

ORDINANCE

GRANTING RELIEF TO DELINQUENT REAL PROPERTY TAXPAYERS OF QUEZON CITY WITH RESPECT TO INTERESTS AND PENALTIES ON THEIR REAL PROPERTY TAX UNTIL JUNE 30, 1993, SUBJECT TO CERTAIN CONDITIONS.

Principal Introducer : COUNCILOR MOISES S. SAMSON.

Introduced by Vice-Mayor Charito L. Planas
Councilors Ramon G. Mathay, Alberto M. Galarpe, Victor V. Ferrer, Jr., Emilio G. Tamayo, Godofredo T. Liban II, Eufemio C. Lagumbay, Reynaldo A. Calalay, Antonio L. Sioson, Melencio M. Castelo, Ma. Fresca M. Biglang-Awa, Antonio V. Hernandez (Anthony Alonzo) Marciano P. Medalla, Connie S. Angeles, Michael T. Defensor, Cesar A. Dario, Jr., Guillermo C. Altuna, Joseph Peter S. Sison, Bayani V. Hipol, Alfredo A. Francisco (Fred Montilla), Herminio "Butch" C. Bautista and Roberto A. Miguel.

WHEREAS, Section 192 of Republic Act No. 7160, otherwise known as the Local Government Code, explicitly declares that:

"SEC. 192. Local Government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary."

WHEREAS, as of January 30, 1993, the amount of Four Hundred Ninety-Five Million Pesos (P495,000,000.00) in the form of delinquent real property taxes, including interests and penalties are due and collectible by the local government of Quezon City itemized as follows:

Taxes-----	P399,193,548.40
Penalties-----	95,806,451.60
TOTAL-----	493,000,000.00

WHEREAS, the Mount Pinatubo eruption, the flash floods and the recent eruption of Mount Mayon have greatly affected adversely the residents of Quezon City, especially the real property owners, through the sudden increase in prices of basic commodities and services;

WHEREAS, by granting relief to delinquent taxpayers the city's various infrastructure projects and the needed basic services would be better realized;

WHEREAS, the grant of relief to real property taxpayers of Quezon City would not only encourage settlement of the unpaid real property taxes but also accelerate collection thereof;

WHEREAS, a proclamation of a real property tax relief on interests and penalties will encourage real property owners to avail of the same;

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN
SESSION ASSEMBLED:

SECTION 1. A one hundred percent (100%) relief on interests and penalties for delinquent real property tax is hereby granted to real property taxpayers until June 30, 1993, with respect to the following real properties:

- (A) Those which are undeclared and subject to back taxes;
- (B) Those which are declared but the real property taxes thereon have not been paid;
- (C) Those included in public auctions conducted by local government but were not purchased by private persons entities.

One-hundred percentum (100%) of the accumulated interests and penalties of the delinquent real property taxes, till June 30, 1993, shall be exonerated, except real properties which are undeclared and subject to back taxes may avail of the fifty percent (50%) of the accumulated interests and penalties. Subject to such rules and regulations as may be promulgated by the City Assessor and the City Treasurer and approved by the City Mayor, the amount of the real property tax and under this tax relief may be paid in installments. Should any installments not be paid on its due date, the total unpaid balance of the delinquent real property taxes and the entire amount of interests and penalties shall become automatically due and demandable and shall be enforced in accordance with law.

SECTION 2. This tax relief for delinquent real property taxpayers shall not apply to any of the following:

- (A) Delinquent real properties which have been disposed of at public auction to satisfy the real property tax delinquencies;
- (B) Real properties subject of pending cases in court for real property tax delinquencies;
- (C) Real properties with tax delinquencies which are being paid pursuant to a compromise agreement.

No public auction of delinquent real properties shall be held during the period of this relief.

SECTION 3. The application for the real properties tax relief on interest and penalties shall be filed in the form prescribed by the City Treasurer and the Office of the Mayor.

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SECTION 5. The City Assessor and the City Treasurer, with the approval of the City Mayor, shall promulgate the necessary rules and regulations to implement this ordinance.

SECTION 6. All ordinances, resolutions, orders, issuances, rules and regulations or parts thereof which are inconsistent with the provisions of this ordinance are hereby repealed or modified accordingly.

SECTION 7. This Ordinance shall take effect upon its approval.

ENACTED February 18, 1993.

(SGD.) CHARITO L. PLANAS
Vice Mayor
Presiding Officer

ATTESTED:

(SGD) GOTERO O. LAUDE
Acting City Secretary

APPROVED: 2-24-93

(SGD.) ISMAEL A. MATHAY, JR.
City Mayor

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Republic of the Philippines
Quezon City
OFFICE OF THE CITY MAYOR

RULES AND REGULATIONS
IMPLEMENTING
ORDINANCE NO. SP-55, S-93

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PURSUANT TO SECTION 5 OF ORDINANCE NO. SP-55, S-93, THE FOLLOWING RULES AND REGULATIONS IMPLEMENTING THE GRANT OF RELIEF FROM PAYMENT OF PENALTIES/INTERESTS DUE ON DELINQUENT REAL PROPERTY SITUATED IN QUEZON CITY ARE HEREBY ISSUED:

RULE 1. Coverage. - The 100 percent relief from payment of penalties/interests for delinquency in realty taxes granted therein shall apply to the following:

- (a) Real property undeclared for taxation purposes subject to back taxes;
- (b) Real property already declared for taxation purposes but the realty taxes due thereon have not yet been paid in full or in part; and
- (c) Real property sold at public auction for non-payment of realty taxes to the Quezon City Government.

RULE 2. Period of availment. - The relief from payment of penalties/interests granted therein may be availed of only up to June 30, 1993.

RULE 3. Time and manner of payment. - Payment of delinquency without penalties/interests shall be made in full or in two (2) equal installments as agreed upon by the taxpayer/owner and the City Treasurer as embodied in a written compromise agreement; Provided, final and complete payment of the delinquency shall be made not later than June 30, 1993. The remaining unpaid balance, if any, after June 30, 1993, shall be due and demandable together with the accrued penalties/interests.

Rule 4. The relief therein granted shall not apply to the following:

- (a) Real property sold at public auction for non-payment of realty taxes to private persons or entities;
- (b) Real property subject of litigation for non-payment of realty taxes; and
- (c) Real property with tax delinquencies which are being paid pursuant to a valid compromise agreement.

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RULE 5. Effectivity. - These rules and regulations shall take effect upon approval by the City Mayor in accordance with Section 5 of the Ordinance.

DONE IN QUEZON CITY, THIS 2ND DAY OF MARCH, 1993.

(Sgd.) CONSTANTINO P. ROSAS
City Assessor

(Sgd.) ALFREDO D. MERCADO
Officer-In-Charge
Office of the City Treasurer

APPROVED:

(Sgd.) ISMAEL A. MATHAY, JR.
City Mayor

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