



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 34th REGULAR SESSION OF THE 12th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, CITY OF ILAGAN, ISABELA ON MARCH 23, 2026.

PRESENT:

FRANCIS FAUSTINO A. DY	Vice-Governor & Presiding Officer
JOSE T. PANGANIBAN, JR.	Member (3rd District) & Floor Leader Pro Tempore
EVYN JAY C. DIAZ	Member (1st District)
EMMANUEL JOSELITO B. AÑES	Member (1st District)
ANGELICA L. REYES	Member (2nd District)
RAMON JUAN N. REYES, JR.	Member (3rd District)
CLIFFORD R. RASPADO	Member (4th District)
ABEGAIL V. SABLE	Member (4th District)
JONATHAN JOSE C. CALDERON	Member (5th District)
MANUEL FAUSTINO U. DY	Member (5th District)
MARCO PAOLO A. MERIS	Member (6th District)
AMADOR A. GAFFUD, JR.	Member (6th District)
ANTONIO S. HUI	Member, PCL Federation President
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President

ON OFFICIAL BUSINESS:

CATHERINE JOY L. LEGASPI	Member, SK Federation President
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ON LEAVE:

ED CHRISTIAN S. GO	Member (2nd District)
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ORDINANCE NO. 2026-11-01
 Series of 2026

AN ORDINANCE AMENDING ARTICLE C (IDLE LAND TAX) OF CHAPTER II OF ORDINANCE NO. 005, SERIES OF 2014, OTHERWISE KNOWN AS THE PROVINCIAL REVENUE CODE OF ISABELA 2014

Sponsor: HON. JOSE T. PANGANIBAN, JR.
 Chairperson, Committee on Finance and Appropriations

EXPLANATORY NOTE

Land is meant to be used for the benefit of the people. When large parcels of land remain idle for a long time, opportunities for farming, housing, business, and community development are delayed. This is the reason why the law allows local governments to impose an idle land tax - to encourage the proper and productive use of land.

The Provincial Revenue Code of Isabela already contains provisions on idle land tax. However, the Department of Finance has now issued updated guidelines on how certain parts of the law should be applied. Because of this, some provisions of our existing ordinance need to be amended so that they will be clearer, more updated, and fully aligned with current national policy.

Nagkaisa para sa Isabela



This proposed measure updates only those parts that truly need action from the Sanggunian. It clarifies what lands may be covered by the idle land tax, identifies which lands should be exempt, and fixes certain provisions so that the collection and use of the tax will follow the law. At the same time, it does not include matters that are purely administrative or procedural, because those are better left to the offices that will actually implement the ordinance.

This amendment is important because it will help ensure fairness, avoid confusion, and strengthen the Province's ability to enforce the idle land tax properly. More importantly, it supports a policy that encourages landowners to make good use of their properties in ways that can contribute to local development and the general welfare of the people of Isabela.

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SECTION 1. Amendment Clause. Article C, Chapter II of Ordinance No. 005, Series of 2014 is hereby amended to read as follows:

ARTICLE C. IDLE LAND TAX

SEC. 2.C.01 Additional Ad Valorem Tax on Idle Lands. There is hereby levied an annual tax on idle lands at the rate of five percent (5%) of the assessed value of the property, which shall be in addition to the basic real property tax.

SEC. 2.C.02 Idle Lands, Coverage. For purposes of 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 legal interest therein; Provided, that agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands; Provided, further, that lands actually used for grazing purposes shall likewise not be considered idle lands;

(b) Lands, other than agricultural, located in a city or 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 legal interest therein; and

(c) Regardless of land area, residential lots in subdivisions duly approved by the Department of Human Settlements and Urban Development (DHSUD) or other proper authorities, the ownership of which has been transferred to individual owners, who 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 the subdivision owner or operator.

SEC. 2.C.03 Idle Lands Exempt from Tax; Lands Under Special Conditions. The following shall not be subject to the additional idle land tax under this Article:

- (a) Idle lands where the owner of the property or person having legal interest therein is physically or legally prevented from improving, utilizing, or cultivating the same by reason of force majeure, civil disturbance, natural calamity, or any cause or circumstance which physically or legally prevents such improvement, utilization, or cultivation, subject to the discretion of the Provincial Government;
- (b) Agricultural lands actually used for grazing purposes, provided that there is a reasonable ratio between the number of animals and the total land area, as may be determined under applicable laws, rules, and regulations;
- (c) Lands classified as protected areas;
- (d) Land assets of the Government Service Insurance System (GSIS) and the Social Security System (SSS);
- (e) Lands certified as ancestral domains by the National Commission on Indigenous Peoples (NCIP), provided that such lands are covered by a Certificate of Ancestral Domain Title;
- (f) Lands owned by the Republic of the Philippines or any of its political subdivisions, except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- (g) All lands actually, directly, and exclusively used for religious, charitable, or educational purposes;
- (h) Lands owned by duly registered cooperatives;
- (i) Lands of export enterprises registered with an Investment Promotion Agency and granted the five percent (5%) Special Corporate Income Tax, pursuant to law; and
- (j) Lands covered by Article 23 of the Vienna Convention on Diplomatic Relations.

SEC. 2.C.04 Accrual, Collection and Payment of Idle Land Tax. The idle land tax shall accrue on the first (1st) day of January of each year and, from said date, shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever, and shall be extinguished only upon payment of the delinquent tax. The collection, payment, and other incidents of the idle land tax shall, insofar as applicable, be governed by Article F of this Chapter.

SEC. 2.C.05 Listing of Idle Lands by the Provincial Assessor. The Provincial Assessor shall make and keep an updated record of all idle lands located within the territorial

jurisdiction covered by this Code and shall furnish the Provincial Treasurer a copy thereof for purposes of levy and collection of the additional tax.

SEC. 2.C.06 Interest and Other Consequences of Delinquency. Failure to pay the idle land tax within the periods prescribed under this Chapter shall subject the taxpayer to the interest, remedies, and other consequences of delinquency provided under Article F of this Chapter."

SECTION 2. Separability Clause. All ordinances, rules, regulations, and parts thereof inconsistent with this Ordinance are hereby repealed or modified accordingly.


SECTION 3. Repealing Clause. If any part or provision of this Ordinance is declared unconstitutional or invalid, the remaining provisions not affected thereby shall continue to be in full force and effect.

SECTION 4. Effectivity Clause. This Ordinance shall take effect after compliance with the publication and posting requirements under the Local Government Code of 1991.

I hereby certify that the foregoing ordinance was duly enacted by the 12th Sangguniang Panlalawigan of Isabela during its 34th Regular Session on March 23, 2026.



ATTY. MARICEL R. EVANGELISTA, CPA
Acting Secretary to the Sangguniang Panlalawigan

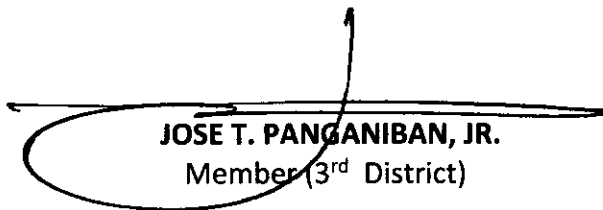
ENACTED:



EVYN JAY C. DIAZ
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Member, SK Federation President


FRANCIS FAUSTINO A. DY
Vice Governor

APPROVED:


RODOLFO T. ALBANO, III
Governor