

PROPOSED CITY ORDINANCE NO. CO2019-107  
Series of 2019

**AN ORDINANCE GRANTING AMNESTY TO OWNERS OF REAL PROPERTY/IES SITUATED IN THE CITY OF BACOR, CAVITE FROM THE PAYMENT OF INTERESTS/PENALTIES FOR DELIQUENT REAL PROPERTY TAXES FOR TAXABLE YEAR 2018 AND PRIOR YEARS.**

Sponsored by:

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**WHEREAS**, taxes are the lifeblood of the government. Without revenue raised from taxation, the government will hardly be able to fulfill its mandate. Thus, an alternative measure to enhance tax collection should be adopted to generate funds needed to finance the administrative operation, projects, and standing obligations of the City;

**WHEREAS**, settlement and/or full payment of accumulated unpaid real property taxes with the corresponding penalties is financially burdensome. In order to provide an incentive and to encourage taxpayers to settle their outstanding and long overdue delinquent real property taxes, a relief program in the form of tax amnesty is necessary;

**WHEREAS**, Section 192 of republic Act no. 7160, otherwise known as 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."

**NOW THEREFORE, BE IT ORDAINED** by the Sangguniang Panlungsod in regular session duly assembled THAT:

**SECTION 1. TITLE-** This Ordinance shall be known and cited as the "**2019 REAL PROPERTY TAX PENALTIES AMNESTY ORDINANCE OF BACOR**".

**SECTION 2. POLICY STATEMENT-** It shall be the policy of the City Government of Bacor to grant an amnesty on penalties and interests on unpaid real property taxes under terms and conditions as may be deemed necessary by the City Mayor in order to encourage the payment of real property taxes and to enhance the tax collection efforts of the City.

**SECTION 3. GRANT AMNESTY-** A financial relief or amnesty is hereby granted to real property owners in the City of Bacor for the condonation of the payment of interest/penalties, if any, on delinquent and unpaid real property taxes on lands, buildings and machineries.

**SECTION 4. AVAILMENT PERIOD-** The relief herein granted may be availed of by the real property taxpayers beginning November 11<sup>th</sup>, 2019 up to December 20<sup>th</sup>, 2019. During this period, taxpayers may settle their delinquent taxes for taxable year 2018 and prior years. It is only upon full payment of such delinquencies that the taxpayers could be allowed to make payment of their real property tax for the current year (2019). Thereafter, no further real property tax relief may be granted.

**SECTION 5. EXCLUSIONS-** The relief herein granted shall not apply to real properties that have already been subjected to judicial and/or administrative remedies of collection in accordance with the pertinent provisions of Republic Act 7160, otherwise





known as the Local Government Code of 1991 and to those with cases pending with the assessment appeals with the Central and Local Board of Assessment Appeals or in any regular courts of law.

**SECTION 6. PRESCRIBED MODE OF PAYMENT-** Payment of delinquent real property taxes under this Ordinance shall be made in full, and that the same shall be settled during the period as herein provided.

**SECTION 7. GUIDELINES-** Owners of delinquent real property who may wish to avail of the tax relief program herein granted must observe the following procedural guidelines:

- a. Real property taxpayers must file a duly accomplished application form for amnesty to be provided and approved by the City Treasurer;
- b. Delinquent real property taxes must be paid in full. The interest and surcharges, and other penalties due thereon shall be condoned only up to time set in this Ordinance.
- c. Payments for current year (2019) Real Property Taxes may simultaneously be billed with the availment of the amnesty for 2018 and prior years;
- d. The tax amnesty shall not apply to delinquent real properties that have already subjected to judicial and/or administrative remedies of collection as provided by law and to those with cases pending with the assessment appeals with the Central and Local Board of Assessment Appeals or in any regular courts of law; and
- e. No public auction of delinquent real properties shall be initiated by the City Government during the amnesty period and for the rest of the calendar year.

**SECTION 8. ADMINISTRATIVE PROVISIONS-** for the effective implementation of this Ordinance, the following must be observed:

- a. The City Treasurer shall prepare the necessary forms to be used in this program upon approval of this Ordinances.
- b. The City Treasurer shall conduct intensive public information drive regarding this Ordinance.
- c. The City Treasurer shall submit reports of availment and progress of the program to the City Mayor and the Sangguniang Panlungsod.

**SECTION 9. INFORMATION DISSEMINATION-** Aside from the publication of this Ordinance in a newspaper of general circulation, all barangays within the City of Bacoor, shall contribute in disseminating public information through posters, tarpaulins or streamers to be placed in at least three (3) conspicuous places within their respective areas of jurisdiction.

**SECTION 10. SEPARABILITY CLAUSE-** Should any provision, section or part of this Ordinance be adjudged illegal or unconstitutional by any court of competent jurisdiction, such judgement shall not affect or impair the remaining provisions, sections, or part hereof which shall continue to be in full force and effect.

**SECTION 11. REPEALING CLAUSE-** Any ordinance or any provision thereof inconsistent with this Ordinance is hereby repealed.

**SECTION 12. EFFECTIVE CLAUSE-** This Ordinance shall take effect upon its publication at least once in a newspaper of general circulation in the City of Bacoor, Cavite.

**APPROVED** this \_\_\_\_ day of \_\_\_\_ 2019 at Bacoor City, Cavite.

*I hereby certify that this Ordinance was duly approved in accordance with law.*

Certified by:

**HON. CATHERINE S. EVARISTO**  
*City Vice – Mayor/ Presiding Officer*

Attested by:

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

Approved by:

**HON. LANI MERCADO REVILLA**  
*City Mayor*