

Sangguniang Panlalawigan

BATAAN CAPITOL, BALANGA CITY



EXCERPT FROM THE **MINUTES** THE 129TH OF **REGULAR** SESSION OF THE SANGGUNIANG PANLALAWIGAN OF BATAAN ON JUNE 6, 2022 HELD AT THE SESSION HALL, THE BUNKER, CAPITOL COMPOUND, BALANGA CITY, BATAAN

PRESENT:

Hon. Ma. Cristina M. Garcia, Vice Governor and Presiding Officer

FIRST DISTRICT:

Hon. Benjamin C. Serrano, Jr., Board Member

Hon. Jomar L. Gaza J.D., Board Member

Hon. Reynaldo T. Ibe, Jr., Board Member

Hon. Godofredo B. Galicia, Jr., M.D., Board Member

Hon. Maria Khristine G. Dela Fuente, Board Member

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SECOND DISTRICT:

Hon. Maria Margarita R. Roque, Board Member

Hon. Manuel N. Beltran, Board Member

Hon. Edgardo P. Calimbas, Board Member

Hon. Jose C. Villapando, Sr., Board Member

Hon. Romano L. Del Rosario, Board Member

Hon. Noel Joseph L. Valdecañas, Board Member (PCL President)

Hon. Doroteo M. Austria, Board Member (FABC President)

Hon. Precious D. Manuel, Board Member (SKF President)

Hon. Rosita N. Sison, Board Member (IPM Representative)

ABSENT:

None

PROVINCIAL ORDINANCE NO. 12 **SERIES OF 2022**

AN ORDINANCE GRANTING RELIEF ON SURCHARGES AND INTERESTS ON LOCAL TRANSFER TAX COVERING REAL PROPERTY TRANSFERRED BY WAY OF SUCCESSION IN THE PROVINCE OF BATAAN.

Sponsored by: Hon. Reynaldo T. Ibe, Jr.

WHEREAS, Republic Act (RA) No. 11213, otherwise known as the Tax Amnesty Act, as amended by RA No. 11569, grants a one-time opportunity for taxpayers to settle their estate tax obligations from 15 June 2021 until 14 June 2023, through an estate tax amnesty program, for taxable years 2017 and prior;

> BERT S. GARCIA ovincial Governor

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WHEREAS, the Department of Finance (DOF) issued DOF Department Circular No. 001.2022 to supplement the guidelines for local government units (LGUs) on the grant of relief on surcharges and interests on tax on transfer of real property ownership in support of the Estate Tax Amnesty Program;

WHEREAS, DOF Circular 001.2022 provides that the grant of relief shall be authorized under a duly enacted local ordinance upon the effectivity of the said Circular in accordance with Section 192 of RA No. 7160 or the Local Government Code of 1991;

NOW, THEREFORE, BE IT ORDAINED BY THE SANGGUNIANG PANLALAWIGAN IN REGULAR SESSION ASSEMBLED:

SECTION 1. TITLE. This Ordinance shall be known as "An Ordinance Granting Relief on Surcharges and Interests on Local Transfer Tax Covering Real Property Transferred by Way of Succession in the Province of Bataan."

SECTION 2. COVERAGE. The grant of relief shall be imposed only on all surcharges and interests on local transfer taxes on estates of decedent/s who died on or before 31 December 2017 and shall be availed by the legal heir/s, administrator or executor until 14 June 2023.

SECTION 3. LIMITATION. The grant of relief shall be applied to transfer on real property ownership by succession only, and in no case shall apply to other kinds of transfer.

SECTION 4. SEPARABILITY CLAUSE. If for any reason, a part of this Ordinance is declared illegal or invalid, other parts or provisions hereof which are not affected thereby shall remain valid in full force and effect.

SECTION 5. REPEALING CLAUSE. All previous ordinance and rules/regulations which are inconsistent with the provisions of this Ordinance are hereby deemed modified or repealed accordingly.

SECTION 6. EFFECTIVITY CLAUSE. This Ordinance shall take effect after compliance with the relevant requirements of posting and/or publication as provided under the Local Government Code of 1991.

ENACTED this 6th day of June 2022, Balanga City, Bataan.

I HEREBY CERTIFY to the correctness of the foregoing ordinance.

ATTY. MARK LORENZ C. QUEZON Secretary to the Sangguniang Panlalawigan

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ALBERT S. GARCIAN Provincial Governor T

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BENJAMIN C. SERRANO, JR. Board Member

MARIA MARGARITA R. ROQUE Board Member

JOMAR L. GAZA J.D. Board Member

REYNALDO T. IBE, JR. Board Member

MANUEL N. BELTRAN Board Member

EDGARDO P. CALIMBAS Board Member

GODOFREDO B. GALICIA, JR., M.D. Board Nember

MARIA KHRISTINE G. DELA FUENTE Board Member JOSE CIVILLAPANDO, SR. Board Member

ROMANO L. DEL ROSARIO Board Member

NOEL JOSEPH L. VALDECAÑAS Board Member (PCL President)

PRECIOUS D. MANUEL Board Member (SKF President)

DOROTEO M. AUSTRIA Board Member (FABC President) ROSITA N. SISON
Board Member
(IPM Representative)

ATTESTED:

MA. CRISTINA M. GARCIA Vice Governor & Presiding Officer

APPROVED:

Provincial Governor Date: 6-11-2022

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