

**[ QUEZON CITY ORDINANCE NO. SP-2378, S-2014,  
February 23, 2015 ]**

**19th City Council  
48th Regular Session**

**AN ORDINANCE GRANTING EXEMPTION FROM PAYMENT OF  
TRANSFER TAX PURSUANT TO THE QUEZON CITY REVENUE CODE  
TO REGISTERED SENIOR CITIZENS OF THIS CITY CONCERNING  
THE SALE OF RESIDENTIAL REAL PROPERTIES REGISTERED  
UNDER THEIR NAMES WITHIN THE TERRITORIAL JURISDICTION  
OF QUEZON CITY.**

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Introduced by Councilor RAQUEL S. MALANGEN.

CO-Introduced by Councilors Anthony Peter D. Crisologo, Dorothy A. Delarmente, Lena Marie P. Juico, Victor V. Ferrer, Jr., Alexis R. Herrera, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Roderick M. Paulate, Ranulfo Z. Ludovica, Ramon P. Medalla, Estrella C. Valmocina, Allan Benedict S. Reyes, Gian Carlo G. Sotto, Franz S. Pumaren, Eufemio C. Lagumbay, Jose Mario Don S. De Leon, Jesus Manuel C. Suntay, Marvin C. Rillo, Vincent DG. Belmonte, Jessica Castelo Daza, Bayani V. Hipol, Julianne Alyson Rae V. Medalla, Godofredo T. Liban II, Andres Jose G. Yilana, Jr., Allan Butch T. Francisco, Karl Edgar C. Castelo, Candy A. Medina, Diorella Maria G. Sotto, Marivic Co-Pilar, Rogelio "Roger" P. Juan, Melencio "Bobby" T. Castelo, Jr., Donato C. Matias and Ricardo B. Corpuz.

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WHEREAS, Section 192 of Republic Act. No. 7160, otherwise known as the Local Government Code of 1991, allow local government units, through ordinances duly approved, to grant tax exemptions under such terms and conditions that the local government units may deem necessary;

WHEREAS, under Chapter Four, Article 11, Section 25 of Ordinance No. SP-91, Series of 1993, as amended, otherwise known its the Quezon City Revenue Code of 1993 there shall be imposed a tax at the rate of seventy-five percent (75%) of one percent (1%) on the sale, donation, barter, or any mode of transferring ownership of title of real property within the territorial jurisdiction of Quezon City based on the total consideration involved in the sale of the property or of the fair market value and/or zonal value of the property in case the monetary consideration involved in the transfer is not substantial, whichever is higher. Likewise included and covered in the imposition of tax on transfer of real property ownership under the herein mentioned ordinance other than those mentioned In Title Two, Book II of the Local Government Code an real properties that are exempt from real property taxes except those covered by Republic Act No. 6658, otherwise known as the Act of

## Comprehensive Agrarian Reform Program;

WHEREAS, real properties with ownerships of title in the name of the senior citizens of this City who intend to transfer the same possess this burden of paying taxes as required under Republic Act No. 8424, as amended, or the National Internal Revenue Code, and Quezon City Ordinance No. SP-91, Series of 1993, as amended, entitled the Quezon City Revenue Code;

WHEREAS, the local government of Quezon City seeks to exempt senior citizens from paying the transfer tax imposed under the QC Revenue Code in cases of alienation of real properties classified as residential lots as alleviating any undue hardship on our senior citizens and where the senior citizens are actually residing immediately preceding the sale of said residential properties;

WHEREAS, under the well-established doctrine that taxes are the lifeblood of the government to which the latter exercises the power to exact a proportional enforced contribution on persons, property, or rights, to raise revenue in order to defray their necessary expenses, existing laws and jurisprudence allow local government units, by way of legislative grace, to exempt persons from this burden through ordinances duly approved under such terms and conditions the local government units may deem necessary.

NOW, THEREFORE,

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

SECTION 1. This Ordinance shall be known as "An Ordinance Granting an Exemption from Payment of Transfer Tax pursuant to the Quezon City Revenue Code to Registered Senior Citizens of this City Concerning the Sale of Residential Real Properties Registered Under their Names Within the Territorial Jurisdiction of Quezon City."

SECTION 2. As used In this Ordinance, the following forms shall mean:

- a. "Residential Real Properties" - house and lot classified as principal residence within the territorial jurisdiction of Quezon City principally devoted to habitation of natural persons for at least ten (10) years as certified by the Barangay Captain in the barangay where said property is situated.
- b. "Registered Senior Citizens" - resident natural citizen of the Philippines presently holding his domicile Within the territorial Jurisdiction of Quezon City and at least sixty (60) years old duly registered with the Quezon City Office of the Senior Citizens Affairs (OC OSCA).

SECTION 3. Principal residential real properties registered under the names of registered senior citizens shall be exempt from the payment of tax on the transfer of real property ownership on the sale of real property within the territorial Jurisdiction of Quezon City as Imposed under Chapter Four, Article 11, Section 25 of Ordinance No. SP-91, Series of 1993, as amended, otherwise known as the Quezon City