



Republic of the Philippines  
**SANGGUNIANG PANLUNGSOD**  
 City of Mandaluyong

**ORDINANCE NO. 667, S-2017**

**AN ORDINANCE PRESCRIBING FILING FEES FOR APPEALS FILED BEFORE THE LOCAL BOARD OF ASSESSMENT APPEALS (LBAA) BASED ON THE AMOUNT OF DISPUTED REALTY TAX ASSESSMENT INVOLVED**

WHEREAS, the Local Government Code of 1991 provides that there shall be a Local Board of Assessment Appeals that shall hear and decide appeals by any person having legal interest who is not satisfied with the action by the provincial, city or municipal assessor in the assessment of his or her real property and with the action of the provincial, city or municipal treasurer in the collection of real property taxes, special levies or other real property taxes;

WHEREAS, given the important mandate of the Local Board of Assessment Appeals, the City of Mandaluyong recognizes its role under the law to make it operationalize effectively and to assist in the just, expeditious and inexpensive resolution of every action relative to the assessment and collection of real property taxes;

WHEREAS, as provided for in the Central Board of Assessment Appeals, pursuant to Administrative Order No. 31 dated October 1, 2012 and by virtue of the provisions of Section 230 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, has promulgated the Consolidated and Revised Rules of Procedure governing the proceedings before the Local Boards of Assessment Appeals, specifically Section 1 of Rule V of the said Consolidated and Revised Rules of Procedure;

BE IT ORDAINED, as it is hereby ORDAINED, by the Sangguniang Panlungsod ng Mandaluyong, the collection of prescribed filing fees based on corresponding amount of disputed realty tax assessment in the filing of Appeals with the Local Board of Assessment Appeals (LBAA) of the City of Mandaluyong:

SECTION 1. LEGAL FEES. No appeal to the Local Board of Assessment Appeals shall be considered filed unless the following fees are paid to the Local Board concerned:

The Filing Fees shall be in accordance with the following table:

AMOUNT OF DISPUTED REALTY TAX ASSESSMENT INVOLVED	CORRESPONDING FILING FEES DUE
Less than P50,000.00	P 300.00
P50,000.00 or more but less than P200,000.00	P 450.00
P200,000.00 or more but less than P400,000.00	P 600.00
P400,000.00 or more but less than P600,000.00	P 800.00
P600,000.00 or more but less than P800,000.00	P 1,000.00
P800,000.00 or more but less than P1,000,000.00	P 1,200.00
P1,000,000.00 or more but less than P2,000,000.00	P 2,100.00
P2,000,000.00 or more but less than P3,000,000.00	P 3,000.00
P3,000,000.00 or more but less than P4,000,000.00	P 3,900.00
P4,000,000.00 or more but less than P5,000,000.00	P 4,800.00
P5,000,000.00 or more but less than P6,000,000.00	P 5,700.00
P6,000,000.00 or more but less than P7,000,000.00	P 6,600.00
P7,000,000.00 or more but less than P8,000,000.00	P 8,400.00
P8,000,000.00 or more but less than P9,000,000.00	P 9,300.00
P9,000,000.00 or more but less than P10,000,000.00	P 10,200.00
P10,000,000.00 or more	P10,200.00 for the first P10,000,000 plus P100.00 for every P100,000.00, or fraction thereof, in excess of P10,000,000. In no case, however, shall the total fees exceed P12,000.00 per case.

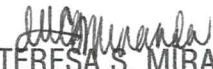
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- SECTION 2. The fees thus collected shall be placed in the Trust Fund account of the City to be used exclusively for the purposes of the LBAA.
- SECTION 3. SEPARABILITY CLAUSE. If for any reason or reasons, any part or provision of this ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.
- SECTION 4. POSTING REQUIREMENTS. The Sanggunian Secretary shall cause the posting of the Ordinance in the bulletin board at the entrance of the City Hall and in at least two (2) conspicuous places in the City not later than five (5) days after approval thereof, and shall record such fact in a book kept for the purpose, stating the dates of approval and posting.
- SECTION 5. EFFECTIVITY CLAUSE. This Ordinance shall take effect after complete publication once in a local newspaper of general circulation in the City.

ENACTED on this 5<sup>th</sup> day of July, 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: JUL 10 2017



