ORDINANCE NO. 22-007 S. 2025

AN ORDINANCE GRANTING THE TAX AMNESTY ON PENALTIES, SURCHARGES, AND INTERESTS INCURRED FROM UNPAID REAL PROPERTY TAXES DUE TO THE CITY GOVERNMET OF BATANGAS FOR THE PERIOD OF 01 JULY 2024 TO DECEMBER 2025 WITHOUT PENALTIES, SURCHARGES AND INTEREST

AUTHOR	:	**SP MEMBER ISIDRA "CHED" M. ATIENZA**
CO-AUTHORS	:	**SP MEMBER HAMILTON G. BLANCO**
		SP MEMBER KARLOS EMMANJUEL A. BUTED
		SP MEMBER ANDREA LOISE F. MACARAIG
		SP MEMBER NESTOR E. DIMACUHA
		SP MEMBER OLIVER Z. MACATANGAY
		SP MEMBER ARMANDO C. LAZARTE
		SP MEMBER JNELSON CHAVEZ
		SP MEMBER JOSE JONASH LUIS F. TOLENTINO
		SP MEMBER ZESTER CARLO M. HERNANDEZ
		SP MEMBER LORENZO A. GAMBOA, JR.
		SP MEMBER MICHAEL C. VILLENA
		SP MEMBER MACARIO L. MACALALAD
		SP MEMBER MARCUS MANUEL D. CASTILLO

First Reading :	February 3, 2025 - Resolution No. 22-059 S. 2025
Concerned Committees:	Joint Committee on Ways and Means and Laws, Rules and Regulations
Committee Hearing:	February 10, 2025 @ 3:30 in the afternoon
Committee Report:	February 17, 2025 – Resolution No. 22 – 077 S. 2025
Second Reading:	
Final Reading:	February 24, 2025 – Resolution No. 22 – 099 S. 2025
Ordinance No.	Ordinance No. 22-007 S. 2025
Date Enacted:	February 24, 2025
Date Approved :	March 03, 2025
Date Submitted to Sangguniang Panlalawigan	March 5, 2025
Date Posted	March 5, 2025
Date Published	with Publication _____

JAYVEE V. BABIERRA
LOCAL LEGISLATIVE STAFF
DATE: 3-17-25
TIME: 4:20 PM

Republic of the Philippines
BATANGAS CITY

Office of the Sangguniang Panlungsod

Tel. No. 722-0304

BAGONG PILIPINAS

ORDINANCE NO. 22-007 S. 2025

AN ORDINANCE GRANTING THE TAX AMNESTY ON PENALTIES, SURCHARGES, AND INTERESTS INCURRED FROM UNPAID REAL PROPERTY TAXES DUE TO THE CITY GOVERNMENT OF BATANGAS FOR THE PERIOD OF 01 JULY 2024 TO 31 DECEMBER 2025 WITHOUT PENALTIES, SURCHARGES AND INTEREST

AUTHOR	:	**SP MEMBER ISIDRA "CHED" M. ATIENZA**
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WHEREAS, pursuant to Section 5, Article XI, of the 1987 Philippine Constitution, every local government unit shall have the power to create its own sources of revenue and levy taxes, subject to such limitations as may be provided by law;

WHEREAS, Section 192 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that "Local Government Units may, through ordinances duly approved, grant tax exemptions, incentives or relief under such terms and conditions, as they may deem necessary";

WHEREAS, on 13 June 2024, Republic Act No. 12001 was passed into law, wherein Section 30 thereof provides that "There is hereby granted a real property tax amnesty which shall cover penalties, surcharges, and interests from all paid real property taxes, including Special Education Fund, idle land tax, and other special levy taxes, before the effectivity of this Act: *Provided,* That the real property tax amnesty hereby authorized and granted can only be availed within a period of two (2) years after the effectivity of this Act;

WHEREAS, the City Government of Batangas deems it best to augment the said law by extending the period covered by the grant of amnesty to further alleviate the financial burden on property owners and encourage the settlement of outstanding tax obligations.

NOW THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED, by the Sangguniang Panlungsod of Batangas City, in Regular Session assembled that:

SECTION 1. SHORT TITLE. - This Ordinance shall be known and cited as **"REAL PROPERTY TAX AMNESTY ORDINANCE OF BATANGAS CITY FOR THE PERIOD OF 01 JULY 2024 TO 31 DECEMBER 2025".**

HON. NELSON J. CHAVEZ
HON. ARMANDO C. LAZARTE
HON. OLIVER Z. MACATANGAY
HON. NESTOR E. DIMACUHA
HON. ANDREA LOISE F. MACARAIG
HON. KARLOS EMMANJUEL A. BUTED
HON. HAMILTON G. BLANCO
HON. ANNESA RENEE A. CRUZ
HON. MARCUS MANUEL D. CASTILLO
HON. MACARIO L. MACALALAD
HON. MICHAEL C. VILLENA
HON. LORENZO A. GAMBOA JR.
HON. ISIDRA M. ATIENZA
HON. ZESTER CARLO M. HERNANDEZ
HON. JOSE JONASH LUIS F. TOLENTINO

Continuation of Ordinance No. 22-007 S. 2025

AN ORDINANCE GRANTING THE TAX AMNESTY ON PENALTIES, SURCHARGES, AND INTERESTS INCURRED FROM UNPAID REAL PROPERTY TAXES DUE TO THE CITY GOVERNMENT OF BATANGAS FOR THE PERIOD OF 01 JULY 2024 TO 31 DECEMBER 2025 WITHOUT PENALTIES, SURCHARGES AND INTEREST

SECTION 2. DEFINITION OF TERMS. - The following terms are hereby defined as used in this Ordinance:

A. **Real Property Tax.** It shall include all taxes levied against real properties (land, buildings, and machineries) and which have been duly assessed as such by the City Assessor and taxed accordingly, including all special levies imposed therein;

B. **Delinquent Taxpayer.** It shall pertain to all real property taxpayers, whether natural or judicial who as of the implementation of this Ordinance, still have unpaid taxes, with penalties, interest and surcharges due to the City Government of Batangas;

C. **Unpaid Taxes.** It shall pertain to the principal tax due without the accumulated interest on the date of payment;

D. **Tax Relief.** It shall pertain to the condonation, cancellation and/or waiver of penalties, interest and surcharges on delinquent real property taxes in Batangas City subject to certain conditions;

E. **Tax Amnesty.** It shall pertain to a limited-time offer by the government to a specified group of taxpayers to pay a defined amount, in exchange for forgiveness of a tax liability (including interest and penalties), relating to a previous tax period (s), as well as freedom from legal prosecution.

SECTION 3. COVERAGE. - This Ordinance shall cover penalties, surcharges, and interests incurred or maybe incurred from all unpaid real property taxes due to the City Government of Batangas from 01 July 2024 to 31 December 2025.

SECTION 4. NON-COVERAGE. - This Ordinance shall NOT apply to the following:

(a) Delinquent real properties which have been disposed of at public auction to satisfy the real property tax delinquencies;
(b) Real properties with tax 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. MODE OF PAYMENT. - Any delinquent property owner may avail of this relief through a (1) one-time; or (2) installment payment schedule.

HON. NELSON J. CHAVEZ
HON. ARMANDO C. LAZARTE
HON. OLIVER Z. MACATANGAY
HON. HECTOR E. DIMACUHA
HON. ANDREA LOISE F. MADARAIG
HON. CARLOS EMMANUEL A. BUTED
HON. HAMILTON G. BLANCO
HON. ALYSSA RENEE A. CRUZ
HON. MARCUS MANUEL D. CASTILLO
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HON. JOSE JONASH LOUIS F. TOLENTINO

Continuation of Ordinance No. 22-007 S. 2025

AN ORDINANCE GRANTING THE TAX AMNESTY ON PENALTIES, SURCHARGES, AND INTERESTS INCURRED FROM UNPAID REAL PROPERTY TAXES DUE TO THE CITY GOVERNMENT OF BATANGAS FOR THE PERIOD OF 01 JULY 2024 TO 31 DECEMBER 2025 WITHOUT PENALTIES, SURCHARGES AND INTEREST

SECTION 6. APPLICATION OF REAL PROPERTY TAX AMNESTY. - The delinquent property owner who wishes to avail of the Real Property Tax Amnesty, shall, until 31 December 2025, file manually, with the Office of the City Treasurer, a sworn real property tax amnesty form, together with documentary requirements, as may be prescribed in the Implementing Rules and Regulations of this Ordinance. The payments of the one-time amnesty tax shall be made at the time of the application, or the installment payment scheme should be agreed on at the time of application for a period not longer than one (1) year from the date of application for real property tax amnesty.

SECTION 7. SEPARABILITY CLAUSE. - If for any reason, a part of this Ordinance is declared illegal or invalid other parts or provisions hereof which are not affected thereby shall remain valid in full force and effect.

SECTION 8. REPEALING CLAUSE. - All previous Ordinances and rules/regulations which are inconsistent with the provisions of this Ordinance are hereby deemed, modified or repealed accordingly.

SECTION 9. EFFECTIVITY CLAUSE. - This Ordinance shall take effect immediately upon approval.

ENACTED by the Sangguniang Panlungsod this 24th day of February, 2025.

ATTY. OLIVA D. TELEGATOS
Secretary

ATTESTED:

ATTY. ALYSSA RENEE A. CRUZ
Presiding Officer

APPROVED:

BEVERLEY ROSE A. DIMACUHA
City Mayor

Date Approved: MAR 03 2025

HON. NELSON J. CHAVEZ
HON. MARCUS MANUEL D. CASTILLO
HON. ARMANDO C. LAZARTE
HON. MACARIO L. MACALALAD
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HON. JOSE JONASH LUIS F. TOLENTINO

REPUBLIC OF THE PHILIPPINES
BATANGAS CITY

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 FEBRUARY 24, 2025 AT THE SANGGUNIAN SESSION HALL

PRESENT:

Hon. Alyssa Renee A. Cruz,	Presiding Officer
Hon. Hamilton G. Blanco,	Sangguniang Panlungsod Member
Hon. Karlos Emmanjuel A. Buted,	"
Hon. Andrea Loise F. Macaraig,	"
Hon. Nestor E. Dimacuha,	"
Hon. Oliver Z. Macatangay,	"
Hon. Armando C. Lazarte,	"
Hon. Nelson J. Chavez,	"
Hon. Jose Jonash Luis F. Tolentino,	"
Hon. Zester Carlo M. Hernandez,	"
Hon. Isidra "Ched" M. Atienza,	"
Hon. Lorenzo A. Gamboa, Jr.,	"
Hon. Michael C. Villena,	"
Hon. Macario L. Macalalad,	Liga ng mga Barangay President
Hon. Marcus Manuel D. Castillo,	SK Pederasyon President

"On motion of SP Member Atienza seconded by SP Member Dimacuha, the following Resolution was Adopted:

RESOLUTION NO. 22-099 S. 2025

APPROVING ON SECOND AND FINAL READING THE REAL PROPERTY TAX AMNESTY ORDINANCE

RESOLVED, to approve on Second and Final Reading the "Ordinance Granting the Tax Amnesty for the Period of 01 July 2024 to 31 December 2025 for Payment of Real Property Taxes Without Penalties, Surcharges and Interest."

UNANIMOUSLY APPROVED."

I hereby certify that the foregoing Resolution No. 22-099 S. 2025 was approved by the Sangguniang Panlungsod of Batangas City during its Regular Session held on February 24, 2025.

ATTY. OLIVA D. TELEGATOS
Secretary

ATTESTED:

ATTY. ALYSSA RENEE A. CRUZ
Presiding Officer

Republic of the Philippines
Batangas City
Office of the Sangguniang Panlungsod

JOINT COMMITTEES ON WAYS AND MEANS AND, LAWS, RULES AND REGULATIONS

COMMITTEE REPORT

TO	:	THE MEMBERS OF THE SANGGUNIANG PANLUNGSOD
FROM	:	THE JOINT COMMITTEES ON WAYS AND MEANS AND LAWS, RULES AND REGULATIONS
SUBJECT	:	PROPOSED ORDINANCE ENTITLED "AN ORDINANCE REGULATING THE TAX AMNESTY FOR THE PERIOD OF JULY 2024 TO DECEMBER 2025 FOR PAYMENT OF REAL PROPERTY TAXES WITHOUT PENALTIES, SURCHARGES AND INTEREST"
DATE	:	**FEBRUARY 13, 2024**

Background

The proposed ordinance entitled "An Ordinance Regulating the Tax Amnesty for the Period of July 2024 to December 2025 for Payment of Real Property Taxes Without Penalties, Surcharges, and Interest" was referred to the Joint Committees during the Regular Session of the Sangguniang Panlungsod through Resolution No. 22-059, Series of 2025.

Without hesitation, the joint committee convened to conduct a committee hearing on February 10, 2025, at 3:31 PM in the Session Hall of the Sangguniang Panlungsod, Batangas City. The hearing was attended by members of the Joint Committees on Ways and Means and Laws, Rules, and Regulations, other members of the Sangguniang Panlungsod, and representatives from the City Legal Office, City Treasurer's Office, and City Assessor's Office to extensively tackle the merits of the aforementioned subject. A copy of the attendance sheet is attached for reference.

Discussions, Observations and Findings

Ms. Arminda Madayag, OIC City Treasurer, provided an overview of the proposed ordinance. She explained that with the effectivity of Republic Act 12001 (RPVARA) on July 5, 2024, real property tax valuation will increase in accordance with International Evaluation Standards. To alleviate the financial burden on taxpayers, a tax amnesty program was initially provided but only until July 5, 2024. The proposed ordinance seeks to extend the amnesty coverage to the third and fourth quarters of 2024, complementing the provisions of RA 12001.

The following pressing issues, inquiries, and concerns were raised during the hearing:

A. The City Treasurer's Office (CTO) reported that while delinquent accounts exist, the city's tax collection efficiency remains high. The objective of the amnesty is to assist taxpayers by preventing additional penalties and surcharges;

B. Regarding the scope of the amnesty, it was clarified that delinquent properties disposed of through public auction, properties under compromise agreements, and those under judicial proceedings will not be covered;

C. Concerns regarding the implementation of RA 12001 were also raised:

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Board Secretary III
2/13/2025
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JOINT COMMITTEES ON WAYS AND MEANS AND, LAWS, RULES AND REGULATIONS

1. Once enacted, taxpayers might be surprised by tax increases. However, the basis for tax computation from July 1, 2024, to December 2025 will still use the 2014 valuation;

2. The CTO projected that the increase in tax obligations would not exceed 6%. The City Assessor's Office will submit a new valuation for approval by Bureau of Local Government Finance (BLGF) prior to the approval of Sangguniang Panlungsod;

3. The CTO clarified that tax rates remain flexible and can be adjusted based on the impact assessment results and gave assurance that only the basic tax will be adjusted and that the Special Education Fund (SEF) will remain at 1%. Furthermore, the ordinance does not cover business taxes unless business owners possess commercial properties subject to real property tax;

4. On the modes of availment and payment options, the amnesty program will be available for two years, from July 2024 to July 2026. Taxpayers may opt for installment payments until July 2026. Those who have already paid interest charges will be issued a Tax Credit Certificate.

D. To ensure public awareness and information dissemination, the campaign will be conducted through the Palakat Facebook page, barangay-level announcements, and on-site collection posters. It was recommended that Metro Batangas and the Chinese Chamber of Commerce be included as recipients of information materials and be invited to submit position papers regarding the ordinance. Additionally, public concerns regarding the tax adjustments must be addressed clearly, emphasizing compliance with international standards.

Since the City Legal Office affirmed that there are no legal impediments to the approval of the proposed ordinance, the hearing was adjourned at exactly 3:54 PM.

Recommendations

Finding the veracity of the foregoing, the Joint Committees on Ways and Means, and Laws, Rules and Regulations recommend the following:

1. Adoption of the Committee Report; and
2. Scheduling of the Proposed Ordinance for 2nd Reading on the next Regular Session of the Sangguniang Panlungsod.

Republic of the Philippines
Batangas City
Office of the Sangguniang Panlungsod

JOINT COMMITTEES ON WAYS AND MEANS AND, LAWS, RULES AND REGULATIONS

Respectfully submitted this 13th day of February 2026.

COUN. LORENZO A. GAMBOA, JR.
Chairman, Committee on Ways and Means

COUN. NESTOR E. DIMACUHA
Chairman, Committee of Laws,
Rules and Regulations

COUN. ISIDRA M. ATIENZA
Member

COUN. KARLOS EMMANJUEL A. BUTED
Member

COUN. MICHAEL C. VILLENA
Member

COUN. ARMANDO C. LAZARTE
Member

COUN. ZESTER CARLO M. HERNANDEZ
Member

COUN. NELSON J. CHAVEZ
Member

SK FED. PRES. MARCUS MANUEL D. CASTILLO
Member