



Republic of the Philippines
Province of Cavite
CITY OF BACOR

Office of the Sangguniang Panlungsod



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

OFFICIAL BUSINESS
HON. ALEJANDRO F. GUTIERREZ
City Councilor

HON. LEVY M. TELA
City Councilor

DISTRICT II

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City Councilor

HON. SIMPLICIO G. DOMINGUEZ
City Councilor

HON. RANDY C. FRANCISCO
Liga ng mga Barangay Vice-President

HON. PALM ANGEL S. BUNCIO
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

CITY ORDINANCE NO. 397-2024
Series of 2024

AN ORDINANCE EXEMPTING REAL PROPERTY TAXPAYERS FROM PAYING UNPAID REAL PROPERTY TAXES AND INTERESTS TO THE OFFICE OF THE CITY TREASURER OF THE CITY OF BACOR, CAVITE AFTER INADVERTENTLY PAYING THE SAID TAXES TO OTHER LOCAL GOVERNMENTS DUE TO CONFUSION WITH REGARD THE ACTUAL LOCATION OF THEIR REAL PROPERTY SUBJECT TO THEIR COMPLIANCE WITH CERTAIN REQUIREMENTS PROVIDED HEREIN, PROVIDING ASSISTANCE TO QUALIFIED TAXPAYERS, AND IMPOSING PENALTIES FOR VIOLATIONS HEREOF.

Sponsored by:

Hon. Rogelio M. Nolasco

Co-Sponsored by:

Hon. Roberto L. Advincula, Hon. Palm Angel S. Buncio, Hon. Simplicio G. Dominguez, Hon. Catherine Sarino-Evaristo, Hon. Reynaldo M. Fabian, Hon. Randy C. Francisco, Hon. Adrielito G. Gawaran, Hon. Alde Joselito F. Pagulayan, Hon. Reynaldo D. Palabrica, and Hon. Levy M. Tela.

WHEREAS, the City Assessors Office reported to the Sangguniang Panlungsod that there are many real property owners whose real properties are situated in the City of Bacoor, Cavite who inadvertently paid real property taxes to other local governments due to confusion on the actual location of their houses and lots.

WHEREAS, due to the said inadvertence, the City of Bacoor lost a substantial amount of revenues that could have been used to partially finance its various projects, programs, and public services.

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, Section 255 of RA 7160 provides that "(I)n case of failure to pay the basic real property tax or any other tax levied under this Title upon the expiration of the periods as provided in Section 250, or when due, as the case may be, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction



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thereof, until the delinquent tax shall have been fully paid; Provided, however, That in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months."

WHEREAS, Section 271 of RA 7160 further provides that "the proceeds of the basic real property tax, including interest thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction, in accordance with the provisions of this Title, by the province or city or a municipality within the Metropolitan Manila Area shall be distributed as follows:

(a) In the case of provinces:

- (1) Province – Thirty-five percent (35%) shall accrue to the general fund;
- (2) Municipality – Forty percent (40%) to the general fund of the municipality where the property is located; and
- (3) Barangay – Twenty-five percent (25%) shall accrue to the barangay where the property is located.

(b) In the case of cities:

- (1) City – Seventy percent (70%) shall accrue to the general fund of the city; and
- (2) Barangay – Thirty percent (30%) shall be distributed among the component barangays of the cities where the property is located in the following manner:

- (i) Fifty percent (50%) shall accrue to the barangay where the property is located;
- (ii) Fifty percent (50%) shall accrue equally to all component barangays of the city; and

(c) In the case of a municipality within the Metropolitan Manila Area:

- (1) Metropolitan Manila Authority – Thirty-five percent (35%) shall accrue to the general fund of the Authority;
- (2) Municipality – Thirty-five percent (35%) shall accrue to the general fund of the municipality where the property is located;
- (3) Barangays – Thirty percent (30%) shall be distributed among the component barangays of the municipality where the property is located in the following manner:
 - (i) Fifty percent (50%) shall accrue to the barangay where the property is located; and
 - (ii) Fifty percent (50%) shall accrue equally to all component barangays of the municipality.



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City Mayor

(d) The share of each barangay shall be released, without need of any further action, directly to the barangay treasurer on a quarterly basis within five (5) days after the end of each quarter and shall not be subject to any lien or holdback for whatever purpose.

WHEREAS, the City Government believes that taxpayers who inadvertently paid real property taxes to another local government due to confusion as to the actual location of their real properties should not be penalized as the said mistake was done in good faith and every assistance should be given to them in order to help them correct the said error.

NOW THEREFORE, upon motion of Hon. Rogelio M. Nolasco, duly approved by the 5th Sangguniang Panlungsod of the City of Bacoor, Cavite in regular session duly assembled, be it **ORDAINED** that:

Section 1. Title. This Ordinance shall be known and referred to as the "**Special Real Property Tax Interest Exemption Ordinance of the City of Bacoor**".

Section 2. Definition of Terms. As used in this Ordinance, the following terms are defined as:

2.1. **Real Property** – are lands, buildings, houses, and pieces of machinery attached to the land situated within the City of Bacoor, Cavite.

2.2. **Real Property Tax** — is the tax that real property owners should pay to the city government as mandated by law.

Section 3. Special Exemption for Paying Delinquent Real Property Taxes and Interests. All real property taxpayers who shall qualify with the following conditions shall be exempted from paying their delinquent real property taxes and the interests thereon:

- a) The real property/ies subject of the delinquent real property tax is actually situated within the City of Bacoor, Cavite as certified by the City Zoning Officer and City Assessor of the said City;
- b) The real property owner has proof that he/she/it paid real property taxes with another local government other than the City of Bacoor, Cavite;
- c) The real property owner is willing to execute a Deed of Undertaking expressing his/her/its intention to begin



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City Mayor

paying real property taxes with the local government of the City of Bacoor, Cavite, cooperate with the employees of the Bacoor City government who will be tasked to assist him/her/it to make such payment and to correct all legal documents pertinent for such payment possible; and

- d) The real property owner shall begin paying real property taxes with the local government of the City of Bacoor, Cavite within six (6) calendar months from the date a tax declaration has been issued under his/her/its name indicating that the real property subject of taxation is situated within the City of Bacoor.

Section 4. Implementing Rules and Regulations. The City Treasurer and the City Assessor shall, in coordination with the City Legal Services Office, submit the proposed Implementing Rules and Regulations (IRR) of this Ordinance for the approval of the City Mayor not later than sixty (60) days following the date of effectivity hereof. The said IRR may be revised as may be deemed necessary by the City Mayor without prior approval by the Sangguniang Panlungsod as long as the said revision/s conform with the provisions of this Ordinance and various pertinent laws.

Section 5. Assistance to Qualified Taxpayers. Real property taxpayers qualified under this Ordinance shall be assisted by the City Government in filing, submitting, and preparing all legal documents necessary to enable the said taxpayers to settle their obligations with the local government of the City of Bacoor. The City Mayor, or the City Administrator upon the order of the City Mayor, shall have the power to order any employee under his/her office to implement this provision.

Section 6. Administrative Penalty. Any employee of the local government of the City of Bacoor, Cavite who violates this Ordinance or its Implementing Rules and Regulations by not giving the assistance due to any qualified taxpayer under this measure shall be meted with the appropriate penalties under prevailing civil service regulations.

Section 7. Repeal. All ordinances, resolutions, and executive orders inconsistent or in conflict with this Ordinance are hereby repealed and/or modified accordingly.



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Sangguniang Panlungsod Secretary

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City Vice Mayor

Approved by:

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City Mayor

Section 8. Separability. All provisions hereof not affected by an order issued by a competent court of law declaring any provision of this Ordinance void shall remain effective.

Section 9. Effectivity. This Ordinance shall become effective immediately after it has been published at least once in a newspaper of general circulation within the Province of Cavite.

APPROVED this 16th day of September 2024 at the City of Bacoor, Cavite.

I hereby certify that the foregoing Ordinance was duly approved in accordance with law by the 5th Sangguniang Panlungsod of the City of Bacoor, Cavite.

Certified By:

[Signature]
HON. ROWENA BAUTISTA-MENDIOLA
City Vice Mayor/Presiding Officer

Attested By:

[Signature]
ATTY. KHALID A. ATEGA JR.
Sangguniang Panlungsod Secretary

Approved By:

[Signature]
HON. STRIKE B. REVILLA
City Mayor
Date of Approval: 01 OCT 2024