



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City of Mandaluyong

ORDINANCE NO. 672, S-2017

ORDINANCE PROVIDING FOR THE DISPOSAL OF REAL
PROPERTIES OF DELINQUENT TAXPAYERS IN
THE CITY OF MANDALUYONG BY PUBLIC AUCTION

WHEREAS, the Local Government Code of 1991 provides that each local government unit has the power to create their own sources of revenues and to levy taxes, fees, and charges which shall accrue exclusively for their use and disposition, and to acquire, develop, lease, encumber, alienate, or otherwise, dispose of real or personal property held by them in their proprietary capacity and to apply their resources and assets for productive, developmental, or welfare purposes, in the exercise or furtherance of their governmental or proprietary powers and functions;

WHEREAS, every owner of real property in the City of Mandaluyong or any person having legal interest thereon shall pay the basic real property tax and additional tax for Special Education Fund (SEF) on or before the thirty-first (31st) day of January each year or on any other date/s as may be prescribed by the Sanggunian without interest or penalty being incurred;

WHEREAS, in case of failure to pay the basic real property tax and other tax imposed when they become due, the delinquent real property, after notice, will be sold at public auction, and title will be vested in the purchaser without prejudice to the exercise of the right of redemption;


WHEREAS, to ensure sustainable development of the City of Mandaluyong and the delivery of basic services and facilities to all Mandaleños, stringent measures should be put in place to collect such taxes, fees and charges that are due and demandable;

WHEREAS, to inculcate discipline in its citizenry on this basic obligation, real properties of delinquent taxpayers in Mandaluyong City shall be disposed through public auction, subject to existing laws, rules and regulations as well as this Ordinance.

NOW, THEREFORE, be it ORDAINED by the Sangguniang Panlungsod of the City of Mandaluyong, in regular session assembled that:

- SECTION 1. TITLE. This Ordinance shall be known as "The Disposal of Real Properties of Delinquent Taxpayers Ordinance of 2017" of Mandaluyong City.
- SECTION 2. DECLARATION OF POLICY. It is the declared policy of the City of Mandaluyong to intensify its revenue collection efforts and to provide stiffer penalties for tax delinquencies to encourage the taxpayers to pay taxes, fees and other charges on time.
- SECTION 3. PUBLIC AUCTION OF REAL PROPERTIES OF DELINQUENT TAXPAYERS. Any and all real properties, including condominium units, located within the City of Mandaluyong found to be delinquent in the payment of real property taxes, fees and other charges for a

period of at least four (4) years shall be sold in a public auction to be conducted by the City Treasurer in the manner herein provided, and the title to the real property of delinquent taxpayer shall be vested in the purchaser subject, however, to the exercise of the right of redemption within one (1) year from date of the sale.




SECTION 4. NOTICE OF DELINQUENCY. Upon the real property tax, fees and other charges becoming delinquent, the City Treasurer shall immediately prepare and serve a Notice of Delinquency against the owner of the real property. In addition, the Notice of Delinquency shall be posted at the main hall and in a publicly accessible and conspicuous place in each barangay of Mandaluyong City. It shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the City.


SECTION 5. CONTENTS OF THE NOTICE OF DELINQUENCY. The Notice of Delinquency to be issued by the City Treasurer shall contain the amount of the taxes, penalties, dues and other charges due the real property; the date, time and place of sale; the name of the owner or owners of the property against whom the tax was assessed; the nature of the property and, if land, its approximate area and location stating the street and block number, district or barangay, where that property to be sold is situated.

SECTION 6. PAYMENT OF DELINQUENCY BEFORE THE SALE. At any time during or before the sale, the delinquent taxpayers may stay all proceedings by paying the taxes, penalties, dues and other charges including the costs of sale due at the time of tender to the City Treasurer or his deputy conducting the sale.

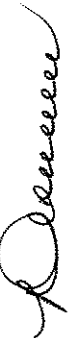
SECTION 7. CITY TREASURER TO BUY PROPERTY. In case there is no bidder at the public auction of the real property of delinquent taxpayer, or if the highest bid is for an amount not sufficient to pay taxes, penalties, dues and other charges, including the costs of sale, the City Treasurer shall buy the real property in the name of the City of Mandaluyong for the amount of taxes, penalties, dues and other charges due thereon, and the costs of sale.



SECTION 8. CERTIFICATE OF SALE TO BE ISSUED. The purchaser at the public auction of the real property shall receive from the City Treasurer a Certificate of Sale setting forth the proceedings had at the sale, a description of the property sold, the name of the purchaser, the sale price, as well as the exact amount of the taxes and penalties due and the costs of sale. The person in whose name the property is listed and assessed shall be furnished with a copy of Certificate of Sale.



SECTION 9. REGISTRATION OF THE CERTIFICATE OF SALE. The purchaser of the real property at the public auction shall register the Certificate of Sale issued by the City Treasurer with the appropriate Register of Deeds.



SECTION 10. REDEMPTION AFTER SALE. Within a period of one (1) year counted from the date of registration of the Certificate of Sale, the delinquent taxpayer or his authorized representative, or in their absence, any person holding a lien or claim over the property, shall have the right to redeem the property upon payment to the City Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of sale to the date of redemption. Such payment shall invalidate the Certificate of Sale issued to the purchaser and the owner of the real property or person having legal interest therein shall be entitled to a Certificate of Redemption which shall be issued by the City Treasurer or his deputy.

From the date of sale until the expiration of the period of redemption, the real property shall remain in possession of the owner or person having legal interest therein who shall be entitled to the income and other fruits thereof.

The City Treasurer or his deputy, upon receipt from the purchaser of the Certificate of Sale, shall forthwith return to the latter the entire amount paid by him plus interest of not more than two percent (2%) per month. Thereafter, the property shall be free from lien of such delinquent tax, interest due thereon and expenses of sale.

SECTION 11. FINAL DEED TO PURCHASER. In case the owner or person having legal interest fails to redeem the delinquent property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

SECTION 12. REGISTRATION OF THE FINAL DEED TO PURCHASER. The final deed conveying to the purchaser said property shall be registered with the appropriate Register of Deeds who shall cause the cancellation of the title in the name of the delinquent taxpayer and the issuance of a new title in the name of the purchaser in the public auction.

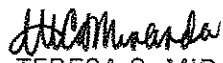
SECTION 13. WRIT OF POSSESSION. After consolidation of title in the name of the purchaser in the public auction, the latter may ask to be placed in possession of subject property through the appropriate action provided for by existing law.

SECTION 14. SEPARABILITY CLAUSE. If, for any reason or reasons, any part or provision of this Ordinance shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

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

ENACTED on this 29th day of August, 2017 in the City of Mandaluyong.

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


MA. TERESA S. MIRANDA
Sanggunian Secretary



ATTESTED BY:


LUISITO E. ESPINOSA
Councilor & Acting
Presiding Officer

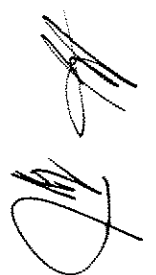
APPROVED:


CARMELITA A. ABALOS
City Mayor

Date: AUG 31 2017







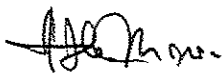






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