



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG



RESOLUTION NO. 3799, S-2026

A RESOLUTION AUTHORIZING THE HONORABLE CITY MAYOR CARMELITA "MENCHIE" A. ABALOS TO ENTER INTO A COMPROMISE AGREEMENT WITH DDBS ADVERTISING UNLIMITED INC. FOR AND ON BEHALF OF THE CITY GOVERNMENT, FOR THE SETTLEMENT OF DISPUTED REAL PROPERTY TAXES AND TRANSFER, APPROVING THE TERMS THEREOF, AND FOR OTHER PURPOSES

WHEREAS, Section 16 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 provides that LGU shall exercise powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare;

WHEREAS, Article 47(a), Rule IX of the Implementing Rules and Regulations (IRR) of LGC, states that prior authorization from the Sangguniang Panlungsod is required for the purpose of entering into a contract on behalf of the City by the Local Chief Executive;

WHEREAS, DDBS Advertising Unlimited Inc. is the current registered owner of a 2,012 square-meter parcel of land located at EDSA cor. Berkeley St., Brgy. Wack-Wack, Mandaluyong City (Subject Property), and the City Government of Mandaluyong, assessed the Company to pay the Real Property Taxes and Special Education Fund (SEF) inclusive of interest and surcharges from 2012 to 2020 and Transfer Taxes for the purchase of the subject property in 2012 inclusive of interest and surcharges;

WHEREAS, the DDBS Advertising Unlimited Inc. paid under protest the assessed Real Property Taxes covering the period from 2012 to 2020 plus interest and filed an Appeal before the Local Board of Assessment Appeals (LBAA) of Mandaluyong City docketed as LBAA Case No. 2021-01, which is currently pending with the said Board, and also paid under protest the Transfer Taxes in connection with the transfer of the subject property, and filed a Petition for Review with Regional Trial Court of Mandaluyong City Docketed as Civil Case No. R-MND-21-01036-CV, now pending before the Regional Trial Court Branch 212 of Mandaluyong City, both cases seeking for Tax Refund/Credit;

WHEREAS, the City Legal Department, City Assessor Department and the City Treasury Department, upon review of the subject pending cases filed by DDBS Advertising Unlimited Inc., favorably recommended to the Office of the City Mayor that Compromise Agreement may be entered into between DDBS and City Government of Mandaluyong for the purpose of expediting the resolution of the pending cases or disputes, to avoid prolonged litigation, unnecessary expenses, and/or prejudicial outcomes, which is beneficial to the City Government;

WHEREAS, after series of negotiation between the City Government, through the City Legal Department, City Assessor and City Treasury, and DDBS Advertising Unlimited Inc., it was agreed upon that the City will only waive interest, penalties, and surcharges for the assessed and collected Real Property Taxes and Transfer Taxes over the subject property, and shall retain the Basic Taxes over the same property;

WHEREAS, the total waived interest, penalties and surcharges in favor of DDBS Advertising Unlimited Inc. shall be deemed as Tax Credit, and hereby authorizing the City Treasurer to issue Tax Credit Certificate (TCC) representing the waived amount and may be utilized for local taxes such as Real Property Taxes and Special Education Fund;

WHEREAS, with the recommendation of the concerned offices to accept the proposal in entering into settlement as it is mutually beneficial and convenient to both parties, immediately securing and collecting the basic real property and transfer taxes for the City Government without being subject to further inconvenient and costly legal proceedings, and for the DDBS Advertising Unlimited Inc. to continuously invest and conduct its business in the City, submit herewith a copy of the Compromise Agreement for the approval of the Sangguniang Panlungsod;

WHEREAS, the Honorable City Mayor, due to the exigencies of public service and latitude of her functions and duties, authorizes the City Treasury Department as her representative in signing the Compromise Agreement, and the City Legal Department to perform and/or execute pleadings or other papers required to be filed or submitted to the Courts and/or the LBAA;

WHEREAS, the Sangguniang Panlungsod finds that the proposed Compromise Agreement is advantageous to the City Government and serves the public interest.

NOW THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED, by the Sangguniang Panlungsod of Mandaluyong, to authorize the Honorable City Mayor Carmelita "Menchie" A. Abalos to enter into and sign the Compromise Agreement with DDBS Advertising Unlimited Inc., under such terms and conditions as may be consistent with this Resolution;

RESOLVED FURTHER, that the City Mayor may designate the City Treasurer as her duly authorized representative to sign the Compromise Agreement, and such designation shall be in writing;

RESOLVED FURTHER, that any grant of tax credit or similar benefit shall be implemented only in accordance with existing laws, rules, and regulations, and subject to applicable auditing and accounting requirements;

RESOLVED FINALLY, that a copy of this Resolution be furnished to the Office of the City Accounting Department, City Treasury Department, City Assessor Department, Legal Department, and the Office of the City Mayor.

ADOPTED on this 25th day of May 2026, in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING RESOLUTION WAS
ADOPTED 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:

APPROVED BY:


ANTONIO DLS. SUVA, JR.
City Vice Mayor
& Presiding Officer


CARMELITA A. ABALOS
City Mayor
Date: MAY 26 2026

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Page 4

DISTRICT I



CHARISSE MARIE ABALOS-VARGAS
Councilor



ANJELO ELTON P. YAP
Councilor



DANILO L. DE GUZMAN
Councilor



CARISSA MARIZ S. MANALO
Councilor



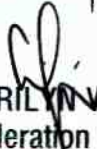
GRACE MARIE V. ANTONIO
Councilor



ESTANISLAO V. ALIM III
Councilor



DARWIN A. FERNANDEZ
LnB President



CHERILYN V. MINA
SK Federation President

DISTRICT II



BENJAMIN A. ABALOS III
Councilor



ALEXANDER C. STA. MARIA
Councilor

MICHAEL ERIC G. CUEJILLO
Councilor



FERNANDO S. OCAMPO
Councilor



REGINALD S. ANTONIO
Councilor



LESLIE F. CRUZ
Councilor