



Republic of the Philippines  
**OFFICE OF THE MAYOR**  
City of Manila

**EXECUTIVE ORDER NO. 21**  
Series of 2022

**CREATION OF THE AUCTION COMMITTEE**

WHEREAS, under *Section 455 paragraph (b)(3) of Republic Act (R.A.) No. 7160*, otherwise known as the *Local Government Code of 1991*, the undersigned Mayor of the City of Manila has the duty to adopt adequate measures to safeguard and conserve land and other resources of the city; provide efficient and effective property management in the city; and protect the funds, credits, and rights of the city;

WHEREAS, *Chapter VI of the Local Government Code of 1991*, provides for the power of the local government units to collect real property taxes and undertake the necessary actions for collection of unpaid and delinquent taxes;

WHEREAS, in order to fund increasing expenditures of the city and deliver better basic and other social services to every Manileño, the Mayor of the City of Manila has made efficient tax collection a priority consideration by going after delinquent taxpayers who constitute a real burden to the city instead of proposing to increase real property taxes that would only make it more onerous for those who pay their taxes on time;

THEREFORE, I, **MARIA SHEILAH "HONEY" H. LACUNA-PANGAN, MD, FPDS**, Mayor of the City of Manila, by virtue of the powers vested in me by the 1987 Philippine Constitution, the Local Government Code of 1991, and existing laws, hereby order the creation of the Auction Committee as follows:

Section 1. *Auction Committee*. The Auction Committee shall be composed of the following:

- Chairman : City Legal Officer
- Vice-Chairman : Officer-in-Charge, City Treasurer's Office
- Members : - Officer-in-Charge, Department of Assessment  
- Majority Floor Leader, City Council  
- Officer-in-Charge, City General Services Office

Section 2. *Secretariat*. Each member shall nominate one staff from his/her department to act as members of the secretariat for this Committee.

Section 3. *Functions and Duties*. The Auction Committee shall perform the following functions and duties:

1. Create a current database of all taxpayers with delinquent real property taxes from the oldest delinquent account to the most current;
2. Coordinate with the City Treasurer's Office with regard to the timely issuance of notices of delinquency;

3. Prepare the legal documents necessary for the availment of the remedies by administrative action thru levy on real property or by judicial action;
4. Initiate judicial action against delinquent taxpayers whenever necessary;
5. Submit to the Mayor of the City of Manila a quarterly list of priority properties recommended to be auctioned by the city taking into consideration the value of unpaid taxes;
6. Assist in the auction of real properties with proper coordination with the City Treasurer or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale;
7. Monitor periods of redemption and transfer of title to the highest bidder or to the City of Manila in case there is no bidder; and
8. Coordinate with the City Council on the resale of properties sold at public auction.

Section 4. All prior inconsistent orders, issuances, or directives are considered repealed or modified accordingly.

Section 5. This Order consists of only two (2) pages and shall take effect immediately upon issuance.

Section 6. A copy of this Executive Order shall be furnished the Office of the President, Malacañang Palace, pursuant to paragraph (b)(xii), Section 455 of the Local Government Code of 1991.

Done this 11<sup>th</sup> of AUGUST 2022, in the City of Manila, Philippines.

MARIA SHEILAH "HONEY" H. LACUNA-PANGAN MD, FPDS  
*Mayor of the City of Manila*

ATTESTED BY:

ATTY. MARLON M. LACSON  
 Secretary to the Mayor