



Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
20th City Council

PO20CC-492

80th Regular Session

ORDINANCE NO. SP 2790 S-2018

AN ORDINANCE FURTHER AMENDING ORDINANCE NO. SP-91, SERIES OF 1993, OTHERWISE KNOWN AS THE QUEZON CITY REVENUE CODE, AS AMENDED.

Introduced by Councilor VICTOR V. FERRER JR.
Co-Introduced by Councilors Elizabeth A. Delarmente, Oliviere T. Belmonte, Alexis R. Herrera, 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 Abigail G. Coseteng, Franz S. Pumaren, Eusemio 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 Edgur C. Castelo, Julianne Alyson Rae V. Medalla, 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, Alfredo S. Roxas and Noe Lorenzo B. Dela Fuente III.

WHEREAS, the benefits of Ordinance No. SP-91, Series of 1993, otherwise known as the Quezon City Revenue Code, as amended, relative to advance or prompt payment of real property taxes, is reinforced by efficiency in assessment and collection;

WHEREAS, it is the policy of the Local Government of Quezon City to ensure faithful adherence to the mandate of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991", other relevant laws, regulations and ordinances on the collection of real property taxes, additional tax on the Special Education Fund (SEF) and special levies, including the grant of relief such as discount for advance or prompt payment, and the manner and effect of retirement or termination of businesses;

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NOW, THEREFORE,

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

SECTION 1. Section 12 (d), Article 7, Chapter Two of Ordinance No. SP-91, Series of 1993, as amended, is further amended to read as follows:

Section 12 (d). RATE OF DISCOUNT FOR ADVANCE PAYMENT. - A discount of twenty percent (20%) is hereby granted upon full payment of the basic real property tax and the additional tax accruing to the SEF before the first day of the taxable year in which said taxes accrue.

Section 12 (e). RATE OF DISCOUNT FOR PROMPT PAYMENT. - A discount of twenty percent (20%) is likewise granted upon full payment of the basic real property tax and the additional tax accruing to the SEF for the entire taxable year on or before the first quarter ending on the 31st day of March. Nevertheless, if payment is made in quarterly installments, a discount of ten percent (10%) shall be granted if paid on or before the last day of the quarter in which said taxes accrue, on the 31st day of March for the first quarter, the 30th day of June for the second quarter, the 30th day of September for the third quarter, and the 31st day of December for the fourth quarter.

Section 12 (f). LIMITATIONS. - The discounts granted under this Section shall not apply to the following:

- a. Properties which are exempt from the payment of the real property tax;
- b. Real properties with prior years' delinquencies, interests and penalties;
- c. Real property tax payments made under protest.

Section 12 (e), Article 7, Chapter Two, Ordinance No. SP-91, Series of 1993, as amended shall be renumbered as Section 12 (g).

SECTION 2. If for any reason, a part of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, such declaration shall not impair the remaining parts which shall remain in full force and effect.

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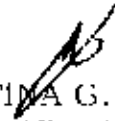
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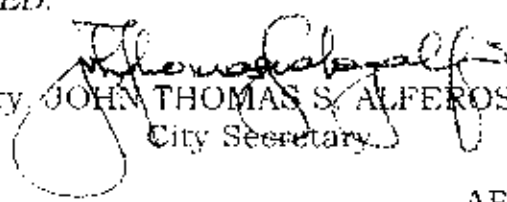
SECTION 3. All ordinances, resolutions, other issuances, memoranda, orders and directives inconsistent herewith are hereby repealed or modified accordingly.

SECTION 4. This Ordinance shall take effect fifteen (15) days following its publication in a newspaper of general circulation in Quezon City.


ENACTED: December 3, 2018.


MA. JOSEFINA G. BELMONTE
City Vice Mayor
Presiding Officer

ATTESTED:

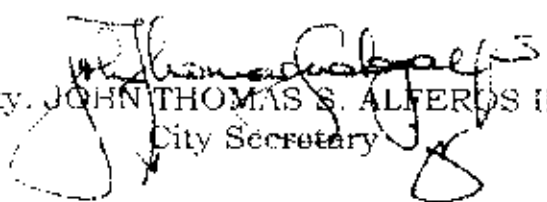

Atty. JOHN THOMAS S. ALFEROS III
City Secretary

APPROVED: 27 DECEMBER


HERBERT M. BAUTISTA
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on December 3, 2018 and was PASSED on Third/Final Reading under Suspended Rules on the same date.


Atty. JOHN THOMAS S. ALFEROS III
City Secretary