



Republic of the Philippines  
**QUEZON CITY COUNCIL**  
Quezon City  
22<sup>nd</sup> City Council

PO22CC-128

22<sup>nd</sup> Regular Session

ORDINANCE NO. SP-3177, S-2023

AN ORDINANCE WAIVING THE COLLECTION OF ADJUSTMENT FOR REAL PROPERTY TAXES ON LAND, BASED ON THE SCHEDULE OF FAIR MARKET VALUES UNDER ORDINANCE NO. SP-2556, S-2016 COVERING THE TAXABLE YEARS 2018, 2019, 2020, 2021, AND 2022.

---

Introduced by Councilors WENCEROM BENEDICT C. LAGUMBAY, DOROTHY A. DELARMENTE, M.D. and SHAIRA "Shay" L. LIBAN.

Co-Introduced by Councilors Tany Joe "TJ" L. Calalay, Joseph P. Juico, Nikki V. Crisologo, Charm M. Ferrer, Fernando Miguel "Mikey" F. Belmonte, Candy A. Medina, Aly Medalla, Dave C. Valmocina, Tatay Rannie Z. Ludovica, Godofredo T. Liban II, Kate Galang-Coseteng, Geleen "Dok G" G. Lumbad, Albert Alvin "Chuckie" L. Antonio III, Don S. De Leon, Edgar "Egay" G. Yap, Imee A. Rillo, Raquel S. Malañgen, Irene R. Belmonte, Nanette Castelo-Daza, Marra C. Suntay, Joseph Joe Visaya, Alfred Vargas, MPA, Ram V. Medalla, Aiko S. Melendez, Mutya Castelo, Maria Eleanor "Doc Ellie" R. Juan, O.D., Kristine Alexia R. Matias, Eric Z. Medina, Emmanuel Banjo A. Pilar, Vito Sotto Generoso, Victor "Vic" Bernardo, Alfredo "Freddy" Roxas.

---

WHEREAS, Ordinance Nos. SP-2778, S-2018; SP-2888, S-2019; and SP-2986, S-2020 were enacted suspending the collection of real property taxes on land based on the schedule of fair market values under Ordinance No. SP-2556, S-2016, for taxable years 2018-2019, 2020 and 2021-2022, respectively;

WHEREAS, the suspension was for the purpose of tempering the dire effects of the significant increase in the prices of commodities on Quezon City residents/taxpayers;

WHEREAS, for taxable years 2018-2022, the real property taxes were collected on the basis of the 1996 schedule of fair market values;

*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*

WHEREAS, not only there is a continuing increase in the prices of commodities, but more significantly, Quezon City residents/taxpayers are still suffering from the severe impact of the COVID-19 pandemic;

WHEREAS, the country is still under a State of Calamity;

WHEREAS, Section 458 (A)(2)(ii) of the Local Government Code of 1991 provides:

*“Subject to the provisions of Book II of this Code and applicable laws and upon the majority vote of all the members of the Sangguniang Panlungsod, enact ordinances levying taxes, fees and charges, prescribing the rates thereof for general and specific purposes, and granting tax exemptions, incentives or reliefs”*

WHEREAS, to still collect the resulting adjustment for real property taxes on land based on the schedule of fair market values pursuant to Ordinance No. SP-2556, S-2016, for taxable years 2018, 2019, 2020, 2021, and 2022, would be too imposing on Quezon City residents/taxpayers faced with existing struggles, thereby warranting the grant of relief.

NOW, THEREFORE,

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

SECTION 1. The collection of adjustment for real property taxes based on the schedule of fair market values under Ordinance No. SP-2556, S-2016, covering the taxable years 2018, 2019, 2020, 2021, and 2022 is hereby waived.

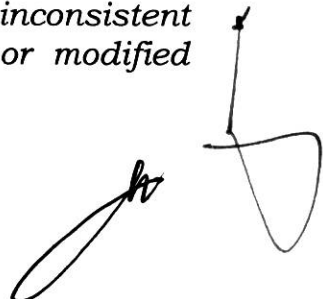
SECTION 2. For taxable year 2023, the collection of real property taxes on land shall be pursuant to Ordinance No. SP-2556, Series of 2016.

SECTION 3. SEPARABILITY CLAUSE. - If any portion or provision of this Ordinance is declared void or unconstitutional, the remaining portions thereof shall not be affected and shall remain in full force and effect.

SECTION 4. REPEALING CLAUSE. - All ordinances, rules and regulations or parts thereof, found to be in conflict with, or inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly.

g

e



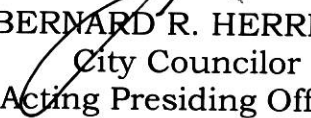
22<sup>nd</sup> Regular Session

Ord. No. SP- 3177, S-2023  
Page -3- PO22CC-128

---

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


*ENACTED: February 13, 2023.*

  
BERNARD R. HERRERA  
City Councilor  
Acting Presiding Officer

ATTESTED:

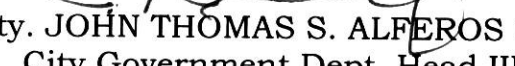
  
Atty. JOHN THOMAS S. ALFEROS III  
City Government Dept. Head III

APPROVED: MAR 10 2023

  
MA. JOSEFINA G. BELMONTE  
City Mayor

CERTIFICATION

*This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on February 13, 2023 and was PASSED on Third/Final Reading on February 20, 2023.*

  
Atty. JOHN THOMAS S. ALFEROS III  
City Government Dept. Head III  
9