



Republic of the Philippines
Province of Bulacan
City of Malolos

OFFICE OF THE SANGGUNIANG PANLUNGSOD

EXCERPT FROM THE MINUTES OF 89TH REGULAR SESSION OF THE SANGGUNIANG PANLUNGSOD OF MALOLOS HELD AT SESSION HALL (ANNEX), 5TH FLOOR, NEW BUILDING OF THE CITY GOVERNMENT OF MALOLOS MAY 02, 2024.

MEMBERS PRESENT:

HON. MIGUEL ALBERTO T. BAUTISTA	City Vice Mayor Presiding Officer
HON. FRANCISCO J. CASTRO	City Councilor
HON. JOHN VINCENT G. VITUG III	"
HON. NINO CARLO C. BAUTISTA	"
HON. MICHAEL M. AQUINO	"
HON. MIGUEL CARLOS B. SOTO	"
HON. EDGARDO F. DOMINGO	"
HON. THERESE CHERYLL B. OPLE	"
HON. VICTORINO M. ALDABA III	"
HON. EMMANUEL R. SACAY	"
HON. DENNIS D. SAN DIEGO	"
HON. VICENTE G. CRUZ, JR.	ABC President
HON. RIAN MACLYN L. DELA CRUZ	SK President

ALL MEMBERS PRESENT:

CITY ORDINANCE NO. 18-2024

AN ORDINANCE AUTHORIZING THE GRANTS OF RELIEF ON ALL SURCHARGES AND INTERESTS ON LOCAL TRANSFER TAXES ON ESTATES OF DECEDENT/S WHO DIED ON OR BEFORE 31 MAY 2022 AND SHALL BE AVAILED BY THE LEGAL HEIR/S ADMINISTRATOR OR EXECUTOR UNTIL 14 JUNE 2025.

SPONSORED BY: HON. VICTORINO M. ALDABA III
 AUTHORED BY: HON. MIGUEL ALBERTO T. BAUTISTA HON. FRANCISCO J. CASTRO,
 HON. JOHN VINCENT G. VITUG III, HON. NINO CARLO C. BAUTISTA,
 HON. MICHAEL M. AQUINO, HON. MIGUEL CARLOS B. SOTO, HON. EDGARDO F. DOMINGO,
 HON. THERESE CHERYLL B. OPLE, HON. VICTORINO M. ALDABA III, HON. EMMANUEL R. SACAY,
 HON. DENNIS D. SAN DIEGO, HON. VICENTE G. CRUZ, JR. AND HON. RIAN MACLYN L. DELA CRUZ

On 19 February 2024, the Department of Finance-Bureau of Local Government Finance (BLGF) issued a Memorandum Circular No. 002.2024 on the Supplemental Guidelines on the Grant of Relief on Surcharges and Interest on Local Tax on Transfer of Real Property Ownership.

And on 04 April 2024, its Regional Office III issued Regional Memorandum Circular No. 2024-007 reiterating the abovementioned Supplemental Guidelines;

The Office of the City Mayor together with the letter from the City Treasurer, forwarded the said to the Office of the Sangguniang Panlungsod on 18 April 2024.

The Memorandums aim to support the Estate Tax Amnesty Extension under Republic Act No. 11956 which emphasizes the need for local government units to ease the process for taxpayers to avail themselves the amnesty, facilitate the formalization of real property transfers, broaden the revenue base and improve real property tax collection efficiency.

The City of Malolos recognizes the need to align its local tax policies with national initiatives aimed at providing relief to taxpayers.

BE IT ORDAINED, by the Members of the City Council of Malolos in session duly assembled, that

SECTION 1. - GRANT OF RELIEF - The grant of relief on all surcharges and interest on local transfer tax on real property, relative to the Estate Tax Amnesty, shall be governed by the following:

HON. FRANCISCO J. CASTRO
CITY COUNCILOR

HON. JOHN VINCENT G. VITUG III
CITY COUNCILOR

HON. NINO CARLO C. BAUTISTA
CITY COUNCILOR

HON. MICHAEL M. AQUINO
CITY COUNCILOR

HON. MIGUEL CARLOS B. SOTO
CITY COUNCILOR

HON. MIGUEL ALBERTO T. BAUTISTA
CITY VICE MAYOR

HON. RIAN MACLYN L. DELA CRUZ
CITY COUNCILOR

HON. VICENTE G. CRUZ JR.
CITY COUNCILOR

HON. DENNIS D. SAN DIEGO
CITY COUNCILOR

HON. EMMANUEL R. SACAY
CITY COUNCILOR

HON. VICTORINO M. ALDABA III
CITY COUNCILOR

HON. THERESE CHERYLL B. OPLE
CITY COUNCILOR

HON. EDGARDO F. DOMINGO
CITY COUNCILOR

- a. The executor or administrator of the estate or if there is no executor or administrator appointed, the legal heirs, transferees or beneficiaries, may avail of relief on surcharges and interests on Local Transfer Taxes on estates of decedents who died on or before 31 May 2022;
- c. The grant of relief on surcharges and interests on Local Transfer Taxes on estates shall be availed until until 14 June 2025;
- b. The grant of relief shall cover transfers of real property ownership by succession only.

SECTION 2. - TAX BASE OF ASSESSMENTS FOR LOCAL TAX ON TRANSFER OF REAL PROPERTY - The Office of the City Treasurer together with the Office of the City Assessor shall assess the tax on the transfer of Real Property through succession upon prevailing schedule of Fair Market Value of the subject property at the time of the decedent's death.

SECTION 3. - SEPARABILITY CLAUSE - If for any reason, any part, section or provision of this ordinance shall be held invalid or unconstitutional, other provisions or parts thereof not affected thereby shall remain in full force and effect.

SECTION 4. - EFFECTIVITY - This ordinance shall take effect immediately upon approval.

APPROVED.

HON. FRANCISCO J. CASTRO
City Councilor

HON. JOHN VINCENT S. VITUG III
City Councilor

HON. NINO CARLO C. BAUTISTA
City Councilor

HON. MICHAEL M. AQUINO
City Councilor

HON. MIGUEL CARLOS B. SOTO
City Councilor

HON. EDGARDO F. DOMINGO
City Councilor

HON. THERESE CHERYLL B. OPLE
City Councilor

HON. VICTORINO M. ALDABA III
City Councilor

HON. EMANUEL R. SACAY
City Councilor

HON. DENNIS D. SAN DIEGO
City Councilor

HON. VICENTE G. CRUZ, JR.
City Councilor - ABC President

HON. RIAN MARLYN T. DELA CRUZ
City Councilor - PK President

I HEREBY CERTIFY that the foregoing City Resolution was approved by the Sangguniang Panlungsod.

MA. ROSALIE SP. CRUZ
Secretary to the Sangguniang Panlungsod

ATTESTED BY:

HON. MIGUEL ALBERTO T. BAUTISTA
City Vice Mayor - Presiding Officer

APPROVED/DISAPPROVED:
Date of Approval:

ATTY. CHRISTIAN D. NAVIDIDAD
City Mayor

*absent

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