



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)
65th Regular Session

PO2000-47

ORDINANCE NO. SP- 931 S-2000

AN ORDINANCE GRANTING TAX AMNESTY TO DELINQUENT REAL PROPERTY TAXPAYERS IN QUEZON CITY FROM SEPTEMBER 15, 2000 TO OCTOBER 15, 2000

Introduced by Councilors EUFEMIO C. LAGUMBAY, ANTONIO L. SIOSON, WILMA A. SARINO, VINCENT P. CRISOLOGO, ELIZABETH A. DELARMENTE, ROMMEL R. ABESAMIS, WINSTON "Winnie" T. CASTELO, MA. FRESCA M. BIGLANG-AWA, GODOFREDO T. LIBAN II, MARCIANO P. MEDALLA, ENRICO S. SERRANO, ERIC REY Z. MEDINA, MICHAEL F. PLANAS, JULIAN M.L. COSETENG, FERNANDO V. AVANZADO, NANETTE C. DAZA, JESUS C. SUNTAY, ALMA F. MONTILLA, BAYANIV. HIPOI and ALMARIO E. FRANCISCO.

WHEREAS, Section 192 of the Local Government Code provides, that:

"Local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary "

WHEREAS, the grant of tax amnesty will be beneficial to real property owners of Quezon City affected by the regional economic crisis;

WHEREAS, this tax amnesty will encourage delinquent real property tax-payers of the city to settle their tax obligations and generate more revenues for the city government that will be needed in the delivery of basic services for the benefit of the residents of Quezon City;

NOW, THEREFORE,

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

SECTION 1. There is hereby granted a one hundred percent (100%) relief on interests and penalties to all delinquent real property taxpayers in Quezon City from September 15, 2000 to October 15, 2000, except those enumerated in Section 2 hereof.

SECTION 2. This tax amnesty or relief under this ordinance shall not apply to any of the following:

- a) Real properties which have been disposed of at public auction to satisfy the real property tax and delinquencies;

- b) Real properties which are the subject of pending cases in Court for real property tax delinquencies;
- c) Real properties with tax delinquencies which are being paid pursuant to a compromise agreement.

No public auction of delinquent real properties shall be held during the period of effectivity of this ordinance.

SECTION 3. The tax amnesty granted herein may be availed of only from September 15, 2000 to October 15, 2000.

SECTION 4. The City Assessor and the City Treasurer shall jointly promulgate the necessary rules and regulations for the implementation of this ordinance.

SECTION 5. All ordinances, resolutions, orders, issuances or parts thereof which are inconsistent with the provisions of this ordinance are hereby repealed or modified accordingly.

SECTION 6. This Ordinance shall take effect immediately upon its approval.

ENACTED: September 5, 2000


RAMON G. MATHAY
1st Asst. Majority Floor Leader
Acting Presiding Officer

ATTESTED:


EUGENIO V. JURILLA
City Council Secretary

APPROVED: SEP 07 2000


ISMAEL A. MATHAY, JR.
City Mayor