



Republic of the Philippines  
**QUEZON CITY COUNCIL**  
Quezon City  
18<sup>th</sup> City Council

PO2013-35

85<sup>th</sup> Regular Session

ORDINANCE NO. SP- 2226, S-2013

AN ORDINANCE CREATING A SPECIAL ACCOUNT OUT OF THE PROCEEDS COLLECTED UNDER THE QUEZON CITY HOUSING PROGRAMS SUCH AS THE COMMUNITY MORTGAGE PROGRAM (CMP), DIRECT SALE OF CITY GOVERNMENT REAL PROPERTIES, SOCIALIZED HOUSING TAX (SHT), IDLE LAND TAX, INCOME FROM THE NATIONAL GOVERNMENT CENTER EASTSIDE AND WESTSIDE DEVELOPMENT PROJECTS AND REAL PROPERTY TAX GENERATED FROM OTHER NEWLY ACQUIRED AND REDISTRIBUTED REAL PROPERTIES, ALL TO BE DEPOSITED IN A SPECIAL ACCOUNT TO BE KNOWN AS THE "SOCIALIZED HOUSING SPECIAL ACCOUNT" OF QUEZON CITY.

---

Introduced by Councilor ALEXIS R. HERRERA, DOROTHY A. DELARMENTE, ANTHONY PETER D. CRISOLOGO, RICARDO T. BELMONTE, JR., JOSEPH P. JUICO, PRECIOUS HIPOLITO CASTELO, ALFREDO D. VARGAS III, EDEN "CANDY" A. MEDINA, JULIENNE ALYSON RAE V. MEDALLA, RODERICK M. PAULATE, GODOFREDO T. LIBAN II, JULIAN ML. COSETENG, ALLAN BENEDICT S. REYES, JAIME F. BORRES, JOSE MARIO DON S. DE LEON, GIAN CARLO G. SOTTO, EUFEMIO C. LAGUMBAY, JESUS MANUEL C. SUNTAY, JESSICA CASTELO DAZA, RAQUEL S. MALAÑGEN, VINCENT DG. BELMONTE, IVY LIM-LAGMAN and RANULFO Z. LUDOVICA.

---

*[Handwritten signatures and initials]*

*WHEREAS, the Quezon City Government has made housing and resettlement a priority program and its implementation entails a huge amount of money;*

*WHEREAS, under the Community Mortgage Program, the Quezon City Government derives revenues in the form of origination fees from the Socialized Housing Finance Corporation (SHFC) to accommodate priority socialized housing projects identified by the city;*

*WHEREAS, as part of the City's on-site development, the Quezon City Government acquires public lands through the Community Mortgage Program for socialized housing projects and redistribute them, while Quezon City-owned lands are offered through direct sale;*

*WHEREAS, pursuant to the provisions of R.A. No. 7279 and the Department of Finance Local Finance Circular No. 1-97, dated 10 April 1997, the Quezon City Government is collecting the Socialized Housing Tax (SHT) in order to generate much needed funds for the Socialized Housing and Resettlement Program of the City Government;*

*WHEREAS, the Socialized Housing Tax (SHT) under Ordinance No. SP-2095, S-2011 imposed an additional one-half (0.5%) percent tax on assessed value of all lands in urban areas in excess of P100,000.00 for five (5) years. Twenty Six percent (26%) of real property taxpayers in Quezon City are affected and subject to the Socialized Housing Tax (SHT);*

*WHEREAS, Local Governments are also empowered to impose an idle land tax and a special levy on real properties. The tax on idle lands is intended to optimize land utilization;* x



*WHEREAS, Republic Act No. 9207 declared certain portions of the National Government Center site open for disposition to bona fide residents and local government or community facilities occupying the same for socio-economic, civic and religious purposes, amending Proclamation No. 1826, Series of 1979;*

*WHEREAS, all real properties acquired by the City through the community mortgage program and disposed portions of the National Government Center, Housing and Development Projects which may have been distributed to qualified beneficiaries are subject to real property tax;*

*WHEREAS, the real property tax accruing from these new acquisition, not previously taxed, shall be regarded as special real property tax which will be a new source of income for the city and shall be deposited in the Special Account;*

*WHEREAS, the special real property taxes of the newly acquired real properties shall be collected based on the assessed value of the real property net of the Special Education Fund and the 30% Barangay Share which are ordinarily collected jointly with the regular real property basic tax;*

*WHEREAS, Ordinance No. SP-1973, S-2009 appropriated the amount of Eighteen Million Five Hundred Eighty Five Thousand Pesos (P18,585,000.00) for the approval of the Community Development Project of the National Government-Eastside Projects;*

*WHEREAS, there is a need to safeguard the use of the said funds and see to it that the same shall be used exclusively for the Socialized Housing Program of the City Government. X*

*J.P.F. S e*

NOW, THEREFORE,

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

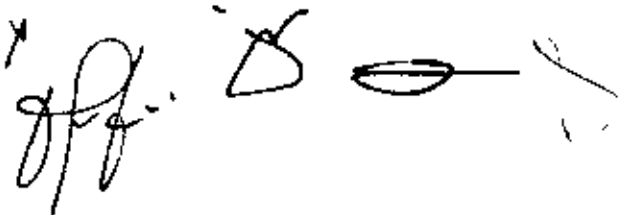
SECTION 1. There is hereby created a Special Account to be known as the "Socialized Housing Special Account" of Quezon City wherein the proceeds collected under the Quezon City housing programs such as the Community Mortgage Program (CMP), Direct Sale of City Government real properties, Idle Land Tax, Socialized Housing Tax (SHT), income from the National Government Center Eastside and Westside development projects and real property tax generated from other newly acquired and redistributed real properties are to be deposited or credited.

SECTION 2. No money from the Socialized Housing Special Account of Quezon City shall be disbursed without the approval of the Quezon City Local Housing Board.

SECTION 3. This special account shall be reserved exclusively for the development and improvement of socialized housing projects of the City.

SECTION 4. The Local Housing Board of Quezon City shall issue the Implementing Rules and Regulations and guidelines for the proper implementation of this Ordinance, within a period of thirty (30) days from the approval hereof.

SECTION 5. Any provisions of Ordinances, Rules and Regulations inconsistent herewith are hereby repealed, amended or modified accordingly. ✓

Handwritten signatures and initials, including a large stylized signature and several smaller initials.


85<sup>th</sup> Regular Session

Ord. No. SP- 2226, S-2013  
Page -5- PO2013-35

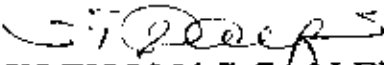
---

**SECTION 6.** *This Ordinance shall take effect immediately upon its approval.*


**ENACTED:** June 24, 2013

  
**JOSEPH P. JUICO**  
President Pro-Tempore  
Acting Presiding Officer

**ATTESTED:**


  
**Atty. JOHN THOMAS S. ALFEROS III**  
City Gov't. Asst. Dept Head III

**APPROVED:**         JUN 25 2013        

  
**HERBERT M. BAUTISTA**  
City Mayor

**CERTIFICATION**

*This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on June 24, 2013 and was PASSED on Third/Final Reading under Suspended Rules on the same date.*

  
**Atty. JOHN THOMAS S. ALFEROS III**  
City Gov't. Asst. Dept Head III 