



REPUBLIKA NG PILIPINAS
PAMAHALAANG LUNGSOD NG MUNTINLUPA
 KALAKHANG MAYNILA



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Sangguniang Panlungsod

RESOLUTION NO. 15-183

A RESOLUTION APPEALING/REQUESTING THE BUREAU OF INTERNAL REVENUE TO RECONSIDER THE NEW ZONAL VALUATION OF REAL PROPERTIES IN MUNTINLUPA CITY AND LOWERING IT TO A JUST AND EQUITABLE LEVEL.

 Sponsored by: *Hon. Coun. Atty. Patricio L. Boncayao, Jr.*
Hon. Coun. Atty. Raul R. Corro
Hon. Coun. Bal Niefes
Hon. Coun. Stephanie G. Teves
Hon. Coun. Louisito A. Arciaga
Hon. Coun. Margarita Amythyst Labios, Md
Hon. Coun. Ringo A. Teves
Hon. Coun. Alexander Diaz
Hon. Coun. Ma. Dhesiree G. Arevalo
Hon. Coun. Luvi P. Constantino
Hon. Coun. Neptali S. Santiago
Hon. Coun. Elmer S. Espeleta
Hon. Coun. Rafael T. Sevilla
Hon. Coun. Vergel C. Ulanday
Hon. Coun. Robert A. Abas
Hon. Coun. Robert P. Baes

WHEREAS, public hearing was conducted due to the opposition letters of different homeowners of villages and subdivisions, and individuals who are residing in Muntinlupa City regarding the increase in the new zonal valuation of Real Property imposed by the Bureau of Internal Revenue (BIR);

WHEREAS, on November 20, 2007, the Sangguniang Panlungsod of Muntinlupa enacted Ordinance No. 07-018, entitled, An Ordinance Prescribing The Revised Schedule Of Fair Market Values For Land Only Within The Jurisdiction Of Muntinlupa City Subject To All Legal And Existing Rules And Regulations;

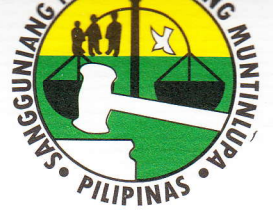
WHEREAS, Ordinance No. 07-018, still valid and existing. A copy of it is hereto attached to form part of this Resolution as **Annex "A"**;

WHEREAS, the different Homeowners Associations of villages and subdivisions who wrote opposition letters are the following:

- Soldiers Hills Village Homeowners Association, Inc.
- Doña Rosario Bayview Homeowners Association, Inc.
- Lodora Village Homeowners Association, Inc.
- Villa Carolina Village Homeowners Association, Inc.
- Tiosejo Homeowners Association, Inc.
- BF East Phase 6 Homeowners Association, Inc.

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- Villa Carolina II Subdivision Homeowners Association, Inc.
- South Greenheights Village Homeowners Association, Inc.
- Liberty Homeowners Association, Inc.
- Alabang Hills Village Homeowners Association, Inc.
- And other Homeowners Associations

Copies of the letters are hereto attached as Annexes "B" "C" "D" "E" "F" "G" "H" "I" "J" and K" to form part of this resolution.

WHEREAS, on April 16, 2014 the Department of Finance Order No. 026-2014, implementation of the New Revised Zonal Values of Real Properties in the City of Muntinlupa within the jurisdiction of Revenue District Office No. 53b Muntinlupa City for Internal Revenue Tax Purposes; Copy of it is hereto attached as **Annex "L"**;

WHEREAS, the New Zonal Valuation of Real Properties in Muntinlupa City has been implemented since June 14, 2014 up to the present;

WHEREAS, the New Zonal Valuation has been considered by various Homeowners Associations officers of villages/subdivisions, and individuals in the City of Muntinlupa to be exorbitant, unconscionable, confiscatory, unlawful, because –

- a) **The New Valuation in the area is too high/exorbitant compared to the actual selling price, thus compelling the lot owners to pay the taxes on the basis of the zonal valuation and not the selling price;**
- b) **There was no public consultation represented by the residents of the different places of Muntinlupa. If there were public consultations only in the barangay office but without representations from the said various places from the Homeowners Associations of villages, associations, sitio's, urban poor associations/residents from informal settlers in Muntinlupa.**
- c) **The New Zonal Valuation is too high/exorbitant compared to the previous Revised Zonal Valuation (7th Revision), and Fair Market Values provided under Ordinance No. 07-018, approved on November 20, 2007 by the Sangguniang Panlungsod of Muntinlupa.**

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d) **When the New Zonal Valuation was made/fixed, there was no actual inspection of the different areas. So the fixing of the New Zonal Valuation does not reflect the actual condition/value of the properties.**

WHEREAS, this Revised Zonal Values of Real Properties in the City of Muntinlupa, has been implemented in the City of Muntinlupa since June 14, 2014 up to the present;

WHEREAS, the previous Zonal Valuation 7th Revision is very much lower than the New Zonal Valuation now being implemented but subject of this appeal/reconsideration, **(Please see the Zonal Valuation 7th Revision in Column 4 of Annex L)**;

WHEREAS, the actual selling/actual price of the parcel of land is much lower than the New Zonal Values of Real Properties thereby compelling the sellers to pay the necessary taxes such as Capital Gains Tax, Documentary Stamp Taxes and other taxes and fees being collected by the Bureau of Internal Revenue (BIR) on the basis of the New Zonal Valuation and not on the actual or selling price;

RESOLVE, THEREFORE, AS IT IS HEREBY RESOLVED, by the 7th Sangguniang Panlungsod of Muntinlupa, to appeal/request the **Bureau of Internal Revenue (BIR)** to reconsider the **New Zonal Valuation of Real Properties** in Muntinlupa City and lowering it to a just and equitable level.

RESOLVE FURTHER, AS IT IS HEREBY RESOLVED, to furnish copies of this resolution the National and Regional District Office of the Bureau of Internal Revenue and Department of Finance for their appropriate action and the different Homeowners Associations of Muntinlupa City who submitted their opposition letters for their informations.

ADOPTED, by the 7th **Sangguniang Panlungsod of Muntinlupa** this 9th day of **February, 2015**, on its 69th **Regular Session**.

CONCURRED:

DISTRICT I:

COUN. ATTY. RAUL R. CORRO
Member

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

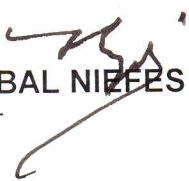


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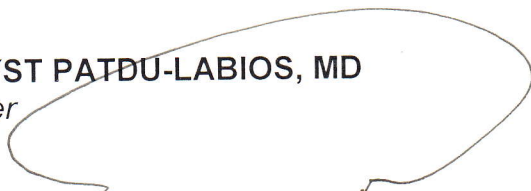

COUN. BAL NIEVES
Member


COUN. STEPHANIE G. TEVES
Member


COUN. LOUISITO A. ARCIAGA
Member


COUN. MARGARITA AMYTHYST PATDU-LABIOS, MD
Member


COUN. RINGO A. TEVES
Member


COUN. ALEXANDER B. DIAZ
Member

DISTRICT II:



COUN. LUVI P. CONSTANTINO
Member

COUN. ELMER S. ESPELETA
Member


COUN. RAFAEL T. SEVILLA
Member


COUN. VERGEL C. LALANDAY
Member


COUN. ROBERT A. ABAS
Member


COUN. ROBERT P. BAES
Member

ABSENT:

COUN. MA. DHESIREE G. AREVALO
Member

COUN. ENGR. NEPTALI S. SANTIAGO
Member

COUN. CELSO C. DIOKO
Sectoral Representative
President

Association of Barangay Captains

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


CECILIA C. LAZARTE



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ATTESTED:

Handwritten signature of Artemio A. Simundac

ARTEMIO A. SIMUNDAC
City Vice-Mayor/Presiding Officer

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APPROVED:

Handwritten signature of Atty. Jaime R. Fresnedi
ATTY. JAIME R. FRESNEDI
City Mayor

Date: **FEB 26 2015**

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