



Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
Old Capitol Building, Bacolod City
Tel. No. 707-8075 (Admin) * 435-7698 (Board Member) * 709-0121 (Legislative Division)
OFFICE OF THE SANGGUNIANG PANLALAWIGAN

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 3RD DAY OF JUNE 2025

PRESENT:

Hon. Jeffrey P. Ferrer	Vice-Governor/Presiding Officer
Hon. Rommel T. Debulgado	Member - 1 st District
Hon. Araceli T. Somosa	Member - 1 st District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 nd District
Hon. Samson C. Mirhan	Member - 2 nd District
Hon. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Manuel Frederick O. Ko	Member - 3 rd District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Valentino Miguel J. Alonso	Member - 6 th District
Hon. Julius Martin D. Asistio	Member - PCL Rep.

ON OFFICIAL BUSINESS:

Hon. Andrew Martin Y. Torres	Member - 4 th District
Hon. Anthony Dennis J. Occeño	Member - 5 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Mayvelyn L. Madrid	Member - SK Rep.

ABSENT:

Hon. Jose Benito A. Alonso (On-Leave)	Member - 4 th District
Hon. Richard Julius L. Sablan (On-Leave)	Member - ABC Rep.

RESOLUTION NO. 0606
Series of 2025

RESOLUTION APPROVING CITY ORDINANCE NO. 25-397 OF THE CITY OF ESCALANTE, NEGROS OCCIDENTAL, GRANTING RELIEF ON THE PAYMENT OF SURCHARGES AND INTERESTS ON LOCAL TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP TO ALIGN WITH THE IMPLEMENTATION OF THE EXTENSION OF THE ESTATE TAX AMNESTY PROGRAM UNDER REPUBLIC ACT NO. 11569, DEPARTMENT OF FINANCE CIRCULAR NO. 001-2022, AND DEPARTMENT OF FINANCE CIRCULAR NO. 002-2024

WHEREAS, City Ordinance No. 25-397 of the City of Escalante, Negros Occidental entitled: “*AN ORDINANCE GRANTING RELIEF ON THE PAYMENT OF SURCHARGES AND INTERESTS ON LOCAL TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP TO ALIGN WITH THE IMPLEMENTATION OF THE EXTENSION OF THE ESTATE TAX AMNESTY PROGRAM UNDER REPUBLIC ACT NO. 11569, DEPARTMENT OF FINANCE CIRCULAR NO. 001-2022, AND DEPARTMENT OF FINANCE CIRCULAR NO. 002-2024*” was submitted for review by the City of Escalante to the Sangguniang Panlalawigan of Negros Occidental;

WHEREAS, Chapter III of the Local Government Code vests the power to enact ordinances in local legislative bodies, specifically, Section 48 which provides:

“Section 48. Local Legislative Power – Local legislative power shall be exercised by the sangguniang panlalawigan for the province, the sangguniang panlungsod for the city, the sangguniang bayan for the municipality, and the sangguniang barangay for the barangay.”



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WHEREAS, the Sangguniang Panlungsod of Escalante is acting well within the legislative authority to enact ordinances on matters of local governance, including local taxation and administrative relief, provided such actions remain consistent with national law;

WHEREAS, Title I of Book II of the Local Government Code governs the exercise by local government units of their taxing and other revenue-raising powers. Specifically, Section 129 provides for the power to create sources of revenue;

Section 129. Power to Create Sources of Revenue. - Each local government unit shall exercise the power to create its own sources of revenue and to levy taxes, fees and charges subject to the provisions herein consistent with the basic policy of local autonomy. Such taxes, fees and charges shall accrue exclusively to the local government units."

WHEREAS, City Ordinance No. 25-397 of the City of Escalante falls within the scope of the city government's local legislative and taxing authority as provided under the Local Government Code of 1991.

NOW THEREFORE, on motion of Hon. Rommel T. Debulgado, unanimously seconded by all the members present,

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve City Ordinance No. 25-397 of the City of Escalante, granting relief on the payment of surcharges and interests on local tax on transfer of real property ownership to align with the implementation of the extension of the Estate Tax Amnesty Program under Republic Act No. 11569, Department of Finance Circular No. 001-2022, and Department of Finance Circular No. 002-2024.

ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:


HON. VALENTINO MIGUEL J. ALONSO
Temporary Presiding Officer

ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary

NOTE: The Presiding Officer, Hon. Jeffrey P. Ferrer relinquished the chair to the Temporary Presiding Officer, Hon. Valentino Miguel J. Alonso.