

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 99<sup>TH</sup> REGULAR SESSION OF THE 17<sup>TH</sup> SANGGUNIANG PANLALAWIGAN OF DAVAO ORIENTAL HELD ON WEDNESDAY, MAY 22, 2024, AT THE CITY OF MATI, THIS PROVINCE.

**PRESENT:**

Hon. Nelson R. Dayanghirang, Jr. Vice Governor – Presiding Officer

**Regular Members:**

**District I**

Hon. Anna Cheryl N. Castro  
 Hon. Andy A. Monday

**District II**

Hon. Harold A. Montes  
 Hon. Rotchie M. Ravelo

**Ex-Officio Members:**

Hon. Joselito B. Villademosa	President, Philippine Councilors League (PCL) - Davao Oriental Chapter
Hon. Jossone Michael G. Dayanghirang	President, Liga Ng Mga Barangay (LNB) – Davao Oriental Chapter
Hon. Eleuterio C. Manaytay	Indigenous Peoples Mandatory Representative (IPMR)
Hon. Shanine C. Lintogonan	Sangguniang Kabataan Provincial Federation President (SKPFP)

**ABSENT:**

Hon. Shella Marie S. Go	SP Member, District II – OB – San Isidro
Hon. Art Benjie C. Bulaong	SP Member, District II – OB – Tarragona
Hon. Daud V. Linsag	SP Member, District II
Hon. Stephen Paul L. Uy	SP Member, District II – OB – San Isidro
Hon. Marietta D. Palmera	SP Member, District I – OB – San Isidro
Hon. Michelle M. Centeno	SP Member, District I – OB – San Isidro

**PROVINCIAL ORDINANCE NO. 17-35-05-2024**

Author : Hon. Rotchie M. Ravelo  
 Sponsor : Hon. Rotchie M. Ravelo

**AN ORDINANCE GRANTING RELIEF ON SURCHARGES AND INTERESTS ON TAX ON THE TRANSFER OF REAL PROPERTY OWNERSHIP WITHIN THE PROVINCE OF DAVAO ORIENTAL IN SUPPORT OF THE ESTATE TAX AMNESTY PROGRAM UNDER REPUBLIC ACT NO. 11956.**

**WHEREAS**, by providing relief on surcharges and interests related to real property transfer tax, the Provincial Government of Davao Oriental aims to alleviate financial burdens on the constituents while encouraging compliance with tax regulations;

**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;

*g. ravelo*

*[Signature]*

*Ruplaza*

**WHEREFORE**, on motion of SP Member Rotchie M. Ravelo, duly and jointly seconded by SP Members Harold A. Montes, Andy A. Monday, Eleuterio C. Manaytay, Anna Cheryl N. Castro, and Joselito B. Villademosa, it was

Be it ordained by the 17<sup>th</sup> Sangguniang Panlalawigan of Davao Oriental, by virtue of the powers vested in it by law in session duly assembled, that:

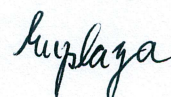
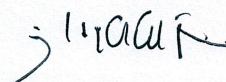
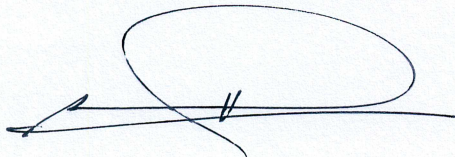
**SECTION 1 – TITLE.** This Ordinance shall be known as “**AN ORDINANCE GRANTING RELIEF ON SURCHARGES AND INTERESTS ON TAX ON THE TRANSFER OF REAL PROPERTY OWNERSHIP WITHIN THE PROVINCE OF DAVAO ORIENTAL IN SUPPORT OF THE ESTATE TAX AMNESTY PROGRAM UNDER REPUBLIC ACT NO. 11956**”.

**SECTION 2 – LEGAL BASIS.** This Ordinance is enacted with basis on the duly adopted **Department Circular No. 002.2024**, dated February 01, 2024, of the Department of Finance, issued by the Honorable Secretary of Finance, Ralph G. Recto, entitled: “*Supplemental Guidelines on the Grant of Relief on Surcharges and Interests on Local Tax on Transfer of Real Property Ownership*”, in view of **Republic Act No. 11956**, entitled: “*An Act Further Amending Republic Act No. 11213, Otherwise known as the “Tax Amnesty Act” as amended by Republic Act No. 11569, by Extending the Period of Availment of the Estate Tax Amnesty until June 14, 2025, and for Other Purposes.*”, and **Department of Finance Department Circular No. 001.2019**, dated September 05, 2019, entitled: “*Guidelines on the Grant of Relief on Surcharges and Interests on Tax on Transfer of Real Property Ownership in Support of the Estate Tax Amnesty Program*”.

**SECTION 3 – RATIONALE.** This Ordinance is enacted in compliance to the aforementioned legal basis, specifically Sections 2 and 3 of **Department Circular No. 002.2024**, and to reiterate the policy that Local Government Units (LGUs) must uphold the noble intention of tax amnesty, by easing the process for taxpayers towards full availment of estate tax amnesty, facilitating the formalization of real property transfers, broadening the national and local government’s revenue base, and improving real property tax collection efficiency.

**SECTION 4 – GRANT OF RELIEF.** The relief on surcharges and interests on local transfer tax on real property is hereby granted, pursuant to the Estate Tax Amnesty Program, specifically the following supplemental guidelines as provided under the **DOF Department Circular No. 002.2024**:

- a. *The grant of relief shall be authorized under a duly enacted local ordinance upon the effectivity of this Circular;*
- b. *The executor or administrator of the estate, or if there is no executor or administrator appointed, the legal heirs, transferees, or beneficiaries, may avail of relief on surcharges and interests on local transfer taxes on estates of decedent/s who die/s on or before **31 May 2022, from 15 June 2023 until 14 June 2025**; and*
- c. *The grant of relief shall cover transfers of real property ownership by succession only.*



**SECTION 5 – TAX BASE OF ASSESSMENTS FOR LOCAL TAX ON TRANSFER OF REAL PROPERTY.** Local Treasurers shall assess the tax on the transfer of real property through succession upon the prevailing schedule of fair market value of the subject property at the time of the decedent's death.

**SECTION 6 – REPEALING CLAUSE.** DC No. 001.2024, Sections 2 and 3(a) of DC No. 001.2019, Section 2 of DC No. 001.2022, and other provisions that are inconsistent with the provisions of this Ordinance, are hereby repealed or modified accordingly.

**SECTION 7 – EFFECTIVITY.** This Ordinance shall take effect immediately upon its approval.

**SECTION 8 – PUBLIC DISSEMINATION.** All Local Government Units, through their 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.

**ENACTED: MAY 22, 2024**

**CARRIED**, by eight (8) affirmative votes of SP Members Anna Cheryl N. Castro, Harold A. Montes, Rotchie M. Ravelo, Andy A. Monday, Joselito B. Villademoso, Jossone Michael G. Dayanghirang, Eleuterio C. Manaytay, and Shanine C. Lintogonan; negative votes – none; and abstention - none.

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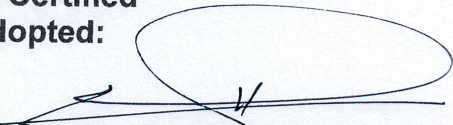
**I hereby Certify to the Correctness  
of the foregoing Ordinance.**



**EVANGELINE UY-PLAZA**


*Provincial Government Assistant Department Head  
Assistant Secretary to the Sangguniang Panlalawigan  
Acting Secretary*

**Attested and Certified  
to be duly Adopted:**



**NELSON R. DAYANGHIRANG, JR.**  
*Vice Governor and Presiding Officer*

**APPROVED:**



**NIÑO SOTERO L. UY, JR.**  
*Governor*

Date approved  
and signed JUN 03 2024