

Proposed Provincial Ordinance No. _____
Series of 2025

AN ORDINANCE INSTITUTIONALIZING THE IMPLEMENTATION OF THE INTEGRATED REAL PROPERTY TAXATION SYSTEM (iTAX SYSTEM) IN THE PROVINCE OF LEYTE, APPROPRIATING FUNDS THEREOF, AND FOR OTHER PURPOSES.

WHEREAS, Section 200, Title II, Chapter 1, Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that the Province x x x shall be primarily responsible for the proper, efficient, and effective administration of the real property tax.

WHEREAS, the Province of Leyte seeks to modernize its real property tax system by innovating convenient and secure digital options to encourage compliance and to ease the real property tax payment process for property owners and beneficial users;

NOW, THEREFORE, be it ordained by the Sangguniang Panlalawigan of Leyte in a regular session assembled that:

Section 1. TITLE - This Ordinance shall be known as the “Integrated Real Property Taxation System (iTAX) in the Province of Leyte.”

Section 2. COVERAGE - This ordinance shall apply to all owners and beneficial users of real property within the taxing jurisdiction of the Province of Leyte, including but not limited to residential, agricultural, commercial, industrial, and special-use properties.

SECTION 3. IMPLEMENTATION OF iTAX System:

1. *Integrated Real Property Taxation System* – There is hereby established an iTAX platform in order to centralize the real property tax assessment, computation, billing, and payment tracking within the taxing jurisdiction of the Province of Leyte.

The Provincial Government of Leyte shall create a Deployment Task Force task primarily insofar as the installation of the system platform is concerned.

To effectively implement the system, an existing platform used by any municipality of municipalities, if any, herein system platform shall be given preference in the use thereof.

2. *Digitization of Records* – The Provincial Assessors Office, in coordination with respective Municipal Assessors Office, shall upload to the iTAX system platform all real property records to facilitate

access to tax assessment, billing, and payment tracking of real property taxes.

3. *Basis of Assessment* – Under this system and using Revision 13 of the Real Property Tax Declaration, shall serve as a uniform basis in the assessment and computation of real property tax liabilities across all municipalities of the Province of Leyte.
4. *Schedule of Payment – (Treasury and Assessor) see and copy: Section 250, Chapter VI, RA 7160*
5. *Collection - (Treasury and Assessor) see and copy: Section 247, Chapter VI, RA 7160*
6. *Application of Discount and Interest – (Treasury and Assessor) see and copy: Section 251 and Section 255, Chapter VI, RA 7160*
7. *Sharing of RPT Revenue- (Treasury and Assessor) see and copy: Section 271, Chapter VII, RA 7160*
8. *Condonation – (Treasury and Assessor) see and copy: Section 276, Chapter VIII, RA 7160*
9. *Online Payment System* – Under the iTAX system platform, online assessment, billing and payment shall be established and provided, including but not limited to:
 - Gcash and PayMaya
 - Debit and credit cards
 - Online bank transfers, and;
 - Other accredited payment portals.

Section 4. INFORMATION AND EDUCATION CAMPAIGN - The Office of the Provincial Treasurer, in collaboration with the Provincial Assessors Office and in coordination with the concerned Municipal Treasurers and Assessors, shall conduct an information and education campaign related to this system.

Section 5. INITIAL FUNDING - The initial funding for the implementation of the iTAX system shall be sourced from the Office of the Governor or other available sources under the current appropriation.

Section 6. OPERATING COST OF MAINTAINING THE SYSTEM – The cost of operation and maintenance of the system shall be proportionally shared by the Municipality concerned and Province in accordance with the real property tax sharing percentage under Section __ of the Republic Act No. 7160 otherwise known as the Local government Code of 1991.

Section 7. IMPLEMENTING RULES AND REGULATION – The Office of the Provincial Treasurer, in collaboration with the Provincial Assessors Office and in coordination with the concerned Municipal Treasurers and Assessors, shall prepare the necessary implementing rules and regulations for the effective implementation of this Ordinance.

Section 8. SEPARABILITY CLAUSE - If any provision or part of this ordinance is declared invalid or unconstitutional, the remaining provisions shall remain in full force and effect.

Section 9. REPEALING CLAUSE - All previous ordinances, resolutions, and executive issuances inconsistent with this ordinance are hereby repealed or modified accordingly.

Section 10. EFFECTIVITY - This Ordinance shall take effect after fifteen (15) days from publication in a newspaper of general circulation.