



Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
South Wing, Provincial Capitol Building
South Capitol Road, Bacolod City, Negros Occidental 6100
Tel. Nos. 435-7698 * 447-5657 * 707-8075

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SANGGUNIANG PANLALAWIGAN OF THE PROVINCE OF NEGROS
OCCIDENTAL HELD IN THE CITY OF BACOLOD ON THE 10TH DAY OF
SEPTEMBER 2024**

PRESENT:

Hon. Valentino Miguel J. Alonso	Temporary Presiding Officer
Hon. Araceli T. Somosa	Member – 1 st District
Hon. Rommel T. Debulgado	Member - 1 st District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 nd District
Hon. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Anthony Dennis J. Occeño	Member - 5 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Richard Julius L. Sablan	Member - ABC
Hon. Mayvelyn L. Madrid	Member – SK Rep.

ON OFFICIAL BUSINESS:

Hon. Jeffrey P. Ferrer	Vice Governor/ Presiding Officer
Hon. Samson C. Mirhan	Member - 2 nd District
Hon. Manuel Frederick O. Ko	Member - 3 rd District
Hon. Jose Benito A. Alonso	Member – 4 th District
Hon. Andrew Martin Y. Torres	Member - 4 th District
Hon. Julius Martin D. Asistio	Member – PCL Rep.

ORDINANCE NO. 017
Series of 2024

“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 PROVINCIAL GOVERNMENT OF NEGROS OCCIDENTAL”

WHEREAS, Section 468 (2)(ii) of the Local Government Code of 1991 provides, among others, the powers, duties and functions of the Sangguniang Panlalawigan to enact ordinances granting tax exemptions, incentives, or relief, in view of Section 192 of the same Code, under such terms and conditions as they may deem necessary;

WHEREAS, this measure aims to alleviate financial burdens on the constituents while encouraging compliance with tax regulations;

NOW, THEREFORE, the Sangguniang Panlalawigan of Negros Occidental hereby enacts the following provisions, in a duly assembled session, exercising the powers vested in it by law:

BE IT ENACTED by the Sangguniang Panlalawigan of Negros Occidental in a Regular Session duly assembled that:

SECTION 1. TITLE. This ordinance shall be known as “AN ORDINANCE ADOPTING SECTION 30, ARTICLE V OF THE REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT (RPVARA).”



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SECTION 2. RATIONALE. This ordinance is enacted in compliance specifically with Section 30, Article V of Republic Act No. 12001 authorizing the grant of Tax Amnesty on Real Property Taxes and Special Levies on Real Property within the territorial jurisdiction of the Province of Negros Occidental for a period of two (2) years after the effectivity of the subject Act by easing the process for taxpayers towards full availment of real property tax amnesty thereby improving real property tax collection efficiency.

SECTION 3. TRANSITORY PROVISIONS. RPVARA stipulates that the granting of the real property tax amnesty shall cover penalties, surcharges, and interest from all unpaid real property taxes, including Special Education Fund, idle land tax, and other special levy taxes, prior to the effectivity of this national issuance.

SECTION 4. GRANT OF RELIEF. This relief shall be availed by the delinquent property owner with the option of a one-time payment or installment payment of the delinquent real property taxes within two (2) years from its effectivity or until June 12, 2026.

This real property tax amnesty, however, 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 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.

SECTION 5. REPEALING CLAUSE. All Ordinances, rules and regulations, or parts thereof, that are in conflict with or inconsistent to the provisions of this Ordinance, are hereby repealed or amended accordingly.

SECTION 6. SEPARABILITY CLAUSE. If for any reason, any section or provision of this Ordinance is held to be unconstitutional or invalid by a competent authority, such judgment or action shall not affect or impair the other sections or provisions hereof.

SECTION 7. EFFECTIVITY. This Ordinance shall take effect in full and immediately upon its approval.

ADOPTED UNANIMOUSLY. September 10, 2024.

CERTIFIED CORRECT:

HON. VALENTINO MIGUEL J. ALONSO
Temporary Presiding Officer



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ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary





APPROVED:


HON. EUGENIO JOSE V. LACSON
Governor
Date: DEC 27 2024