



Republic of the Philippines  
**CITY COUNCIL**  
Quezon City  
15<sup>th</sup> City Council

PO2005-12

24<sup>th</sup> Regular Session

ORDINANCE NO. SP- 1521, S-2005

AN ORDINANCE AMENDING SECTION 8 (a) OF QUEZON CITY ORDINANCE NO. SP-91, S-93, AS AMENDED, "THE QUEZON CITY REVENUE CODE OF 1993", SO AS TO ADJUST THE ASSESSMENT LEVELS FOR LANDS CLASSIFIED AS RESIDENTIAL AND COMMERCIAL, AS PROVIDED FOR UNDER SECTION 218 (a) OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE "LOCAL GOVERNMENT CODE OF 1991.

Introduced by Councilors ANTONIO E. INTON, JR., RESTITUTO B. MALAÑGEN, RAMON P. MEDALLA, ERIC Z. MEDINA, JORGE B. BANAL, JR., ELIZABETH A. DELARMENTE, VICTOR V. FERRER, JR., ROMMEL R. ABESAMIS, JOSEPH P. JUICO, WINSTON "Winnie" T. CASTELO, AIKO MELENDEZ, ALLAN BUTCH T. FRANCISCO, EDCEL B. LAGMAN, JR., ALMA F. MONTILLA, XYRUS L. LANOT and JUNIE MARIE L. CASTELO.

Sponsored by Councilor Bayani V. Hipol.

WHEREAS, Section 218 (a) of Republic Act No. 7160, otherwise known as the Local Government Code of 1991", authorizes cities to impose a maximum assessment levels of 20% for residential and 50% for commercial, as follows:

"Section 218. Assessment Levels. - The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be fixed by ordinances of the sangguniang panlalawigan, sangguniang panlungsod or sangguniang bayan of a municipality within the Metropolitan Mania Area, at the rates not exceeding the following:

a. On Lands:

Class	Assessment Levels
Residential	20%
Agricultural	40%
Commercial	50%
Industrial	50%
Mineral	50%
Timberland	20%

*Orig.*