

Item No.: 23

Date: 29 2025 APR

SANGGUNIANG PANLALAWIGAN

APR 15 2025



Republic of the Philippines
PROVINCE OF LEYTE
Provincial Capitol
Tacloban City

-oOo-

PROVINCIAL LEGAL OFFICE

PROVINCE OF LEYTE
Province of Leyte
Legal Office

Time: 4:15 PM
Date: 4-15-25

2nd INDORSEMENT

March 27, 2025

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through SP Secretary, the attached Ordinance No. 500-030325 of the Sangguniang Bayan of Palompon, Leyte.

Issues/concerns for review/recommendation/legal opinion is/are as follows:

- Ordinance No. 500-030325 entitled: "An Ordinance adopting and implementing Tax Amnesty on Real Property Taxes under RA 12001, etc."

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office is of the opinion that the subject Ordinance is generally in accordance to its power under RA 12001¹. It is however noted that further scrutiny of the said Statute provides that;

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 which are being paid pursuant to a compromise agreement; and
- (c) Real properties subject of pending cases in court for real property tax delinquencies

Hence, we recommend that the abovementioned provision be incorporated in the proposed Ordinance.

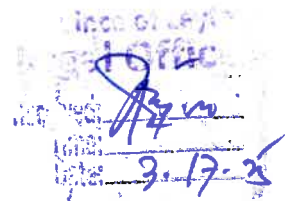
We hope to have assisted you with this request. Please note that the opinion rendered by this Office are based on the facts available and may vary or change when additional facts and documents are presented or changed. This opinion is likewise without prejudice to the opinions rendered by higher and competent authorities and/or the courts.


ATTY. JOSE RAYMUND A. ACOL
Provincial Legal Officer

¹ "Real Property Valuation and Assessment Reform Act"

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
-o0o-

OFFICE OF THE SANGGUNIANG PANLALAWIGAN



1ST INDORSEMENT
17 March 2025

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **MUNICIPAL ORDINANCE NO. 500-030325** of the Municipality of **Palompon, Leyte**, entitled: **An Ordinance adopting and implementing Tax Amnesty on Real Property Taxes under Republic Act No. 12001, otherwise known as the "Real Property Valuation and Assessment Reform Act"**, in the Municipality of Palompon until July 5, 2026.


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
Municipality of Palompon
-oOo-

Office of the Sangguniang Bayan

1st Endorsement
March 11, 2025



SECRETARY TO THE SANGGUNIANG PANLALAWIGAN

4th Floor, Provincial Government Complex
Palo, Leyte



Sir/Madam:

Forwarding herewith copies of the **Municipal Ordinance No. 500-030325**, entitled **"AN ORDINANCE ADOPTING AND IMPLEMENTING TAX AMNESTY ON REAL PROPERTY TAXES UNDER REPUBLIC ACT NO. 12001, OTHERWISE KNOWN AS THE "REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT", IN THE MUNICIPALITY OF PALOMPON UNTIL JULY 5, 2026"** for review and approval.


JASON C. DURIA

LLSE1/Temporary Sangguniang Bayan Secretary

Vision: "A vibrant self-sustaining and ecologically balance Palompon"
Mission: "Ensure quality of life for our people"

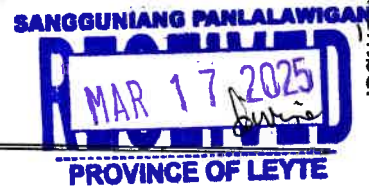
 palomponsboffice@gmail.com
 09269776197


PAUL D. SUMALINOG
SB Member

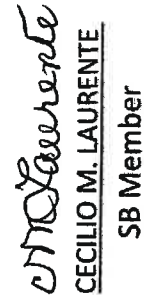


Republic of the Philippines
Province of Leyte
Municipality of Palompon
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OFFICE OF THE SANGGUNIANG BAYAN




RAULITO S. GASPAN JR.
SB Member


CECILIO M. LAURENTE
SB Member


RIA ROSE D. YAP
SB Member

MUNICIPAL ORDINANCE NO. 500-030325

AN ORDINANCE ADOPTING AND IMPLEMENTING TAX AMNESTY ON REAL PROPERTY TAXES UNDER REPUBLIC ACT NO. 12001, OTHERWISE KNOWN AS THE "REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT", IN THE MUNICIPALITY OF PALOMPON UNTIL JULY 5, 2026

Be it ordained by the Sangguniang Bayan of Palompon, Leyte, in session assembled:

SECTION 1. Title. This ordinance shall be known as the "Real Property Tax Amnesty Ordinance of 2025."

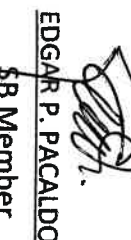

ERNESTO B. BONGHANOY
SB Member

SECTION 2. Authority. This ordinance is enacted pursuant to Republic Act No. 12001, otherwise known as the "Real Property Valuation and Assessment Reform Act," which grants local government units the authority to provide for tax amnesty programs on real property taxes.

SECTION 3. Purpose. The purpose of this ordinance is to provide taxpayers in the Municipality of Palompon with an opportunity to settle their delinquent real property taxes, penalties, and interest by availing of the tax amnesty program, in order to improve the collection of local revenue, ensure the proper implementation of the Real Property Valuation and Assessment Reform Act, and encourage compliance with local tax laws.


BIANCA STEFANIA A. ONATE
SB Member

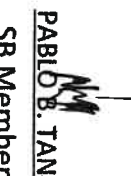
SECTION 4. Coverage. The tax amnesty shall apply to all real properties within the jurisdiction of the Municipality of Palompon, including all delinquent real property taxes, penalties, and interest assessed as of the date of effectivity of this ordinance.


EDGAR P. PACALDO
SB Member

SECTION 5. Period of Availment. The tax amnesty program shall be available to all qualified taxpayers from the date of effectivity of this ordinance until July 5, 2026.

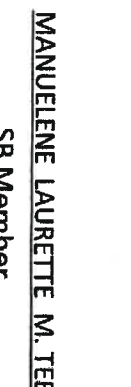
SECTION 6. Benefits of Tax Amnesty.

1. Full Waiver of Penalties and Interest: Taxpayers who avail of the tax amnesty shall be granted a full waiver of all penalties and interest that have accrued on their real property tax obligations.
2. Reduction of Principal Tax Liabilities: Taxpayers shall be required to settle only the principal amount of their real property tax liabilities.
3. No Legal Actions: No legal actions for the collection of delinquent real property taxes shall be initiated against taxpayers who avail of the amnesty program.


PABLO B. TAN
SB Member

SECTION 7. Procedure for Availing of Tax Amnesty.

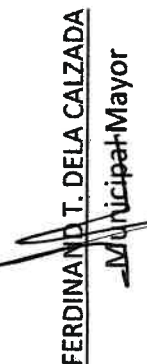
1. Application: Taxpayers wishing to avail of the tax amnesty must submit a duly accomplished application form to the Municipal Treasurer's Office, indicating the real properties for which they wish to settle their tax liabilities.


MANUELELE LAURETTE M. TEE
SB Member

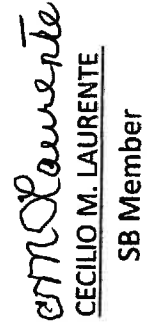

MARIBEL JOSEPH G. BENSUSAN
SB Member

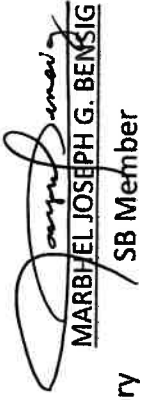

JASON C. DURIA
LLSE I / Temporary SB Secretary


BURT MARI M. BREGAUDIT
Municipal Vice-Mayor


FERDINAND T. DELA CALZADA
Municipal Mayor


RAUL D. SUMALINOG
SB Member


CECILIO M. LAURENTE
SB Member


MARBHEL JOSEPH G. BENSIG
SB Member


JASON C. DURIA
LLSE I/ Temporary SB Secretary


BURT MARI M. BREGAUDIT
Municipal Vice-Mayor


FERDINAND T. DELA CALZADA
Municipal Mayor

- 2. Payment: Upon verification of the tax liabilities, the taxpayer shall be required to pay the principal amount of their real property taxes due.
- 3. Issuance of Certificate: After payment, the Municipal Treasurer's Office shall issue a Certificate of Tax Amnesty to the taxpayer, signifying the full settlement of the tax obligations.

SECTION 8. Conditions for Availment.

- 1. Only those taxpayers with delinquent real property tax obligations, including penalties and interest, are eligible to avail of the tax amnesty.
- 2. Taxpayers must settle all applicable real property taxes by the deadline of July 5, 2026 to avail of the benefits under this ordinance.

SECTION 9. Implementation. The Municipal Treasurer's Office, with the assistance of the Local Assessor's Office, shall be responsible for the implementation of this tax amnesty program. Information dissemination about the tax amnesty shall be conducted through public announcements, social media, and other means to ensure that all taxpayers are informed about the program.

SECTION 10. Non-Availing of Tax Amnesty. Taxpayers who do not avail of the tax amnesty program by the deadline of July 5, 2026 shall be subject to the regular tax collection procedures, including the imposition of penalties and interest as prescribed by law.

SECTION 11. Funding. The funding necessary for the implementation of this ordinance shall be sourced from the general fund of the Municipality of Palompon.

SECTION 12. Separability Clause. If any part, section, or provision of this ordinance is held to be invalid or unconstitutional, the other provisions not affected shall remain in full force and effect.

SECTION 13. Repealing Clause. All ordinances, resolutions, and executive orders or parts thereof inconsistent with the provisions of this ordinance are hereby repealed or amended accordingly.

SECTION 14. Effectivity. This ordinance shall take effect immediately upon approval and publication in a newspaper of general circulation or posting in conspicuous places within the Municipality of Palompon.

ENACTED: 03 March 2025

I HEREBY CERTIFY to the correctness of the above-mentioned Municipal Ordinance.


JASON C. DURIA
LLSE I/ Temporary SB Secretary

Attested:


BURT MARI M. BREGAUDIT
Municipal Vice-Mayor Presiding Officer

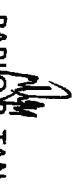

RANULFO S. CASAPAN JR.
SB Member

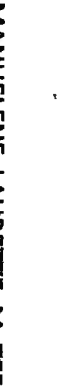

RIA ROSE D. YAP
SB Member


ERNESTO B. BONGHANAY
SB Member


BIANCA STEFANIA A. OÑATE
SB Member


EDGAR P. PACALDO
SB Member


PABLO B. TAN
SB Member


MANUELENE LAURETTE M. TEE
SB Member



EDGAR P. PACALDO
SB MEMBER 1




ERNESTO B. BONGHANOY
SB MEMBER 1



CECILIO M. LAURENTE
SB MEMBER 1



RIA ROSE D. YAP
SB MEMBER 1




PABLO B. TAN
Ex-Officio Member – Liga President



MARBHEL JOSEPH G. BENSIG
SB MEMBER 1



RANULFO S. GASPAN, JR.
SB MEMBER 1



RAUL D. SUMALINOG
SB MEMBER 1



BIANCA STEFANI A. OÑATE
SB MEMBER 1

MANUELENE LAURETTE M. TEE
Ex-Officio Member/SK Fed. President

Approved:



FERDINAND T. DELA CALZADA
Municipal Mayor

Date Approved: _____