



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

PO21CC-495

87th Regular Session

ORDINANCE NO. SP- **3098** , S-2022

AN ORDINANCE AMENDING ORDINANCE NO. SP-2361, S-2014 TO EXTEND THE PERIOD FOR COMPLIANCE WITH THE DUTY TO REPORT WITH THE CITY ASSESSOR WITHIN SIX (6) MONTHS FROM THE DATE OF TITLE OF REAL PROPERTY, OR DATE OF COMPLETION OF NEWLY CONSTRUCTED IMPROVEMENT OR INSTALLATION OF MACHINERY AND GRANTING AMNESTY ON THE PENALTIES IMPOSED THEREIN FOR CONVEYANCES MADE OR FILED FROM DECEMBER 31, 2022 AND EARLIER YEARS TO BE FILED UNTIL JUNE 30, 2023.

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

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, Kate Galang-Coseteng, Matias John T. Defensor, 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, Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio, Freddy S. Roxas and Noe Dela Fuente.

WHEREAS, Section 203 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that it shall be the duty of any person or his authorized representative, acquiring at any time real property in the city or making any improvement on real property, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of subject property, within sixty (60) days after acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier;

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WHEREAS, Quezon City Ordinance No. SP-2361, S-2014, specifically Section 2 thereof, imposes a penalty of Two Thousand Pesos (Php2,000.00) on any property owner who fails to comply with the duty to report or file a sworn statement with the City Assessor within sixty (60) days from the date of deed of conveyance of real property, or date of completion or occupancy of any expansion, renovation, or additional structures or improvements made upon any existing building, house or real property;

WHEREAS, the COVID-19 pandemic resulted in travel restrictions and disrupted the provision of services by national and local government offices, thereby making it impossible for taxpayers to comply with the duty to report even virtually;

WHEREAS, the COVID-19 pandemic also caused a long-term enduring effect on the financial standing of real property taxpayers which burdened them to pay additional penalties under Ordinance No. SP-2361, Series of 2014;

WHEREAS, Section 16 of the Local Government Code of 1991 provides that every LGU shall exercise the powers which are essential to the promotion of the general welfare and shall enhance economic prosperity and social justice, and preserve the comfort and convenience of their inhabitants;

WHEREAS, Section 192 of the same Code provides that LGUs may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary;

WHEREAS, it is the policy of the Quezon City Government to ease the impact of economic adversities on its constituents while allowing the City Assessor to conduct efficient assessment operations through accurate property and ownership records.

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NOW, THEREFORE,

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

SECTION 1. TITLE. - *This Ordinance shall be known and cited as the "EXTENDING THE PERIOD FOR COMPLIANCE WITH THE DUTY TO REPORT WITH THE CITY ASSESSOR WITHIN SIX (6) MONTHS FROM THE DATE OF TITLE OF REAL PROPERTY, OR DATE OF COMPLETION OF NEWLY CONSTRUCTED IMPROVEMENT OR INSTALLATION OF MACHINERY AND GRANTING AMNESTY ON THE PENALTIES IMPOSED THEREIN FOR CONVEYANCES MADE OR FILED FROM DECEMBER 31, 2022 AND EARLIER YEARS TO BE FILED UNTIL JUNE 30, 2023".*

SECTION 2. DEFINITION OF TERM. - *For the purpose of this Ordinance, "Amnesty" refers to a relief scheme for a limited period whereby the Quezon City Government allows the waiver of penalties for late or non-filing of the Sworn Declaration required under Section 1 of Ordinance No. SP-2361, S-2014.*

SECTION 3. COVERAGE. - *All outstanding or imposable penalties under Section 2 of Ordinance No. SP-2361, S-2014 based on the date of title or deed of conveyance or real property executed, or date of completion or occupancy of any newly constructed building, house, expansion, renovation, or additional structures or improvements made upon any existing building, house or real property executed or completed, or installation of new machinery, on or before December 31, 2022 shall be waived as long as filed on or before June 30, 2023.*

SECTION 4. AVAILMENT PERIOD. - *The relief herein granted may be availed of by the taxpayer until 30 June 2023.*

SECTION 5. DUTY TO REPORT. - *The period within which to file the Sworn Statement required under Section 1 of Ordinance No. SP-2361, S-2014 is hereby extended from sixty (60) days to six (6) months from date of title, date of completion or occupancy, or date of installation in case of machinery. Thereafter, the original sixty (60) day-deadline within which to file the Sworn Statement from the date of the title, date of completion or occupancy, or date of installation in case of machinery shall be in effect.*

SECTION 6. REPEALING CLAUSE. - *All existing ordinances inconsistent with this Ordinance are hereby repealed or modified accordingly.*

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SECTION 7. SEPARABILITY CLAUSE. - Should any provision of this Ordinance be subsequently declared unconstitutional or invalid, the other provision not affected by such declaration shall remain in full force and effect.

SECTION 8. EFFECTIVITY CLAUSE. - This Ordinance shall take effect immediately following its publication consistent with the provisions of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

ENACTED: January 31, 2022.


GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:



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

APPROVED: FEB 23 2022


MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on January 31, 2022 and was PASSED on Third/Final Reading on February 7, 2022.


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

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