



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

PO20CC-513

80<sup>th</sup> Regular Session

ORDINANCE NO. SP- 2779, S-2018

AN ORDINANCE GRANTING AMNESTY TO REAL PROPERTY OWNERS TAXPAYERS FROM THE PAYMENT OF INTERESTS, FINES, SURCHARGES, AND OTHER PENALTIES FOR DELINQUENT REAL PROPERTY TAXES FOR TAXABLE YEAR 2018 AND PRIOR YEARS.

*Introduced by Councilors ALLAN BENEDICT S. REYES, FRANZ S. PUMAREN, GODOFREDO T. LIBAN II and RAQUEL S. MALAÑGEN.*

*Co-Introduced by Councilors Elizabeth A. Delarmente, Victor V. Ferrer, Jr., Oliviere T. Belmonte, Alexis R. Herrera, Voltaire Godofredo L. Liban III, Ramon P. Medalla, Ranulfo Z. Ludovica, Estrella C. Valmocina, Roderick M. Paulate, Gian Carlo G. Sotto, Kate Abigael G. Coseteng, Eufemio C. Lagumbay, Marvin C. Rillo, Irene R. Belmonte, Ivy Xenia L. Lagman, Marra C. Suntay, Hero Clarence M. Bautista, Jose A. Visaya, Karl Edgar C. Castelo, Julienne Alyson Rae V. Medalla, 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, taxes are the lifeblood of the government, without revenue raised from taxation, the government will hardly be able to fulfill its mandate. Thus, an alternative measure to enhance tax collection should be adopted to generate funds needed to finance the administrative operation, projects, and standing obligations of the City;

WHEREAS, it is undeniable that the prevailing economic adversities coupled by the aggravating impact of inflation has greatly affected the taxpayers' lives most especially their financial standing. Due to such difficulties, a substantial amount of revenue in the form of delinquent real property taxes has not been realized;

WHEREAS, the immediate settlement and/or full payment of accumulated unpaid business taxes and fees with the corresponding penalties is financially burdensome, in order to alleviate them from such difficulties and to encourage them to settle their outstanding and long overdue delinquent real property taxes, a relief program in the form of tax amnesty is indeed necessary;

*[Handwritten signatures and initials]*

WHEREAS, Section 192 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that, "Local Government Units may, through ordinances duly approved, grant tax exemptions, incentives, or reliefs under such terms and conditions as they may deem necessary.

NOW, THEREFORE,

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

SECTION 1. TITLE – This Ordinance shall be known and cited as an "Ordinance granting amnesty to real property owners from the payment of interests, surcharges, and penalties for delinquent real property taxes".

SECTION 2. POLICY STATEMENT – It shall be the policy of the Quezon City Government to grant tax amnesty, incentives or reliefs under terms and conditions as deemed necessary in order to encourage the payment of taxes and fees and to enhance the tax collection efforts of the City.

SECTION 3. GRANT AMNESTY – A financial relief or amnesty is hereby granted to real property owners in Quezon City for the condonation of the payment of interests, surcharges, fines, and other forms of penalties, if any, on delinquent and unpaid real property taxes on lands, buildings and machineries.

SECTION 4. AVAILMENT PERIOD – The relief herein granted may be availed of by the real property taxpayers beginning January 1<sup>st</sup>, 2019 up to October 30, 2019. During this period, taxpayers may settle their delinquent taxes for taxable year 2018 and prior years. It is only upon full payment of such delinquencies that the taxpayers could be allowed to make payment of their real property tax for the current year (2019). Thereafter, no further real property tax relief may be granted.

SECTION 5. EXCLUSIONS – The relief herein granted shall not apply to real properties that have already been auctioned in accordance with Section 260 of Republic Act 7160 or are currently being settled or paid under a compromise or similar agreements, and to those with cases pending with the Quezon City Board of Assessment Appeal or in any regular courts of law.

SECTION 6. PRESCRIBED MODE OF PAYMENT – Payment of delinquent real property taxes under this Ordinance shall be made in full, and that the same shall be settled during the period as herein provided.

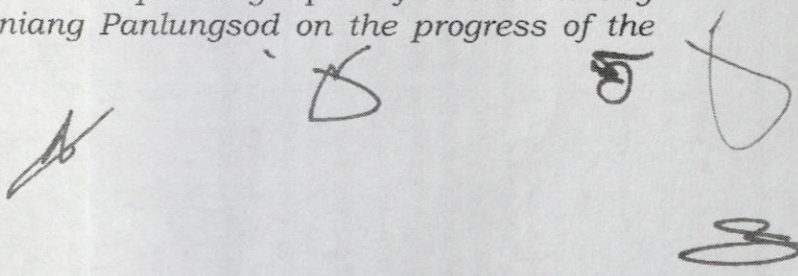
*[Handwritten signatures and initials]*

Payment may also be made on installment basis. Any breach, however, of the payments under installment basis, or should any installment be not paid on its due date, the total unpaid balance of the delinquent real property taxes and the entire amount of penalties shall become automatically due and demandable and shall be enforced in accordance with law.

SECTION 7. GUIDELINES – Owners of delinquent real property who may wish to avail of the tax relief program herein granted must observe the following procedural guidelines:

- a. Real property taxpayers must file a duly accomplished application form for amnesty to be provided and approved by the City Treasurer;
- b. Delinquent real property taxes must be paid in full. The interest and surcharges, and other penalties due thereon shall be condoned only up to the time set in this ordinance;
- c. Upon full payment of the delinquent real property taxes, the taxpayer shall be allowed to make payment of real property tax for the current year (2019);
- d. The tax amnesty shall not apply to delinquent real properties that have already been auctioned in accordance with Section 260 of R.A. No. 7160 or are currently being settled or paid under a compromise or similar agreements;
- e. No public auction of delinquent real properties shall be initiated by the City Government during the amnesty period. However, upon expiration of the amnesty program, the City Treasurer may proceed with this option.

SECTION 8. ADMINISTRATIVE PROVISIONS – For the effective implementation of this Ordinance, the following must be observed:

- a. The City Treasurer shall prepare the necessary forms to be used in this program within fifteen (15) days upon approval of this Ordinance;
  - b. The City Treasurer shall conduct intensive information drive regarding this ordinance;
  - c. The City Treasurer shall submit quarterly reports forms to the City Mayor and the Sangguniang Panlungsod on the progress of the program.
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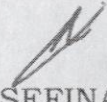
SECTION 9. INFORMATION DISSEMINATION – Aside from the publication of this Ordinance in a newspaper of general circulation, all barangays within Quezon City, shall contribute in disseminating public information through posters, tarpaulins or streamers to be placed in at least three (3) conspicuous places within their respective area of jurisdiction.

SECTION 10. SEPARABILITY CLAUSE – Should any provision, section or part of this Ordinance be adjudged illegal or unconstitutional by any court of competent jurisdiction, such judgment shall not affect or impair the remaining provisions, sections, or part which shall continue to be in full force and effect.

SECTION 11. REPEALING CLAUSE – Any ordinance or any provision thereof inconsistent with this Ordinance is hereby repealed.

SECTION 12. EFFECTIVITY CLAUSE – This Ordinance shall take effect fifteen (15) days upon completion of its publication in a newspaper of general circulation.

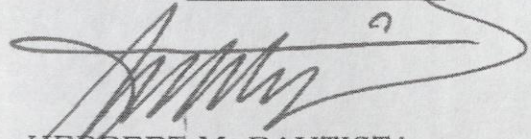
ENACTED: December 3, 2018.

  
MA. JOSEFINA G. BELMONTE  
City Vice Mayor  
Presiding Officer

ATTESTED:

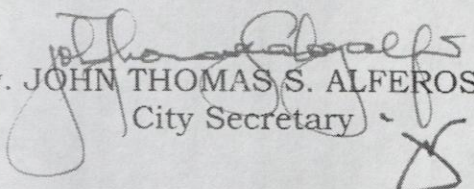
  
Atty. JOHN THOMAS S. ALFEROS III  
City Secretary

APPROVED: 12 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