



Republic of the Philippines  
**QUEZON CITY COUNCIL**  
Quezon City  
21<sup>st</sup> City Council

PO21CC-259

26<sup>th</sup> Regular Session

ORDINANCE NO. SP- 2906, S-2020

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF ANNUAL REAL PROPERTY TAX WITH TWENTY PERCENT (20%) DISCOUNT AND THE PAYMENT OF FIRST QUARTER REAL PROPERTY TAXES BY THE TAXPAYERS FROM MARCH 31, 2020 TO APRIL 30, 2020, WITHOUT SURCHARGES OR PENALTIES.

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*Introduced by Councilors MARRA C. SUNTAY, VICTOR V. FERRER JR., MIKEY F. BELMONTE, WINSTON "Winnie" T. CASTELO and ALLAN BUTCH T. FRANCISCO.*

*Co-Introduced by Councilors Bernard R. Herrera, Lena Marie P. Juico, Dorothy A. Delarmente, M.D., Nicole Ella V. Crisologo, Atty. Bong Liban, Estrella C. Valmocina, Franz S. Pumaren, Kate Galang-Coseteng, Matias John T. Defensor, Wencerom Benedict C. Lagumbay, Peachy V. De Leon, Resty B. Malañgen, Ivy L. Lagman, Hero M. Bautista, Jose A. Visaya, Karl Castelo, Patrick Michael Vargas, Shaira L. Liban, Ram V. Medalla, Marivic Co Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Donato "Donny" C. Matias, Eric Z. Medina, Freddy S. Roxas and Noe Dela Fuente*

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WHEREAS, Section 250 of the Local Government Code of 1991 provides that:

*"Section 250. Payment of Real Property Taxes in Installments. - The owner of the real property or the person having legal interest therein may pay the basic real property tax and the additional tax for Special Education Fund (SEF) due thereon without interest in four (4) equal installments; the first installment to be due and payable on or before the thirty-first (31<sup>st</sup>) of March; the second installment, on or before the Thirtieth (30<sup>th</sup>) of June; the third installment, on or before the Thirtieth (30<sup>th</sup>) of September; and the last installment on or before the thirty-first (31<sup>st</sup>) of December, except the special levy the payment of which shall be governed by ordinance of the sanggunian concerned.*

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*The date for the payment of any other tax imposed under this Title without interest shall be prescribed by the sanggunian concerned.*

*Payments of real property taxes shall first be applied to prior years delinquencies, interests, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period."*

*WHEREAS, on March 12, the World Health Organization has characterized and declared COVID-19 as pandemic;*

*WHEREAS, the Health Department raised the code alert system for the COVID-19 to Code Red Sublevel Two (2);*

*WHEREAS, in view of the declaration of the entire Metro Manila under the Community Quarantine and the devastation made by the COVID-19 in Quezon City, there is a need to give more ample time to the taxpayers to pay their tax due to the city;*

*WHEREAS, in fairness to the said taxpayers, and by way of incentives to pay their taxes and settle their obligations to the City government promptly and within the prescribed time, there is a need to extend the period for payment of Annual and 1<sup>st</sup> quarter Real Property Tax by the taxpayers from March 31, 2020 to April 30, 2020, without surcharges or penalties.*

**NOW, THEREFORE,**

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

**SECTION 1. Coverage – All Annual and/or 1<sup>st</sup> quarterly Real Property Tax due payable to the Quezon City Government for 2020 which is due to be paid on or before March 31, 2020, can be paid not later than April 30, 2020, without penalty, surcharges and interest.**

**Taxpayers who have paid Real Property Tax during the extended period from March 31, 2020 to April 30, 2020, are entitled to a twenty percent (20%) discount of such taxes, fees and charges, pursuant to Ordinance No. SP-1081, S-2001.**


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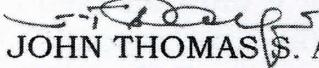
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SECTION 2. Effectivity – This Ordinance shall take effect immediately upon its approval


ENACTED: March 16, 2020.

  
GIAN G. SOTTO  
City Vice Mayor  
Presiding Officer

ATTESTED:


  
Atty. JOHN THOMAS S. ALFEROS III  
City Government Dept. Head III

APPROVED: \_\_\_\_\_

  
MA. JOSEFINA G. BELMONTE  
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on March 16, 2020 under Suspended Rules and was PASSED on Third/Final Reading on the same date.

  
Atty. JOHN THOMAS S. ALFEROS III  
City Government Dept. Head III

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