



Republic of the Philippines
QUEZON CITY COUNCIL

Quezon City
21st City Council

PO21CC-323

3rd Special Session

ORDINANCE NO. SP- 2952, S-2020

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF FIRST AND SECOND QUARTER REAL PROPERTY TAXES, FEES AND CHARGES TO SEPTEMBER 30, 2020, WITHOUT INTEREST.

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

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, Atty. Bong Liban, Eden Delilah "Candy" A. Medina, Mikey F. Belmonte, Estrella C. Valmocina, Kate Galang-Coseteng, 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, Karl Castelo, Patrick Michael Vargas, Shaira L. Liban, 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, Section 250 of the Local Government Code of 1991, provides:

"Payment of Real Property Taxes in Installments. - The owner of the real property or the person having legal interest therein may pay the basic real property tax and the additional tax for the Special Education Fund (SEF) due thereon without interest in four (4) equal installments; the first installment to be due and payable on or before the Thirty-first (31st) of March; the second installment, on or before the Thirtieth (30th) of June; the third installment, on or before Thirtieth (30th) of September; and the last installment on or before Thirty-first (31st) of December; except the special levy the payment of which shall be governed by ordinance of the Sanggunian concerned. xxx"

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WHEREAS, in the same manner, Section 12 (b) of the Quezon City Revenue Code states:

“Date of Accrual of Tax. - The basic and additional real property taxes xxx. The same may, however, at the discretion of the taxpayer, be paid without penalty in four (4) equal installments, the first installment, on or before March thirty-one (31); the second installment on or before June thirty (30)”;

WHEREAS, Section 255 of the Local Government Code of 1991 and Section 12 (e) of the Quezon City Revenue Code subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the delinquent real property tax;

WHEREAS, due to the COVID-19 pandemic and in consonance with Department of Finance (DOF) Department Circular No. 002-2020 extending the deadlines for the payment of “all local taxes, fees, and charges duly authorized and imposed by LGUs within their respective territorial jurisdictions as of 25 March 2020 to June 25, 2020”, the deadline for the payment of the first quarter real property taxes was extended twice, first to June 1, 2020 then June 25, 2020;

WHEREAS, despite the grant of extensions for the payment of the first quarter real property taxes and the National Capital Region being placed under General Community Quarantine, numerous appeals were made to the Quezon City Government for the waiver of interests on unpaid real property taxes;

WHEREAS, in order to give relief to taxpayers who have tremendously suffered from this pandemic and to enable them to recover and pay their taxes and settle their obligations, there is a need to extend the period for the payment of 1st and 2nd quarter real property taxes.

NOW, THEREFORE,

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

SECTION 1. COVERAGE. - The deadline for the payment of the 1st quarter real property taxes which is payable on or before June 25, 2020, and the 2nd quarter real property taxes which is payable on or before June 30, 2020, is hereby extended up to September 30, 2020, without interest.

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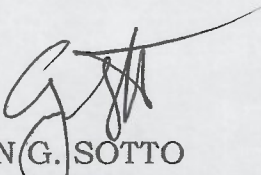
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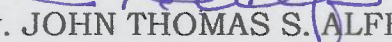
SECTION 2. WITHOUT DISCOUNT. - However, payments made under this Ordinance shall not entitle the taxpayer to the prompt payment twenty percent (20%) discount or the ten percent (10%) discount provided under Section 12 (d) of the Quezon City Revenue Code.

SECTION 3. EFFECTIVITY. - This Ordinance shall take effect immediately upon its approval.


ENACTED: July 22, 2020.


GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:

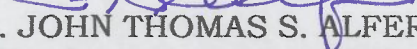

Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III

APPROVED: 27 JUL 2020


MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance, upon motion, was included in the Agenda of the Special Session, APPROVED by the City Council on Second Reading on July 22, 2020 and was PASSED on Third/Final Reading under Suspended Rules on the same date.


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

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