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BAGONG PILIPINAS



Republic of the Philippines
Province of Cagayan
CITY OF TUGUEGARAO

OFFICE OF THE SECRETARY TO THE SANGGUNIAN



SP SECRETARIAT

June 14, 2024

DR. ROSALINDA P. CALLANG
Secretary to the Sanggunian
Sangguniang Panlalawigan, Province of Cagayan
Capitol Hills, Tuguegarao City



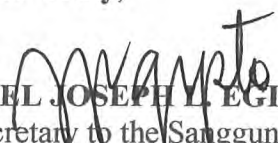
Madam:

Pursuant to Section 55 of the Local Government Code, we are now submitting for review and action the attached legislative measure enacted by the Sangguniang Panlungsod of Tuguegarao City during its 95th Regular Session on June 11, 2024, to wit:

- 1.) **CITY ORDINANCE NO. 17-09-2025** - AN ORDINANCE EXTENDING THE GRANTING OF TAX RELIEF ON THE ACCRUED PENALTIES / SURCHARGES ON TRANSFER TAX ON REAL PROPERTY IN TUGUEGARAO CITY SUBJECT TO ESTATE SETTLEMENT

Thank you.

Your Truly,


JOEL JOSEPH U. EGIPTO
Secretary to the Sanggunian





Republic of the Philippines
 PROVINCE OF CAGAYAN
 Tuguegarao City
NINTH CITY COUNCIL



EXCERPTS FROM THE MINUTES OF THE 95th SESSION OF THE NINTH CITY COUNCIL OF
 TUGUEGARAO CITY, CAGAYAN HELD ON JUNE 11, 2024,
 (TUESDAY), 09:00 A.M., AT THE SANGGUNIANG PANLUNGSOD SESSION HALL

PRESENT:

Hon. Jude T. Bayona	Sangguniang Panlungsod Member, Temporary Presiding Officer
Hon. Mark Angelo B. Dayag	Sangguniang Panlungsod Member
Hon. Maria Rosario B. Soriano	Sangguniang Panlungsod Member (via Teleconferencing)
Hon. Ronaldo S. Ortiz	Sangguniang Panlungsod Member
Hon. Mary Marjorie P. Martin-Chan	-do-
Hon. Imogen Claire M. Callangan	Sangguniang Panlungsod Member (via Teleconferencing)
Hon. Gilbert S. Labang	-do-
Hon. Karina S. Gauani-Viernes	Sangguniang Panlungsod Member
Hon. Arnel T. Arugay	-do-
Hon. Grace B. Arago	-do-
Hon. Tirso V. Mangada	-do-
Hon. Marc Aldous C. Baccay	Sangguniang Panlungsod Member (via Teleconferencing)
Hon. Restituto C. Ramirez	Ex Officio Member
Hon. Cerene Pearl T. Quilang	-do-

ABSENT:

Hon. Bienvenido C. De Guzman II City Vice Mayor, Presiding Officer

CITY ORDINANCE NO. 17-09-2024

**AN ORDINANCE EXTENDING THE GRANTING OF TAX RELIEF ON THE ACCRUED
 PENALTIES/SURCHARGES ON TRANSFER TAX ON REAL PROPERTY IN
 TUGUEGARAO CITY SUBJECT TO ESTATE SETTLEMENT**

Sponsors:

- Hon. Jude T. Bayona
- Hon. Maria Rosario B. Soriano
- Hon. Arnel T. Arugay
- Hon. Imogen Claire M. Callangan
- Hon. Marc Aldous C. Baccay
- Hon. Mark Angelo B. Dayag
- Hon. Ronaldo S. Ortiz
- Hon. Mary Marjorie P. Martin-Chan
- Hon. Gilbert S. Labang
- Hon. Karina S. Gauani-Viernes
- Hon. Grace B. Arago
- Hon. Tirso V. Mangada
- Hon. Restituto C. Ramirez
- Hon. Cerene Pearl T. Quilang



WHEREAS, Section 19 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, states that “local government units are authorized to exercise powers necessary, appropriate or incidental for their efficient and effective governance and those which are essential to the promotion of general welfare;”

WHEREAS, Hon. Maila Rosario S. Ting-Que indorsed to the Ninth City Council the letter of the City Treasurer, Mr. Buenaventura F. Lagundi, regarding BLGF Regional Memorandum Circular No. 2024-05-016 and DOF Department Circular No. 002-2024;

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WHEREAS, the Eighth City Council approved Ordinance No. 38-08-2022 titled “*An Ordinance Granting Tax Relief on the Accrued Penalties/Surcharges on Transfer Tax on Real Property subject to Estate Settlement in Tuguegarao City*” during its 134th Regular Session held on April 19, 2022;

WHEREAS, Republic Act No. 11956, otherwise known as “*An Act Further Amending Republic Act No. 11213, Otherwise Known as the “Tax Amnesty Act,”*” as amended by Republic Act No. 11569, by *Extending the Period of Availment of the Estate Tax Amnesty until June 14, 2025, and for Other Purposes*” was enacted;

WHEREAS, the Department of Finance issued DOF Memorandum Circular No. 002-2024 which provides for the Supplemental Guidelines on the Grant of Relief on Surcharges and Interests on Local Tax on Transfer of Real Property Ownership in Support of the Extension on the Estate Tax Amnesty Program;

WHEREAS, the Bureau of Local Government Finance issued on May 13, 2024 BLGF Regional Memorandum Circular No. 2024-05-016 titled “*DOF Policy Issuance on Local Finance Matters issued within the last three (3) years.*”

NOW, THEREFORE, be it **ORDAINED**, as it is hereby **ORDAINED**, by the Ninth City Council in Tuguegarao City, in session duly assembled, to enact:

SECTION 1. TITLE. This Ordinance shall be referred to as “*An Ordinance Extending the Granting of Tax Relief on the Accrued Penalties/Surcharges on Transfer Tax on Real Property in Tuguegarao City Subject to Estate Settlement.*”

SECTION 2. SUBJECT OF CONDONATION. This Ordinance shall provide tax relief (tax amnesty) for accrued penalties/surcharges on transfer tax on real property in Tuguegarao City subject to estate settlement in Tuguegarao City.

SECTION 3. GRANT OF RELIEF. The grant of relief on surcharges and interests on local tax on real property by the City Government relative to the Estate Tax Amnesty Act shall be governed by the following:

1. The grant of relief shall be authorized under duly enacted ordinance upon the effectivity of this Circular;
2. The executor or the administrator of the estate, or if there is no executor or administrator appointed, the legal heirs, transferees or beneficiaries, may avail of relief on surcharges and interests on local transfer taxes on estates of decedent/s who died on or before May 31, 2022 from June 15, 2023 until June 14, 2025; and,
3. The grant of relief shall cover transfers of real property ownership by succession only.

SECTION 4. Tax Base of Assessments for Local Tax on Transfer of Real Property. The City Treasurer shall assess the tax on the transfer of real property through succession upon the prevailing schedule of market value of the subject property at the time of the decedent/s death.

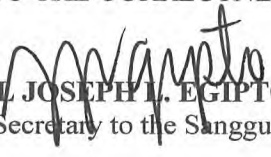
SECTION 5. Separability Clause. If any part or provision of this ordinance shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall remain in full force and effect.

SECTION 6. Repealing Clause. City Ordinances and administrative regulations or part/s thereof which are inconsistent with any provisions of this ordinance are hereby repealed, amended or modified accordingly.

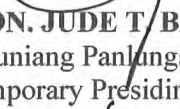
SECTION 7. Effectivity Clause. This Ordinance shall immediately take effect upon its approval.

X-X-X


I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING:


JOEL JOSEPH I. EGIPTO, Ph.D.
Secretary to the Sanggunian

ATTESTED:


HON. JUDE T. BAYONA
Sangguniang Panlungsod Member
Temporary Presiding Officer
Date: June 13, 2024

APPROVED:


HON. MAILA ROSARIO S. TING-QUE
City Mayor
Date: JUN 13 2024

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