



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 115TH REGULAR SESSION OF THE 17TH SANGGUNIANG PANLALAWIGAN OF DAVAO ORIENTAL HELD ON WEDNESDAY, SEPTEMBER 11, 2024, AT THE CITY OF MATI, THIS PROVINCE.

PRESENT:

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

Regular Members:

District I

District II

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

Ex-Officio Members:

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| 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. Eleuterio C. Manaytay | Indigenous Peoples Mandatory Representative (IPMR) |
| Hon. Shanine C. Lintogonan | Sangguniang Kabataan Provincial Federation President (SKPFP) |

ABSENT:

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| Hon. Anna Cheryl N. Castro | SP Member, District I |
| Hon. Harold A. Montes | SP Member, District II |
| Hon. Art Benjie C. Bulaong | SP Member, District I |
| Hon. Daud V. Linsag | SP Member, District II – Sick Leave |
| Hon. Marietta D. Palmera | SP Member, District I |
| Hon. Andy A. Monday | SP Member, District I |
| Hon. Michelle M. Centeno | SP Member, District I |

RESOLUTION NO. 17-1063-09-2024

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

A RESOLUTION CONFIRMING THE VALIDITY OF CITY ORDINANCE NO. 611, SERIES OF 2024, OF THE SANGGUNIANG PANLUNGSOD OF MATI, DAVAO ORIENTAL, ENTITLED: “AN ORDINANCE ADOPTING SECTION 30, ARTICLE V OF REPUBLIC ACT NO. 12001, 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 CITY OF MATI, PROVINCE OF DAVAO ORIENTAL”, CONSIDERING THAT THE SAME IS WITHIN THE PRESCRIBED POWERS OF THE SANGGUNIANG PANLUNGSOD PURSUANT TO SECTION 458 OF RA 7160, AND RECOMMENDING HEREOF TO TAKE NECESSARY CORRECTIONS/AMENDMENTS AND WHATEVER ACTION THE SANGGUNIAN DEEMED APPROPRIATE THEREOF.

WHEREAS, submitted for review before this August Body is City Ordinance No. 611, series of 2024, docketed as Communication No. 17-1025-2024;

WHEREAS, said City Ordinance was passed and approved by the Sangguniang Panlungsod on July 30, 2024, and the same was approved by the City Mayor;

WHEREAS, Section 458(a)(2)(ii) of the Local Government Code provides for the power, duties and functions of the Sangguniang Panlungsod to enact ordinances for the general welfare of the city and its inhabitants, and among other things, to enact ordinances granting tax exemptions, incentives or reliefs, in view of Section 192 of the same Code, under such terms and conditions as they may deem necessary;

WHEREAS, this August Body, in exercising its review powers and functions pursuant to Section 468(a)(1)(i) of RA 7160 finds the following inconsistencies, to wit:

- a) Section 2 of the City Ordinance which provides for the rationale, states that:
“This Ordinance is enacted in compliance specifically on Section 30, Article V of Republic Act No. 12001 xxx by easing the process for taxpayers towards full availment of estate tax amnesty thereby improving real property tax collection efficiency”.

It is noteworthy to define hereof, that, “**Estate Tax** is the tax imposed on a person (specifically the descendant) who will be inheriting an estate from someone else after the latter’s death. It is a tax imposed on the act of being able to transfer the estate to the descendant based on the value of the estate that they get. On the other hand, **Real Property Tax (RPT)** is a tax due to property owners that they pay their local government units based on where their property is located.”

- b) Section 3 of the City Ordinance provides for the *Transitional Provisions* which also reiterates the provisions of Section 30, Article V of the same Act.

Anent thereto, the same is not consistent with Article V of the RPVARA which is entitled: “**TRANSITORY PROVISIONS**”.

WHEREAS, this august body believes that all ordinances should possess clarity in both form and content in order to be properly implemented and benefit the community in which they will be enforced;

WHEREAS, the Sangguniang Panlungsod of Mati is herein encouraged to take necessary corrections/amendments and whatever action it deemed appropriate, in view of the foregoing findings;

WHEREFORE, on motion of SP Member Rotchie M. Ravelo, duly and jointly seconded by SP Members Stephen Paul L. Uy, Eleuterio C. Manaytay, and Jossone Michael G. Dayanghirang, it was

RESOLVED, as it is hereby resolved, **CONFIRMING THE VALIDITY OF CITY ORDINANCE NO. 611, SERIES OF 2024, OF THE SANGGUNIANG PANLUNGSOD OF MATI, DAVAO ORIENTAL, ENTITLED: “AN ORDINANCE ADOPTING SECTION 30, ARTICLE V OF REPUBLIC ACT NO. 12001, 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 CITY OF MATI,**



PROVINCE OF DAVAO ORIENTAL”, CONSIDERING THAT THE SAME IS WITHIN THE PRESCRIBED POWERS OF THE SANGGUNIANG PANLUNGSOD PURSUANT TO SECTION 458 OF RA 7160, AND RECOMMENDING HEREOF TO TAKE NECESSARY CORRECTIONS/AMENDMENTS AND WHATEVER ACTION THE SANGGUNIAN DEEMED APPROPRIATE THEREOF;

RESOLVED, FINALLY, That copies of this resolution be furnished: The Honorable City Mayor and the Honorable Sangguniang Panlungsod Members thru its Presiding Officer of the City of Mati, Davao Oriental, for their information and guidance.

CARRIED AND APPROVED.

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



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