



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

CITY ORDINANCE NO. 16-05 (TAX)

Author : SP Member Florencio D. Ayos
Chair, Committee on Ways and Means

Sponsors : SP Member Hernando M. Granados
SP Member Gary A. Grepo
SP Member Jowie S. Carampot
SP Member Mario C. Amante
SP Member Kerby J. Salazar
SP Member Jonas Glyn P. Labuguen
SP Member Walter C. Martinez
SP Member Christopher N. Custodio
SP Member Vivencio Q. Lozares, Jr.
SP Member Constanca S. Felizardo

IMPOSING THE COLLECTION OF REAL PROPERTY TAX AND OTHER TAXES COLLECTIBLE BY THE CITY GOVERNMENT OF GENERAL TRIAS AS PROVIDED IN THE LOCAL GOVERNMENT CODE OF 1991 AND IMPLEMENTING REPUBLIC ACT NO. 10675.

WHEREAS, on 27 July 2015, the Sangguniang Bayan of the then Municipality of General Trias enacted Municipal Ordinance No. 15-05, otherwise known as an Ordinance "Enacting the 2015 Revised Revenue Code of the Municipality of General Trias";

WHEREAS, the said Municipal Ordinance became effective on 01 October 2015;

WHEREAS, Republic Act No. 10675, otherwise known as "An Act Converting the Municipality of General Trias in the Province of Cavite into a Component City to be known as the City of General Trias" was passed into law on 19 August 2015;

WHEREAS, in a plebiscite held on 12 December 2015, the required number of the votes cast in favor of the conversion of the Municipality of General Trias into a component City to be known as the City of General Trias was achieved;

WHEREAS, after the confirmation result of the said plebiscite, the City of General Trias has obtained legal personality within the purview of the Local Government Code of 1991 (LGC);

WHEREAS, Section 151 of the LGC provides that cities may levy the taxes, fees, and charges which the province or municipality may impose; provided, however, that the taxes, fees, and charges levied and collected by highly urbanized and independent component cities shall accrue to them and be distributed in accordance with the LGC; and provided further that the rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes;

WHEREAS, pursuant to the provisions of the LGC, Administrative Order No. 272 or the Implementing Rules and Regulations of the Local Government Code of 1991 (IRR), and Section 50 of R.A. 10675, all municipal ordinances at the time of the approval of R.A. 10675 shall continue to be in force within the City of General Trias until the Sangguniang Panlungsod shall declare otherwise;



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

WHEREAS, Section 56 of R.A. 10675 provides that no increase in the rates of local taxes shall be imposed by the City within a period of five (5) years from its acquisition of corporate existence;

WHEREAS, as a consequence of its cityhood, and pursuant to Article 237 of the IRR, the City of General Trias is now authorized to impose, levy, and collect taxes, fees, charges, and other impositions which the Municipality of General Trias was not otherwise authorized.

CHAPTER I. GENERAL PROVISIONS

SECTION 1.01. Title. - This act shall be known as the "Imposing the Collection of Real Property Tax and Other Taxes Collectible by the City Government of General Trias as Provided in the Local Government Code of 1991 and Implementing Republic Act No. 10675".

SECTION 1.02. Scope and Application. - This Code shall govern the imposition, levy, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of the City.

SECTION 1.03. General Objectives. - This Code shall complement and supplement the provisions of Municipal Ordinance No. 15-05, in relation to the imposition, levy, and collection of taxes, fees, and other impositions not otherwise covered by the Municipal Ordinance No. 15-05, but are otherwise collectible by the City pursuant to the LGC and its IRR.

CHAPTER II. DEFINITION OF TERMS

SECTION 4. Definition of Terms. - For the purpose of this Ordinance, the following terms shall be understood in the sense indicated hereunder:

- (a) Ad valorem tax - is a tax whose amount is based on the value of a transaction or property imposed at the time of the transaction or at any period provided by law,
- (b) Amusement - is a pleasurable diversion and entertainment and is synonymous to relaxation, avocation, past-time or fun,
- (c) Amusement Place - includes theatres, cinemas, concert halls, and other place of amusement where one seeks admission to entertain oneself by viewing the show or performance, and
- (d) Capital investment - in cases of a newly started business, shall be determined in the following manner:
 - a. In case of single proprietorship - the initial capital deposited in the bank account/s of the juridical entity as of the date of its creation,
 - b. In case of a corporation, the principal office thereof is located within the city, the paid-up capital as stated in its Articles of Incorporation, and
 - c. In case of a corporation, the branch or sales office thereof is located within the city, the paid-up capital actually allocated for such branch or sales office, as may be proven by the initial cash deposited in the bank account/s of the branch or sales office.



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

- (d) City Taxes – shall include all taxes imposed, levied, and collected by cities as authorized by Section 273 of the IRR,
- (e) Fair Market Value – value of a property based on the prevailing schedule of fair market values currently being utilized by the Provincial Government of Cavite for the then Municipality, now City of Gen. Trias or enacted by the Sangguniang Panlungsod, whichever may come later,
- (f) Franchise – is a right or privilege, affected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the city government may impose in the interest of public welfare, security and safety. For purposes of this Ordinance, franchise on motorized tricycles shall no longer be covered by the provisions on franchise tax,
- (g) Real Property – shall include, pursuant to Article 415 of the Civil Code of the Philippines, lands, buildings, roads, constructions of all kinds adhered to the soil; trees, plants, and growing fruits while they are attached to the land or form an integral part of an immovable; everything attached to an immovable in a fixed manner in such a way that it cannot be separated therefrom without breaking the material or deteriorating or the object; statues, reliefs, paintings or other objects for use or ornamentation, placed in buildings or on lands by the owner of an immovable in such a manner that it reveals the intention to attach them permanently to the tenements; machinery, receptacles, instruments or implements intended by the owner of a tenement for an industry or works which may be carried on in a building or on a piece of land, and which tend directly to meet the needs of the said industry or works; and docks and structures which, though floating, are intended by their nature and object to remain at a place on a river, lake, or coast,
- (h) Special Levy – a form of taxation based on the benefit principle and the land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the city government, and
- (i) Zonal value - value of a property based on the prevailing schedule of zonal values enacted by the Bureau of Internal Revenue.

CHAPTER III. CITY TAXES

Article A.1 Real Property Tax

SECTION 5. Imposition of the Basic Real Property Tax – There is hereby levied an annual ad valorem tax at the rate of one percent (1%) of the assessed value of any real property such as lands, buildings, machineries, and other improvements affixed or attached to any real property located within the jurisdiction of this City.

SECTION 6. Additional Levy on Real Property for the Special Education Fund (SEF). – There is hereby levied a one percent (1%) tax on the assessed value of any real property such as lands, buildings, machineries, and other improvements affixed or attached to any real property located within the jurisdiction of this City, the proceeds of which shall accrue exclusively to the Special Education Fund.

SECTION 7. Exemptions. – The following are exempted from payment of the real property tax:



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

- (a) Real property owned by the Republic of the Philippines or any of its political subdivisions provided that the beneficial use thereof has not been granted or extended to a taxable person,
- (b) Real property owned by charitable institutions, churches, and parsonage or covenants appurtenant thereto provided that said real property is actually, directly, and exclusively used for religious or charitable purposes,
- (c) Real Property owned by non-profit organizations, duly registered with the Securities and Exchange Commission provided that said real property is actually, directly, and exclusively used for charitable purposes,
- (d) Real Property owned by educational institutions, duly registered with the Securities and Exchange Commission, the Department of Education, Culture, and Sports, or the Commission on Higher Education, provided that said real property is actually, directly, and exclusively used for educational purposes,
- (e) Real property owned by duly registered cooperatives as provided for under Republic Act No. 6938,
- (f) All machineries and equipment that are actually, directly, and exclusively used for the supply and/or distribution of water, generation and/or transmission of electric power, and pollution control and environmental protection whether used by private or government-owned or controlled local water district/s and/or corporations, and
- (g) Exemption from payment of real property tax previously granted by the provincial government to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations shall remain effective.

SECTION 8. Time of Payment. – The real property taxed herein as well as the additional levy for the SEF shall be due and payable annually or in four (4) equal quarterly installments the first of which shall be due on 31 March; the second installment on 30 June, the third installment on 30 September, and the last installment on 31 December, payable at the discretion of the taxpayer.

Any annual payments made before the 20th day of January of the year shall entitle the taxpayer a discount equivalent to twenty percent (20%) of the tax due. Thereafter, any payments made prior to the quarterly deadline shall entitle the taxpayer a discount equivalent to ten percent (10%) of the tax due.

All payments made after the deadlines herein provided shall be assessed with a penalty amounting to twenty five percent (25%) of the tax due. Any late payments may be made as follows:

- (a) 30% of the unpaid tax plus the tax for the current year shall be immediately paid, and
- (b) 70% of the tax due for the previous year may be paid by installments through the issuance of post-dated checks in equal amounts for the next ten months immediately succeeding the payment of the first 30%. Any default in the payment of at least one (1) installment shall make the taxpayer liable for a penalty amounting to two percent (2%) of the amount of said installment per month until the same has been paid.

For this purpose, the taxpayer shall be required to execute a notarized promissory note in favor of the City Government. Further, the failure by the taxpayer to pay any installment as agreed shall cause for the entire obligation to become immediately due without need for a demand.



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

For avoidance of doubt, if the deadline falls on a Saturday, Sunday, or legal holiday, payments will be accepted as valid on the next business day immediately following such Saturday, Sunday, or legal holiday.

SECTION 9. Collection and Distribution of Proceeds. – The collection of taxes, interests, penalties, and related expenses under this Article as well as the enforcement of the remedies provided therefor shall be the responsibility of the City Treasurer, who may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay; provided that, the barangay treasurer is properly bonded for the purpose; and provided further that, the premium on the bond shall be paid by the City Government.

The proceeds of the real property tax collection, including interests thereon, as well as the proceeds from the use, lease, or disposition, sale, or redemption of property acquired at any public auction, and fifty percent (50%) of the tax paid under protest, in accordance with the provisions of this Article shall be distributed as follows:

- (a) Seventy percent (70%) shall accrue to the General Fund of the City, and
- (b) Thirty percent (30%) shall be distributed among the component barangays of the city where the property is located in the following manner:
 - a. Fifty percent (50%) shall accrue to the barangay where the property is located, and
 - b. Fifty percent (50%) shall accrue equally to all component barangays of this City.

The share of the barangay shall be directly released to the barangay treasurer on a quarterly basis within five (5) days after the end of each quarter, without need of any further action, and shall not be subject to any lien or holdback for whatever purpose subject to such rules as may be prescribed by the Commission on Audit for this purpose.

The proceeds of the SEF shall automatically be released to the City School Board for the operation and maintenance of public schools, construction and repair of school buildings, facilities, and equipment, educational research, purchase of books and periodicals, school and office supplies, and sports development as determined and approved by the City School Board. It is understood that non-teaching personnel are no longer entitled to receive any portion of the proceeds of the SEF.

SECTION 10. Administrative Provisions.

(a) Collection of the Real Property Tax

1. **City Assessor to Furnish City Treasurer with Assessment Roll.** – The City Assessor shall prepare and submit to the City Treasurer on or before the thirty first (31st) day of December each year, an assessment roll containing a list of all persons whose real properties have been newly assessed or re-assessed and the values of such properties.

Any officer charged with the duty of assessing a real property who willfully fails to assess or intentionally omits from the assessment or tax roll any property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform



OFFICE OF THE SANGGUNIANG PANLUNGSOD

any duty imposed upon him by law relating to the assessment of taxable real property shall be punished by a fine of not less than one thousand pesos (P1,000.00) nor more than five thousand pesos (P5,000.00), without prejudice to any other administrative or criminal action that may be filed against him under existing laws.

The same penalty shall be imposed upon any officer charged with the duty of collecting the tax due on real property who willfully or negligently fails to collect the tax and institute the necessary proceedings for the collection of the same.

Any other officer required in this Article to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties be punished by a fine of not less than five hundred pesos (P500.00) nor more than five thousand pesos (P5,000.00), without prejudice to any other administrative or criminal action that may be filed against him under existing laws.

Any government official who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall be punished by a fine of not less than five hundred pesos (P500.00) nor more than five thousand pesos (P5,000.00), without prejudice to any other administrative or criminal action that may be filed against him under existing laws.

2. **Notice of Time for Collection of Tax.** – The City Treasurer shall, on or before the thirty first (31st) day of January each year, post the notice of the dates when the tax may be paid, without interest at a conspicuous and publicly accessible place at the city hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

3. **Payment Under Protest –**

- a. No protest shall be entertained unless the taxpayers first pay the tax due at the time the protest is to be made, including all interests and delinquencies. The City Treasurer, or his duly authorized representative, shall stamp “paid under protest” on the tax receipts,
- b. The taxpayer must file a notice of protest in writing within a period thirty (30) days from payment of the tax with the City Treasurer, who shall decide the protest within a period of sixty (60) days from the filing of the written protest,
- c. Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer while the other fifty percent (50%) thereof shall form part of the proceeds for distribution under Section 9 hereof,
- d. In the event the protest is finally decided in favor of the taxpayer, the amount of portion of the tax protested shall be refunded to the taxpayer, or applied as tax credit against his existing or future real property tax liability, and
- e. On the other hand, in the event that the protest is denied or finally decided in favor of the city government or after the lapse of the 60-day period prescribed under sub-paragraph b hereof, the taxpayer may,



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

within sixty (60) days from receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

4. **Re-payment of Excessive Collection** - When an assessment of real property tax, interests, or delinquencies, is found to be illegal or erroneous and tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the City Treasurer within a period of two (2) years from the date the taxpayer is entitled to such reduction or adjustment.
5. The City Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer, may within a period of sixty (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.
6. **Interests on Unpaid Real Property Tax.** - Failure to pay the real property tax upon the expiration of the periods provided herein shall subject the taxpayer to the payment of interests at the rate of two percent (2%) per month on the unpaid amount or any fraction thereof, until the delinquent tax shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceed thirty six months.
7. **Notice of Delinquency in the Payment of Real Property Tax**
 - a. When the taxpayer becomes delinquent in the payment of real property taxes, the City Treasurer, or his duly authorized representative, shall immediately cause a notice of the delinquency to be personally delivered to the last known residence of the taxpayer and be posted at the main entrance of the City hall and in a publicly accessible and conspicuous place in each barangay. The said notice shall be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the city, and
 - b. Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of tax with surcharges, interests, and penalties may be made and unless the tax, surcharges, and penalties are paid before the expiration for the year for which the tax is due, except with the notice of assessment or special levy is contested administratively, or judicially, the delinquent real property will be sold at a public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent taxpayer or any person having legal interest therein to redeem the property within one (1) year from the date of the sale.



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

8. **Remedies for the Collection of Real Property Tax.** – For the collection of real property tax, the city may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.
9. **City Government's Lien** – The real property tax under this Article constitutes a lien on the property subject to tax, superior to all liens, charges, or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and related interests and expenses.
10. **Levy on Real Property** – After the expiration of the time required to pay the real property tax, real property subject to such tax may be levied upon through the issuance of warrant on or before, or simultaneously with, the institution of the civil action for the collection of the delinquency. The City Treasurer, when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of tax due, and the interest due thereon. The warrant shall operate with the force of a legal execution throughout the city and shall be mailed to or served upon the delinquent taxpayer or any person having legal interest on the property subject to tax, or the administrator or occupant of the property should said taxpayer or any person having legal interest on the property subject to tax not be located. At the same time, written notice of levy with the attached warrant shall be mailed to or served upon the City Assessor and Register of Deeds, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.
- The levying officer shall submit a report on the levy to the Sangguniang Panlungsod within ten (10) days after receipt of the warrant by the taxpayer, or any person having legal interest on the property subject of the tax, or his administrator or the occupant thereof.
11. **Penalty for Failure to Issue and Execute Warrant.** – Without prejudice to criminal prosecution, the City Treasurer or his duly authorized representative who fails to issue or execute a warrant of levy within one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.
12. **Advertisement and Sale.** – Within thirty (30) days after the service of the warrant of levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or any usable portion thereof, as may be necessary to satisfy the tax delinquency and expenses of the sale. The advertisement shall be effected by posting a copy of the notice at the main entrance of the city hall, and in a publicly accessible and conspicuous place in the barangay where the property is located, and by publication once a week for two (2) consecutive weeks in a newspaper of general circulation in the city. The advertisement shall specify (a) the amount of the tax delinquency, the interests due thereon, and the expenses of the sale, (b) the



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

date and place of the sale, (c) the name of the owner of the real property or having legal interest therein, and (d) description of the property to be sold. At any time before the date fixed for the sale, the owner or any person having legal interest on the property, may stay the proceedings by paying the delinquent tax, the interest due thereon, and the expenses of the sale.

The City Treasurer or his duly authorized representative shall conduct the sale either at the main entrance of the city hall or on the property to be sold, or at any other place as specified in the notice of sale and shall award the property to the highest bidder therefor. The owner of the property or any person having legal interest thereon shall not be prevented from participating in the said sale.

Within a period of thirty (30) days after the sale, the City Treasurer or his duly authorized representative shall make a report of the sale to the Sangguniang Panlungsod and prepare and deliver to the winning bidder a certificate of sale which shall contain the name of the winning bidder, a description of the property sold, the amount of the delinquent tax with interests due thereon as well as the expenses of the sale, and a brief description of the proceedings; provided, however that any proceeds of the sale in excess of the amount of the delinquent tax, the interests due thereon, and the expenses of the sale, shall be remitted to the taxpayer or owner of the property or any person having legal interest thereon.

The City Treasurer may advance an amount sufficient to defray the cost of collection through the remedies provided for in this Article, including the expenses of advertisement and sale.

The winning bidder shall not be liable for payment of any real property tax on the property subject of the sale until ownership is consolidated in his person.

The City Treasurer who fails to dispose of delinquent real property at a public auction in compliance with the provisions of this Article and any other local or national government official or any private individual acting in conspiracy with said local or national government official, whose acts hinder the prompt disposition of delinquent real property at a public auction shall be subject to a fine of not less than one thousand pesos (P1,000.00) nor more than five thousand pesos (P5,000.00), without prejudice to any other administrative or criminal action that may be filed against him under existing laws.

13. **Redemption of Property Sold.** - Within a period of one (1) year from the date of the sale, the owner of the property sold in accordance with the immediately preceding sub-section, or any person having legal interest thereon, or his duly authorized representative, shall have the right to redeem the property upon payment to the City Treasurer of the amount of the delinquent tax, including the interests due thereon, and the expenses of the sale from the date of the delinquency to the date of sale, plus an interest of two percent (2%) per month on the purchase price from the date of sale. Such payment shall have the effect of invalidating the certificate of sale issued to the winning bidder referred to in the immediately preceding sub-section and the owner of the delinquent real property, or any person having



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

legal interest thereon, or his duly authorized representative, shall be entitled to a certificate of redemption which shall be issued by the City Treasurer or his deputy.

From the date of sale until the expiration of the period of redemption, the delinquent real property shall remain in possession of the owner or any person having legal interest thereon, or his duly authorized representative who shall be entitled to the income and other fruits thereof.

The City Treasurer or his duly authorized representative, upon receipt from the winning bidder of the certificate of sale, return to the latter the entire amount paid by him plus interest of two (2%) per month from the date of the sale to the date of redemption. Thereafter, the property shall be free from lien of such delinquent tax, interests due thereon, and expenses of the sale.

14. **Final Deed to Winning Bidder.** – In case the owner or any person having legal interest thereon, or his duly authorized representative, fails to redeem the property sold pursuant to sub-section 10 hereof, the City Treasurer shall execute a deed conveying to the winning bidder the said property, free from lien of the delinquent real property tax, interests due thereon, and expenses of the sale. The deed shall briefly state the proceedings upon which the validity of the sale rests. The winning bidder shall have the right to have the ownership of the property consolidated in his person through the proper proceedings and with the cooperation of the city government.

15. **Purchase of Property by the City Government In Case of Failed Bidding.** – In case there is no bidder, or if the highest bid is for an amount insufficient to pay the real property tax, the interests thereon, and expenses of the sale, the City Treasurer or his duly authorized representative, shall declare a failure of bidding and shall purchase the property in behalf of the city government to satisfy the claim and to make a report of the proceedings. It shall be the duty of the Register of Deeds, upon registration with his office of any such declaration of forfeiture by the city government to cause the annotation of the same on the title of the forfeited property.

In case no redemption shall be made within a period of one (1) year from the date of forfeiture, the Register of Deeds shall cause for the transfer of the title in the name of the city government without need of any order from any competent court.

This provision shall be without prejudice to the right of the city, through an ordinance duly enacted, and after notice published within twenty (20) days from forfeiture, to sell and dispose of the same real property through a public auction or negotiated bid, in accordance with prevalent laws on public-private partnerships.

16. **Further Distraint or Levy.** – Levy or distraint may be repeated if necessary and until the full amount due, including all expenses, are collected.

17. **Collection of Real Property Tax Through the Courts of Law.** – The city government may enforce the collection of real property tax by civil action in any court of competent jurisdiction pursuant to the provisions of Section 270 of the LGC.



OFFICE OF THE SANGGUNIANG PANLUNGSOD

- 18. Action Restraining Any Sale or Assailing Validity of Any Tax Sale.** – No court shall entertain any action seeking to restrain any sale of any property due to real property tax delinquency or any action assailing the validity of any sale at public auction for real property under this Article until the taxpayer shall have deposited two percent (2%) per month from the date of the sale to the time of the institution of the action with the said court. The amount so deposited shall be paid to the winning bidder at the auction sale if the deed is declared in valid but shall be refunded to the taxpayer or any person having legal interest thereon, or his duly authorized representative if the action fails.
- 19. City Treasurer to Certify Delinquencies Remaining Uncollected.** – The City Treasurer or his duly authorized representative, shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year, and a statement of the reason or reasons for such non-collection or non-payment, and submit to the Sangguniang Panlungsod on or before the 31st day of December of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of remedies for collection provided herein.

(b) **Special Provisions**

1. **Claim for Tax Refund/Tax Credit**

Any taxpayer who has paid more than what is due must file a verified written request for tax refund or tax credit before the Office of the City Treasurer, which request shall include as attachments proof of over assessment and/or over-payment.

The Office of the City Treasurer shall explain to the tax payer that the choice to credit any over-payments made will be applicable for the same tax and for the next succeeding taxable year. It must likewise be understood that this claim for tax refund or tax credit shall not be assignable or transferrable to any third person.

2. **Condonation or Reduction of Real Property Tax and Interests** – IN case of a general failure of crops or substantial decrease in the price of agricultural or agri-based products, or calamity in the city, the Sangguniang Panlungsod, by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interests thereon for the succeeding year or years, without prejudice to the power of the President, when public interest so requires, to condone or reduce real property tax and interest for any year in the city.
3. **Duty of Register of Deeds and Notaries Public to Assist the City Assessor.** – It shall be the duty of the Register of Deeds and Notaries Public to furnish the City Assessor copies of any contract selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by or acknowledged before them.



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

4. **Duty of Insurance Companies to Furnish Information.** – It shall be the duty of insurance policies to furnish the City Assessor copies of any contracts or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.
5. **Fees in Court Actions.** – As provided for in Article 280 of the LGC, all court actions, instituted at the instance of the City Treasurer shall be exempt from the payment of court and sheriff's fees.
6. **Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to City.** – As provided for in Article 281 of the LGC, all certificates, documents, and papers covering the sale of delinquent property to the city, if registered in the Registry of Property, shall be exempt from the payment of stamp tax and registration.
7. **Real Property Assessment Notices or Owner's Copies of Tax Declarations to Be Exempt from Postal Charges or Fees.** – As provided for in Article 282 of the LGC, all real property assessment notices or owner's copies of tax declaration sent through the Philippine Postal Office by the City Assessor shall be exempt from the payment of postal charges or fees.
8. **Sale and Forfeiture Before the Effectivity of this Ordinance.** – Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected, before the effectivity of this Ordinance shall be governed by the provisions of the applicable ordinance or laws then in force.
9. **Other Fees.** – The fees chargeable by the City Treasurer in relation to its and the City Assessor's duty pertaining to real property within the jurisdiction of the city shall be:
 - a. Annotation Fees for the annotation of (1) mortgage; (2) certificate of sale; (3) bail bond; (d) deed of redemption on the tax declaration and/or certificate of title of any property within the jurisdiction of the city – 1/8 of 1% of the amount in consideration,
 - b. Annotation Fees for the annotation of (1) adverse claim; (2) notice of levy; (3) warrant of levy; and (d) notice of lis pendens on the tax declaration and/or certificate of title of any property within the jurisdiction of the city – P50.00 per annotation, and
 - c. Cancellation fee for the cancellation of any annotation referred to in (a) and (b) hereof – P50.00.

Article A.2 Tax on Idle Lands

SECTION 11. Idle Lands, Coverage. – For purposes of real property taxation, idle lands shall include the following:

1. Agricultural lands, more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein. Agricultural lands planted



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Lands actually used for grazing purposes shall likewise not be considered idle lands,

2. Lands, other than agricultural, located in the city, more than one thousand (1,000) square meters in area one half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein, and
3. Regardless of the land area, this Article shall also apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax; provided, however, that individual lots of such subdivisions, the ownership of which has not yet been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by subdivision owner or operator.

SECTION 12. Imposition of Tax. - An annual tax on idle lands at the rate of five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

SECTION 13. Exemptions. - The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, utilizing, or cultivating the same reason of force majeure, civil disturbance, natural calamity, or any justifiable cause or circumstance.

Any person having legal interest on the idle land desiring to avail of the exemption under this Article shall file the necessary application before the City Treasurer, which application shall state the grounds under which the exemption is being claimed and shall be accompanied by the corresponding documents to support the same.

SECTION 14. Collection and Accrual of Proceeds. - The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax and the proceeds thereof shall accrue to the general funds of the city, without prejudice to the share of the barangays when applicable.

SECTION 15. Listing of Idle Lands by the Assessor. - The City Assessor shall make and keep an updated record of idle lands located within his area of jurisdiction. For purposes of collection, the City Assessor shall furnish the City Treasurer a copy thereof, who shall notify, on the basis of such record, the owner of the property or any person having legal interest thereon, of the imposition of the additional tax.

Article B. Tax on Transfer of Real Property Ownership

SECTION 21. Imposition of Tax. - Tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of fifty percent (50%) of one percent (1%) the zonal value or the fair market value of the property, whichever is higher.

SECTION 22. Exemptions. - The sale, transfer, or other dispositions of real property pursuant to R.A. 6657, otherwise known as the Comprehensive Agrarian Reform Law, shall be exempt from this tax.



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

SECTION 23. Time of Payment. – It shall be the duty of the seller, donor, transferor, executor or administrator of an estate, to pay the City Treasurer the tax herein imposed within a period of fifteen (15) days from the issuance by the Bureau of Internal Revenue of the Certificate Authorizing Registration for the transaction.

Any payments made after the deadline herein imposed shall be imposed a surcharge equivalent to twenty five percent (25%) of the amount of taxes, fees, or charges not paid on time plus penalty equivalent to two percent (2%) per month of the unpaid taxes, fees, or charges including surcharges, until such amount is fully paid, but shall not exceed thirty six (36) months or seventy two percent (72%).

SECTION 24. Administrative Provisions. –

1. The Registrar of Deeds shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City Assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one,
2. The City Assessor shall have the duty of updating the schedule of fair market values on the basis of any transfer herein registered after the ordinance providing for a list of fair market values shall have been enacted, and
3. Notaries Public shall furnish the City Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

Article C. Tax on Printing and Publication

SECTION 25. Imposition of Tax. – Tax on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature shall be imposed at the rate of fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding calendar year.

In the case of a newly-established business, the tax shall be one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof.

SECTION 26. Exemptions. – The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references shall be exempt from the tax herein imposed.

SECTION 27. Time of Payment. – The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days of each immediately following quarter. In the case of a newly-started business, the tax shall be paid before the business starts to operate.

Article D. Franchise Tax

SECTION 28. Imposition of Tax. – Tax on business enjoying a franchise, except the operation of motorized tricycles as covered by Article E of Municipal Ordinance No. 15-05, at a rate of fifty percent (50%) of one percent (1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within the territorial jurisdiction of the city.



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

In the case of a newly-established business, the tax shall be one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof.

SECTION 29. Exemptions. - The term business enjoying franchises shall not include holders of certificates of public convenience for the operation of public vehicles.

SECTION 30. Time of Payment - The tax imposed under this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter. In case of a newly-started business, the tax shall be paid before the business starts to operate.

Article E. Professional Tax

SECTION 31. Imposition of Tax. - Tax on the practice of profession requiring government examination shall be imposed upon any person so practicing and maintaining his principal office within the city at the rate of Three Hundred Pesos (P300.00).

SECTION 32. Coverage. - Professionals who passed the bar or board examinations conducted by the Supreme Court of the Philippines or the Professional Regulation Commission shall be subject to the payment of professional tax.

SECTION 33. Exemption. - Professionals exclusively employed in the government shall be exempt from the payment of this tax. However, professionals who are employed by the government but are allowed or authorized to practice their profession outside their regular working hours are also subject to the payment of this tax.

SECTION 34. Payment of the Tax. - The professional tax shall be paid before any profession herein specified can be lawfully pursued. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

SECTION 35. Time of Payment. - The professional tax shall be payable annually, on or before the thirty first (31st) day of January of each year to the City Treasurer. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging in the practice thereof.

SECTION 36. Administrative Provisions. -

1. A person who paid the professional tax shall be entitled to practice his profession in any part of the Philippines without being subject to any other national or local tax or fee for the practice of such profession,
2. The City Treasurer, before accepting payment of the tax shall require the presentation of valid Professional Licenses issued by the PRC or the Integrated Bar of the Philippines,
3. Any individual or corporation employing a person subject to the payment of professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter, and



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

4. Any person subject to the payment of professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and designs, surveys and maps, pleadings, and other documents, as the case may be, the number of the official receipt issued to him after payment of this tax.

Article F. Amusement Tax on Admission

SECTION 37. Imposition of Tax. - Without prejudice to the provisions of Municipal Ordinance No. 15-05 on ambulant and itinerant amusement operators during fiestas, tax on proprietors, lessees, or operators of theatres, cinemas, concert halls, circuses, boxing stadia, and other place of amusement shall be imposed at the rate of fifteen percent (15%) of the gross receipts from admission fees.

SECTION 38. Manner of Computing Tax. - In case of theatres and cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the City Treasurers before the gross receipts are divided between said proprietors, lessees or operators and the distributors of the cinematographic films.

SECTION 39. Exemption. - The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock, or similar concerts shall be exempted from the payment of the tax herein imposed.

SECTION 40. Time and Place of Payment. - The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee, or operator concerned, within the first twenty (20) days of the month next following that for which they are due to the City Treasurer before the gross receipts are divided between the proprietors, lessees, or operators and the distributors of the cinematographic films.

In case of itinerant operators of similar modes of amusement, except those covered by Municipal Ordinance No. 15-05, the tax herein prescribed shall be immediately paid after the last full show or performance.

SECTION 41. Administrative Provisions. -

1. Upon payment of the tax due, the proprietors, lessees, or operators of theatres, cinemas, concert halls, circuses, boxing stadia, and other places of amusement, shall attach a true and complete sworn return showing the gross receipts from admission fees during the preceding month,
2. The proprietors, lessees, or operators of theatres, cinemas, concert halls, circuses, boxing stadia, and other places of amusement where payment of a fee is required for admission, shall provide for himself with tickets, which shall be registered with the office of the City Treasurer and shall be stamped with the seal of said office. It shall be unlawful for such proprietors, lessees, or operators of theatres, cinemas, concert halls, circuses, boxing stadia, and other places of amusement to keep in their possession or have unregistered tickets in the amusement place, and
3. The City Mayor or City Treasurer, or their duly authorized representative/s, shall, whenever they deem it necessary for the good of the service, post their duly authorized inspectors at the gates of the amusement places for the purpose of verifying all tickets sold thereat. Such duly authorized inspectors shall have access to all admission tickets being sold to the public from opening time up to closing time.



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

**Article G. Annual Fixed Tax for Every Delivery Truck or Van
or Manufacturers or Producers, Wholesalers of, Dealers or Retailers In,
Certain Products**

SECTION 42. Imposition of Tax. - An annual fixed tax for every truck, van, or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigar and cigarettes, and other products as may hereafter be determined by the Sangguniang Panlungsod, to sales outlets or consumers, whether directly or indirectly, within the city in the amount of Five Hundred Pesos (P500.00).

SECTION 43. Exemption. - The manufacturers, producers, wholesalers, dealers or retailers referred to in the preceding sections shall be exempt from the payment of peddler's tax in the sale of any merchandise or article of commerce imposable by the city.

SECTION 44. Time and Place of Payment. - The tax imposed in this Article shall accrue on the first day of January and shall be paid to the City Treasurer within the first twenty (20) days of January. In case the truck or van shall be purchased after the month of January, the tax shall be paid within the first twenty (20) days of the month immediately following the month of the purchase.

**CHAPTER IV
MISCELLANEOUS PROVISIONS**

SECTION 45. Power to Levy Other taxes, fees, or charges. - The city may exercise the power to levy taxes, fees, or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, Municipal Ordinance No. 15-05, or other applicable laws; provided, that the taxes, fees, or charges, shall not be unjust, oppressive, confiscatory, or contradictory to declared national policy; and provided further, that the ordinance levying such taxes, fees, or charges, shall not be enacted without any prior public hearing conducted for that purpose.

SECTION 46. Authority to Adjust Rates. - The Sangguniang Panlungsod shall have the sole authority to adjust tax rates prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Ordinance, without prejudice to Section 56 of R.A. 10675.

SECTION 47. Power of the City Mayor to Create Official Bodies. For the proper implementation of this Ordinance, the City Mayor is hereby authorized to reclassify the Local School Board into a City School Board and to create the City Board of Assessment Appeals and appoint its Chairman and Members in accordance with existing laws, rules, and regulations.

SECTION 48. Effectivity of this Ordinance. - This Ordinance shall take effect within fifteen (15) days after its approval and satisfaction of its required publication in full for three (3) consecutive days in a newspaper of general circulation in the City of General Trias and the posting of the same in conspicuous places of the City Hall and other accessible public places in the city, without prejudice to the provisions of the Local Government Code.



REPUBLIC OF THE PHILIPPINES
REGION IV -A (CALABARZON)
PROVINCE OF CAVITE
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

SECTION 49. Separability Clause. - If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not take effect or impair the other sections or provisions thereof.

SECTION 50. Applicability Clause. - All other matters relating to the impositions of this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.


SECTION 50. Repealing Clause. - Nothing in this Ordinance shall be construed to repeal, modify, or amend Municipal Ordinance No. 15-05, except to the extent the former is in conflict with or inconsistent with the provisions of this Ordinance.

APPROVED under THIRD/FINAL READING on 17 AUGUST 2016.


JONAS GLYN P. LABUGUEN
SP Member


GARY A. GREPO
SP Member


JOWIE S. CARAMPOT
SP Member

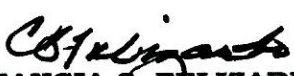

MARIO C. AMANTE
SP Member


CHRISTOPHER N. CUSTODIO
SP Member


FLORENCIO D. AYOS
SP Member


VIVENCIO Q. LOZARES, JR.
SP Member

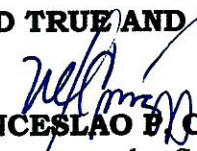

HERNANDO M. GRANADOS
SP Member


CONSTANCIA S. FELIZARDO
SP Member/LNB President

KERBY J. SALAZAR
SP Member
(On Official Business)

WALTER C. MARTINEZ
SP Member
(On Sick Leave)

CERTIFIED TRUE AND CORRECT:


WENCESLAO B. CAMINGAY
Secretary to the Sanggunian

ATTESTED:


MAURITO C. SISON
City Vice Mayor/Presiding Officer

APPROVED:


ANTONIO A. FERRER
City Mayor
Date of Approval 22 August 2016