

39th Regular Session

QUEZON CITY ORDINANCE NO. SP-2342, S-2014, October 22, 2014

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Introduced by Councilors RAMON P. MEDALLA and VICTORY V. FERRER JR.

Co-Introduced by Councilors Precious Hipolito Castelo, Bayani V. Hipol, Voltaire Godofredo L. Liban III, Roderick M. Paulate, Ranulfo Z. Ludovica, Estrella C. Valmocina, Anthony Peter D. Crisolago, Ricardo T. Belmonte, Jr., Dorothy A. Delamente, Alexis R. Herrera, Allan Benedict S. Reyes, Gian Carlo G. Sotto, 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, Bayani V. Hipol, Jose A. Visaya, Julienne Alyson Rae V. Medalla, Godofredo T. Liban II, Karl Edgar C. Castello, 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, Ordinance No. SP-2205, S-2013 was approved on 18 April 2013 to grant tax relief on real property on improvements from the year 2003 to 2013;

WHEREAS, the Ordinance provided tax relief to applicants duly certified and endorsed by the National Government Center Housing and Development Project (NGCHDP) Management;

WHEREAS, providing additional five-years grace period from the year 2014 to 2019 to qualified urban poor families will encourage citizens to actively participate in the tax collection scheme of the Quezon City Local Government.

NOW, THEREFORE,

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

SECTION 1. Section 2, Sub-Section 2.3 of Ordinance No. SP-2205, S-2013 is hereby amended to read as follows:

SECTION 2. COVERAGE OF TAX RELIEF – "2.3 To accommodate all applicants of the tax relief provided for under this ordinance, a five (5) years grace period shall be given to qualified beneficiaries from the year 2014 to 2019."

SECTION 2. The following Sub-Sections are hereby created to be inserted in Section 2 of Ordinance No. SP-2205, S-2013:

"2.4 The counting of five (5) years grace period starts after the approval of this Ordinance.

2.5 Thereafter, all improvements on-site shall be inspected, verified, and assessed by the City Assessor based on the state of the properties at the time of inspection."

SECTION 3. A new Section 3 and a new headnote "MODE OF PAYMENT" is hereby added to Ordinance No. SP-2205, S-2013, which shall reads as follows:

"SECTION 3. MODE OF PAYMENY. – The City takes into consideration the capacity of the beneficiaries to pay the real property improvement tax at the very lowest rates and affordable payment scheme.

3.1 Instead of one (1) time payment, the beneficiaries shall be given a year to pay the real property improvements tax on installment basis without surcharge, penalty and interest.

3.2 The payment without surcharge, penalty and interest applies only to the year when payment has been computed or made.

3.3 The total cost of real property improvement tax will be equally divided into 12 months. Every end of the month, the beneficiaries shall remit the real property improvement tax directly to the City Treasurer.

3.4 Payment on time must be strictly complied with. Non-compliance and negligence of payment will result in the cancellation of the tax relief granted to them."

SECTION 4. SEPARABILITY CLAUSE. – If for any reason, any part, section or provision of this Ordinance shall be held invalid or unconstitutional, other provisions or parts thereof not affected thereby shall remain in full force and effect.

SECTION 5. – REPEALING CLAUSE. – All other Ordinance, Executive Orders, Rules and Regulations or parts thereof which are inconsistent with this Ordinance are hereby repealed or modified accordingly.

SECTION 6. EFFECTIVITY CLAUSE. – This Ordinance shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

ENACTED: September 8, 2014.

(Sgd.) ANTHONY PETER D. CRISOLOGO
Acting Vice Mayor
Acting Presiding Officer

ATTESTED:

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

APPROVED : 22 OCT 2014

(Sgd.) HERBERT M. BAUTISTA
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on September 8, 2014, and was PASSED was on Third/Final Reading on September 15, 2014.

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

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