



EXECUTIVE ORDER NO. PCG- 36  
SERIES OF 2022

**AN EXECUTIVE ORDER CREATING THE COMMITTEE ON PUBLIC AUCTION FOR  
DELINQUENT PROPERTIES (CPADP) IN THE CITY GOVERNMENT OF PASIG AND  
PRESCRIBING ITS COMPOSITION AND FUNCTIONS**

**WHEREAS**, Section 254 of Republic Act No. 7169, otherwise known as the Local Government Code of 1991 states that, “*Notice of Delinquency in the Payment of the Real Property Tax.* – (a) When the real property tax or any other tax imposed under this Title becomes delinquent, the provincial, city, or municipal treasurer shall immediately cause a notice of the delinquency to be posted at the main hall and in a publicly accessible and conspicuous place in each barangay of the local government unit concerned. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the province, city, or municipality. (b) Such 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 likewise state that any time before the distraint of personal property, payment of the tax with surcharges, interests, and penalties may be made in accordance with the next following Section, and unless the tax, surcharges, and penalties are paid before the expiration of the year for which the tax is due except when the notice of assessment or special levy is contested administratively or judicially pursuant to the provisions of Chapter 3, Title II, Book II of this Code, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.”;

**WHEREAS**, Section 260 of Republic Act No. 7160 specifically provides the procedures in the conduct of public auction of delinquent real properties. It states that the local treasurer shall publicly advertise for sale or auction the delinquent real properties if within thirty (30) days after the issuance of warrant of levy the taxpayer refuses to settle his/her obligations;

**WHEREAS**, there is a need to constitute the Committee on Public Auction of Delinquent Properties (CPADP) in the City of Pasig, to formulate and implement the rules and regulations for the conduct of auction sale of delinquent properties.

**NOW, THEREFORE, I, VICTOR MA. REGIS N. SOTTO**, City Mayor of Pasig, by virtue of the powers vested in me by law, do hereby ordain the following:

**SECTION 1. Purpose.** – The purpose of this Order is to institutionalize the Committee which will formulate, monitor, and implement the rules and regulations in the conduct of auction sale of delinquent properties, their subsequent redemption, issuance of the final deed to the purchaser, or the purchase of property by the local government for want of bidder.

**SECTION 2. Composition.** – The Committee shall be composed of the following:

Chairperson : City Treasurer  
OFFICE OF THE CITY TREASURY



Members	:	City Assessor OFFICE OF THE CITY ASSESSOR
		City Legal Officer OFFICE OF THE CITY LEGAL
		Executive Assistant OFFICE OF THE CITY MAYOR
		Registrar of Deeds REGISTRY OF DEEDS FOR PASIG
Secretariat Co-Chairpersons	:	Real Property Tax – Division Head OFFICE OF THE CITY TREASURY
		Treasury Operations and Review Division OFFICE OF THE CITY TREASURY
Secretariat Members	:	Real Property Tax Records Section – Pasig Main OFFICE OF THE CITY TREASURY
		Real Property Tax – San Antonio Annex OFFICE OF THE CITY TREASURY
		Real Property Tax – San Antonio Annex OFFICE OF THE CITY TREASURY
		Real Property Tax – Manggahan Annex OFFICE OF THE CITY TREASURY
		Legal Consultant – Real Property Tax OFFICE OF THE CITY MAYOR

**SECTION 3. Functions.** – The Committee shall have the following functions and responsibilities:

- a. Formulate the Rules and Regulations on the conduct of the public auction;
- b. Identify and recommend the delinquent properties that will be subjected to public auction, and shall propose the alternative remedies for the collection of real property taxes on the excluded delinquent properties while ensuring the suspension of the prescriptive period in accordance with Section 270 of Republic Act No. 7160;
- c. Conduct the auction of delinquent properties in accordance with the pertinent provision/s of Republic Act No. 7160;
- d. Within thirty (30) days after the sale, make a report of the sale with the Sangguniang Panlungsod;
- e. Issue the Certificate of Sale to the winning bidder containing a description of the property sold, the amount of delinquent tax, the interest due thereon, the expenses of





- sale and a brief description of the proceedings; and if applicable remit to the owner of the real property or person having legal interest therein the proceeds of the sale in excess of the delinquent tax, interest, and expenses of the sale;
- f. Issue the declaration of forfeiture for purchases of properties for want of bidder;
  - g. Act on complaints and opposition to public auction of delinquent properties;
  - h. Issue a Certificate of Redemption to the owner of the real property or person having legal interest therein upon payment of purchase price with two (2) percent interest per month within one (1) year redemption period from the date of sale/forfeiture;
  - i. Effect the immediate refund to the bidders the payment made by the latter as the result of winning the auction sale in the event that the identity of the delinquent real property is already established and redemption of the property is made by the owner within the prescribed period;
  - j. Monitor and review the status of the registry/record of property subjected to auction sale to check which units had already reached the prescribed period but have not been redeemed by the owners;
  - k. Cause the issuance of the Final Deed of Conveyance to the purchaser/winning bidder if the owner of the delinquent property failed to make redemption within the prescribed period; and
  - l. Endorse the subject property purchased by the City Government of for want of bidder to the Land Management Office for processing of transfer of title.

**SECTION 4. Separability Clause.** – If any clause, provision, paragraph, or part thereof shall be declared unconstitutional or invalid, such judgment shall not affect, invalidate, or impair any other part hereof but such judgment shall be merely confined in the clause, provision, paragraph, or part directly involved in which such judgment has been rendered.

**SECTION 5. Effectivity.** – This order shall take effect immediately.

**DONE** this 5<sup>th</sup> of September 2022 at the City of Pasig, Metro Manila.

  
**VICTOR MA. REGIS N. SOTTO**  
City Mayor

