



Republic of the Philippines  
Province of Cagayan  
TUGUEGARAO CITY  
**OFFICE OF THE CITY MAYOR**



July 23, 2024

**THE PRESIDING OFFICER AND MEMBERS**

Sangguniang Panlungsod  
This City

Dear *Presiding Officer and Members of the Sanggunian*:

Herewith is a copy of Resolution No. 2024-11-664, of the Sangguniang Panlalawigan of Cagayan, entitled:

*“A RESOLUTION GRANTING AUTHORITY TO THE HONORABLE GOVERNOR MANUEL MAMBA TO SIGN FOR AND ON BEHALF OF THE PROVINCIAL GOVERNMENT OF CAGAYAN THE MEMORANDUM OF AGREEMENT (MOA) WITH THE DIFFERENT MUNICIPALITIES OF THE PROVINCE FOR THE RELEASE OF FUNDS TO THE LATTER AS COUNTERPART OF THE PROVINCE IN ITS PROGRAM FOR THE GENERAL REVISION OF REAL PROPERTY ASSESSMENTS AND CLASSIFICATION”.*

In view thereof, the undersigned would like to request for an authority to sign on behalf of the City Local Government of Tuguegarao in the attached Memorandum of Agreement.

For your guidance, reference and appropriate action.

In the name of public service,

**MAILA ROSARIO S. TING-QUE**  
City Mayor

Cc: *Office of the Governor*  
*Province of Cagayan*



Republic of the Philippines  
**PROVINCE OF CAGAYAN**  
Tuguegarao City  
**SANGGUNIANG PANLALAWIGAN**

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July 17, 2024

**HON. MAILA ROSARIO TING - QUE**  
City Mayor  
Tuguegarao City, Cagayan

OFFICE OF THE CITY MAYOR  
**RECEIVED**  
Date: JUL 19 2024  
Time: 9:00 AM  
By: [Signature]

Dear Honorable Ting - Que:

We are respectfully furnishing your esteemed office a copy of **RESOLUTION NO. 2024-11-664**, of the Sangguniang Panlalawigan of Cagayan, entitled: **"A RESOLUTION GRANTING AUTHORITY TO THE HONORABLE GOVERNOR MANUEL MAMBA TO SIGN FOR AND ON BEHALF OF THE PROVINCIAL GOVERNMENT OF CAGAYAN (PGC) THE MEMORANDUM OF AGREEMENT (MOA) WITH THE DIFFERENT MUNICIPALITIES OF THE PROVINCE FOR THE RELEASE OF FUNDS TO THE LATTER AS COUNTERPART OF THE PROVINCE IN ITS PROGRAM FOR THE GENERAL REVISION OF REAL PROPERTY ASSESSMENTS AND CLASSIFICATION**, for your information, guidance and reference.

Thank you.

Very truly yours,

**ROSALINDA NONCE CALLANG,JD, GSC, DPA**  
Secretary to the Sanggunian



Republic of the Philippines  
Province of Cagayan  
Tuguegarao City  
**SANGGUNIANG PANLALAWIGAN**

**EXCERPTS FROM THE MINUTES OF THE 98<sup>TH</sup> REGULAR SESSION OF THE PROVINCIAL BOARD HELD ON WEDNESDAY, JULY 10, 2024, AT THE SANGGUNIANG PANLALAWIGAN SESSION HALL, CAPITOL HILLS, TUGUEGARAO CITY, CAGAYAN**

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**PRESENT:**

Hon. Melvin K. Vargas, Jr., Vice Governor  
Hon. Florence Oliver B. Pascual, Board Member  
Hon. Kamille Concepcion D. Ponce-Perez, Board Member  
Hon. Romeo S. Garcia, Board Member  
Hon. Randy A. Ursulum, Board Member  
Hon. Arnold T. Layus, Jr., Board Member  
Hon. Alniñoson Kevin M. Timbas, Board Member  
Hon. Rosauro Rodrigo G. Resuello, Board Member/Floor Leader  
Hon. Rodrigo C. De Asis, Board Member  
Hon. Mila Perpetua A. Catabay-Lauigan, Board Member  
Hon. Maria Rosario B. Soriano, Ex-Officio Board Member (PCL President)  
Hon. Rey Jirowell D. Alameda, Ex-Officio Board Member (SK Federation President)

**ABSENT:**

Hon. Leonides N. Fausto, Board Member – On Official Business  
Hon. Bryan Paul A. Vargas, Ex-Officio Board Member (LnB President) – On Leave

Governor's  
Office  
07/17/2024 12:52 PM



R-1025

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**RESOLUTION NO. 2024-11-664**

**RESOLUTION GRANTING AUTHORITY TO THE HONORABLE GOVERNOR MANUEL MAMBA TO SIGN FOR AND ON BEHALF OF THE PROVINCIAL GOVERNMENT OF CAGAYAN (PGC) THE MEMORANDUM OF AGREEMENT (MOA) WITH THE DIFFERENT MUNICIPALITIES OF THE PROVINCE FOR THE RELEASE OF FUNDS TO THE LATTER AS COUNTERPART OF THE PROVINCE IN ITS PROGRAM FOR THE GENERAL REVISION OF REAL PROPERTY ASSESSMENTS AND CLASSIFICATION**

*Basis: Letter, dated, July 2, 2024 of Atty. Maria Rosario S. Mamba-Villaflor, Provincial Administrator and Concurrent Chief of Staff, Office of the Governor.*

**WHEREAS**, presented for consideration of the august Body is the letter from the Office of the Governor requesting for a Resolution granting authority to the Honorable Governor to sign, for and on behalf of the Provincial Government of Cagayan (PGC), the Memorandum of Agreement (MOA) with the different municipalities of the Province for the release of funds to the latter as counterpart of the province in its program for the General Revision of Real Property Assessments and Classification;

**WHEREAS**, Section 19 of the Local Government Code (LGC) covers the General Revision of Assessments and Property Classification. It requires the provincial, city or municipal assessor to undertake a general revision of real property assessments within two (2) years after the effectivity of the LGC and every three (3) years thereafter;

**WHEREAS**, the Schedule of Fair Market Values which shall be used as basis in the General Revision of Assessments and Property Classification was approved under Sangguniang Panlalawigan Ordinance No. 2023-11-006 on July 5, 2023;

**WHEREAS**, upon comprehensive review of the provisions of the MOA, this august Body finds it in order and within the bounds of law; and

**WHEREAS**, the parties herein stated should mutually agree to comply with the terms and conditions stipulated in the MOA.

**WHEREFORE**, on motion of **Honorable Board Member Rodrigo C. De Asis**, duly seconded, be it

**RESOLVED** as it is hereby **RESOLVED**, to **GRANT AUTHORITY TO THE HONORABLE GOVERNOR MANUEL MAMBA TO SIGN FOR AND ON BEHALF OF THE PROVINCIAL GOVERNMENT OF CAGAYAN (PGC) THE MEMORANDUM OF AGREEMENT (MOA) WITH THE DIFFERENT MUNICIPALITIES OF THE PROVINCE FOR THE RELEASE OF FUNDS TO THE LATTER AS COUNTERPART OF THE PROVINCE IN ITS PROGRAM FOR THE GENERAL REVISION OF REAL PROPERTY ASSESSMENTS AND CLASSIFICATION.**

**RESOLVED FURTHER**, to furnish a copy of this Resolution to **Honorable Manuel Mamba**, Governor, Province of Cagayan and to the **different Local Government Units (LGUs) of the Province**, for their information, guidance and reference.

**APPROVED**, this 10<sup>th</sup> day of July 2024 at the Sangguniang Panlalawigan Session Hall, Capitol Hills, Tuguegarao City, Cagayan.

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**SECRETARY'S CERTIFICATION**

*I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING RESOLUTION.*

  
**ROSALINDA P. CALLANG, JD, GSC, DPA**  
Secretary to the Sanggunian

Attested:

  
**MELVIN K. VARGAS, JR., DPA**  
Vice Governor/Presiding Officer



Republic of the Philippines  
**PROVINCE OF CAGAYAN**  
Alimannao, Peñablanca, Cagayan  
**OFFICE OF THE GOVERNOR**



July 2, 2024

THE HONORABLE MEMBERS  
Sangguniang Panlalawigan  
Province of Cagayan

Thru: HON. MELVIN K. VARGAS  
Vice Governor/Presiding Officer

Ladies and Gentlemen of the Board:

This is to request authority from the august body for the Governor to sign, for and on behalf of the Provincial Government of Cagayan (PGC) the Memorandum of Agreement (MOA) with the different municipalities of the Province, for the release of funds to the latter as counterpart of the Province in its program for the General Revision of Real Property Assessments and Classification.

Attached is a copy of the draft MOA for your perusal.

By Authority of the Governor:

  
ATTY. MARIA ROSARIO S. MAMBA-VILLANOR  
Provincial Administrator & Concurrent Chief of Staff

# MEMORANDUM OF AGREEMENT

LET ALL PERSONS KNOW:

This Memorandum of Agreement (MOA) made and entered into on this \_\_\_\_ day of \_\_\_\_\_ 2024 at Tuguegarao City, Cagayan by and between:

The **PROVINCIAL GOVERNMENT OF CAGAYAN** with principal office address at Capitol Hills, Alimannao, Penablanca, Cagayan, herein represented by **Governor MANUEL N. MAMBA**, herein referred to as the **FIRST PARTY**;

-and-

The **LOCAL GOVERNMENT UNIT OF \_\_\_\_\_** with principal office address at \_\_\_\_\_, herein represented by the **represented by \_\_\_\_\_**, hereinafter referred to as the **"SECOND PARTY"**;

## WITNESSETH:

**WHEREAS**, under Title II of the Local Government Code describes the Real Property Taxation upon which Section 198 cover the Fundamental Principles and that the appraisal, assessment, levy, and collection of real property tax shall be guided on the following:

- (a) Real property shall be appraised at its current and fair market value;
- (b) Real property shall be classified for assessment purposes on the basis of its actual use;
- (c) Real property shall be assessed on the basis of a uniform classification within each local government unit;
- (d) The appraisal, assessment, levy, and collection of real property tax shall not be let to any private person; and
- (e) The appraisal and assessment of real property shall be equitable.

**WHEREAS**, under Section 19 of the LGC it covers the General Revision of Assessments and Property Classification. It requires the provincial, city or municipal assessor to undertake a general revision of real property assessments within two (2) years after the effectivity of the Local Government Code and every three (3) years thereafter.

**WHEREAS**, the Schedule of Fair Market Values which shall be used as basis in the General Revision of Assessments and Property Classification was approved under Sangguniang Panlalawigan Ordinance Number 2023-11-006 on July 5, 2023.

**NOW THEREFORE**, for and in consideration of the covenants herein set forth, the parties hereby agree on the following terms and conditions:

### Section 1. SCOPE

This MOA covers the conduct of a General Revision for the Province of Cagayan composed of municipalities and the respective obligation of the parties relative thereto.

## Section 2. PERIOD OF IMPLEMENTATION

The project has to be implemented within One (1) Year from the release of the fund (July 2024 to July 2025 and may be extended subject to justifiable reasons ).

## Section 3. OBLIGATIONS OF THE FIRST PARTY.

The **FIRST PARTY** shall:

1. Download the assistance (fund) as per the amount specified in ANNEX "A" to the Local Government Unit of \_\_\_\_\_, Cagayan.
2. Monitor the fieldwork, tax mapping and the preparation of Field Appraisal and Assessment Sheet (FAAS) of all Real Property Units (RPU's).
3. Approve FAAS and Tax Declaration.
4. Ensure that written notices of the revised assessments has been sent and received by the real property owners.
5. Monitor the preparation of owners record form/card, assessment rolls, record of assessments and notices of assessment of real property of the municipality through the municipal assessment office and check if these documents are submitted to the Provincial/Municipal Treasurer's Office.
6. Implement the effectivity of the revised real property assessment that is not later than January 1 of 2026.
7. To monitor the downloaded fund by requiring the second party to submit a monthly or quarterly report of the fund utilization and implementation to ensure its proper use.

## Section 4. OBLIGATIONS OF THE SECOND PARTY

The **SECOND PARTY** shall:

1. Submit to the Provincial Assessor's Office proof of Municipal Counterpart/Approved Budget of at least Fifty Percent (50%) of the total budget allocation for the Municipality for the conduct of the General Revision of Assessments and Property Classification upon signing of this MOA.
2. Conduct fieldwork for the assessment and re-assessment of real property units within their municipality.
3. Prepare FAAS of all real property units in the municipality to be later approved by the Provincial Assessor's Office
4. Submit to the Provincial Assessor Tax declaration and FAAS for approval .
5. Distribute Notice of Assessments to every lot owner/declarant.
6. Liquidate the fund downloaded by the **FIRST PARTY** for the General Revision Program not later than July 31, 2025.
7. Provide the First Party with a monthly or quarterly report of the fund utilization and implementation and shall liquidate the funds before it can avail of another financial assistance from the First Party.
8. Upon request of the First Party, it shall make available all papers, documents, reports, and records relating to its operational expenses, for inspection and examination.

Section 5. **Release and use of project fund.** The FIRST PARTY shall release the fund to the SECOND PARTY within Thirty (30) days from the signing of this MOA. The SECOND PARTY shall use the fund only for the purpose mentioned in Section 3;

Section 6. **Return of unused funds.** In the event that the fund will not be totally utilized for the said purpose/s, the SECOND PARTY shall return the balance to the FIRST PARTY within Thirty (30) days from the completion of their task as mentioned above;

Section 7. **Amendment.** Any modification or amendment of the terms, conditions, and covenants of this Memorandum of Agreement in order to be valid and binding must be mutually agreed upon in writing by the parties.

Section 8. **Effectivity.** This Agreement shall take effect on the date of signing hereof by the parties concerned and shall be terminated upon satisfactory fulfillment of all terms and conditions embodied herein.

**IN WITNESS WHEREOF**, the parties hereto affix their signatures on this instrument in Tuguegarao City, Philippines this \_\_\_\_ day of \_\_\_\_\_ 2024.

**Provincial Government of Cagayan**

**Local Government of**  
\_\_\_\_\_

By:

By:

**MANUEL N. MAMBA**  
Governor

\_\_\_\_\_  
CITY Mayor

Signed in the presence of:

\_\_\_\_\_

\_\_\_\_\_

### ACKNOWLEDGEMENT

Republic of the Philippines )  
Province of Cagayan )  
Tuguegarao City )

**BEFORE ME**, a Notary Public for and in the Province of Cagayan, Philippines, personally appeared this \_\_\_\_ day of \_\_\_\_\_, 2024 the following with their respective competent proof of identity written below, known to me to be the same persons who executed the foregoing instrument which is a Memorandum of Agreement and they acknowledged to me that the same is their own free and voluntary act and deed as well as that of the entities/institutions they represent:



NAME

ID No.

Date/Place Issued

MANUEL N. MAMBA

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

The foregoing instrument consists of three (3) pages including this page on which this Acknowledgement is written, and each and every page of which has been signed by the foresaid parties, their witnesses, and sealed with my notarial seal.

WITNESS MY HAND AND SEAL this \_\_\_\_\_ day of \_\_\_\_\_, 2024 at Tuguegarao City, Cagayan, Philippines.

Notary Public

Doc No. \_\_\_\_\_

Page No. \_\_\_\_\_

Book No. \_\_\_\_\_

Series of 2024.