



Republic of the Philippines
 Province of Cavite
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
 Trece Martires City



EXCERPTS FROM THE MINUTES OF THE 1ST SPECIAL SESSION OF THE SANGGUNIANG PANLALAWIGAN OF CAVITE HELD ON 25 NOVEMBER 2004 AT THE SESSION HALL, CAPITOL BUILDING, TRECE MARTIRES CITY

PRESENT:

Hon. Juanito Victor C. Remulla, Jr.	Vice-Governor/Presiding Officer
Hon. Recto M. Cantimbuhan	Pro-Tempore
Hon. Hermogenes C. Arayata III	Majority Floor Leader
Hon. Cesario R. del Rosario, Jr.	Minority Floor leader
Hon. Alex L. Advincula	Sanggunian Member
Hon. Eileen R. Beratio	Sanggunian Member
Hon. Hilda P. Mendoza	Sanggunian Member
Hon. Iluminada F. Silao	Sanggunian Member
Hon. Luis T. Pagtakhan	Sanggunian Member
Hon. Rafael S. Rodriguez	Sanggunian Member
Hon. Dencito P. Campaña	Sanggunian Member
Hon. Arleen C. Arayata	ABC Prov'l. Fed. Pres.

ABSENT:

Hon. Rodel R. Bacos	SB Prov'l. Fed. Pres.
Hon. Sophia Marie G. Pagtakhan	SK Prov'l. Fed. Pres.

PROVINCIAL ORDINANCE NO. 2004-001

**THE 2004 REVISED REVENUE CODE OF THE PROVINCE OF CAVITE
 (Amending Provincial Ordinance No. 98-001, Otherwise Known as the
 Revised Revenue Code of the Province of Cavite)**

Sponsored by:

HON. DENCITO P. CAMPAÑA, HON. RECTO M. CANTIMBUHAN, HON. HERMOGENES C. ARAYATA III, HON. ALEX L. ADVINCULA and HON. RAFAEL S. RODRIGUEZ

WHEREAS, Article 3 of the Rules and Regulations Implementing Republic Act No. 7160, otherwise known as the Local Government of 1991, provides that it is the policy of the State that its territorial and political subdivisions shall enjoy genuine and meaningful local autonomy to enable them to attain their fullest development as self-reliant communities and make them more effective partners in the attainment of the national goals;

WHEREAS, consistent with the abovementioned policy of local autonomy, Article 219 of the same Code provides that each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees or charges;

- over -

Very truly yours,

 Attest:

 Secretary



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WHEREAS, to realize this policy, the Provincial Government of Cavite adopted and implemented Ordinance No. 98-2001, An Ordinance enacting the Revised Revenue Code of the Province of Cavite;

WHEREAS, said Ordinance could no longer be applicable and appropriate on the demands of the province regarding the aspect of generating incomes and revenues;

WHEREFORE, there is a need to amend this Ordinance to conform with the present requirements;

NOW, THEREFORE, be it ordained by the Sangguniang Panlalawigan of Cavite that:

CHAPTER I. GENERAL PROVISIONS

ARTICLE A. SHORT TITLE AND SCOPE

SECTION 1A.01. Short Title. This ordinance shall be known as the Revised Revenue Code of the Province of Cavite.

SECTION 1A.02. Scope and Application. This Code shall govern the levy, assessment and collection of the real property tax, provincial taxes, fees and other impositions within the territorial jurisdiction of the Province of Cavite.

ARTICLE B. DEFINITIONS AND CONSTRUCTION OF PROVISIONS

SECTION 1B.01. Definition of Terms. When used in this Code:

a) **"Amusement"** is a pleasurable diversion and entertainment. It is synonymous to recreation, relaxation, avocation, pastime or fun.

b) **"Amusement places"** include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances. They also include those places where one seeks admission to entertain himself by direct participation.

c) **"Business"** means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.

d) **"Capital investment"** is the capital which a person employs in any undertaking, or which he contributes to the capital of a single proprietorship, partnership, corporation, or any other juridical entity, or association in a particular taxing jurisdiction.

e) **"Charges"** refer to pecuniary liability such as rents or fees against persons or property.

f) **"Corporation"** includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), association or insurance companies but does not include general professional partnerships and joint venture or consortium formed for the purpose of undertaking construction projects engaging in petroleum, coal, geothermal, and other energy operations pursuant to an operating or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose exercising their common profession, no part of the income of which is derived from engaging in any trade or business.



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The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.

g) "Fee" means a charge fixed by law or ordinance for the regulation and inspection of a business or activity.

h) "Levy" means an imposition or collection of an assessment, tax, tribute or fine.

i) "License or Permit" is a right or permission granted in accordance with law by a competent authority to engage in some business or occupation or to engage in some transaction.

j) "Operator" includes the owner, manager, administrator or any other person who operates or is responsible for the operation of a business establishment or undertaking.

k) "Persons" means every natural or juridical being susceptible of rights and obligations or of being the subject of legal relations.

l) "Privilege" means a right or immunity granted as a peculiar benefit, advantage or favor.

m) "Rental" means the value of the consideration, whether in money or otherwise, given for the enjoyment or use of a thing.

n) "Residents" refer to natural persons who have their habitual residence in this province, where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province. In the absence of such law, juridical persons are residents of the province, where they have their principal business or occupation.

o) "Revenue" includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.

p) "Services" means the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government officer, or by a private person contracted by the government, as the case may be.

q) "Tax" means an enforced contribution, usually monetary in form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

SECTION 1B.02. Words and Phrases Not Expressly Defined. Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

SECTION 1B.03. Rules of Construction. In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provision, or when applied, would lead to absurd or highly improbable results:

a) General Rule – All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases and such others which may have acquired a peculiar appropriate meaning in this Code shall be construed and understood according to such technical, peculiar or appropriate meaning.

b) Gender and Number – Every word in this Code importing the masculine gender shall extend to both female and male. Every word importing the singular number shall extend and apply to several persons or things, and every word importing the plural number shall extend and apply to one person or thing.



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c) Computation of Time – This time within which an act is to be done provided in this Code or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or a holiday in which case the same shall be excluded from the computation, and the next business day shall be considered the last day.

d) Conflicting Provisions of Chapter – If the provisions of different Chapters conflict with or contravene each other, the provisions of each Chapter shall prevail as to all specific matters and questions involved therein.

e) Conflicting Provisions of Sections – If the provisions of different Sections in the same Article conflict with each other, the provisions of the Section which is last in point of sequence shall prevail.

CHAPTER II. REAL PROPERTY TAXATION

ARTICLE A. GENERAL PROVISIONS

SECTION 2A.01. Scope. This chapter shall govern the administration, appraisal, assessment, levy and collection of the real property tax in the Province of Cavite. (Sec. 197, LGC)

SECTION 2A.02. Fundamental Principles. The appraisal, assessment, levy and collection of real property tax shall be guided by the following fundamental principles. (Sec. 198, LGC)

- a) Real property shall be appraised at its current and fair market value.
- b) Real property shall be classified for assessment purposes on the basis of its actual use.
- c) Real property shall be assessed on the basis of a uniform classification within the province.
- d) The appraisal, assessment, levy and collection of real property tax shall not be left on any private person.
- e) The appraisal, assessment, levy and collection of real property shall be equitable.

SECTION 2A.03. Definitions of Terms. When used in this Chapter:

a) "Acquisition Cost for Newly-Acquired Machinery not yet Depreciated and Appraised within the Year of its Purchase" refers to the actual cost of transportation, handling, and installation at the present site.

b) "Actual Use" refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof.

c) "Ad Valorem Tax" is a levy on real property determined on the basis of a fixed proportion of the appraise value of the property.

d) "Agricultural Land" is land devoted principally to the planting of trees, raising of crops, livestock and poultry, dairying, salt-making, inland fishing and similar aquaculture activities, and other agricultural activities, and is not classified as mineral, timber, residential, commercial or industrial land.

e) "Appraisal" is the act or process of determining the value of a property as of a specific date for a specific purpose.



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f) "Assessment" is the act or process of determining the value of property, or proportion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties.

g) "Assessment Level" is the percentage applied to the fair market value to determine the taxable value of the property.

h) "Assessed Value" is the appraised value of the real property multiplied by the assessment level. It is synonymous to taxable value.

i) "Commercial Land" is land devoted principally for the object of profit and not classified as agricultural, industrial, mineral, timber, or residential land.

j) "Depreciated Value" is the value remaining after deducting depreciation from the acquisition cost.

k) "Economic Life" is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

l) "Fair Market Value" is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.

m) "Improvement" is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor, which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes.

n) "Industrial Land" is land devoted principally to industrial activity as capital investment and is not classified as agriculturally commercial, timber, mineral or residential land.

o) "Machinery" it includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes. Machinery which are of general purpose use including but not limited to office equipment, typewriters, telephone equipment, breakable or easily damaged containers (glass or cartons), micro-computers, facsimile machines, telex machine, cash dispensers, furniture and fixtures, freezers, refrigerators, display cases or racks, fruit juice or beverage automatic dispensing machines which are not directly and exclusively used to meet the needs of a particular industry, business or activity shall not be considered within the definition of machinery under this Chapter. Residential machinery shall include machines, equipment, appliances or apparatus permanently attached to residential land and improvements or those immovable by destination.

p) "Mineral Lands" are lands in which minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials.

q) "Reassessment" is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial, or individual reappraisal of the property.

r) "Remaining Economic Life" is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless.

s) "Remaining Value" is the value corresponding to the remaining useful life of the machinery.

t) "Replacement or Reproduction Cost" is the cost that would be incurred, on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material.

u) "Residential Land" is land principally devoted to habitation and is not classified as commercial, industrial, timber or agricultural land.



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ARTICLE B. REAL PROPERTY TAX

SECTION 2B.01. Imposition of Basic Real Property Tax. There is hereby levied an annual ad valorem tax at the rate of one percent (1%) on the assessed value of real property such as land, buildings, machinery and other improvements affixed or attached to real property located in the Province of Cavite. (Sec. 233 (a), LGC)

SECTION 2B.02. Imposition of Additional Levy on Real Property Tax for the Special Education Fund (SEF). There is hereby levied an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund (SEF). (Sec. 235, LGC)

SECTION 2B.03. Exemptions from the Real Property Tax. The following are exempted from payment of the basic real property tax and the SEF tax: (Sec. 234, LGC)

- a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person.
- b) Charitable institutions, churches, and parsonages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes.
- c) All machinery and equipment that are actually, directly and exclusively used by local water districts and government owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power.
- d) All real property owned by duly registered cooperatives as provided for under R.A. No. 6938.
- e) Machinery and equipment exclusively used for pollution control and environmental protection.

All the properties mentioned in this Section shall be valued for the purpose of assessment and record shall be kept thereof as in other cases.

SECTION 2B.04. Proof of Exemption of Real Property from Taxation. Every person, by or for whom real property is declared, which shall claim tax exemption for such property under this Chapter, shall file with the Provincial Assessor thru the Municipal Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title of ownership, articles of incorporation, by-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. However, if the property shall be proven to be tax exempt, the same shall be dropped from the assessment roll. (Sec. 206, LGC)



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SECTION 2B.05. Withdrawal of Tax Exemption. Pursuant to Sec. 234 of the Local Government Code (R.A. 7160), any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn effective January 1, 1992, except as provided herein.

ARTICLE C. IDLE LAND TAX

SECTION 2C.01. Imposition of Additional Ad Valorem Tax on Idle Lands. There is hereby levied an annual tax on idle lands at the rate of three percent (3%) of the assessed value of the property which shall be in addition to the basic real property tax.

SECTION 2C.02. Idle Lands, Coverage. For purposes of real property taxation, idle lands shall include the following:

(a) 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 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.

(b) Lands, other than agricultural, located in a city or municipality, 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.

Regardless of land area, this Article shall likewise 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 been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by the subdivision owner or operator.

SECTION 2C.03. Idle Lands Exempt from Tax. The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, or utilizing the same by reasons of *force majeure*, civil disturbance, natural calamity or any justifiable cause or circumstance.

Any person having legal interest on the land desiring to avail of the exemption under this Section shall file the corresponding application with the Provincial Assessor. The application shall state the ground(s) under which the exemption is being claimed.

SECTION 2C.04. Collection and Accrual of Proceeds of the Idle Land Tax. The annual tax on idle lands shall be collected at the same time in the same manner as that of the basic real property tax. The proceeds shall accrue to the general fund of the province.



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SECTION 2C.05. Listing of Idle Lands by the Provincial Assessor. The Provincial Assessor shall, within thirty (30) days from the effectivity of this Code, make and keep an updated record of all idle lands located within the province. For purposes of collection, the Provincial Assessor shall furnish a copy thereof to the Provincial Treasurer who shall notify the owner of the property of person having legal interest therein in the imposition of the additional tax.

SECTION 2C.06. Penalty for Tax Delinquency. Failure to pay the tax on idle lands on periods provided in Sec.2C.04 hereof shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid: Provided, however, That in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

ARTICLE D. APPRAISAL AND ASSESSMENT OF REAL PROPERTY

SECTION 2D.01. Appraisal of Real Property. All property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the province in accordance with the rules and regulations promulgated by the Department of Finance for the classification, appraisal and assessment of real property pursuant to the provisions of the Local Government Code.

SECTION 2D.02. Declaration of Real Property by the Owner or Administrator. It shall be the duty of all persons, natural or juridical, or their duly authorized representative, owning or administering real property, including the improvements, within the Province of Cavite to prepare, or cause to be prepared, and file with the Provincial Assessor thru the Municipal Assessor, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by sufficient in detail to enable the Provincial Assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the Provincial Assessor thru the Municipal Assessor once every three (3) years during the period from January first (1st) to June thirtieth (30th) commencing with the year 2003.

For this purpose, the Municipal Assessor with the supervision of the Provincial Assessor shall use the standard form known as Sworn Declaration of Property Values prescribed by the Department of Finance. The procedures in filing and safekeeping thereof shall be in accordance with the guidelines issued by the said Department.

Property owners or administrators who fail to comply with this provision shall be subject to a fine of Two Thousand Pesos (P2,000.00), or an imprisonment of not more than one (1) month in case of willful neglect, or both, at the discretion of the Court.



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SECTION 2D.03. Duty of Person Acquiring Real Property or Making Improvements Thereon.

- (a) It shall be the duty of any person, or his authorized representative, acquiring at any time real property situated in the province or making any improvement on real property, to prepare, or cause to be prepared, and file with the Provincial Assessor thru the Municipal Assessor, a sworn statement declaring the true value of subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.
- (b) In the case of houses, buildings, or other improvements acquired or newly constructed which will require building permits, property owners or their authorized representatives shall likewise file a sworn declaration of the true value of the subject house, building, or other improvement within sixty (60) days after (1) the date of a duly notarized final deed of sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties; (2) the date of completion or occupancy of the newly constructed building, house, or improvement whichever comes earlier; and (3) the date of completion or occupancy of any expansion, renovation, or additional structures or improvements made upon any existing building house, or other real property, whichever comes earlier.
- (c) In the case of machinery, the sixty-day (60) period for filing the required sworn declaration of property values shall commence on the date of installation thereof as determined by the Provincial Assessor or his authorized Municipal Assessor. For this purpose, the Provincial or Municipal Assessor may secure certification of the building official or engineer or other appropriate official stationed in the municipality.

SECTION 2D.04. Declaration of Real Property by the Provincial/Municipal Assessor.

- (a) When any person, natural or juridical, by whom real property is required to be declared under Sec. 2D.02 and Sect. 2D.03 of this Code refuses or fails for any reason to make such declaration within the time prescribed, the Provincial Assessor or his authorized Municipal Assessor shall himself declare the property in the name of the defaulting owner, and shall assess the property for taxation in accordance with the provisions of this Article.
- (b) In the case of real property discovered whose owner or owners are unknown, the Provincial Assessor or his authorized Municipal Assessor shall likewise declare the same in the name of the Unknown Owner until such time that a person, natural or juridical, comes forth and files the sworn declaration of property valued required under either Sec.2D.02 or Sec. 2D.03 of this Code, as the case may be.



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- (c) No oath shall be required of all declaration thus made by the Provincial or Municipal Assessor.

SECTION 2D.05. Listing of Real Property in the Assessment Roll.

- (a) The Provincial Assessor and/or Municipal Assessor shall, within six (6) months from effectivity of this Code, prepare and maintain an assessment roll wherein all real property shall be listed, valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property.
- (b) The undivided real property of a deceased person may be listed, valued and assessed in the name of the estate or of the heirs and devisees without designating them individually, and undivided real property other than that owned by a deceased may be listed, valued and assessed in the name of one or more co-owners: Provided, however, That such heir, devisee, or co-owner shall be liable severally and proportionately for all obligations imposed under this Chapter and the payment of the real property tax with respect to the undivided property.
- (c) The real property of a corporation, partnership, or association shall be listed, valued and assessed in the same manner as that of an individual.
- (d) Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for consideration or otherwise, to a taxable person, shall be listed, valued and assessed in the name of the possessor, grantee or of the public entity if such property has been acquired or held for resale or lease.

SECTION 2D.06. Real Property Identification System. All declarations of real property, made under the provisions of this Article shall be kept and filed under a uniform classification system to be established by the Provincial Assessor and/or his authorized Municipal Assessor, within six (6) months from effectivity of this Code, pursuant to the guidelines issued by the Department of Finance (DOF) for the purpose.

SECTION 2D.07. Notification of Transfer of Real Property Ownership.

- (a) Any person who shall transfer real property ownership to another shall notify the Provincial Assessor thru the Municipal Assessor within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.
- (b) In addition to the notice of transfer, the previous property owner shall likewise surrender to the Provincial Assessor thru the Municipal Assessor the tax declaration covering the subject property in order that the same may be cancelled from the assessment records. If, however, said previous owner still owns property other than the property alienated, he shall, within the prescribed sixty-day (60) period, file with the Provincial Assessor thru the Municipal Assessor, an amended sworn declaration of the true value of the property or properties he retains in accordance with the provisions of Secs.2D.02 and 2D.03 of this Code.



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SECTION 2D.08. Duty of Registrar of Deeds to Apprise Provincial/Municipal Assessor of Real Property Listed in Registry.

- (a) To ascertain whether or not any real property entered in the Registry of Property has escaped discovery and listing for the purpose of taxation, the Registrar of Deeds shall prepare and submit to the Provincial Assessor and Municipal Assessor concerned an annual abstract of his registry, which shall include brief but sufficient descriptions of real properties entered therein, their present owners and the dates of their most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation, or partition or other forms of alienation.
- (b) It shall be the duty of the Registrar of Deeds to require every person who shall present for registration a document of transfer, alienation or encumbrance of real property, to accompany the same with a certificate to the effect that the real property subject to the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid cause for the Registrar of Deeds to refuse the registration of the document.
- (c) The Registrar of Deeds and Notaries Public shall furnish the Provincial Assessor and the Municipal Assessor concerned with copies of all contracts, selling, transferring, or otherwise conveying, leasing, or mortgaging real property registered by, or acknowledged before them, within thirty (30) days from the date of registration or acknowledgment.

SECTION 2D.09. Duty of Official Issuing Building Permit or Certificate of Registration of Machinery to Transmit Copy to the Provincial/Municipal Assessor.

- (a) Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit for the construction, addition, repair, or renovation of a building, or permanent improvement on land, or a certificate of registration for any machinery, including machines, mechanical contrivances, and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of its issuance to the Provincial Assessor thru the Municipal Assessor.
- (b) Any official referred to in paragraph (a) hereof shall likewise furnish the Provincial Assessor thru the Municipal Assessor with copies of the building floor plans and/or certificates of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term machinery and the rules and guidelines issued by the Department of Finance (DOF).

SECTION 2D.10. Duty of Geodetic Engineers to Furnish Copy of Plans to the Provincial/Municipal Assessor. It shall be the duty of all Geodetic Engineers, public or private, to furnish free of charge to the Provincial Assessor thru the Municipal Assessor with a white or blueprint copy of each of all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipts of such plans from the Land Management Bureau, the Land Registration Authority, and the Housing and Land Use Regulatory Board, as the case may be.



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SECTION 2D.11. Preparation of Schedule of Fair Market Values.

- (a) Before any general revision of property assessment is made pursuant to the provision of this Chapter, there shall be prepared a schedule of fair market values by the Municipal Assessor to be submitted to the Provincial Assessor for the different classes of real property situated in the municipality. The Principal Assessor shall review, consolidate and submit the schedule of fair market values in all municipalities to the Sangguniang Panlalawigan for enactment of a separate ordinance. The Provincial Ordinance adopting the schedule of fair market values shall be published in a newspaper of general circulation in the province or in the absence thereof, shall be posted in the provincial and municipal halls and in two other conspicuous public places in every municipality.
- (b) In the preparation of schedules of fair market values, the Provincial or Municipal Assessor shall be guided by the rules and regulations issued by the Department of Finance.

SECTION 2D.12. Authority of the Provincial//Municipal Assessor to Take Evidence. For the purpose of obtaining information on which to base the market value of any real property, the Provincial/Municipal Assessor may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

SECTION 2D.13. Amendment of Schedule of Fair Market Values. The Provincial Assessor may recommend to the Sangguniang Panlalawigan amendments to correct errors in valuation in the schedule of fair market values. The Sangguniang Panlalawigan shall act upon the recommendation within ninety (90) days from receipt thereof.

SECTION 2D.14. Classes of Real Property for Assessment Purposes. For purposes of assessment, real property shall be classified as residential, agricultural commercial, industrial, mineral, timberland or special by the Provincial and Municipal Assessors.

SECTION 2D.15. Special Classes of Real Property. All lands, buildings, and other improvements thereon, actually, directly and exclusively used for hospitals, cultural, or scientific purposes, and those owned and used by local water districts, and government-owned or controlled corporations rendering essential public services in the supply and distribution of water and/or generation and transmission of electric power shall be classified as special.

SECTION 2D.16. Actual Use of Real Property as Basis for Assessment. Real property shall be classified, valued and assessed on the basis of its actual use regardless of where it is located, whoever owns it, and whoever uses it.

SECTION 2D.17. Assessment Levels. The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be as follows:



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- (a) **On Lands**
 Class Assessment Levels
 Residential 20%
 Agricultural 40%
 Commercial 50%
 Industrial 50%
 Mineral 50%
 Timberland 20%
 Golf Courses 30% for exclusive/membership
 40% for commercial/open to public

- (b) **Plants/Trees and Other Improvements** 30%

- (c) **On Building and Other Structures**

- (1) Residential

Fair Market Value

Over	Not Over	Assessment Levels
	175,000.00	0%
175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

- (2) Agricultural
 Fair Market Value

Over	Not Over	Assessment Levels
	300,000.00	25%
300,000.00	500,000.00	30%
500,000.00	750,000.00	35%
750,000.00	1,000,000.00	40%
1,000,000.00	2,000,000.00	45%
2,000,000.00		50%

- over -



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(3) Commercial/Industrial

Fair Market Value

Over	Not Over	Assessment Levels
	300,000.00	30%
300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

(4) Timberland

Fair Market Value

Over	Not Over	Assessment Levels
	300,000.00	45%
300,000.00	500,000.00	50%
500,000.00	750,000.00	55%
750,000.00	1,000,000.00	60%
1,000,000.00	2,000,000.00	65%
2,000,000.00		70%

(d) On Machineries

Class	Assessment Levels
Agricultural	40%
Residential	50%
Commercial	80%
Industrial	80%

(e) On Special Classes. The assessment levels for all lands, buildings, machineries and other improvements shall be as follows:

Actual Use	Assessment Levels
Cultural	15%
Scientific	15%
Hospital	15%
Local water districts	10%
Government owned or controlled corporations engaged in the supply and distribution of water and/or generation & transmission of electric power	10%



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SECTION 2D.18. General Revision of Assessments and Property Classification.

- (a) The Municipal Assessor with the supervision of the Provincial Assessor shall undertake a general revision of real property assessment once every three (3) years. For this purpose, the Provincial Assessor in coordination with the Municipal Assessor shall prepare the schedule of fair market values for the different kinds and classes of real property located within the territorial jurisdiction of the municipality in accordance with the rules and regulations issued by the Department of Finance.
- (b) The general provision of assessments and property classification shall commence upon the enactment of an ordinance by the Sangguniang Panlalawigan adopting the schedule of fair market values. Thereafter, the Municipal Assessor with the supervision of the Provincial Assessor, shall undertake the general revision of real property assessment and property classification once every three (3) years.

SECTION 2D.19. General Revision of Assessment; Expenses Incident Thereto. The Sangguniang Panlalawigan shall provide the necessary appropriations to defray the expenses incident to the general revision of real property assessment.

SECTION 2D.20. Valuation of Real Property. In case where (a) real property is declared and listed for taxation purposes for the first time; (b) there is an ongoing general revision of property classification and assessment; or (c) a request is made by the person in whose name the property is declared, the Provincial Assessor or his duly authorized Municipal Assessor shall, in accordance with the provisions of this Chapter, make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment of taxpayer's valuation thereon: Provided, however, That the assessment of real property shall not be increased more often than once every three (3) years except in case of new improvements substantially increasing the value of said property or of any change in its actual use.

SECTION 2D.21. Date of Effectivity of Assessment or Reassessment. All assessments or reassessments made after the first (1st) day of January of any year shall take effect on the first (1st) day of January of the succeeding year. Provided, however, That the reassessment of real property due to its partial or total destruction, or to a major change in its actual use, or to any great or sudden inflation or deflation of real property values, or to the gross illegality of the assessment when made or to any other abnormal cause, shall be made within ninety (90) days from the date any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the reassessment.

SECTION 2D.22. Assessment of Property Subject to Back Taxes. Real property declared for the first time shall be assessed for taxes for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment: Provided, however, That such taxes shall be computed on the basis of the applicable schedule of values, assessment levels or tax rates in force during the corresponding period.



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If such taxes are paid on or before the end of the quarter following the date the notice of assessment was received by the owner or his representative, no interest for delinquency shall be imposed thereon; otherwise, such taxes shall be subject to an interest at the rate of two percent (2%) per month or a fraction thereof from the date of the receipt of the assessment until such taxes are fully paid.

SECTION 2D.23. Notification of New or Revised Assessment. When real property is assessed for the first time or when an existing assessment is increased or decreased, the Provincial Assessor thru the Municipal Assessor shall, within thirty (30) days, give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally or by registered mail or through the assistance of the Punong Barangay to the last known address of the person to be serviced.

SECTION 2D.24. Appraisal and Assessment of Machinery.

- (a) The fair market value of a brand-new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost.
- (b) If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus cost of inland transportation, handling, and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange rates as fixed by the Central Bank.

SECTION 2D.25. Depreciation Allowance for Machinery. For purposes of assessment, a depreciation allowance shall be made for machinery at a range of five (5%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of use: Provided, however, That the remaining value for all kinds of machinery shall be fixed at twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

ARTICLE E. ASSESSMENT APPEALS

SECTION 2E.01. Organization, Powers, Duties and Functions of the Provincial Board of Assessment Appeals.

- (a) The Provincial Board of Assessment Appeals shall be composed of the Registrar of Deeds of the province, as Chairman, the Provincial Prosecutor and the Provincial Engineer as members who shall serve as such in an ex officio capacity without additional compensation.
- (b) The Chairman of the Board shall have the power to designate any employee of the province to serve as secretary to the Board also without additional compensation.



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- (c) The Chairman and members of the Provincial Board of Assessment Appeals shall assume their respective positions without need of further appointment or special designation immediately upon effectivity of this Code.
- (d) The functions of the Board shall be guided by the rules and regulations of the Central Board of Assessment Appeals.

SECTION 2E.02. Meetings and Expenses of the Provincial Board of Assessment Appeals.

- (a) The Provincial Board of Assessment Appeals shall meet once a month and as often as may be necessary for the prompt disposition of appealed case. No member of the Board shall be entitled to per diems or traveling expenses for his attendance in Board meetings, except when conducting an ocular inspection in connection with a case under appeal.
- (b) All expenses of the Board shall be charged against the General Fund of the province. The Sangguniang Panlalawigan shall appropriate the necessary funds to enable the Board to operate effectively.

SECTION 2E.03. Filing of Assessment Appeals. Any owner or person having legal interest in the property who is not satisfied with the action of the Provincial/Municipal Assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Provincial Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declaration and such affidavits or documents submitted in support of the appeal.

SECTION 2E.04. Action by the Provincial Board of Assessment Appeals.

- (a) The Board shall decide the appeal within one hundred twenty (120) days from the date of receipt of such appeal. The Board, after hearing, shall render its decision based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.
- (b) In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspections, take depositions, and issue *subpoena* and *subpoena duces tecum*. The proceedings of the Board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.
- (c) The Secretary of the Board shall furnish the owner of the property or the person having legal interest therein and the Provincial/Municipal Assessor with a copy of the decision of the Board. In case the Provincial Assessor concurs in the revision or the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the Assessor who is not satisfied with the decision of the Board may, within thirty (30) days after receipt of the decision of the Board, appeal to the Central Board of Assessment Appeals. The decision of the Central Board of Assessment Appeals shall be final and executory.



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SECTION 2E.05. Effect of Appeal on the Payment of Real Property Tax. Appeal on assessments of real property made under the provisions of this Code shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the Provincial Assessor, without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

ARTICLE F. COLLECTION OF REAL PROPERTY TAX

SECTION 2F.01. Date of Accrual of Tax. The real property tax for any year shall accrue on the first (1st) day of January and from the date it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

SECTION 2F.02. Collection of Tax. The collection of the real property tax with interest thereon and related expenses shall be the responsibility of the Provincial Treasurer and the Municipal Treasurer concerned.

SECTION 2F.03. Provincial Assessor to Furnish Municipal Treasurer thru Provincial Treasurer with Assessment Roll. On or before the thirty-first (31st) day of December of each year, the Provincial Assessor shall submit an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties to the Provincial Treasurer. (Sec. 248 of LGC)

SECTION 2F.04. Notice of Time for Collection of Tax. The Provincial Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of the basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Panlalawigan in the case of any other tax levied under this Chapter, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the municipal hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

SECTION 2F.05. Time of Payment. The real property tax herein levied together with the additional levy on real property for the Special Education Fund shall be due and payable on the first (1st) day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: the first installment, on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.

Both the basic tax and the additional one percent (1%) SEF tax must be collected simultaneously. Payments of real property taxes shall first be applied to prior years delinquencies, interests, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.



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Payment of Real Property Taxes in Installments – The owner of the real property or the person having legal interest therein may pay the basic real property tax and the additional tax for the S.E.F. due thereon without interest in four (4) equal installments: the first installment to be due and payable on or before March thirty-first (31st); the second installment on or before June thirty (30); the third installment on or before September thirty (30); and the last installment on or before December thirty-first (31st). (Sec. 250 of LGC)

Payments of Real Property Taxes (both basic and the additional) shall be first applied to prior years delinquencies, interests, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current year.

Both the basic and the additional taxes shall be collected together and in case only a portion of the tax is paid, such payment must be deemed to apply to both.

SECTION 2F.06. Interests on Unpaid Real Property Tax. Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Sec. 2F.05, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case shall the total interests on the unpaid tax or portion thereof exceed thirty-six (36) months.

SECTION 2F.07. Discount for Advanced and Prompt Payment. If both the annual basic real property tax and the additional SEF tax are paid full on or before January 20, the taxpayer shall be entitled to a twenty percent (20%) discount: Provided, however, That if both the basic and SEF taxes are paid on or before the first twenty (20) days of the quarter in accordance with the installment schedule provided in Sec. 2F.06 of this Article, the taxpayer shall be entitled to a discount of ten percent (10%): Provided, further, That such discounts shall only be granted to properties without any delinquency: Provided, finally, That payment of the basic or the SEF tax only shall not entitle the taxpayer to any discount provided herein. (Sec. 251, LGC)

SECTION 2F.08. Payment under Protest.

- (a) No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the words "paid under protest". The protest in writing must be filed within thirty (30) days from payment of the tax to the Provincial Treasurer who shall decide the protest within sixty (60) days from receipt.
- (b) Fifty percent (50%) of the tax paid under protest shall be held in trust by the Provincial Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Sec. 2G.01 of this Code. (LGC Sec. 252)
- (c) In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protestant, or applied as tax credit against his existing or future tax liability.



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- (d) In the event that the protest is denied or upon the lapse of the sixty-day period prescribed in subparagraph (a), the taxpayer may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Provincial 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.

SECTION 2F.09. Repayment of Excessive Collections. When an assessment of basic real property tax, or any other tax levied under this Chapter, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the Provincial Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

The Provincial Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for the tax refund or credit is denied, the taxpayer may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Provincial 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.

SECTION 2F.10. Notice of Delinquency in the Payment of the Real Property Tax.

When the real property tax or any other tax imposed under this Chapter becomes delinquent, the Provincial Treasurer thru the Municipal Treasurer shall immediately cause a notice of delinquency to be posted at the main entrance of the municipal hall and in a publicly accessible and conspicuous place in each barangay. The notice of delinquency shall also be published once a week for two (2) consecutive weeks in a newspaper of general circulation in the municipality.

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 in accordance with Sec. 2H.09 of this Code, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or juridically, the delinquent real property will be sold at public auction, and the title of the property will be vested to the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

SECTION 2F.11. Remedies for the Collection of Real Property Tax. For the collection of the basic real property tax and any other tax levied under this Chapter, the province 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.



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SECTION 2F.12. Provincial Government's Lien. The basic real property tax and any other tax levied under this Chapter, constitutes 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 the related interests and expenses.

SECTION 2F.13. Levy on Real Property. After the expiration of the time required to pay the basic real property tax or any other tax levied under this Chapter, real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action for the collection of the delinquent tax. The Provincial 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 the tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the province. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located, to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the Provincial and Municipal Assessor concerned and the Registrar of Deeds of the province, 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 Provincial Governor and the Sangguniang Panlalawigan within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein. (Sec. 258, LGC)

SECTION 2F.15. Advertisement and Sale. Within thirty (30) days after service of the warrant of levy, the Provincial Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the provincial building, and in a publicly accessible and conspicuous place in the municipality where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in the province. The advertisement shall specify the amount of the delinquent tax, the interest, due thereon and expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the municipal building, or on the property to be sold, or any other place as specified in the notice of the sale.



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SECTION 2F.16. Redemption of Property Sold. Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the Provincial Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption which shall be issued by the Provincial Treasurer or his representative.

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

The Provincial Treasurer or his representative, upon receipt from the purchaser of the certificate of sale, shall forthwith return to the latter the entire amount paid by him plus interest of two percent (2%) per month. Thereafter, the property shall be free from the lien of such delinquent tax, interest due thereon and expenses of sale.

SECTION 2F.17. Final Deed of Purchaser. In case the owner or person having legal interest therein fails to redeem the delinquent property as provided therein, the Provincial Treasurer shall execute a deed conveying due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sales rests.

SECTION 2F.18. Purchase of Property by the Provincial Government for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and cost of sale, the Provincial Treasurer conducting the sale shall purchase the property in behalf of the provincial government to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office to the Provincial Governor and the Sangguniang Panlalawigan. It shall be the duty of the Registrar of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the province without the necessity of an order from a competent Court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the Provincial Treasurer the full amount of the real property tax and the related interest and the costs of sale. If the property is not redeemed as provided herein, the ownership therefore shall be fully vested on the province.

SECTION 2F.19. Resale of Real Estate taken for Taxes, Fees or Charges. The Sangguniang Panlalawigan may, through a separate ordinance and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding section at public auction. The proceeds of the sale shall accrue to the general fund of the province.



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SECTION 2F.20. Further Levy. Levy may be repeated if necessary until the full amount due, including all expenses, is collected.

SECTION 2F.21. Collection of Real Property Tax through the Courts. The Provincial Government may enforce the collection of the basic real tax or any tax levied under this Article by civil action in any Court of competent jurisdiction. The Provincial Treasurer shall furnish the Provincial Attorney a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the province in the proper Court of competent jurisdiction. The jurisdiction of the Court is determined by the amount sought to be recovered exclusive of interests and costs.

SECTION 2F.22. Action Assailing Validity of Tax Sale. No Court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the Court the amount for which the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.

Neither shall any Court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive rights of the delinquent owner of the real property or the person having legal interest therein have been impaired. (Sec. 267, LGC)

SECTION 2F.23. Payment of Delinquent Taxes on Property Subject of Controversy. In any action involving the ownership or possession of, or succession, to real property, the Court may motu proprio or upon representation of the Provincial Treasurer or his representative, award such ownership, possession or succession to any party to the action upon payment to the Court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

SECTION 2F.24. Provincial Treasurer to Certify Delinquencies Remaining Uncollected. The Provincial Treasurer or his deputy 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 shall submit the same to the Provincial Governor and the Sangguniang Panlalawigan on or before the thirty-first (31st) of December of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.



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SECTION 2F.25. Periods within which to Collect Real Property Taxes. The basic real property tax and any other tax levied under this Chapter shall be collected within five (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended for the time during which: (a) the Provincial/Municipal Treasurer is legally prevented from collecting the tax; (b) the owner of the property or the person having legal interest therein requests for reinvestigation and executes a waiver in writing before the expiration of the period within which to collect; or (c) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

ARTICLE G. DISPOSITION OF PROCEEDS

SECTION 2G.01. Distribution of Proceeds. The proceeds of the basic real property tax, including interest thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction, and fifty percent (50%) of the tax paid under protest in accordance with the provisions of this Chapter, shall be distributed as follows:

- a) Province – thirty five percent (35%) shall accrue to the General Fund;
- b) Municipality – forty percent (40%) shall accrue to the General Fund of the municipality where the real property is located; and
- c) Barangay – twenty five percent (25%) shall accrue to the General Fund of the barangay where the real property is located.

The share of the barangay shall be released directly to the Barangay Treasurer on a quarterly basis within five (5) days after the end of each quarter without the 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 real property tax due prior to the effectivity of the Local Government Code of 1991 (R.A. 7160) shall be distributed in accordance with the scheme prevailing at the time the said taxes were due and payable.

SECTION 2G.02. Application of the Proceeds of the (Special Education Fund) SEF Tax. The proceeds of the additional one percent (1%) SEF tax shall be automatically released and shall be divided equally between the Provincial and Municipal School Boards for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined by the local school board concerned.



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SECTION 2G.03. Proceeds of the Tax on Idle Lands. The proceeds of the additional real property tax on idle lands shall accrue to the general fund of the province.

ARTICLE H. SPECIAL PROVISIONS

SECTION 2H.01. Condonation or Reduction of Real Property Tax and Interest. In case of calamity and analogous circumstances in the province, the Sangguniang Panlalawigan shall, by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Provincial or Municipal Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the areas affected by the calamity.

SECTION 2H.02. Condonation or Reduction of Tax by the President of the Philippines. The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest of any year in the province.

SECTION 2H.03. Duty of Registrar of Deeds and Notaries Public to Assist the Provincial/Municipal Assessor. It shall be the duty of the Registrar of Deeds and Notaries Public to furnish the Provincial/Municipal Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.

SECTION 2H.04. Insurance Companies to Furnish Information. Insurance companies are hereby required to furnish the Provincial/Municipal Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

SECTION 2H.05. Fees in Court Actions. As provided in Sec. 280 of the Local Government Code, all Court actions, criminal or civil, instituted at the instance of the Provincial/Municipal Treasurer or Assessor shall be exempt from the payment of Court and Sheriff's Fees.

SECTION 2H.06. Fee in Registration of Papers or Documents on Sale of Delinquent Real Property. As provided in Sec. 281 of the Local Government Code, all certificates documents, and papers covering the sale of delinquent property to the Provincial Government if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

SECTION 2H.07. Real Property Assessment Notices or Owner's Copies of Tax Declarations To Be Exempt from Postal Charges or Fees. As provided in Sec. 282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through the mails by the Provincial/Municipal Assessor shall be exempt from the payment of postal charges or fees.



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SECTION 2H.08. Interests on Unpaid Real Property Tax. Failure to pay the real property tax or any other tax levied under this Chapter upon the expiration of the periods as provided in Sec.2F.05, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a 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 (36) months.

SECTION 2H.09. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and other Acts. Any officer charged with the duty assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assess any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by imprisonment of six (6) months, or by a fine of Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the Court.

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 Chapter 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 shall, upon conviction, be punished by imprisonment of six (6) months, or by a fine of Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the Court.

SECTION 2H.10. Penalties for Delaying Assessment of Real Property and Assessment Appeals. Any government official or employee, national or local, who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the Court.

SECTION 2H.11. Penalties for Failure to Dispose of Delinquent Real Property at Public Auction. The Provincial/Municipal Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Chapter and any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to imprisonment of six (6) months, or a fine of Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the Court.



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CHAPTER III. PROVINCIAL TAXES

ARTICLE A. SOCIALIZED HOUSING TAX

SECTION 3A.01. Definition of Terms. When used in this Code:

"Socialized housing" refers to housing programs and projects covering houses and lots or homelots duly undertaken by the government or the private sector for the underprivileged and homeless citizens which shall include sites and services, long-term financing, liberalized terms on interest payments and such other benefits in accordance with the provisions of R. A. 7279, otherwise known as the Urban Development and Social Housing Act of 1992.

"Urban Areas" refer to all cities regardless of their population density and to municipalities with population density of at least five hundred (500) persons per square kilometer.

SECTION 3A.02. Imposition of Tax. There is hereby levied an additional one-half (1/2) of one percent (1%) socialized housing tax on all lands in declared urban areas of the province, in excess of Fifty Thousand Pesos (P50,000.00), in addition to the basic real property tax.

SECTION 3A.03. Declaration of Urban Areas. For this purpose, the Provincial Governor shall issue an Executive Order identifying the names of municipalities within the province which are declared as urban areas.

SECTION 3A.04. Exemptions. Pursuant to the provisions of R. A. 7279, the following are exempted from the payment of socialized housing tax:

- a) Those included in the coverage of R. A. 6657, otherwise known as the Comprehensive Agrarian Reform Law;
- b) Those actually used for national defense and security of the state;
- c) Those used, reserved or otherwise set aside for government offices, facilities and other installations, whether owned by the national government, its agencies and instrumentalities, including government-owned or controlled corporations or by local government units; Provided, however, that the lands herein mentioned or portions thereof, which have not been used for the past ten (10) years from the effectivity of R. A. 7279, shall be covered by this Article;
- d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds necessary to maintain ecological balance and/or environmental protection as determined and certified by the proper government/agency; and
- e) Those actually and primarily used for religious, charitable or educational purposes, cultural and historical sites, hospitals and health centers and cemeteries or memorial parks.



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ARTICLE B. TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

SECTION 3B.01. Imposition of Tax. There is hereby levied a 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%) of the total consideration involved in the acquisition of the property of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

SECTION 3B.02. Time of Payment. The tax herein imposed shall be paid by the seller, donor, transferor, executor, or administrator to the Provincial Treasurer within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death.

SECTION 3B.03. Surcharge for Late Payment. Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 3B.04. Exemption. The sale, transfer or other disposition of real property made pursuant to Republic Act No. 6657, otherwise known as the Comprehensive Agrarian Reform Law, shall be exempt from the tax herein imposed.

SECTION 3B.05. Interest on Unpaid Tax. In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 3B.06. Administrative Provisions.

- (a) The Registrar of Deeds of the province shall, before registering any deed, require the presentation of the evidence of payment of this tax. The Provincial or Municipal Assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one in place thereof.
- (b) Notaries Public shall furnish the Provincial Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

SECTION 3B.07. Penalty. Any violation of the provision of the Article shall be punishable by a fine of Five Thousand Pesos (P5,000.00) or imprisonment of six (6) months, or both at the discretion of the Court.

ARTICLE C. TAX ON BUSINESS OF PRINTING AND PUBLICATION

SECTION 3C.01. Imposition of Tax. There is hereby levied on persons, natural or juridical, engaged in the business of printing and/or publication of books, magazines, cards, posters, leaflets, handbills, certificates, receipts, pamphlets and other printed materials of similar nature, a tax on business of printing and publication at the following rate:



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- a) Fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding year.
- b) One-Twentieth (1/20) of one percent (1%) of the capital investment, in the case of a newly started business. 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 as herein provided.

SECTION 3C.02. Exemption. The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education (DepEd) as school texts or references shall be exempt from the tax herein imposed.

SECTION 3C.03. Time of Payment. The tax shall be paid to the Provincial Treasurer within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sangguniang Panlalawigan may, for a justifiable reason or cause, extend the time of payment of such taxes, fees or charges without surcharges or penalties, but only for a period of six (6) months.

SECTION 3C.04. Surcharge for Late Payment. Failure to pay the levied tax on time shall be subject to a surcharge of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 3C.05. Interest on Unpaid Tax. In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36%) months.

SECTION 3C.06. Penalty. Any violation of the provision of this Article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court.

ARTICLE D. FRANCHISE TAX

SECTION 3D.01. Definition of Franchise. It is a right or privilege, affected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety.

SECTION 3D.02. Imposition of Tax. There is hereby levied a tax at the rate of fifty percent (50%) of one percent (1%) on business enjoying a franchise based on the gross receipts which shall include both cash sales and sales on account realized during the preceding calendar year within the territorial jurisdiction of the province.



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In the case of a newly started business, the tax shall be One-Twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar years, 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 as herein provided.

The capital investment to be used as basis of the tax of a newly started business as herein provided shall be determined in the following manner:

- a) If the principal office of the business is located in the province, the paid-up capital stated in the articles of incorporation in case of corporations, or in any similar document in case of other types of business organization, shall be considered as the capital investment.
- b) Where there is a branch or sales office which commences business operations during the same year as the principal office but which is located in another province or city, the paid-up capital referred in (a) shall be reduced by the amount of the capital investment made for the said branch or sales office which shall be taxable instead by the province or city where it is located.
- c) Where the newly started business located in the province is a branch or sales office commencing business operations at a year later than that of the principal office, capital investment shall mean the total funds invested in the branch or sales office.

SECTION 3D.03. Exclusion. The term business enjoying franchise shall not include holders of certificates of public convenience for the operation of public utility vehicles for reason that such certificates are not considered as franchise.

SECTION 3D.04. Time of Payment. The tax shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be.

SECTION 3D.05. Surcharge for Late Payment. Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manners as the tax due.

SECTION 3D.06. Interest on Unpaid Tax. In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 3D.07. Penalty. Any violation of the provision of this article shall be punishable by a fine of Five Thousand Pesos (P5,000.00) or imprisonment of six (6) months, or both, at the discretion of the Court.

ARTICLE E. PROFESSIONAL TAX

SECTION 3E.01. Imposition of Tax. There is hereby levied an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate at Three Hundred Pesos (P300.00) for each profession.



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SECTION 3E.02. Coverage. The following professional who passed the bar examinations, or any board, or other examinations conducted by the Professional Regulation Commission (PRC) and other government agencies shall be subject to the professional tax:

Actuaries; architects: land and naval; aviators; certified public accountants; chemists; criminologists; customs brokers; dentists; dietitians; engineers; aeronautical, agricultural, chemical chief motor, civil, electrical, electronics, geodetic, marine, mechanical (including mechanical plant engineers, junior mechanical engineers and certified plant mechanics unless they are professional engineers and have paid the tax as mechanical engineers); mining, sanitary, etc.; food technologists; foresters; insurance agents, sub-agents, brokers, or adjusters; geologists; land surveyors; lawyers; marine officers: third mates, second mates, chiefmates, ship masters; marine surveyors; master mariners; medical practitioners; medical technologists; midwives; morticians, nurses; nutritionists; opticians; optometrists; pharmacists; physical and occupational therapists; real estate brokers; registered electricians; stockbrokers; sugar technologists; and veterinarians.

SECTION 3E.03. Exemption. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

SECTION 3E.04. 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 (139,d, LGC)

SECTION 3E.05. Time of Payment. The professional tax shall be payable annually on or before the thirty-first (31st) day of January. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

SECTION 3E.06. Surcharge for Late Payment. Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 3E.07. Interest on Unpaid Tax. In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 3E.08. Place of Payment. Every person legally authorized to practice his profession shall pay the professional tax to the province, where he practices profession or where he maintains his principal office, in case he practices his profession in several places.



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SECTION 3E.09. Administrative Provisions.

- (a) Every person who has paid the corresponding professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax, license, or fee for the practice of such profession.
- (b) Any individual, association, organization, partnership or corporation employing a person subject to professional tax shall (1) require payment by that person of the tax on his profession before employment and annually thereafter, and (2) submit a list of professionals under his/their employ to the Provincial Treasurer including the following information on or before the last day of March every years; (i) Name of professional; (ii) Profession; (iii) Amount of tax paid; (iv) Date and number of official receipt; and (v) Year covered and place of payment. Failure to submit the certified list herein required shall subject the person thereof to a penalty of Two Hundred Pesos (P200.00) per month of delay or fraction thereof.
- (c) Any person subject to the professional tax shall write in deeds, receipts; prescriptions, reports, books of accounts, plans and design, surveys and maps, as the case may be, the number of the official receipt issued to him.
- (d) For the purpose of collecting the tax, the Provincial Treasurer, with the assistance of Barangay Treasurers shall require from such professionals their current annual registration cards issued by competent authority before accepting payment of their professional tax for the current year. The PRC shall likewise require the professionals presentation of proof of payment before registration of professional or renewal of their licenses.

SECTION 3E.10. Penalty. Any violation of the provision of this Article shall be punishable by a fine of Five Thousand Pesos (P5,000.00) or imprisonment of six (6) months, or both, at the discretion of the Court.

ARTICLE F. AMUSEMENT TAX

SECTION 3F.01. Imposition of Tax. There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, cockpits, beach resorts and other amusement places at the rate of thirty percent (30%) of the gross receipts from admission fees.

SECTION 3F.02. Manner of Computing the Tax. In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the Provincial Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.



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SECTION 3F.03. Exemptions. The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock, opera or similar concert shall be exempt from the payment of the tax imposed herein but subject to permits and regulatory fees imposed in this Code.

SECTION 3F.04. Accrual of Proceeds of the Tax. The proceeds from the amusement tax shall be divided equally between the province and the municipality where the amusement place is located.

SECTION 3F.05. Time and Manner of Payment. The tax imposed herein on the gross receipts realized during the month shall be paid to the Provincial Treasurer within ten (10) days of the succeeding month.

A monthly amusement tax returns indicating the gross receipts for the month duly certified by the proprietor, owner, operator, or lessee under oath shall be submitted to the Provincial Treasurer within ten (10) calendar days of the succeeding month before payment of the amusement tax. The Provincial Treasurer shall compare the return with the corresponding record of inspectors assigned during the month and verify the correctness of the return before acknowledging the tax payment.

SECTION 3F.06. Surcharge for Failure to File or Fraudulent Filing of the Monthly Amusement Tax Return. Any owner or operator of an amusement place who fails to file the Monthly Amusement Tax Return or who files a fraudulent return shall be subject to a surcharge of fifty percent (50%) of the tax due which shall be in addition to the interest and penalties prescribed in this Article.

SECTION 3F.07. Surcharge for Late Payment. Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five-percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 3F.08. Interest on Unpaid Tax. In addition to the surcharge for the late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 3F.09. Administrative Provisions.

- (a) All admission tickets of amusement places subject to the tax imposed in this Article shall be registered with the Provincial Treasurer without charge who shall mark said tickets properly by the word REGISTERED and keep a record thereof. The Provincial Treasurer shall likewise issue a certification to the owner, proprietor, operator or lessee to the effect that such quantity, denomination and serial numbers of admission tickets were duly registered with his Office. A color scheme and numbering system shall be prescribed by the Provincial Treasurer for control purposes.



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- (b) Owners, proprietors, operators or lessees of amusement places are hereby required to provide their establishments two boxes, one box marked with letter "O" for operator and the other marked with letter "G" for government in the place where tickets are presented by customers. Duly registered admission tickets shall be cut in halves upon presentation of the same by customers. One-half of the ticket shall be deposited in the other box marked with letter "G".
- (c) The boxes for used admission tickets shall be provided with two lock devices. One lock device shall be provided with padlock by the management while the other lock device shall be provided by the Provincial Government. Both boxes shall be opened daily in the presence of representatives from the management and the provincial government who shall certify the number of admission tickets by denomination in the daily count sheet. The daily count sheets of admission tickets shall be attached to the Monthly Amusement Tax Return to be submitted to the Provincial Treasurer. The City or Municipal Treasurer of the city or municipality where the amusement place is located shall be furnished a copy of such return.
- (d) Owners or operators of ever amusement place shall post in a conspicuous place in front of the ticket booth a notice printed in big bold letters or numbers, showing the amount of admission office. When there is a change in the admission price, the owner or operator of the said amusement place shall, within ten (10) days from the effectivity of such change, inform in writing the Provincial Treasurer the details of the changes in admission price.

SECTION 3F.10. Penalty. Any violation of the provision of this Article particularly paragraph b of Sec. 3E.9 shall be punishable by a fine of Five Thousand Pesos (P5,000.00) or imprisonment of six (6) months, or both, at the discretion of the Court.

ARTICLE G. ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR VAN

SECTION 3G.01. Imposition of Tax. There is hereby levied an annual fixed tax in the amount of Five Hundred Pesos (P500.00) for every delivery truck, van or any vehicle, regardless of the number of wheels, used by manufacturers, producers, wholesalers, dealers, suppliers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars and cigarettes, oil and fuel and other products to sales outlets, or consumers, whether directly or indirectly within the province.

SECTION 3G.02. Time of Payment. The tax herein imposed shall be paid at the Office of the Provincial Treasurer on or before the fifteenth (15th) day of January of the year; however, any person, natural or juridical, first engaging in the business of delivery truck/van/vehicle within the year shall pay the full tax before engaging in business.

SECTION 3G.03. Surcharge for Late Payment. Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.



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SECTION 3G.04. Interest on Unpaid Tax. In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total amount of the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 3G.05. Administrative Provisions.

- (a) The Provincial Treasurer shall keep a registry of trucks, vans or vehicles subject to the tax showing the name of the owner or proprietor, name of manager or president in the case of partnership or corporation, address and location of principal office, plate number, certificate of registration number, engine number, sticker number assigned for the year and other information.
- (b) The owner or proprietor of the truck, van or vehicle shall be required to file an application in a prescribed form in three (3) copies showing the needed information with the Provincial Treasurer for processing and approval.
- (c) The Provincial Treasurer shall collect the taxes and fees, register the vehicle involved and issue the corresponding sticker and the receipt acknowledging payment, date of payment and the amount paid.
- (d) The Provincial Government shall have partnership with the Cavite Traffic Management Office (CTMO) and the Land Transportation Office (LTO) in the effective implementation of this provision.

SECTION 3G.06. Penalty. Any violation of the provision of this Article shall be punishable by a fine of Five Thousand Pesos (P5,000.00) or imprisonment of six (6) months, or both, at the discretion of the Court.

ARTICLE H. TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES

SECTION 3H.01 Definition of Terms

"Public Land" means the land whose title still remains in the Government.

"Public Waters" means bodies of water belonging to the public domain such as, but not limited to seas, bays, ponds, creeks, streams, rivers and swamps.

"Permit" means the license to engage in the activity or business of extracting sand, gravel and other quarry resources in the province.

"Permittee" means one who to whom a permit is issued.

"River Bed" means bed of creeks, streams, brooks, etc., the ground covered by water during its highest flood without causing inundation.

"Foreshore" means the area offshore beyond 100 meters from the watermark at the man low tide extending seaward or lakeward.

"Sand" means particles of rock passing 2 mm sieve.

"Quarry Resources" means any common stone or other common mineral substances as the Director of the Bureau of Mines and Geo-Sciences such as but not restricted, to marl, marble, granite, volcanic ciders, basalt, tuff, rock, limestone, silica and phosphate; Provided, they contain no metal or metals or other valuable minerals in economically workable quantities.