinance. The use of print, television, radio, and social media in the said public dissemination campaign is hereby authorized.

Section 10. Effectivity Clause. This Ordinance shall take effect immediately after it has been posted in at least three (3) conspicuous places within the City of Bacoor and after it has been published once in a newspaper of general circulation in the Province of Cavite.

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HON. STRIKE B. REVILLA
City Mayor

Section 11. Separability Clause. If any provision of this Ordinance, or the application thereof to any person, partnership, or corporation, or circumstance, is held invalid, the remainder of this Ordinance, and the application of such provisions to any other person, partnership, corporation, or circumstance, shall not be affected thereby.

Section 12. Repeal Clause. Any ordinance, resolution, or executive order in conflict or inconsistent with the provisions hereof are hereby repealed, revoked, and/or accordingly modified.

APPROVED this 29th day of January 2015 at the City of Bacoor during the special session of the Sangguniang Panlungsod of the City of Bacoor.

I hereby certify that this Ordinance was duly approved in accordance with law and that all the contents hereof are true and correct.

Certified by:

REYNALDO D. PALABRICA
President Pro-Tempore/Acting Presiding Officer

Attested by:

ATTY. KHALID A. ATEGA JR.
Sangguniang Panlungsod Secretary

Approved by:

HON. STRIKE B. REVILLA, PhD
City Mayor