



Republika ng Pilipinas  
Lungsod Quezon  
SANGGUNIANG PANLUNGSOD  
(City Council)

PM88-533

Ordinance No. NC- 152, 8-90

**ORDINANCE**

**AUTHORIZING THE CITY TREASURER OF QUEZON CITY TO POST AT CONSPICUOUS PUBLIC PLACES A LISTING OF ALL DELINQUENT REAL ESTATE AND BUSINESS TAXPAYERS, AND PROVIDING PENALTIES FOR VIOLATION THEREOF.**

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Introduced by Councilor Alberto M. Galarpe.

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WHEREAS, to remind taxpayers of their obligation to pay on time the corresponding taxes on their real estate and/or business taxes, the City Treasurer shall give notices, written or otherwise, so as not to hamper the economic development programs of the City Government;

WHEREAS, the listing of delinquent taxpayers is an effective mode of communication thereby preventing the accumulation of arrears for non-payment on time, and likewise lessen or eliminate delinquency which is considered to be about thirty percent (30%) of the City's projected income each year;

NOW, THEREFORE,

Be it ordained by the City Council of Quezon City in session assembled:

**SECTION 1.** The City Treasurer of Quezon City is hereby authorized to post at conspicuous public places a listing of all delinquent real estate and business taxpayers indicating the following information:

1. Full names and business and/or residential addresses of delinquent taxpayers;
2. Nature of delinquency, the amount of arrearages involved and the period covered.

**SECTION 2.** The list of delinquent taxpayers shall be made up-to-date every quarter of the year to be posted at public places and buildings preferably at the following:

1. City Hall;
2. Public Markets;

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