



Republic of the Philippines
QUEZON CITY COUNCIL

Quezon City
21st City Council

PO21CC-386

52nd Regular Session

ORDINANCE NO. SP-**2996**, S-2021

AN ORDINANCE REPEALING THE LAST SENTENCE OF PARAGRAPH 1, SECTION 2 OF ORDINANCE NO. SP-2986, S-2020, ENTITLED "AN ORDINANCE EXTENDING UNTIL DECEMBER 2022 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."

Introduced by Councilors VICTOR V. FERRER, Jr., FRANZ S. PUMAREN, ERIC Z. MEDINA 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.

WHEREAS, in Ordinance No. SP-2778, S-2018, the Quezon City Government has suspended the collection of Real Property Taxes for the years 2018 and 2019 based on the approved Schedule of Fair Market Values of Lands and Basic Unit Construction Cost for Buildings as provided for under Ordinance No. SP-2556, S-2016 to temper the effect of the increase in the prices of commodities brought by the enactment of Tax Reform for Acceleration and Inclusion Act, also known as the "TRAIN Law";

WHEREAS, in Ordinance No. SP-2888, S-2019, the suspension on the collection of Real Property Taxes based on the approved Schedule of Fair Market Values of Lands was extended until December 31, 2020 in order to continually help the constituents of Quezon City to recover from the effect of TRAIN Law;

WHEREAS, Section 2 of Ordinance No. SP-2888, S-2019 provided that 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 be in full force and effect effective Taxable Year 2020 and all existing improvements shall be updated to conform with the provisions 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;

WHEREAS, in compliance with the Department of the Interior and Local Government (DILG) and Department of Finance (DOF) Joint Memorandum Circular No. 2010-201 dated October 20, 2010 and Commission on Audit (COA) Audit Memorandum, the City Assessor's Office started the revision and updating the values of almost 300,000 Real Property Units (RPUs) of existing improvements to conform with the provisions of the National Building Code and prospectively applied the Schedule of Basic Unit Construction Cost (BUCC) and Assessment Level for Buildings and other Structures based on approved Ordinance No. SP-2556, S-2016;

WHEREAS, on March 11, 2020, the World Health Organization declared COVID-19 as a pandemic and due to this, the City Council declared Quezon City to be under a State of Calamity and on March 17, 2020, the President declared the entire Luzon under the Enhanced Community Quarantine (ECQ) that caused severe disruption of economic activities as well as operations of government offices;

WHEREAS, to lessen the burden and protect the interest of all property owners in these challenging times, there is a need to further suspend the collection of Real Property Taxes on Land based on the approved Schedule of Fair Market Values as provided for under Ordinance No. SP-2556, S-2016, thus, the adoption of Ordinance No. SP-2986, S-2020;

WHEREAS, the last sentence of paragraph 1, Section 2 of Ordinance No. SP-2986, S-2020 inadvertently provided again for the effectivity relative to the Schedule of Basic Unit Construction Cost (BUCC) and Prospective Application of Assessment Level for Buildings and other Structures;

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WHEREAS, the implementation of the last sentence of paragraph 1, Section 2 of Ordinance No. SP-2986, S-2020 would create a situation whereby the City Assessor's Office has to revert, revise and update again the values of almost 300,000 RPUs of existing improvements in 2021 which they have revised and updated in 2020 and do the same in 2022;

WHEREAS, it is clear from the foregoing premises that the last sentence of paragraph 1, Section 2 of Ordinance No. SP-2986, S-2020 - the yearly reversion, revision and updating would only create confusion to property owners and affect the integrity of our databases of properties not to mention the cost of our resources to be used in the processing, printing and mailing of almost a million tax declarations;

WHEREAS, it is important to maintain a consistent and equitable appraisal and assessment system to strengthen the revenue generation and resource mobilization for an efficient and effective service delivery of the City;

WHEREAS; in view of the above considerations there appear to be merit to the repeal of the entire last sentence of paragraph 1, Section 2 of Ordinance No. SP-2986, S-2020.

NOW, THEREFORE,

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

SECTION 1. Section 2 of Ordinance No. SP-2986, S-2020 is hereby amended to read as follows:

"Section 2. BUILDING AND OTHER STRUCTURES - Sections 2 and 4 of Ordinance No. SP-2556, S-2016, relative to the Schedule of Basic Unit Constructions Costs (BUCC) and Prospective Application of Assessment Level for Buildings and Other Structures shall remain in full force and effect.

For this purpose, all existing improvements shall be updated to conform with the provisions 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."

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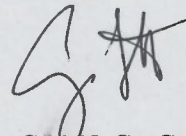
17

52nd Regular Session

Ord. No. SP- **2996**, S-2021
Page -4- PO21CC-386

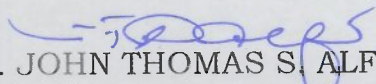
SECTION 2. This Ordinance shall take effect immediately upon its approval.

ENACTED: January 25, 2021.




GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:



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

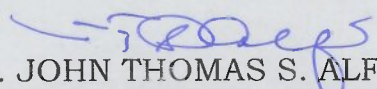
APPROVED: FEB 17 2021



MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on January 25, 2021 and was PASSED on Third/Final Reading on February 1, 2021.



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

