



Republic of the Philippines
CITY COUNCIL
Quezon City
15th City Council

PO2002-211

48th Regular Session

ORDINANCE NO. SP-1177, S-2002

AN ORDINANCE AMENDING THE SECOND PARAGRAPH OF SECTION 1 OF CITY ORDINANCE NO. SP-1148, S-2002, ENTITLED: AN ORDINANCE GRANTING REAL PROPERTY TAX INCENTIVE TO OWNERS OF UNDECLARED MACHINERIES FALLING UNDER THE CATEGORY OF REAL PROPERTY PURSUANT TO SECTION 199 (O) OF R.A. 7160, OTHERWISE KNOWN AS THE "LOCAL GOVERNMENT CODE OF 1991", SO AS TO EXTEND THE EFFECTIVITY OF THE ORDINANCE UP TO DECEMBER 31, 2002.

Introduced by Councilors VICTOR, V. FERRER, JR., WILMA AMORANTO-SARINO, VINCENT P. CRISOLOGO, ELIZABETH A. DELARMENTE, BERNADETTE HERRERA-DY, ROMMEL R. ABESAMIS, VOLTAIRE GODOFREDO L. LIBAN III, AIKO M. YLLANA, RAMON P. MEDALLA, ALLAN BUTCH T. FRANCISCO, ERIC Z. MEDINA, MARY ANN L. SUSANO, JORGE L. BANAL, JULIAN M.L. COSETENG, FRANZ S. PUMAREN, WENCEROM BENEDICT C. LAGUMBAY, DIORELLA MARIA SOTTO-DE LEON, DANTE M. DE GUZMAN, JESUS MANUEL C. SUNTAY, ALMA F. MONTILLA, ANTONIO E. INTON, JR, JANET M. MALAYA, RICARDO R. DEL ROSARIO, RESTITUTO B. MALANGEN, ALMARIO E. FRANCISCO and JUNIE MARIE L. CASTELO.

WHEREAS, there are numerous request received from taxpayers to allow them ample time to declare their machineries pursuant to the provisions of Ordinance No. SP-1148, S-2002;

WHEREAS, notwithstanding the fact that Ordinance No. SP-1148 was published in major newspaper it would appear that many taxpayers are still not aware of the incentive granted therein;

WHEREAS, there is a need to extend the effectivity of Ordinance No. SP-1148 in order to give concerned taxpayers sufficient time, or until December 31, 2002 to declare their undeclared machineries falling under Section 199 (O) of the Local Government Code;

NOW, THEREFORE,

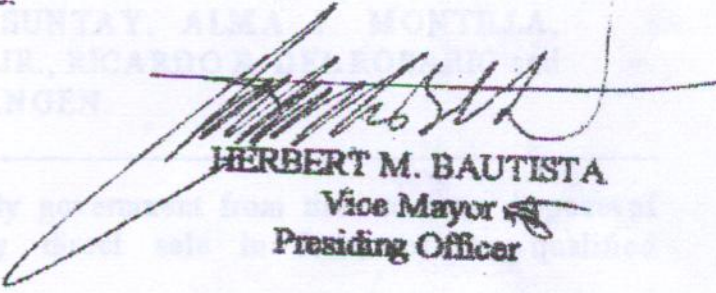
BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN
SESSION ASSEMBLED:

SECTION 1. The provisions of the second paragraph of Section 1 of City
Ordinance No. SP-1148 is hereby amended, to read as follows:


"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 on or
before December 31, 2002 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."

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

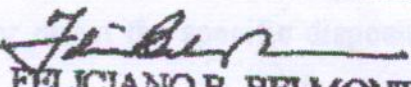
ENACTED: October 22, 2002.


HERBERT M. BAUTISTA
Vice Mayor
Presiding Officer

ATTESTED:



EUGENIO V. JURILLA
City Council Secretary

APPROVED: Nov. 22, 2002


FELICIANO R. BELMONTE, JR.
City Mayor

CERTIFICATION

This is to certify that this Ordinance which was APPROVED on Second
Reading on October 22, 2002, was finally PASSED under Suspended Rules by the
City Council on the same date.


EUGENIO V. JURILLA
City Council Secretary