



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City Government of Pasig

Ordinance No. 18
Series of 2019

AN ORDINANCE AMENDING SECTION 17 (IDLE LANDS COVERAGE) OF ORDINANCE NO. 51 (AN ORDINANCE ENACTING THE REVISED REVENUE CODE PROVIDING PENALTIES FOR VIOLATION THEREOF).

Authored By: Councilor Gregorio P. Rupisan
Co-Authored By: Councilors Rodrigo B. Asilo, Ferdinand A. Avis, Regino S. Balderrama, Orlando R. Benito, Rhichie Gerard T. Brown, Mario C. Concepcion, Jr., Rosalio D. Martires, Gregorio P. Rupisan, Jr., Reynaldo R. San Buenaventura III, Editha C. Santiago, Wilfredo F. Sityar, LIGA Pres. Rigor J. Enriquez and SK Fed. President Georgia Lynne P. Clemente

WHEREAS, Section 17 of Ordinance No. 51 (2017) reads as follows, thus;

"Section 17. Idle Lands Coverage – For purposes of real property taxation, idle lands shall include lands located in the City, more than one thousand (1,000) square meter in area one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

Regardless of the land area, this Section shall likewise apply to residential and commercial lots in subdivision duly-approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax. Provided, however, the individual lots of such subdivisions, the ownerships of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to additional tax payable by the subdivision owner or operator.

To further specifically define the coverage of idle lands, the following typology are established:

- (a) Type I – refers to any residential, commercial or industrial land that is vacant and devoid of any improvement or any type of preparation applied to the land to commence construction of improvements (e.g. pre-construction processes such as land clearing, excavation, trenching, grading, etc.);
- (b) Type II – refers to any residential, commercial or industrial land with improvement/s that does/do not cover more than 50% of the total land area; and
- (c) Type III – refers to any residential, commercial or industrial land where the total value of existing improvements is less than 50% of the assessed value of the land."

WHEREAS, consistent with the policy of the present administration to unburden the taxpayers of additional taxes on real property, the foregoing sections of the subject ordinance have to be amended to remove residential lots from the idle land coverage.



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NOW THEREFORE BE IT ORDAINED, in session assembled that:

Section 1. Section 17 of Ordinance No. 51 (2017) is hereby amended to read as follows:

Section 17. Idle Lands Coverage – For purposes of real property taxation, idle lands shall include lands located in the City, **except those classified as residential**, more than one thousand (1,000) square meters in area **and more than one-half (1/2)** of which remains unutilized or unimproved by the owner of the property or person having legal interest therein.

To further specifically define the coverage of idle lands, the following typology are established:


- (a) Type I - refers to any commercial or industrial land that is vacant and devoid of any improvement or any type of preparation applied to the land to commence construction of improvements (e.g. pre-construction processes such as land clearing, excavation, trenching, grading, etc.);
- (b) Type II - refers to any commercial or industrial land with improvement/s that does/do not cover more than 50% of the total land area; and
- (c) Type III – refers to any commercial or industrial land where the total value of existing improvements is less than 50% of the assessed value of the land.

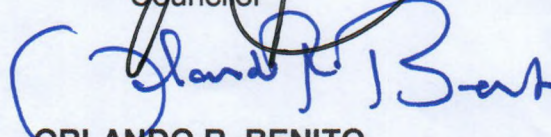
Section 2. Any city ordinance, resolution, rules and regulations, or any party thereof, inconsistent with this Ordinance is hereby amended accordingly.

APPROVED this 24th day of October 2019 in Pasig City.


FERDINAND A. AVIS
Councilor


MARIO C. CONCEPCION, JR.
Councilor


GREGORIO P. RUPISAN JR.
Councilor


ORLANDO R. BENITO
Councilor

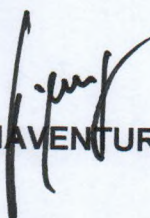


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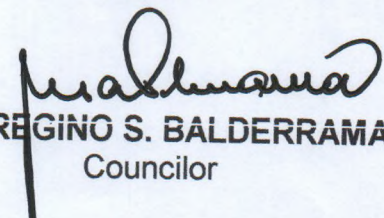
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REYNALDO R. SAN BUENAVENTURA III
Councilor

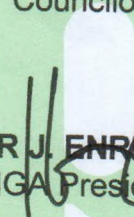

RODRIGO B. ASILO
Councilor


REGINO S. BALDERRAMA
Councilor


CORAZON M. RAYMUNDO
Councilor


EDITHA C. SANTIAGO
Councilor

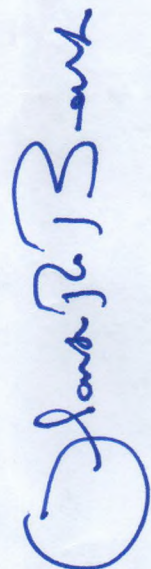

WILFREDO F. SITYAR
Councilor



RIGOR J. ENRIQUEZ
LIGA President

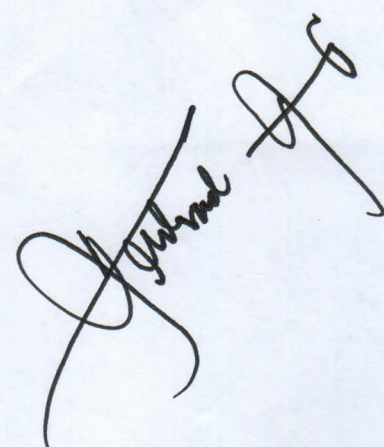

ROSALIO D. MARTIRES
Councilor


GEORGIA LYNNE P. CLEMENTE
SK Fed. President


RHICHIE GERARD T. BROWN
Councilor
Minority Floor Leader









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Attested by:

[Handwritten signature]
IYO CHRISTIAN C. BERNARDO
City Vice-Mayor
Presiding Officer

APPROVED:

[Handwritten signature]
VICTOR MA. REGIS N. SOTTO
City Mayor

Attested by:

[Handwritten signature]
LOIDA U. VILLANUEVA
Acting City Council Secretary

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