ORDINANCE NO. 12-072

AN ORDINANCE REQUIRING ALL PERSONS WHO HAVE NEWLY ACQUIRED, REAL PROPERTY AND/OR HAVE MADE IMPROVEMENTS, RENOVATIONS AND/OR INSTALLATIONS OF MACHINERY ON REAL PROPERTY, TO DECLARE SUCH PROPERTY FOR REAL PROPERTY TAXATION WITHIN SIXTY (60) DAYS AFTER ITS ACQUISITION, COMPLETION, OCCUPANCY OR INSTALLATION OF MACHINERY, WHICHEVER COMES EARLIER, AND IMPOSING PENALTIES THEREOF.

Sponsored by: Hon. Coun. Luvi P. Constantino
Hon. Coun. Bal Niees
Hon. Coun. Alexander B. Diaz
Hon. Coun. Rince A. Teves
Hon. Coun. Dan Hubert A. Barlis
Hon. Coun. Robert A. Abas
Hon. Coun. Engr. Neptali S. Santiago
Hon. Coun. Robert P. Baes
Hon. Coun. Elmer S. Espeleta
Hon. Coun. Rafael T. Sevilla
Hon. Coun. Vergel C. Ullantay

WHEREAS, Section 203, Chapter 2, Title II, Book II, of the Local Government Code of 1991, states that, “it shall also be the duty of any person, or his authorized representative, acquiring at any time real property in any municipality or city or making any improvement on real property, to prepare, or cause to be prepared, and file with the provincial, city or municipality assessor’s, a sworn statement declaring the true value of subject property, within 60 days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.”.

WHEREAS, Section 122 and 123 of the Muntinlupa Revenue Code requires all persons, natural or juridical owning or acquiring real property or making improvements thereon to prepare and file with the local assessor sworn statements declaring the true value of their properties;

WHEREAS, even with the above mentioned provisions in both the Local Government Code of 1991 and the Muntinlupa Revenue Code property owners still fail to report or declare new acquisitions and improvements on their properties;

WHEREAS, the city assessor’s continuous and regular notices to property owners with regards to the declaration of their property are oftentimes ignored or neglected because of the absence of penalty for failure to comply.
WHEREAS, while Section 204 of the Local Government Code of 1991 and Section 124 of the Muntinlupa Revenue Code provides that, "the assessor can declare himself real properties that are not declared by the their owners, it is still essential that the owners declare their properties so that the true and correct information as to the ownership of the property and other information can be provided, to avoid ownership problems that may arise in the future;

WHEREAS, in the case of newly acquired property which has been issued a new Transfer Certificate of Title, the assessor would have no way of knowing that a property has changed ownership, except in cases where the new owners willingly go to the Assessor’s Office to present their new TCTs and other pertinent documents required in transferring/changing ownership;

WHEREAS, due to the numerous properties in the city that have remained undeclared by previous owners, it is difficult to trace change in ownership, particularly when such properties may have to be auctioned due to tax delinquency;

NOW, THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED, by the 6th Sangguniang Panglungsod in Session Assembled that:

SECTION 1. Property owners who have new acquired, completed construction, occupied real property, mad improvements/renovation or have newly installed machinery shall notify the City Assessor and declare for real property taxation purposes such property/properties within sixty (60) days from the date of its acquisition, completion, occupancy or installation of machinery.

SECTION 2. The notification or declaration shall be accompanied by photocopies of the following documents;

a) Transfer Certificate of Title;
b) Deed of Absolute Sale/Deed of Donation/Extra Judicial Settlement;
c) Transfer Tax Receipt;
d) Certificate Authorizing Registration (C.A.R) from the BIR;
e) Real Tax Clearance or evidence of up to date payment of real property tax;

For newly completed/occupied house, building and other structures:

a) Copy of Floor Plan
b) Certificate of Completion
c) Occupancy and Specification

For the declaration of newly installed machinery:

a) Certified and duly notarized itemized list of machinery with acquisition cost
b) Date of purchase and date of initial operation
SECTION 2. Declaration of Real Property by the Assessor. When any property owner who is required to declare his newly completed or occupied house, building or other structure for tax purposes fails to declare such property within the time prescribed, the assessor shall himself declare, appraise and assess the property in the name of the person who applied for the building permit and base its assessment on the market value as computed by the Building Official in connection with the issuance of the Building Permit.

SECTION 3. Penalty. Property owners of newly acquired, completed construction, occupied real property, made improvements/renovations or have newly installed machinery who failed to declare or notify the City Assessors of their newly transferred/acquired real property shall be subject to a fine of Two Thousand Five Hundred Pesos (P2,500.00) or an imprisonment of not more than one (1) month in case of willful neglect, or both at the discretion of the Court.

SECTION 4. Publication. This ordinance shall be published once (1) in a newspaper of general circulation.

SECTION 5. Effectivity Clause. This ordinance shall take effect after its publication in a newspaper of general circulation.

ENACTED, by the 6th Sangguniang Panlungsod of Muntinlupa this 25th day of June, 2012, on its 91st Regular Session.

CONCURRED:

DISTRICT I:

COUN. ATTY. RAUL R. CORRO
Member

COUN. BAL NIEVES
Member

COUN. DAN HUBERT A. BARLIS
Member

COUN. ALEXANDER B. DIAZ
Member

COUN. RINGO A. TEVES
Member

DISTRICT II:

COUN. LIYVI F. CONSTANTINO
Member

COUN. ROBERT A. ABAS
Member

COUN. ENGR. NEPTALI S. SANTIAGO
Member

COUN. ROBERT P. BAES
Member
COUN. ELMER S. ESPELETA  COUN. RAFAEL T. SEVILLA
Member  Member

COUN. VERGEL C. ULANDAY  
Member

ABSTAIN:

COUN. ALLEN F. AMPAYA  
Member

ABSENT:

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

COUN. MARGARITA AMYTHYST PATDUL-LABIOS, MD  
Member

COUN. JOSELITO V. AREVALO  
Member

COUN. ADORADO P. SAN PEDRO  COUN. EULOGIO DS. DIOKO, II
Sectoral Representative  Sectoral Representative
President  President
Association of Barangay Captains  Federation of Sangguniang Kabataan

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:

ALDRIL H. SAN PEDRO
City Mayor

Date:________

Norie/6th SP