Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
21st City Council

PO21CC-264

27th Regular Session

ORDINANCE NO. SP-2915, S-2020

AN ORDINANCE ALLOWING THE PAYMENT OF TRANSFER TAX WITHOUT SURCHARGES, PENALTIES, OR INTERESTS ON SALES OR TRANSFER MADE ON JANUARY 15, 2020 ONWARDS, UNTIL THE LIFTING OF THE DECLARATION OF STATE OF CALAMITY IN QUEZON CITY.

Introduced by Councilors MARRA C. SUNTAY, VICTOR V. FERRER, JR and ALLAN BUTCH T. FRANCISCO.
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, Atty. Bong Liban, Eden Delilah Candy" A. Medina, Franz S. Pumaren, Matias John T. Defensor, Wencerom Benedict C. Lagumbay, Jorge L. Banal, Sr., Peachy V. De Leon, Ivy L. Lagman, Karl Castelo, Patrick Michael Vargas, Shaira L. Liban, Ram V. Medalla, Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio, Donato "Donny" C. Matias, Eric Z. Medina, and Noe Dela Fuente.

WHEREAS, Section 135 of the Local Government Code of 1991 provides that:

"SECTION 135. Tax on Transfer of Real Property Ownership. - (a) The province may impose a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of not more than fifty percent (50%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The sale, transfer or other disposition of real property pursuant to R.A. No. 6657 shall be exempt from this tax.

(b) For this purpose, the Register of Deeds of the province concerned shall, before registering any deed, require the presentation of the evidence of payment of this tax. The provincial assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one in place thereof. Notaries public shall furnish the provincial treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization. It shall be the duty of the seller, donor, transferor, executor or administrator to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death.;

WHEREAS, on March 12, 2020, the World Health Organization has characterized and declared COVID-19 as a pandemic;

WHEREAS, the Health Department raised the Code Alert System for the COVID-19 to Code Red Sublevel Two (2);

WHEREAS, in view of the declaration of the entire Metro Manila under the Community Quarantine and in fairness to the taxpayers, and as by way of incentives to pay their taxes and settle their obligations to the City Government promptly and within the prescribed time, there is a need to extend the period of payment for transfer tax, without surcharges or penalties.

NOW, THEREFORE,

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

SECTION 1. Transfer tax due on sales or transfer made on January 15, 2020 onwards are hereby allowed to be paid without penalty, surcharges and interest until the lifting of the declaration of State of Calamity in Quezon City by the President or the City Mayor of Quezon City.

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

ENACTED: April 13, 2020.

GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:

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

APPROVED: APR 17 2020

MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on April 13, 2020 under Suspended Rules and was PASSED on Third/Final Reading on the same date.

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