



REPUBLIC OF THE PHILIPPINES
SANGGUNIAN PANLUNGSOD
CITY OF MANDALUYONG



ORDINANCE NO. 906, S-2022

AN ORDINANCE PROVIDING FOR TAX DISCOUNTS ON PROMPT PAYMENT OF REAL PROPERTY TAX, AMENDING ORDINANCE NO. 415, S-2008 ON THE RATES OF DISCOUNT IN PAYMENT OF REAL PROPERTY TAXES, AND CONSEQUENTLY AMENDING SECTION 13 OF ORDINANCE NO. 484, S-2011, OTHERWISE KNOWN AS "MANDALUYONG CITY REVENUE CODE OF 2011"

WHEREAS, pursuant to Section 198 (a), Title II, Chapter 1 of R.A. No. 7160, otherwise known as the "Local Government Code of 1991", it provides that real property shall be appraised at its current and fair market value;

WHEREAS, Section 200 of the same Code provides that the City shall be primarily responsible for the proper, efficient and effective administration of the real property tax for real property situated within its territorial jurisdiction;

WHEREAS, Section 219 of the same Code provides that the City Assessor shall undertake general revision of real property assessments within two (2) years after the effectivity of the Local Government Code and every three (3) years thereafter;

WHEREAS, Section 212 of the Local Government Code also provides that before any revision under Section 219 is made, there shall be a prepared schedule of fair market values by the City Assessor for different classes of real property situated in the City of Mandaluyong by way of an ordinance enacted by the Sangguniang Panlungsod ng Mandaluyong;

WHEREAS, the City Government of Mandaluyong, through the Sangguniang Panlungsod, issued Ordinance No. 905, S-2022 prescribing the new Schedule of Fair Market Values for different classes of real property in the City of Mandaluyong;

WHEREAS, to alleviate the effect of the current Schedule of Fair Market Values as the unit base for the appraisal and assessment of the real properties, there is a need to amend the current rates of discounts provided under Ordinance No. 415, S-2008 and Ordinance No. 484, S-2011;

NOW, THEREFORE, BE IT ORDAINED by the Sangguniang Panlungsod of Mandaluyong, in a session duly assembled, THAT:

SECTION 1. Coverage. The amendments under this Ordinance apply to all assessed basic taxes on the land and lots aspect of Real Property, as well as the Special Levies on Real Property provided under Ordinance No. 484, Series of 2011 otherwise known as the "Mandaluyong City Revenue Code of 2011" and Ordinance No. 905, S-2022 known as the General Revision on Property Assessment of Mandaluyong City.

SECTION 2. Payment of Real Property Tax and Special Levy Tax. The payment of basic tax and other additional taxes assessed in accordance with the real property tax rates of the lands and lots provided under Ordinance 484, S-2011 and on the basis of prevailing Fair Market Values in Ordinance No. 905, S-2022 (SFMV), shall accrue on the 1st day of January of any given year starting from 2023. Owners of Real Property within the City of Mandaluyong, or the person having interest therein may pay the taxes in full before the end of the 1st quarter of every calendar year with the Mandaluyong City Treasury Department to avoid any penalty or interest.

Provided, however, that the owner of real property or any person having interest therein is given the option to pay the basic tax and other additional taxes due on real property without penalty in four (4) equal installments, to wit:

1st installment:	From January 1 to March 31 (1st Quarter)
2nd installment:	From April 1 to June 30 (2nd Quarter)
3rd installment:	From July 1 to September 30 (3rd Quarter)
4th installment:	From October 1 to December 31 (4th Quarter)

Provided, further, that failure of the taxpayer to pay the taxes due on or before the last day of each quarter indicated above shall be subject to a penalty of two percent (2%) for each month of non-payment, which shall not exceed 72% or 36 months, until the delinquent tax shall have been fully paid.

Provided, finally, that the City Government of Mandaluyong may avail remedies such as administrative action thru levy on real property or by judicial action in collecting the delinquent tax.

SECTION 3. Tax Discount for Advance and Prompt Payment. If the basic real property tax and other additional special levy on the real property are paid promptly or in advance from the time of the accrual of taxes for the current taxable year, the following rates of discounts shall be granted to the taxpayer for the land aspect of their real property, to wit:

15% discount if payment of tax due is made in FULL on or before January 31 for the given year

5% discount in case of INSTALLMENT BASIS (Quarterly), if prompt payment of tax due is made on or before the last day of the 1st month of every quarter for the current year, to wit:

1st Quarter	On or before January 31
2nd Quarter	On or before April 30
3rd Quarter	On or before July 31
4th Quarter	On or before October 31

Provided, however, that No discounts shall be granted for installment payments after the lapse of the period abovementioned.

Provided, further, that the discounts granted under this Ordinance shall be given only to those non-tax delinquents, and the real property involved is neither levied nor the subject of any tax collection case by the City Government of Mandaluyong.

In case the deadline falls on a non-working day or holiday, the tax payment must be made on the immediately following regular working day to avail of the discount.

SECTION 4. Repealing Clause. Ordinances or any portions thereof which are inconsistent with the provisions of this Ordinance are hereby expressly repealed or modified in accordance herewith.

SECTION 5. Separability Clause. In case any of the provision of this Ordinance held to be invalid or unconstitutional by a competent court, other provisions not affected thereby shall remain valid.

SECTION 6. Effectivity Clause. This Ordinance shall take effect fifteen (15) days after its approval and publication in a newspaper of general circulation.

ENACTED on this 12th day of December 2022, in the City of Mandaluyong.

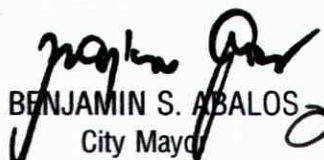
I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED AND APPROVED BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG IN A REGULAR SESSION HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.


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 2022