



Republic of the Philippines  
**QUEZON CITY COUNCIL**

Quezon City  
19<sup>th</sup> City Council

PO19CC-400

48<sup>th</sup> Regular Session

ORDINANCE NO. SP- 2363, S-2014

**AN ORDINANCE GRANTING RELIEF TO REAL PROPERTY TAXPAYERS WHO HAVE INCURRED MORE THAN FIVE (5) YEARS OF DELINQUENT REAL PROPERTY TAXES.**

Introduced by Councilor **VICTOR V. FERRER, JR.**

Co-Introduced by Councilors **Anthony Peter D. Crisologo, Dorothy A. Delarmente, Lena Marie P. Juico, Alexis R. Herrera, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Roderick M. Paulate, Ranulfo Z. Ludovica, Ramon P. Medalla, Estrella C. Valmocina, Allan Benedict S. Reyes, Franz S. Pumaren, Eufemio C. Lagumbay, Jose Mario Don S. De Leon, Jaime F. Borres, Jesus Manuel C. Suntay, Marvin C. Rillo, Vincent DG. Belmonte, Raquel S. Malañgen, Jessica Castelo Daza, Bayani V. Hipol, Julienne Alyson Rae V. Medalla, Godofredo T. Liban II, Andres Jose G. Yllana, Jr., Allan Butch T. Francisco, Karl Edgar C. Castelo, Candy A. Medina, Diorella Maria G. Sotto, Marivic Co-Pilar, Rogelio "Roger" P. Juan, Melencio "Bobby" T. Castelo, Jr., Donato C. Matias and Ricardo B. Corpuz.**

WHEREAS, there are real property taxes in Quezon City which have remained unpaid or have been considered "delinquent" for more than five (5) years, some even up to twenty (20) years or more;

WHEREAS, the immediate and full payment of these accumulated delinquent real property taxes may be difficult and financially burdensome for real property owners;

WHEREAS, Section 250 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides "xxx... payment of real property taxes shall first be applied to prior years delinquencies, interests and penalties, if any, and only after said delinquencies are settled tax payments be credited for the current period";

WHEREAS, there is a need to grant relief to real property tax payers, to allow them to settle their real property delinquencies and update their accounts;

WHEREAS, Section 192 of Republic Act No.7160, provides that "Local Government Units may, through ordinances duly approved, grant tax exemptions, incentives or relief under such terms and conditions as they may deem necessary".

NOW, THEREFORE,

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

SECTION 1. *Tax Relief on Delinquent Real Properties - Real property taxpayers owning real properties, including land improvements and machineries, which have incurred more than five (5) years worth of delinquency by paying to the City Government the amount equivalent to the last five (5) years of delinquency including their corresponding surcharges, penalties and interests.*

SECTION 2. *Period Covered - The relief herein granted may be claimed by the taxpayer only during the period covered by the first (1<sup>st</sup>) working day of January 2015 up to June 30, 2015.*

*During this period, taxpayers may pay the total tax delinquencies from the years of 2010 to 2014, and are relieved from their obligation to pay delinquencies incurred prior to 2010.*

*Upon full payment thereof, the taxpayers shall be allowed to make payment for the current year (2015) real property tax.*

SECTION 3. *Exceptions - The relief herein granted shall not apply to delinquent real properties that have already been auctioned in accordance with section 210 of Republic Act No.7160 or are currently being settled or paid under a compromise or similar agreements and those with cases pending with the Quezon City Board and Assessment Appeal. X*




*SECTION 4. Separability Clause - If any provision or part hereof is held invalid or unconstitutional, the remainder of this Ordinance or the provisions not otherwise affected shall remain valid and subsisting.*

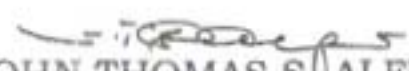
*SECTION 5. Repealing Clause - All Ordinances, Executive Orders or parts thereof which are inconsistent with the provisions of this ordinance are hereby amended, modified or repealed accordingly.*

*SECTION 6. Effectivity Clause - This Ordinance shall immediately take effect upon its approval.*

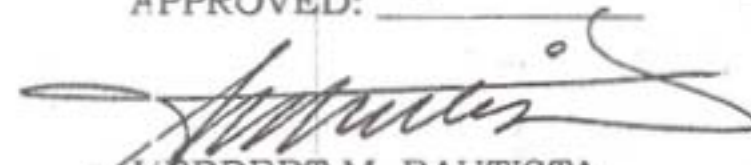
ENACTED: December 15, 2014.

  
MA. JOSEFINA G. BELMONTE  
Vice Mayor  
Presiding Officer

ATTESTED:

  
Atty. JOHN THOMAS S. ALFEROS III  
City Gov't. Asst. Dept. Head III

APPROVED: 23 DEC 2014

  
HERBERT M. BAUTISTA  
City Mayor

CERTIFICATION

*This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on December 15, 2014 and was PASSED on Third/Final Reading on the same date under Suspended Rules.*

  
Atty. JOHN THOMAS S. ALFEROS III  
City Gov't. Asst. Dept. Head III