



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- a. All Municipal Assessors of the Province
- b. All Municipal Treasurers of the Province
- c. Chief Collection Officer of the Provincial Treasurer's Office
- d. Division Chief-Appraisal (PASSO)
- e. Division Chief-Tax Mapping (PASSO)

The Technical Committee shall provide technical and administrative assistance to the Special Real Property Taxation Team. It shall also perform other functions and duties as may be prescribed by the team in the pursuit of an effective and efficient real property tax collection for the province.

SECTION 4. Funds.

The budgetary requirements shall be charged to any available local funds of the Provincial Government.

SECTION 5. Repealing Clause.

All executive issuances, orders, rules and regulations or part thereof, inconsistent with this Executive Order are hereby revoked or modified accordingly.

SECTION 6. Effectivity.

This Executive Order shall take effect immediately.

Done in the Provincial Capitol, Province of Occidental Mindoro, this 23rd day of July 2020.


EDUARDO B. GADIANO
Governor



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XI. Provincial Administrator

- a. If necessary, provide augmentation of necessary personnel to the Special Real Property Taxation Team to effectively realize the tax campaign program of the province.
- b. Propose plans and strategies for an effective and efficient real property tax collection;

XII. PENRO or his duly authorized Representative from the DENR

- a. Facilitate the titling of land in favor of the actual tiller who is actually, openly and publicly occupying and cultivating an alienable and disposable public land. Once a title is already issued to the actual tiller, the DENR shall direct him/her to have the land declared under his/her name for tax purposes with the Assessor's Office and to pay the corresponding real property tax to the Provincial Government.
- b. Report to the Municipal and Provincial Assessor's Office the issuances of agricultural and residential free patent, homestead patent and sales patent with the end in view of informing the said offices about the lands that should be declared for purposes of taxation;
- c. Assist in the physical inventory of lands;
- d. Inform the holder (owner) to cause the declaration of his property with the Assessor's Office.
- e. Assist in the Information, Education and Communication campaign relative to the obligation to pay real property tax;
- f. Provide other assistance necessary in the issuance of tax declaration for the landowner.

XIII. Executive Assistant to the Provincial Governor

- a. Update the team regarding the recent programs and advocacies of the Governor relating to real property tax collection;
- b. Propose solutions and strategies for effective and efficient tax collection as recommended by the Governor;
- c. Inform and update the Governor on the steps undertaken by the Special Real Property Taxation Team.

XIV. Provincial Legal Officer

- a. Prepare demand letter addressed to landowners who fail to pay real property tax on time despite proper notice;
- b. If necessary, he shall cause the institution of appropriate legal action against the landowners who fail to pay real property tax despite proper notice and final demand;
- c. Provide other legal assistance necessary to have an effective and efficient real property tax collection.

SECTION 3. Technical Committee.

There is hereby created a Technical Committee composed of the following:

"Ganado sa Serbisyo, Ganado sa Pagbabago!"

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- b. Inform the holder (owner) to cause the declaration of his property with the Assessor's Office.
- V. Representative from the NCIP
- a. Assist in the information, education and communication campaign for the Indigenous People's (IP's) of the province who are CLOA or EP holders;
 - b. Assist in the processing of documents to expedite the transfer of tax declaration for the IP's;
 - c. Assist in educating the IP's of their obligation to pay real property tax.
- VI. Schools Division Superintendent or his authorized representative from the Department of Education (DEPED)
- a. Assist in the information, education and communication campaign to the students and their parents relative to the obligation to pay real property tax;
- VII. The Representatives from Provincial Agrarian Reform Council and Association of Barangay Captains-Provincial Federation
- a. Assist in the Information, Education and Communication campaign relative to the obligation to pay real property tax; and
 - b. Assist in the physical inventory of taxable properties.
- VIII. Provincial Planning and Development Coordinator
- a. Propose programs and plans for effective and efficient real property tax collection;
 - b. As member of the Local Finance Committee, he shall initiate the provision of logistics and budgetary requirements for the tax campaign program;
 - c. Provide the team with the data and statistics needed by the team.
- IX. Sangguniang Panlalawigan Member, Chairman-Committee on Ways and Means
- a. Propose plans and strategies to the team for effective and efficient real property tax collection of the province;
 - b. Inform and update the team regarding the Ordinances or Resolutions passed by the Sangguniang Panlalawigan relating to real property tax;
 - c. Initiate or recommend to the Sanggunian the passage of an Ordinance or Resolution relating to an effective and efficient real property tax collection in the province.
- X. Sangguniang Panlalawigan Member, Chairman-Committee on Land Use
- a. Inform the Special Real Property Taxation Team regarding the updates on the Ordinances or Resolutions passed by the Sangguniang Panlalawigan or the concerned Sangguniang Bayan relating to Classification of Real Properties or Land Use.
 - b. Initiate or recommend to the Sanggunian the passage of an Ordinance or Resolution relating to an effective and efficient real property tax collection in the province.



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- c. Ensure the successful implementation of plans and activities;
- d. Prepare programs/activities with corresponding budget plan;
- e. Assist in the Information, Education and Communication Campaign;
- f. Provide technical and financial assistance to the Municipal Treasurer;
- g. Provide assistance to the municipal treasurer in serving the tax notices and collection letters;
- h. Prepare periodic reports on the implementation status of the program.

II. The Provincial Assessor

- a. Assist the Provincial Treasurer in all activities to ensure successful implementation of all undertakings;
- b. Provide technical assistance and logistics support to the Municipal counterparts;
- c. Assist the Municipal Assessor in the preparation of Tax Declaration and Tax Maps;
- d. Approve tax declarations;
- e. Declare the property in the name of the defaulting landowner if such owner refuses or fails to make such declaration within the time prescribed. Thereafter, he shall assess the property for taxation purposes; and
- f. Provide technical assistance to the Municipal Assessor.

III. Provincial Agrarian Reform Officer from DAR

- a. In cases where the CLOA-holder has already relinquished to another person his/her rights under the CLOA, the DAR shall help facilitate the transfer of ownership by performing the following:
 - i. To encourage the transferee (actual tiller) to pay the amortization in full to Land Bank so he/she can secure a certificate of full payment;
 - ii. To encourage the original owner (CLOA-holder) to execute a deed of conveyance in favor of the transferee so that the latter can have the title transferred and registered under his/her name;
 - iii. Once the title is already transferred to the transferee, the DAR shall direct the transferee to have the land declared under his/her name for tax purposes with the Assessor's Office and to pay the corresponding real property tax to the Provincial Government.
- b. Provide copies of approved survey plans with complete technical description of areas in Occidental Mindoro covered under the Comprehensive Agrarian Reform Program (CARP) of the government;
- c. Provide copies of transfer documents from the DAR to Agrarian Reform Beneficiaries (ARB's);
- d. Provide the necessary master list of CLOA and EP holders in the province;
- e. Issue certification stating that the cancellation of CLOA is on process;
- f. Initiate the mass cancellation of previously declared CLTs;
- g. Assist in the physical inventory of lands;
- h. Provide other assistance necessary in the issuance of tax declaration.

IV. Register of Deeds

- a. Facilitate the registration and issuance of title;

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Chairman : Provincial Treasurer

Vice-Chairman : Provincial Assessor

Members :

-Sangguniang Panlalawigan Member, Chairman-
Committee on Ways and Means

-Sangguniang Panlalawigan Member, Chairman-
Committee on Land Use

-Provincial Administrator

-Provincial Planning and Development Coordinator

-Association of Barangay Captains-Provincial
Federation President

-Representative from Provincial Agrarian Reform
Council

-Representative from NCIP

-PENRO or his duly authorized representative from
DENR

-Provincial Agrarian Reform Officer

-Register of Deeds

-Executive Assistant to the Provincial Governor

-Schools Division Superintendent or his duly
authorized representative from the DEPED

-Provincial Legal Officer

SECTION 2. Duties and Functions of the Special Real Property Taxation Team.

The Special Real Property Taxation Team shall formulate solutions and strategies to address and solve the perennial problem on non-payment of real property tax by the registered owners of land in the province with the end in view of dramatically increasing the annual real property tax collection for the province. Specifically, the members of the Special Real Property Taxation Team shall have the following duties and functions:

- I. The Provincial Treasurer
 - a. Manage the over-all direction of the special real property taxation team;
 - b. Facilitate the coordination among the members of the team;

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EXECUTIVE ORDER NO. 73
Series of 2020

PROVIDING FOR THE CREATION OF THE SPECIAL REAL PROPERTY TAXATION TEAM OF THE PROVINCIAL GOVERNMENT OF OCCIDENTAL MINDORO, DEFINING ITS DUTIES AND FUNCTIONS, APPROPRIATING FUNDS THEREFOR AND FOR OTHER PURPOSES

WHEREAS, Article X, Section 5 of the Philippine Constitution provides that *"Each local government unit shall have the power to create its own sources of revenues and to levy taxes, fees and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees and charges shall accrue exclusively to the local governments."*

WHEREAS, this Constitutional provision is reiterated in Section 129 of the Local Government Code which provides that *"Each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees and charges shall accrue exclusively to the local government units."*

WHEREAS, the Provincial Government of Occidental Mindoro relies heavily on its Internal Revenue Allotment (IRA) from the National Government. In fact, of the total revenues of the Provincial Government for the past years, around ninety two percent (92%) came from the Internal Revenue Allotment and other external sources, and only about eight percent (8%) came from the regular income source, including taxes collected from real property;

WHEREAS, when it comes to internal source of revenue, one of the biggest sources for the Province is the income generated from the collection of real property taxes;

WHEREAS, the Provincial Government of Occidental Mindoro fell short on its annual target collection for the recent years due to several reasons and one of which is the difficulty of collecting real property taxes from landowners who are CLOA or Emancipation Patent (EP) holders and other holders of Certificate of Titles issued by the concerned government agencies;

WHEREAS, there is an imperative need to devise ways and means to accelerate and to have an efficient real property tax collection and the initial step to be undertaken shall be the creation of a Special Real Property Taxation Team for the Province.

NOW THEREFORE, I, EDUARDO B. GADIANO, Governor of Occidental Mindoro, by virtue of the powers vested in me by law, do hereby order and direct the following:

SECTION 1. Composition of Special Real Property Taxation Team.

There is hereby created the Special Real Property Taxation Team of the Provincial Government of Occidental Mindoro which shall be composed of the following: