



Republic of the Philippines
QUEZON CITY COUNCIL

Quezon City
20th City Council

PO20CC-518

80th Regular Session

ORDINANCE NO. SP- **2798**, S-2019

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES FROM 20 JANUARY 2019 UNTIL 3 FEBRUARY 2019, WITHOUT PENALTIES, SURCHARGES OR INTERESTS.

Introduced by Councilors ALLAN BENEDICT S. REYES
and FRANZ S. PUMAREN.

Co-Introduced by Councilors Lena Marie P. Juico,
Elizabeth A. Delarmente, Victor V. Ferrer, Jr.,
Oliviere T. Belmonte, Precious Hipolito Castelo,
Voltaire Godofredo L. Liban III, Ranulfo Z.
Ludovica, Estrella C. Valmocina, Gian Carlo G.
Sotto, Eufemio C. Lagumbay, Marvin C. Rillo,
Raquel S. Malañgen, Irene R. Belmonte, Ivy
Xenia L. Lagman, Marra C. Suntay, Hero
Clarence M. Bautista, Jose A. Visaya, Karl
Edgar C. Castelo, Julianne Alyson Rae V.
Medalla, Godofredo T. Liban II, Andres Jose G.
Yllana, Jr., Allan Butch T. Francisco, Marivic
Co-Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio
"Roger" P. Juan, Diorella Maria G. Sotto,
Donato C. Matias, Eric Z. Medina, Alfredo S.
Roxas and Noe Lorenzo B. Dela Fuente III.

WHEREAS, as early as 1997 (SP-0484, S-97), the Quezon City Council started to enact Ordinances extending the payment of business taxes, fees and other charges for renewal of business permits and licenses without surcharges and penalties. Thereafter, several Ordinances for extensions were enacted for the same purpose, which is to accommodate the large number of taxpayers who are willing and able to pay but the first quarter payment period from January 1-20 was proven to be insufficient:

WHEREAS, for more than twenty (20) consecutive years, the City Council, with the conformity of the Executive Department, through the Office of the City Mayor, has consistently passed Ordinances extending the payment of business taxes;

WHEREAS, Section 167 of the Local Government Code of 1991 states that: *

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“Section 167. Time of Payment. Unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months”;

WHEREAS, Article 255 of the Implementing Rules and Regulations of the Local Government Code of 1991 likewise provides:

“Article 255. Time of Payment. - Unless otherwise provided in this Rule, all local taxes, fees, and charges due and accruing to the LGUs shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months”;

WHEREAS, as the number of business establishments in Quezon City continue to increase, it is clear that yearly extension of payment of business taxes is inevitable. In the interest of the tax-paying public of Quezon City, all annual and quarterly business taxes and fees due and payable to the Quezon City Government for the current year (2018) which is due to be paid on or before 20 January 2019 can be paid not later than 3 February 2019, without penalty, surcharge or interest.

NOW, THEREFORE,

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

SECTION 1. COVERAGE – All Annual and Quarterly Business Taxes and Fees due and payable to the Quezon City Government for the current year which is due to be paid on or before 20 January 2019 can be paid not later than 3 February 2019, without penalty, surcharge or interest.

SECTION 2. PENALTY AND INTEREST – All Business Taxes and Fees for the current period shall, however, be subject to twenty-five percent (25%) penalty and monthly interest of two percent (2%) if not paid on or before 3 February 2019.

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Republic of the Philippines
QUEZON CITY COUNCIL

Quezon City
20th City Council

PO20CC-296

51st Regular Session

ORDINANCE NO. SP- **2664**, S-2018

AN ORDINANCE CONVERTING PEDRO TUASON ELEMENTARY SCHOOL TO PEDRO TUASON SENIOR HIGH SCHOOL.

Introduced by Councilor JULIENNE ALYSON RAE V. MEDALLA.

Co-Introduced by Councilors Anthony Peter D. Crisologo, Lena Marie P. Juico, Elizabeth A. Delarmente, Victor V. Ferrer, Jr., Oliviere T. Belmonte, Alexis R. Herrera, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Ramon P. Medalla, Ranulfo Z. Ludovica, Estrella C. Valmocina, Roderick M. Paulate, Allan Benedict S. Reyes, Gian Carlo G. Sotto, Kate Abigael G. Coseteng, Jose Mario Don S. De Leon, Franz S. Pumaren, Eufemio C. Lagumbay, Marvin C. Rillo, Raquel S. Malañgen, Irene R. Belmonte, Ivy Xenia L. Lagman, Marra C. Suntay, Hero Clarence M. Bautista, Karl Edgar C. Castelo, Godofredo T. Liban II, Allan Butch T. Francisco, Marivic Co-Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto, Donato C. Matias, Eric Z. Medina and Ricardo B. Corpuz.

WHEREAS, Section 1, Article XIV of the 1987 Philippine Constitution provides that "the State shall protect and promote the right of all citizens to quality education at all levels and shall take appropriate steps to make such education accessible to all";

WHEREAS, Section 17 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that local government units shall provide basic services and facilities including the establishment of school buildings; ✕

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WHEREAS, Republic Act No. 10533 or the Enhanced Basic Education Act of 2013 broadened the goals of basic education to include college preparation, vocational and technical career opportunities as well as creative arts, sports and entrepreneurial employment. This will be through the Senior High School Program where students will choose one among these Tracks: Academic, Arts and Design, Technical-Vocational and Sports;

WHEREAS, the Local School Board (LSB), through Resolution No. 3, Series of 2017 recommended the conversion of Pedro Tuason Elementary School located at P. Tuazon Street, Barangay Kaunlaran, to Pedro Tuason Senior High School,

WHEREAS, the Pedro Tuason Senior High School aims to initially offer the following: Academic Tracks: Humanities and Social Sciences Strand and Accountancy and Business and Management Strand. Technical-Vocational Livelihood Tracks: Cookery, Bread and Pastry Production, and Food and Beverage Services strands;

WHEREAS, 460 pupils enrolled in Pedro Tuason Elementary School were transferred to P. Bernardo Elementary School, an approximate distance of 74 meters;

WHEREAS, the conversion of Pedro Tuason Elementary School to a Senior High School will aid in the implementation the Senior High School Program.

NOW, THEREFORE,

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

SECTION 1. Pedro Tuason Elementary School is hereby converted to PEDRO TUASON SENIOR HIGH SCHOOL located at Barangay Kaunlaran, Quezon City.

SECTION 2. The supplemental budget necessary for the maintenance and operation of the said public school, as determined by the Local School Board, shall be taken from the Special Education Funds of Quezon City or from any available funds of the City. x

/s/ [Signature] [Signature] [Signature]


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SECTION 3. In case any provision of this Ordinance is declared unconstitutional or invalid, the other provisions hereof which are not affected thereby shall continue to be in full force and effect.

SECTION 4. This Ordinance shall take effect immediately upon its approval.

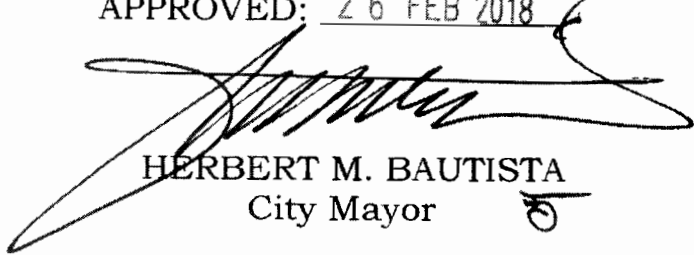
ENACTED: January 22, 2018.


MA. JOSEFINA G. BELMONTE
City Vice Mayor
Presiding Officer

ATTESTED:

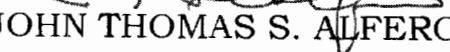

Atty. JOHN THOMAS S. ALFEROS III
City Secretary

APPROVED: 26 FEB 2018


HERBERT M. BAUTISTA
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on January 22, 2018 and was PASSED on Third/Final Reading on February 5, 2018.


Atty. JOHN THOMAS S. ALFEROS III
City Secretary