

**[ VALENZUELA CITY ORDINANCE NO. 118 SERIES  
OF 2014, March 24, 2014 ]**

**SANGGUNIANG PANLUNGSOD**

**\*\* Excerpts from the minutes of the 31st Regular Session of the  
6th City Council of Valenzuela held on March 24, 2014 at 2:14  
P.M. at the City Council's Session Hall, 3rd floor, Legislative  
Building, Valenzuela City Hall, Karuhatan, Valenzuela City, Metro  
Manila.**

**AN ORDINANCE PRESCRIBING THE MANNER OF COLLECTING  
REAL PROPERTY TAX IN THE CITY OF VALENZUELA.**

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ENCARNACION**

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**WHEREAS**, Section 200 of the Local Government Code of 1991 provides to wit:

***"SECTION 200. Administration of the Real Property Tax. - The  
provinces and cities, including the municipalities within the  
Metropolitan Manila Area, shall be primarily responsible for the  
administration of the real property tax."***

**WHEREAS**, Section 247 of the Local Government Code of 1991 provides to wit:

***"SECTION 247. Collection of Tax. - The Collection of the real  
property tax with interest thereon and related expenses, and the  
enforcement of the remedies provided for in this title or any  
applicable laws, shall be the responsibility of the city or municipal  
treasurer concerned. "***

**WHEREAS**, it is the obligation of the owner of the land to make declarations of any  
constructions or improvements thereto in pursuant to Section 203 of the 1991 RA  
7160 to wit:

***"SECTION 203. Duty of the person Acquiring Real Property or  
Making Improvement Thereon - It shall be the duty of any person  
or his authorized representative, acquiring at anytime real  
property in any municipality or city or making any improvement  
on real property, to prepare, or cause to be prepared, and file***

***with the provincial, city or municipal assessor, a sworn statement declaring the true value of subject property, within sixty (80) days of the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.***

**WHEREAS,** in general, real property subject to the real property tax are those immovables considered as such under the New Civil Code:

"Art. 415. The following are immovable property:

- (1) Land, buildings, roads and construction of all kinds adhered to the soil;  
XXX
- (3) Everything attached to an immovable in a fixed manner, in such a way that it cannot be separated therefrom without breaking the material or deterioration of the object;  
XXX
- (4) Machinery, receptacles, instruments or implements intended by the owner of the tenement for an industry or works which may be carried on in a building or on a piece of land, and which tend directly to meet the needs of the said industry or works;"  
XXX

**WHEREAS,** in view of the problems encountered rendering deficient the tax collection efforts resulting from prevalent practice of payment of real property tax on land only without settlement of the corresponding real property tax on improvements, it is necessary that additional rules prescribing the manner of collecting basic real property taxes be adopted;

**WHEREAS,** for effective and efficient collection of real property tax, it is imperative that payment of basic real property tax on land and basic real property tax on improvements be collected all together;

**NOW THEREFORE,** be it **ORDAINED** as it is hereby **ORDAINED** by the City Council of Valenzuela in session duly assembled:

**SECTION 1.** All payments for basic real property taxes shall be collected in the following manner:

1. Collection of basic real property tax on buildings, improvements and machineries shall inevitably includes real property tax on land and real property tax on improvements;
2. Payment by taxpayer shall only be accepted provided the payment covers basic real property tax on land and real property tax on improvements;
3. In case only, a portion of tax is paid, the City Treasurer shall divide such payment proportionately, and applied to both land and improvements accordingly. :