



Republic of the Philippines
Province of Cavite
CITY OF BACOR

Office of the Sangguniang Panlungsod



DISTRICT I

HON. CATHERINE SARINO-EVARISTO
City Councilor

HON. MICHAEL E. SOLIS
City Councilor

HON. ADRIELITO G. GAWARAN
City Councilor

HON. VICTORIO L. GUERRERO, JR.
City Councilor

HON. ALEJANDRO F. GUTIERREZ
City Councilor

HON. LEVY M. TELA
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DISTRICT II

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City Councilor

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HON. ALDE JOSELITO F. PAGULAYAN
City Councilor

HON. SIMPLICIO G. DOMINGUEZ
City Councilor

HON. RANDY C. FRANCISCO
Liga ng mga Barangay Vice-President

HON. PALM ANGEL S. BUNCIO
SK Federation President

Attested by:
ATTY. KHALID A. ATEGA, JR.
Sangguniang Panlungsod Secretary

Certified by:
HON. ROWENA BAUTISTA-MENDIOLA
City Vice Mayor

Approved by:
HON. STRIKE B. REVILLA
City Mayor

CITY RESOLUTION NO. 2024-561
Series of 2024

A RESOLUTION AUTHORIZING THE CITY MAYOR, CITY TREASURER, CITY ASSESSOR, CITY LEGAL OFFICER, AND/OR OTHER DULY DESIGNATED CITY GOVERNMENT OFFICIALS, PERSONNEL, OR CONSULTANTS TO INITIATE LEGAL ACTIONS AGAINST NATURAL OR JURIDICAL PERSONS WITH OUTSTANDING REAL PROPERTY TAX LIABILITIES TO THE LOCAL GOVERNMENT OF THE CITY OF BACOR, CAVITE INCLUDING BUT NOT LIMITED TO THE FILING OF COLLECTION SUITS WITH APPLICATIONS FOR WRITS OF PRELIMINARY ATTACHMENT BEFORE THE COMPETENT COURTS.

Sponsored:

Hon. Reynaldo D. Palabrica

Co-Sponsored :

Hon. Roberto L. Advincula, Hon. Palm Angel S. Buncio, Hon. Simplicio G. Dominguez, Hon. Catherine S. Evaristo, Hon. Reynaldo M. Fabian, Hon. Randy C. Francisco, Hon. Adrielito G. Gawaran, Hon. Alejandro F. Gutierrez, Hon. Rogelio M. Nolasco, Hon. Alde Joselito F. Pagulayan, Hon. Michael E. Solis and Hon. Levy M. Tela

WHEREAS, under Section 266 of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991," local governments units are vested with the authority to collect real property taxes as a vital source of revenue for local development, and said provision empowers local government units, including the City of Bacoor, Cavite, to pursue the collection of delinquent real property taxes by instituting civil actions against natural or juridical persons who failed to pay their lawful tax obligations;

WHEREAS, Section 5 of City Ordinance No. 2013-060, known as the "Revenue Code of the City of Bacoor", explicitly mandates that all real properties, including but not limited to land, buildings, machinery, and other improvements located within the City, shall be subject to the imposition of real property taxes, the proceeds of which are



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City Mayor

intended to fund essential public services and infrastructure development for the benefit of the city's residents;

WHEREAS, it is the duty of every property owner within the jurisdiction of the City of Bacoor, Cavite, whether natural or juridical, to pay the appropriate real property taxes in accordance with applicable laws and local ordinances, and failure to do so undermines the financial stability of the City and hampers its ability to provide services and improvement to the public;

WHEREAS, on 4 July 2024, *Acting City Mayor Rowena Bautista-Mendiola* formally requested the Sangguniang Panlungsod to pass a resolution authorizing designated city officials and personnel to initiate legal proceedings to recover unpaid real property taxes, noting that a significant number of taxpayers had failed to settle their obligations despite the issuance of delinquency notices;

WHEREAS, during a public hearing held by the various standing committees of the Sangguniang Panlungsod on the matter, the Office of the City Treasurer presented alarming data indicating that a substantial number of property owners within the City have incurred real property tax delinquencies, and the failure to pay these taxes is in direct violation of the law and has caused a shortfall in the City's revenue collection, thereby impairing its fiscal health and capacity to effectively deliver public services;

WHEREAS, it was disclosed during the said hearing that the Office of the City Treasurer has taken the necessary steps to notify delinquent taxpayers of their unpaid obligations through the issuance of formal notices of delinquency and despite these efforts, many taxpayers have continued to disregard their legal obligations and have not made any effort to settle their outstanding real property taxes;

WHEREAS, the committees of the Sangguniang Panlungsod, in an effort to provide delinquent taxpayers with a final opportunity to settle their liabilities extrajudicially, decided not to publicly disclose the names of the natural or juridical persons in arrears at this time, reserving the right to disclose such information in the event that legal actions are pursued;



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WHEREAS, after due deliberation, the Sangguniang Panlungsod has determined that the City Government of Bacoor, Cavite has complied with all procedural and substantive requirements of due process necessary to justify the initiation of legal actions against delinquent taxpayers, and such actions are intended to enforce the collection of unpaid real property taxes through the filing of civil suits, including but not limited to collection suits with accompanying applications for writs of preliminary attachment, before competent courts of law;

WHEREAS, the authority to initiate these legal proceedings is essential to protect the financial interests of the City Government and to ensure that all taxpayers contribute their fair share to the city's development and services, in accordance with the principles of equity and justice under the law;

NOW THEREFORE, on the motion of Hon. Reynaldo D. Palabrica, duly seconded by the members of the Body, **BE IT RESOLVED AS IT IS HEREBY RESOLVED**, that the City Mayor City Treasurer, City Assessor, City Legal Officer, and/or other duly designated city government officials, personnel or consultants are hereby authorized and directed to initiate, file and prosecute appropriate legal actions against natural or juridical persons who have failed to remit the real property taxes due to the City Government of Bacoor, Cavite, such legal actions may include, but are not limited to , the filing of collection suits and the application for writs of preliminary attachment before competent courts to ensure the recovery of the said unpaid taxes and to prevent the dissipation or concealment of assets by delinquent taxpayers.

RESOLVED, FURTHER, that in the exercise of the authority granted by this Resolution, the City Mayor, City Treasurer, City Assessor, City Legal Officer, and/or other designated city officials or personnel shall ensure strict compliance with all applicable laws, rules and regulations governing the filing and prosecution of legal actions and shall ensure that the rights of all parties involved are respected and upheld.

RESOLVED, FURTHERMORE, that the City Legal Officer is hereby instructed to provide regular reports to the



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Sangguniang Panlungsod Secretary

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City Vice Mayor

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HON. STRIKE B. REVILLA
City Mayor

Sangguniang Panlungsod regarding the status and progress of any legal actions initiated pursuant to this Resolution, including updates on any court decisions, settlements, or other relevant developments pertaining to the collection of delinquent real property taxes.

RESOLVED, FINALLY, that the Secretariat of the Sangguniang Panlungsod is hereby directed to furnish copies of this Resolution to the City Mayor, City Treasurer, City Assessor, City Legal Officer, the University of the Philippines-Office of the National Administrative Register (UP-ONAR), and all other relevant government agencies and departments, for their information, guidance and appropriate action.

APPROVED this 13th day of August 2024 at the City of Bacoor, Cavite.

I hereby certify that the foregoing Resolution was duly approved by the 5th Sangguniang Panlungsod of the City of Bacoor, Cavite.

Certified Correct:

[Signature]
HON. ROWENA BAUTISTA-MENDIOLA
City Vice Mayor/Presiding Officer

Attested:

[Signature]
ATTY. KHALID A. ATEGA JR.
Sangguniang Panlungsod Secretary

Approved:

[Signature]
HON. STRIKE B. REVILLA
City Mayor