



Republic of the Philippines
Quezon City
OFFICE OF THE MAYOR

3rd Flr. Bulwagang Amoranto
High Rise Building,
Quezon City Hall Compound
Diliman, Quezon City
Trunkline: 8988-4242 loc. 8195

EXECUTIVE ORDER NO. 31
Series of 2023

**AN ORDER CONSTITUTING THE AUCTION COMMITTEE FOR THE
IMPLEMENTATION OF PUBLIC AUCTION OF REAL PROPERTIES WITH
DELINQUENT TAXES**

WHEREAS, Republic Act No. 7160, or the *Local Government Code*, and City Ordinance No. SP-91 series of 1993 as amended, or the *Quezon City Revenue Code*, require the collection of real property taxes due to the City, including appropriate enforcement procedures for the collection of delinquent real property taxes, including any applicable fees, charges, or penalties thereon;

WHEREAS, the collection of such taxes are necessary for the City to provide essential services and facilities to its constituents, requiring the implementation of the enforcement procedures set forth in the *Local Government Code* and the *Quezon City Revenue Code*, for the public auction of real properties with delinquent taxes;

NOW, THEREFORE, I, MA. JOSEFINA G. BELMONTE, *City Mayor* of Quezon City, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. PURPOSE. This Order is being issued to ensure the proper implementation of the public auction of real properties with delinquent taxes, fees, charges, or penalties, in accordance with statutory and jurisprudential requirements.

SECTION 2. CONSTITUTION. The Quezon City Committee for the Public Auction of Real Properties with Delinquent Taxes ("Auction Committee") is hereby created for the purpose of implementing the relevant provisions of the *Local Government Code* and the *Quezon City Revenue Code* relating to the public auction of real properties with delinquent taxes, and all applicable fees, charges, and penalties thereon.

SECTION 3. COMPOSITION AND ORGANIZATION. The Auction Committee shall be composed of the following:

Chairman : *City Treasurer*
Member : *Register of Deeds for Quezon City*
Member : *City Administrator*
Member : *City Assessor*
Member : *City Attorney*

SECTION 4. FUNCTIONS AND DUTIES. The Auction Committee shall have the following functions, duties, and responsibilities:

- a) The *City Treasurer* shall prepare and present a list of real properties with delinquent real property taxes, and all applicable fees, charges, and penalties

thereon, for the approval of the Auction Committee for inclusion in the list of real properties for public auction;

- b) Upon approval of the Auction Committee, the *City Treasurer* shall issue the duly authenticated certificates for the subject real properties indicating thereon the name of the delinquent taxpayer, the amount of the delinquent tax, fee, charge, and penalty due, and the description of the real property;
- c) The *City Attorney* shall verify the details of the delinquent taxpayer and the subject property as set forth in the certifications, and cause the service of the required legal notices to the necessary parties in accordance with statutory and jurisprudential requirements, including the execution of the necessary affidavits as may be appropriate;
- d) Upon certification of the *City Attorney* that the requisite legal notices have been served, the *City Treasurer* shall cause the publication of the public auction in accordance with applicable law;
- e) The *City Treasurer* shall report to the Auction Committee of any payment made by the delinquent taxpayer for the real property prior to the conduct of the public auction;
- f) Upon observance of the foregoing, the *City Treasurer* shall conduct the public auction, and make a report of the sale to the *Sangguniang Panlungsod*, and thereafter issue certificates of sale to the purchasers, indicating on such certificates the name of the purchaser and the amounts of the applicable taxes, fees, charges, and penalties;
- g) The *City Treasurer* shall report to the Auction Committee of any redemption or non-redemption of the properties sold at public auction. Should no redemption be made within the redemptive period, the *City Treasurer* shall issue the corresponding certificate of sale to the purchaser;
- h) In cases where there are no bidders, or the bids are insufficient to satisfy the concomitant taxes, fees, charges, and penalties, and the City is required to purchase the property, the *City Attorney*, through coordination with the relevant City units, shall ensure the proper titling of the subject properties in the name of the City; and
- i) The Auction Committee shall have such other duties and functions necessary for the full and proper achievement of the purposes of this Order.

SECTION 5. COMPLETE STAFF WORK. Complete staff work is hereby required prior to conduct of any auction sale. A copy of the Committee Report shall be furnished to the Office of the City Mayor.

SECTION 6. FUNDING AVAILABILITY. The funds necessary for the operations of the Auction Committee, including but not limited to those necessary for service, publication, and titling shall be sourced from the applicable available funds of the Auction Committee member Departments and Offices, and if so required, the Office

of the City Mayor may augment such funds as may be necessary, subject to usual accounting rules and procedures.


SECTION 7. REPEALING CLAUSE. All existing Orders or issuance inconsistent herewith are hereby revoked, rescinded, amended, or otherwise modified accordingly.

SECTION 8. SEPARABILITY CLAUSE. The provisions of this Order are hereby declared separable and in the event that any such provision is declared unconstitutional, the other provisions not affected thereby shall remain in full force and effect.

SECTION 9. DISSEMINATION. A copy of this Order shall be furnished to the Office of the President and the Metropolitan Manila Development Authority for information and guidance, pursuant to Sec. 455 (1) (xii) of Republic Act No. 7160 or the *Local Government Code*, and shall be posted at the official website of the City.

SECTION 10. EFFECTIVITY. This Executive Order shall take effect immediately.

DONE, 04 October 2023, Quezon City


MA. JOSEFINA G. BELMONTE
City Mayor