

AGUSAN DEL NORTE
SANGGUNIANG PANGLALAWIGAN

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6/22/93

Republic of the Philippines
Province of Agusan del Norte
Butuan City

SANTIAGO - 062893
2 copies

PROVINCIAL TAX ORDINANCE NO. 008-93

AN ORDINANCE LEVYING TAXES, FEES AND CHARGES, AND OTHER IMPOSITION IN THE PROVINCE OF AGUSAN DEL NORTE

Be it ordained by the Sangguniang Panglalawigan of Agusan del Norte that:

TUBAY
June 22, 1993

CHAPTER I

TITLE AND SCOPE OF THE ORDINANCE

ARTICLE I - TITLE

SECTION 1. Title - This Ordinance shall be known as the Agusan del Norte Revenue Code of 1993.

ARTICLE II - SCOPE

SECTION 2. Scope - This Ordinance shall govern the assessment and collection of all provincial taxes, fees and other charges imposed within the territorial jurisdiction of the province of Agusan del Norte.

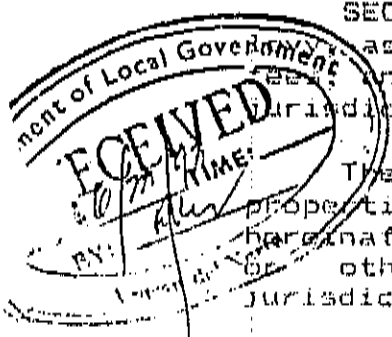
The Ordinance shall apply to and cover persons, properties, businesses, acts, and other matters hereinafter specified that are located, or carried out or otherwise take place within the territorial jurisdiction of the province of Agusan del Norte.

ARTICLE III - DEFINITION OF TERMS AND RULES OF CONSTRUCTION

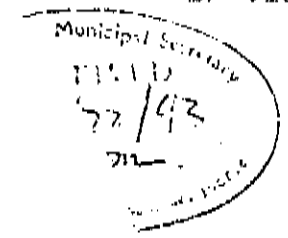
SECTION 3. Definitions - When used in this Ordinance:

a. "Amusement" is a pleasurable diversion and entertainment. It is synonymous to 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 performance.



MAJESTY
8/12/93
SP 602004



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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 partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.

e. "Dealer" means one whose business is to buy and sell merchandise, goods, and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends on his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.

f. "Fee" means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.

g. "Franchise" 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.

h. "Gross Sales or Receipts" include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payment actually or constructively received during the taxable quarter for the services performed or to be performed by another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT).

i. "Levy" means an imposition or collection of an assessment tax, or fine.

j. "Manufacturer" includes every person who, by physical and chemical process, alters the exterior texture or form or inner substance of any raw material manufactured, or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process alters the quality of any such raw materials or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process, combines any such raw material or manufactured partially manufactured products with other materials or products of the same or of the different kinds and in such manner that the finished products of such process or manufactured can be put to a special use

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or uses to which such raw materials or manufactured or partially manufactured products in their original condition could not have been put, and who in addition alters such raw materials or manufactured or partially manufactured products, or combine the same, to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption.

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

l. "Persons" mean every natural or judicial being susceptible of rights and obligations or of being the subject of legal relations.

m. "Profession" mean a calling which requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine, public accountancy, engineering, etc.

n. "Real Property" refer to land, buildings, machineries other structures, and other improvements as contemplated in Title II, Book II of the Local Government Code of 1991.

o. "Retail" means a sale where the purchaser buys the commodity for own consumption, irrespective of the quantity of the commodity sold.

p. "Services" means the duties, work or functions performed or discharged by a 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.

r. "Wholesale" means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transactions.

SECTION 4. Rules of Construction - In construing the provisions of this Ordinance, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions.

(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 other words in this Ordinance which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

(b) Gender and Number - Every word in the Ordinance imparting the masculine gender shall extend to both a male and female. Every word imparting the plural number shall extend and be applied to one person or thing as well.

(c) Reasonable Time - In all cases where any act is required to be done within a reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.

(d) Computation of Time - The time within which an act is to be done as provided in this Ordinance or in any rule or regulation issued pursuant to the provisions hereof, 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 holiday, in which case the same shall be excluded from the computation, and the day following shall be considered the last day.

(e) References - All references to Chapters and Sections, are to the Chapters and Sections in this Ordinance, unless otherwise specified.

(f) Conflicting Provisions of Chapters - If the provisions of different Chapters conflict with or contravene each other, the provisions of each Chapter prevail as to all specific matters and question involved therein.

(g) Conflicting Provisions of Sections - If the provisions of the different sections in the same Chapter conflict with each other, the provisions of the section which is last in point of sequence shall prevail.

✓ CHAPTER II

✓ TAXES, FEES, AND CHARGES, AND OTHER IMPOSITIONS LEVIED AND COLLECTIBLE UNDER THIS ORDINANCE

ARTICLE I - TAX ON TRANSFER ON REAL PROPERTY OWNERSHIP

SECTION 3. Tax on Transfer of Real Property Ownership. - There is hereby imposed on the sale, donation, barter, or on any other mode of transferring ownership or title of real property a tax at the rate of fifty percent (50%) of one percent (1%) of the total consideration involved in the acquisition of the property or the fair market value in case the monetary consideration involved in the transfer is not substantial, which ever is higher.

The fair market value as used herein shall be that reflected in the prevailing schedule of fair market values enacted by the Sangguniang Panlalawigan.

SECTION 6. Exemptions - The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax.

SECTION 7. Duty to Pay the Tax and Time of Payment. - It shall be the duty of the seller, donor, transferror, executor or administrator to pay to the Provincial Treasurer the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death.

Failure of seller, donor, transferror, executor or administrator to pay transfer tax within the prescribed period shall result in the surcharge of 15% of 50% of one percent of transfer tax.

SECTION 8. 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.

b) The Provincial Assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one in place thereof.

c) 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.

d) Failure of the Notary Public to furnish copy of the deed within the prescribed period shall result in a fine of P 20.00 per transaction.

ARTICLE II - TAX ON BUSINESS OF PRINTING AND PUBLICATION

SECTION 9. Tax on Business of Printing and Publication. - There is hereby imposed a tax on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature, at the rate of fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding calendar year.

SECTION 10. Tax on Newly Started Business. - In the case of a newly started business, the tax shall be free for the first three years of its operation. In the succeeding calendar year, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

SECTION 11. In case of a cooperative, it shall be free from paying such tax for a period of five years from the time of its registration with the Cooperative Development Authority.

SECTION 12. Exemptions. - The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references shall be exempt from the tax herein imposed.

SECTION 13. Time and Payment. - The tax imposed in this article shall be due and payable in quarterly installments, to the Provincial Treasurer, within the first twenty (20) days following each quarter.

ARTICLE III. - FRANCHISE TAX

SECTION 14. Franchise Tax. - There is hereby imposed a tax on business enjoying a franchise at a rate of fifty percent (50%) of one percent (1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within this province.

SECTION 15. Tax on Newly Started Business. - 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 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 provided herein.

SECTION 16. Exemptions. - (a) This tax shall not be imposed from business operating exclusively within the territorial jurisdiction of the highly urbanized city located within the province. (b) The term business enjoying franchise shall not include holders of certificates of public convenience for the operation of public vehicles for reason that such certificates are not considered as franchises.

SECTION 17. Time of Payment. - The tax imposed in this article shall be payable to the Provincial Treasurer, within the first twenty (20) days of January following the end of the preceding calendar year. In the case of a newly started business, the owner or operator of the business shall pay the corresponding tax prescribed in Section 2.10 before the business starts to operate.

ARTICLE IV. - TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES

SECTION 18. Tax on Sand, Gravel and Other Quarry Resources. - There is hereby imposed a tax of seven and

one-half percent (7.5%) of the fair market value in this province per cubic meter of ordinary stones/boulders, sand, gravel, earth, and other quarry resources, such as but not limited to marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted from the public lands or from the beds of seas, lakes, rivers, streams, creeks, and other public waters within the territorial jurisdiction of the province of Agusan del Norte.

The fair market value of stones/boulders, sand, gravel and other quarry resources on an annual basis from different municipal sources in the province are hereby made, as follows:

Cabadbaran - P 60.00 per cubic meter.

Sources in all other municipalities -

- P 40.00 per cubic meter.

SECTION 19. Exemptions. - Any government agency which has been granted a gratuitous permit to extract the above-mentioned materials for the purpose of governmental projects within the province of Agusan del Norte shall be exempt from the payment of the tax herein prescribed.

SECTION 20. Time and Place of Payment. - The tax shall be due and payable in advance to the Provincial Treasurer or his duly authorized representative, or to the municipal treasurer of the place where the materials are to be extracted upon issuance of the Governor's permit, before the materials are extracted.

SECTION 21. Collection and Sharing of Proceeds. - The taxes collected by the Municipal Treasurer under this Article shall be remitted by him to the Provincial Treasurer within fifteen (15) days from receipt of said fees.

The proceeds of the tax on sand, gravel, and other quarry resources shall be distributed as follows:

(1) Province - Thirty percent (30%)

(2) Component City or Municipality where the sand, gravel, and other quarry resources are extracted - Thirty percent (30%)

(3) Barangay where the sand, and other quarry resources are extracted - Forty percent (40%)

SECTION 22. Administrative Provisions. - The permit to extract sand, gravel and other quarry resources shall be issued exclusively by the Provincial Governor. The permittee shall keep a copy of the permit at the place where the materials are extracted and shall be made available at all times for inspection.

ARTICLE V - PROFESSIONAL TAX

SECTION 23. Imposition of Tax. - There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination, as follows:

(a) [not exceeding P300-] (b) [not exceeding P200-]

Lawyers Land surveyors
Medical practitioners Chief mates
Architects Marine officers
Certified public Marine second engineers
accountants Midwives
Engineers (geodetic Registered Nurses
civil, mechanical)
Veterinarians)

SECTION 24. Exemption. - Professionals exclusively employed in the government shall be exempt from the payment of this tax.

SECTION 25. Time Payment. - The professional tax shall be payable annually, on or before the thirty-first (31st) day of January of each year to the Provincial Treasurer or to the Municipal Treasurer. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

SECTION 26. Place of Payment - Every person legally authorized to practice his profession in this province shall pay to the Provincial Treasurer or to the Municipal Treasurer of the Municipality where he maintains his principal office.

A person who paid the professional tax in the province shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax, likewise, or fee for the practice of such profession.

SECTION 27. Collection. - The provincial treasurer or municipal treasurer shall collect the tax herein imposed. The municipal treasurer shall remit the proceeds of the tax to the Provincial Treasurer within ten (10) days following the end of the month of collection.

SECTION 28. Administrative Provisions. - (a) The Provincial Treasurer or municipal treasurer, before accepting payment of the tax, shall require the presentation of the valid Professional Licenses issued by the Professional Regulations Commission.

(b) Any individual or corporation employing a person subject to the professional tax may require

payment by that person of the tax on his profession before employment and annually thereafter.

(c) X Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and designs, surveys and maps, as the case may be, the number of the official receipt issued to him.

ARTICLE VI - AMUSEMENT TAX

✓ SECTION 29. Amusement Tax. - There is hereby imposed an amusement tax from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement mobile sound system sponsoring disco or dance party for a fee at the rate of 12.5% of the gross receipts from admission fees.

X In 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.

✓ SECTION 30. Exemption - The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, pop, rock, or similar concerts shall be exempted from payment of the tax provided they are for religious, education and cultural purposes.

X In addition, amusement activities sponsored by the Red Cross, Girl Scouts, Boy Scouts and other similar organizations shall be exempted from payment of amusement tax.

✓ SECTION 31. Time and Place of Payment. - The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the month next following that for which they are due to the Province Treasurer before the gross receipts are divided between the proprietors, lessees, or operator and the distributors of the cinematographic films.

X In the case of itinerant operators of similar modes of amusement, the tax herein prescribed shall be paid immediately after the last full show or performance.

✓ SECTION 32. Sharing of Proceeds - The proceeds from the amusement tax shall be shared equally by the province and municipality where such amusement places are located.

✓ SECTION 33. Administrative Provisions - (a) Filing of Return - Upon payment of the tax due, the

proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement, shall attach a true and complete sworn return showing the gross receipts from admission fees during the preceding month.

X (a) Forms of Tickets - The proprietor, lessee or operator of an amusement place where payment of a fee is required for admission, shall provide for himself with tickets which shall be serially numbered indicating therein the name of the amusement place and the admission price. The serial number must be printed on both ends of tickets such that when divided into two upon being presented for admission, the serial number shall appear on both parts. The gatekeeper shall drop one-half of the torn ticket in a locked box or receptacle and the other half to be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the Office of the Provincial Treasurer.

X b) Registration of Tickets - All admission tickets which shall be sold to the public must be first registered with the Office of the Provincial Treasurer and shall be stamped with the seal of said Office. It shall be unlawful for any proprietor, operator and lessee of an amusement place to keep on his possession or have unregistered tickets in the amusement place.

X c) Verification of Tickets - The Provincial Governor or Provincial Treasurer shall, whenever they deem it necessary for the good of the service, post their duly authorized inspectors at the gates of amusement places for the purpose of verifying all tickets sold thereat.

X Said duly authorized inspectors shall have access to all admission tickets being sold to the public from opening time of the amusement place up to closing time.

ARTICLE VII - ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR VAN OF MANUFACTURERS OR PRODUCERS, WHOLESALERS OR DEALERS OR RETAILERS IN CERTAIN PRODUCTS.

SECTION 34. Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers, Wholesalers of, Dealers or Retailers in, Certain Products. - There is hereby imposed an annual fixed tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, sugar and cigarettes, and other products to sales outlets, for consumers, whether directly or indirectly, within the province in the amount of Five Hundred Pesos (P500.00).

SECTION 35. Exemption. - The manufacturers, producers, wholesalers, dealers, and retailer referred to in the preceding section shall be exempt from the

payment of the peddlers tax in the sale of any merchandise or article of commerce impossible by the municipalities.

SECTION 36. Time and Place of Payment. - The tax imposed in this Article shall accrue on the first day of January and shall be paid to the provincial treasurer within the first twenty (20) days of January.

SECTION 37. Administrative Provisions. - Before manufacturers or producers, wholesalers or dealers or retailers, mentioned in this Article shall be allowed to engage in their business in the province of Agusan del Norte, they shall first secure a Governor's permit, renewable annually, as required, and pay the tax prescribed in this Article.

CHAPTER III - ADMINISTRATIVE PROVISIONS

SECTION 38. Permit to operate and Fee. - All persons obliged to pay tax shall secure a permit from the Provincial Governor upon payment as permit Fee the amount of P50.00 before the start of the business.

SECTION 39. Suspension and Non-issuance of Permit. - A permit shall be suspended, cancelled or denied if:

(a) There is an unsettled tax obligation to the province.

(b) The business establishment does not conform to zoning regulations and safety health requirements of the municipality where the establishment is located.

(c) The permittee is disqualified under any provisions of law to establish, maintain and operate the business.

SECTION 40. Payment of Taxes, Fees or Charges. - All Payment of taxes, fees, charges and other imposition of the province shall be paid to the Provincial Treasurer or his deputy.

SECTION 41. Duty of Provincial Treasurer. - The Provincial Treasurer or his deputy shall issue official receipt prescribed by the proper government entity to acknowledge payment.

SECTION 42. Display of official Receipt. - The Official receipt showing payment of taxes, fees, charges and other impositions shall be displayed on a conspicuous places in the establishment or office used in connection with the conduct of the business or the exercise of the privilege.

SECTION 43. Retirement from Business Profession and Others. - Any person retiring from his business, practice of profession, pursue of a calling or exercise

of a privilege, shall surrender to the Provincial Treasurer or his deputy the official receipt evidencing his last payment of the tax, fee or other imposition. Any tax or fee due shall first be paid before any business is finally terminated.

SECTION 44. Books of Accounts and Statements. - Operators of business establishment whose taxes, fees or charges are based on gross sales receipts shall keep books of account to be registered with the Office of the Provincial Treasurer or his deputy.

Upon payment of the tax within the first twenty (20) days of January of each year, the taxpayer shall submit statement of his gross sales and/or receipts for the preceding calendar quarter, in such manner or from as may be prescribed by the Provincial Treasurer.

SECTION 45. Failure to Submit Statement. - Should a taxpayer failed to submit a sworn statement of gross sales or receipts, the Provincial Treasurer or his deputy may verify or assess the gross sales or receipts of the taxpayers under the best available evidence rule on which the tax may be based.

SECTION 46. Penalty for Failure to Submit Statement - For failure to submit the sworn statement required under Sec. 5.08 and for additional services incurred by the Office of the Provincial Treasurer the errant taxpayer shall be charged in addition to the principal tax or fees, interest, and surcharges a penalty of one-half of one percentage of the gross sales or receipts as already determined to be collectible.

SECTION 47. Transfer of Business to Other Location - Any business for which a tax has been paid to the province may be transferred and continued in any other place within another territorial jurisdiction of the province without the payment of additional tax, fees or charges during the period for which payment of tax, fees or charges was made.

SECTION 48. Death of Permittee - When a holder of a permit who engaged business dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax, fee or charge was paid.

SECTION 49. Examination of Books of Accounts, and Pertinent Records - The Provincial Treasurer may by himself or through a deputy duly authorized in writing, examine the books, accounts, and other pertinent record of any person, partnership, corporation or association subject to the imposition of tax fee or charge, in order to ascertain assess and collect the correct amount of the tax, fee or charge. The examination shall be made during regular business hours, only once for every tax period and shall be certified by the examining official. The certificate shall be made record in the books of accounts by the taxpayers examined.

In case the examination is made by a duly authorized deputy of the Provincial Treasurer, the written authority shall state the name, address, and business of the taxpayers whose books, accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting it.

For this purpose, the records of revenue district office of the Bureau of Internal Revenue shall be availed of by the Provincial Treasurer or his deputy.

SECTION 50. Civil Remedios for Collection Taxes, Fees and Charges. - The provision of Book II, Title I, Chapter 4, specially from Sections 172 to 185 of R.A. 7160 on the Civil remedios for the collection of delinquent taxes, fees and charges may be availed of by the Provincial Treasurer if the needs arise.

CHAPTER IV - REAL PROPERTY TAX

ARTICLE I. Definition of Terms and General provision.

SECTION 51. Notification of Transfer of Real Property Ownership. - Any person who shall transfer or acquire real property tax.

Failure to comply with this provision shall be fined ₱100.00 fifteen (15) days after its publication.

SECTION 52. Definition of Terms;

(a) "acquisition cost" for newly-acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the 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 of it;

(c) "ad valorem tax" is a levy on real property determined on the basis of a fixed proportion of the 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 agricultural activities and other agricultural activities;

(e) "appraisal" is the act or process of determining the value of property or of a specific date for a specific purpose;

(f) "assessment" is the act or process of determining the value of a 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 taxation value of the property;

(h) "assessed value" is the fair market 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 is 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 agricultural, commercial, timber, mineral or residential land;

(o) "machinery" embraces machines, equipments, mechanical contrivances, instruments, appliance or apparatus which may or not be attached, permanently or temporarily to the real property. It includes the physical facilities for production, the installation 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 of its manufacturing mining, logging, commercial, industrial or agricultural purposes;

(p) "mineral lands" are land 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) "reassigning of new assessed value 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 value less;

(s) "remaining value" is the value corresponding to the

(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; and

(u) "residential land" is land principally devoted to habitation.

SECTION 53. Appraisal and Assessment of Real Property. - All real property, whether taxable or exempt shall be appraised at the current and fair market value in accordance with the schedule of Fair Market Value of all real property within the province.

SECTION 54. Declaration by owner or administrator - It shall be duty of all persons, natural or juridical owning or administering real property including the improvements in it, or their duly authorized representatives, to prepare, or caused to be prepared, and file with the Provincial Assessor of the province a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the Provincial Assessor or his deputy to identify it for assessment purposes. The sworn declaration of real property shall be filed with the Provincial Assessor once every three (3) years during the period from January first (1st) to June thirtieth (30th) commencing with the year 1992.

SECTION 55. Duty of person Acquiring Real Property or Making Improvement In - It shall be the duty of any person, or his authorized representative, acquiring at any time real property in any municipality of the province or making improvement on real property, to prepare, or cause to be prepared, and file with the Provincial Assessor, a sworn statement declaring the true value of subject property or upon completion or occupancy of the improvement, whichever comes earlier.

SECTION 56. Declaration by the Provincial Assessor When any person, natural or juridical, by whom real property is required to be declared under Section 6A.04 and 6A.05, refuses or fails for any reason to make such

declaration within the time prescribed, the Provincial Assessor shall himself declare the property in the name of of the defaulting owner, if known, or against an unknown owner, as the case may be, and shall assess the property for taxation purposes. No oath shall be required of a declaration made by the Provincial Assessor.

SECTION 37. Listing of Real Property in the Assessment Rolls. -

(a) There shall be prepared and maintained by the Provincial Assessor an assessment roll a list of all real property, whether taxable or exempt located within the territorial jurisdiction of the province. 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 owned by a deceased may be listed, valued and assessed in the name of one or more co-owners. The heir, devisee, or co-owner shall be liable severally and proportionately for all obligation imposed, and the payment of the real property tax with the respect to the individual property.

(c) Real Property by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial 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 38. Proof of Exemption from Taxation. -
Every person by or for whom real property is declared, who shall claim tax exemption for the property shall file with the Provincial 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, bylaws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

If the required evidence is not submitted within the period prescribed, the property shall be listed as taxable in the assessment roll. However, if the property shall be proven to be tax exempt, it shall be dropped from the assessment roll as taxable exempt.

SECTION 39. Real Property Identification System -
All declaration of real property shall be kept and filed under a uniform classification system to be established by the Provincial Assessor.

SECTION 60. Notification of Transfer of Real Property ownership - Any person who shall transfer or acquire real property ownership to another shall notify the Provincial Assessor within sixty (60) days from the date of the transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferor.

SECTION 61. Duty of Registrar of Deeds to Appraise the Provincial 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 of the province, shall prepare and submit to the Provincial Assessor within six (6) months from the date of the effectivity of this Code, and every year, an abstract of his registry, which shall include brief, but sufficient description of real property entered in it, 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 also 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 of the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due. Failure to provide a certificate shall be a valid cause for the Registrar of Deeds to refuse at the registration of the document.

SECTION 62. Duty of Official Issuing Building Permit or Certificate of Registration of Machinery to Transmit Copy to Provincial Assessor - Any public official or employee 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 the permit or certificate within thirty (30) days of its issuance, to the Provincial Assessor of the province.

SECTION 63. Duty of Geodetic Engineers to Furnish Copy of Plans to Provincial Assessor - It shall be the duty of all geodetic engineers, Public or private, to furnish free of charge to the Provincial Assessor of the province with a white or blue print copy of each of all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipt of the plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, As the case may be.

SECTION 64. Preparation of Schedule of Fair Market Value. - Before any general revision of property assessment is made pursuant to this Code, there shall be prepared by the Provincial Assessor a schedule of Fair Market Values for the different classes of real property in this province, and shall be enacted by the Sangguniang Panlalawigan of the province. The Schedule of Fair Market Values shall be published in a newspaper of general circulation in the province.

SECTION 65. Authority of the Provincial Assessor to Take Evidence. - For the purpose of obtaining information on which to base the market value of any real property the Provincial Assessor or his deputy may summon the owners of the properties to be affected or person having legal interest in it, and witnesses, administer oaths, and take disposition concerning the property, its ownership, amount, nature and value.

SECTION 66. Amendment of Schedule of Fair Market Value. - The Provincial Assessor may recommend amendments to correct errors in valuation in the Schedule of Fair Market Values.

SECTION 67. Classes of Real Property for Assessment Purpose. - For purposes of assessment, real property shall be classified as residential, agricultural, commercial, industrial, mineral, timber land or special.

SECTION 68. Special Classes of Real Property. - All lands, buildings, and other improvements on it 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 or generation and transmission of electric power shall be classified as special.

SECTION 69. Actual Use as Basis. - Real Property shall be classified, valued and assessed on the basis of its actual use regardless of where located, whoever owns it, and whoever uses it.

SECTION 70. Assessment Levels. - The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be in accordance with the following rates:

(a) On Lands:

Class	Assessment Levels
Residential	20%
Agricultural	40%
Commercial	50%
Industrial	50%
Mineral	20%
Timberland	20%

(b) On Buildings and Other Structures:

(1) Residential

Fair Market Value		
Over	Not Over	Assessment Levels
P 175,000.00	P 175,000.00	0%
300,000.00	300,000.00	10%
500,000.00	500,000.00	20%
750,000.00	750,000.00	25%
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
P 300,000.00	P 300,000.00	25%
500,000.00	500,000.00	30%
750,000.00	750,000.00	35%
1,000,000.00	1,000,000.00	40%
2,000,000.00	2,000,000.00	45%
		50%

(3) Commercial/Industrial

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

(4) Timberland

Fair Market Value		
Over	Not Over	Assessment Levels
P 330,000.00	P 300,000.00	45%
700,000.00	500,000.00	50%
750,000.00	750,000.00	55%
1,000,000.00	1,000,000.00	60%
2,000,000.00	2,000,000.00	65%
		70%

(c) On Machineries

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

(d) On Special Classes: - The assessment levels for all lands, buildings, machineries and other improvements.

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 and transmission of electric power	10%

SECTION 71. General Revision of Assessment and Property Classification. - The Provincial Assessor shall undertake general revision of real property assessments within two (2) years effective January 1, 1992 and every three (3) years thereafter.

SECTION 72. Valuation of Real Property. - In cases 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 deputy shall make a classification appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment or taxpayers valuation. The assessment of real property shall not be increased oftener than once every three (3) years, except in case of new improvements substantially increasing the value of the property, or of any change in its actual use.

SECTION 73. 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. 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 and sudden inflation or deflation of real property value 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 74. Property Subject to Real Taxes. - Real Property declared for the first time shall be assessed for taxes for the period during which it would have been liable, but not more than ten (10) years prior to the date of initial assessment. The tax shall be computed on the basis of the applicable schedule of values in force during the corresponding period.

If the tax is 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 otherwise the tax shall be subject to an interest at the rate of two percent (2%) per month or fraction from the date of the receipt of the assessment until the tax is fully paid.

SECTION 75. 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 shall within thirty (30) days give written notice of the 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 served.

SECTION 76. 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 rate. 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 77. Depreciation Allowance for Machinery. - For purposes of assessment, a depreciation allowance shall be made for machinery at the rate of five percent (5%) of original cost or its replacement or reproduction cost, as the case may be, for each year of use. The remaining value for all kinds of machinery shall be twenty percent (20%) of the original replacement or reproduction cost for so long as the machinery is useful and in operation.

SECTION 78. Appeals on Assessments. - Any owner or person having legal interest in the property who is not satisfied with the action of the Provincial 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 Board of Assessment Appeals of Agusan del Norte, composed of the Registrar of Deeds as

Chairman, the Provincial Prosecutor and the Provincial Engineer as Members. The petition of appeal shall be under oath in the form prescribed for the purpose, together with the tax declaration, affidavits or documents submitted in support of the appeal. The owner of the property, the Provincial Assessor who is not satisfied with the decision of the Board of Assessment Appeals may within thirty (30) days after receipt of the decision of the Board of Assessment Appeals of Agusan del Norte appeal to the Central Board of Assessment Appeals.

SECTION 79. Effect of Appeal - Appeal on Assessment of real property shall, in no case, suspend the collection of the corresponding realty taxes on the without prejudice subsequent adjustment depending upon the final outcome of the appeal.

ARTICLE II IMPOSITION OF REAL PROPERTY TAX

SECTION 80. Imposition of Tax - There is hereby levied, collected and paid an annual ad valorem basic real property tax of one percent (1%) of the assessed value on real property such as land, building, machinery, and other improvement not exempted.

SECTION 81. Exemptions - The following are exempted from payment of the real property tax:

(a) Real Property owned by the Republic of the Philippines, or any of its political subdivisions, except when the beneficial use of it has been granted for consideration to a taxable person;

(b) Charitable institution, churches, personages or convents, appurtenant thereto, mosques, non-profit religious cemeteries, and all lands, buildings and improvements actually, directly and exclusively used for religious, charitable or education purposes;

(c) All machineries 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, or generation and transmission of electric power;

(d) All real property owned by registered cooperatives as provided for under R.A. 6938 and

(e) Machinery and equipment used for pollution control and environmental protection.

Except as provided therein, 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.

ARTICLE III SPECIAL LEVIES ON REAL PROPERTY

benefited by public works projects or improvements funded by the Agusan del Norte, if necessary under a separate law.

SECTION 82. Imposition of tax for Special Education Fund - There is hereby imposed 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 shall exclusively accrue to the Special Education Fund (SEF) the first day of January and from that date is shall constitute a lien in

SECTION 83. Imposition of Additional Valorem Tax on Idle Lands - There is hereby imposed an annual tax of five percent (5%) of the assessed value of idle lands, in addition to the basic real property tax, and the tax accruing to the SEF. Collection Responsibility - The collection of the real property tax, interest, and

SECTION 84. Idle Lands Coverages. For purposes of the 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 a legal interest therein; (b) agricultural lands planted with permanent (or perennial) crops with at least fifty (50) trees to a hectare shall not be considered idle lands; (c) lands, other than agricultural, located in a 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 a legal interest therein. Regardless of land area, a report shall be on or before the thirty-first (31st) day of January, each year, in the residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individuals, owners, the latter shall be liable for the additional tax. With individual lots of subdivision, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to Sec. 60.32 payable by the subdivision owner, or the operator.

SECTION 85. Exemption - Idle lands are exempted from the additional levy on tax by reason of force majeure, fire, disturbance, natural calamity, or any cause or circumstance which physically or legally prevents the owner of the property or person having interest therein from improving, utilizing or cultivating the same. The second installment, on or before the thirtieth (30th) of June; the third installment, on or before

SECTION 86. Listing of Idle Lands - The Provincial Assessor shall make and keep an updated record of idle lands located in the province. For collection, the Provincial Assessor shall furnish a copy to the Provincial Treasurer who shall notify or person having legal interest therein of the imposition of the additional tax of real property taxes shall first be paid for prior years delinquencies, interest, and

SECTION 87. Special Levy on Lands Specially Benefited by Public Works Projects or Improvements - There shall be imposed special levy on lands specially

benefited by public works projects or improvements funded by Agusan del Norte, if necessary under a separate legislative act.

D. ACCRUAL AND COLLECTION OF REAL PROPERTY TAX

Section 88. Date of Accrual - The real property for any year shall accrue on the first (1st) day of January, and from that date it shall constitute a lien in the property which shall be superior to any lien, mortgage, or encumbrance of any kind, and shall be extinguished only upon the payment of the delinquent tax.

SECTION 89. Collection Responsibility - The collection of the real property tax, interest, and related expenses, and the enforcement of the remedies shall be the responsibility of the Municipal Treasurer who may deputize the barangay treasurer under proper bond the premium of which is paid by the municipality.

SECTION 90. Assessment Roll for the Provincial Treasurer - The Provincial Assessor shall prepare and submit to the Provincial Treasurer on or before the thirty first (31st) day of December each year, an assessment roll containing a list of all persons whose real property have been newly assessed or reassessed and the value of such property.

SECTION 91. Notice of Time for Collection of Tax - The Provincial Treasurer or his deputy shall, on or before the thirty first (31st) day of January each year, in the case of the basic real property tax, the additional tax for the SEF, and the special levy under Section 6D.32 of this Code, 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. The notice shall likewise be published on a newspaper of general circulation once a week for two (2) consecutive weeks.

SECTION 92. Payment in Installment - The owner of the real property or the person having legal interest may pay the basic real property tax, the additional tax for the SEF, and the additional tax due without interest in four (4) equal installments: the first installment to be due and payable on or before the thirty-first (31st) of March; the second installment, on or before the thirtieth (30th) of June; the third installment on or before the thirtieth (30th) of September; and the last installment on or before the thirty-first (31st) of December, except the special levy under Section 6C.34 of this Code, which shall be governed by a separate ordinance enacted for that purpose.

Payments of real property taxes shall first be applied to prior years delinquencies, interest, and penalties, if any, and only after said delinquencies are settled shall the tax payment be credited for the current period.

If the real property tax payment is not enough for all the real property taxes under Section 6B.29, 6C.31 and 6D.32 for a given year or of a quarterly installment, the payment shall be divided proportionately between the basic tax, the additional tax accruing to the SEF, and the additional tax on idle lands.

SECTION 93. Tax Discount - If the basic real property tax, the tax to the SEF and the tax on the idle lands are paid in advance in accordance with the schedule prescribed under section 6D.41, a discount of ten percent (10%) of the tax due shall be granted.

SECTION 94. - Payment Under Protest - a.) No protest shall be entertained unless the taxpayer first pays the tax. There 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.) The Tax or a portion thereof, paid under protest shall be held in trust. c.) In the event that the protest shall be refunded to the protestant, or applied as tax credit against existing or future tax liability. d.) In the event that the protest is denied or upon the lapse of the sixty-day period prescribed in this section, the taxpayer may avail of the remedy under section 6A.22.

SECTION 95. Repayment of the Excessive Collections. - When an assessment of basic real property tax, or any other tax levied 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 readjustment.

The Provincial Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt of the claim.

SECTION 96. Notice of Delinquency. - (a) When the real property tax or any other tax becomes delinquent, the Provincial Treasurer shall immediately cause a notice of delinquency to be posted at the main entrance of the Provincial Capitol, or in the Municipal Hall and in a publicly accessible and conspicuous place in each barangay of the municipality concerned. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation. (b) The 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 state at any time before the distraint of personal property, payment of the tax with surcharges, interests and penalties may be made, subject to 2% per month interest on the unpaid amount of fraction thereof, but the interest shall not exceed thirty-six (36) months.

SECTION 97. Remedies for Collection of Real Property. - In collecting the basic real property tax and any other additional real property tax levied, the Provincial Treasurer or his deputy may avail of administrative action through levy on real property, or by judicial action.

SECTION 98. Provincial and Municipal Lien. - The basic real property tax and any other additional real property tax constitute a 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 99. After the expiration of the time required to pay the basic real property tax and any other additional real property tax, the real property subject to tax may be levied upon, through the issuance of a warrant, 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. The warrant shall operate with the force of a legal execution throughout. 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 at the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the Provincial Assessor and the Register of Deeds, who shall annotate the levy on the tax declaration and on the certificate of title of the property respectively.

SECTION 100. Advertisement and Sale. Within thirty (30) days after service of the warrant of levy, the Municipal Treasurer concerned under the supervision of 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 and municipal building and in a publicly accessible and conspicuous place in the barangay 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 or in the municipality where the property is located. The advertisement shall specify the amount of the delinquent tax, the interest 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 and the expenses of sale. The sale shall be held at the main entrance of municipal building, or on the property to be sold, or at any other place as specified in the notice of sale.

Within (30) days after the sale, the Municipal Treasurer shall make a report of the sale to his Sangguniang Bayan furnishing copy to the Provincial Treasurer. The Municipal Treasurer shall prepare and deliver to the purchaser a certificate of sale furnishing a copy to the Provincial Treasurer which shall contain the name of the delinquent tax, the interest, the expense of sale and a brief description of the proceedings. The proceeds of the sale in excess of the delinquent tax, the interest and the expenses of sale shall be remitted to the owner of the real property or person having legal interest therein.

SECTION 101. Redemption of Property Sold. - Within the (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, 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 sale to 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 certificate of redemption which shall be issued by the Provincial Treasurer.

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 of the property.

The Provincial or the Municipal Treasurer, upon receipt from the purchaser of the certificate of sale, shall forthwith return the entire amount paid by the purchaser plus interest of two percent (2%) per month. The property shall then be free from the lien delinquent tax, interest, and expenses of sale.

SECTION 102. Final Deed to Purchaser. - In case the owner or person having legal interest therein fails to redeem the delinquent property the Provincial Treasurer shall execute a deed conveying to the purchaser the property, free from lien of the delinquent tax, interest, and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

SECTION 103. Purchaser of Property By the Province and the Municipality. - In case there is no bidder for

the real property advertised for sale, 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 province and the municipality where the property is located. Real Property shall be considered sold jointly to the province and the municipality unless the province or the municipality pays the other of the its corresponding share of the real property tax, interest and cost of sale of the delinquent property.

The Provincial Treasurer conducting the sale within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office.

It shall be the duty of the Register of Deeds upon registration with his Office of any declaration of forfeiture to transfer the title of the forfeited property to the province or the municipality or to both.

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

SECTION 104. Resale of Real Estate Taxes for Taxes, Fees, or Charges. - The real property acquired under Section 6D.52, upon notice of twenty (20) days may be disposed at public auction. The proceeds of the sale shall accrue to the general fund of this province, and the municipality and the barangay where the property is located.

SECTION 105. Further Distraint or Levy. - Levy may be repeated if necessary until the full amount due, including all expenses is collected.

SECTION 106. Collection of Real Property Tax Through the Court. - The collection of the basic real property tax or any other tax levied may be enforced by civil action in the court of competent jurisdiction. The civil action shall be filed by the Provincial Treasurer or the Municipal Treasurer within the period prescribed under Section 6D.58.

SECTION 107. Action Assailing Validity of Tax Sale. - No court shall entertain any action assailing the validity of any sale at public auction of the property or rights 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 declared 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.

SECTION 108. 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 the Municipal Treasurer award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest, and all other costs that may have accrued, subject to the final outcome of the action.

SECTION 109. Municipal Treasurer to Certify Delinquencies Remaining Uncollected. - The Municipal Treasurer shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction and a statement of the reason or reasons for such non-collection or non-payment, and shall submit it to the Sangguniang Bayan.

The list shall be submitted on or before the thirty-first (31) of December of the year immediately succeeding the year in which the delinquencies were incurred with a request for assistance in enforcement of the remedies for collection, furnishing the Provincial Treasurer a copy of the list of delinquencies.

SECTION 110. Periods within which to collect Real Property Taxes. - The basic real property tax, due, the SEF and additional tax on idle lands shall be collected within five (5) years from the date they became due. No action for the collection of the tax, whether administrative or period. In case of fraud or interest to evade payment of tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or interest to evade payment.

The period of prescription within which to collect shall be suspended for the time during which:

(1) The Provincial Treasurer or the Municipal Treasurer is legally prevented from collecting the tax;

(2) The owner of the property or the person having legal interest therein request for reinvestigation and execute a waiver in writing before the expiration of the period within which to collect; and

(3) The owner of the property on the person having legal interest therein is out of the country or otherwise cannot be located.

ARTICLE IV. DISPOSITION OF PROCEEDS

SECTION 111. Distribution of Proceeds. - The proceeds of the basic real property tax, including interest therein, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction, shall be distributed as follows:

- (1) Thirty-Five percent (35%) to the General Fund of the Province.
- (2) Forty percent (40%) to the General Fund of the Municipality where the property is located; and
- (3) Twenty-Five percent (25%) to the barangay where the property is located.

The share of each barangay shall be released, without need of any further action, directly to the barangay on a quarterly basis within five (5) days after the end of each quarter and shall not be subject to any lien or holdback.

SECTION 112. Proceeds of the Additional One Percent SEF Tax. - The proceeds from the additional one percent (1%) tax on real property accruing to the SEF shall be automatically released equally to the Provincial School Board and the municipal school board. The proceeds shall be allocated for the operation and maintenance of public schools construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodical, and sports development.

SECTION 113. Proceeds of the Tax on Idle Land. - The proceeds of additional real property tax on idle lands shall accrue to the general fund of this province.

SECTION 114. Proceeds of the Special Levy. - The proceeds of the special levy on lands benefited by the public works, projects and other improvements shall accrue to the general fund of the province or the municipality which financed the public works, projects or other improvements.

SECTION 115. Expenses on General Assessment Revision. - All expenses incident to a general revision or real property assessment shall be apportioned between the province and the municipality on the basis of the taxable area of the municipality. The Provincial Treasurer shall determine the apportionment.

SECTION 116. Duty of Registrar of Deeds and Notaries Public to Assist the Provincial Assessor. - It shall be the duty of the Registrar of Deeds and Notaries Public to furnish the Provincial Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.

SECTION 117. Insurance Companies to Furnish Information. - Insurance companies are hereby required to furnish the Provincial Assessor copies of any contract or policy insurance on buildings, structures, and improvements insured by them, or other documents which may be necessary for the proper assessment.

SECTION 118. Fees on Court Actions. - All court actions, criminal or civil, instituted at the instance of the Provincial or Municipal Treasurer or Assessor shall be exempt from the payment of court and sheriff's fees. Regulations promulgated under this Ordinance shall be limited by no time less than

SECTION 119. Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to the Province and the Municipality. - All certificates, documents, and papers covering the sale of delinquent property to this province or to any of its municipality, or to both province and municipality, if registered in the Registry of Property, shall be exempt from the documentary stamp and registration fees.

SECTION 120. Real Property Assessment Notices or Owners Copies of Tax Declarations to be Exempt from Postal Charges on Fees. - All real property assessment notices or owners copies of tax declaration sent through the mails by the Provincial or Municipal Assessors shall be exempt from payment of postal charges or fees.

SECTION 121. Sale and Forfeiture Before Effectivity of Ordinance. - Tax delinquencies incurred in sales and forfeiture of delinquent real property effected before the effectivity of this Ordinance shall be governed by the provisions of the applicable laws then in force.

SECTION 122. Separability Clause. - If any provision of this Ordinance shall be held to be unconstitutional, the other parts or provisions which are not so held shall remain in force and effect.

SECTION 123. Repealing Clause. - All laws, ordinances, resolutions, and regulations inconsistent with the provisions of this Ordinance are hereby repealed.

CHAPTER VI. - MISCELLANEOUS AND FINAL PROVISIONS

ARTICLE I. Administrative Authority

SECTION 122. Administrative Authority of the Provincial Treasurers. - The Provincial Treasurer shall formulate and issue from time to time, rules and regulations as may be needed, subject to the approval of the Provincial Governor, for the proper, effective and efficient collection of revenues.

SECTION 123. Technical Supervision and Visitorial Power of the Provincial Treasurer over Municipal Treasury Office. - The Provincial Treasurer shall visit regularly municipal treasury offices to see to it that revenues due this province are remitted punctually and correctly to the province.

ARTICLE II. Penal Provisions

SECTION 124. Penalties. - Any person or persons who violate any provision of this Ordinance not covered by any specific penalty, or who shall otherwise violate the rules or regulations promulgated under authority of this Ordinance shall be punished by a fine of not less than One Thousand Pesos (P 1,000.00) nor more than Five Thousand Pesos (P 5,000.00) or imprisonment of not less than One (1) month nor more than six (6) months or both fine and imprisonment at the discretion of the Court.

SECTION 125. Person Liable. - If the violation is committed by a corporation, firm, partnership, or any juridical entity, the present or general manager or any person with the administration thereof at the time of the commission of the violation shall be held responsible or liable.

The penalty fine or imprisonment or both shall not relieve the offender from the payment of the tax, or charges and the corresponding interest or surcharges, that may have become due and payable.

ARTICLE III. Separability, Repealing and Effectivity Clause.

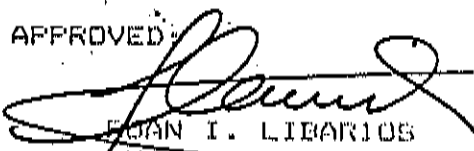
SECTION 126. Separability Clause. - If, for any reason or reasons, any part or provision of this Ordinance shall be held to be unconstitutional or invalid, other parts or provision which are not affected shall continue to be in force and effect.

SECTION 127. Repealing Clause. - Any Ordinance, rules and regulations of the province inconsistent with the provisions of this ordinance is hereby deemed repealed.

SECTION 128. Effectivity Clause. - This Ordinance shall take effect thirty (30) days after the publication of its pertinent provisions in a local newspaper, and posting this Ordinance at the lobby of the Provincial Capitol, Butuan City and two other conspicuous places in the province of Agusan del Norte.

APPROVED this 30th day of April 1993, upon motion of Hon. Dale B. Corvera, unanimously seconded by the members present.

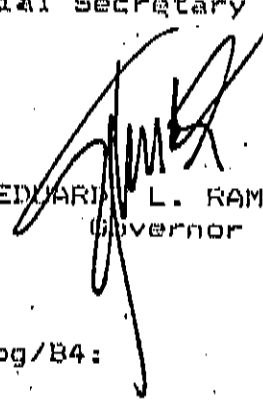
APPROVED:


JUAN I. LIANARIOS
Vice Governor/
Presiding Officer

ATTESTED:


CAMILO B. UKUT
Provincial Secretary

APPROVED:


EDUARDO L. RAMA, SR.
Governor

RIL/meb/tax-dog/B4: