



Republic of the Philippines  
**QUEZON CITY COUNCIL**  
Quezon City  
20<sup>th</sup> City Council

PO20CC-492

80<sup>th</sup> Regular Session

ORDINANCE NO. SP- 2790, S-2018

AN ORDINANCE FURTHER AMENDING ORDINANCE NO. SP-91, SERIES OF 1993, OTHERWISE KNOWN AS THE QUEZON CITY REVENUE CODE, AS AMENDED.

*Introduced by Councilor VICTOR V. FERRER JR.*

*Co-Introduced by Councilors Elizabeth A. Delarmente, Oliviere T. Belmonte, Alexis R. Herrera, Voltaire Godofredo L. Liban III, Ramon P. Medalla, Ranulfo Z. Ludovica, Estrella C. Valmocina, Roderick M. Paulate, Allan Benedict S. Reyes, Gian Carlo G. Sotto, Kate Abigael G. Coseteng, Franz S. Pumaren, Eufemio C. Lagumbay, Marvin C. Rillo, Raquel S. Malañgen, Irene R. Belmonte, Ivy Xenia L. Lagman, Marra C. Suntay, Hero Clarence M. Bautista, Jose A. Visaya, Karl Edgar C. Castelo, Julianne Alyson Rae V. Medalla, Godofredo T. Liban II, Allan Butch T. Francisco, Marivic Co-Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto, Donato C. Matias, Eric Z. Medina, Alfredo S. Roxas and Noe Lorenzo B. Dela Fuente III.*

*WHEREAS, the benefits of Ordinance No. SP-91, Series of 1993, otherwise known as the Quezon City Revenue Code, as amended, relative to advance or prompt payment of real property taxes, is reinforced by efficiency in assessment and collection;*

*WHEREAS, it is the policy of the Local Government of Quezon City to ensure faithful adherence to the mandate of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991", other relevant laws, regulations and ordinances on the collection of real property taxes, additional tax on the Special Education Fund (SEF) and special levies, including the grant of relief such as discount for advance or prompt payment, and the manner and effect of retirement or termination of businesses;*

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NOW, THEREFORE,

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

SECTION 1. Section 12 (d), Article 7, Chapter Two of Ordinance  
No. SP-91, Series of 1993, as amended, is further amended to read as  
follow:

Section 12 (d). RATE OF DISCOUNT FOR ADVANCE  
PAYMENT. - A discount of twenty percent (20%) is hereby  
granted upon full payment of the basic real property tax and the  
additional tax accruing to the SEF before the first day of the  
taxable year in which said taxes accrue.

Section 12 (e). RATE OF DISCOUNT FOR PROMPT  
PAYMENT. - A discount of twenty percent (20%) is likewise  
granted upon full payment of the basic real property tax and the  
additional tax accruing to the SEF for the entire taxable year on  
or before the first quarter ending on the 31<sup>st</sup> day of March.  
Nevertheless, if payment is made in quarterly installments, a  
discount of ten percent (10%) shall be granted if paid on or  
before the last day of the quarter in which said taxes accrue, on  
the 31<sup>st</sup> day of March for the first quarter, the 30<sup>th</sup> day of June  
for the second quarter, the 30<sup>th</sup> day of September for the third  
quarter, and the 31<sup>st</sup> day of December for the fourth quarter.

Section 12 (f). LIMITATIONS. - The discounts granted  
under this Section shall not apply to the following:

- a. Properties which are exempt from the payment of the real  
property tax;
- b. Real properties with prior years' delinquencies, interests  
and penalties;
- c. Real property tax payments made under protest.

Section 12 (e), Article 7, Chapter Two, Ordinance No.  
SP-91, Series of 1993, as amended shall be renumbered as  
Section 12 (g).

SECTION 2. If for any reason, a part of this Ordinance is  
declared invalid or unconstitutional by a court of competent  
jurisdiction, such declaration shall not impair the remaining parts  
which shall remain in full force and effect. x

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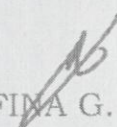
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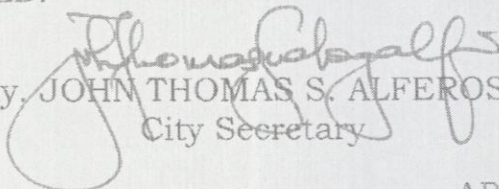
SECTION 3. All ordinances, resolutions, other issuances, memoranda, orders and directives inconsistent herewith are hereby repealed or modified accordingly.

SECTION 4. This Ordinance shall take effect fifteen (15) days following its publication in a newspaper of general circulation in Quezon City.

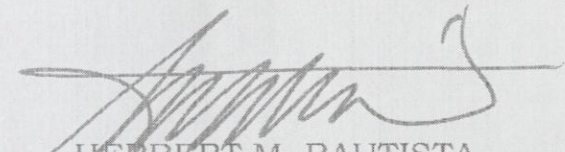

ENACTED: December 3, 2018.

  
MA. JOSEFINA G. BELMONTE  
City Vice Mayor  
Presiding Officer

ATTESTED:

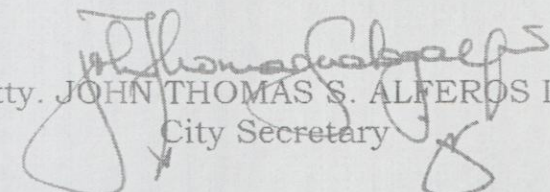
  
Atty. JOHN THOMAS S. ALFEROS III  
City Secretary

APPROVED: 27 DEC 2018

  
HERBERT M. BAUTISTA  
City Mayor 

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on December 3, 2018 and was PASSED on Third/Final Reading under Suspended Rules on the same date.

  
Atty. JOHN THOMAS S. ALFEROS III  
City Secretary

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