

- Urban agriculture / Food supply / Intergovernmental tax relations

## QC simplifies idle land tax exemption application flow

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TO further promote food security and urban agriculture in Quezon City, the **QC Food Security Task Force (FSTF)** has implemented a simplified procedure in applying for Idle Land Tax exemption to landowners who utilize their land for urban farming.

In 2020, the Mayor approved City Ordinance SP-2972 S-2020, which provides for exemption of idle land tax payment to landowners who allot their idle lands for urban agriculture use like gardening and composting for a minimum of three years. The produce from their land can be used for personal or public consumption.

“In order to strengthen our advocacy of achieving food security, landowners with idle lands that will be converted to urban farms need only to submit a one-time application to the city government. This is a win-win solution for both the landowners and the city,” **Mayor Joy Belmonte** said.

Under this simplified process, landowners who wish to apply for idle land tax exemption must submit via email an application letter, a duly accomplished Application for Waiver of Idle Land Tax for Food Security, the latest photos of their property, and at least one copy of any of the following documents: latest Real Property Tax (RPT) official receipt/ Tax Bill; Tax Declaration; or Land Title/ctc.

The Food Security Task Force will assess the application form and supporting documents, and an inspector will validate the application by visiting the idle land. After validation, the applicant will be issued an Urban Agriculture Activity Certification (UA AC) signed by the City Mayor. This certification indicates the landowner has already initiated urban agriculture activities on the land. This UAAC will be forwarded to the **City Assessor’s Office (CAO)** for Idle Land Tax delisting.

The applicant will then receive via email a notice from the CAO approval for idle land tax exemption.

“We highly encourage landowners of idle lands to make use of their land for urban agriculture, which can help the city achieve its food security goals, especially now that we simplified our process,” QC-FSTF Co-chairperson Emmanuel Hugh Velasco said.

Currently, there are 1,026 urban farms in the city being managed by 25,650 urban farmers.

For applications, you may check this [https://quezoncity.gov.ph/wp-content/uploads/2024/01/ Guidelines-for-idle-land-tax-forfood-security\\_2024.pdf](https://quezoncity.gov.ph/wp-content/uploads/2024/01/Guidelines-for-idle-land-tax-forfood-security_2024.pdf).