



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG



ORDINANCE NO. 964, S-2024

**AN ORDINANCE AMENDING SECTION 3 OF
ORDINANCE NO. 821, S-2021, BY PROVIDING
THEREIN AN ADDITIONAL EXEMPTION ON
THE IMPOSITION OF AN ADDITIONAL AD
VALOREM TAX ON IDLE LANDS**

WHEREAS, Section 129 of the Local Government Code of 1991 states that, “(e)ach local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes shall accrue exclusively to the local government units”;

WHEREAS, acting upon this statutory mandate, Ordinance No. 484, S-2011, as amended by Ordinance No. 553, S-2014 or the “Mandaluyong Revenue Code” was enacted, providing for the imposition of an annual tax on idle lands (“Idle Land Tax”) at the rate not exceeding five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax;

WHEREAS, a perusal of the existing local statutes imposing upon property owners an additional ad valorem tax on idle lands provides for the scope and coverage of such imposition, which are provided for under Section 2 of Ordinance No. 821, S-2021 or “An Ordinance Amending Section 12, Chapter 3, Title 2 of City Ordinance No. 484, S-2011 as amended by Ordinance No. 553, S-2014, otherwise known as the Mandaluyong Revenue Code, by providing therein an additional section on Ad Valorem Tax on Idle Lands”;

WHEREAS, apart from the scope and coverage of the imposition, Section 3 of Ordinance No. 821, S-2021 likewise provides for various classes of lands exempted from the imposition of Idle Land Tax;

WHEREAS, acting upon its fair and just wisdom, the Sangguniang Panlungsod intends to include, as an exempted class under Section 3 of Ordinance No. 821, S-2021, privately-owned lands, or those which are registered under private persons, whether natural or juridical, which are lent to the City of Mandaluyong and are utilized as staging and/or holding areas for displaced constituents of the City who are subject to the rehabilitative housing programs and projects of the City of Mandaluyong, as well as similar developmental measures towards providing these constituents permanent housing and shelter;

WHEREAS, to harmonize this intent of the Sangguniang Panlungsod with the provisions under established national and local laws, rules, and regulations and to incentivize the commitment, willingness, and kind-heartedness shown by our private partners who are monumental in achieving the City’s aspirations to provide adequate housing for all its constituents, it is incumbent upon the Sangguniang Panlungsod to introduce relevant amendments to the same, all geared towards a just and effective enforcement of its provisions upon those covered by it.

NOW, THEREFORE, BE IT ENACTED, AS IT IS HEREBY ENACTED, BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG CITY, METRO MANILA, BY VIRTUE OF THE POWERS VESTED IN IT BY LAW, IN SESSION ASSEMBLED, that:

SECTION 1. Section 3 of Ordinance No. 821, S-2021 is hereby amended, adding an additional item as exemption, to wit:

“g.) When the owner allows the use of the idle land as staging area for displaced constituents of the City who are subject to the rehabilitative housing programs and projects of the City of Mandaluyong, as well as similar developmental measures for the provision of permanent housing and shelter;

Provided that, the exemption shall only cover the duration within which the idle land was utilized by the City of Mandaluyong or the period of the lease, whichever expires first;

Provided further that, a Memorandum of Agreement, Contract of Lease, or any other similar instruments evidencing such utilization of the City exists and duly-presented and furnished in its application for exemption subject to the relevant procedure set forth under this Ordinance”;

SECTION 2. The amendments set forth under this Ordinance shall only be applicable for the assessment and collection period immediately preceding its effectivity until the period for the utilization of the idle land assessed for the Idle Land Tax expires.

SECTION 3. Ordinances, rules, and regulations or parts thereof, which are inconsistent or in conflict with the provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 4. If for any reason, any part or provision of this Ordinance shall be held to be unconstitutional or contrary to law and invalid, other parts or provisions hereof which are not affected thereby shall continue to be valid and effective.

SECTION 5. Let copy of this Ordinance be furnished to the City Assessor's Department, City Treasury Department, and other relevant departments, offices, and agencies concerned for their information, guidance, and reference.

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

ENACTED on this 22nd day of January 2024, in the City of Mandaluyong.

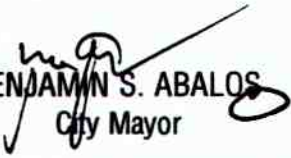
I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE
WAS ENACTED BY THE SANGGUNIANG PANLUNGSOD
OF MANDALUYONG IN A REGULAR SESSION HELD ON
THE DATE AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

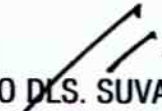
ATTESTED BY:


CARMELITA A. ABALOS
City Vice Mayor
& Presiding Officer

APPROVED BY:


BENJAMIN S. ABALOS
City Mayor
Date: JAN 25 2024

DISTRICT I


ANTONIO DLS. SUVA, JR.
Acting City Vice Mayor

ON SICK LEAVE
ANJELO ELTON P. YAP
Councilor


DANILO L. DE GUZMAN
Councilor


RODOLFO M. POSADAS
Councilor


CARISSA MARIZ S. MANALO
Councilor


ESTANISLAO V. ALIM III
Councilor

DISTRICT II


BENJAMIN A. ABALOS III
Councilor


ALEXANDER C. STA. MARIA
Councilor


REGINALD S. ANTIOJO
Councilor


LESLIE F. CRUZ
Councilor


MICHAEL B. OCAMPO
Councilor


MICHAEL ERIC G. CUEJILO
Councilor


DARWIN A. FERNANDEZ
LNB President


CHERILYN V. MINA
SK Federation President