

Republic of the Philippines
QUEZON CITY COUNCIL

Quezon City
21st City Council

PO21CC-356

46th Regular Session

ORDINANCE NO. SP- **2979**, S-2020

AN ORDINANCE GRANTING AMNESTY TO REAL PROPERTY OWNERS FROM THE PAYMENT OF INTERESTS FOR DELINQUENT REAL PROPERTY TAXES UNTIL MARCH 31, 2021.

Introduced by Councilors VICTOR V. FERRER, JR., FRANZ S. PUMAREN, ERIC Z. MEDINA, WINSTON "Winnie" T. CASTELO, RAMON P. MEDALLA, ALLAN BUTCH T. FRANCISCO, BERNARD R. HERRERA, RESTY B. MALAÑGEN, WENCEROM BENEDICT C. LAGUMBAY, IMEE A. RILLO, KATE GALANG-COSETENG, SHAIRA L. LIBAN, DONATO "Donny" C. MATIAS and IVY L. LAGMAN.

Co-Introduced by Councilors Lena Marie P. Juico, Dorothy A. Delarmente, M.D., Tany Joe "TJ" L. Calalay, Nicole Ella V. Crisologo, Atty. Bong Liban, Eden Delilah "Candy" A. Medina, Mikey F. Belmonte, Estrella C. Valmocina, Matias John T. Defensor, Jorge L. Banal, Sr., Peachy V. De Leon, Marra C. Suntay, Irene R. Belmonte, Hero M. Bautista, Jose A. Visaya, Karl Castelo, Patrick Michael Vargas, Ram V. Medalla, Marivic Co Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio, Freddy S. Roxas and Noe Dela Fuente.

WHEREAS, Section 250 of the Local Government Code of 1991 provides for the payment of real property taxes in installments, thus, The owner of the real property or the person having legal interest therein may pay the basic real property tax and the additional tax for Special Education Fund (SEF) due thereon without interest in four (4) equal installments: the first installment to be due and payable on or before the thirty-first (31st) of March; the second installment, on or before the thirtieth (30th) of June; the third installment, on or before the thirtieth (30th) of September; and the last installment on or before the thirty-first (31st) of December, except the special levy the payment of which shall be governed by ordinance of the Sanggunian concerned;

WHEREAS, Section 12 (b) of the Quezon City Revenue Code provides for the date of accrual of tax, thus, the basic and additional real property taxes shall accrue on the first (1st) day of January xxx. The same may, however, at the discretion of the taxpayer, be paid without penalty in four (4) equal installments, the first installment on or before March thirty-one (31); the second installment on or before June thirty (30); the third installment on or before September thirty (30); and the last installment on or before December thirty-one (31), except the special levy the payment of which shall be governed by Ordinance of the Sangguniang Panlungsod;

WHEREAS, both Section 255 of the Local Government Code of 1991 and Section 12 (e) of the Quezon City Revenue Code subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount of real property tax or fraction thereof until the delinquent tax shall have been fully paid xxx;

WHEREAS, President Rodrigo Roa Duterte issued Proclamation No. 929 on March 16, 2020, declaring a state of calamity throughout the Philippines due to the Coronavirus 2019 (COVID-19);

WHEREAS, due to the COVID-19 pandemic and in consonance with the Department of Finance Circular No. 002-2020 extending the deadlines for the payment of all local taxes, fees, and charges duly authorized and imposed by local government units (LGUs), the deadline for the payment of the first quarter real property taxes was extended several times--first until June 1, 2020, then until June 25, 2020, and further relief was given when payment of first and second quarter real property taxes was extended until September 30, 2020;

WHEREAS, the prevailing situation has brought about a long-term enduring effect on the financial standing of the real property taxpayers which made it a burdensome for them to pay the taxes due on their real property and any arrearages already incurred, thereby creating a valid and justifiable reason for the grant of real property tax amnesty;

WHEREAS, Section 16 of the Local Government Code provides that every LGU shall exercise the powers which are essential to the promotion of the general welfare and shall enhance economic prosperity and social justice, and preserve the comfort and convenience of their inhabitants;

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WHEREAS, Section 192 of the same Code provides that LGUs may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary;

WHEREAS, it is the policy of the Quezon City Government to ease the impact of economic adversities on its constituents while enabling the collection of taxes.

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 the "Real Property Tax Amnesty Ordinance of 2020."

SECTION 2. DEFINITION. - Real Property Tax Amnesty refers to a tax relief scheme for a limited period whereby the Quezon City Government allows the one-time settlement of delinquent real property taxes with waiver of accumulated interests.

SECTION 3. COVERAGE. - All outstanding real property tax liabilities/delinquencies respecting land, building/improvements, and machineries (including any special levies) as assessed by the Quezon City Assessor's Office are hereby granted relief from the payment of interests on such real property tax deficiency.

SECTION 4. AVAILMENT PERIOD. - The relief herein granted may be availed of by the real property taxpayers until March 31, 2021 upon approval of the appropriate application therefor.

SECTION 5. EXCLUSIONS - The tax amnesty shall not extend to those real properties:

- a. Already auctioned off in accordance with Section 260 of the Local Government Code and Section 14 (a)(4) of the Quezon City Revenue Code;

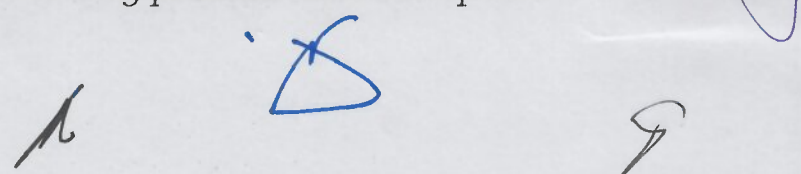
- b. Subject of compromise, ongoing settlement or similar agreement; and
- c. Under *litis pendencia* and/or any pending legal dispute, whether judicial, quasi-judicial or administrative.

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

Payment may also be made on installment basis. In case of breach of the payment 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. - The owners of real property with delinquent real property taxes who may wish to avail of the tax relief program herein granted shall observe the following procedural guidelines:

- a. Real property taxpayers must file a duly accomplished amnesty application form to be provided and approved by the City;
- b. Delinquent real property taxes must be paid in full or by installment basis. The interest 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 year 2020; and
- d. No public auction of delinquent real properties shall be initiated by the City Government during the effectivity of 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 shall be observed:

- a. The City Treasurer shall prescribe the necessary application 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; and
- c. The City Treasurer shall submit quarterly reports to the City Mayor and the Sangguniang Panlungsod on the progress of this program.

SECTION 9. INFORMATION DISSEMINATION. -

- a. This Ordinance shall be published in a newspaper of general circulation immediately upon approval;
- b. The City Treasurer's Office shall conduct intensive information drive of this program; and
- c. All barangays in Quezon City shall assist in information dissemination by posting tarpaulins, streamers, and posters in at least three (3) conspicuous places in their respective areas of jurisdiction or through online or social media platforms.

SECTION 10. 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 11. REPEALING CLAUSE. - All ordinances, resolutions, executive orders, memorandum circulars, administrative orders, and other issuances or parts thereof which are inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

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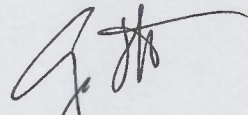
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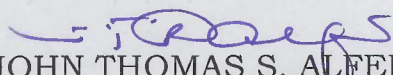
SECTION 12. EFFECTIVITY CLAUSE. - This Ordinance shall take effect upon its approval and after publication in a newspaper of general circulation.

ENACTED: November 9, 2020.



GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:



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

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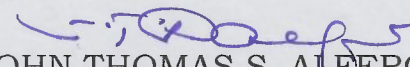
APPROVED: _____



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 9, 2020 and was PASSED on Third/Final Reading on November 16, 2020.



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

