

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 111TH REGULAR SESSION OF THE 17TH SANGGUNIANG PANLALAWIGAN OF DAVAO ORIENTAL HELD ON WEDNESDAY, AUGUST 14, 2024, AT THE CITY OF MATI, THIS PROVINCE.

PRESENT:

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

Regular Members:

District I

Hon. Art Benjie C. Bulaong
 Hon. Marietta D. Palmera
 Hon. Andy A. Monday

District II

Hon. Shella Marie S. Go
 Hon. Rotchie M. Ravelo
 Hon. Stephen Paul L. Uy

Ex-Officio Members:

Hon. Joselito B. Villademoso	President, Philippine Councilors League (PCL) - Davao Oriental Chapter
Hon. Jossone Michael G. Dayanghirang	President, Liga Ng Mga Barangay (LNB) Davao Oriental Chapter
Hon. Shanine C. Lintogonan	Sangguniang Kabataan Provincial Federation President (SKPPF)

ABSENT:

Hon. Anna Cheryl N. Castro	SP Member, District I – Sick Leave
Hon. Harold A. Montes	SP Member, District II – OB – City of Mati
Hon. Daud V. Linsag	SP Member, District II
Hon. Michelle M. Centeno	SP Member, District I
Hon. Eleuterio C. Manaytay	Indigenous Peoples Mandatory Representative (IPMR) – Sick Leave

PROVINCIAL ORDINANCE NO. 17-37-08-2024

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

AN ORDINANCE ADOPTING SECTION 30, ARTICLE V, OF REPUBLIC ACT NO. 12001, OTHERWISE KNOWN AS THE “*REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT*” (RPVARA), AUTHORIZING THE GRANT OF TAX AMNESTY ON REAL PROPERTY TAXES AND SPECIAL LEVIES ON REAL PROPERTY WITHIN THE TERRITORIAL JURISDICTION OF THE PROVINCE OF DAVAO ORIENTAL, FOR A PERIOD OF TWO (2) YEARS UPON THE EFFECTIVITY OF THE ACT OR UNTIL JUNE 12, 2026.

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

WHEREAS, Section 468(a)(2)(ii) of the Local Government Code of 1991, provides for the powers, duties, and functions of the Sangguniang Panlalawigan to

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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;

WHEREFORE, on motion of SP Member Rotchie M. Ravelo, duly and jointly seconded by SP Members Andy A. Monday, Stephen Paul L. Uy, Shella Marie S. Go, Marietta D. Palmera, Jossone Michael G. Dayanghirang, and Shanine C. Lintogonan, it was

Be it ordained by the 17th *Sangguniang Panlalawigan* of Davao Oriental in session duly assembled, that:

SECTION 1. TITLE. This Ordinance shall be known as “**AN ORDINANCE ADOPTING SECTION 30, ARTICLE V, OF REPUBLIC ACT NO. 12001, OTHERWISE KNOWN AS THE “REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT” (RPVARA), AUTHORIZING THE GRANT OF TAX AMNESTY ON REAL PROPERTY TAXES AND SPECIAL LEVIES ON REAL PROPERTY WITHIN THE TERRITORIAL JURISDICTION OF THE PROVINCE OF DAVAO ORIENTAL FOR A PERIOD OF TWO (2) YEARS UPON THE EFFECTIVITY OF THE ACT OR UNTIL JUNE 12, 2026.**”

SECTION 2. RATIONALE. This Ordinance is enacted in accordance with Section 30, Article V, of Republic Act No. 12001, which grants a tax amnesty on real property and special levies on real property, which shall cover penalties, surcharges, and interests from all unpaid real property taxes, including Special Education Fund, idle land tax, and other special levy taxes, for a period of two (2) years upon the effectivity of the Act. The purpose of this measure is to assist real property owners and taxpayers in settling their due real property taxes, thereby improving the efficiency of real property tax collection.

SECTION 3. GRANT OF TAX AMNESTY ON REAL PROPERTY TAXES AND SPECIAL LEVIES ON REAL PROPERTY. Pursuant to Section 30, Article V, of Republic Act No. 12001, there is hereby granted a real property tax amnesty, which may be availed by a delinquent real property owner/taxpayer with the option of a *one-time payment or installment payment of the delinquent real property taxes within two (2) years from the effectivity of the said Act or until June 12, 2026.*


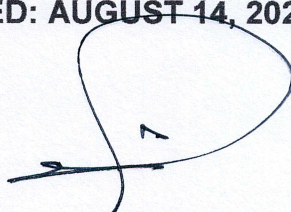
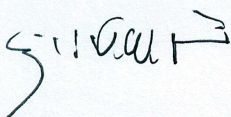
This amnesty shall not extend to the following real properties:

- 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 4. REPEALING CLAUSE. All laws, rules and regulations, and other provisions thereof that are inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 5. EFFECTIVITY. This Ordinance shall take effect immediately upon its approval.

ENACTED: AUGUST 14, 2024



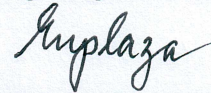
CARRIED, by nine (9) affirmative votes of SP Members Shella Marie S. Go, Rotchie M. Ravelo, Art Benjie C. Bulaong, Stephen Paul L. Uy, Marietta D. Palmera, Andy A. Monday, Joselito B. Villademoso, Jossone Michael G. Dayanghirang, and Shanine C. Lintogonan; negative votes – none; and abstention - none.

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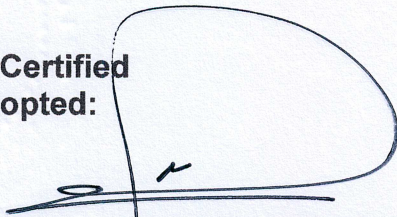
**I hereby Certify to the Correctness
of the foregoing Ordinance.**



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 AUG 27 2024