



Republic of the Philippines
City of Isabela
 Province of Basilan
OFICINA DEL CONSEJO LOCAL
 (Office of the Sangguniang Panlungsod)
 2nd floor, Sangguniang Panlungsod Building, City Hall Complex, Sunrise, Isabela City, Basilan 7300

EXCERPTS FROM THE MINUTES OF THE JOURNAL OF PROCEEDINGS OF THE REGULAR SESSION OF THE SANGGUNIANG PANLUNGSOD OF THE CITY OF ISABELA, PROVINCE OF BASILAN, HELD AT THE SANGGUNIANG PANLUNGSOD SESSION HALL, SUNRISE, ISABELA CITY, ON NOVEMBER 07, 2024.

PRESENT:

Hon. Candu I. Muarip	Temporary Presiding Officer
Hon. James Abner S. Rodriguez	Temporary Floor Leader
Hon. Karel Annjaiza R. Sakkalahul	Member
Hon. Jeromy L. Casas	Member
Hon. Yusop I. Abubakar	Member
Hon. Bimbo E. Epping	Member
Hon. Abral G. Abdurahman	Member (President, Liga ng Barangay)
Hon. Mary May B. Julhari	Member (IPMR)

ABSENT:

Hon. Jhul Kifli L. Salliman	Presiding Officer
Hon. Ar-Jhemar K. Ajibon	Member
Hon. Alan Ritchie Luis B. Biel	Member
Hon. Khaleedsher M. Asarul	Member
Hon. Alha-Zim S. Akbar	Member
Hon. Naila S. Belleng	Member (SK Fed. President) (On Leave)

ORDINANCE NO. 24-796

ENACTED: November 07, 2024

AUTHORED BY: HONORABLE JAMES ABNER S. RODRIGUEZ

AN ORDINANCE ADOPTING SECTION 30, ARTICLE V, OF REPUBLIC ACT NO. 12001, OTHERWISE KNOWN AS THE "REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT" (RPVARA), AUTHORIZING THE GRANT OF TAX AMNESTY ON REAL PROPERTY TAXES AND SPECIAL LEVIES ON REAL PROPERTY WITHIN THE TERRITORIAL JURISDICTION OF THE CITY OF ISABELA, FOR A PERIOD OF TWO (2) YEARS UPON THE EFFECTIVITY OF THIS ACT OR UNTIL JUNE 26, 2026.

WHEREAS, the City of Isabela recognizes the financial difficulties faced by many of its constituents due to the economic challenges brought about by economic challenges, such as the pandemic, natural disasters and etc.;

WHEREAS, the delinquent real property tax has significantly impacted the City's revenue generation, hindering its ability to provide essential services to its citizens;

WHEREAS, it is deemed necessary to provide a measure of relief to delinquent real property owners to encourage them to settle their tax obligations and improve the financial health of the City;

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EXCERPTS FROM THE REPORT OF THE
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REPORT, 1995

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REPORT, 1995

AN ORDINANCE
OTHERWISE KNOWN AS
PROPERTY TAX
TERRITORY
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Date NOV 21 2024
By: Paririo Mung-Yasil

WHEREAS, the City of Isabela, in the exercise of its inherent power to promote the general welfare of its constituents, deems it necessary to grant tax amnesty on delinquent real property taxes and special levies on real property;

NOW, THEREFORE, be it ordained by the Sangguniang Panlungsod of Isabela, City, as follows:

SECTION 1. DECLARATION OF POLICY. It is hereby declared the policy of the City of Isabela to grant a real property tax amnesty to delinquent real property owners to alleviate their financial burden and to improve the City's revenue collection.

SECTION 2. ADOPTION OF SECTION 30, ARTICLE V, OF RA NO. 12001: SECTION 30, ARTICLE V, OF REPUBLIC ACT NO. 12001, OTHERWISE KNOWN AS THE "REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT" (RPVARA), IS HEREBY ADOPTED AS PART OF THE ORDINANCES OF THE CITY OF ISABELA.

SECTION 3. GRANT OF TAX AMNESTY. A tax amnesty is hereby granted on all unpaid real property taxes and special levies on real property, including penalties and interests thereon, due and demandable upon the approval of Ordinance from all real property owners within the territorial jurisdiction of the City of Isabela.

SECTION 4. COVERAGE. The amnesty shall cover the payment of penalty/surcharges on unpaid real property taxes due and payable prior to the start of the amnesty period.

SECTION 5. ELIGIBILITY. All delinquent real property owners within the City of Isabela shall be eligible for the amnesty, regardless of the amount of their unpaid taxes.

SECTION 6. PROCEDURE. a. Delinquent real property owners shall submit to the City Treasurer's Office their tax delinquency notices and proof of ownership of the property. b. The City Treasurer's Office shall verify the accuracy of the submitted documents and compute the total amount of unpaid taxes, excluding penalty/surcharges. Upon verification, the City Treasurer's Office shall issue a payment receipt to the delinquent real property owner.

SECTION 7. PAYMENT TERMS. a. Delinquent real property owners may pay the total amount of unpaid taxes in full within the amnesty period. b. If the delinquent real property owner is unable to pay the full amount in a lump sum, he may opt to pay in installments over a maximum period of the remaining months until expiration date.

SECTION 8. PENALTIES FOR NON-COMPLIANCE. Any delinquent real property owner who fails to settle his tax obligations within the amnesty period shall be subject to the original penalty/surcharges and other applicable penalties provided by law.

SECTION 1. THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, CALIFORNIA, HAS REVIEWED THE REPORT OF THE COUNTY ENGINEER AND THE COUNTY ASSESSOR AND HAS APPROVED THE SAME.

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SECTION 9. THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, CALIFORNIA, HAS REVIEWED THE REPORT OF THE COUNTY ENGINEER AND THE COUNTY ASSESSOR AND HAS APPROVED THE SAME.

SECTION 10. THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, CALIFORNIA, HAS REVIEWED THE REPORT OF THE COUNTY ENGINEER AND THE COUNTY ASSESSOR AND HAS APPROVED THE SAME.

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By: Patricia Miao-g-Yasui

SECTION 9. PERIOD OF AMNESTY. The tax amnesty shall be effective for a period of two (2) years from the effectivity of this Ordinance or until June 26, 2026, whichever comes earlier.

SECTION 10. EFFECTIVITY. This ordinance shall take effect immediately upon its approval.

APPROVED UNANIMOUSLY.

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CERTIFIED TRUE AND CORRECT:

MA. CRISTINA VILLAROSA-TINDICK
Local Legislative Staff Officer V
Acting Secretary to the Sanggunian

ATTESTED:

CANDU I. MUARIP
Floor Leader
Temporary Presiding Officer

APPROVED: This 21st day of November, 2024.

SITTI DJALIA A. TURABIN-HATAMAN
City Mayor

APPROVED FOR THE
SANGGUNIANG PANLUNGSOD
OF ISABELA CITY

ATTEST

ATTEST

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SANGGUNIANG PANLUNGSOD
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By: **Farcia Minong-Yasii**