



Sangguniang Panglungsod

ORDINANCE NO. 11-036

AN ORDINANCE AMENDING THE REVENUE CODE OF MUNTINLUPA PARTICULARLY: SECTION 5(f)(j); SECTION 8(1)(10) OF ORDINANCE NO. 02-076 AND SECTION 15 OF ORDINANCE NO. 93-35.

- Sponsored by: *Hon. Coun. Luvi P. Constantino*
 Co-sponsored: *Hon. Coun. Atty. Raul R. Corro*
Hon. Coun. Atty. Patricio L. Boncayao, Jr.
Hon. Coun. Margarita Amythyst Patdu-Labios, MD
Hon. Coun. Bal Niefes
Hon. Coun. Alexander B. Diaz
Hon. Coun. Ringo A. Teves
Hon. Coun. Dan Hubert A. Barlis
Hon. Coun. Robert A. Abas
Hon. Coun. Engr. Neptali S. Santiago
Hon. Coun. Joselito V. Arevalo
Hon. Coun. Elmer S. Espeleta
Hon. Coun. Rafael T. Sevilla
Hon. Coun. Vergel C. Ulanday
Hon. Coun. Adorado P. San Pedro
Hon. Coun. Eulogio DS. Dioko, II

WHEREAS, Section 129 of the Local Government of 1991 and Section 5, Article X of the 1987 Constitution state and declare that, "each local government units shall have the power to create its own sources of revenues and to levy taxes, fees and charges, subject to such limitations and guidelines as the Congress may provide consistent with the basic policy of local autonomy";

WHEREAS, the Sangguniang Panlungsod of Muntinlupa passed and approved Ordinance No. 02-076, entitled, "an ordinance amending Ordinance No. 93-35, otherwise known as the Revenue Code of Muntinlupa City and adopting the new rates prescribed under this ordinance";

WHEREAS, the rates prescribed under ordinance No. 02-076 are very much lower compared to the rates set by neighboring cities in Metro Manila;

WHEREAS, there is a need to amend and update some of the prescribed rates in the Muntinlupa Revenue Code to augment the demands of the City's continuing growth and progress;

NOW THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED, by the 6th Sangguniang Panlungsod of Muntinlupa in session assembled that:

SECTION 1. TITLE II, CHAPTER I, ARTICLE L, Section 5(f) and 5(j)(2) of Ordinance No. 02-076 is hereby amended and shall now be read as follows:

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Sangguniang Panglungsod

Page 2
Ordinance No. 11-036

TITLE II CITY TAXES
CHAPTER I. TAXES OF BUSINESS
ARTICLE I. GRADUATED TAXES

SECTION 5. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective businesses within the City of Muntinlupa a graduated Business Tax in the amounts hereafter prescribed:

- (f) On contractors and other independent contractors defined in Section 3 of Chapter 1, Title of this Code, and on owners or operators of business establishments rendering services, such as but not limited to advertising agencies, animal hospitals, assaying laboratories, belts and buckle shops, blacksmith shops, bookbinders, booking offices for film exchange, booking offices for transportation on commission basis, breeding of game cocks and other sporting animals belonging to others, business management services, collecting agencies escort disposal contractors, gold and silver smith shops, inspection service/posting of janitors, **security agencies/posting of security guards and detectives**, job placement or recruitment consultants not subject to professional tax, medical and dental laboratories, mercantile agencies, messengerial services, operators of shoe shine stands, painting shops, perma press establishments, ret-a-plant services, polo players, school for and/or horse-back riding academies, real estate brokerages, photostatics, white blue printing, photocopying, typing and mimeographing services, rental of bicycles and/or tricycles, furniture, shoes, watches, household appliances, boats, typewriters, etc., roasting of pigs, fowls, etc., shipping agencies, vaciador shops, veterinary clinics, video rentals and/or coverage services, dancing schools/driving schools/speed reading /EDP/judo karate etc., nursery, vocational, and other schools not regulated by the Department of Education, etc.,

Gross Sales/Receipts for the proceeding calendar year	Amount of Tax per Annum
50,000.00 or more but less than 75,000.00	880.00
75,000.00 or more but less than 100,000.00	1,320.00
100,000.00 or more but less than 150,000.00	1,980.00
150,000.00 or more but less than 200,000.00	2,640.00
200,000.00 or more but less than 250,000.00	3,630.00
250,000.00 or more but less than 300,000.00	4,620.00
300,000.00 or more but less than 400,000.00	6,160.00
400,000.00 to 500,000.00	8,250.00
For every 10,000.00 in excess of 500,000.00	50.00

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Sangguniang Panglungsod

Page 3

Ordinance No. 11-036

(j) Real Estate Dealers shall pay the tax in accordance with the following schedule:

(2) Lessors of sub-lessors of real estate including accessories, apartelles, pension inns, apartments, condominiums, houses for rent, lands/spaces for rent shall pay the tax in accordance to the following schedule:

Other than residential:

1,000.00 or more but less than 5,000.00	50.00
5,000.00 or more but less than 10,000.00	200.00
10,000.00 or more but less than 20,000.00	350.00
20,000.00 or more but less than 30,000.00	700.00
30,000.00 or more but less than 50,000.00	1,000.00
For every 1,000.00 in excess of 50,000.00	20.00

Residential:

1,000.00 or more but less than 5,000.00	50.00
5,000.00 or more but less than 10,000.00	200.00
10,000.00 or more but less than 20,000.00	350.00
20,000.00 or more but less than 30,000.00	700.00
30,000.00 or more but less than 50,000.00	1,000.00
For every 1,000.00 in excess of 50,000.00	20.00

SECTION 2. TITLE II, CHAPTER I, ARTICLE L, Section 8 (1) of Ordinance No. 02-076 is hereby amended and shall now be read as follows:

**TITLE II CITY TAXES
CHAPTER I. TAXES OF BUSINESS
ARTICLE II. FIXED TAX ON BUSINESS**

1. Warehouses, representative offices and other business granted special tax privileges	2% of the total gross sales/receipt
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For the purpose of this Section, Gross Receipts shall also mean remittances being regularly sent by the foreign principal to a local office.

SECTION 3. TITLE II, CHAPTER I, ARTICLE L, Section 8 (10) of Ordinance No. 02-076 is hereby amended and shall be deleted in consideration of the amendment in TITLE II, CHAPTER I, ARTICLE I Section 5 (f):

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Sangguniang Panglungsod

Page 4
Ordinance No. 11-036

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**TITLE II CITY TAXES
CHAPTER I. TAXES OF BUSINESS
ARTICLE II. FIXED TAX ON BUSINESS**

10. Posting of detective and security guards	86.25
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SECTION 4. TITLE II, CHAPTER I, ARTICLE III, Section 15 of Ordinance No. 93-35 is hereby amended and shall now be read as follows:

**TITLE II CITY TAXES
CHAPTER I. TAXES OF BUSINESS
ARTICLE II. FIXED TAX ON BUSINESS**

SECTION 15. Administrative Provision. If a taxpayer has a question as to the assessment made by the Business Permit and License Office to his business, he shall pay the aforesaid assessment and thereafter file a written protest before the City Treasurer. In every case, the written protest must be filed within fifteen (15) days from the time the payment is made.

SECTION 5. Separability Clause. If any part of this ordinance is declared as unconstitutional or unlawful, such declaration shall not affect the other parts or sections hereof that are not declared unlawful or unconstitutional.

SECTION 6. Repealing Clause. All previous ordinances inconsistent with this ordinance shall be deemed repealed or modified accordingly.

SECTION 7. Effectivity Clause. This ordinance shall take effect ten (10) days after its publication.

ENACTED, by the 6th Sangguniang Panlungsod of Muntinlupa this 27th day of June, 2011, on its 40th Regular Session.

CONCURRED:

DISTRICT I:

[Signature]
COUN. ATTY. RAUL R. CORRO
Member

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COUN. ATTY. PATRICIO L. BONCAYAO, JR.
Member

[Signature]
COUN. MARGARITA AMYTHYST PATDU-LABIOS, MD
Member

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Sangguniang Panglungsod

Page 5
Ordinance No. 11-036

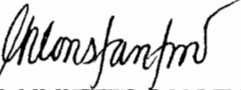

COUN. BAL NIEFES
Member


COUN. ALEXANDER B. DIAZ
Member

COUN. RINGO A. TEVES
Member


COUN. DAN HUBERT A. BARLIS
Member

DISTRICT II:


COUN. LUVIP. CONSTANTINO
Member


COUN. ROBERT A. ABAS
Member



COUN. ENGR. NEPTALI S. SANTIAGO
Member


COUN. JOSELITO V. AREVALO
Member


COUN. ELMER S. ESPELETA
Member


COUN. RAFAEL T. SEVILLA
Member


COUN. VERGEL C. LLANDAY
Member


COUN. ADORADO P. SAN PEDRO
Sectoral Representative
President
Association of Barangay Captains

COUN. EULOGIO DS. DIOKO, II
Sectoral Representative
President
Federation of Sangguniang Kabataan

NO:

COUN. ALLEN F. AMPAYA
Member





Sangguniang Panglungsod

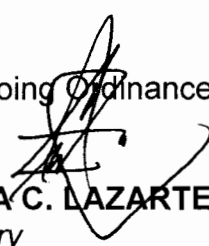
Page 6
Ordinance No. 11-036

Referendum

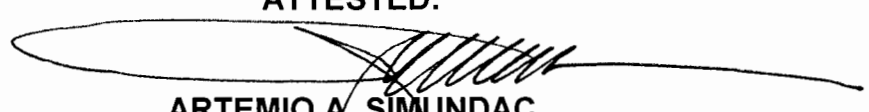
ABSENT:

COUN. ROBERT P. BAES
Member

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


CECILIA C. LAZARTE
Secretary

ATTESTED:


ARTEMIO A. SIMUNDAC
City Vice-Mayor/Presiding Officer

APPROVED:


ALDRIN L. SAN PEDRO
City Mayor

Date: _____

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