



Republic of the Philippines
Province of Davao Oriental
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
SP Complex, Government Center, Dahican
CITY OF MATI



EXCERPTS FROM THE MINUTES OF THE 151ST REGULAR SESSION OF THE 16TH SANGGUNIANG PANLALAWIGAN OF DAVAO ORIENTAL, HELD ON WEDNESDAY, MAY 18, 2022, AT THE CITY OF MATI, THIS PROVINCE.

PRESENT:

Hon. Niño Sotero L. Uy, Jr. Vice Governor – Presiding Officer

Regular Members:

District I

Hon. Nelson R. Dayanghirang, Jr.
Hon. Dante M. Caubang
Hon. Marietta D. Palmera
Hon. Laureano B. Taya

District II

Hon. Louis N. Rabat
Hon. Anacleto P. Macatabog
Hon. Lemuel Ian M. Larcia
Hon. Enrico M. Antopuesto
Hon. Dennis V. Roflo, Jr.

Ex-Officio Members:

Hon. Rabsalon M. Lamaran
Hon. Rustan R. Castellones
Hon. Eleuterio C. Manaytay

President, Philippine Councilor’s League
President, Liga Ng Mga Barangay
Indigenous Peoples’ Mandatory
Representative

ABSENT:

Hon. Joselito B. Villademoso
Hon. Ronald T. Lara, Jr.

SP Member, District I
Sangguniang Kabataan Provincial
Federation President – *Sick Leave*

g. S. S. S.

PROVINCIAL ORDINANCE NO. 16-86-05-2022

Author : Hon. Anacleto P. Macatabog
Sponsor : Hon. Anacleto P. Macatabog

AN ORDINANCE GRANTING RELIEF ON SURCHARGES AND INTERESTS ON LOCAL TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP WITHIN THE PROVINCE OF DAVAO ORIENTAL IN SUPPORT OF THE ESTATE TAX AMNESTY PROGRAM.

After a careful and thorough deliberation, on motion of SP Member Anacleto P. Macatabog, duly and jointly seconded by SP members Rabsalon M. Lamaran, Rustan R. Castellones, and Laureano B. Taya, it was

Be it ordained by the 16th Sangguniang Panlalawigan of Davao Oriental in session duly assembled that:

SECTION 1. TITLE. This Ordinance shall be known as “**AN ORDINANCE TO GRANT RELIEF ON SURCHARGES AND INTERESTS ON LOCAL TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP WITHIN THE PROVINCE OF DAVAO ORIENTAL IN SUPPORT OF THE ESTATE TAX AMNESTY PROGRAM**”.

Lu Plaza

SECTION 2. LEGAL BASIS. These guidelines had been enacted based on and adopted from the Department of Finance Circular No. 001.2022, dated 07 March 2022, issued by the Honorable Secretary of Finance, Carlos G. Dominguez, entitled: "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 of the Estate Tax Amnesty Program", together with the corresponding BLGF Memorandum Circular No. 010.2022, dated 24 March 2022, enjoining all LGUs to comply with the guidelines pursuant to Section 2 (Grant of Relief) of the said Department Circular, to ensure uniform implementation in granting relief on surcharges and interests on tax on transfer of real property ownership by the LGUs, relative to the Estate Tax Amnesty Program.

SECTION 3. RATIONALE. Title II, Section 4 of Republic Act (RA) No. 11213, otherwise known as the Tax Amnesty Act, mandates the grant of a one-time opportunity for taxpayers to settle their estate tax obligations, through an estate tax amnesty program, for taxable years 2017 and prior. As the law does not cover the relief on penalties imposed by local government units on local transfer tax, pursuant to Section 135, in relation to Section 151 and Section 168 of RA 7160, or the Local Government Code (LGC) of 1991, and other applicable local transfer tax laws prevailing at the time of death of the decedent, the noble intentions of providing reasonable tax relief under the Tax Amnesty Act is undermined;

To address the foregoing concern and in accordance with Section 4 Executive Order 127, series of 1987, and Section 192 of the LGC, the Department Circular hereby provides the uniform guidelines in granting the relief on surcharges and interests on tax on transfer of real property ownership by succession imposed by all provinces and cities, in order to ease the process on the part of taxpayers towards the full availment of the estate tax amnesty, facilitate the formalization of real property transfers, broaden the national and local government's revenue base, and improve real property tax collection efficiency;

SECTION 4. GRANT OF RELIEF. In granting relief on surcharges and interests on tax on transfer of real property ownership by the local government units relative to the estate tax amnesty program, the following guidelines shall apply to ensure uniform implementation thereof:

- 4.1. The grant of relief shall be imposed only on all surcharges and interests on local transfer tax on estates of decedent/s who died on or before 31 December 2017 and shall be availed by the legal heir/s, administrator or executor until 14 June 2023;
- 4.2. The grant of relief shall be authorized under a duly enacted local ordinance upon the effectivity of said Circular;
- 4.3. The grant of relief shall be applied to transfer on real property ownership by succession only, and in no case shall apply to other kinds of transfer.

SECTION 5. SUPPLEMENTARY GUIDELINES. All concerned shall apply and be guided by the following supplementary guidelines:

- 5.1. *Assessment and Collection of Tax on Transfer of Real Property Ownership.* The local treasurers shall collect the tax on transfer of real property ownership, which shall only be based on the prevailing schedule of fair market value of the subject

Ruplaza

g 11 flaut



property at the time of the death of the decedent, and in accordance with the grant of relief pursuant to this Ordinance.

5.2. *Role of Local Assessors in the Estate Tax Amnesty.* In view of the Revenue Memorandum Order No. 33-2019, issued by the Commissioner of Internal Revenue, which provides a list of documentary requirements for real properties in order to acquire the Certificate of Availment and Electronic Certificate Authorizing Registration (eCAR) to avail of the estate tax amnesty, the following shall be required by the assessors in processing the transfer, to wit:

- 5.2.1. Certified true copy of the Tax Declaration of real property/ies, including the improvements thereon, at the time of death or the succeeding available tax declaration issued nearest to the time of death of the decedent, if none is available at the time of death; and
- 5.2.2. Certificate of No Improvement issued by the Assessor's Office at the time of death of the decedent.

All Provincial, City, and Municipal Assessors shall annotate in the Tax Declarations the pertinent serial number of eCAR issued by the BIR.

All Assessors shall issue the abovementioned documents in accordance with the prescribed processing time, which shall in no case be longer than the three (3) working days, for simple transactions, or seven (7) working days for complex transactions from the date the request and/or complete application or request was received.

5.3. Requirements for the Issuance of Tax Declaration for the Transfer of Real Property Ownership. The following shall be required and evaluated by the concerned local assessor:

Documentary Requirements	Titled	Untitled
1. Certified true copy of Original Certificate of Title (OCT) or Transfer Certificate of Title (TCT)	Yes	No
2. Copy of notarized deed of conveyance	Yes	
3. Electronic Certificate Authorizing Registration (eCAR)	Yes	
4. Copy of transfer tax receipt on real property ownership	Yes	

S. 11/10/2022

Implaza

5. Tax clearance or official receipt issued by the local treasurer on the payment of basic real property tax (RPT) and Special Education Fund (SEF), and other applicable levies	Yes
6. Special Power of Attorney (SPA), if the declaration is made by duly authorized representative	Yes
7. Community Tax Certificate (CTC)	Yes
8. Other requirements as may be duly authorized under the ordinance or the Citizen's Charter of the LGU	Yes

5.4. Data Privacy of Local assessment Records. In accordance with RA No. 10173, otherwise known as the Data Privacy Act of 2012, all local assessment offices shall ensure security of personal information of real property owners, and at the same time shall be accountable in the processing and releasing of local assessment records, whether in manual, printed, or electronic format, for official and other relevant purposes, as may be provided by law, rules and regulations.

Real parties in interest and those enumerated under Section 6 of RA No. 11213, including the executor or administrator of the estate, or if there is no executor or administrator appointed, the legal heirs, transferees or beneficiaries, may seek the disclosure of property holdings of the decedent, subject to presentation of applicable evidentiary documents, such as death certificate, birth certificate, marriage certificate, will, duly notarized deed of conveyance, SPA of heirs, among others, and after exercise of due diligence by the local assessor concerned.

5/18/22

SECTION 6. REPEALING CLAUSE. Any ordinance, resolutions or issuances which are inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 7. PUBLIC DISSEMINATION. All LGUs through their local Public Information Offices, Municipal Treasury and Assessment Offices, and all other concerned shall disseminate this Ordinance in their respective territorial jurisdiction immediately upon its effectivity.

SECTION 8. EFFECTIVITY. This Ordinance shall take effect immediately upon approval.



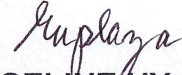
ENACTED: MAY 18, 2022.

CARRIED, by twelve (12) affirmative votes of SP Members Nelson R. Dayanghirang, Jr., Louis N. Rabat, Anacleto P. Macatabog, Lemuel Ian M. Larcia, Enrico M. Antopuesto, Dennis V. Roflo, Jr., Dante M. Caubang, Marietta D. Palmera, Laureano B. Taya, Rabsalon M. Lamarin, Rustan R. Castillones, and Eleuterio C. Manaytay; negative votes – none; and abstention - none.

* * *

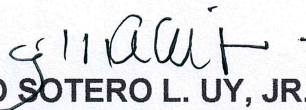
Euplaza

I hereby Certify to the Correctness
of the foregoing Ordinance.



EVANGELINE UY-PLAZA
*Assistant Secretary to the Sangguniang
Panlalawigan
Acting Secretary*

Attested and Certified
to be duly Adopted:



NIÑO SOTERO L. UY, JR.
Vice Governor and Presiding Officer

APPROVED:



NELSON L. DAYANGHIRANG
Governor

Date approved
and signed MAY 30 2022