



REPUBLIKA NG PILIPINAS

PAMAHALAANG LUNGSOD NG MUNTINLUPA
KALAKHANG MAYNILA



Sangguniang Panlungsod

ORDINANCE NO. 17-123

AN ORDINANCE AMENDING SECTION 115 (b) AND SECTION 119, ARTICLE I, CHAPTER II, TITLE V OF ORDINANCE NO. 93-35, OTHERWISE KNOWN AS THE MUNTINLUPA REVENUE CODE.

Sponsored by: Hon. Coun. Victor L. Ulanday
Hon. Coun. Atty. Patricio L. Boncayao, Jr.
Hon. Coun. Bal Niefes
Hon. Coun. Stephanie G. Teves
Hon. Coun. Allan Rey A. Camilon
Hon. Coun. Ringo A. Teves
Hon. Coun. Louisito A. Arciaga
Hon. Coun. Alexander Diaz
Hon. Coun. Ivey Rhia Arciaga-Tadefa
Hon. Coun. Ma. Dhesiree G. Arevalo
Hon. Coun. Christine May A. Abas
Hon. Coun. Marissa Cole-Rongavilla
Hon. Coun. Mark Lester M. Baes
Hon. Coun. Lucio B. Constantino
Hon. Coun. Rafael T. Sevilla
Hon. Coun. Grace B. Gonzaga
Hon. Coun. Walter A. Arcilla – ABC

WHEREAS, Section 239 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 provides that, ***“A province or city, or a municipality within the Metropolitan Manila Area, may levy an annual tax on idle lands 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, Section 115 (b) of Ordinance No. 93-35, otherwise known as the Muntinlupa Revenue Code provides that, “idle lands in the City of Muntinlupa shall be imposed an ad valorem tax equivalent to 5% of the assessed value”;

WHEREAS, the Department of Finance and the Department of the Interior and Local Government issued Joint Memorandum Circular No. 2010-02 entitled, ***“Guidelines in the Imposition of an “Additional Ad Valorem Tax on Idle Lands” and other Related Provisions of the Local Government Code (LGC) of 1991, by Provinces, Cities and Municipality within Metro Manila Area,”*** for the uniform imposition of idle land tax”;

WHEREAS, pursuant to the Joint Memorandum Circular No. 2010-02, the specific objectives of Section 239 of RA 7160 are ***to generate more revenues for the local government units (LGUs) and to enhance local economic development at the local levels through maximization of the idle lands for productive use;***



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WHEREAS, Section 129 of RA 7160 states that, “each 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, there is an urgent need to amend Ordinance No. 93-35 for the best benefit and interest of property owners in the City of Muntinlupa;

NOW THEREFORE, BE IT ORDAINED AS IT IS HEREBY ORDAINED, by the 8th Sangguniang Panlungsod of the City of Muntinlupa in session duly assembled that:

SECTION 115 (b), ARTICLE I, CHAPTER II, TITLE V OF ORDINANCE NO. 93-35 is hereby amended and shall now be read as follows:

TITLE IV. REAL PROPERTY TAXES
ARTICLE I.
IMPOSITION OF REAL PROPERTY TAX

Section 115. *Imposition of Tax.* There is hereby imposed an ad valorem tax on real properties located in the City of Muntinlupa in accordance with the following rules:

XXX XXX XXX

b. Idle Lands

Residential	.5% of assessed value
Commercial/Industrial	2% of assessed value

For the purpose of this Section, lands shall be considered unutilized if more than fifty percent (50%) of its area is not used in accordance with the permitted or authorized use, that which is physically and financially viable and the most productive use;

Provided Further, that lands shall be considered unimproved when the buildings and residential units, walls, fences, structures or constructions of all kinds of a fixed character or which are adhered to the soil but shall not include trees, plants and growing fruits, and other fixtures that are mere superimpositions on the land, where the value of the improvement is less than fifty percent (50%) of the assessed value of the land.

SECTION 119 ARTICLE I, CHAPTER II, TITLE V OF ORDINANCE NO. 93-35 is hereby amended and shall now be read as follows:



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Section 119. Idle Lands Exempt from Tax. The idle land tax shall not apply to land owners who are unable to improve or utilize their lands to any of the following causes:

- 1) Existence of civil disturbance or any cause or circumstance which physically or legally prevents the owner of the property or the person having legal interest therein from improving or utilizing the same, such as court litigations involving the land subject to tax, as certified by the court where the case is pending, or the presence of informal settlers as certified by the office in the Muntinlupa City government authorized to issue said certification unless said land is not improved within one (1) year after the final adjudication of the case or the eviction of informal settlers.
- 2) Financial losses of the real property owner due to fire, flood, typhoon, earthquake and other causes of similar nature duly attested by the owner in a sworn affidavit to be submitted to the City Assessor stating the ground or grounds therefor. If the idle land is not improved or utilized within two (2) years from the date of occurrence of the loss, the idle land tax shall be imposed.
- 3) Unfavorable physical factors such as rocky nature of ground and uneven topography in the case of agricultural land, which render the land unsuitable for cultivation, as certified by the Department of Agriculture.
- 4) Acquired subdivision lots which remain idle due to the failure of the subdivision developers or owners to develop the said subdivision in accordance with the approved subdivision plan as determined by the City Assessor in which case the subdivision developer or owners shall pay the additional idle land tax. If within one (1) year from the time the subdivision is developed the said lot remains unutilized or unimproved, the idle land tax shall be imposed.

SECTION 3. Repealing Clause. Any ordinance or part or provision thereof which are inconsistent with any of the provision of this Ordinance is hereby repealed or modified accordingly.

SECTION 4. Effectivity Clause. This Ordinance shall take effect fifteen (15) days after completion of its publication in a newspaper of general circulation.

ENACTED, by the 8th Sangguniang Panlungsod of Muntinlupa this 27th day of November, 2017 on its 57th Regular Session.

CONCURRED:

DISTRICT I:

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



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COUN. BAL NIEFES
Member

COUN. STEPHANIE G. TEVES
Member

COUN. ALLAN REY A. CAMILON
Member

COUN. RINGO A. TEVES
Member

COUN. LOUISITO A. ARCIAGA
Member

COUN. ALEXANDER B. DIAZ
Member

COUN. IVEE RHIA A. TADESA
Member

DISTRICT II:

COUN. MA. CHESIREE G. AREVALO
Member

COUN. CHRISTINE MAY A. ABAS
Member

COUN. MARISSA C. RONGAVILLA
Member

COUN. MARK LESTER M. BAES
Member

COUN. LUCIO B. CONSTANTINO
Member

COUN. RAFAEL T. SEVILLA
Member

COUN. VICTOR L. ULANDAY
Member

COUN. GRACE B. GONZAGA
Member

COUN. WALTER A. ARCILLA
Sectoral Representative
President
League of Barangay Captains

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

CECILIA C. LAZARTE
Secretary to the Sanggunien



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ATTESTED:


CELSO C. DIOKO
City Vice-Mayor/Presiding Officer

APPROVED:

ATTY. JAIME R. FRESNED
City Mayor

Date: 05 DEC 2017


Norie/8th SP

