



Republika ng Pilipinas  
Lungsod Quezon  
SANGGUNIANG PANLUNGSOD  
(City Council)

PO97-244

117th Regular Session

ORDINANCE NO. SP- 597, S-97

AN ORDINANCE GRANTING A ONE TIME REAL PROPERTY TAX AMNESTY TO DELINQUENT REAL PROPERTY TAXPAYERS IN QUEZON CITY, UNTIL MARCH 31, 1998, SUBJECT TO CERTAIN TERMS AND CONDITIONS.

Introduced by Councilors MOISES S. SAMSON.

Co-Introduced by Councilors Alberto M. Galarpe and Jorge L. Banal.

Sponsored by Councilors Ma. Fresca M. Biglang-awa, Godofredo T. Liban II, Marciano P. Medalla, Franz S. Pumaren, Eufemio C. Lagumbay, Joseph Peter S. Sison, Nanette Castelo Daza, Bayani V. Hipol, Alfredo A. Francisco (Fred Montilla), Herminia C. Altuna, Victor V. Ferrer, Jr., Wilma Amoranto-Sarino, Antonio L. Sison, Emilio G. Tamayo, Winston "Winnie" T. Castelo, Antonio V. Hernandez (Anthony Alonzo), Enrico S. Serrano, Connie S. Angeles, Michael F. Planas, Cesar A. Dario, Jr., Ramon G. Mathay, Almario E. Francisco and Marvin C. Rillo.

WHEREAS, Section 192 of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991", provides that:

"Section 192. 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, as of November 25, 1997, the amount of more than P710,839,072 in the form of delinquent real property taxes, including interests are due to and collectible by the government of Quezon City as follows:

Taxes .....	P 562,758,284.34
Penalties .....	<u>147,780,427.91</u>
TOTAL .....	P 710,839,072.25

WHEREAS, the grant of one time tax amnesty will be beneficial to the real property owners in Quezon City who are also directly affected by the soaring increase in oil prices, the unstable foreign exchange rates and the scarcity of basic human needs like food and water brought about by the adverse effect of the raging El Nino phenomenon;

WHEREAS, the grant of one time tax amnesty to delinquent real property tax payers of Quezon City will encourage them to settle their unpaid real property taxes generating much revenues for the City government which will ultimately redound to the benefit of all the residents of Quezon City in the form of infrastructure projects and delivery of basic services;