



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

PR2001-365

28th Regular Session

RESOLUTION NO. SP-**1785**, S-2002

A RESOLUTION URGING THE QUEZON CITY TREASURER, CITY ASSESSOR, CHIEF OF THE BUSINESS PERMITS AND LICENSING OFFICE, AND ALL PERSONNEL AND EMPLOYEES OF THE CITY GOVERNMENT WHO ARE INVOLVED IN THE COLLECTION OF TAXES TO STRICTLY IMPLEMENT, ADHERE TO, PROPERLY ASSESS, CLASSIFY AND COLLECT THE APPROPRIATE COLLECTIBLE REAL PROPERTY TAXES, CHARGES AND REVENUES DUE THE CITY GOVERNMENT ON ALL IMMOVABLES WHICH ARE DEFINED, CLASSIFIED AND ENUMERATED UNDER THE PROVISIONS OF ARTICLE 415 OF THE CIVIL CODE OF THE PHILIPPINES.

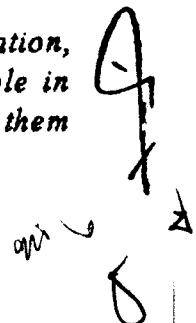
Introduced by Councilors VOLTAIRE GODOFREDO L. LIBAN III, WILMA AMORANTO-SARINO, VINCENT P. CRISOLOGO, VICTOR V. FERRER, JR., ROMMEL R. ABESAMIS, ERIC Z. MEDINA, JORGE L. BANAL, FRANZ S. PUMAREN and RESTITUTO B. MALAÑGEN.

Co-Introduced by Councilors Elizabeth A. Delarmente, Bernadette Herrera-Dy, Ramon P. Medalla, Mary Ann L. Susano, Julian M.L. Coseteng, Wencerom Benedict C. Lagumbay, Dante M. De Guzman, Julian M.L. Coseteng, Jesus "Bong" C. Suntay, Alma F. Montilla, Antonio E. Inton, Jr., Janet M. Malaya, Ricardo R. Del Rosario and Almario E. Francisco.

WHEREAS, there are many classes of immovable properties, as distinguished from movable or personal properties, which are enumerated under the provisions of Article 415 of the Civil Code of the Philippines including, among others, the following:

1. *Land, buildings, roads and constructions of all kinds adhered to the soil;*  
x x x
2. *Everything attached to an immovable in a fixed manner, in such a way that it cannot be separated therefrom without breaking the material or deterioration of the object;*
3. *Statues, reliefs, paintings, or other objects for use or ornamentation, placed in buildings or on lands by the owner of the immovable in such a manner that it reveals the intention to attach them permanently to the tenements;*





*city*

4. *Machinery, receptacles, instruments or implements intended by the owner of the tenement for an industry or works which may be carried on in a building or on a piece of land, and which tend directly to meet the needs of the said industry or works;*

WHEREAS, the City government could be losing huge amount of money in terms of uncollected real property taxes on immovables, where properties such as constructions, improvements and other structures adhered to the soil, or permanently attached to immovables such as machineries, implements and instruments used in factories, industries and other business establishments falling under the classification of immovables as provided under said Article 415 of the Civil Code of the Philippines, supra; are not so classified and assessed as immovables;

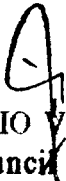
WHEREAS, there is thus a need to strictly implement the provisions of Article 415 of the Civil Code in the assessment and classification of immovable properties used in factories, industries and other business establishments operating in Luzon and to properly determine the appropriate collectible real property taxes thereon.

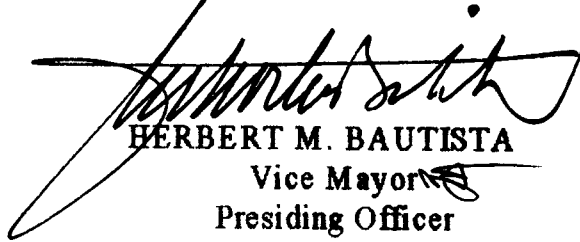
NOW, THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF QUEZON CITY IN SESSION ASSEMBLED, to urge, as it does hereby strongly urge, the Quezon City Treasurer, City Assessor, Chief of the Business Permits and Licensing Office, and all personnel and employees of the City government who are involved in the collection of taxes to strictly implement, adhere to, properly assess, classify and collect the appropriate collectible real property taxes, charges and revenues due the City government on all immovables which are defined, classified and enumerated under the provisions of Article 415 of the Civil Code of the Philippines.

ADOPTED: April 16, 2002.


ATTESTED:

  
EUGENIO V. JURILLA  
City Council Secretary

  
HERBERT M. BAUTISTA  
Vice Mayor  
Presiding Officer

**CERTIFICATION**

*This is to certify that this Resolution which was APPROVED on Second Reading on April 16, 2002, was CONFIRMED by the City Council on April 30, 2002.*

  
EUGENIO V. JURILLA  
City Council Secretary