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Republic of the Philippines  
**CITY COUNCIL**  
Quezon City  
15<sup>th</sup> City Council

PO2002-93

36<sup>th</sup> Regular Session

ORDINANCE NO. SP- 1148, S-2002

AN ORDINANCE GRANTING REAL PROPERTY TAX INCENTIVE TO OWNERS OF UNDECLARED MACHINERIES FALLING UNDER THE CATEGORY OF REAL PROPERTY PURSUANT TO SECTION 199(0) OF RA. NO. 7160, OTHERWISE KNOWN "AS THE LOCAL GOVERNMENT CODE OF 1991."

Introduced by Councilors VICTOR V. FERRER, JR., WILMA AMORANTO-SARINO, VINCENT P. CRISOLOGO, ELIZABETH A. DELARMENTE, BERNADETTE HERRERA-DY, AIKO MELENDEZ-YLLANA, ALLAN BUTCH T. FRANCISCO, JORGE L. BANAL, JULIAN M.L. COSETENG, FRANZ S. PUMAREN, WENCEROM BENEDICT C. LAGUMBAY, DIORELLA MARIA SOTTO-DE LEON, JESUS "Bong" C. SUNTAY, ALMA F. MONTILLA, JANET M. MALAYA, RESTITUTO B. MALAÑGEN and ALMARIO E. FRANCISCO.

WHEREAS, Sections 202 and 203 of RA. No. 7160, as implemented under Article 294 (c) of the Implementing Rules and Regulations of the Local Government Code of 1991, require owners of machineries falling under the definition in Section 199(0) thereof, to declare such real properties within sixty (60) days from the date of installation;

WHEREAS, the City government has become aware that, despite notable increase in business and industrial establishments within the jurisdiction of the city, a relative increase in the declaration of machineries for real property tax purposes has not been realized;

WHEREAS, the general perception that the economic condition being experienced by the constituents of the city could be among the causes deterring the proper implementation of the above-cited provisions of the Code;

WHEREAS, there is a need to adopt a measure for the city to properly implement the mandates of the Code on this subject matter, and at the same time cushion its impact on the concerned owners of such machineries, the adoption of a measure to give incentives to this group of the city's constituents who are considered among the prime movers of our development is also necessary.

*[Handwritten signatures and initials]*

NOW, THEREFORE,

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

**SECTION 1.** Owners of machineries falling under the category of real property pursuant to Section 199(0) of R.A. No. 7160, otherwise known as the Local Government Code of 1991, which until now, remain undeclared for real property tax purposes despite the requirement to have the same declared as mandated under Sections 202 and 203 of the said Code, and Article 294 (c) of its Implementing Rules and Regulations (IRR), are hereby granted tax relief on their subject real properties.

Accordingly, the provisions of the Code on the collection of back taxes for real properties declared for the first time, but should have been assessed for taxes for the period during which it would have been liable for such tax, is hereby waived; Provided, That the declaration shall be made within ninety (90) days after the approval of this ordinance, after which date, the City Assessor shall conduct a massive re-inventory and re-evaluation of all real properties and existing real property assessments within the jurisdiction of the city.

The provisions of the above-cited Sections 199(0), 202 and 203 of the Code and Article 294 of the IRR are hereby reproduced and made an integral part hereof as Annex "A".

**SECTION 2.** The tax relief herein granted shall also cover the current real property tax liabilities of owners or its administrators on their subject undeclared machineries, hence, all assessments resulting from these declarations shall accrue on the following year, 2003; and collection of real property taxes due thereon shall be made on the basis of the provisions of the Code.

**SECTION 3.** In case where the real property tax liabilities of the concerned owners, as a result of the herein required declaration and the corresponding assessment thereof, will exceed One Million Pesos (P1,000,000.00), or if the same will become too burdensome for the taxpayers as may be determined jointly by the City Treasurer and the City Assessor, such tax liability may be paid thru the execution of a Compromise Agreement with the said local officials and installment payment thereon may be made in line with Assessment Regulations No. 2-83 dated January 19, 1983 of the Department of Finance.

*[Handwritten signature]*

*[Handwritten initials/signature]*

SECTION 4. In order to avail of the tax relief incentive herein granted, the concerned owners or administrators of the subject machineries are hereby required to file within the above-mentioned period with the Office of the City Assessor, a sworn statement/declaration using the form prescribed for the purpose. A declaration made beyond the herein-prescribed period shall become subject to the regular procedures under existing laws, rules and regulations on the matter, and, therefore, the herein incentive of non-application of the back taxes could no longer be availed of.

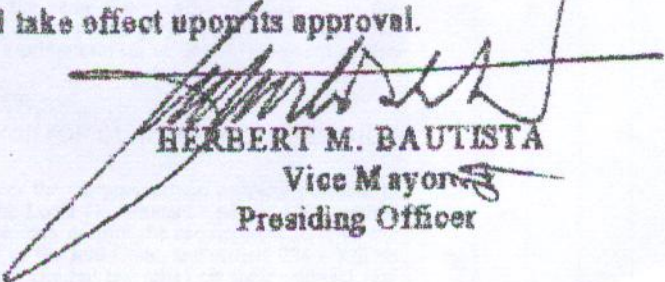
SECTION 5. Upon approval of this Ordinance, the City Assessor and the City Treasurer shall jointly conduct a citywide information campaign to disseminate to concerned real property owners the real estate tax relief granted hereon by the City government and encourage availment thereof.

SECTION 6. If any clause, sentence, section or part of this ordinance shall be declared unconstitutional or invalid by any Court of competent jurisdiction, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

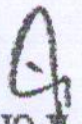
SECTION 7. All ordinances or parts thereof which are inconsistent with the provisions of this ordinance, are hereby modified, amended or repealed accordingly.

SECTION 8. This Ordinance shall take effect upon its approval.

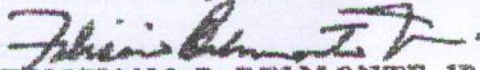
ENACTED: June 11, 2002.

  
HERBERT M. BAUTISTA  
Vice Mayor  
Presiding Officer

ATTESTED:


  
EUGENIO V. JURILLA  
City Council Secretary

APPROVED: June 20, 2002

  
FELICIANO R. BELMONTE, JR.  
City Mayor

#### CERTIFICATION

This is certify that this Ordinance which was APPROVED on Second Reading on June 11, 2002, was finally PASSED by the City Council under Suspended Rules on the same date.

  
EUGENIO V. JURILLA  
City Council Secretary