



*Office of the Sangguniang Panlungsod*

**CITY ORDINANCE NO. 274-2023**

*Series of 2023*

**AN ORDINANCE GRANTING DISCOUNTS ON UNPAID REAL PROPERTY TAXES IN FAVOR OF ENTREPRENEURS AND BUSINESSES STILL SUFFERING FROM FINANCIAL LOSSES DUE TO THE LINGERING EFFECTS OF THE COVID-19 PANDEMIC ON THE LOCAL ECONOMY, FORMULATING GUIDELINES FOR THE AVAILMENT OF THE SAID BENEFIT, AND IMPOSING PENALTIES FOR VIOLATIONS HEREOF.**

Sponsored by:

**Hon. Rogelio M. Nolasco**

Co-Sponsored by:

**Hon. Roberto L. Advincula, Hon. Ramon N. Bautista, Hon. Simplicio G. Dominguez, Hon. Mac Raven Espiritu, Hon. Reynaldo Fabian, Hon. Adrielito G. Gawaran, Hon. Victorio L. Guerrero, Jr., Hon. Catherine Sarino-Evaristo, Hon. Alejandro F. Gutierrez, Hon. Reynaldo D. Palabrica, Hon. Michael E. Solis and Hon. Levy M. Tela.**

**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 exemption, incentives, or reliefs subject to the provision of Book II of the Local Government Code of 1991 and applicable laws upon the majority vote of all its members.

**WHEREAS**, the COVID-19 pandemic did not only kill millions of people and changed the way everyone in the planet lead their lives, it also devastated numerous local businesses in the City of Bacoor.

**WHEREAS**, despite the signs of recovery being displayed by several businesses in the City, there are still a number of entrepreneurs who have not yet recouped the financial losses they suffered and are still experiencing hardship due to the lingering effects of the pandemic on the local economy.

**WHEREAS**, the city government is determined to give a helping hand to businesses and entrepreneurs who suffered significant financial losses due to the COVID-19 pandemic by grating them discounts in their unpaid real property taxes.

*DISTRICT I*  
HON. CATHERINE SARINO-EVARISTO  
City Councilor

HON. MICHAEL E. SOLIS  
City Councilor

HON. ADRIELITO G. GAWARAN  
City Councilor

HON. VICTORIO L. GUERRERO, JR.  
City Councilor

HON. ALEJANDRO F. GUTIERREZ  
City Councilor

HON. LEVY M. TELA  
City Councilor

*DISTRICT II*  
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City Councilor

HON. REYNALDO D. PALABRICA  
City Councilor / President Pro Tempore

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City Councilor

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City Councilor

HON. ALDE JOSELITO F. PAGULAYAN  
City Councilor

HON. SIMPLICIO G. DOMINGUEZ  
City Councilor

HON. RAMON N. BAUTISTA  
Liga ng mga Barangay President

HON. MAC RAVEN ESPIRITU  
SK Federation President

Attested by:  
ATTY. KHALID A. ATEGA, JR.  
Sangguniang Panlungsod Secretary

Certified by:  
HON. ROWENA BAUTISTA-MENDIOLA  
City Vice Mayor

Approved by:  
HON. STRIKE B. REVILLA  
City Mayor



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Attested by:  
ATTY. KHALID A. WEGA, JR.  
Sangguniang Panlungsod Secretary

Certified by:  
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City Vice Mayor

Approved by:  
HON. STRIKE B. REVILLA  
City Mayor

**NOW THEREFORE**, be it ordained by the 5th Sangguniang Panlungsod of the City of Bacoor, Cavite THAT:

**Section 1. Coverage.** This ordinance shall apply to all registered business establishments and entrepreneurs doing business in the City of Bacoor that meet the implementing guidelines hereof to be approved by the City Mayor.

**Section 2. Discount.** A 30-50% discount on unpaid real property taxes shall be granted by the City Mayor to all registered businesses and entrepreneurs doing business in the City of Bacoor that meet the implementing guidelines hereof. The same amount of discount may be applied by the City Mayor in the penalties, surcharges, and interests imposed by the city government on the said unpaid real property taxes.

**Section 3. Exclusive Power of Mayor.** Only the Mayor has the power to grant the said discount and to negotiate with the entrepreneurs doing business in the City of Bacoor that meet the implementing guidelines hereof.

**Section 4. Implementing Guidelines.** The City Treasurer, City Accountant, and the City Budget Officer under the supervision of the City Administrator with the assistance of the City Legal Services Office shall formulate the implementing guidelines of this Ordinance and shall submit the same for the approval of the City Mayor not later than 60 days after the effectivity date hereof. In formulating the said guidelines, the City Treasurer, City Accountant, and the City Budget Officer under the supervision of the City Administrator with the assistance of the City Legal Services Office must also take into consideration the applicable provisions of **City Ordinance No. 228-2022** (the "**Uniform Implementation Procedure Ordinance of Bacoor**"). The said implementing guidelines shall be subject to ratification by the Sangguniang Panlungsod before it can be enforced.

**Section 5. Penalties.** Subject to compliance with the applicable provisions of City Ordinance No. 228-2022, the following penalties shall be imposed against any person aged 18 years old and above who:

1. Engaged the services of any individual whether or not officially involved in the operation of the city government or office who has access to people working therein, and whether or not in collusion



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Liga ng mga Barangay President

*[Signature]*  
HON. MAC RAVEN ESPIRITU  
SK Federation President

Attested by:  
*[Signature]*  
ATTY. KHALID A. NEGA, JR.  
Sangguniang Panlungsod Secretary

Certified by:  
*[Signature]*  
HON. ROWENA BAUTISTA-MENDIOLA  
City Vice Mayor

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

with them, facilitates the completion of transactions for pecuniary gain or any other advantage or consideration in relation to the payment or non-payment of real property taxes to the detriment or disadvantage of the City Government of Bacoor or by facilitating the discount without the written consent and approval of the City Mayor as provided for under this Ordinance and relative rules and regulations implementing the same.

2. Himself or herself offered services to any individual or entity, whether or not for pecuniary gain or any other advantage or consideration, in relation to the payment or non-payment of real property taxes to the detriment or disadvantage of the City Government of Bacoor or by facilitating the discount without the written consent and approval of the City Mayor as provided for under this Ordinance and relative rules and regulations implementing the same.

First Offense: fine of P3,000.00 plus suspension without pay for 30 working days.

Second Offense: fine of P4,000.00 plus suspension without pay for 45 working days.

Third Offense: fine of P5,000.00 plus termination from employment subject to pertinent civil service regulations.

**Section 6. Repeal.** All ordinances, resolutions, and orders inconsistent with the provisions of this ordinance are hereby repealed.

**Section 7. Separability.** In case any provision of this Ordinance is declared void by a court of competent jurisdiction, the other provisions hereof not affected by the said declaration shall remain valid.

**Section 8. Effectivity.** This Ordinance shall take effect immediately after it has been published at least once in a newspaper of general circulation in the City of Bacoor, Cavite.

**APPROVED** this 27<sup>th</sup> day of March 2023 at the City of Bacoor, Cavite.



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*City Councilor*

I hereby certify that the foregoing Ordinance was approved in accordance with law.

Certified by:

**HON. ROWENA BAUTISTA-MENDIOLA**  
*City Vice Mayor/Presiding Officer*

Attested by:

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

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**HON. MAC RAVEN ESPIRITU**  
*SK Federation President*

Approved by:

**HON. STRIKE B. REVILLA**  
*City Mayor*

Date of Approval: 04 APR 2023

Attested by:  
  
**ATTY. KHALID A. ATEGA, JR.**  
*Sangguniang Panlungsod Secretary*

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