



Republic of the Philippines
PROVINCE OF ISABELA
City of Ilagan
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Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 64th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON NOVEMBER 21, 2023.

PRESENT:

FAUSTINO G. DY III	Vice-Governor & Presiding Officer
EDWARD S. ISIDRO	Member (5th District) & Floor Leader Protempore
EDGAR R. CAPUCHINO	Member (2nd District)
MARY GRACE D. ARREOLA	Member (3rd District)
RAMON JUAN N. REYES, JR.	Member (3rd District)
CLIFFORD R. RASPADO	Member (4th District)
VICTOR G. DY	Member (4th District)
MARCO PAOLO A. MERIS	Member (6th District)
AMADOR A. GAFFUD, JR.	Member (6th District)
ANTONIO S. HUI	Member, PCL Federation President
DANTE G. HALAMAN	Member, LnB Federation President
DAX PAOLO C. BINAG	Member, SK Federation President
EVYN JAY C. DIAZ	Member, Labor Sector Representative

ON LEAVE:

DELFINITO EMMANUEL L. ALBANO	Member (1st District)
EMMANUEL JOSELITO B. AÑES	Member (1st District)
ED CHRISTIAN S. GO	Member (2nd District)
MANUEL FAUSTINO U. DY	Member (5th District)
LOURDES S. PANGANIBAN	Member, Women's Sectoral Representative
MARGARETTE U. CHIN	Member, Indigenous Cultural Communities Sector Representative
ADRIAN PHILIP S. BAYSAC	Member, Agricultural Workers Sector Representative

ORDINANCE NO. 2023-41-01 SERIES OF 2023

AN ORDINANCE EXTENDING THE PERIOD OF AVAILMENT OF THE RELIEF ON SURCHARGES AND INTERESTS ON TRANSFER OF REAL PROPERTY OWNERSHIP BY MODE OF SUCCESSION FROM JUNE 15, 2023 TO UNTIL JUNE 14, 2025 AND EXPANDING THE COVERAGE THEREOF FROM THE ESTATES OF DECEDENTS WHO DIED ON OR BEFORE DECEMBER 31, 2017 TO THOSE ESTATES OF DECEDENTS WHO DIED ON OR BEFORE MAY 31, 2022, THEREBY AMENDING FOR SUCH PURPOSE SECTIONS 1 AND 2 OF SANGGUNIANG PANLALAWIGAN ORDINANCE NO. 2022-19-01

Sponsor: HON. ANTONIO S. HUI
Member, Sangguniang Panlalawigan

EXPLANATORY NOTE

In 17 May 2022, the 10th Sangguniang Panlalawigan of Isabela, in support of the National Government's thrust on enhancing revenue administration and collection, enacted Ordinance No. 2022-19-01 titled "*An Ordinance Granting Relief on Surcharges and Interests on Transfer of Real Property Ownership by Mode of Succession Covering those Estates of Decedents Who Died On or Before December 31, 2017, Establishing Such a Relief Available Until June 14, 2023, and Providing Guidelines Therefor*".

Nagkaisa para sa Isabela

AN ORDINANCE EXTENDING THE PERIOD OF AVAILMENT OF THE RELIEF ON SURCHARGES AND INTERESTS ON TRANSFER OF REAL PROPERTY OWNERSHIP BY MODE OF SUCCESSION FROM JUNE 15, 2023 TO UNTIL JUNE 14, 2025 AND EXPANDING THE COVERAGE THEREOF FROM THE ESTATES OF DECEDENTS WHO DIED ON OR BEFORE DECEMBER 31, 2017 TO THOSE ESTATES OF DECEDENTS WHO DIED ON OR BEFORE MAY 31, 2022, THEREBY AMENDING FOR SUCH PURPOSE SECTIONS 1 AND 2 OF SANGGUNIANG PANLALAWIGAN ORDINANCE NO. 2022-19-01

The said ordinance was consistent with the Department of Finance Department Circular No. 001.2019 which outlined the **"Guidelines on the Grant of Relief on Surcharges and Interests on Tax on Transfer of Real Property Ownership in Support of the Estate Tax Amnesty Program"** and the directives of Republic Act No. 11213, as amended by Republic Act No. 11569.

On 05 August 2023, the National Government enacted and approved Republic Act No. 11956 "Further Amending Republic Act No. 11213, Otherwise Known as the Tax Amnesty Act, as Amended by Republic Act No. 11569, By Extending the Period of Availment of the Estate Tax Amnesty Until June 14, 2025, and For Other Purposes". Consequently, the period of availment of the estate tax amnesty was extended for two years, from 15 June 2023 to until 14 June 2025. Furthermore, the covered estates were expanded from those estates of decedents who died on or before 31 December 2017 to those estates of decedents who died on or before 31 May 2022.

In order to make the recent amendments to the Tax Amnesty Act consistent with the local tax reliefs granted by the Provincial Government of Isabela and the established periods for its availment, there is a need to amend pertinent provisions of Ordinance No. 2022-19-01, hence this ordinance.

As such, the enactment of this ordinance is earnestly sought.

AN ORDINANCE EXTENDING THE PERIOD OF AVAILMENT OF THE RELIEF ON SURCHARGES AND INTERESTS ON TRANSFER OF REAL PROPERTY OWNERSHIP BY MODE OF SUCCESSION FROM JUNE 15, 2023 TO UNTIL JUNE 14, 2025 AND EXPANDING THE COVERAGE THEREOF FROM THE ESTATES OF DECEDENTS WHO DIED ON OR BEFORE DECEMBER 31, 2017 TO THOSE ESTATES OF DECEDENTS WHO DIED ON OR BEFORE MAY 31, 2022, THEREBY AMENDING FOR SUCH PURPOSE SECTIONS 1 AND 2 OF SANGGUNIANG PANLALAWIGAN ORDINANCE NO. 2022-19-01

Section 1. Coverage. Section 1 of Ordinance No. 2022-19-01 is hereby amended to read as follows:

"This Ordinance shall cover surcharges and interests on transfer of real property ownership, made exclusively by mode of succession, of estates of decedents who died on or before May 31, 2022."

Section 2. Availment of Tax Relief. Section 2 of Ordinance No. 2022-19-01 is hereby amended to read as follows:

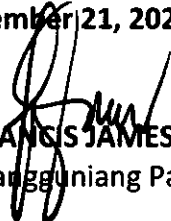
"The tax relief herein granted shall be availed only until June 14, 2025 by the legal heir/s, administrator, or executor of the estate of the decedent."

Section 3. Repealing Clause. All Ordinances, Resolutions, and any other local orders and issuances contrary to or inconsistent with this Ordinance are hereby repealed or modified accordingly.

AN ORDINANCE EXTENDING THE PERIOD OF AVAILMENT OF THE RELIEF ON SURCHARGES AND INTERESTS ON TRANSFER OF REAL PROPERTY OWNERSHIP BY MODE OF SUCCESSION FROM JUNE 15, 2023 TO UNTIL JUNE 14, 2025 AND EXPANDING THE COVERAGE THEREOF FROM THE ESTATES OF DECEDENTS WHO DIED ON OR BEFORE DECEMBER 31, 2017 TO THOSE ESTATES OF DECEDENTS WHO DIED ON OR BEFORE MAY 31, 2022, THEREBY AMENDING FOR SUCH PURPOSE SECTIONS 1 AND 2 OF SANGGUNIANG PANLALAWIGAN ORDINANCE NO. 2022-19-01

Section 4. Effectivity. This Ordinance shall take effect ten (10) days after its approval and the publication of the certified true copy hereof in full for three (3) consecutive days in a newspaper of local circulation.

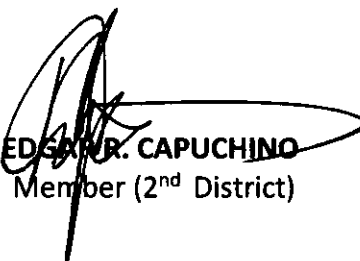
I hereby certify that the foregoing ordinance was duly enacted by the Sangguniang Panlalawigan of Isabela during its 64th Regular Session on November 21, 2023.



ATTY. FRANCIS JAMES E. MEER
Secretary, Sangguniang Panlalawigan

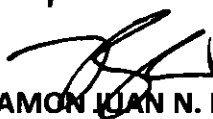
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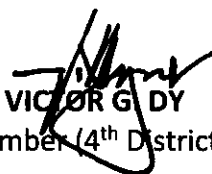
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AN ORDINANCE EXTENDING THE PERIOD OF AVAILMENT OF THE RELIEF ON SURCHARGES AND INTERESTS ON TRANSFER OF REAL PROPERTY OWNERSHIP BY MODE OF SUCCESSION FROM JUNE 14, 2023 TO UNTIL JUNE 14, 2025 AND EXPANDING THE COVERAGE THEREOF FROM THE ESTATES OF DECEDENTS WHO DIED ON OR BEFORE DECEMBER 31, 2017 TO THOSE ESTATES OF DECEDENTS WHO DIED ON OR BEFORE MAY 31, 2022, THEREBY AMENDING FOR SUCH PURPOSE SECTIONS 1 AND 2 OF SANGGUNIANG PANLALAWIGAN ORDINANCE NO. 2022-19-01



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FAUSTINO G. DY III

Vice Governor

APPROVED:



RODOLFO T. ALBANO III

Governor

