



Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
19th City Council

PO19CC-402

48th Regular Session

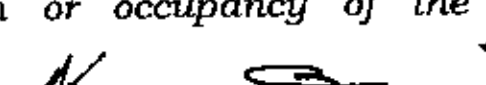
ORDINANCE NO. SP- 2361, S-2014

AN ORDINANCE REQUIRING ALL PERSONS ACQUIRING REAL PROPERTY IN QUEZON CITY OR MAKING IMPROVEMENTS THEREON TO DECLARE AND FILE A SWORN STATEMENT TO THE OFFICE OF THE CITY ASSESSOR FOR REAL PROPERTY TAXATION PURPOSES SUCH PROPERTY WITHIN SIXTY (60) DAYS AFTER ITS ACQUISITION OR UPON COMPLETION/OCCUPANCY OR INSTALLATION OF MACHINERIES WHICHEVER COMES FIRST AND IMPOSING PENALTIES FOR VIOLATION THEREOF.

Introduced by Councilor VICTOR V. FERRER, JR.

Co-Introduced by Councilors Anthony Peter D. Crisologo, Dorothy A. Delarmente, Lena Marie P. Juico, Alexis R. Herrera, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Roderick M. Paulate, Ranulfo Z. Ludovica, Ramon P. Medalla, Estrella C. Valmocina, Allan Benedict S. Reyes, Franz S. Pumaren, Eufemio C. Lagumbay, Jose Mario Don S. De Leon, Jaime F. Borres, Jesus Manuel C. Suntay, Marvin C. Rillo, Vincent DG. Belmonte, Raquel S. Malañgen, Bayani V. Hipol, Jose A. Visaya, Julienne Alyson Rae V. Medalla, Godofredo T. Liban II, Andres Jose G. Yllana, Jr., Allan Butch T. Francisco, Karl Edgar C. Castelo, Candy A. Medina, Diorella Maria G. Sotto, Marivic Co-Pilar, Rogelio "Roger" P. Juan, Melencio "Bobby" T. Castelo, Jr., Donato C. Matias and Ricardo B. Corpuz.

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 any real property in the city or making any improvement on real property tax, 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; x



WHEREAS, despite the notice by the Office of the Assessor, many real property owners in Quezon City continue to ignore, disregard or forget the responsibility of declaring and filing sworn tax declarations;

WHEREAS, the non-filing by the owners of real property affects the efficient conduct of assessment operations because of inaccurate property and ownership records and in few instances escape assessments.

NOW, THEREFORE,

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

SECTION 1. DUTY TO REPORT - The following have the duty to report:

1.1 All persons, natural or juridical, or his duly authorized representative, who acquire properties in Quezon City shall file with the Assessor's office a sworn statement declaring the true value of the property and submit the documents necessary to affect the transfer of property records in the tax declaration, within sixty (60) days after the acquisition of the property. The sixty (60) days period shall commence on the date of execution of the deed of conveyance.

1.2 In case of houses, buildings, and other improvements acquired or newly constructed, property owners, or his duly authorized representative shall likewise file a sworn statement declaring the true value of the property and submit the pertinent documents necessary to effect the transfer of property records in the tax declaration, within sixty (60) days, should any of the following conditions obtain: y



- 1.2.1 The date of final deed of sale, contract or other deed of conveyance covering the subject property executed between the contracting parties;
- 1.2.2 The date of completion or occupancy of the newly constructed building, house, or improvements whichever comes earlier; and
- 1.2.3 The date of completion or occupancy of any expansion, renovation, or additional structures or improvements made upon any existing building, house or real property, whichever comes earlier.

1.3 In case of machinery, the sixty (60) days period shall commence on the date of installation thereof as determined by the City Assessor. For this purpose, the City Assessor may secure certification of the City building Official or the City Engineer.


SECTION 2. Penalty Clause - A fine amounting to two thousand pesos (Php2,000.00) is hereby imposed on any property owner who fails to comply with Section 1 of this Ordinance.

SECTION 3. Separability Clause - If for any reason, any part or provision of this Ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue and remain to be in full force and effect. ✓

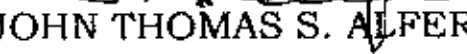


SECTION 6. Effectivity Clause – This Ordinance shall take effect following its complete publication pursuant to Section 188 of Republic Act No. 7160 as amended.

ENACTED: December 15, 2014.

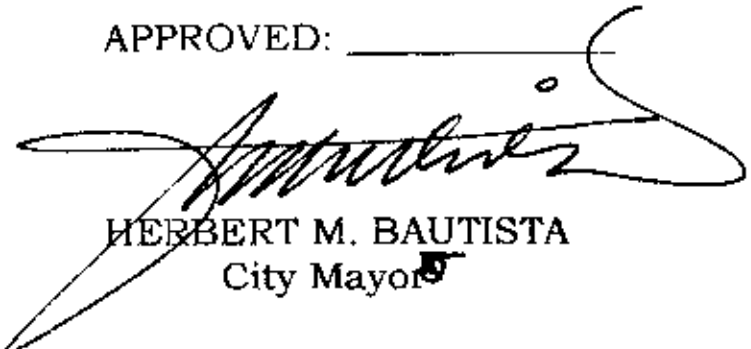

MA. JOSEFINA G. BELMONTE
Vice Mayor
Presiding Officer

ATTESTED:


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

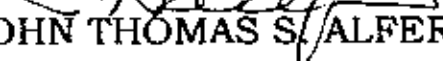
[23 DEC 2014

APPROVED: _____


HERBERT M. BAUTISTA
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on December 15, 2014 and was PASSED on Third/Final Reading on the same date under Suspended Rules.


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