



16<sup>th</sup> Regular Session

ORDINANCE NO. SP- 2888, S-2019

AN ORDINANCE EXTENDING UNTIL DECEMBER 2020 THE SUSPENSION OF THE IMPOSITION OF REAL PROPERTY TAXES ON LAND BASED ON THE APPROVED SCHEDULE OF FAIR MARKET VALUES AS PROVIDED FOR BY ORDINANCE NO. SP-2556, S-2016, OTHERWISE KNOWN AS "AN ORDINANCE APPROVING THE SCHEDULE OF FAIR MARKET VALUES OF LANDS AND BASIC UNIT CONSTRUCTION COST FOR BUILDINGS, AND OTHER STRUCTURES FOR THE REVISION OF REAL PROPERTY ASSESSMENTS IN QUEZON CITY PURSUANT TO THE PROVISIONS OF THE LOCAL GOVERNMENT CODE OF 1991 (R.A. NO. 7160) AND ITS IMPLEMENTING RULES AND REGULATIONS, AND FOR OTHER PURPOSES."

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Introduced by Councilors FRANZ S. PUMAREN, ERIC Z. MEDINA, VICTOR V. FERRER, JR. and DONATO "Donny" C. MATIAS.

Co-Introduced by Councilors Bernard R. Herrera, Lena Marie P. Juico, Dorothy A. Delarmente, M.D., Tany Joe "TJ" L. Calalay, Nicole Ella V. Crisologo, Winston "Winnie" T. Castelo, Atty. Bong Liban, Eden Delilah "Candy" A. Medina, Ramon P. Medalla, Mikey F. Belmonte, Estrella C. Valmocina, Kate Galang-Coseteng, Matias John T. Defensor, Wencerom Benedict C. Lagumbay, Jorge L. Banal, Sr., Peachy V. De Leon, Imee A. Rillo, Marra C. Suntay, Irene R. Belmonte, Resty B. Malañgen, Ivy L. Lagman, Hero M. Bautista, Jose A. Visaya, Karl Castelo, Patrick Michael Vargas, Shaira L. Liban, Ram V. Medalla, Allan Butch T. Francisco, Marivic Co Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio, Freddy S. Roxas and Noe Dela Fuente.

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WHEREAS, after twenty-nine (29) public consultations held throughout Quezon City, the 20<sup>th</sup> Quezon City Council enacted Ordinance No. SP-2556, S-2016 on 05 December 2016 that revised the schedule of fair market values of lands and basic unit construction cost of buildings, which would result in an increase in real property taxes on lands, buildings, and other structures;

WHEREAS, Ordinance No. SP-2556, S-2016 was enacted due to the DILG and DOF Joint Memorandum Circular No. 2010-201 dated October 20, 2010, which enjoins LGUs to implement Section 219 (General Revision of Assessment and Property Classification) of the Local Government Code regarding the revision of property assessments and classifications;

WHEREAS, the 20<sup>th</sup> City Council of Quezon City on November 19, 2018, enacted Ordinance No. SP-2778, S-2018 suspending the collection of Real Property Taxes based on Ordinance No. SP-2556, S-2016 in order to temper the effect of the significant increase in the prices of commodities on residents of Quezon City;

WHEREAS, Section 1 of Ordinance No. SP-2778, S-2018 states that the suspension shall be for two (2) years from periods of 2018 and 2019;

WHEREAS, there is a need to extend the period of suspension in the collection of real property taxes on land based on the approved Schedule of Fair Market Values on Land, as provided for by Ordinance No. SP-2556, S-2016 until December 2020 in order to continually help the constituents of Quezon City to recover from the effect of the significant increase in the prices of commodities;

WHEREAS, the Local Government of Quezon City, at its present rate of collection, is still able to defray its necessary expenses.

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NOW, THEREFORE,

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

**SECTION 1. COLLECTION.** – The imposition on the collection of real property taxes on land based on Ordinance No. SP-2556, S-2016 pertaining to the updated schedule of fair market values of land, shall continue to be suspended until December of year 2020.

For this purpose, the collection of real property taxes for Taxable Year 2020 shall be based on the 1996 Schedule of Fair Market Values under Ordinance No. SP-357, S-95 and Ordinance No. SP-1521, S-2005.

**SECTION 2. BUILDING AND OTHER STRUCTURES.** – Sections 2 and 4 of Ordinance No. SP-2556, S-2016 relative to the Schedule of Basic Unit Construction Cost (BUCC) and Prospective Application of Assessment Level for Buildings and Other Structures shall now be in full force and effect, effective Taxable Year 2020.

For this purpose, all existing improvements shall be updated to conform with the provision of the National Building Code, however, no increase in Assessed Value shall be applied except for those with undeclared floor area and/or reclassification in actual use.

**SECTION 3. SEPARABILITY CLAUSE.** – If, for any reason, 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. REPEALING CLAUSE.** – Ordinance No. SP-2556, S-2016 is hereby modified accordingly. All other Ordinances, Resolutions, Executive Orders, Memorandum Circulars and Administrative Orders or parts thereof, which are inconsistent with any provision of this Ordinance are hereby repealed or modified accordingly.

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*SECTION 5. EFFECTIVITY CLAUSE. – This Ordinance shall take effect immediately upon its approval.*

*ENACTED: November 18, 2019.*



GIAN G. SOTTO  
City Vice Mayor  
Presiding Officer

ATTESTED:



Atty. JOHN THOMAS S. ALFEROS III  
City Government Dept. Head III

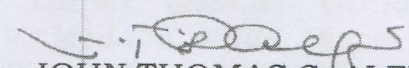
APPROVED: 16 DEC 2019



MA. JOSEFINA G. BELMONTE  
City Mayor

**CERTIFICATION**

*This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on November 18, 2019 and was PASSED on Third/Final Reading on December 2, 2019.*



Atty. JOHN THOMAS S. ALFEROS III  
City Government Dept. Head III

