



Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
22nd City Council

PO22CC-139

25th Regular Session

ORDINANCE NO. SP- 3179, S-2023

AN ORDINANCE FURTHER AMENDING SECTION 12(d), ARTICLE 7 OF ORDINANCE NO. SP-91, SERIES OF 1993, OTHERWISE KNOWN AS THE QUEZON CITY REVENUE CODE, AS AMENDED.

Introduced by Councilors WENCEROM BENEDICT C. LAGUMBAY, DOROTHY A. DELARMENTE, M.D., and SHAIRA "Shay" L. LIBAN.

Co-Introduced by Councilors Bernard R. Herrera, Tany Joe "TJ" L. Calalay, Joseph P. Juico, Nikki V. Crisologo, Charm M. Ferrer, Fernando Miguel "Mikey" F. Belmonte, Candy A. Medina, Aly Medalla, Dave C. Valmocina, Tatay Rannie Z. Ludovica, Godofredo T. Liban II, Kate Galang-Coseteng, Geleen "Dok G" G. Lumbad, Albert Alvin "Chuckie" L. Antonio III, Don S. De Leon, Atty. Anton L. Reyes, Edgar "Egay" G. Yap, Imee A. Rillo, Raquel S. Malañgen, Irene R. Belmonte, Nanette Castelo-Daza, Marra C. Suntay, Joseph Joe Visaya, Alfred Vargas, MPA, Ram V. Medalla, Aiko S. Melendez, Mutya Castelo, Maria Eleanor "Doc Ellie" R. Juan, O.D., Kristine Alexia R. Matias, Eric Z. Medina, Emmanuel Banjo A. Pilar, Vito Sotto Generoso, Victor "Vic" Bernardo, and Alfredo "Freddy" Roxas.

WHEREAS, the benefits of Ordinance No. SP-91, Series of 1993, otherwise known as the Quezon City Revenue Code, as amended, relative to advance or prompt payment of real property taxes is reinforced by efficiency in assessment and collection;

WHEREAS, Section 458(a)(2)(ii) of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that "Subject to the provisions of Book II of this code and applicable laws and upon the majority vote of all members of the Sangguniang Panlungsod, enact ordinances levying taxes, fees and charges, prescribing the rates thereof for general and specific purposes, and granting tax exemptions, incentives or reliefs";

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WHEREAS, it is the policy of the Quezon City Government to ensure faithful adherence to the mandate of the Local Government Code of 1991, other relevant laws, regulations, and ordinances on the collection of real property taxes, additional tax on the Special Education Fund (SEF) and special levies, including the grant of relief, such as discount for advance or prompt payment.

NOW, THEREFORE,

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

SECTION 1. DEFINITION OF TERMS. -

- a) *Advance Payment* - payment of Real Property Taxes, additional tax accruing to the Special Education Fund (SEF), and other fees before the accrual of the tax. (Philippine Law on Local Government Taxation, 2000 Edition, Sofronio B. Ursal, p.367)
- b) *Prompt Payment* - payment of Real Property Taxes, additional tax accruing to the Special Education Fund (SEF), and other fees on or before March 31 of the taxable year.

SECTION 2. Section 12(d), Article 7 of Ordinance No. SP-91, Series of 1993, as amended, is further amended to read as follows:

“SECTION 12(d). RATE OF DISCOUNT FOR ADVANCE OR PROMPT PAYMENT. - Depending on the time of payment, a discount is hereby granted, thus:

Twenty percent (20%) upon full payment on or before December 31 of the basic real property tax and the additional tax accruing to the SEF for the following taxable year;

Ten percent (10%) upon full payment on or before the 31st of March of the basic real property tax and the additional tax accruing to the SEF for the current year.”

SECTION 3. If for any reason, a part of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, such declaration shall not impair the remaining parts which shall remain in full force and effect.

SECTION 4. All ordinances, resolutions, other issuances, memoranda, orders, and directives inconsistent herewith are hereby repealed or modified accordingly.

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SECTION 5. This Ordinance shall take effect starting taxable year 2024.

ENACTED: March 6, 2023.


GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:



ATTY. JOHN THOMAS S. ALFEROS, III
City Government Dept. Head III

APPROVED: APR 05 2023


MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on March 6, 2023 and was PASSED on Third/ Final Reading on March 13, 2023.


ATTY. JOHN THOMAS S. ALFEROS, III
City Government Dept. Head III
