

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

PO2002-211

48th Regular Session

ORDINANCE NO. SP-1177, S-2002

AN ORDINANCE AMENDING THE SECOND PARAGRAPH OF SECTION 1 OF CITY ORDINANCE NO. SP-1148, S-2002, ENTITLED: AN ORDINANCE GRANTING REAL PROPERTY TAX INCENTIVE TO OWNERS OF UNDECLARED MACHINERIES FALLING UNDER THE CATEGORY OF REAL PROPERTY PURSUANT TO SECTION 199 (O) OF R.A. 7160, OTHERWISE KNOWN AS THE "LOCAL GOVERNMENT CODE OF 1991", SO AS TO EXTEND THE EFFECTIVITY OF THE ORDINANCE UP TO DECEMBER 31, 2002.

Introduced by Councilors, VICTOR V. FERRER, JR., WILMA AMORANTO-SARIÑO, VINCENT P. CRISOLOGO, ELIZABETH A. DELARMENTE, BERNADETTE HERRERA-DY, ROMMEL R. ABESAMIS, VOLTAIRE GODOFREDO L. LIBAN III, AIKO M. YLLANA, RAMON P. MEDALLA, ALLAN BUTCH T. FRANCISCO, ERIC Z. MEDINA, MARY ANN L. SUSANO, JORGE L. BANAL, JULIAN M.L. COSETENG, FRANZ S. PUMAREN, WENCEROM BENEDICT C. LAGUMBAY, DIORELLA MARIA SOTTO-DE LEON, DANTE M. DE GUZMAN, JESUS MANUEL C. SUNTAY, ALMA F. MONTILLA, ANTONIO E. INTON, JR, JANET M. MALAYA, RICARDO R. DEL ROSARIO, RESTITUTO B. MALAÑGEN, ALMARIO E. FRANCISCO and JUNIE MARIE L. CASTELO.

WHEREAS, there are numerous request received from taxpayers to allow them ample time to declare their machineries pursuant to the provisions of Ordinance No. SP-1148, S-2002;

WHEREAS, notwithstanding the fact that Ordinance No. SP-1148 was published in major newspaper it would appear that many taxpayers are still not aware of the incentive granted therein;

WHEREAS, there is a need to extend the effectivity of Ordinance No. SP-1148 in order to give concerned taxpayers sufficient time, or until December 31, 2002 to declare their undeclared machineries falling under Section 199 (O) of the Local Government Code;

NOW, THEREFORE,

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


SECTION 1. The provisions of the second paragraph of Section 1 of City Ordinance No. SP-1148 is hereby amended, to read as follows:

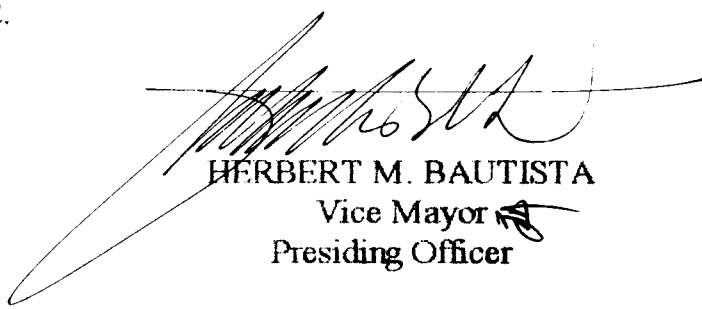
"Accordingly, the provisions of the Code on the collection of back taxes for real properties declared for the first time, but should have been assessed for taxes for the period during which it would have been liable for such tax, is hereby waived; Provided, that the declaration shall be made on or before December 31, 2002 after which date, the City Assessor shall conduct a massive re-inventory and re-evaluation of all real properties and existing real property assessments within the jurisdiction of the city."

SECTION 2. This Ordinance shall take effect upon its approval.


ENACTED: October 22, 2002.

ATTESTED:

  
EUGENIO V. JURILLA  
City Council Secretary


  
HERBERT M. BAUTISTA  
Vice Mayor  
Presiding Officer

APPROVED: Nov. 22, 2002

  
FELICIANO R. BELMONTE, JR.  
City Mayor

### CERTIFICATION

*This is to certify that this Ordinance which was APPROVED on Second Reading on October 22, 2002, was finally PASSED under Suspended Rules by the City Council on the same date.*

  
EUGENIO V. JURILLA  
City Council Secretary