



Republic of the Philippines
BATANGAS CITY

Office of the Sangguniang Panlungsod

Tel. No. 723-2175

ORDINANCE NO. 3 S. 2017

AN ACT ALLOWING THE REPURCHASE AND/OR REDEMPTION OF PROPERTIES
LEVIED OR SOLD IN PUBLIC AUCTION UPON PAYMENT OF REAL PROPERTY
TAX IN ARREARS, PENALTIES AND COST OF SALE AND ADDITIONAL
PENALTY OF FIFTEEN PER CENTUM (15%) UPON THE WHOLE

SPONSOR : COUN. ALYSSA RENEE A. CRUZ

WHEREAS, the City Treasurer has issued thousands of Warrants of Levy to taxpayers for failure to pay their real property taxes and sold of auction. Many are not even aware that their properties have been levied, sold and purchased by the City Treasurer for the City Government.

WHEREAS, there are numerous real property owners whose properties have been levied and/or auctioned by the City Treasurer that are pleading to be able to repurchase or redeem their properties because of the higher cost of repurchase or redemption brought about by the imposition of additional burden on taxpayers such as interest, penalties, cost of sale and mark-up price, that is, basing the price on the actual fair market value or zonal valuation of the BIR.

WHEREAS, the people of Batangas City and those from other places are suffering from the effects of adverse economic conditions brought about by the rising cost of oil and prime commodities and by man-made and natural calamities. To deprive our people of the ownership and enjoyment of their properties, inspite of their desire to pay their tax delinquencies, due to the imposition of additional burdens is indeed undeserving to a reasonable man. The most priceless possession of a Batangueño is his piece of land and his place of residence and due consideration to their plight is indeed an act of magnanimity.

WHEREAS, this Ordinance finds support and legal basis on the following:

- a) Section 16. General Welfare Clause-LGC
- b) Section 263. Purchase of Property by Local Government Units for want of Bidder
- c) Section 264. Resale of Real Estates taken for Taxes, Fees or Charges
- d) R.A. 5495 (Batangas City Charter)
 - d.1 - Section 61. Conveyance to City
 - d.2 - Section 62. Repurchase by Owner After Absolute Forfeiture



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Continuation of Ordinance No. 3 S. 2017

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SECTION 62 of R.A. 5495 (Batangas City Charter) read as follows:

Section 62. - Repurchase by owner after absolute forfeiture. - After the title of the property shall have become absolutely vested in the Government of Batangas City in the manner above provided, and at any time before a sale or contract of sale shall have been made by the City Treasurer to a third party in the manner provided for by law, the original owner or his legal representative shall have a further right to repurchase the property in question by paying therefor the full amount due for taxes, penalties and costs, together with an additional penalty of fifteen per centum upon the whole, and if the City Mayor has made a contract for the lease of the property the repurchase may be made subject to such contract.

NOW THEREFORE, by virtue of the powers vested in the Sangguniang Panlungsod, said body in session assembled, ordains and decrees:

SECTION 1. SHORT TITLE. This Ordinance shall be known as "An Ordinance Allowing Delinquent Real Property Owners to Repurchase and/or Redeem their Properties which have been Levied and/or Sold at Public Auction".

SECTION 2. DECLARATION OF POLICY. (A) It is hereby declared that the policy of the City Government is to promote the welfare of its inhabitants and to grant some sort of relief in cases of calamities and adverse economic conditions. (B) It is also the policy of the City Government to encourage the taxpayers to settle their tax delinquencies to raise funds for public expenditures.

SECTION 3. COVERAGE: This Ordinance shall cover and be applicable to:

- 1) All real properties which were issued warrants of levy or auctioned for non-payment of real property taxes and which the City Treasurer purchased in behalf of the City Government for lack of bidder or that there is no sufficient bid.



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- 2) All real properties which although levied and purchased by the City Treasurer in behalf of the City Government, the declaration of forfeiture has not been registered with the Office of the Register of Deeds of Batangas City.
- 3) All real properties purchased by the City Treasurer in behalf of the City Government, which sale or declaration of forfeiture have been registered with the Office of the Register of Deeds of Batangas City but which no sale or contract of sale have been made by the City Treasurer to a third party in the manner and conditions required by law.

**SECTION 4. RIGHTS AND PRIVILEGES GRANTED TO DELINQUENT
TAXPAYERS OF REAL PROPERTIES**

- 4.1. All real property owners whose property have been levied through the issuance of a warrant may stay the auction of the property upon payment of the amount of delinquent tax, interest and cost of levy at any time before the date fixed for the sale.
- 4.2. All real property owners whose property have been levied and purchased in a public auction by the City Treasurer for the City but which declaration of forfeiture have not yet been registered with the Register of Deeds is given one (1) year from date of registration of declaration of forfeiture to redeem or repurchase the property sold by paying the delinquent tax, penalties and cost of sale and additional penalty of 15% upon the whole pursuant to Section 62 of R.A. 5490.
- 4.3. All real property taxpayers whose property was levied and purchased by the City Treasurer for want of bidder or if the bid is for an amount insufficient to pay the real property tax, interest and cost of sale, shall be allowed to redeem or repurchase the property by paying only the delinquent tax, penalties, cost of the sale and additional penalty of 15% upon the whole pursuant



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to Section 62 of R.A. 5495 even after the declaration of forfeiture has become absolute provided that no sale or contract of sale has been made by the City Treasurer to a third person in the manner and conditions required by law, provided, however, that the redemptioner or purchaser is the owner or legal representative of the owner of the property.

SECTION 5. PERIOD FOR THE AVAILMENT OF RIGHTS AND PRIVILEGES. The availment of the rights and privileges mentioned shall be effective upon approval of the Ordinance by the Honorable City Mayor.

SECTION 6. RULES OF INTERPRETATION. In the interpretation of the provisions of this Ordinance, in case of doubt, the provisions of this ordinance shall be construed liberally in favour of the taxpayer.

SECTION 7. RETROACTIVITY. This Ordinance shall operate to cover all properties levied or purchased by the City Treasurer for the City which have not been sold to a third party.

SECTION 8. RULES AND REGULATIONS. The City Mayor may promulgate and issue appropriate rules and regulations for the efficient and effective implementation of any provisions of this Ordinance. The non-issuance of the rules and regulations shall not in any manner forestall the effectivity and implementation of this Ordinance.

SECTION 9. REPEALING CLAUSE. All City Ordinances, Executive Orders, Circulars or Resolutions inconsistent herewith are hereby repealed and/or modified accordingly.

SECTION 10. SEPARABILITY CLAUSE. If for any reason any part of this Ordinance shall be held unconstitutional or invalid, other parts hereof which are not affected thereby shall continue to be in full force and effect.

SECTION 11. EFFECTIVITY. This Ordinance shall take effect upon approval of the City Mayor.



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PENALTY OF FIFTEEN PER CENTUM (15%) UPON THE WHOLE

ENACTED by the Sangguniang Panlungsod of Batangas City this
2nd day of May, 2017.

ATTY. OLIVA D. TELEGATOS
Secretary
Sangguniang Panlungsod

ATTESTED:

EMILIO FRANCISCO A. BERBERABE, JR.
Presiding Officer

APPROVED:

BEVERLEY ROSE A. DIMACUJA
City Mayor

Date Approved: MAY 15, 2017

REPUBLIC OF THE PHILIPPINES
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OFFICE OF THE SANGGUNIANG PANLUNGSOD

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION HELD BY THE
MEMBERS OF THE SANGGUNIANG PANLUNGSOD OF BATANGAS CITY
ON MAY 2, 2017 AT THE SANGGUNIANG SESSION HALL

PRESENT:

Hon. Emilio Francisco A. Berberabe Jr.,	Presiding Officer
Hon. Aileen Grace A. Montalbo,	Councilor
Hon. Glenn M. Aldover,	“
Hon. Sergie Rex M. Atienza,	“
Hon. Alyssa Renee A. Cruz,	“
Hon. Oliver Z. Macatangay,	“
Hon. Armando C. Lazarte,	“
Hon. Karlos Emmanjuel A. Buted,	“
Hon. Julian B. Villena,	“
Hon. Gerardo A. dela Roca,	“
Hon. Nestor E. Dimacuha,	“
Hon. Angelito “Dondon” A. Dimacuha,	(ABC-Rep.)
Hon. Hamilton G. Blanco,	Councilor
Hon. Nelson J. Chavez,	“

“On motion of Councilor Cruz seconded by Councilor Villena, the following Resolution was Adopted:

RESOLUTION NO. 118 S. 2017

APPROVING ON SECOND AND FINAL READING THE ACT ALLOWING THE REPURCHASE AND/OR REDEMPTION OF PROPERTIES LEVIED OR SOLD IN PUBLIC AUCTION UPON PAYMENT OF REAL PROPERTY TAX IN ARREARS, PENALTIES AND COST OF SALE AND ADDITIONAL PENALTY OF FIFTEEN PER CENTUM (15%) UPON THE WHOLE

RESOLVED, to approve on Second and Final Reading the ordinance entitled: “An Act Allowing The Repurchase And/Or Redemption Of Properties Levied Or Sold In Public Auction Upon Payment Of Real Property Tax In Arrears, Penalties And Cost Of Sale And Additional Penalty Of Fifteen Per Centum (15%) Upon The Whole”.

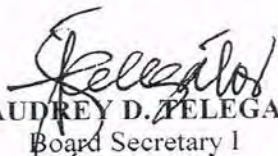
UNANIMOUSLY APPROVED.”

SPONSOR : COMMITTEE ON LAWS, RULES AND REGULATIONS AND
COMMITTEE ON BARANGAY AFFAIRS

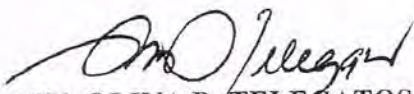
Continuation of Resolution No. 118 S. 2017

APPROVING ON SECOND AND FINAL READING THE ACT ALLOWING THE REPURCHASE AND/OR REDEMPTION OF PROPERTIES LEVIED OR SOLD IN PUBLIC AUCTION UPON PAYMENT OF REAL PROPERTY TAX IN ARREARS, PENALTIES AND COST OF SALE AND ADDITIONAL PENALTY OF FIFTEEN PER CENTUM (15%) UPON THE WHOLE

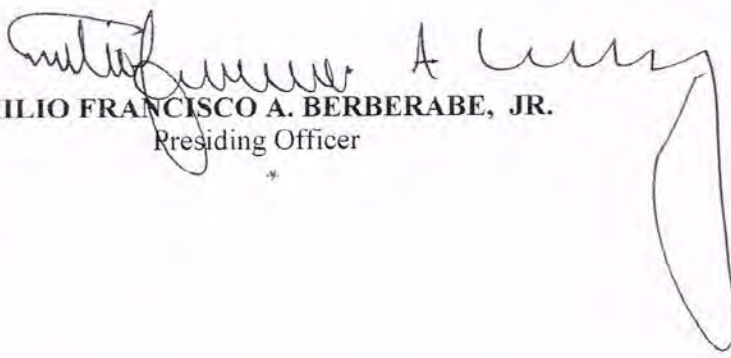
I hereby certify that the foregoing Resolution No. 118 S. 2017 was approved by the Sangguniang Panlungsod of Batangas City during its Regular Session held on May 2, 2017.


IVY AUDREY D. TELEGATOS
Board Secretary I
Sangguniang Panlungsod

NOTED:


ATTY. OLIVA D. TELEGATOS
Secretary
Sangguniang Panlungsod

ATTESTED:


EMILIO FRANCISCO A. BERBERABE, JR.
Presiding Officer

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COMMITTEE REPORT

SUBMITTED BY : THE COMMITTEE ON LAWS, RULES AND REGULATIONS

SUBJECT : Propose Ordinance entitled "An Act Allowing the Repurchase and/or Redemption of Properties Levied or Sold in Public Auction Upon Payment of All Real Property Tax in Arrears, Penalties and Cost of Sale and Additional Penalty of Fifteen Per Centum (15%)"

COMMENTS:

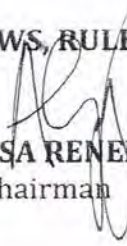
A hearing was conducted on April 5, 2017 by the Committee attended by its members and with the presence of other members of the Sangguniang Panlungsod. Also present were Atty. Teodulfo A. Deguito from the City Legal Office, Ms. Nila Petronila R. Olivario from the City Treasurer Office, Ms. Elizabeth Q. Delos Reyes from the City Budget Office and Engr. Januario B. Godoy from the City Planning and Development Office.

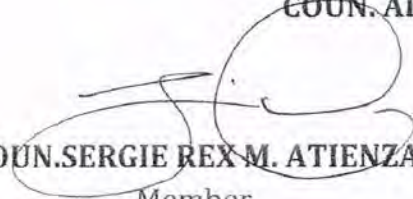
Finding no legal impediment with the subject, and finding that the proposed ordinance is in consonance with law, the committee recommends:

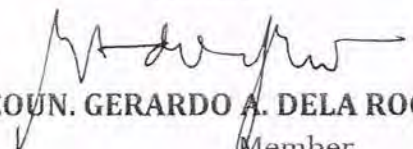
1. The adoption of this Committee Report
2. To schedule the Proposed Ordinance in its second reading on the next regular session

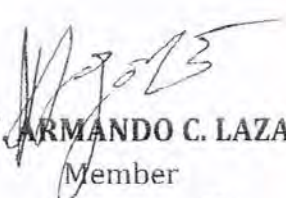
Respectfully submitted, April 18, 2017.

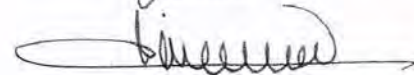
THE COMMITTEE ON LAWS, RULES AND REGULATIONS


COUN. ALYSSA RENEE A. CRUZ
Chairman


COUN. SERGIE REX M. ATIENZA
Member


COUN. GERARDO A. DELA ROCA
Member


COUN. ARMANDO C. LAZARTE
Member


COUN. JULIAN B. VILLENA
Member