



Republika ng Pilipinas
Lungsod Quezon
SANGGUNILANG PANLUNGSOD
(City Council)

PO97-55

5th Special Session

ORDINANCE NO. SP- 503, S-97

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF REALTY TAXES FOR THE FIRST QUARTER, FROM MARCH 31, 1997 TO APRIL 15, 1997, WITHOUT INTEREST AND PENALTY.

Introduced by Councilors MOISES S. SAMSON, ANTONIO L. SIOSON, JOSEPH PETER S. SISON, CESAR A. DARIO, JR., WILMA AMORANTO-SARINO, ALBERTO M. GALARPE, MA. FRESCA M. BIGLANG-AWA, GODOFREDO T. LIBAN II, MARCIANO P. MEDALLA, ENRICO S. SERRANO, JORGE L. BANAL, EUFEMIO C. LAGUMBAY, NANETTE CASTELO DAZA and BONIFACIO M. RILLON.

WHEREAS, Section 458 (a) (2) (ii) of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, expressly provides:

"Section 458 (a) (2) (ii) Subject to the provisions of Book II of this Code and applicable laws and upon the majority vote of all the 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."

WHEREAS, Section 250 of the same Code also provides, as follows:

"SEC. 250. 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 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 the thirtieth (30th) of September; and the last installment on or before the thirty-first (31st) of December, except the special levy the payment of which shall be governed by ordinance of the sanggunian concerned.

The date for the payment of any other tax imposed under this Title without interest shall be prescribed by the sanggunian concerned.

Payments of real property taxes shall first be applied to prior years delinquencies, interests, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period."

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SECTION 1. The deadline for the payment of realty taxes for the first quarter is hereby extended from March 31, 1997 to April 15, 1997, without interest and penalty.

SECTION 2. All penalties already collected after the deadline, March 31, 1997, but before the approval of this ordinance shall be considered as tax credit to be applied for future payments.


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

ENACTED: March 25, 1997.

ATTESTED:




SOTERO O. LAUDE
Asst. City Secretary



GODOFREDO T. LIBAN II
Minority Floor Leader
Acting Presiding Officer

APPROVED: _____



ISMAEL A. MATHAY, JR.
City Mayor

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