REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG

ISO 9001:2015
QUALITY MANAGEMENT SYSTEM
CB CERT. NO. 119910

ORDINANCE NO. 1000, S-2024

AN ORDINANCE GRANTING AMNESTY ON PENALTIES, SURCHARGES, AND INTERESTS FROM ALL UNPAID REAL PROPERTY TAXES AND SPECIAL LEVIES ON REAL PROPERTY IN ACCORDANCE WITH REPUBLIC ACT NO. 12001 OR THE REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT

WHEREAS, the Local Government Code of 1991, as an inherent right of local government units, sanctions the administration, appraisal, assessment, levy, and collection of real property taxes, including special levies, within its jurisdiction;

WHEREAS, guided by the principles under Section 198 of the same Code, cities are charged with the duty and responsibility for the proper, efficient, and effective administration of real property taxes;

WHEREAS, taxes of such nature accrue regularly, particularly on a yearly basis, with local government units having the exclusive responsibility of collecting them, including interest and related expenses, and resorting to valid remedies for their collection being incumbent upon the corresponding local government unit, through their respective local treasurer;

WHEREAS, despite being statutorily required to settle real property taxes, failure to pay this levy has been a long-standing concern for local government units, as this hampers their efforts to generate their locality's income to its fullest extent;

WHEREAS, on the part of real property owners, the outcry for a compromising resolve for a just and reasonable means for the payment of real property taxes is evident, which will allow them to comfortably settle their dues, including the relevant penalties, interests, and surcharges;

WHEREAS, Republic Act (R.A.) No. 12001 or the "Real Property Valuation and Assessment Reform Act" (RPVARA) was enacted, which generally relates to the promotion of sustainable development and maintenance of a just, equitable, impartial, and nationally consistent real property valuation based on international valuation standards, concepts, principles, and practices;

WHEREAS, to minimize and cushion the impact of developments introduced by the law on the real property taxpayers, Section 30 of the same law provides for the grant of tax amnesty on real property taxes and special levies on real property, covering those unpaid real property taxes prior to the effectivity of the said law and to be availed by qualified taxpayers for a period of two (2) years from its passage;

WHEREAS, in addition to the afore-mentioned grant, taxpayers may likewise avail of the said remedy while settling the same either on a one-time or installment payment schemes within two (2) years from the law's effectivity, thus, allowing the payment of the same under more reasonable terms without the fear of the imposition of penalties, interests, and surcharges;

WHEREAS, the City of Mandaluyong, with its continuous pursuit to better the lives of its constituents, intends to localize and implement the said amnesty, subject to the guidelines set under the cited law;

WHEREAS, under Section 192 of the Local Government Code of 1991, local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary, thus the necessity of an enabling ordinance in view of the intended grant of amnesty to real property taxpayers;

NOW, THEREFORE, BE IT ENACTED by the Sangguniang Panlungsod of Mandaluyong, Metro Manila, in session assembled:

SECTION 1. TITLE. — This Ordinance shall be known as the "*Mandaluyong City Real Property Tax Amnesty Ordinance*".

SECTION 2. COVERAGE OF RELIEF. — The relief granted shall cover the payment of all penalties, surcharges, and interests on all unpaid real property taxes prior to the effectivity of the Republic Act No. 12001 or the Real Property Valuation and Assessment Reform Act, including Special Education Fund, idle land tax, and other special levy of taxes.

SECTION 3. INELIGIBLE PARTIES. — In consonance with the RPVARA, the amnesty may not be availed of in the following instances:

(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 executed prior to the effectivity of Republic Act No. 12001; and

(c) Real properties subject of pending cases in court for real property tax delinquencies.

For compromise agreements executed from the date of effectivity of the RPVARA until the date of effectivity of this Ordinance, the City Treasurer's Department is directed to amend and/or restructure the previously executed compromise agreements falling within the said period to correctly reflect their delinquencies, after deducting their outstanding interests, penalties, and surcharges.

SECTION 4. PERIOD TO AVAIL RELIEF. — The grant of relief may be availed until 03 July 2026.

SECTION 5. MODES OF REAL PROPERTY TAX PAYMENT. — A delinquent taxpayer may settle his unpaid real property taxes through the following modes:

(a) one-time payment; or

(b) installment payment of the delinquent real property taxes, to be scheduled and fully settled within two (2) years from the effectivity of the RPVARA.

SECTION 6. MANDATORY REQUIREMENTS. — Without prejudice to the provisions of the RPVARA and its Implementing Rules and Regulations, all applicants for the availment of the amnesty shall be required to submit, among others, the Transfer Certificate of Title or Condominium Certificate of Title of the property subject of the application and updated Tax Clearance or Real Property Tax Receipt.

SECTION 7. DATA PRIVACY OF LOCAL ASSESSMENT RECORDS. — In accordance with RA No. 10173, otherwise known as the Data Privacy Act of 2012, and DOF DC No. 001-2019, the City Assessor's Department is mandated to ensure security of personal information of applicants of the amnesty under the RPVARA.

SECTION 8. SEPARABILITY CLAUSE. — If, for any reason, any article or provision of this Ordinance or any portion thereof or the application of such article, provision or portion thereof to any person, group or circumstance is declared invalid or unconstitutional, the remainder of this Ordinance shall not be affected by such decision.

SECTION 9. REPEALING CLAUSE. — All ordinances, resolutions, executive issuance, or rules and regulations, or parts thereof, whose provisions are inconsistent with or contrary to the provisions of this Ordinance, are hereby repealed, amended, or modified accordingly.

SECTION 10. EFFECTIVITY. — This Ordinance shall take effect after its approval and publication at least once (1) in a newspaper of general circulation in Metro Manila.

ENACTED on this 2nd day of December 2024, in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG IN A REGULAR SESSION HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.

MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:

CARMELITA A. ABALOS
City Vice Mayor &
Presiding Officer

APPROVED BY:

BENJAMIN S. ABALOS
City Mayor

Date: DEC 16 2024

DISTRICT I	DISTRICT II
ANTONIO DLS. SUVA, JR. Councilor	BENJAMIN A. ABALOS III Councilor
ANJELO ELTON P. YAP Councilor	ALEXANDER C. STA. MARIA Councilor
DANILO L. DE GUZMAN Councilor	REGINALD S. ANTIOJO Councilor
RODOLFO M. POSADAS Councilor	LESLIE F. CRUZ Councilor
CARISSA MARIZ S. MANALO Councilor	
ESTANISLAO V. ALIM III Councilor	MICHAEL ERIC G. CUEJILO Councilor

EMERGENCY LEAVE

DARWIN A. FERNANDEZ
LnB President

OFFICIAL BUSINESS

CHERILYN V. MINA
SK Federation President