[illegible]

**CONSTITUTING THE IDLE LAND PRODUCTIVITY TASK GROUP FOR THE  
PURPOSE OF IMPLEMENTING ORDINANCE NO. 2006-035**

**WHEREAS**, Ordinance No. 2004-123, or the Local Tax Code of Naga City, imposes a tax on idle lands equivalent to one-half percent (1/2%) of its assessed value;

**WHEREAS**, the aforesaid Ordinance has defined “idle lands” as:

(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 legal interest therein. Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Lands actually used for grazing purposes shall likewise not be considered idle lands.

(b) Lands, other than agricultural, located in the city, 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 legal interest therein.

Regardless of land area, idle residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, shall be liable for the additional tax. Provided, however, that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by subdivision owner or operator.

**WHEREAS**, Ordinance No. 2006-035, otherwise known as the “Land Utilization and Productivity Ordinance of the City of Naga”, encourages the utilization and productive use of all lands in the city thru partnership among and between the city government, the landowners and private individuals or organizations;

**WHEREAS**, Ordinance No. 2006-035 has defined “vacant/unutilized land” as lands more than fifty percent (50%) of which is unused for any purpose beneficial to human consumption or development, provided that lands enclosed by a fence within which a structure is erected and occupied as dwelling by landowners or the caretaker thereof shall not be considered vacant or idle;





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**WHEREAS**, Ordinance No. 2006-035 exempts landowners from the idle land tax being imposed under the Local Tax Code if they allow the city government or private individuals or organizations (proponents) to cultivate their property and make the same productive;

**WHEREAS**, there is a need to operationalize Ordinance 2006-035 in order to spare landowners from the idle land tax, maximize the productivity of the land, as well as provide opportunities to individuals or organizations to cultivate and produce food crops or tend to livestock or animals for consumption, for small-scale sale to sustain basic needs and defray cost of production, or to assist community welfare projects;

**WHEREAS**, it is to be understood that the intent of Ordinance No. 2006-035 is not to create a landlord-tenant relationship but only to avail of the goodwill and generosity of a landowner who allows the temporary, time-bound and defined use of his/her idle, vacant or unutilized property by the city government or a private proponent in order to make it beneficial to society;

**NOW, THEREFORE, I, NELSON S. LEGACION**, Mayor of Naga City, by virtue of the powers vested in me by law, do hereby order:

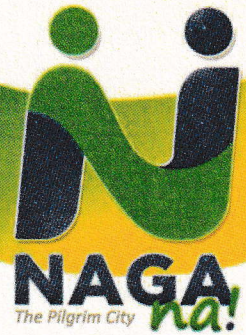
**SECTION 1. IDLE LAND PRODUCTIVITY TASK GROUP.** The Idle Land Productivity Task Group is herein constituted to carry out the intent of Ordinance No. 2006-035. It shall be composed of the following:

- Chairperson : Frank Mendoza, Acting City Agriculturist
- Co-Chairpersons : Roderick Reforsado, Acting Metro PESO Head  
Cesar Magistrado, City Assessor
- Members :
- Marco Nayve, Administrative Officer IV, Metro PESO
  - Alvin Alvarado, Agricultural Technologist, CAgO
  - Visitacion Comprado, Chairperson, UAFPA Urban Agriculture Food Producers Association
  - Representative from the Naga City People's Council
  - Representative from the Naga City Urban Poor Federation
  - Representative from the Independent Component City Agriculture and Fishery Council





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**Section 2. FUNCTIONS.** The Task Group shall:

(a) Formulate the guidelines required under Section 9 of Ordinance No. 2006-035 in partnership with the entities enumerated therein. The guidelines shall include the rules on the use of the Vacant/Unutilized and Idle Land Utilization Fund established under Section 8 of the same Ordinance. The guidelines shall be effective upon approval by the Local Chief Executive.

(b) Prepare the template for the following documents:

1. Written authority to be issued by the landowner
2. Memorandum of agreement that will define the rights and obligations of the landowner, the proponent and the city government
3. Cultivation Plan to be submitted by the private proponent who will utilize the idle property
4. Tax Exemption Certificate to be issued by the City Treasurer
5. Such other documents which may be deemed necessary to ensure the proper implementation of the Ordinance

(c) Implement Ordinance No. 2006-035 once the preceding documents are completed and are in effect.

(d) Submit a quarterly report of its performance showing therein the list of landowners participating in the program, the corresponding proponents cultivating their property, the property location and area utilized, the crop status and yield if already harvested, the quarterly and accumulated expenses of the city government, if any, and the idle land tax waived.

(e) Prepare the annual investment program and budgetary requirement for the implementation of the Ordinance which shall be lodged in the department or office that has the mandate for the activity or service to be funded.

**SECTION 3. DUTY OF CITY GOVERNMENT DEPARTMENTS TO RENDER AID.** In the course of implementing Ordinance No. 2006-035, the chairman of the Task Group may call upon other city government departments and offices for assistance on matters of their competence.





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**SECTION 4. EFFECTIVITY.** This Executive Order shall take effect immediately.

Issued this 12<sup>th</sup> day of August, Two Thousand and Twenty-Two in the City of Naga, Philippines.

**NELSON S. LEGACION**  
City Mayor

Attested by:

  
**ELMER S. BALDEMORO**  
City Administrator