



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

PO21CC-383

51st Regular Session

ORDINANCE NO. SP-**2986**, S-2020

AN ORDINANCE EXTENDING UNTIL DECEMBER 2022 THE SUSPENSION OF THE IMPOSITION OF REAL PROPERTY TAXES ON LAND BASED ON THE APPROVED SCHEDULE OF FAIR MARKET VALUES AS PROVIDED FOR BY ORDINANCE NO. SP-2556, S-2016, ENTITLED "AN ORDINANCE APPROVING THE SCHEDULE OF FAIR MARKET VALUE OF LANDS AND BASIC UNIT CONSTRUCTION COST FOR BUILDINGS AND OTHER STRUCTURES FOR THE REVISION OF THE LOCAL GOVERNMENT CODE OF 1991 (REPUBLIC ACT NO. 7160) AND ITS IMPLEMENTING RULES AND REGULATIONS AND FOR OTHER PURPOSES."

Introduced by Councilors VICTOR V. FERRER, Jr, FRANZ S. PUMAREN, ERIC Z. MEDINA and DONATO C. MATIAS.

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, Eden Delilah "Candy" A. Medina, Ramon P. Medalla, Mikey F. Belmonte, Estrella C. Valmocina, 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, 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, on December 16, 2019, the 21st City Council of Quezon City enacted Ordinance No. SP-2888, S-2019 suspending the collection of Real Property Taxes based on Ordinance No. SP-2556, S-2016 in order to temper the effect of the significant increase in the prices of commodities on residents of Quezon City;

[Handwritten signatures and initials: a large signature on the left, a small 'a' below it, a signature 'M' below that, a blue 'S' in a circle, and a large blue '6' on the right.]

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WHEREAS, there is a need to extend the period of suspension in the collection of real property taxes on land based on the approved Schedule of Fair Market Values on Land, as provided for by Ordinance No. SP-2556, S-2016 until December 2021 in order to continually help the constituents of Quezon City to recover from the effect of the significant increase in the process of commodities;

WHEREAS, the Local Government of Quezon City, at its present rate of collection, is still able to defray its necessary expenses.

NOW, THEREFORE,

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

SECTION 1. COLLECTION – The imposition on the collection of real property taxes on land based on Ordinance No. SP-2556, S-2016, pertaining to the updated schedule of fair market values of land, shall continue to be suspended until December of year 2022.”

For this purpose, the collection of real property taxes for Taxable Year 2021-2022 shall be based on the 1996 Schedule of Fair Market Values under Ordinance No. SP-357, S-1995 and Ordinance No. SP-1521, S-2005.

SECTION 2. BUILDING AND OTHER STRUCTURES – Sections 2 and 4 of Ordinance No. SP-2556, S-2016, relative to the Schedule of Basic Unit construction cost (BUCC) and Prospective Application of Assessment Level for Buildings and Other Structures shall now be in full force and effect, effective Taxable Year 2022:

For this purpose, all existing improvements shall be updated to conform with the provision of the National Building Code, however, no increase in Assessed Value shall be applied except for those with undeclared floor area and/or reclassification in actual use.

SECTION 3. SEPARABILITY CLAUSE – If, for any reason, any part or provision of this Ordinance is held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

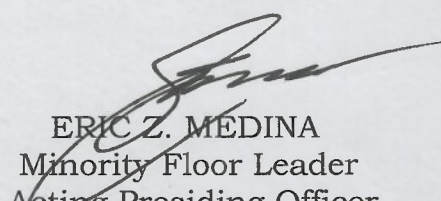
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SECTION 4. REPEALING CLAUSE – Ordinance No. SP-2888, S-2019 is hereby modified accordingly. All other Ordinances, Resolutions, Executive Orders, Memorandum Circulars and Administrative Orders or parts thereof, which are inconsistent with any provision of this Ordinance are hereby repealed or modified accordingly.

SECTION 5. EFFECTIVITY CLAUSE - This Ordinance shall take effect immediately upon its approval.


ENACTED: December 14, 2020.


ERIC Z. MEDINA
Minority Floor Leader
Acting Presiding Officer

ATTESTED:

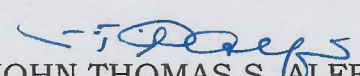

Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III

APPROVED: DEC 15 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 December 14, 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

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