



Republic of the Philippines
Province of Sorsogon
CITY OF SORSOGON



Office of the Sangguniang Panlungsod

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE EIGHTH CITY COUNCIL HELD AT THE SANGGUNIANG PANLUNGSOD SESSION HALL, CABID AN, EAST DISTRICT, SORSOGON CITY ON JULY 26, 2022.

PRESENT:

HON. MARK ERIC C. DIONEDA
City Vice Mayor/ Presiding Officer

WEST DISTRICT

Hon. Peter Joseph J. Ravanilla
Hon. Nestor J. Baldon
Hon. Bryan J. Pingul
Hon. Ma. Teresa D. Perdigon

EAST DISTRICT

Hon. Maria Theresa S. Gonzalez
Hon. Lester R. Lubiano
Hon. Mark Jayson D. Jamisola
Hon. Angelu Magda P. Ravanilla

BACON DISTRICT

Hon. Jo Abegail C. Dioneda
Hon. Reynaldo C. Taladtad
Hon. Glenn P. Olbes
Hon. Danilo A. Deladia

EX-OFFICIO MEMBERS

Hon. Bessie C. Diaz
Hon. Renalene Mae J. Duka

ABSENT:

Resolution No. 086, Series of 2022

(Author: Hon. Lester R. Lubiano)

RESOLUTION ENACTING AN ORDINANCE ADOPTING DEPARTMENT CIRCULAR NO. 001-2019 DATED SEPTEMBER 05, 2019 AND DEPARTMENT ORDER NO. 001-2022 DATED MARCH 07, 2022 ISSUED BY HON. CARLOS G. DOMINGUEZ, SECRETARY, DEPARTMENT OF FINANCE IN RELATION TO 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”

WHEREAS, on September 05, 2019, Hon. Carlos G. Dominguez, Secretary, Department of Finance issued Department Order No. 001-2019 prescribing guidelines on the Grant of Relief of Surcharges and Interests on Tax on Transfer of Real Property Ownership in support of the Estate Tax Amnesty Program;

WHEREAS, on March 07, 2022, Department Circular No. 001-2022 was again issued providing Supplemental Guidelines in the implementation of the preceding statements;

WHEREAS, in compliance with the aforementioned department circular, the City Treasurer of the City Government of Sorsogon wrote a letter addressed to the Hon. Ma. Ester E.

Hamor, City Mayor, Sorsogon City seeking endorsement of the same to the 8th City Council for appropriate legislation;

WHEREAS, the matter was officially endorsed by the local chief executive to the 8th City Council and upon official referral of the matter to the Committee on Ways and Means, it was found out that the subject matter would require passage of an ordinance as provided in Section 2 (b) of DOF Department Circular No. 001-2019;

NOW THEREFORE, on motion of **Hon. Lester R. Lubiano**, duly seconded by **Hon. Danilo A. Deladia**, resolve as it is hereby done to enact an ordinance adopting Department Circular No. 001-2019 dated September 05, 2019 and Department Order No. 001-2022 dated March 07, 2022 issued by Hon. Carlos G. Dominguez, Secretary, Department of Finance in relation to 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”.

City Ordinance No. 002, Series of 2022

AN ORDINANCE ADOPTING DEPARTMENT CIRCULAR NO. 001-2019 DATED SEPTEMBER 05, 2019 AND DEPARTMENT ORDER NO. 001-2022 DATED MARCH 07, 2022 ISSUED BY HON. CARLOS G. DOMINGUEZ, SECRETARY, DEPARTMENT OF FINANCE IN RELATION TO 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”.

BE IT ORDAINED BY THE 8TH SANGGUNIANG PANLUNGSOD IN SESSION DULY ASSEMBLED THAT:

Section 1 SHORT TITLE

This ordinance shall be known as the **“TRANSFER OF REAL PROPERTY OWNERSHIP TAX RELIEF ORDINANCE OF 2022”**

SECTION 2 RATIONALE:

Title II, Section 4 of Republic Act 11213 otherwise known as the Tax Amnesty Act states that;

Section 4. Coverage. - There is hereby authorized and granted a tax amnesty, hereinafter called Estate Tax Amnesty, which shall cover the estate of decedents who died on or before December 31, 2017, with or without assessments duly issued therefor, whose estate taxes have remained unpaid or have accrued as of December 31, 2017: Provided, however, That the Estate Tax Amnesty hereby authorized and granted shall not cover instances enumerated under Section 9 of Republic Act 11213.

Pursuant thereof, the department of Finance issued the aforementioned Department Circulars for the following purpose;

1. Provide a **uniform guidelines** in granting the relief of surcharges and interests on tax on transfer of real property ownership by succession imposed by all provinces and **cities**;
2. Ease the process on the part of tax payers towards the full availment of the estate tax amnesty;
3. Facilitate the formalization of real property transfers;
4. Broaden the national and local government’s revenue base; and
5. Improve real property tax collection efficiency.

SECTION 3. GUIDELINES IN THE GRANT OF RELIEF ON SURCHARGES AND INTERESTS ON TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP RELATIVE TO THE TAX AMNESTY PROGRAM.

The City Assessors Office and the City Treasurer's Office shall be adhere to the following guidelines;

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 December 31, 2017 and shall be availed by the legal heir/s, administrator or executor until June 14, 2021 as provided under DOF Department Circular No. 001-2019 dated September 05, 2019, however, DOF Department Circular No. 001-2022 dated March 07, 2022 provided supplemental guidelines wherein the grant of relief is hereby set from December 31, 2017 until June 14, 2023;
2. The Grant of Relief shall apply to transfer of Real Property Ownership by **succession only, and in no case shall apply to other kinds of transfer**

SECTION 4. OTHER SUPPLEMENTAL GUIDELINES.

1. As regards to the Assessment and Collection of Tax on Transfer of Real Property Ownership, the City Treasurer shall collect the Tax on Real Property Ownership based on the prevailing schedule of Fair Market Value of the subject property at the time of the death of the decedent, and in accordance with the grant of relief as authorized by this ordinance pursuant to the Department Circular of the Department of Finance;
2. In consonance with Revenue Memorandum Order No. 33-2019 issued by the Commission 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)(Section 12,13,Revenue Regulation No. 6-2019) to avail of the estate tax amnesty, the following shall be required by the City Assessor in processing the transfer to wit;
 - a. 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
 - b. Certificate of No Improvement to be issued by the City Assessor's Office at the time of death of the decedent.

The City Assessor shall annotate in the tax Declarations the pertinent serial number of eCAR issued by the BIR in consonance pursuant to Administrative Order No. 186, series of 2002.

On addition thereto, the City Assessor's Office shall issue the aforementioned documents in accordance with the prescribed processing time stated in the City Citizens' Charter, Manual of Operations, or duly authorized process flow, which shall in no case be longer that three (3) working days for simple transaction, or seven (7) working days for complex transactions reckoned from the date the request and/or complete application or request was received.

SECTION 5. – REQUIREMENTS FOR THE ISSUANCE OF TAX DECLARATION FOR THE TRANSFER OF REAL PROPERTY OWNERSHIP.

The following shall be required and evaluated by the City Assessors Office;

1. Certified True Copy of Original Certificate of Title (OCT) or Transfer Certificate of Title (TCT);
2. Copy of Notarized Deed of Conveyance;
3. Electronic Certificate Authorizing Registration (eCAR);
4. Copy of transfer Tax Receipt on Real Property Ownership;
5. Tax Clearance or Official Receipt issued by the City treasurer on the payment of Basic Real Property Tax (RPT) and Special Education Fund (SEF) and other applicable levies;

6. Special Power of Attorney (SPA), if the declaration is made by duly authorized representative;
7. Other requirements as may be duly authorized under relevant ordinance of the City Government of Sorsogon and/or the Sorsogon City Charter.

SECTION 6. DATE PRIVACY OF LOCAL ASSESSMENT RECORDS.

In consonance with RA 10173 otherwise known as the Data Privacy Act of 2012, the City Assessors Office shall ensure security of personal information of Real Property Owners, and at the same time 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 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;

1. Death Certificate;
2. Birth Certificate;
3. Marriage Certificate;
4. Will;
5. Duly notarized Deed of Conveyance;
6. Special Power of Attorney of heirs;

In addition thereto, the City Assessor’s Office has the obligation to exercise due diligence in relation to release of documents.

SECTION 7. SUNSET PROVISIONS. In consonance with the memorandum circulars herein mentioned, grant of relief shall be until June 14, 2023.

SECTION 8. SEPARABILITY CLAUSE. If for any reason, provisions of this ordinance are declared invalid, other provisions thereof not affected thereby shall be in full force and effect.

SECTION 9. REPEALING CLAUSE- All ordinances, rules and regulations inconsistent with the provisions of this ordinance is hereby repealed and or modified accordingly.


SECTION 10. EFFECTIVITY. This ordinance shall be effective upon compliance of Section 511 of Republic Act 7160 otherwise known as the Local Government Code of 1991 in relation to publication requirement.

DATE APPROVED : July 26, 2022

I hereby certify to the correctness of the foregoing resolution and ordinance.


ROVAN E. DOMASIAN
 Secretary to the Sangguniang Panlungsod

ATTESTED:


MARK ERIC C. DIONEDA
 City Vice Mayor/ Presiding Officer

APPROVED:


MA. ESTER E. HAMOR
 City Mayor