

REPUBLICA NG PILIPINAS  
PAMAHALAANG LUNGSOD NG MUNTINLUPA  
KALAKHANG MAYNILA



Sangguniang Panglungsod

ORDINANCE NO. 02-072

AN ORDINANCE AMENDING ORDINANCE NO. 98-019 "GRANTING EXEMPTION IN THE PAYMENT OF TRANSFER TAXES TO REAL PROPERTY OWNERS WHO SHALL SELL, DONATE, OR OTHERWISE DISPOSED OF THEIR REAL PROPERTY TO THE CITY GOVERNMENT OF MUNTINLUPA FOR ITS RELOCATION AND SOCIALIZED HOUSING PROGRAM, AND TO URBAN POOR ASSOCIATIONS THROUGH THE COMMUNITY MORTGAGE PROGRAM OF THE NATIONAL HOME MORTGAGE FINANCE CORPORATION" TO INCLUDE THE SAME MODE OF TAX EXEMPTION FROM COMMUNITY ASSOCIATION TO INDIVIDUAL MEMBERS.

\*\*\*\*\*

Sponsored by:

*Hon. Engr. Mamerto T. Sevilla, Jr.*  
*Hon. Engr. Rufino B. Joaquin*  
*Hon. Francis Ian T. Bagatsing*  
*Hon. Artemio A. Simundac*  
*Hon. Atty. Patricio L. Boncayao, Jr.*  
*Hon. Melchor R. Teves*  
*Hon. Aldrin L. San Pedro*  
*Hon. Dr. Nicanor L. Echavez*  
*Hon. Allan Rey A. Camilon*  
*Hon. Atty. Raul R. Corro*  
*Hon. Atty. Icasiano M. Dela Rea*  
*Hon. Lucio B. Constantino*  
*Hon. Mario E. Bulay, Jr.*  
*Hon. Christian Glenn D. Lorica*

\*\*\*\*\*

WHEREAS, the power of the local government units to create their own sources of revenue under Section 5, Article X of the Constitution and Section 129 of the Local Government Code of 1991 carries with it the power to grant tax exemption;

WHEREAS, Section 192 of Republic Act 7160, otherwise known as the Local Government Code of 1991 provides that "Local government units, may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary";

WHEREAS, Section 20 (d) (4) of Republic Act 7279, otherwise known as the Urban Development and Housing Act of 1992 states that "To encourage greater private sector participation in socialized housing and further reduce the cost of housing units for the benefit of the underprivileged and homeless, the following incentives shall be extended to the private sector: d) Exemption from the payment of the following: 4) transfer tax for both raw and completed projects";

WHEREAS, Ordinance No. 98-19 exempts community association from the payment of transfer tax but as a community association, it only represent the individual members on all its transaction pertaining to the buying and paying of property under Community Mortgage Program of the National Home Mortgage and Finance Corporation;

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WHEREAS, individual members of urban poor/community association, on the other hand, are bonafide members of community associations duly accredited by the Sangguniang Panlungsod, who are not tax exempt under Ordinance No. 98-019 and are therefore oblige to pay the corresponding transfer tax, but the truth is, they were the ones who actually buy and pay for the cost of the property and other pertinent documents under the *Community Mortgage Program of the National Home Mortgage Finance Corporation (CMP-NHMFC)* and whose payment was made only in the name of the community association they belong;

WHEREAS, the inclusion of individual members from the payment of transfer tax is necessary to lessen its financial burden;

NOW, THEREFORE, BE IT ORDAINED by the Sangguniang Panlungsod of Muntinlupa to amend Section 1 and 2 of Ordinance 98-019, as follows:

***"SECTION 1. Exemption from the payment of Transfer Taxes shall be granted to the seller, donor or grantor of the real property, if it is made in favor of the City Government for its relocation and socialized housing program, or to Urban Poor association through the Community Mortgage Program of the National Home Mortgage Finance Corporation"***

is hereby amended to read as follows:

**Section 1.** Exemption from the payment of transfer taxes shall be granted to the seller, donor or grantor of the real property ***"and individual members of the urban poor/community association who were in the process of individualization or unitization of their respective Community Mortgage Program project"***, provided, that the project is made in favor of the City Government of Muntinlupa for its relocation and socialized housing program or to Urban Poor Association through the Community Mortgage Program of the National Home Mortgage Finance Corporation.

***"SECTION 2. To avail of this privilege, the landowner, seller, donor and grantor shall be required to secure a certification from the City Urban Planning and Development Office attesting to the fact that the property so disposed is situated within the area earlier earmarked for socialized housing site. The said certificate shall be presented to the City Assessor's Office for proper action/notation. Upon endorsement by the City Assessor's Office, it shall be incumbent upon the City Treasurer to issue a corresponding Certificate of Exemption to facilitate the documentation or registration of the transaction or disposition with the Registry of Deeds for the City of Muntinlupa"***

is hereby amended to read as follows:

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**Section 2.** To avail of this privilege, the landowner, seller, donor, grantor *“and individual member of the urban poor/community associations”* shall be required to secure a certification from the *“Urban Poor Affairs Office (UPAO)”* attesting that the project so disposed is part of the socialized housing program of the City Government of Muntinlupa. The said certificate shall be presented to the City Assessor’s Office for proper action/notation. Upon endorsement by the City Assessor’s Office, it shall be incumbent upon the City Treasurer to issue a corresponding Certificate of Exemption to facilitate the documentation or registration of the transaction or disposition with the Registry of Deeds for the City of Muntinlupa.

**Section 3.** This transfer tax exemption privilege shall not be applicable to transfers where there are existing liens and/ or encumbrances annotated upon the title of the property sought to be transferred. However, the transferor may execute a sworn undertaking in favor of the City Government for the lifting or cancellation of the said lien or encumbrance within thirty (30) days from the execution date of the document for the transfer of the property. Failure of the transferor to effect such cancellation or lifting shall result to the transferor being held liable for the amount of transfer tax otherwise previously exempted, in addition to the corresponding interest and penalties due thereon.


**Section 4.** The City Treasurer’s Office and the City Assessor’s are hereby mandated to adopt, within ten (10) days, the necessary implementing guidelines/ procedures from the time of approval for the purpose of carrying out the specific intent of this Ordinance.

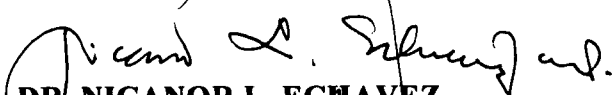
**Section 5.** This Ordinance shall take effect ten (10) days after completion of its publication in a newspaper of local circulation.

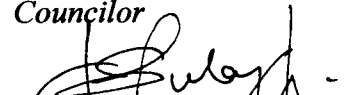
**APPROVED** by the *Sangguniang Panlungsod of Muntinlupa* this 14<sup>th</sup> day of November 2002, on its 54<sup>th</sup> Regular Session.

CONCURRED:


  
**ALDRIN L. SAN PEDRO**  
Councilor

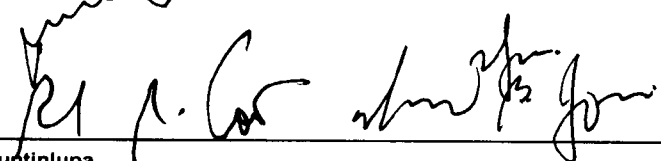
  
**LUCIO B. CONSTANTINO**  
Councilor

  
**DR. NICANOR L. ECHAVEZ**  
Councilor

  
**MARIO E. BULAY, JR.**  
Councilor

  
**ATTY. PATRICIO L. BONCAYAO, JR.**  
Councilor

  
**MAMERTO T. SEVILLA, JR.**  
Councilor





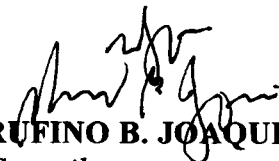


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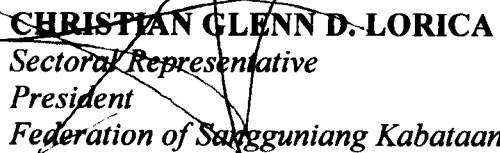
  
ALLAN REY A. CAMILON  
Councilor

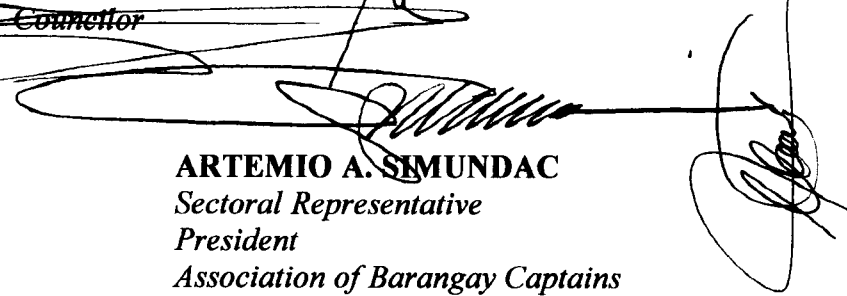
  
RUFINO B. JOAQUIN  
Councilor

  
ATTY. RAUL R. CORRO  
Councilor

  
MELCHOR R. TEVES  
Councilor

  
ATTY. ICASIANO M. DELA REA  
Councilor

  
CHRISTIAN GLENN D. LORICA  
Sectoral Representative  
President  
Federation of Sangguniang Kabataan

  
ARTEMIO A. SIMUNDAC  
Sectoral Representative  
President  
Association of Barangay Captains

**ABSENT:**

ELMER S. ESPELETA  
Councilor

FRANCIS IAN T. BAGATSING  
Councilor

BAL NIEFES  
Councilor

RENE CARL S. CAYETANO  
Councilor

I HEREBY CERTIFY, as to the correctness of the foregoing Ordinance.

  
ATTY. ISIDORO L. SORIANO, JR.  
Secretary  
SANGGUNIANG PANLUNGSOD



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ATTESTED:

*[Signature]*  
ATTY. JO JASON T. ALCARAZ *pbs 1/2*  
City Vice Mayor/Presiding Officer

APPROVED:

*[Signature]*  
ATTY. JAIME R. FRESNEDI  
City Mayor  
Date: \_\_\_\_\_

LITO B. SALAMAT, JR/09/09/02  
NORY