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

PO21CC-540

88th Regular Session

ORDINANCE NO. SP-3096, S-2022

AN ORDINANCE GRANTING AMNESTY TO REAL PROPERTY OWNERS BY WAIVING THE COLLECTION OF INTERESTS, SURCHARGES AND PENALTIES ON THEIR DELINQUENT REAL PROPERTY TAXES UNTIL JUNE 30, 2022.

Introduced by Councilors FRANZ S. PUMAREN, ERIC Z. MEDINA, DONATO "Donny" C. MATIAS and VICTOR V. FERRER, JR.
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, Winston "Winnie" T. Castelo, Atty. Bong Liban, Eden Delilah "Candy" A. Medina, Ramon P. Medalla, Mikey F. Belmonte, Estrella C. Valmocina, Kate Galang-Coseteng, Matias John T. Defensor, Wencerom Benedict C. Lagumbay, Jorge L. Banal, Sr., Peachy V. De Leon, Imee A. Rillo, Marra C. Suntay, Irene R. Belmonte, Resty B. Malañgen, Ivy L. Lagman, Hero M. Bautista, Jose A. Visaya, Karl Castelo, Patrick Michael Vargas, Shaira L. Liban, Ram V. Medalla, Allan Butch T. Francisco, Marivic Co Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio, Freddy S. Roxas and Noe Dela Fuente.

WHEREAS, Section 250, Chapter VI, Title II of the Local Government Code of 1991 requires all real property owners in Quezon City to pay real property taxes to the City, the first installment to be due and payable on or before the thirty-first (31st) of March, the second installment on or before the thirtieth (30th) of June, the third installment on or before the thirtieth (30th) of September and the last installment on or before the thirty-first (31st) of December;

WHEREAS, under Section 255, Chapter VI, Title II of the Local Government Code of 1991 and Section 12 (e) Article VII, Chapter II of the Quezon City Revenue Code, the unpaid amount of real property tax or fraction thereof shall be subject to a monthly interest of two percent (2%);

WHEREAS, President Rodrigo Roa Duterte issued Proclamation No. 929 on March 16, 2020, declaring a State of Calamity throughout the Philippines on account of the COVID-19 pandemic;

WHEREAS, the Department of Finance has issued Circulars extending the deadlines for the payment of all local taxes, fees and charges duly authorized and imposed by local government units (LGUs);

WHEREAS, the prevailing COVID-19 health crisis has severely disrupted economic activities and impaired the financial capacity of Quezon City's real property taxpayers;

WHEREAS, Section 16, Chapter II, Title I of the Local Government Code of 1991 provides that every local government shall promote the general welfare, enhance economic prosperity and social justice, and preserve the comfort and convenience of their inhabitants;

WHEREAS, Section 192, Chapter V, Title I of the same Code provides that "Local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary";

WHEREAS, the grant of tax relief by way of waiving the interest/penalty on tax delinquent real properties, and allowing payment in installments, may be justified by the extraordinary challenges to taxpayers arising from the current pandemic, and shall provide the incentive and motivation for real property tax settlement/payment and resultantly achieve the collection of delinquent taxes.

NOW, THEREFORE,

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

SECTION 1. TITLE. - This Ordinance shall be known and cited as the "Real Property Tax Amnesty Ordinance of 2022."

SECTION 2. DEFINITION. - "Real Property Tax Amnesty" refers to a tax relief scheme for a limited period of until June 30, 2022 whereby the Quezon City Government allows the one-time settlement or payment on installment of the total real property tax deficiency/delinquency with waiver of any accumulated interests, surcharges and penalties.

SECTION 3. COVERAGE. - All outstanding real property tax liabilities/delinquencies respecting land, building/improvements, and machineries (including any special levies) as assessed by the Quezon City Assessor's Office are covered by this grant of amnesty from the payment of interests, surcharges or penalties on such real property tax deficiency.

SECTION 4. MANNER OF AVAILMENT AND PERIOD. - This relief may be availed of by delinquent real property taxpayers with the option of one-time payment or installment payment of the delinquent real property taxes within the period of the effectivitiy of this Ordinance until June 30, 2022, free from imposed interests, penalties or surcharges.

SECTION 5. EXCLUSIONS - The tax amnesty shall not extend to those real properties:

a. Already auctioned off in accordance with Section 260 of the Local Government Code of 1991 and Section 14 (a)(4) of the Quezon City Revenue Code;

b. Subject of compromise, ongoing settlement or similar agreement; and

c. Under litis pendencia and/or any pending legal dispute, whether judicial, quasi-judicial or administrative.

SECTION 6. AUTOMATIC WITHDRAWAL OF WAIVER AND ACCELERATION CLAUSE. - The waiver of delinquency interest/penalties/surcharges pursuant to this measure shall be automatically withdrawn upon any delays or default in the installment payment of the tax obligation as determined, with the entire remaining balance along with the corresponding pro-rata interest, surcharges, or penalties as originally imposed thereon prior to the waiver, becoming due and demandable.

SECTION 7. PUBLIC AUCTION. - No public auction of delinquent real properties shall be initiated by the City Government during the effectivity of the amnesty period.

SECTION 8. ADMINISTRATIVE PROVISIONS. - For the effective implementation of this Ordinance, the City Treasurer may prescribe and provide the necessary application forms. For each application, the City Treasurer may determine or approve the mode of payment (cash or check) and the frequency of installments, which shall not exceed a twelve (12) month period.

SECTION 9. INFORMATION DISSEMINATION. - The Offices of the City Treasurer and the City Assessor shall conduct a concerted information drive to ensure an intensive dissemination of this Amnesty Program including but not limited to, coordination with the barangays for their pro-active assistance in the propagation hereof such as, by postings in at least three (3) conspicuous places in their respective areas of jurisdiction and via online or social media platforms.

SECTION 10. SEPARABILITY CLAUSE. - If for any reason, any part or provision of this Ordinance shall be held unconstitutional or invalid, the other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SECTION 11. REPEALING CLAUSE. - All ordinances, resolutions, executive orders, memorandum circulars, administrative orders, and other issuances or parts thereof which are inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 12. EFFECTIVITY CLAUSE. - This Ordinance shall take effect immediately upon its approval.

ENACTED: February 7, 2022.

GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:

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

APPROVED: FEB 18 2022

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 7, 2022 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