



Republic of the Philippines  
**QUEZON CITY COUNCIL**

Quezon City  
21<sup>st</sup> City Council

PO21CC-325

39<sup>th</sup> Regular Session

ORDINANCE NO. SP- **2972**, S-2020

AN ORDINANCE AMENDING SECTION 11, ARTICLE VI OF ORDINANCE NO. SP-91, S-93, AS AMENDED, OTHERWISE KNOWN AS THE QUEZON CITY REVENUE CODE OF 1993, PROMOTING URBAN AGRICULTURE BY GRANTING ADDITIONAL EXCEPTION FROM IDLE LAND TAX.

*Introduced by Councilors FRANZ S. PUMAREN, VICTOR V. FERRER, JR., ERIC Z. MEDINA and DONATO "Donny" 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, 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, 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, Section 16 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that every local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare;*

*WHEREAS, on April 16, 2020, the Quezon City Government entered into a partnership with the Department of Agriculture as a measure to address stability of food supply, alleviate poverty, foster social integration among communities, and protect the environment through eco-friendly methods and other alternative and innovative gardening methods;*

*WHEREAS, the Quezon City Government supports achievement of the United Nations Sustainable Development Goals (SDGs). The identified priority SDGs for 2020 are the following: SDG#1: No Poverty; SDG#2: Zero Hunger; SDG#3: Health and Wellness; SDG#4: Education; SDG#5: Gender Equality; SDG#8: Decent Work and Economic Growth; SDG#12: Responsible Production and Consumption; SDG#13: Climate Action; and SDG#17: Partnerships for the Goals;*

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WHEREAS, urban agriculture is the thrust of the Joy of Urban Farming introduced by the Quezon City Government in 2010;

WHEREAS, the Quezon City, with an area of 161.12 sq.km, is abundant of idle lands suitable for urban agriculture. These lands are subject to tax on top of the basic real property tax;

WHEREAS, during this period of pandemic, there is a need to transform these idle lands into vegetable producing properties and in doing so, relief from taxes is proper;

WHEREAS, Section 11 of the Quezon City Revenue Code of 1993 provides for exceptions from Idle Land Tax. Thus, there is a need to amend the aforesaid provision in order to incorporate the additional exceptions.

NOW, THEREFORE,

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

SECTION 1. Section 11, Article VI of Ordinance No. SP-91, Series of 1993, as amended, is further amended to read as follows:

“Section 11. Tax on Idle Lands. - Beginning 1994, there is hereby imposed an annual tax on idle lands at the rate of three percent (3%) of the assessed value of all properties classified as Commercial/Industrial based on existing Approved Schedule of Fair Market Values and existing Comprehensive Land Use Plan, and one percent (1%) for all regular lots which shall be in addition to the basic real property tax.

- a. The Urban Development and Housing Act of 1992 (R.A. No. 7279, Sec. 3e) defines idle land as non-agricultural lands in urban and urbanized areas on which no improvements have been made by the owner, as certified by the city, municipal or provincial assessor.
- b. Regardless of land area, the idle land tax shall likewise apply to residential lots in subdivisions. The registered or declared owner of the said individual lots therein shall be liable to pay the additional idle land tax.”

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**SECTION 2. EXCEPTIONS FROM IDLE LAND TAX.** - The idle land tax shall not apply to land owners who are unable to improve or utilize their lands due to any of the following causes:

- a. Financial losses of the owner due to force majeure such as fire, flood, typhoon, earthquake, and other similar causes of nature declared by the owner in a sworn statement to be submitted to the City Assessor stating the ground or grounds therefore. However, if the idle land is not improved within three (3) years from the date of the occurrence of the said losses, in which case the tax provided under this section shall be imposed.
- b. Existence of civil disturbance or any cause or circumstances which physically or legally prevents the owner of the property or the person having legal interest therein from improving or utilizing the same, such as court litigations involving the land subject to tax mentioned in this Section as Certified by the Court where the case is pending, or the presence of informal settler families on the land as certified by the Housing, Community Development and Resettlement Department, unless said land is not improved within three (3) years after the final adjudication of the case or the complete eviction of the informal settler families in which case the tax is provided under this section shall be imposed after the lapse of three (3) years.
- c. Acquired subdivision lots which remain idle due to the failure of the subdivision developers or owners to develop the said subdivision plan as certified by the Subdivision and Administrative Unit of the City Planning and Development Department (CPDD), in which case the registered or declared owner shall pay the additional idle land tax. If within one (1) year from the time the subdivision is developed the said lot still remains unutilized and unimproved, the tax provided under this section shall be imposed upon the registered or declared owner.

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- d. *Newly acquired vacant lots. Each lot owner is given a grace period of three (3) years from the date of acquisition (issuance of a Transfer Certificate of Title), within which to make the necessary improvements, otherwise, the idle land tax will be levied upon the registered owner or declarant of the land.*
  
- e. *The Idle Land Tax shall not apply to land owners who are able to improve and promote maximum utilization of their lands through productive urban agriculture, except commercial and industrial lots.*
  - e.1. *Criteria to qualify for exemption provided all of the following shall be met:*
    - e.1.1. *The whole idle land shall be devoted to urban agriculture;*
    - e.1.2. *Utilization of the idle land for urban agriculture shall be for a minimum period of three (3) years;*
    - e.1.3. *The activity should yield agricultural produce for personal or public consumption;*
    - e.1.4. *A certification shall be issued by the Quezon City Task Force of Food Security in coordination with the City Assessor's Office, as qualified under this Ordinance prior to the payment of Real Property Tax.*

*SECTION 3. SEPARABILITY CLAUSE. - If any provision, section, or part of this Ordinance is declared unconstitutional by a court of competent jurisdiction, the remaining provisions, sections, or parts thereof not affected thereby shall continue to be in full force and effect.*

*SECTION 4. REPEALING CLAUSE. - All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any of the provisions of this Ordinance are hereby repealed or amended accordingly.*

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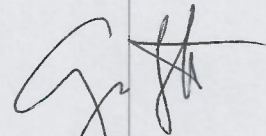
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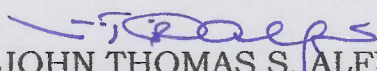
SECTION 5. EFFECTIVITY CLAUSE. - This Ordinance shall take effect within fifteen (15) days following its publication in any newspaper of general circulation.

ENACTED: September 7, 2020.




GIAN G. SOTTO  
City Vice Mayor  
Presiding Officer

ATTESTED:



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

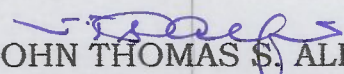
APPROVED: OCT 29 2020



MA. JOSEFINA G. BELMONTE  
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on September 7, 2020 and was PASSED on Third/Final Reading on September 14, 2020.



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

