



Republic of the Philippines  
DEPARTMENT OF FINANCE  
**BUREAU OF LOCAL GOVERNMENT FINANCE**

8F EDPC Bldg., Bangko Sentral ng Pilipinas Complex, Rotas Bldg. cor. P. Ocampo Sr. St., 1004, Manila  
blgf.gov.ph | records@blgf.gov.ph



MEMORANDUM CIRCULAR NO. 003.2025  
January 06, 2025

TO : **All BLGF Central and Regional Office Directors; Provincial, City and Municipal Treasurers; and Others Concerned**

SUBJECT : **Tax Amnesty on Real Property Taxes under Republic Act (R.A.) No. 12001 or the "Real Property Valuation and Assessment Reform Act"**

In view of the grant of tax amnesty on real property taxes and special levies on real properties under Section 30 of the aforementioned R.A. No. 12001, or the "Real Property Valuation and Assessment Reform Act," or RPVARA, Section 56 of the Implementing Rules and Regulations (IRR) thereof is hereby reiterated to provide guidance on the implementation of the tax amnesty, as follows:

***"Section 56. Grant of Tax Amnesty on Real Property Taxes and Special Levies on Real Property.*** *There is hereby granted a real property tax amnesty on penalties, surcharges, and interests from all unpaid real property taxes, including the Special Education Fund, Idle Land Tax, and other Special Levy Taxes, that were incurred prior to the effectivity of the Act or on July 5, 2024. Provided, That the real property tax amnesty can only be granted within two (2) years after the effectivity of the Act or until July 5, 2026.*

*"This relief may be availed of by a delinquent real property owner with the option of one-time payment or installment payment of the delinquent real property taxes within two (2) years from the effectivity of the Act or until July 5, 2026. The LGUs may issue an ordinance to determine the means and method of payment only. In no way shall non-issuance of such an ordinance prevent the implementation of the grant of tax amnesty in accordance with the Act.*

*"The amnesty shall not extend to the following real properties:*

- "a) Delinquent real properties which have been disposed of at public auction to satisfy the real property tax delinquencies;*
- "b) Real properties with tax delinquencies which are being paid pursuant to a compromise agreement; and*
- "c) Real properties subject of pending cases in court for real property tax delinquencies."*

All BLGF Central and Regional Office Directors are hereby instructed to immediately and widely disseminate this Circular to all concerned local officials within their respective jurisdiction.



**CONSOLACION Q. AGCAOILI**  
Executive Director