
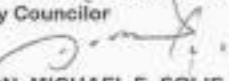


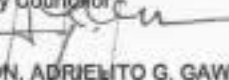


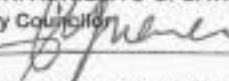
DISTRICT I

  
HON. MIGUEL N. BAUTISTA  
City Councilor

  
HON. MICHAEL E. SOLIS  
City Councilor

  
HON. ROWENA BAUTISTA-MENDIOLA  
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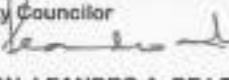
  
HON. ALEJANDRO F. GUTIERREZ  
City Councilor

DISTRICT II

  
HON. ROBERTO L. ADVINCULA  
City Councilor


  
HON. HERNANDO C. GUTIERREZ  
City Councilor


**ABSENT**  
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City Councilor

  
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HON. ROBERTO R. JAVIER  
City Councilor

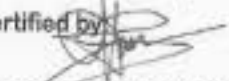
  
HON. REYNALDO D. PALABRICA  
City Councilor - Liga ng Brgy. President

  
HON. MAC RAVEN ESPIRITU  
City Councilor - SK FEDERATION PRESIDENT

Attested by:

  
ATTY. KHALID A. ATEGA, JR.  
Sangguniang Panlungsod Secretary

Certified by:

  
HON. CATHERINE SARINO-EVARISTO  
City Vice Mayor / Presiding Officer

Approved By:

  
HON. LANI MERCADO - REVILLA  
City Mayor

CITY ORDINANCE NO. CO 201-2022

Series of 2022

**AN ORDINANCE GRANTING TAX EXEMPTION FROM TRANSFER TAXES OF REAL PROPERTIES DONATED IN FAVOR OF THE CITY GOVERNMENT OF BACOOR, CAVITE.**

Sponsored by:

Hon. Rowena Bautista-Mendiola

Co-Sponsored by:

Hon. Miguel N. Bautista, Hon. Michael E. Solis, Hon. Adrielito G. Gawaran, Hon. Victorio L. Guerrero, Jr., Hon. Alejandro F. Gutierrez, Hon. Roberto L. Advincula, Hon. Hernando C. Gutierrez, Hon. Leandro A. De Leon, Hon. Alde Joselito F. Pagulayan, Hon. Roberto R. Javier, Hon. Reynaldo D. Palabrica, Hon. Mac Raven Espiritu

**WHEREAS**, Section 129 of Republic Act No. 7160 (The "Local Government Code of 1991") provides that:

**"Section 129.** Power to Create Sources of Revenue, - Each local government shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government units."

**WHEREAS**, Section 151 of Republic Act No. 7160 provides that:

**"Section 151.** Scope of Taxing Powers, - Except as otherwise provided in this Code, the city, may levy the taxes, fees, and charges which the province or municipality may impose; Provided, however, That the taxes, fees and charges levied and collected by highly urbanized and independent component cities shall accrue to them and distributed in accordance with the provisions of this Code.

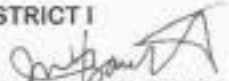
The rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes."

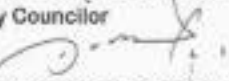
**WHEREAS**, Section 192 of Republic Act No. 7160 provides that :

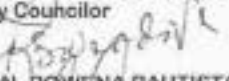


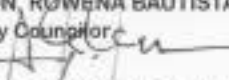


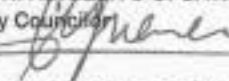
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HON. MICHAEL E. SOLIS  
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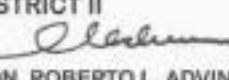
  
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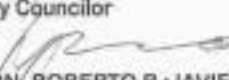
  
HON. ROBERTO L. ADVINCULA  
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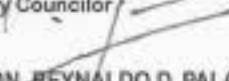
  
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City Councilor

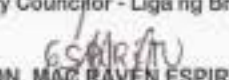
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HON. REYNALDO D. PALABRICA  
City Councilor - Liga ng Brgy. President

  
HON. MAC RAVEN ESPIRITU  
City Councilor - SK FEDERATION PRESIDENT


Attested by:

  
ATTY. KHALID A. ATEGA, JR.  
Sangguniang Panlungsod Secretary

Certified by:

  
HON. CATHERINE SARINO-EVARISTO  
City Vice Mayor / Presiding Officer

Approved By:

  
HON. LANI MERCADO - REVILLA  
City Mayor

"Section 192. Authority to Grant Tax Exemption Privileges. - 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, Section 135 of Republic Act No. 7160 provides that:

"Section 135. Tax on Transfer of Real Property Ownership.

(a) The province may impose a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of not more than fifty percent (50%) of the one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The sale, transfer, or other disposition of real property pursuant to R.A. No. 6657 shall be exempt from this tax.

(b) For this purpose, the Register of Deeds of the province concerned shall, before registering any deed, require the presentation of the evidence of payment of this tax. The provincial assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one in place thereof, Notaries public shall furnish the provincial treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization, It shall be the duty of the seller, donor, transferor, executor or administrator to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death."

WHEREAS, the local government of the City of Bacoor, Cavite seeks to exempt individuals and entities from paying the transfer tax imposed under a duly executed deed of donation for the disposition of real property in favor of the City Government of Bacoor.

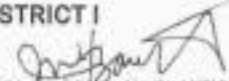
NOW THEREFORE, be it ordained by the Sangguniang Panlungsod in special session assembled THAT;

Section 1. Transfer Tax Exemption. Any donor of real property, including lands, buildings, road lots, and those

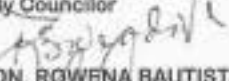


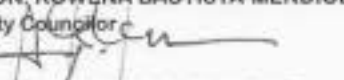


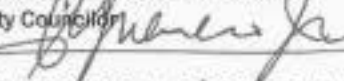
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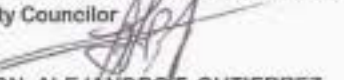
  
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HON. MICHAEL E. SOLIS  
City Councilor

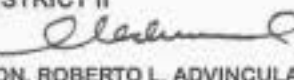
  
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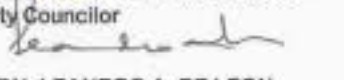
  
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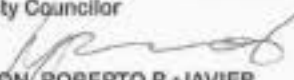
  
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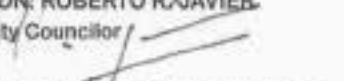
  
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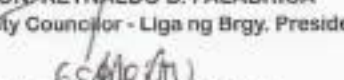
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City Councilor - Liga ng Brgy. President

  
HON. MAC RAVEN ESPIRITU  
City Councilor - SK FEDERATION PRESIDENT

Attested by:

  
ATTY. KHALID A. ATEGA, JR.  
Sangguniang Panlungsod Secretary

Certified by:

  
HON. CATHERINE SARINO-EVARISTO  
City Vice Mayor / Presiding Officer

Approved By:

  
HON. LANI MERCADO - REVILLA  
City Mayor

open spaces as defined in Presidential Decree 1216, in favor of the City Government of Bacoor is hereby exempted from payment of Tax on Transfer of Real Property Ownership including payment of interests and penalties thereon.

**Section 2. Retroactive Application.** This Ordinance shall also apply retroactively to pending transfers of real property in favor of the City Government of Bacoor prior to the effectivity of this Ordinance.

**Section 3. Effectivity and Publication.** This Ordinance shall take effect immediately after compliance with Section 188 and Section 189 of the Local Government Code:

**"Section 188.** Publication of Tax Ordinances and Revenue Measures. - Within ten (10) days after their approval, certified true copies of all provincial, city, and municipal tax ordinances or revenue measures shall be published in full for three (3) consecutive days in a newspaper of local circulation: Provided, however, that in provinces, cities and municipalities where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

**Section 189.** Furnishing of Copies of Tax Ordinances and Revenue Measures. Copies of all provincial, city, and municipal and barangay tax ordinances and revenue measures shall be furnished the respective local treasurers for public dissemination."

**ORDAINED FURTHER,** that copies of this Ordinance be furnished to all concerned offices.

**ENACTED,** by the 4<sup>TH</sup> Sangguniang Panlungsod this 21<sup>st</sup> day of April 2022 at the City of Bacoor, Cavite.

*I hereby certify that the foregoing Ordinance was duly passed in accordance with law and that its contents are true and correct.*



Republic of the Philippines  
 Province of Cavite  
**City of Bacoor**  
**OFFICE OF THE SANGGUNIANG PANLUNGSOD**



**DISTRICT I**

*[Signature]*  
 HON. MIGUEL N. BAUTISTA  
 City Councilor

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 Sangguniang Panlungsod Secretary

**Certified by:**

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 City Vice Mayor / Presiding Officer

**Approved By :**

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 City Mayor

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**Approved by:**

*[Signature]*  
 HON. LANI MERCADO-REVILLA  
 City Mayor

Date Approved: APR 28 2022