



Republic of the Philippines  
PROVINCE OF LEYTE  
Provincial Capitol  
Tacloban City

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PROVINCIAL LEGAL OFFICE

Item No.: 12  
Date: 17 2025 JUN

Province of Leyte  
Legal Office

Sangguniang Panlalawigan  
Province of Leyte

**RECEIVED**

Date: 5/26/2025  
By: Nature

2<sup>nd</sup> INDORSEMENT  
March 27, 2025

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through SP Secretary, the attached Ordinance No. 2025-09 of the Sangguniang Bayan of Hilongos, Leyte.

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

- Ordinance No. 2025-09 entitled: **“Real Property Tax Amnesty Ordinance of 2025.”**

**REVIEW/RECOMMENDATION/LEGAL OPINION:**

This office is of the opinion that the subject Ordinance is generally in accordance with its power under RA 12001<sup>1</sup>. Hence, we recommend for the declaration of its validity.

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.

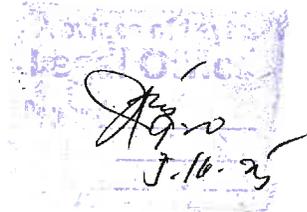
  
**ATTY. JOSE RAYMUND A. ACOL**  
*Provincial Legal Officer*

<sup>1</sup> "Real Property Valuation and Assessment Reform Act"

Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte  
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**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

1<sup>ST</sup> INDORSEMENT  
15 May 2025



The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 2025-09** of the **Municipality of Hilongos, Leyte**, entitled: **An Ordinance adopting Republic Act 12001 on the granting tax amnesty to real property owners by waiving the collection of interests, surcharges and penalties on their delinquent real property taxes on July 5, 2026 in the Municipality of Hilongos.**

  
**FLORINDA JILL S. UYVICO**  
Secretary to the Sanggunian



Republic of the Philippines  
Province of Leyte  
Municipality of Hilongos

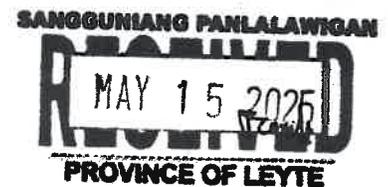


**OFFICE OF THE SECRETARY TO THE SANGGUNIAN**

13 May 2025

**HON. LEONARDO JAVIER, JR.**  
Provincial Governor  
Province of Leyte

Sir:



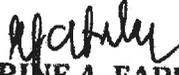
Greetings!

Respectfully forwarding fifteen(15) of the following documents for review, to wit:

- 1.) Supplemental Local Development Investment Program No. 05 CY 2023-2028;
- 2.) Supplemental Investment Program No. 01 CY 2025;
- 3.) Municipal Ordinance No. 2025-09;

Hoping this suffice.

Very truly yours,

  
**CATHERINE A. FABULAR, J.D.**  
Secretary to the Sanggunian



**MUNICIPAL ORDINANCE NO. 2025-09**

**AN ORDINANCE ADOPTING REPUBLIC ACT 12001 ON THE GRANTING TAX AMNESTY TO REAL PROPERTY OWNERS BY WAIVING THE COLLECTION OF INTERESTS, SURCHARGES AND PENALTIES ON THEIR DELINQUENT REAL PROPERTY TAXES UNTIL JULY 5, 2026 IN THE MUNICIPALITY OF HILONGOS**

*Authored by:* **HON. EDWIN F. FALLER**

Chairperson, Committee on Finance, Appropriations, Ways and Means and Economic Enterprise

**WHEREAS**, Section 192 of Republic Act 7160, also known as the Local Government Code of 1991, provides that "local government units may, through an ordinance duly approved tax exemptions, incentives or relief under such terms and conditions as they deem necessary";

**WHEREAS**, Section 16 of RA 7160 provides that every local government unit shall exercise the powers which are essential in the promotion of the general welfare and shall enhance economic prosperity and social justice and preserve the comfort and convenience of their inhabitants;

**WHEREAS**, Section 2 of the Republic Act 12001, also known as the Real Property Valuation and Assessment Reform Act provides that 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**, RA 12001 was enacted to promote the fiscal autonomy of local government units to provide basic services to their constituents by enhancing their capacity to generate local revenues from real property;

**WHEREAS**, Section 30 of RA 12001 granted tax amnesty which shall cover penalties, surcharges and interests from all unpaid real property taxes including Special Education, idle land tax and other special levy taxes before the effectivity of such Act. Provided that the real property tax amnesty authorized and granted can only be availed within two (2) years after its effectivity;

**WHEREAS**, on December 10, 2024, the Department of Finance issued the Implementing Rules and Regulations of RA 12001 which provides for the effectivity of the tax amnesty until July 5, 2026;

**WHEREAS**, in adherence to the mandate provided by RA 12001, the Local Government of Hilongos deems it meritorious to grant tax amnesty to delinquent taxpayers of Real Property Taxes and Special Levies on Real Property in the Municipality of Hilongos to enhance its revenue collection and encourage delinquent taxpayers to settle their past liabilities;

**WHEREAS**, it is the policy of the Local Government of Hilongos to ease the impact of economic adversities on its constituents while enabling the collection of taxes;

**NOW THEREFORE**, on motion of Hon. Edwin F. Faller, as duly seconded by Hon. Manuel M. Gabisan;

**CATHERINE A. FABULAR**  
Secretary to the Sanggunian

**RICHARD BENDICT V. OGARIO**  
Ex-Officio Member / President,  
Liga ng mga Barangay

**CRIS ANTONIO B. ONG**  
SB Member

**MANUEL M. GABISAN**  
SB Member

**MANUEL V. LORA**  
SB Member

**CECILLE ANTONETTE C. SABRIDO**  
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

**FRANZ SCOM-ORTEGA**  
SB Member

**TRINIDAD V. ZARATE**  
SB Member

**ALINE B. REOMA**  
SB Member

**MANUEL R. VILLAHERMOSA**  
Municipal Mayor

**BERNADETH M. NERVES**  
SB Member

**EDWIN F. FALLER**  
SB Member

**ALBERT R. VILLAHERMOSA**  
Municipal Vice-Mayor

BE IT ORDAINED by the 16<sup>th</sup> Sangguniang Bayan of Hilongos in its regular session assembled:

**SECTION 1. SHORT TITLE** - This Ordinance shall be known as the **Real Property Tax Amnesty Ordinance of 2025.**

**SECTION 2. DEFINITION OF TERMS** - For the purpose of this Ordinance, the following terms are defined as follows:

- **Delinquent Taxes** - refers to unpaid real property taxes
- **Real Property** - refers to all rights, interests and benefits related to the ownership of real property
- **Real Property Tax Amnesty** - refers to a tax relief scheme for a limited period of until July 05, 2026 whereby the Local Government of Hilongos allows one-time settlement or payment or installment of the total property tax deficiency with waiver or any accumulated interests, surcharges and penalties.
- **Surcharges** - is the amount imposed by law on the basic tax in case of delinquency.

**SECTION 3. COVERAGE** - All outstanding real property tax liabilities/delinquencies including SEF, Idle Land Tax and Other Special Levy Taxes that were incurred prior to July 5, 2024.

**SECTION 4. WHO MAY AVAIL OF THE TAX AMNESTY**

The tax amnesty may be availed by those who:

- a) Own or administer any delinquent real property with or without Notices of Delinquency
- b) Own or administer real property declared for the first time subject to back taxes.

**SECTION 5. MANNER OF AVAILMENT AND PERIOD** - This relief may be availed by delinquent real property taxpayers with the option of one-time payment or installment payment of the delinquent real property taxes within two (2) years from the effectivity of RA 12001, or until July 5, 2026.

**SECTION 6. EXCEPTIONS** - The amnesty shall not extend to the following real properties, to wit:

- 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.

CATHERINE A. FABULAR  
Secretary to the Sanggunian

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Sangguniang Kabataan

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SB Member

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Municipal Mayor

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Municipal Vice-Mayor

CATHERINE A. FABULAR  
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RICHARD BENEDICTO V. OGARIO  
Ex-Officio Member/President,  
Liga ng mga Barangay

**SECTION 7. AUTOMATIC WITHDRAWAL OF WAIVER AND ACCELERATION CLAUSE –**

The waiver of delinquency interests/penalties/surcharges pursuant to this ordinance shall be automatically withdrawn upon any delays or default in the installment of payment of the tax obligation as determined, with the entire remaining balance along with the corresponding pro-rata interest, surcharges or penalties as originally imposed thereon prior to the waiver, becoming due and demandable.

**SECTION 8. ADMINISTRATIVE PROVISIONS –**

For the effective implementation of this ordinance, the Municipal Treasurer shall determine or approve the mode of payment (cash or check) and the frequency of installments which shall not exceed a one (1) year period

**SECTION 9. INFORMATION DISSEMINATION –**

The Office of the Municipal Treasurer shall conduct an information drive to ensure an intensive dissemination of the Amnesty Program including but not limited to, coordination with the fifty-one (51) barangays for their pro-active assistance in the dissemination, such as but not limited to posting in at least three (3) conspicuous places in their respective areas of jurisdiction or using the social media platforms.

**SECTION 10. SEPARABILITY CLAUSE –**

If for any reason, any part or provision of this ordinance shall be held unconstitutional or invalid, the other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

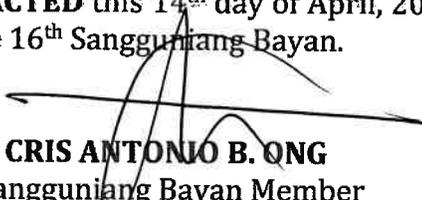
**SECTION 11. REPEALING CLAUSE –**

All ordinances, resolutions, executive orders, memorandum circulars, administrative orders, and other issuances or parts thereof which are inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

**SECTION 12. EFFECTIVITY CLAUSE –**

This Ordinance shall take effect immediately upon its approval.

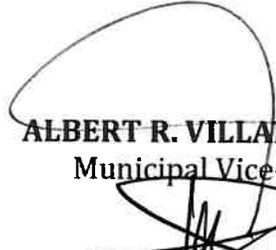
**ENACTED** this 14<sup>th</sup> day of April, 2025 during the Fourteenth Regular Session for CY 2025 of the 16<sup>th</sup> Sangguniang Bayan.

  
**CRIS ANTONIO B. ONG**  
Sangguniang Bayan Member

  
**MANUEL M. GABISAN**  
Sangguniang Bayan Member

  
**BERNADETH M. NERVES**  
Sangguniang Bayan Member

  
**FRANCISCO M. ORTEGA**  
Sangguniang Bayan Member

  
**ALBERT R. VILLAHERMOSA**  
Municipal Vice-Mayor

  
**EDWIN F. FALLER**  
Sangguniang Bayan Member

  
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SB Member

**RICHARD BENEDICT V. OGARIO**  
Ex-Officio Member/President, Liga ng mga  
Barangay

**TRINIDAD V. ZARATE**  
Sangguniang Bayan Member

I HEREBY CERTIFY to the correctness of the foregoing ordinance.

**CATHERINE A. FABULAR**  
Secretary to the Sanggunian

ATTESTED:

**CECILLE ANTONIETTE C. SABRIDO**  
Ex-Officio Member/President, Pambayang Pederasyon ng  
Sangguniang Kabataan / Deputy Presiding Officer

APPROVED:

**MANUEL R. VILLAHERMOSA**  
Municipal Mayor  
Date: May 13, 2025

**CRIS ANTONIO B. ONG**  
SB Member

**FRANCO M. ORTEGA**  
SB Member

**MANUEL M. FABISAN**  
SB Member

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