



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
OFFICIAL BUSINESS

HON. RAMON N. BAUTISTA
City Councilor

HON. ALEJANDRO F. GUTIERREZ
City Councilor

HON. LEVY M. TELA
City Councilor

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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. ISMAEL 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. 421-2025
SERIES OF 2025

AN ORDINANCE ADOPTING SECTION 30 OF REPUBLIC ACT NO.12001 (THE "REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT") AND ITS IMPLEMENTING RULES AND REGULATIONS, GRANTING A TAX AMNESTY ON REAL PROPERTY TAXES AND SPECIAL LEVIES ON REAL PROPERTY FOR LOCAL IMPLEMENTATION WITHIN THE CITY OF BACOR, CAVITE.

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. Alejandro F. Gutierrez, Hon. Alde Joselito F. Pagulayan, Hon. Reynaldo D. Palabrica, Hon. Michael E. Solis, and Hon. Levy M. Tela.

WHEREAS, under Republic Act No. 12001 (RA 12001), it is the policy of the State to promote the sustainable development and maintenance of a just, equitable, impartial, and nationally consistent real property valuation based on international valuation standards, concepts, principles, and practices.

WHEREAS, Section 30 of RA 12001 provides that:

"Section 30. Grant of Tax Amnesty on Real Property Taxes and Special Levies on Real Property. -There is hereby granted a real property tax amnesty which shall cover penalties, surcharges, and interests from all unpaid real property taxes, including Special Education Fund, idle land tax, other special levy taxes, prior to the effectivity of this Act: Provided, That the real property tax amnesty hereby authorized and granted can only be availed within a period of two (2) years after the effectivity of this Act.

This relief may be availed by a delinquent property owner with the option of a onetime payment or installment payment of the delinquent real property taxes within two (2) years from the effectivity of this Act.

This amnesty shall not extend to the following real properties:



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Liga ng mga Barangay Vice-President

HON. PALM ANGEL S. BUNCIO
SK Federation President

Attested by:

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

Certified by:

HON. ROWENA BAUTISTA-MENDROLA
City Vice Mayor

Approved by:

HON. STRIKE B. REVILLA
City Mayor

(a) Delinquent real properties which have been disposed of at public auction to satisfy the real property tax delinquencies;

(b) Real properties with tax delinquencies that are being paid pursuant compromise agreement; and

(c) Real properties are subject to pending cases in court for real property tax delinquencies."

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

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

SECTION 1. Short Title, This Ordinance shall be known as the "**2024 Tax Amnesty on Real Property Ordinance of the City of Bacoor**".

SECTION 2. Grant of Tax Amnesty on Real Property Taxes and Special Levies on Real Property. There is hereby granted a real property tax amnesty within the City of Bacoor, which shall cover penalties, surcharges, and interests from all unpaid real property taxes of delinquent real properties located in the City of Bacoor, Cavite, including Special Education Fund, idle land tax, and other special levy taxes. Provided, that these penalties, surcharges, and interests from unpaid real property taxes were incurred prior to 5 July 2024 only.

SECTION 3. Period of Availment. The real property tax amnesty hereby authorized and granted can only be availed within a period of two (2) years after the effectivity of Republic Act No. 12001, or until 5 July 2026.

SECTION 4. Mode of Payment. This relief may be availed by a delinquent property owner with the option of a one-time payment or installment payment of the delinquent real property taxes until 5 July 2026.

SECTION 5. Installment Terms. Should an eligible taxpayer opt for the installment payment of his/her delinquent real property taxes, the said taxpayer shall be allowed to pay at his preferred interval or as many times as his/her finances allow. Provided, that to avail of the installment terms of this tax amnesty, the last payment should fall not later than 5 July 2026. Provided further, that the amount to be paid every installment or every interval shall be based on the "yearly amount of



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

HON. PALM ANGEL S. BUNCIO
SK Federation President

Attested by:

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

Certified by:

HON. ROWENA BAUTISTA-MENDIOLA
City Vice Mayor

Approved by:

HON. STRIKE B. REVILLA
City Mayor

delinquency" based on the total number of years of delinquent real property taxes as computed by the City Finance Department.

Any outstanding real property tax delinquency, subject of Republic Act No. 12001 that remains unpaid after every installment shall be subject to penalties, surcharges and interests, as applicable, from 6 July 2024 onwards or until such time that the outstanding balance is settled in full.

SECTION 6. Limitation on Scope of Application. This amnesty shall not extend to the following real properties:

- (a) Delinquent real properties which have been disposed of at public auction to satisfy the real property tax delinquencies;
- (b) Real properties with tax delinquencies that are being paid pursuant to a compromise agreement; and
- (c) Real properties are subject to pending cases in court for real property tax delinquencies.

SECTION 7. Refund Application For Eligible Taxpayers Under R.A. NO. 12001.— Real property owners with real property tax delinquencies covered by Republic Act No. 12001 who settled their tax liabilities in full from 5 July 2024 until the effectivity of this Ordinance shall be entitled to a Tax Credit in the amount equivalent to the penalties, surcharges and interests, that are waivable pursuant to the grant of real property tax amnesty under Section 30 of Republic Act No. 12001, provided, however, that a written application is submitted by the taxpayer to the City Finance Department for processing. The deadline of refund application for eligible taxpayers shall be on 5 July 2026.

SECTION 8. Deduction in the Remittance of the Share of the Province and the Barangay in the Real Property Tax Collection — Every refund application of eligible taxpayers under the preceding Section shall be compiled and collated by the City Finance Department on a quarterly basis until 5 July 2026. The total amount subject of refund application shall be deducted to the share of the Province and the respective Barangay/s, should there be any. This deduction will be reflected in the subsequent remittance to the Province or the respective Barangay/s immediately following the refund application.

SECTION 9. Adopted In Toto. The other provisions of Republic Act No. 12001 and its Implementing Rules and Regulations are hereby adopted in toto. RA 12001 and its subsequent IRR shall form part of this Ordinance.



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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

SECTION 10. Miscellaneous Provisions.

a. The Management Information Systems/E-Governance Department is hereby authorized to make the necessary changes and adjustments with the software application used in the adjustment of computation of tax liability, collection, payment, issuance of receipts and tax credit, and other documents related to real property taxation in furtherance of this ordinance.

b. The City Finance Department shall produce answers to frequently asked questions (FAQs) and other similar paraphernalia to be posted in conspicuous places around the said office for the convenience and information of eligible taxpayers.

SECTION 11. Implementing Rules and Regulations. The City Finance Department, in coordination with the City Assessor's Department, and Management Information Systems/E-Governance Department, and with the supervision of the Office of the City Legal Service, shall formulate the Implementing Rules and Regulations of this Ordinance and submit the same for the review of the Honorable City Mayor not later than sixty (60) calendar days after the date of effectivity hereof.

SECTION 12. Separability Clause. If, for any reason, any provision or part of this Ordinance is declared invalid or unconstitutional, other provisions not affected thereby shall remain in full force and effect.

SECTION 13. Repealing Clause. The provisions of ordinances, executive orders, issuances, or rules and regulations that are inconsistent with the provisions of this Ordinance are hereby repealed, amended, or modified accordingly.

SECTION 14. Effectivity. This Ordinance shall take effect fifteen (15) days after its publication in a newspaper of general circulation in the City of Bacoor.

ENACTED this 20th day of January 2025 at the City of Bacoor, Cavite by the 5th Sangguniang Panlungsod.



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Sangguniang Panlungsod Secretary

Certified by:

HON. ROWENA BAUTISTA-MENDIOLA
City Vice Mayor

Approved by:

HON. STRIKE B. REVILLA
City Mayor

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

Certified :

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

Attested:

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

Approved:

HON. STRIKE B. REVILLA
City Mayor

Date of Approval: 04 FEB 2025