



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG



ORDINANCE NO. 958, S-2023

**AN ORDINANCE AMENDING SECTION 4 (12)
OF ORDINANCE NO. 905, S-2022 OR AN
ORDINANCE PRESCRIBING THE SCHEDULE
OF FAIR MARKET VALUES FOR DIFFERENT
CLASSES OF REAL PROPERTY SITUATED IN
THE CITY OF MANDALUYONG**

WHEREAS, Republic Act No. 7160 or the Local Government Code of 1991 ("Code") has declared the local autonomy of the territorial and political subdivisions of the State in order to enable them to attain their fullest development as self-reliant communities;

WHEREAS, under the same Code, City Assessors are required to undertake a general revision of real property assessments within two (2) years from the effectivity of the Code and every three (3) years thereafter;

WHEREAS, in compliance with the same, Ordinance No. 905, S-2022 or an Ordinance Prescribing the Schedule of Fair Market Values for Difference Classes of Real Property Situated in the City of Mandaluyong ("Schedule of Fair Market Values Ordinance") was enacted which, in effect, updated the then-existing schedules previously provided for by Ordinance No. 232, S-2000;

WHEREAS, the Schedule of Fair Market Values Ordinance has been fully implemented in the City of Mandaluyong since its effectivity;

WHEREAS, notwithstanding its full implementation, a perusal of the Schedule of Fair Market Values Ordinance reveals an apparent gap on the assessment of a special class of property, particularly, those which are actually, directly, and exclusively utilized for recreational purposes, with Section 4 (12), the pertinent provision covering the same, appearing to be inconsistent with the existing and applicable laws on the assessment level of properties of such nature;

WHEREAS, to harmonize the Schedule of Fair Market Values Ordinance with the established laws, rules, and regulations and to sufficiently and fairly impose the provisions of the said Ordinance across covered properties, it is incumbent upon the Sangguniang Panlungsod to introduce relevant amendments to the same, all geared towards a just and effective enforcement of its provisions upon those covered by it.

NOW, THEREFORE, BE IT ENACTED, AS IT IS HEREBY ENACTED, BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG CITY, METRO MANILA, BY VIRTUE OF THE POWERS VESTED IN IT BY LAW, IN SESSION ASSEMBLED, that:

SECTION 1. Section 4 (12) of Ordinance No. 905, S-2022 is hereby amended and read as follows:

"12. All lands, buildings, and other improvements, actually, directly, and exclusively used for recreational purposes, shall be classified as special and assessed with a rate of fifteen percent (15%) of the market value of such properties. The special class of real properties used for such purpose shall apply only to such properties which are owned by sports or athletic clubs or such other recreational organizations not operated primarily for profit."

SECTION 2. Any provision or portion of this Ordinance found to be violative of the Constitution or invalid shall not impair the other provisions or parts thereof which shall continue to be in force and in effect.

SECTION 3. Ordinances, rules, and regulations or parts thereof, which are inconsistent or in conflict with the provisions of this Ordinance are hereby repealed or modified accordingly.

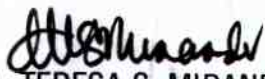
SECTION 4. Let copy of this Ordinance be furnished to the City Assessor's Department, City Treasurer's Department, and other relevant departments, offices, and agencies concerned for their information, guidance, and reference.

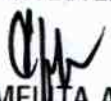
SECTION 5. If for any reason, any part or provision of this Ordinance shall be held to be unconstitutional or contrary to law and invalid, other parts or provisions hereof which are not affected thereby shall continue to be valid and effective.

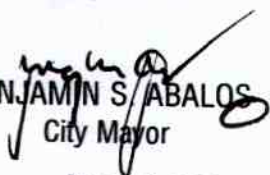
SECTION 6. This Ordinance shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

ENACTED on this 18th day of December 2023, in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG IN A REGULAR SESSION HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:

CARMELITA A. ABALOS
City Vice Mayor &
Presiding Officer

APPROVED BY:

BENJAMIN S. ABALOS
City Mayor

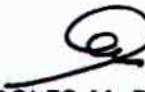
Date: DEC 19 2023

DISTRICT I


ANTONIO DLS. SUVA, JR.
Councilor


ANJELO ELTON P. YAP
Councilor

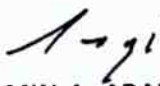

DANILO L. DE GUZMAN
Councilor


RODOLFO M. POSADAS
Councilor

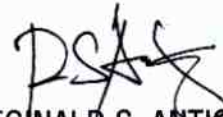
ON OFFICIAL BUSINESS
CARISSA MARIZ S. MANALO
Councilor


ESTANISLAO V. ALIM III
Councilor

DISTRICT II


BENJAMIN A. ABALOS III
Councilor


ALEXANDER C. STA. MARIA
Councilor


REGINALD S. ANTIOJO
Councilor


LESLIE F. CRUZ
Councilor


MICHAEL R. OCAMPO
Councilor


MICHAEL ERIC G. CUEJILO
Councilor


DARWIN A. FERNANDEZ
LnB President


CHERYL V. MINA
SK Federation President