



# Sangguniang Panlalawigan

BATAAN CAPITOL, BALANGA CITY



## EXCERPT FROM THE MINUTES OF THE 88<sup>TH</sup> REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF BATAAN ON APRIL 29, 2024 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. Antonino B. Roman III, J.D., LL.M., Board Member  
Hon. Benjamin C. Serrano, Jr., Board Member  
Hon. Jomar L. Gaza J.D., Board Member

**SECOND DISTRICT:**

Hon. Maria Margarita R. Roque, Board Member  
Hon. Manuel N. Beltran, Board Member  
Hon. Noel Joseph L. Valdecañas, Board Member

**THIRD DISTRICT:**

Hon. Romano L. Del Rosario, Board Member  
Hon. Jorge S. Estanislao, M.D., Board Member  
Hon. Angelito M. Sunga, Board Member  
Hon. Roman Harold R. Espeleta, Board Member

Hon. Jovy Z. Banzon, Board Member (PCL President)  
Hon. Romeo A. Austria, Board Member (FABC President)  
Hon. Lovely Joy A. Poblete, Board Member (SKF President)  
Hon. Feliciano G. Magay, Jr., Board Member (IPMR)

**ABSENT:**

None

### PROVINCIAL ORDINANCE NO. 09 Series of 2024

**AN ORDINANCE GRANTING RELIEF ON SURCHARGES AND INTEREST ON LOCAL TRANSFER TAX COVERING REAL PROPERTY TAX TRANSFERRED BY WAY OF SUCCESSION IN THE PROVINCE OF BATAAN, AS DEFINED UNDER REPUBLIC ACT NO. 11956.**

**SPONSORED BY:**

HON. ROMANO L. DEL ROSARIO

**WHEREAS**, Republic Act (RA) No. 11956, entitled: "An Act Further Amending Republic Act No. 11213, Otherwise Known as The 'Tax Amnesty Act', as amended by Republic Act No. 11569, by Extending the Period of Availment of the Estate Tax Amnesty until June 14, 2025, and for other Purposes," grants an opportunity for taxpayers to settle their estate tax obligations from 15 June 2023 until 14 June 2025, through estate tax amnesty program covering the period 31 May 2022 and prior thereto;

**WHEREAS**, the Department of Finance (DOF) issued Department Circular No. 001.2024 to supplement the guidelines for local government units (LGUs) on the

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Provincial Governor

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grant of relief on surcharges and interest on local transfer tax of real property ownership, in support of the Estate Tax Amnesty Program;

**WHEREAS**, the DOF Circular reiterates that LGUs must uphold the noble intention of the tax amnesty by easing the process for taxpayers towards full availment of estate tax amnesty, facilitating the formalization of real property transfers, broadening the national and local government's revenue base and improving real property tax collection efficiency;

**WHEREAS**, DOF Circular provides that the grant of relief shall be authorized under a duly enacted ordinance upon the effectivity of the same;

**NOW THEREFORE**, be it ordained, as it is hereby ordained by the Sangguniang Panlalawigan in session assembled, that:

**Section 1. Title.** - This Ordinance shall be known as "An Ordinance Granting Relief on Surcharges and Interest on Local Transfer Tax Covering Real Property Transferred by Way of Succession in the Province of Bataan."

**Section 2. Coverage.** - 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 decedent/s who died on or before 31 May 2022, until June 14, 2025.

**Section 3. Limitation.** - The grant of relief herein provided shall be applied to the transfer of real property ownership by way of succession only, and in no case shall apply to other kinds of transfer.

**Section 4. Tax Base of Assessment.** - The Provincial Treasurer shall assess the tax on the transfer of real property through succession upon the prevailing schedule of fair market value of the subject property at the time of the decedent's death.

**Section 5. Payment by Installment.** - Payment by installment shall be allowed within two (2) years from the statutory date for its payment without civil penalty and interest.

**Section 6. Separability Clause.** - If for any reason, a part of this Ordinance is declared illegal or invalid, other parts or provisions hereof are not affected thereby and shall remain valid in full force and effect.

**Section 7. Repealing Clause.** - All previous ordinance and issuances which are inconsistent with the provisions of this Ordinance are hereby deemed modified or repealed accordingly.

**Section 8. Effectivity Clause.** - This Ordinance shall take effect after compliance with the relevant provisions of the Local Government Code of 1991 on posting and publication.

**UNANIMOUSLY ENACTED** this 29<sup>th</sup> day of April 2024.

**I HEREBY CERTIFY** to the enactment of the foregoing ordinance.

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

  
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Provincial Governor




  
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Board Member

  
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Board Member

  
ROMANO L. DEL ROSARIO  
Board Member


  
ANGELITO M. SUNGA  
Board Member


  
JORGE S. ESTANISLAO, M.D.  
Board Member

  
ROMAN HAROLD R. ESPELETA  
Board Member

  
JOVY Z. BANZON  
Board Member  
(PCL President)

  
ROMEO A. AUSTRIA  
Board Member  
(FABC President)


  
LOVELY JOY A. POBLETE  
Board Member  
(SKF President)

  
FELICIANO G. MAGAY, JR.  
Board Member  
(IPMR)

ATTESTED:

  
MA. CRISTINA M. GARCIA  
Vice Governor & Presiding Officer

APPROVED:

  
JOSE ENRIQUE S. GARCIA III  
Provincial Governor  
Date: \_\_\_\_\_

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