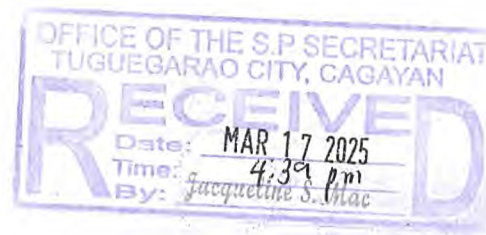


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Republic of the Philippines
Province of Cagayan
TUGUEGARAO CITY

Phone number: 0953-588-3721 | email address: cmotuguegaraocity@gmail.com



OFFICE OF THE CITY MAYOR

17 March 2025

THE PRESIDING OFFICER AND MEMBERS


Sangguniang Panlungsod
This City

Dear *Presiding Officer and Members of the Sanggunian*:

Herewith is the letter of Mr. Buenaventura F. Lagundi, City Treasurer relative to the draft Ordinance adopting Section 30 of Republic Act No. 12001 otherwise known as the Real Property Valuation and Assessment Reform Act to Grant Tax Amnesty on Real Property Taxes and Special Levies on Real Property, for your information and appropriate action.

Thank you!

In the name of public service,


MAILA ROSARIO S. TING-QUE
City Mayor

Copy furnished:

- ☐ City Treasurer's Office
- ☐ City Legal Office





Republic of the Philippines
Province of Cagayan
TUGUEGARAO CITY
OFFICE OF THE CITY TREASURER



Ground Floor, City Hall Bldg., Enrile Boulevard, Regional Government Center, Carig Sur, Tuguegarao City, Cagayan, 3500
Hotline No. 09276744777 / e-mail add: tuguegarao_city_treasury@yahoo.com

March 17, 2025

HON. MAILA ROSARIO S. TING-QUE
City Mayor
LGU- Tuguegarao City

RECEIVED
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Madam:

Attached is the draft of an Ordinance adopting Section 30 of Republic Act No. 12001 otherwise known as the Real Property Valuation and Assessment Reform Act to Grant Tax Amnesty on Real Property Taxes and Special Levies on Real Property together with a copy of said law.

We are requesting for your indorsement to the Sangguniang Panlungsod for their consideration.

Thank you.

Very Truly Yours,


BUENAVENTURA F. LAGUNDI
City Treasurer



"Ang buwis na binabayaran, babalik ng serbisyo sa bayan"
CHARACTER FIRST Tuguegarao City

REVENUE ORDINANCE NO. _____

AN ORDINANCE IMPLEMENTING SECTION 30 OF REPUBLIC ACT NO. 12001 OTHERWISE KNOWN AS THE REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT TO GRANT TAX AMNESTY ON REAL PROPERTY TAXES AND SPECIAL LEVIES ON REAL PROPERTY

SECTION 1. TITLE. - The Ordinance shall be known as “AN ORDINANCE ADOPTING SECTION 30, ARTICLE V, OF REPUBLIC ACT NO. 12001, OTHERWISE KNOWN AS THE “REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT” (RPVARA), AUTHORIZING THE GRANT OF TAX AMNESTY ON REAL PROPERTY TAXES AND SPECIAL LEVIES ON REAL PROPERTY WITHIN THE TERRITORIAL JURISDICTION OF THE CITY OF TUGUEGARAO, FOR A PERIOD OF TWO (2) YEARS UPON THE EFFECTIVITY OF THE ACT OR UNTIL JULY 5, 2026.”

SECTION 2. SCOPE. – The proper assessment for delinquent real properties availing of such tax amnesty shall be:

- a. All penalty charges incurred up to the last working day of December 2024 shall be waived;
- b. The period within which the delinquent property owner or administrator may avail of the amnesty is up to **July 5, 2026**; and
- c. The taxpayer may be allowed to pay the outstanding delinquent basic real property tax including the corresponding Special Education Fund, idle land tax and other special levy at an option of one-time payment or in installment up to July 5,2026. However, the delinquent realty tax- including subsequent real property taxes- shall be subject to the 2% monthly penalty interest commencing on January 1, 2025 until the delinquent tax is fully paid but the total interest on such unpaid taxes shall not exceed thirty-six (36) months.

SECTION 3. MANNER AND PAYMENT THROUGH INSTALLMENT. - The manner of payment for tax dues shall be through an installment plan. This plan authorizes the City Treasurer to enter into an installment agreement with the delinquent taxpayers, provided that the taxpayers confirm their willingness to pay the tax dues.

Under this agreement:

- An initial payment of not less than fifty percent (50%) of the total tax due must be made upon entering into the installment plan with the City Treasurer.
- The remaining balance shall be paid in installment, with the payment period determined by the amount of tax delinquency but not exceeding two (2) years or not later than July 5, 2026.

Installment Plan Payment Schedule:

Amount in Peso of Tax Due	Period (Length) to Pay
10,000.00 to 100,000.00	Not more than six (6) months
100,000.01 to 500,000.00	Not more than 12 months/ 1 year
500,000.01 above	Not more than 18 months or not later than June 12, 2026

SECTION 4. **EXEMPTION TO THE AMNESTY.** - The 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; and
- b. Real properties subject of pending cases in court for real property tax delinquencies.
- c. Real properties subject of pending cases in court for real property tax delinquencies.

Section 5. **SEPARABILITY CLAUSE.** - If, for any reason, any provision, section or part of this ordinance is declared nor valid by a court of general jurisdiction, such judgement shall not affect or impair the remaining provision, sections, or parts which shall continue to be in force and effects.

Section 6. **REPEALING CLAUSE.** - ALL ORDINANCES, RULES AND REGULATION OR PART THEREOF, in conflict or inconsistent with any provision of this ordinance are hereby repealed or modified accordingly. This Ordinance shall be repealed after 2 years upon the effectivity of RA 12001.

Section 7. **EFFECTIVITY.** - This ordinance shall take effect immediately upon approval subject to the pertinent provisions of the Local Government Code of 1991.