

Republic of the Philippines
Quezon City
CITY COUNCIL

Ordinance No. NC-152, S-90

ORDINANCE

AUTHORIZING THE CITY TREASURER OF QUEZON CITY TO POST AT CONSPICUOUS PUBLIC PLACES A LISTING OF ALL DELINQUENT REAL ESTATE AND BUSINESS TAXPAYERS, AND PROVIDING PENALTIES FOR VIOLATION THEREOF.

Introduced by Councilor Alberto M. Galarpe.

WHEREAS, to remind taxpayers of their obligation to pay on time the corresponding taxes on their real estate and/or business taxes, the City Treasurer shall give notices, written or otherwise, so as not to hamper the economic development programs of the City Government;

WHEREAS, the listing of delinquent taxpayers is an effective mode of communication thereby preventing the accumulation of arrears for non-payment on time, and likewise lessen or eliminate delinquency which is considered to be about thirty percent (30%) of the City's projected income each year;

NOW, THEREFORE,

Be it ordained by the City Council of Quezon City in session assembled:

SECTION 1. The City Treasurer of Quezon City is hereby authorized to post at conspicuous public places a listing of all delinquent real estate and business taxpayers indicating the following information:

1. Full names and business and/or residential addresses of delinquent taxpayers;
2. Nature of delinquency, the amount of arrearages involved and the period covered.

SECTION 2. The list of delinquent taxpayers shall be made up-to-date every quarter of the year to be posted at public places and buildings preferably at the following:

1. City Hall;
2. Public Markets;
3. Police Sub-Stations;
4. Barangay Halls; and
5. Other Public places.

SECTION 3. Person or persons caught mutilating, destroying, defacing or detaching the delinquency list posted at the aforementioned public places shall be punished by a fine of not more than Five Hundred Pesos (P500.00) or imprisonment of not less than ten (10) days or both such fine and imprisonment at the discretion of the Court.

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SECTION 4. This ordinance shall take effect upon its approval.

ENACTED May 30, 1990.

(SGD.) GUILLERMO C. ALTUNA
Majority Floor Leader
Acting Presiding Officer

ATTESTED :

(SGD.) VICENTE A. ALVAREZ
City Secretary

APPROVED: June 18, 1990

(SGD.) BRIGIDO R. SIMON, JR
City Mayor