



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 130th REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MAY 17, 2022.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 st District)
ED CHRISTIAN S. GO	Member (2 nd District)
EDGAR R. CAPUCHINO	Member (2 nd District)
RAMON JUAN N. REYES, JR.	Member (3 rd District)
RANDOLPH JOSEPH P. ARREOLA	Member (3 rd District)
CLIFFORD R. RASPADO	Member (4 th District)
ABEGAIL V. SABLE	Member (4 th District)
FAUSTINO U. DY IV	Member (5 th District)
EDWARD S. ISIDRO	Member (5 th District)
ALFREDO V. ALILI	Member (6 th District)
MARCO PAOLO A. MERIS	Member (6 th District)
ANTONIO S. HUI	Member, PCL Federation President
DANTE G. HALAMAN	Member, LnB Federation President
DAX PAOLO C. BINAG	Member, SK Federation President
ADRIAN PHILIP S. BAYSAC	Member, Agricultural /Industrial Workers Labor Sector Representative
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

ORDINANCE NO. 2022-19-01
SERIES OF 2022

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

Sponsor: HON. FAUSTINO U. DY IV

Chairperson, Committee on Finance and Appropriations

WHEREAS, it is the policy of the State to protect and enhance revenue administration and collection, and to make the country's tax system more equitable;

WHEREAS, in furtherance of such policy, the National Government passed Republic Act No. 11213, otherwise known as the Tax Amnesty Act, which mandated that the State shall provide a one-time opportunity for taxpayers to settle their tax obligations, through an estate tax amnesty program, for taxable years 2017 and prior;

WHEREAS, Republic Act No. 11213 does not cover the relief on penalties imposed by local government units on local transfer tax;

Nagkaisa para sa Isabela

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WHEREAS, to address such a predicament, the Department of Finance issued 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**”. Such Circular aims to, among others, ease the process on the part of taxpayers towards the full avilment of the estate tax amnesty and broaden the national and local government’s revenue base;

WHEREAS, by virtue of Section 135 of Republic Act No. 7160, otherwise known as the Local Government Code, the Provincial Government of Isabela imposes tax on sales, donations, barter, or on any other mode of transferring ownership or title of real property in the Province of Isabela;

WHEREAS, Section 3A.01, Article A, Chapter III of Sangguniang Panlalawigan Ordinance No. 005, series of 2014, otherwise known as the “Provincial Revenue Code of the Province of Isabela 2014” provides that the Provincial Government of Isabela shall levy transfer taxes at a rate of fifty percent (50%) of the one percent (1%) of the total consideration involved in the acquisition of the property *or* of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher;

WHEREAS, this Honorable Body recognizes the noble intentions of the National Government in passing the Tax Amnesty Act. As such, it supports the directive of the Department of Finance provided in DOF Department Circular No. 001.2019 and its amendatory circular Department Circular No.001.2022;

WHEREAS, this Honorable Body acknowledges that the grant of tax relief on transfer of real properties via succession asked for by the Department of Finance will improve real property tax collection efficiency and facilitate transactions on real property transfers which will help in spurring strong economic growth and development in the Province of Isabela;

WHEREFORE, the passage of this Ordinance is earnestly sought.

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Section 1. Coverage. 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 December 31, 2017.

Section 2. Availment of Tax Relief. The tax relief herein granted shall be availed only until June 14, 2023 by the legal heir/s, administrator, or executor of the estate of the decedent.

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Section 3. Annotation of E-CAR in Tax Declarations. The Provincial Assessor shall annotate in the Tax Declarations of those who availed this tax relief the pertinent serial number as appearing in the Electronic Certificate Authorizing Registration issued by the BIR.

Section 4. Data Privacy of Local Assessment Records. In accordance with Republic Act No. 10173, otherwise known as the Data Privacy Act of 2012, the Provincial Assessor's Office shall ensure security of personal information of real property owners, and at the same time shall be 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 Republic Act No. 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 the presentation of applicable evidentiary documents, such as death certificate, birth certificate, marriage certificate, will, duly notarized deed of conveyance, SPA of heirs, among others, and after exercise of due diligence by the Provincial Assessor.

Section 5. Separability Clause. If any provision of this Ordinance is declared unconstitutional, the same shall not affect the validity and effectivity of the other provisions hereof.

Section 6. 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.


Section 7. 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 130th Regular Session on May 17, 2022.

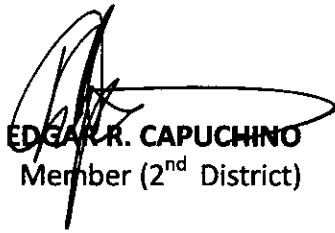

ATTY. FRANCIS JAMES E. MEER
Secretary, Sangguniang Panlalawigan

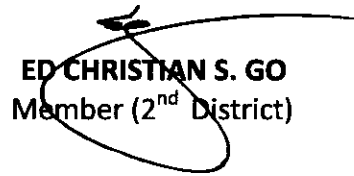
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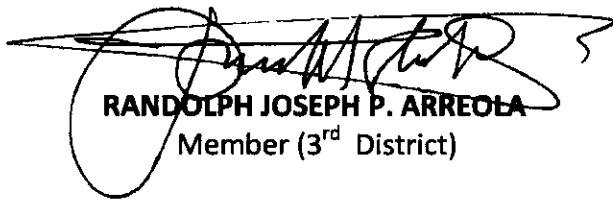

DELNITO EMMANUEL L. ALBANO
Member (1st District) & Floor Leader

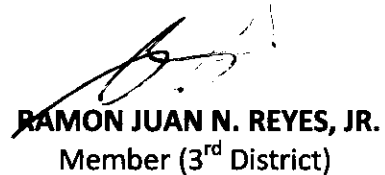

EMMANUEL JOSELITO B. ANES
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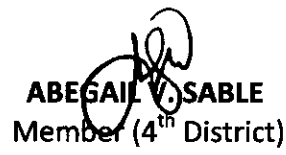
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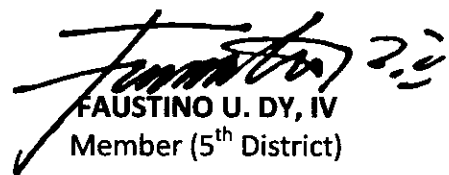

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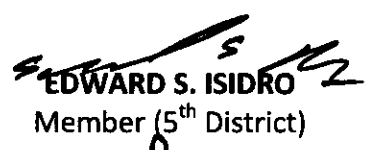

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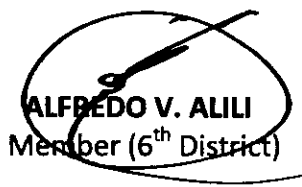

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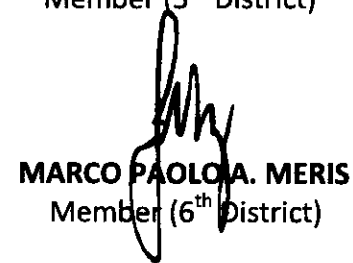

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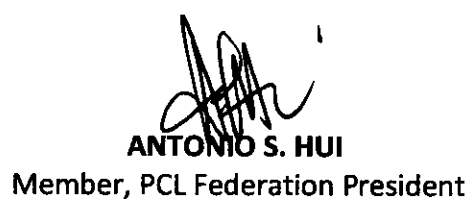

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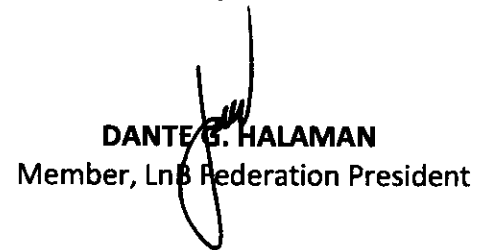

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FAUSTINO G. DY III

Provincial Vice Governor & Presiding Officer

APPROVED:



RODOLFO T. ALBANO III

Provincial Governor

