



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City of Mandaluyong

ORDINANCE NO. 380, S-2007

AN ORDINANCE FIXING THE RATE OF COMMUNITY TAX
FOR INDIVIDUAL TAXPAYERS AND PRESCRIBING
THE RULES FOR THE ISSUANCE OF
COMMUNITY TAX CERTIFICATE (CTC)

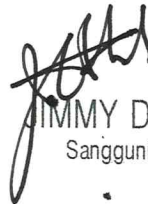
BE IT ORDAINED by the Sangguniang Panlungsod of Mandaluyong in session assembled:

- SECTION 1. **COMMUNITY TAX.** There shall be levied or imposed an annual Community Tax on the following individuals:
1. Every inhabitant of the Philippines, eighteen (18) years of age or over, who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year;
 2. An individual who is engaged in business or occupation;
 3. An individual who owns real property with an aggregate assessed value of One Thousand Pesos (P1,000.00) or more;
 4. An individual who is required by law to file an income tax return;
- SECTION 2. **COMMUNITY TAX CERTIFICATE.** Community Tax Certificate shall be issued to every individual upon the payment of Community Tax. A Community Tax Certificate may also be issued to any individual not subject to Community Tax upon payment of the rate prescribed herein.
- SECTION 3. **BASIC COMMUNITY TAX.** The rate of basic community tax that shall be levied and collected from such individuals shall be Five Pesos (P5.00) derived from business, exercise of profession, or property.
- SECTION 4. **ADDITIONAL COMMUNITY TAX.** Additional community tax shall be levied on such individuals under the following conditions:
- a. With declaration of actual earnings or income – One Peso (P1.00) for every One Thousand (P1,000.00) which in no case shall exceed Five Thousand Pesos (P5,000.00);
 - b. Without declaration of actual earnings or income – flat rate of Fifteen Pesos (P15.00);
 - c. In case of husband and wife, the additional community tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.
- SECTION 5. **TIME OF PAYMENT.** Community Tax shall accrue on the first day of January of each year and shall be paid not later than the last day of February of each year.
- SECTION 6. **PENALTIES FOR LATE PAYMENT.** If the tax is not paid within the prescribed period, there shall be added to the unpaid amount, an interest of twenty four percent (24%) per annum from the due date until it is paid.

- SECTION 7. COLLECTION OF COMMUNITY TAX BY THE BARANGAY TREASURER. The City Treasurer shall be authorized to deputize the Barangay Treasurers to collect the Community Tax in their respective jurisdictions. Such deputation shall be limited to the Community Tax payable by individual taxpayers and shall be extended only to Barangay Treasurers who are properly bonded in accordance with applicable laws.
- SECTION 8. ALLOCATION OF PROCEEDS OF COMMUNITY TAX. The proceeds of Community Tax actually and directly collected by the City Treasurer shall accrue entirely to the General Fund of the City. The proceeds of Community Tax collected through the Barangay Treasurers shall be apportioned as follows:
- a. Fifty percent (50%) shall accrue to the General Fund of the City; and
 - b. Fifty percent (50%) shall accrue to the Barangay where the tax is collected.
- SECTION 9. REPEALING CLAUSE. All City or Barangay Ordinances or parts thereof which are inconsistent with any of the provisions of this Ordinance are hereby repealed.
- SECTION 10. EFFECTIVITY. This Ordinance shall take effect on January 1, 2008.

ENACTED on this 17th day of September, 2007 in the City of Mandaluyong.

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


JIMMY D. LACEBA
Sanggunian Secretary

ATTESTED:


RENATO B. STA. MARIA
City Vice Mayor &
Presiding Officer

APPROVED:


BENJAMIN DC. ABALOS, JR.
City Mayor

Date: SEP 24 2007



JONATHAN D.C. ABALOS
Councilor



EDWARD G. BARTOLOME
Councilor



ANTHONY D.L.S. SUVA
Councilor



CHERRY LYNN P. SANTOS
Councilor



TERESITA C. PILLAS
Councilor



MICHAEL R. OCAMPO
Councilor



MARIO L. DE GUZMAN
Councilor



NOEL E. BERNARDO
Councilor



SEVERO N. SERVILLON
Councilor



ROBERTO J. FRANCISCO
Councilor



ALEX I. SANTOS
Councilor



DARIUS S. APACIONADO
Councilor



JUAN A. AMON (Official Business)
ABC President



THOMASIN KAE I. DOMINGUEZ
SK Federation President