



REPUBLIC OF THE PHILIPPINES
City of San Juan
METRO MANILA

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OFFICE OF THE SANGGUNIANG PANLUNGSOD

CITY ORDINANCE NO. 91
Series of 2013

CITY OF SAN JUAN REVENUE CODE OF 2013

Sponsored by: Councilors Ferdinand A. Velasco, Angelo E. Agcaoili, Arthur Alfredo E. Aquino, Rolando M. Bernardo, Leonardo G. Celles, Janella Ejercito Estrada, William C. Go, Michael Cristopher R. Mathay, Marie O'Neal S. Mendoza, Richard F. Peralta, Edgardo V. Soriano, Jose Warren P. Villa and Allen Christopher M. Silvano

WHEREAS, the San Juan Municipal Revenue Code (Ordinance No. 47, Series of 2003) was approved on December 2, 2003;

WHEREAS, under Section 56 of Republic Act No. 9388 (City Charter of the City of San Juan), all municipal ordinances of the Municipality of San Juan existing at the time of the approval of the Charter shall continue to be in force and effect within the City of San Juan until the Sanggunian Panlungsod shall provide otherwise;

WHEREAS, under Section 58 of the City Charter, it also provides that there will be no increase on the rates of local taxes for a period of five (5) years from its acquisition of corporate existence or from June 17, 2007 to June 16, 2012;

WHEREAS, in preparation for the expiration of the suspension of the increase on local taxes and in view of the recent developments in the business environment in the City, there is a need to revise some of the provisions of the existing Municipal Revenue Code;

WHEREAS, the City Executive-Legislative Revenue Code Committee, Chaired by Hon. Vice Mayor Francisco Javier M. Zamora and Co-Chaired by Atty. Ranulfo Ba. Dacalos, which committee was created by Executive Order No. GGG-10, Series of 2011, issued by the City Mayor, has come up with a draft of the proposed "City of San Juan Revenue Code of 2013".

Be it enacted by the Sangguniang Panlungsod, in session duly assembled, that:

CHAPTER I. GENERAL PROVISIONS

ARTICLE A. SHORT TITLE AND SCOPE

SECTION 1A. 01. *Title.* This ordinance shall be known as the "City of San Juan Revenue Code of 2013 as Amended".

SECTION 1A. 02. *Scope.* This Code shall govern the levy, assessment, collection of taxes, fees, charges and other legal impositions within the jurisdiction of this city.

SECTION 1A. 03 *Form and Style.* Some provision of this Code preserved the original text and forming which they are passed, while others have been rewritten in the process of consolidation or simply for the sake of clarity or style.

SECTION 1A. 04 *Amendment of New Chapters or Sections.* Any enactment shall refer to the chapter or section concerned. A new chapter may be placed where it belongs appropriately. A new section may be added or inserted in the proper Chapter with corresponding decimal number.

SECTION 1A. 05 *Reference to Code.* Whenever reference is made to any portion of this Code, the reference applies to all amendments and additions now or hereafter made.

SECTION 1A. 06 *Relation of Code to Prior Ordinances.* The Provisions of this Code insofar as they bear substantially the same subject matter as Ordinances included in this codification shall be construed as restatements and continuations and not as new enactments.

SECTION 1A. 07 *Conflict Within/Between/Among Chapters or Articles.* Should the provisions of the different chapters in this Code conflict or contravene with one another, the provisions within each chapter shall prevail insofar as matters in each chapters are concerned.

SECTION 1A. 08 *Conflict with Different Sections.* Should the conflict be with different sections, the provisions of the article which is last in the ordinal sequence shall govern.

SECTION 1A. 09 *Existing Rights – Action Preceding the Code.* No action or proceeding commenced before this Code takes effect, and no right accrued shall be affected by this Code, and all procedures thereafter taken shall conform to the provisions of this Code insofar as possible. The chapter and section heading do not in any manner affect the scope, meaning or intent of the provisions of this Code.

ARTICLE B. DEFINITION AND RULES OF CONSTRUCTION

SECTION 1B. 01 *Definitions.* When used in this Code, the term:

Agricultural Product – Includes the yield of the soil, such as corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers and their by-products; ordinary salt; all kinds of fish, poultry; and livestock and animal products, whether in their original form or not. The phrase “whether in their original form or not” refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes such as freezing, drying, salting, smoking or stripping for purposes of preserving or otherwise preparing said products for the market.

To be considered an agricultural product whether in its original form or not, its transformation must have been undertaken by the farmer, fisherman, producer or owner.

Agricultural products as defined include those that have undergone not only simple but even sophisticated processes employing advance technological means in packaging like dressed chicken or ground coffee in plastic bags or styropors or other packaging materials intended to process and prepare the products for the market.

The term *by-products* shall mean those materials which are in the cultivation or processing of an article remain over, and which are still of value and marketable, like copra cake from copra and molasses from sugar cane.

Amusement – is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, past time or fun.

Amusement Places – includes theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.

Business – means trade or commercial activity regularly engaged in as means of livelihood or with a view to profit.

Banks and Other Financial Institutions – include non-bank financial intermediaries, lending investor, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as define under applicable laws or rules and regulations thereunder.

Capital – signifies the actual estate, whether in money or property owned by an individual or corporations; it is a fund with which it transacts its business, which would be liable to its creditor, and which in case of insolvency passes on to a receiver.

Capital Investment – is the capital which a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.

Charges – refer to pecuniary liability, as rents or fees against persons or property.

Contractor – includes persons, natural or juridical, not subject to professional tax under Article 228 of Rule XXX, of the Implementing Rules and Regulations of R.A. 7160, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees. As used in this Code, the term “contractor” includes, but not limited to the following:

General Engineering, general building, and specialty contractor as defined under applicable laws:

Filling, demolition and salvage works contractor;

Proprietor or operator of mine drilling apparatus;

Proprietor or operator of dockyards;

Person engaged in the installation of water system and gas or electric lights, heat or power;

Proprietor or operator of smelting plants;

Engraving, plating and plastic lamination establishments;

Proprietor or operator of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging;

Proprietor or operator of furniture shops and establishments for surfacing and recutting of lumber and sawmill under contract to saw or cut logs belonging to others;

Proprietor or operator of dry-cleaning or dyeing establishments, steam laundries and laundries using washing machines;

Proprietor or owner of shops for repair of any kind of mechanical and electrical devices, instruments, apparatus or furniture or shoe repairing by machine or any mechanical contrivance;

Proprietor or operator of establishments or lots for parking purposes;

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Proprietor or operator of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slendering and body building saloons and similar establishments;

Photographic studios;

Funeral parlors;

Proprietor or operator of hotels, motels and lodging houses;

Proprietor or operator of arrastre or stevedoring, warehousing or forwarding establishment, master plumbers, smiths and house or sign painters;

Printers, bookbinders, lithographers;

Publisher except those engaged in the publication or printing of newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements;

Business agent, private detective or watchman agencies, commercial and immigration brokers and cinematographic film owners, lessors and distributors;

Corporation – includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.

The term “foreign resident” when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.

Countryside and Barangay Business Enterprise – refers to any business entity, association or cooperative registered under the provisions of Republic Act No. 6810 (R.A. 6810), otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).

Dealer – means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profits not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.

Fee – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.

Franchise – is a right or privilege, affected with public interest, which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of the public welfare, security and safety.

Gross Sales or Receipts – includes the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax and value-added tax (VAT).

Manufacturer – includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufacture or partially manufactured products in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material, or manufactured, or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process, combines any such raw materials, manufactured or partially manufactured products with other materials, or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put and who in addition, alter such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption.

Marginal Farmer or Fisherman – refers to individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by National Economic Development Authority(NEDA) for the particular region or locality, whichever is higher.

Motor Vehicle – means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street-sweepers, sprinklers, lawnmowers, bulldozers, graders, forklifts, amphibian trucks and cranes if not used on public roads, vehicles which run only on rails or tracks and tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes.

Operator – includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.

Peddler – means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retailer.

Persons – means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.

Residents – refer to natural persons, who have their habitual residence in the province, city, or municipality, where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such law, juridical persons are residents of the province, city, or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

Retail – means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

Vessel – includes every type of boat, craft or other artificial contrivance used, or capable of being used, as a means of transportation on water.

Wharfage – means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight or measure received and/or distributed by the vessel.

Wholesale – means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction

SECTION 1B. 02. *Words and Phrases Not Herein Expressly Defined.* Words and Phrases embodied in this Code not herein specifically defined shall have the same definitions as found in R.A. 7160 and its Implementing Rules and Regulations as well as in other applicable laws.

SECTION 1B. 03. *Rules of Construction.* In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions or when applied they would lead to absurd or highly improbable results.

- a) General Rule. All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
- b) Gender and Number. Every word in this Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things and every word importing the plural number shall extend and apply to one person or thing.
- c) Computation of Time. The time within which an act is to be done as provided in this Code or in any rule or regulation issued pursuant to the provision when expressed in days shall be computed by excluding the first day and including the last day, except when the last day falls on a Sunday or Holiday in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day.
- d) References. All references to Chapters, Articles, Sections are to Chapters, Articles, Sections in this Code unless otherwise specified.
- e) Conflicting Provisions of Chapters. If the provisions of different chapters conflict with another, the provision within each chapter shall prevail insofar as matters in each chapter are concerned or involved therein.
- f) Conflicting Provisions of Sections. If the provisions of different section in the same chapter conflict with each other, the provision of the section, which is last in point of sequence shall prevail.

CHAPTER II. CITY TAXES

ARTICLE A.

REAL PROPERTY TAX

GENERAL PROVISIONS

SECTION 2A. 01. *Scope.* – This article shall govern the administration, appraisal, assessment, levy and collection of real property tax.

SECTION 2A. 02. *Fundamental Principle.* The appraisal, assessment, levy and collection of real property tax shall be governed by the following fundamental principles:

- a) Real property shall be appraised at its current and fair market value;
- b) Real property shall be classified for assessment purposes on the basis of its actual use;
- c) Real property shall be assessed on the basis of a uniform classification within each Local Government Unit (LGU);
- d) The appraisal, assessment, levy and collection of real property tax shall not be let to any private person; and
- e) The appraisal and assessment of real property shall be equitable.

SECTION 2A. 03. *Definitions.* As used in this Article, the term:

Acquisition Cost – for newly acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling and installation at the present site.

Actual Use – refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof.

Ad Valorem Tax – is a levy on real property determined on the basis of a fixed proportion of the value of the property.

Agricultural Land – is land devoted principally to the planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aquacultural activities and other agricultural activities, and is not classified as mineral, timber, residential, commercial or industrial land.

Appraisal – is the act or process of determining the value of a property as of a specific date for a specific purpose.

Assessment – is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification and appraisal of properties.

Assessment Level – is the percentage applied to the fair market value to determine the taxable value of the property.

Assessed Value – is the fair market value of the real property multiplied by the assessment level. It is synonymous to the term “taxable value”.

Commercial Land – is land devoted principally to the object of profit and is not classified as agricultural, industrial, mineral, timber or residential land.

Depreciated Value – is the value remaining after deducting depreciation from the acquisition cost.

Economic Life – is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

Fair Market Value – is the price at which a property may be sold by a seller, who is not compelled to sell and bought by a buyer, who is not compelled to buy.

Improvement – is a valuable addition made to a property or an amelioration in its condition, which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes, amounting to more than a mere repair or of parts involving capital expenditures and labor and normally requiring a building permit.

Industrial Land – is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land.

Machinery – embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus, which may or may not be attached, permanently or temporarily to the real property. It includes the physical facilities for production, the installation and appurtenant service facilities, those which are mobile, self-powered or self-propelled and those not permanently attached to the real property which are actually, directly and exclusively used to meet the needs of the particular industry, business or activity and which by nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural

purposes. Machinery which are of general purpose use including but not limited to office equipment, typewriters, telephone equipment, breakable or easily damaged containers (glass or cartons), microcomputers, facsimile machines, telex machines, cash dispensers, furniture and fixtures, freezers, refrigerators, display cases or racks, fruit juice or beverage automatic dispensing machines which are not directly and exclusively used to meet the needs of a particular industry, business or activity shall not be considered within the definition of machinery under this Rule. Residential machinery shall include machines, equipment, appliances or apparatus permanently attached to residential land and improvements or those immovable by destination.

Mineral Lands – are lands, which minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials.

Reassessment – is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial or individual reappraisal of property.

Remaining Economic Life – is the period of time expressed in years from the date of appraisal to the date when the machinery become valueless.

Remaining Value – is the value corresponding to the remaining useful life of the machinery.

Replacement of Reproduction Cost – is the cost that would be incurred on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar materials; and

Residential Land – is land principally devoted to habitation.

APPRAISAL AND ASSESSMENT OF REAL PROPERTY

SECTION 2A. 04. *Appraisal of Real Property.* All real properties in this city shall be appraised at the current and fair market value prevailing in this locality based on the rules and regulations promulgated by the Department of Finance (DOT) for classification, appraisal and assessment of real property.

SECTION 2A. 05. *Declaration of Real Property by Owner or Administrator.* It shall be the duty of all persons, natural or juridical, owning or administering real property, including the improvement therein, within this city, or their duly authorized representative, to prepare or cause to be prepared and file with the City Assessor, a sworn statement declaring the true value of their property or properties, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the City Assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the City Assessor once every three (3) years during the period from January first (1st) to June thirtieth (30th) starting this calendar year 1992.

SECTION 2A. 06. *Duty of Person Acquiring Real Property or Making Improvement Thereon.* The following are the duties of person or persons acquiring real property in this city or making improvements thereon:

- a) All persons, natural or juridical, or their duly authorized representatives, who acquire at any time a parcel or parcels of land in this city, shall file with the City Assessor a sworn statement declaring the true value of subject property within sixty (60) days after the acquisition of such property as evidenced by a duly notarized or final deed of conveyance executed between the contracting parties bearing proof of registration from the Register of Deeds. The sixty-day period shall commence on the date of execution of the deed of conveyance.

- b) In the case of houses, buildings or other improvements acquired or newly constructed which will require building permits, property owners or their duly authorized representatives shall likewise file a sworn declaration of the true value of the subject house, building or other improvement within sixty (60) days after:
 - 1) The date of a duly notarized final deed of sale, contract or other deed of conveyance covering the subject property executed between the contracting parties;
 - 2) The date of completion or occupancy of the newly constructed building, house or improvement whichever comes earlier; and
 - 3) The date of completion or occupancy of any expansion, renovation or additional structures or improvements made upon any existing buildings, house or other real property, whichever comes earlier.
- c) In the case of machinery, the sixty-day (60) period for filing the required sworn declaration of property values shall commence on the date of installation thereof as determined by the City Assessor and, for this purpose, the City Assessor may secure certification of the Building Official or Engineer or other appropriate official stationed in this city.

SECTION 2A. 07. *Declaration of Real Property by the City Assessor.* When any person, natural or juridical, by whom real property is required to be declared under Section 202 of R.A. 7160, refuses or fails for any reason to make such declaration within the time prescribed, the City Assessor shall himself declare the property in the name of the defaulting owner, if known, or against an unknown owner as the case may be, and shall assess the property for taxation in accordance with the provisions of Chapter 1, Title Two, of R.A. 7160.

Declaration of real property by the City Assessor shall be subject to the following rules:

- 1) The City Assessor shall declare only real property previously undeclared for taxation purposes.
- 2) In the case of real property discovered whose owner or owners are unknown, the City Assessor shall declare the same in the name of the "Unknown Owner", until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required herein.
- 3) No oath shall be required of any declaration made by the City Assessor.

SECTION 2A. 08. *Listing of Real Property in the Assessment Rolls.*

- a) There shall be prepared and maintained by the City Assessor an assessment roll wherein shall be listed all real property, whether taxable or exempt, located within the territorial jurisdiction of this city. Real property shall be listed, valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property.
- b) The undivided real property of a deceased person may be listed, valued and assessed in the name of the estate or of the heirs and devisees without designating them individually; and undivided real property other than that owned by a deceased may be listed, valued and assessed in the name of one or more co-owners; Provided, however, that such heir, devisee, or co-owner shall be liable severally and proportionately for all obligations imposed by this Article and the payment of the real property tax with respect to the undivided property.
- c) The real property of a corporation, partnership or association shall be listed, valued and assessed in the same manner as that of an individual.

- d) Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for consideration or otherwise, to a taxable person, shall be listed, valued and assessed in the name of the possessor, grantee or of the public entity if such property has been acquired or held for resale or lease.

SECTION 2A. 09. *Proof of Exemption of Real Property from Taxation.* Every person by or for whom real property is declared, who shall claim exemption for such property under the provisions of Chapter 1, Title Two of R.A. 7160 shall file with the City Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title of ownership, articles of incorporation, by laws, contracts, affidavits, certifications and mortgage deeds and similar documents.

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. However, if the property shall be proven to be exempt, the same shall be dropped from the assessment roll.

SECTION 2A. 10. *Notification of Transfer of Real Property Ownership.* Any person who shall transfer real property ownership to another shall notify the City Assessor within sixty (60) days from the date of issuance of Transfer Certificate of Title (TCT) or Condominium Certificate of Title (CCT). A penalty of Two Thousand Five Hundred Pesos (P2,500.00) plus One Hundred Pesos (P100.00) per month shall be imposed for failure to comply with this requirement but not exceeding Five Thousand Pesos (P5,000.00). The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.

In addition to the notice of transfer, the previous property owner shall likewise surrender to the City Assessor the tax declaration covering the subject property in order that the same may be cancelled in the assessment records of this city. If, however, said previous owner still owns property other than the property alienated, he shall, within the prescribed sixty-day (60) period, file with the City Assessor, amended sworn declaration of the true value of the property, or properties he retains in accordance with Section 2A.06 and 2A.07 of this Article.

SECTION 2A. 11. *Duty of Register of Deeds to Apprise the City Assessor of Real property Listed in the Registry.* On or before the thirtieth (30th) of June of every year, the Register of Deeds shall prepare and submit to the City Assessor of this city the abstract of his Registry of Property which includes a brief but sufficient description of the real property entered therein, their present owners, and the date of their most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation or partition, or other forms of alienation involving real properties in this city.

Before any document of transfer, alienation, or encumbrance of real property may be registered, the Register of Deeds shall require the presentation of a certificate or clearance issued by the City Treasurer of this city to the effect that all current year and past year basic and additional special education fund, real property tax on transfer of real property ownership, due on the subject property, have been paid in full including interest or penalties due thereon.

Failure to provide such certificates shall be a valid cause for the Register of Deeds to refuse the registration of the document. In the absence of such certification or tax clearance, the registration is null and void.

The Register of Deeds and notary public shall furnish the City Assessor with copies of all contracts, selling, transferring or otherwise conveying, leasing or mortgaging real property in this city registered by, or acknowledged before them, within thirty (30) days from the date of registration or acknowledgement.

SECTION 2A. 12. *Duty of Official Issuing Building Permit or Certificate of Registration of Machinery to Transmit Copy to Assessor.*

- a) Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit for the construction, addition, repair or renovation of a building, or permanent improvement on land, or a certificate of registration for any machinery, including machines, mechanical contrivances and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of its issuance, to the City Assessor. Where it is found to be more convenient or efficient, said official may, in lieu of individual copies of the said permits or certificates, furnish the City Assessor with monthly summaries of issued permits or certificates within the first ten (10) days of the succeeding month.
- b) Any official referred to in paragraph (a) shall likewise furnish the City Assessor with copies of the building floor plans and/or certificates of registration, or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term "machinery" as officially define under R.A. 7160 and its implementing rules and regulations or the guidelines issued by DOF.

SECTION 2A. 13. *Duty of Geodetic Engineers to Furnish Copy of Plans to Assessor.* It shall be the duty of all geodetic engineers, public or private, to furnish free of charge to the City Assessor of this city a white or blue print copy of each of all approved original or subdivision plans or maps of surveys executed by them in this city within thirty (30) days from receipt of such plans from the Lands Management Bureau (LMB), the Land Registration Authority (LRA), or the Housing and Land Use Regulatory Board (HLURB), as the case may be.

SECTION 2A. 14. *Authority of the City Assessor to Take Evidence.* For the purpose of obtaining information on which to base the market value of any real property, the City Assessor or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths and take deposition concerning the property, its ownership, amount, nature and value.

SECTION 2A. 15. *Assessment Levels.*

- a) The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be as follows:

- 1) On Lands:

<u>Class</u>	<u>Assessment Level</u>
Residential	20%
Commercial	50%
Industrial	50%

- 2) On Buildings and Other Structure

Residential
Fair Market Value

<u>Over</u>	<u>Not Over</u>	<u>Assessment Level</u>
	175,000.00	0%
175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

Commercial or Industrial
Fair Market Value

<u>Over</u>	<u>Not Over</u>	<u>Assessment Level</u>
	300,000.00	30%
300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

3) On Machineries

<u>Class</u>	<u>Assessment Level</u>
Commercial	80%
Industrial	80%

4) On Special Classes: Assessment level for all lands, buildings, machineries and other improvements:

<u>Actual Use</u>	<u>Assessment Level</u>
Cultural	15%
Scientific	15%
Hospital	15%
Local Water District	10%
GOCCs engaged in the supply and distribution of Water and/or generation and transmission of electric power	10%

(As per Ordinance No. 1, series of 1997)

- b) Assessment levels in paragraph (a) hereof shall be applied initially during the first general revision of real property assessments to be undertaken pursuant to Article 310 of the Implementing Rules & Regulations (IRR), R.A. 7160.
- c) Pending the enactment of a schedule of fair market values and the effectivity of the revised new assessment levels, the prevailing schedules of market values and the levels currently used by the City Assessor shall continue to be applied.

SECTION 2A. 16. *General Revision of Assessment and Property Classification.* The City Assessor shall undertake a general revision of real property assessment within two (2) years after the effectivity of R.A. 7160 and every three (3) years thereafter.

SECTION 2A. 17. *Valuation of Real Property.* In cases where:

- a) real property is declared and listed for taxation purposes for the first time;
- b) there is an on-going general revision of property classification and assessment;
- c) request is made by the person in whose name the property is declared, the City Assessor or his duly authorized deputy shall, in accordance with the provision of this Article, make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment of taxpayer's valuation thereon provided, that the assessment of real property shall not be increased oftener than once

every three (3) years except in case of new improvements substantially increasing the value of said property or of any change in its actual use.

SECTION 2A. 18. *Date of Effectivity of Assessment or Reassessment.* All assessments or reassessments made after the first (1st) day of January of any year shall take effect on the first (1st) day of January of the succeeding year provided, however, that the reassessment of real property due to its partial or total destruction, or to a major change in its actual use, or to any great and sudden inflation or deflation of real property values, or the gross illegality of the assessment when made, or to any other abnormal cause, shall be made within ninety (90) days from the date of any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the reassessment.

SECTION 2A. 19. *Assessment of Property Subject to Back Taxes.* Real property declared for the first time shall be assessed for the taxes for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment provided, however, that such taxes shall be computed on the basis of the applicable schedule of values in force during the corresponding period.

If such taxes are paid on or before the end of the quarter following the date the notice of assessment was received by the owner or his representative, no interest for delinquency shall be imposed thereon, otherwise, such taxes shall be subject to an interest at the rate of two percent (2%) per month or a fraction thereof from the date of receipt of the assessment until such taxes are fully paid.

SECTION 2A. 20. *Notification of New or Revised Assessment.* When real property is assessed for the first time or when existing assessment is increased or decreased, the City Assessor shall, within thirty (30) days, give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally or by registered mail or through the assistance of the Punong Barangay to the last known address of the person to be served.

SECTION 2A. 21. *Appraisal and Assessment of Machinery.*

- a) The fair market value of a brand new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost.
- b) If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus the cost of inland transportation, handling and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost in the basis of foreign currency exchange rates as fixed by the Central Bank.

SECTION 2A. 22. *Depreciation Allowance for Machineries and Improvements.* For purposes of assessment, a depreciation allowance shall be made for machineries and improvements at a rate not exceeding five percent (5%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of use provided that a remaining value of all kinds of machineries and improvements shall be fixed at not less than twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

ASSESSMENT APPEALS

SECTION 2A. 23. *City Board of Assessment Appeals.* Any property owner or person having legal interest or claim in the property who is not satisfied with the assessment of his property made by the City Assessor pursuant to the provision of this Article may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

SECTION 2A. 24. *Organization, Powers and Functions of the City Board of Assessment Appeals.*

- a) In the determination and resolution of assessment appeals, the City Board of Assessment Appeals shall be composed of the following:
 - Register of Deeds - Chairperson
 - City Prosecutor - Member
 - City Engineer - Member
- b) The chairperson and members of the City Board of Assessment Appeals shall serve in an ex-officio capacity without additional compensation.
- c) The Chairperson of the Board shall have the power to designate any employee of the city to serve as Secretary to the said board.
- d) The chairperson and members of the City Board of Assessment Appeals shall assume their respective positions without need of further appointment or special designation upon effectivity of this Code.
- e) Before the assumption of the official functions or before discharging their duties as chairperson and members of the City Board of Assessment Appeals, they shall take an oath or affirmation of office in the manner herein set forth:

"I, _____, after having been appointed to the position of _____, in the _____ and now assuming my position as _____ of the City Board of Assessment Appeals, hereby solemnly swear that I will faithfully discharge to the best of my ability the duties of this position and of all others that I am holding, or may hereafter hold, under the Republic of the Philippines, and that I will support and defend the Constitution of the Philippines, and that I will obey the laws and legal orders promulgated by the duly constituted authorities of the Republic of the Philippines; and that I will well and truly hear and determine all matters and issues between taxpayers and City Assessor submitted for my decision, and that I impose this obligation upon myself voluntarily, without mental reservation or purpose of evasion.

So help me God.

Signature

Subscribed and sworn to before me this _____ day of _____, A.D. _____ at _____ Philippines.

Signature of Officer
Administering Oath

SECTION 2A. 25. *Meetings and Expenses of the City Board of Assessment Appeals.* The City Board of Assessment Appeals shall meet once a month and as often as may be necessary for the

prompt disposition of appealed cases without entitlement to per diem or traveling expenses for their attendance in board meetings except when conducting an ocular inspection of real properties whose assessment is under appeal, in which case, such expenses shall be charged against the general fund of the city.

SECTION 2A. 26. *Action by the City Board of Assessment Appeals.*

- a) From the date of receipt of an appeal, the City Board of Assessment Appeals shall, on the basis of substantial evidence or such relevant evidence on record adequately acceptable to support a conclusion, decide such appeal within one hundred twenty (120) days.
- b) In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspection, take depositions and issue subpoena and subpoena duces tecum. The proceedings of the Board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings
- c) The Secretary of the Board shall furnish the owner of the property or the person having legal interest therein and the City Assessor with a copy of the decision of the Board. In case the City Assessor concurs with the revision of the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the assessor who is not satisfied with the decision of the board, appeal to the Central Board of Assessment Appeals. The decision of the Central Board of Assessment Appeals constituted under R.A. 7160 shall be final and executory.

SECTION 2A. 27. *Effect of Appeal on the Payment of Real Property Tax.* Appeals on assessment of real property made under the provision of this Article shall, in no case, suspend the collection of the corresponding real property taxes on the property involved as assessed by the City Assessor without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

IMPOSITION OF REAL PROPERTY TAX

SECTION 2A. 28. *Imposition and Rate of Tax.* There is hereby levied and collected an *annual ad valorem tax* equivalent to one and a half percent (1.5%) of the assessed value of real property used for residential purposes. In case the real property is used for non-residential purposes, the *ad valorem* tax shall be two percent (2%) of its assessed value. *(As per Ordinance No. 101, Series of 1992)*

SECTION 2A. 29. *Imposition of Additional Levy on Real Property.* There is hereby levied an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund (SEF).

SECTION 2A. 30. *Imposition of Additional Ad Valorem Tax on Idle Lands.* There is hereby levied an annual tax on idle lands at the rate of five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax. *(As per Ordinance 46, Series of 2002)*

SECTION 2A. 31. *Exemptions.* Pursuant to Section 234 of R.A. 7160, the following real properties are exempted from the payment of real property tax:

- a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- b) Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings and improvements actually, directly and exclusively used for religious, charitable or educational purposes;

- c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations (GOCCs) engaged in the supply and distribution of water and/or generation and transmission of electric power;
- d) All real properties owned by duly registered cooperatives as provided for under R.A. 6938; and,
- e) Machinery and equipment used for pollution control and environmental protection.

Except as provided under R.A. 7160 and its implementing rules and regulations, any exemption from payment of real property tax previously granted to, or presently enjoyed by all persons, whether natural or juridical, including GOCCs are hereby withdrawn.

SPECIAL LEVIES ON REAL PROPERTY

SECTION 2A. 32. *Coverage of Idle Lands.* For purposes of real property taxation, "idle lands" shall include the following:

- a) Lands, regardless of classification, with more than one thousand (1,000) square meters in area but one-half (1/2) of which remains unutilized or unimproved by the owner of the property or person having legal interest therein.
- b) Regardless of land area, this Section shall likewise apply to residential 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, that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered part of the subdivisions, and shall be subject to the additional tax payable by the subdivision owner or operator.

SECTION 2A. 33. *Idle Lands Exempt from Tax.* Exempted from the additional levy imposed in this Article are idle lands which by reason of force majeure, civil disturbance, natural calamity or any cause or circumstances, the owner or person having legal interest therein is physically or legally prevented from improving, utilizing or cultivating the same.

SECTION 2A. 34. *Listing of Idle Lands by the Assessor.* The City Assessor shall make and keep an updated record of all idle lands located in this city. For purposes of collection, the City Assessor shall furnish a copy thereof to the City Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of said additional tax.

SECTION 2A. 35. *Imposition of Special Levy.* A separate tax ordinance imposing a special levy on lands benefited by public works project or improvement funded by the city government shall be enacted by the Sangguniang Panlungsod for that purposes.

SECTION 2A. 36. *Rules and Regulations.*

- 1) The tax ordinance imposing a special levy shall not exceed sixty percent (60%) of the actual cost of the projects and improvements, including the costs of acquiring land and such other real property in connection therewith and provided further that the special levy shall not apply to lands exempt from the basic real property tax and the remainder of the land portions of which have been donated to the citygovernment for the construction of such projects or improvements.
- 2) The tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent and location of the public works, projects or improvements to be undertaken, state the estimated cost thereof, specify the metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Panlungsod may establish a uniform percentage of all

lands subject to the payment of special levy for the entire district, or it may fix different rates for different parts, or sections thereof, depending on whether such land is more or less benefited by the proposed work, whichever is more appropriate or applicable.

- 3) Before the enactment of an ordinance imposing a special levy, the Sangguniang Panlungsod shall conduct a public hearing thereon and notify in writing the owners of the real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.
- 4) The special levy shall be apportioned, computed and assessed according to the assessed valuation of the lands affected as shown by books of the City Assessor, or its current assessed value as fixed by the City Assessor if the property does not appear on record in his books. Upon the effectivity of the ordinance imposing special levy, the City Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.

SECTION 2A. 37. *Taxpayers Remedies Against Special Levy.* Any owner of real property by a special levy or any person having legal interest therein may, upon receipt of the written notice of assessment of the special levy, avail of the remedies provided under R.A. 7160 and its Implementing Rules and Regulations.

SECTION 2A. 38. *Accrual of Special Levy.* The special levy shall accrue on the first day of the quarter next following the effectivity of the ordinance imposing such levy.

COLLECTION OF REAL PROPERTY TAX

SECTION 2A. 39. *Date of Accrual Tax.* The real property tax for any year shall accrue on the first (1st) day of January and from that date it shall constitute a lien on the property which shall be superior to any other lien, mortgage or encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

SECTION 2A. 40. *Collection of Tax.* The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided in this Article or any applicable laws, shall be the responsibility of the City Treasurer of this city.

The City Treasurer may deputize the barangay treasurer to collect all taxes on real property located in the barangay provided, that the barangay treasurer is properly bonded for the purpose and provided further, that the premium on the bond shall be paid by the city government.

SECTION 2A. 41. *Assessor to Furnish the Treasurer with Assessment Roll* whether in manual or in computerized form. The City Assessor shall prepare and submit to the City Treasurer, on or before the thirty-first (31st) day of December each year, an assessment roll containing a list of all persons whose real property have been newly assessed or reassessed and the value of such properties.

SECTION 2A. 42. *Notice of Time for Collection of Tax.* The City Treasurer shall on or before the thirty-first (31st) day of January each year, in the case of the basic real property tax and the additional tax for special education fund or on any other date to be prescribed by the Sanggunian in the case of any other tax levied in this Article, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the city hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

SECTION 2A. 43. *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 and the additional tax for the Special Education Fund due thereon without interest in four (4) equal installments to be due and payable on or before the thirty-first (31st) day of March; the second installment, on or before the thirtieth (30th) day of June; the third installment, on or before the thirtieth (30th) day of September; and the last installment on or before the thirty-first (31st) day of December.

The date for the payment of the special levies shall be as prescribed by the Sangguniang Panlungsod thru an ordinance enacted for that purpose.

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.

SECTION 2A. 44. *Tax Discount for Advanced and Prompt Payment.* If the basic real property tax and the additional tax accruing to special education fund are paid on time or in advance in accordance with the prescribed schedule of payment as provided herein, the taxpayer shall be granted a tax discount as follows:

- a) Ten percent (10%) discount for prompt payment, and
- b) Fifteen percent (15%) discount for advanced payment

For this purpose, non-payment of at least one (1) quarter due of the basic real property tax and the additional tax accruing to the special education fund of any taxpayer concern within the period of January first (1st) to March thirty-first (31st) of any given taxable period shall be construed as a waiver on the part of the taxpayer to avail the privilege of paying in installments as provided under SECTION 2A.43 of this Article.

To avail of prompt payment discount under section 2A.44 (a), payment of the basic real property and the additional Special Educational Fund and other special levies authorized under this code shall be made prior to quarterly payment schedule under SECTION 2A.43 of this article. To avail of advanced payment discount under 2A.44 (b), payment of the basic real property and the additional Special Educational Fund and other special levies authorized under this Code shall be made prior to the ensuing taxable year.

SECTION 2A. 45. *Payment Under Protest.*

- a) No protest shall be entertained unless the taxpayer first pays the tax in full. There shall be annotated on the tax receipts the words *paid under protest*. The protest in writing must be filed within thirty (30) days from the payment of the tax to the City Treasurer who shall decide the protest within sixty (60) days from receipt thereof.
- b) The tax paid under protest shall be held in trust by the City Treasurer concerned. Fifty percent (50%) of the tax paid under protest shall, however, be distributed in accordance with the provisions of this Article on the distribution of proceeds.
- c) In the event that the protest is finally decided in favor of the taxpayer, the amount of the tax protested shall be refunded to the protestant, or tax applied as credit against his existing or future tax liability.
- d) In the event that the protest is denied or upon the lapse of the sixty-day (60) period prescribed in paragraph (a) hereof, the taxpayer may avail of the remedies provided in SECTIONS 2A. 23 to 2A.26 of this Article.

SECTION 2A. 46. *Repayment of Excessive Collections.* When an assessment of basic real property tax, or any other tax levied in this Article is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the City Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

The City Treasurer shall decide the claim for tax refund or credit within sixty (60) days from the receipt hereof. In case the claim for tax refund or credit is denied, the taxpayer may avail of the remedies as provided in this Article.

SECTION 2A. 47. *Notice of Delinquency in the Payment of Real Property Tax.*

a) When the real property tax or any other tax imposed in this Article become delinquent, the City Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the city hall and in a publicly accessible and conspicuous place in each barangay of this city. The notice of delinquency shall be published once a week for two (2) consecutive weeks in a newspaper of general circulation in the city.

b) The notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that any time before the distraint of personal property, payment of the tax with surcharges, interest and penalties may be made in accordance with the provisions in this Article, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially pursuant to the provisions of this Code, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

SECTION 2A.48. *Interest on Unpaid Real Property Tax.* Failure to pay the basic real property tax or any other tax levied in this Article upon the expiration of the periods prescribed herein or when due, as the case may be, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month in the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid provided, that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

SECTION 2A. 49. *Remedies for the Collection of Real Property Tax.* For the collection of the basic real property tax and any other tax levied under this Article, the city may avail of remedies by administrative or judicial action. The administrative remedies which are summary in nature are:

- a) Levy on real property; and
- b) Sale of real property at public auction

The judicial remedy is availed in the court of appropriate jurisdiction. These remedies are cumulative, simultaneous and unconditional, that is, any or all of the remedies or combination thereof may be resorted to and the use or non-use of one remedy shall not be a bar against the institution of the other formal demand for the payment of the delinquent taxes and penalties due is not a pre-requisite to such remedies. The notice of delinquency required herein shall be sufficient for the purpose.

SECTION 2A. 50. *Local Government Lien.* The basic real property tax and any other tax levied under this Article constitute a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and the related interests and expenses.

SECTION 2A. 51. *Levy on Real Property.* After the expiration of the time required to pay the basic real property tax or any other tax levied under this Article, real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. Levy on real property shall be made in the manner set forth:

- a) The City Treasurer when issuing a warrant of levy shall prepare the duly authenticated certificate showing the name of the delinquent property owner or person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon.
- b) The warrant shall be mailed to or served upon the delinquent real property owner or person having legal interest therein. In case he is out of the country or cannot be located, to the occupant or administrator of the subject property.
- c) Written notice of levy with attached warrant shall be mailed to or served upon the Assessor and the Register of Deeds of this city.
- d) The Assessor and the Register of Deeds shall annotate the levy on the tax declaration and the certificate of title, respectively.
- e) The levying officer shall submit a written report on the levy to the Sangguniang Panlungsod within ten (10) days after receipt of the warrant by the property owner or person having legal interest in the property.

SECTION 2A. 52. *Penalty for Failure to Issue and Execute Warrant.* Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

SECTION 2A. 53. *Advertisement and Sale.* Within thirty (30) days after service of the warrant of levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the city building, and in a conspicuous and publicly accessible place in the barangay where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in the city. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the place and date of sale, the name of owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held at the main entrance of the city building, or on the property to be sold, or at any other place as specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod, and which shall form part of his records. The City Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, interest due thereon, the expenses of the sale and a brief description of the proceedings provided that, proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be remitted to the owner of the real property or the person having legal interest therein.

The City Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection through the remedies provided for in this Article including the expenses of advertisement and sale.

SECTION 2A. 54. *Redemption of Property Sold.* Within one (1) year from the date of sale, the owner of the delinquent property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the City Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of sale to the date of redemption. Such payment shall be entitled to a Certificate of Redemption which shall be issued by the City Treasurer or his deputy.

From the date of sale until the expiration of the period of redemption, the delinquent real property shall remain in the possession of the owner or the person having legal interest therein who shall be entitled to the income and other fruits thereof.

The City Treasurer or his deputy, upon receipt from the purchaser of the certificate of sale, shall forthwith return to the latter the entire amount paid by him plus interest of not more than two percent (2%) per month. Thereafter the property shall be free from the lien of such delinquent tax, interest due thereon and expenses of sale.

SECTION 2A. 55. *Final Deed to Purchaser.* In case the owner or the person having legal interest therein fails to redeem the delinquent property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due therein and expenses of sale. The sale shall briefly state the proceedings upon which the validity of the sale rests.

SECTION 2A. 56. *Purchase of Property by the Local Government Units for Want of Bidder.* In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and costs of the sale, the City Treasurer conducting the sale shall purchase the property in behalf of the city to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds, upon registration with his office of any such declaration of forfeiture, to transfer the title of the forfeited property to the city without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or his representative may redeem the property by paying to the City Treasurer the full amount of the real property tax and the related interest and costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on this city.

SECTION 2A. 57. *Resale of Real Estate Taken for Taxes, Fees or Charges.* The Sanggunian may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding Section at public auction. The proceeds of the sale shall accrue to the general fund of the city.

SECTION 2A. 58. *Further Distraint or Levy.* Levy may be repeated if necessary on the same property subject to tax until the full amount due, including all expenses, is collected.

SECTION 2A. 59. *Collection of Real Property Tax Through the Court.* The delinquent basic real property tax or any other tax levied under this Article shall constitute a lawful indebtedness of the taxpayer to the city. Collection of such indebtedness can be enforced thru civil action in any court of competent jurisdiction, as follows:

- a) The City Treasurer shall furnish the City Attorney or Legal Officer a certified statement of delinquency who, within fifteen (15) days after the receipt, shall file the civil action in the name of the city in the proper court of jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interest and costs. Thus, where the delinquent tax due does not exceed Four Hundred Thousand (P400,000.00) Pesos, the competent court is the Metropolitan Trial Court (MeTC), and where the amount due is in excess of Four Hundred Thousand (P400,000.00) Pesos, the proper court is the Regional Trial Court (RTC) subject to the provisions of the Rules of Court.
- b) Where cognizable in an inferior court, the action must be filed in the city where the delinquent property is located. Where the Regional Trial Court has jurisdiction, the plaintiff city shall file the complaint in the said court.
- c) In both cases, that is, where the claim is either cognizable by an inferior court or by the Regional Trial Court, the City Treasurer shall furnish the City Attorney or City Legal

Officer concerned the exact address of the defendant where he may be served with summons.

SECTION 2A. 60. *Action Assailing Validity of Tax Sale.*

- a) No court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of institution of the action. The amount deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.
- b) No court shall declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive rights of the delinquent owner of the real property or the person having legal interest therein have been impaired.

SECTION 2A. 61. *Payment of Delinquent Taxes on Property Subject of Controversy.* In any action involving the ownership or possession of, or succession to real property, the court may, *motu proprio* or upon representation of the City Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

SECTION 2A. 62. *Certification of City Treasurer on Delinquencies Remaining Uncollectible.* The City Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit such documents to the Sangguniang Panlungsod on or before December thirty-first (31st) of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided in this Article.

SECTION 2A. 63. *Periods Within Which to Collect Real Property Taxes.* The basic real property tax and any other tax levied under this Article shall be collected within five (5) years from the date they become due. No action for collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection thereof within ten (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended for the time during which:

- a) The City Treasurer is legally prevented from collecting taxes;
- b) The owner of the property or the person having legal interest therein requests for reinvestigation and executes a waiver in writing before the expiration of the period within which to collect; and
- c) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

DISPOSITION OF PROCEEDS

SECTION 2A. 64. *Distribution of Proceeds.*

- a) The proceeds of the basic real property tax, including interest thereon, and proceeds from use, lease or disposition, sale or redemption of property acquired at a public auction, and fifty percent (50%) of the tax paid under protest collected by the City Treasurer shall be distributed as follows:

1. Seventy percent (70%) shall accrue to the general fund of this city; and

2. Thirty percent (30%) shall be distributed among the component barangays of the city where the property is located in the following manner:

2.1 Fifty percent (50%) shall accrue to the barangay where the property is located; and

2.2 Fifty percent (50%) shall accrue equally to all component barangays of the city.

- b) The share of each barangay shall be released directly to the Barangay Treasurer on a quarterly basis within five (5) days after the end of each quarter, without need of any further action, and shall not be subject to any lien or holdback for whatever purpose, subject to such rules as may be prescribed by the Commission on Audit for this purpose.

SECTION 2A. 65. *Application of Proceeds of the Additional One Percent (1%) Special Education Fund (SEF) Tax.*

- a) The proceeds of the additional one percent (1%) real property tax accruing to *SEF* shall be automatically released to the local school boards.
- b) Said proceeds shall be allocated as determined and approved by the local school board concerned only for the following purposes:
1. operation and maintenance of public schools;
 2. construction and repair of school buildings, facilities and equipment;
 3. education research;
 4. purchase of books and periodicals; and
 5. sports development
 6. and others as provided for by law or ordinance.

SECTION 2A. 66. *Proceeds of the Tax on Idle Lands.* The collection of additional real property tax on idle lands shall accrue exclusively to the general fund of this city. Accordingly, the proceeds of this tax shall be treated in the income account as revenue from taxation.

SECTION 2A. 67. *Proceeds of the Special Levy.* The proceeds of the special levy on lands benefited by public works, projects and other improvements shall accrue to the general fund of this city which financed such public works, projects or other improvements. Accordingly, all income derived from this special levy shall be treated in the income account as revenue from taxation.

SPECIAL PROVISIONS

SECTION 2A. 68. *General Assessment Revision; Expenses Incident Thereto.*

- a) The Sangguniang Panlungsod of this city shall provide the necessary appropriation to defray the expenses incident to the general revision of real property assessment.
- b) The barangays may be required by the Sanggunian of the city to share in the expenses to be incurred for the conduct of a general revision of real property assessments.

SECTION 2A. 69. *Condonation or Reduction of Real Property Tax and Interest.* In cases of calamity in this city, the Sangguniang Panlungsod, by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council (LDCC) of this city, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years affected by calamity.

SECTION 2A. 70. *Duty of Register of Deeds and Notary Public to Assist the City Assessor.* It shall be the duty of the Registrar of Deeds and Notary Public to furnish the City Assessor with copies of all contracts selling, transferring or otherwise conveying, leasing or mortgaging real property received by, or acknowledged before them.

SECTION 2A. 71. *Duty of Insurance Companies to Furnish Information to City Assessor.* Insurance companies are hereby required to furnish the City Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

SECTION 2A. 72. *Fees in Court Action.* All court action, criminal or civil, instituted at the instance of the City Treasurer under the provisions of this Article shall be exempted from the payment of court and Sheriff's fees.

SECTION 2A. 73. *Fees in Registration of Papers or Documents on Sale of Delinquent Real Property.* All certificates, documents and papers covering the sale of delinquent property to this city, if registered in the Registry of Property, shall be exempted from the documentary stamp tax and registration fees.

SECTION 2A. 74. *Real Property Assessment Notices or Owner's Copies of Tax Declaration to be Exempt from Postal Charges or Fees.* All real property assessment notices or owner's copies of tax declaration sent thru the mails by the assessor shall be exempted from payment of postal charges or fees.

SECTION 2A. 75. *Sale and Forfeiture Before Effectivity of this Revenue Code.* Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected, before the effectivity of this City Revenue Code shall be governed by the provisions of applicable laws then in force.

SPECIAL ADMINISTRATIVE PROVISIONS

ARTICLE B. ADMINISTRATIVE AND PENAL PROVISIONS

SECTION 2B. 01. *Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts.* Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently underassess any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or pay a fine of not less than One Thousand (P1,000.00) Pesos or more than Two Thousand Five Hundred (P2,500.00) Pesos, or both such imprisonment and fine, at the discretion of the Court.

The same penalty shall be imposed upon any officer charged with the duty of collecting the tax due on real property who willfully or negligently fails to collect the tax and institute the necessary proceedings for the collection of the same.

Any other officer required by this Article to perform acts relating to the administration of the real property tax or to assist the City Assessor or City Treasurer in such administration, who willfully fails to discharge such duties shall upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P500.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00), or both such imprisonment and fine, at the discretion of the Court.

SECTION 2B. 02. *Penalties for Delaying Assessment of Real Property and Assessment Appeals.* Any government official who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P500.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00), or both such imprisonment and fine, at the discretion of the Court.

SECTION 2B. 03. *Penalties for Failure to Dispose of Delinquent Real Property at Public Auction.* If the City Treasurer fails to dispose of delinquent real property at public auction in compliance with the pertinent provision of this Article and any other city official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to imprisonment of not less than one (1) month nor more than six (6) months, or a fine of not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00), or both such imprisonment and fine, at the discretion of the Court.

SECTION 2B. 04. *Time and Payment.* The real property tax herein levied together with the additional real property tax of one percent (1%) imposed in R.A. 5447 (Creating a Special Education Fund), as amended by P.D. 1621 and R.A. 7160 (Local Government Code of 1991) as well as the additional "Ad Valorem Tax on Idle Lands" shall be due and payable on the first (1st) day of January of every year. The same may, however, at the discretion of the taxpayer, be paid without penalty in four (4) equal installments, for the first installment on or before March 31; second installment on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31 as provided in Section 2A. 43 hereof.

Both the basic tax and the additional one percent (1%) penalty realty tax accruing to the special education fund must be collected together. In case only apportion of the tax is paid such payment must be equally divided and applied to both.

In the case of the additional "Ad Valorem Tax on Idle Lands", it shall also be collected at the same time that the basic tax and the additional one percent (1%) accruing to the special education fund are collected, as the case may be.

SECTION 2B. 05. *Penalty.*

- 1) For tax delinquency, the taxpayer shall be liable to the payment of interest at the rate prescribed under Section 2A. 48 of this Article.
- 2) Without prejudice to the imposition of penalties prescribed under Section 2A. 52; Section 2B. 01; Section 2B. 02 and Section 2B. 03 of this Article and other applicable laws, violation of any provision of this Article for which there is no specific penalty imposed shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not exceeding Two Thousand Five Hundred Pesos (P2,500.00), or imprisonment of not less than one (1) month but not exceeding six (6) months, or both such fine and imprisonment, at the discretion of the Court. When two or more offenses having separate and distinct imposable penalties are committed, each of them shall be treated separately and the offender thereof shall be penalized accordingly.

ARTICLE C. TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

SECTION 2C. 01. *Imposition of Tax.* There is hereby levied a tax on the sale, donation, barter or on any other mode of transferring ownership or title of real property at the rate of "sixty percent of one percent" (60% of 1%) of the total consideration involved in the acquisition of the property or of its market value as appearing in the tax declaration in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

SECTION 2C. 02. *Definitions.* As used in this Article, the term:

Real Property refers to lands, buildings and machineries intended by the owner of the land or building for an industry or works which may be carried on in a building or on a piece of land and which tend to meet the needs of the said industry or works.

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Building refers to all kinds of structure, more or less permanently attached to a piece of land, excluding those which are merely superimposed on the roll.

Fair Market Value refers to the amount reflected in the prevailing schedule of fair market values enacted by the Sangguniang Panlungsod.

SECTION 2C. 03. *Exemptions.* The sale, transfer or other disposition of real property pursuant to R.A. No. 6657 otherwise known as an Act Instituting a Comprehensive Agrarian Reform Program shall be exempt from this tax.

SECTION 2C. 04. *Time of Payment.* The tax imposed herein shall be paid by the seller, donor, transferor, executor or administrator to the City Treasurer or his duly authorized representative within sixty (60) days from the date of execution of the deed as regards, sale, barter, donation or any other mode of transferring ownership, or from the date of the decedent's death in the case of transfer by succession.

SECTION 2C. 05. *Surcharge for Late Payment and Interest on Unpaid Tax.* Failure to pay the tax imposed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the original tax due.

In addition to the surcharge imposed herein, there shall be imposed an interest of two percent (2%) per month, upon the unpaid amount from the due date until the tax is fully paid provided, that the total interest on the unpaid amount or portion thereof shall not exceed thirty-six (36) months.

SECTION 2C. 06. *Administrative provisions.*

- a) The NotaryPublic shall furnish the City Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of his notarization

SECTION 2C. 07. *Penalty.* Any violation of the provision of this Article shall be punished by a fine of not less than Two Thousand Five Hundred Pesos (P2,500.00) but not exceeding FiveThousand Pesos (P5000.00), or imprisonment of not less than one (1) month but not exceeding six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE D. TAX ON BUSINESS OF PRINTING AND PUBLICATION

SECTION 2D. 01. *Imposition of Tax.* There is hereby levied a tax at the rate of sixty percent of one percent (60% of 1%) of the gross annual receipts for the preceding calendar year on the business of any person engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets and other printed materials of similar nature.

SECTION 2D. 02. *Newly Started Business of Printing and Publication.* The tax for newly started business of printing and publication shall be one-half of one percent (1/2 of 1%) of the capital investment.

In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof as provided in Section 2D. 01.

SECTION 2D. 03. *Exemptions.* The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education (DepEd) as school text or references shall not be included in the gross receipts to the tax imposed herein.

SECTION 2D. 04. *Time of Payment.* The tax imposed in this Article shall be due and payable within the first twenty (20) days of January. The same may, however, be paid without penalty in four (4) equal installments, within the first twenty (20) days of each quarter.

In the case of newly started business, the owner or operator of the same shall pay the corresponding tax prescribed in Section 2D. 02 hereof, before the business starts or continues to operate.

SECTION 2D. 05. *Surcharge for Late Payment.* Failure to pay the tax imposed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the original tax due.

SECTION 2D. 06. *Interest on Unpaid Tax.* In addition to the surcharge imposed in the preceding Section, there shall be imposed an interest of two percent (2%) per month upon the unpaid amount from the due date until the tax is fully paid. Provided, that the total interest on the unpaid amount or portion thereof shall not exceed thirty-six (36) months.

SECTION 2D. 07. *Penalty.* Any violation of the provision of this Article shall be punished by a fine of not less than Two Thousand Five Hundred Pesos (P2,500.00) but not exceeding Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month but not exceeding six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE E.

FRANCHISE TAX

SECTION 2E. 01. *Imposition of Tax.* There is hereby levied a tax on businesses enjoying a franchise at the rate of sixty seven point five percent of one percent (67.5% of 1%) of the gross annual receipts, which shall include both cash sales and sales on account, realized during the preceding calendar year within the jurisdiction of this city.

SECTION 2E. 02. *Definitions.* As used in this Article, the term:

Franchise is a particular privilege or right granted by a legislative body to an individual or to a corporation. (Manila Railroad Co. vs. Rafferty, 40 Phil. 224). Generally, the term "franchise" refers to a special privilege conferred by the government on an individual or corporation, which does not belong to the citizens by common right. (17 Words and Phrases, p. 691).

Business Enjoying Franchise refers to franchise holders excluding grantees of "Certificates of Public Convenience" for the operation of public utility vehicles. (Art. 226, par. C, IRR of R.A. 7160).

SECTION 2E. 03. *Newly Started Business Enjoying a Franchise.* The tax for newly-started business enjoying a franchise shall be one half of one percent (1/2 of 1%) of the capital of investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipt for the preceding calendar year, or any fraction thereof as provided in Section 2E. 01 hereof.

SECTION 2E. 04. *Exemptions.* Transportation companies or operators of public utility vehicles operating under a "Certificate of Public Convenience" granted by the Land Transportation Franchising and Regulatory Board (LTFRB) are exempted from the provisions of this Article.

SECTION 2E. 05. *Time of Payment.* The tax imposed in this Article shall be due and payable within the first twenty (20) days of January of the ensuing year. The same may, however, be paid without penalty in four (4) equal installments within the first twenty (20) days of each quarter.

In the case of newly started business, the owner or operator of the same shall pay the corresponding tax prescribed in Section 2E. 03 hereof, before the business starts or continues to operate.

The capital investment to be used as basis of the tax of a newly started business as herein provided shall be determined in the following manner:

1. In the locality where the principal office of the business is situated, subscribed capital as stated in the articles of incorporation, in the case of a corporation, or in any similar document, in case of other types of business organizations or enterprises, shall be considered as the capital investment.
2. Where there is a branch or sales office which commences business operations during the same year as the principal office but which is located in another city, subscribed capital referred to above shall be reduced by the amount of the capital investment made for the said branch or sales office which shall be taxable instead by the municipality or city where it is located.

SECTION 2E. 06. *Surcharge for Late Payment.* Failure to pay the tax imposed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the original tax due.

SECTION 2E. 07. *Interest on Unpaid Tax.* In addition to the surcharge imposed in the preceding Section, there shall be imposed an interest of two percent (2%) per month upon the unpaid amount from the due date until the tax is fully paid. Provided, that the total interest on the unpaid amount or portion thereof shall not exceed thirty-six (36) months.

SECTION 2E. 08. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of not less than Two Thousand Five Hundred Pesos (P2,500.00) but not exceeding Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month but not exceeding six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE F.

PROFESSIONAL TAX

SECTION 2F. 01. *Definition.* As used in this Article, the term:

Profession – means a calling, which requires the passing of an appropriate government board or Bar Examination and other examinations conducted by the Professional Regulation Commission (PRC).

Professional– refers to a person who possesses the qualifications to exercise or practice a profession.

SECTION 2F. 02. *Imposition of Tax.* There is hereby levied an annual professional tax at the rate of Three Hundred Pesos (P300.00) prescribed on all professionals engaged in the exercise or practice of their profession.

SECTION 2F. 03. *Exemptions.* Professionals exclusively employed in the government are exempted from the payment of the professional tax herein imposed.

SECTION 2F. 04. *Time of Payment.* The professional tax shall be payable annually, on or before the thirty-first (31st) of January of every year, before any profession can be lawfully pursued and one line of profession does not become exempt by being conducted with some other profession for which the tax has been paid.

Any person who begins to practice his profession after the month of January must still pay the full tax imposed herein before he engages or continues to engage in the practice of this profession.

SECTION 2F. 05. *Place of Payment.* The professional tax imposed herein shall be paid to the City Treasurer of this city or his duly authorized representative, if:

- a) the professional pursues or practices his profession in this city, or
- b) the professional practices his profession in several places but maintains his principal office in this city.

SECTION 2F. 06. *Surcharge for Late Payment.* Failure to pay the tax imposed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the original tax due.

SECTION 2F. 07. *Interest on Unpaid Tax.* In addition to the surcharge imposed in the preceding Section, there shall be imposed an interest of two percent (2%) per month upon the unpaid amount from the due date until the tax is fully paid. Provided, that the total interest on the unpaid amount or portion thereof shall not exceed thirty-six (36) months.

SECTION 2F. 08. *Administrative provisions.*

- 1) Professionals who have paid their professional tax in other municipalities or cities shall be entitled to practice their profession in this city without need of subjecting them to any other tax or fee for the practice of their profession here. Likewise, those who have paid their professional tax in this city shall also enjoy the same privileges in other municipalities or cities.
- 2) Any individual or corporation employing a person subject to professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.
- 3) Any person subject to professional tax shall write in deeds, receipts, prescriptions, reports, books of accounts, plans and designs, surveys and maps, as the case may be, the number of the official receipt issued to him.

ARTICLE G.

AMUSEMENT TAX

SECTION 2G. 01. *Definition.* As used in this Article, the term:

Amusement – is pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, past time or fun.

Amusement Places – include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.

SECTION 2G. 02. *Imposition of Tax.* There is hereby imposed an amusement tax to be collected from the proprietors, lessees or operators of theaters, cinemas, concert halls, boxing stadia, amusement parks and other places of amusement at the rate of ten percent (10%) of the gross receipts from admission fees. For this purpose, proprietors, lessees or operator of cinema who exhibits or shows locally produced films shall be at the rate of ten percent (10%) of the gross receipts from admission fees. *(As per Republic Act No. 9640)*

SECTION 2G. 03. *Exemptions.* The holding of operas, concerts, dramas, recitals, paintings and art exhibitions, flower shows, musical programs, literary and oratorical presentations except

pop, rock or similar concerts shall be exempted from the payment of the amusement tax imposed herein, subject, however, to the guidelines issued by the Department of Finance (DOF).

SECTION 2G. 04. *Time and Manner of Payment.* The amusement tax herein imposed shall be due and payable to the City Treasurer or his duly authorized representative by the proprietor, lessee or operator concerned within the first twenty (20) days of the month next following that for which they are due.

In case of the itinerant operators of similar modes of amusement, the tax herein prescribed shall be paid immediately after the last full show or performance of the day, if the same takes place within office hours, or the next day following the business day.

SECTION 2G. 05. *Collection of Tax Proceeds.* The City Treasurer or his deputies shall collect the tax herein imposed as prescribed by the Sangguniang Panlungsod the time, manner, terms and conditions for the payment of tax.

SECTION 2G. 06. *Surcharge for Late Payment, Failure to File Return or Filing of Fraudulent Return.* Failure to pay the tax imposed herein within the time required; failure to file a return and remit the taxes withheld within the time required; or filing a fraudulent return, shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the original tax due and an additional interest at the rate of two percent (2%) per month of the original amount due including surcharge, without prejudice to the imposition of other penalties prescribed in the Code.

SECTION 2G. 07. *Administrative Provisions.*

a) Filing of Return. Upon payment of the tax due, the proprietor, lessee or operator of the amusement place shall submit a return containing the abstract of the number of tickets sold and unsold; distributed or undistributed; the kinds of tickets, quantity and serial numbers with their corresponding admission prices; and the gross receipts from admission fees corresponding to the period under report.

b) Form of Tickets. The proprietor, lessee or operator of an amusement place where payment of a fee is required for admission, shall provide tickets, which shall be serially numbered, indicating therein the name of the amusement place and the admission price. The serial number must be printed on both ends of the tickets such that when divided into two upon being presented for admission, the serial number shall appear in both parts. The gatekeeper shall drop one-half of the torn ticket in a locked box or receptacle and the other half to be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the City Treasurer's Office.

c) Registration of Tickets. All admission tickets, which shall be sold to the public, must first be registered with the Office of the City Treasurer. Upon presentation of the tickets, the City Treasurer shall stamp them with the seal of his office. It shall be unlawful for any proprietor, lessee or operator of an amusement place to issue, or cause the issuance to the customers or patrons of such establishment any unregistered tickets.

d) Verification of Tickets. The City Treasurer shall, whenever necessary, post his duly authorized inspector at the gates of the amusement places for the purpose of verifying whether the tickets sold, being sold, are registered with the aforesaid office.

SECTION 2G. 08. *Applicability Clause.* All other matters relating to the operation of amusement places or establishments shall be governed by pertinent laws and ordinances and their applicable rules and regulations.

SECTION 2G. 09. *Penalty.* For this purpose, any violation made by proprietors, lessees or operators of the provisions of this Article shall be punished by a fine of not less than Two

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Thousand Five Hundred Pesos (P2,500.00) but not exceeding Five Thousand Pesos(P5,000.00)or imprisonment of not less than one (1) month but not exceeding six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE H. TAX ON DELIVERY TRUCKS, VANS AND OTHER DELIVERY MOTOR VEHICLES

SECTION 2H. 01. *Imposition of Tax.* There is hereby levied an “annual fixed tax” for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers operating in this City at the fixed rate of the following:

- a) For each delivery truck with ten (10) wheels or more.....P 500 + P50 sticker
- b) For each delivery truck with less than ten (10) wheels.....P 400 + P50 sticker
- c) For two (2) wheels and three (3) wheels motor vehicles.....P 200 + P50 sticker

SECTION 2H. 02. *Exemption from the Tax on Peddlers.* The manufacturers, producers, wholesalers, dealers and retailers referred to in Section 2H. 01 hereof shall be exempt from the tax on peddlers imposed by this city.

SECTION 2H. 03. *Time of Payment.* The tax imposed in this Article shall be payable annually to the City Treasurer or his duly authorized representative on or before the twentieth(20th) day of January of every year. Any person who will utilize delivery vehicles subject of this Article in his business after January 20 shall pay the full amount of the tax herein imposed even if the business is newly started.

SECTION 2H. 04. *Surcharge for Late Payment.* Failure to pay the tax imposed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the original tax due.

SECTION 2H. 05. *Administrative Provisions.*

- 1) The City Treasurer before accepting payment of the tax imposed herein shall require the presentation of the Mayor’s Permit and a copy of the Certificate of Registration of the motor vehicle being used, to be use, in the delivery business.
- 2) The official receipt, or a photocopy thereof, for the payment of the tax shall at all times be carried in the motor vehicle and for which such tax has been paid.
- 3) Any person who is engaged in any business utilizing motor vehicles, such as trucks, vans, jeepneys, AUVs and similar kinds in the delivery or distribution of whatever kind of products, goods or merchandise in this city shall first secure a permit therefore from the City Mayor before engaging in such kind of undertaking

SECTION 2H. 06. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of not less than Two Thousand Five Hundred Pesos (P2,500.00) but not exceeding Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month but not exceeding six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE I. SOCIALIZED HOUSING TAX

SECTION 2I. 01. *Definitions.* When used in this Article, the term:

- a) *Socialized Housing* refers to housing programs and projects covering houses and lots or homelots duly undertaken by the Government or the private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other

benefits in accordance with the provisions of R.A. 7279 otherwise known as the Urban Development and Housing Act of 1992.

- b) *Urban Areas* refer to all cities regardless of their population density and to cities with a population density of at least five hundred (500) per square kilometer.

SECTION 2I. 02. *Imposition of Tax.* There is hereby levied an additional one-half of one percent (1/2 of 1%) socialized housing tax on the assessed value of land owners/developers in this city in excess of One Hundred Fifty Thousand Pesos (P150,000.00), which is in addition to the basic real property tax.

SECTION 2I. 03. *Exemptions.* Pursuant to the provisions of R.A. 7279, the following are exempted from the Socialized Housing Tax:

- a) Those included in the coverage of R.A. 6657, otherwise known as the Comprehensive Agrarian Reform Law;
- b) Those actually used for national defense and security of the state;
- c) Those used, reserved or otherwise set aside for government offices, facilities and other installations, whether owned by the National government, its agencies and instrumentalities, including government-owned or controlled corporations, or by the local government units. Provided, however, that the lands herein mentioned, or portion thereof, which have been used for the past ten (10) years from the effectivity of R.A. 7279 shall be covered by this Act;
- d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds and other areas necessary to maintain ecological balance on environmental protection, as determined and certified to by the proper government agency; and
- e) Those actually and primarily used by religious, charitable or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks.

SECTION 2I. 04. *Collection and Accrual of Proceeds.* The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of this city.

SECTION 2I. 05. *Administrative Provision.* The City Assessor shall keep an updated record of landowners/developers within his jurisdiction with assessed values in excess of One Hundred Fifty Thousand Pesos (P150,000.00). For purposes of collection, the City Treasurer shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

SECTION 2I. 06. *Interest on Unpaid Socialized Housing Tax.* Failure to pay the socialized housing tax on time, and upon the expiration of the periods as provided for in Sec. 2B. 04 shall subject the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

ARTICLE J.

BUSINESS TAX

SECTION 2J. 01. *Definition.* When used in this Article, the term:

Advertising Agency – includes all persons who engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.

Bars – includes beer gardens, cocktail lounges, dance halls, videoke bars and other similar establishments or places where intoxicating or fermented liquors or malts are sold, disposed of or given away for compensation, even without foods, where the services of hostesses and/or waitresses are employed, and where customers are entertained by occasional dancing to music not rendered by a regular dance orchestra or musicians hired for the purpose, otherwise, the place shall be classified as a “dance hall” or “night club”.

Benchmarking- is a method of applying uniform Presumptive Income Level Rule, that can be applied to a given taxpayer provided that they are similarly situated in almost all aspect of business operation.

Brewer – includes all persons who manufacture fermented liquor of any description for the sale or delivery to others but does not include manufacturers of lambanog, tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed Two Hundred (200) gauge liters

Business Agents – (Agente de Negocios) includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment or private detective agencies.

Carinderia – refers to any public eating place where cooked foods are served at a price.

Cockpits – includes any place, compound, building or portion thereof, where cockfights are held whether or not money bets are held on the results of such cockfights.

Collecting Agency – includes any person other than a practicing “Attorney-at-law” engaged in the business of collecting or suing debts or liabilities placed in his hands for said collection or suit, by subscribers or customers applying and paying therefore, while a “mercantile agency” is any person engaged in the business of gathering information as to the financial standing ability or credit of persons engaged in the business and reporting the same to the subscriber or to customers applying and paying therefore.

Compounder – comprises every person who, without rectifying, purifying or refining, distilled spirits, shall by mixing such spirits, wine or other liquor with any materials except water, manufacture any intoxicating beverage whatever.

General Engineering Contractor – is a person whose principal contracting business is in connection with fixed works requiring specialized engineering knowledge and skill, including the following divisions or subjects; irrigations, drainage, water power, water supply, flood control, inland waterways, harbors, docks, wharves, shipyards and ports, dams, hydro-electric projects, levees, river control and reclamation works, railroads, highways, streets and roads, bridges, overpasses, underpasses and other similar works; pipelines and other system for the transmission of petroleum and other liquid or gaseous substances; land leveling and earth movement projects, excavating, grading, trenching, paving and surfacing works.

General Building Contractor – is a person whose principal contracting business is in connection with any structure built, being built or to be built, for the support, shelter and enclosure of persons, animals, chattels or movable property of any kind, requiring in its construction the use of more than two unrelated building trades or crafts, to do or superintend the whole or any part thereof. Such structures includes sewers and sewerage disposal plants and systems, parks, playgrounds and other recreational works, refineries, chemical plants and similar industrial plants requiring specialized engineering knowledge and skill, power houses, power plants and other utility plants and installations, mines and metallurgical plants, cements and concrete works in connection with the above-mentioned fixed works.

A person who merely furnishes materials or supplies without fabricating them into or consuming them in the performance of the work of the general building contractor does not necessarily fall within this definition.

Specialty Contractor – is a person whose operations pertain to the performance of construction work requiring special skills and whose principal contracting business involves the use of specialized building trades and crafts.

Distiller of Spirits – comprise all who distill spirituous liquors by original and continuous distillation from mash, wort, wash, sap or syrup through continuous closed vessels and pipes until the manufacture thereof is complete.

Gross Receipts – include all monies and properties received in consideration of services rendered or articles sold, exchanged or leased, without any deduction, or the whole amount of the receipt of the business before the cost of production is deducted therefrom.

Hotel – includes any house or building or portion thereof in which any person or persons may be regularly harbored or received as transient or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guests and to serve food to the guests therein.

Importer – means any person who brings articles, goods from abroad for unloading herein or which after such entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered as the importer thereof.

Independent Wholesaler – means any person other than the manufacturer, producer or importer, who buys commodities for resale to persons other than the end-users regardless of the quantity of transaction

Inventory Taking- is the conduct of counting physically the inventory of a given taxpayer to determine the true inventory and such can be used as basis for its gross sales.

Lending Investor – includes all persons who make a practice of lending money for themselves or others at interests.

Levy – means imposition or collection of assessment, tax, tribute or fine.

License or Permit – is a privilege or permission granted in accordance with law by a competent authority to engage in some business or occupation or to engage in some transaction.

Lodging House – includes any house or building, or portion thereof, in which any person or persons may be regularly harbored or received as transient for compensation. Taverns or inns shall be considered as lodging houses.

Manufacturer of Cigar or Cigarettes – includes those whose business is to make or manufacture cigars or cigarettes or both for sale; but the term does not include artisans or apprentices employed to make cigars or cigarettes from materials supplied by the employer, the latter being lawfully engaged in the manufacture of cigars and cigarettes.

Manufacturer of Tobacco – includes every person whose business is to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding or rubbing any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or putting up for consumption scraps, refuse or stems of tobacco resulting from any waste by sifting, twisting, screening or by any other process.

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Money Shop – is an extension service unit of a banking institution usually operating markets with authority to accept money for deposit and extend short-term loans for specific purposes.

Motel – includes any house or building, or a portion thereof in which any person or persons may be regularly harbored or received as transients or guests and which is provided with a common enclosed garage or individually enclosed garage where such transients or guests may park their motor vehicle.

Pawnbroker – includes every person engaged in granting loans or deposits or pledges of personal property on the condition of returning the same at the stipulated prices, displaying at his place of business their gilts or yellow balls or exhibiting a sign or money to loan on personal property or deposit or pledge.

Presumptive Income Level- is the presumed gross income of a taxpayer doing business. Factors such as fix overhead expenses such as but not limited to rental, salaries of employees, light and water and other expenses applicable in a subject taxpayer shall be considered in determining its gross income for local tax purposes.

Privilege – means a grant or immunity granted as a peculiar benefit, advantage or favor.

Real Estate Appraiser/Broker/Consultant or any Real Estate practitioner as defined under the Real Estate Service Act of the Philippines (Republic Act No. 9646).

Real Estate Developer – includes any person engaged in the business of improving and/or subdividing lands, builds and/or sells real estate units.

Real Estate Dealer – includes any person engaged in the business of buying, selling, exchanging or renting property as principal and holding himself out as a full or part-time dealer in real estate or owner of rental property or properties rented or offered to rent for an aggregate amount of One Thousand Pesos (P1,000.00) or more a year. Any person shall be considered as engaged in the business as a real estate dealer by the mere fact that he is the owner or sub-lessor of property rented or offered to rent for an aggregate amount of One Thousand Pesos (P1,000.00) or more a year.

Rectifier – comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wash, sap or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, shall be regarded as a rectifier and as being engaged in the business of rectifying.

Repacker of Wines or Distilled Spirits – includes all persons who remove wines or distilled spirits from the original container for repacking and selling the same at wholesale.

Restaurant – refers to any place which provides food to the public and accept orders from them at a price. This term includes “caterers”.

Retail Dealer of Fermented Liquor – includes every person except retail dealer in lambanog, tuba, basi, tapuy, who for himself or on commission sells or offer for sale fermented liquors on quantities of five (5) liters or less at any one time and not for resale.

Retail Leaf Tobacco Dealer – includes every person who, for himself or on commission, sells leaf tobacco or offers for sale to any person except a registered dealer on leaf tobacco or a manufacturers of cigars, or manufactured tobacco, but the term does not include a planter or producer so far as it concerns the sale of leaf tobacco of his own production.

Retail Tobacco Dealer – comprehends every person, who for himself or on commission, sells or offers for sale not more than Two Hundred (200) cigars, not more than Eight Hundred (800) cigarettes, or not more than Five (5) kilograms of manufactured tobacco at any one time and not for resale.

Retail Vino Dealer – comprehends every person, who for himself or on commission, sell or offers for sale only domestic distilled spirits in quantities of Five (5) liters or less at any one time and not for resale.

Revenue – includes taxes, fees and charges that a state or its political subdivision collects and perceives into the treasury for public purposes.

Services – mean the duties, work or functions performed or discharged by the government officer, or by any private person contracted by the government, as the case may be.

Shopping Center/Malls – means a building, establishment, or a place or parts thereof, leased or rented out to several different persons or entities but not less than ten (10) persons or entities.

Surveillance- is a method of determining whether a certain taxpayer has declared its true gross income by daily monitoring its sales through posting of inspectors for a limited period of time.

Tax – means an enforced contribution usually monetary in form, levied by the law-making body on person or property subject to its jurisdiction for the precise purpose of supporting governmental needs.

Wholesale Dealer in Fermented Liquors – means anyone who for himself or on commission, sells or offers for sale fermented liquors in larger quantities than five (5) liters at any one time, or who sells or offers for sale such fermented liquors (excluding lambanog, tuba, basi, tapuy and similar domestic fermented liquors) for the purpose of resale, regardless of quantity.

Wholesale Dealer of Distilled Spirits and Wines – comprehends every person who for himself or on commission, sells or offers for sale wines or distilled spirits in larger quantities than Five (5) liters at any one time or offers the same for sale for the purpose of resale irrespective of quantity.

Wholesale Tobacco Dealer – comprehends every person, who for himself or on commission, sells or offers for sale cigars, cigarettes or manufactured tobacco in larger quantities than Two Hundred (200) cigars, Eight Hundred (800) cigarettes or Five (5) kilograms of manufactured tobacco at any one time or who sells or offers the same for the purpose of resale regardless of quantity.

SECTION 2J. 02. *Imposition of Tax.* There is hereby levied an annual tax on the business mentioned in this Article at rates prescribed therefore.

The tax is payable for every distinct establishment and one line of business or activity does not become exempt by being conducted with some other business or activity for which a tax has been paid.

(A) ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, BREWERS, DISTILLERS, RECTIFIERS AND COMPOUNDERS OF LIQUORS, DISTILLED SPIRITS AND WINES OR MANUFACTURERS OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

With Gross sales or receipts for the preceding calendar year in the amount of:	Amount of tax per annum
Less than P10,000.00	P 198.00

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P10,000.00 or more but less than P15,000.00	264.00
P15,000.00 or more but less than P20,000.00	362.00
P20,000.00 or more but less than P30,000.00	528.00
P30,000.00 or more but less than P40,000.00	792.00
P40,000.00 or more but less than P50,000.00	990.00
P50,000.00 or more but less than P75,000.00	1,584.00
P75,000.00 or more but less than P100,000.00	1,980.00
P100,000.00 or more but less than P150,000.00	2,640.00
P150,000.00 or more but less than P200,000.00	3,300.00
P200,000.00 or more but less than P300,000.00	4,620.00
P300,000.00 or more but less than P500,000.00	6,600.00
P500,000.00 or more but less than P750,000.00	9,600.00
P750,000.00 or more but less than P1,000,000.00	12,000.00
P1,000,000.00 or more but less than P2,000,000.00	16,500.00
P2,000,000.00 or more but less than P3,000,000.00	19,800.00
P3,000,000.00 or more but less than P4,000,000.00	23,760.00
P4,000,000.00 or more but less than P5,000,000.00	27,720.00
P5,000,000.00 or more but less than P6,500,000.00	29,250.00
P6,500,000.00 or more	Fifty percent of One percent (50% of 1%)

Provided, that the preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature other than those classified as "essential commodities" as enumerated under Section 2J. 02 (Item C) of this Article.

Provided further, that the business enumerated in Section 2J. 02 (A) shall no longer be subject to the tax on wholesaler, distributors or dealers as provided under Section 2J. 02 (Item B) of this Article.

(B) ON WHOLESALER, DISTRIBUTORS, EXPORTERS, PRODUCERS OF OR DEALERS IN ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of tax per annum
Less than P1,000.00	P 21.60
P1,000.00 or more but less than P2,000.00	39.60
P2,000.00 or more but less than P3,000.00	60.00
P3,000.00 or more but less than P4,000.00	86.40
P4,000.00 or more but less than P5,000.00	120.00
P5,000.00 or more but less than P6,000.00	145.20
P6,000.00 or more but less than P7,000.00	171.60
P7,000.00 or more but less than P8,000.00	198.00
P8,000.00 or more but less than P10,000.00	224.40
P10,000.00 or more but less than P15,000.00	264.00
P15,000.00 or more but less than P20,000.00	330.00
P20,000.00 or more but less than P30,000.00	396.00
P30,000.00 or more but less than P40,000.00	528.00
P40,000.00 or more but less than P50,000.00	792.00
P50,000.00 or more but less than P75,000.00	1,188.00
P75,000.00 or more but less than P100,000.00	1,584.00
P100,000.00 or more but less than P150,000.00	2,244.00
P150,000.00 or more but less than P200,000.00	2,904.00
P200,000.00 or more but less than P300,000.00	3,960.00

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P300,000.00 or more but less than P500,000.00	5,280.00
P500,000.00 or more but less than P750,000.00	7,920.00
P750,000.00 or more but less than P1,000,000.00	10,560.00
P1,000,000.00 or more but less than P2,000,000.00	12,000.00
P2,000,000.00 or more	Seventy percent of One percent (70% of 1%)

Provided, that the preceding imposition shall no longer be applied to the businesses already subject to the "tax on manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature".

(C) ON MANUFACTURERS, MILLERS, REPACKERS OR PRODUCERS OF ESSENTIAL COMMODITIES ENUMERATED HEREUNDER THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

- 1) Rice and Corn;
- 2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved foods, sugar, salt and other agricultural, marine and fresh water products, whether in their original state or not;
- 3) Cooking oil and cooking gas;
- 4) Laundry soap, detergents and medicines;
- 5) Agricultural implements, equipment and post harvest facilities, fertilizers, pesticides, insecticides and other farm inputs;
- 6) Poultry feeds and other animal feeds;
- 7) School supplies
- 8) Cements; and
- 9) Bottled Drinking Water

With gross sales or receipt for the preceding calendar year in the amount of:	Amount of tax per annum
Less than P10,000.00	P 99.00
P10,000.00 or more but less than P15,000.00	132.00
P15,000.00 or more but less than P20,000.00	181.20
P20,000.00 or more but less than P30,000.00	264.00
P30,000.00 or more but less than P40,000.00	396.00
P40,000.00 or more but less than P50,000.00	495.00
P50,000.00 or more but less than P75,000.00	792.00
P75,000.00 or more but less than P100,000.00	990.00
P100,000.00 or more but less than P150,000.00	1,320.00
P150,000.00 or more but less than P200,000.00	1,650.00
P200,000.00 or more but less than P300,000.00	2,310.00
P300,000.00 or more but less than P500,000.00	3,300.00
P500,000.00 or more but less than P750,000.00	4,800.00
P750,000.00 or more but less than P1,000,000.00	6,000.00
P1,000,000.00 or more but less than P2,000,000.00	8,250.00
P2,000,000.00 or more but less than P3,000,000.00	9,900.00
P3,000,000.00 or more but less than P4,000,000.00	11,880.00
P4,000,000.00 or more but less than P5,000,000.00	13,860.00
P5,000,000.00 or more but less than P6,500,000.00	14,625.00
P6,500,000.00 or more	Twenty Five percent of One percent (25% of 1%)

For the purposes of this Section, the term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad.

The amount of export sales shall be excluded from the total sales and shall be subject to the rates prescribed above.

(D) ON EXPORTER, WHOLESALER, DISTRIBUTORS OR DEALERS OF ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2J. 02 (Item C) THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of tax per annum
Less than P1,000.00	P 10.80
P1,000.00 or more but less than P2,000.00	19.80
P2,000.00 or more but less than P3,000.00	30.00
P3,000.00 or more but less than P4,000.00	43.20
P4,000.00 or more but less than P5,000.00	60.00
P5,000.00 or more but less than P6,000.00	72.60
P6,000.00 or more but less than P7,000.00	85.80
P7,000.00 or more but less than P8,000.00	99.00
P8,000.00 or more but less than P10,000.00	112.20
P10,000.00 or more but less than P15,000.00	132.00
P15,000.00 or more but less than P20,000.00	165.00
P20,000.00 or more but less than P30,000.00	198.00
P30,000.00 or more but less than P40,000.00	264.00
P40,000.00 or more but less than P50,000.00	396.00
P50,000.00 or more but less than P75,000.00	594.00
P75,000.00 or more but less than P100,000.00	792.00
P100,000.00 or more but less than P150,000.00	1,122.00
P150,000.00 or more but less than P200,000.00	1,452.00
P200,000.00 or more but less than P300,000.00	1,980.00
P300,000.00 or more but less than P500,000.00	2,640.00
P500,000.00 or more but less than P750,000.00	3,960.00
P750,000.00 or more but less than P1,000,000.00	5,280.00
P1,000,000.00 or more but less than P2,000,000.00	6,000.00
P2,000,000.00 or more	Thirty-Five percent of One percent (35% of 1%)

(E) ON RETAILERS OF ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2J. 02 (Item C) THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of tax per annum
P400,000.00 or less	One point One Percent (1.1%)
More than P400,000.00	Fifty five percent of One percent (55% of 1%)

Provided, that if the retail business is located in a legally constituted barangay and the amount of gross sales or receipts does not exceed Fifty Thousand Pesos (P50,000.00), the barangay concerned shall have exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose.

(F) ON RETAILERS OF ALL OTHER COMMODITIES NOT CLASSIFIED AS "ESSENTIAL COMMODITIES" EXCLUDING RETAIL DEALERS IN LIQUORS OR WINES AND CIGARS OR CIGARETTES.

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With gross sales or receipts for the
Preceding calendar year in the amount of:

Amount of tax per annum

P400,000.00 or less
More than P400,000.00

Two Point Two percent (2.2%)
One Point One percent (1.1%)

Provided, that if the retail business is located in a legally recognized barangay and the amount of gross sales or receipts does not exceed Fifty Thousand Pesos (P50,000.00) the barangay concerned shall have exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose.

(G) ON CONTRACTORS AND INDEPENDENT CONTRACTORS INCLUDING,
BUT NOT LIMITED, TO THE FOLLOWING:

Dry-cleaning or dyeing establishments, steam laundries and laundries using washing machine;
Arrastre and stevedoring services;
Barber shops;
Battery charging shops;
Beauty parlors;
Business agents;
Cinematographic film owners, lessors and distributors;
Commercial and immigration brokers;
Engraving, plating and plastic lamination establishments;
Filling, demolition and salvage works contractors;
Funeral parlors;
Furniture repair shops;
General engineering, general building and specialty contractors as defined under applicable laws;
House and/or sign painters;
Massage clinics/sauna, Turkish and Swedish baths;
Master plumbers;
Milliners and hatters;
Persons engaged in the installation of water system and gas or electric light, heat or power;
Photographic studios;
Printers, bookbinders, lithographers;
Private detective or watchman agencies;
Proprietors or operators of dockyards;
Proprietors or operator of hotels, motels and lodging houses;
Proprietors or operators of mine drilling apparatus;
Proprietors or operators of smelting plants;
Publishers except those engaged in the publication or printing of any newspapers, magazines, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements;
Recapping shops;
Recruitment agency
Repainting shops of motor vehicles and heavy equipment;
Repair or welding shops of motor vehicle and heavy equipment;
Repair shops of any kind of mechanical and electric devices, instruments, apparatus or furniture;
Sawmills under contract to saw or cut logs belonging to others;
Shoe repair shops;
Shops for planing or surfacing or recutting of lumber;
Slenderizing and body building saloons;
Smiths (blacksmiths, goldsmiths, silversmiths, keysmiths, locksmiths or tinsmiths);

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Tailor or dress shops, modiste shops, haberdashery shops;
 Upholstery shops;
 Vulcanizing shops;
 Warehousing or forwarding services;
 Washing or greasing shops;
 Other similar establishments

THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of tax per annum
Less than P5,000.00	P 33.00
P5,000.00 or more but less than P10,000.00	73.92
P10,000.00 or more but less than P15,000.00	125.40
P15,000.00 or more but less than P20,000.00	198.00
P20,000.00 or more but less than P30,000.00	330.00
P30,000.00 or more but less than P40,000.00	462.00
P40,000.00 or more but less than P50,000.00	660.00
P50,000.00 or more but less than P75,000.00	1,056.00
P75,000.00 or more but less than P100,000.00	1,584.00
P100,000.00 or more but less than P150,000.00	2,376.00
P150,000.00 or more but less than P200,000.00	3,168.00
P200,000.00 or more but less than P250,000.00	4,356.00
P250,000.00 or more but less than P300,000.00	5,544.00
P300,000.00 or more but less than P400,000.00	7,392.00
P400,000.00 or more but less than P500,000.00	9,900.00
P500,000.00 or more but less than P750,000.00	11,100.00
P750,000.00 or more but less than P1,000,000.00	12,300.00
P1,000,000.00 or more but less than P2,000,000.00	13,800.00
P2,000,000.00 or more.....	Seventy Five percent of One percent (75% of 1%)

(H) ON OTHER KINDS OF CONTRACTORS AND INDEPENDENT CONTRACTORS PERSONS (NATURAL OR JURIDICAL) RENDERING OR OFFERING TO RENDER SERVICES FOR A FEE INCLUDING, BUT NOT LIMITED TO THE FOLLOWING:

Actuarial or appraising offices;
 Advertising agencies;
 Belt and buckle shops;
 Brokering offices (real brokers, custom brokers and similar ones);
 Business management firms/offices;
 Carpentry shops;
 Communications or wire services (radio, telegraph, telefax, etc.);
 Computer or electronics repair centers or shops;
 Consultancy firms/offices;
 Drafting or fine arts shops, painting or sign shops;
 Employment agencies;
 Engineering offices rendering services on architectural, civil, chemical, mechanical, mining, sanitary, agricultural, geodetic, electronics, communications and the like;
 Flower shops not engaged in wholesale or retail but rendering services upon order of customers;
 Freight services, trucking services;
 House painting shops/house wiring shops;
 Ice and cold storage for-a fee;

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Interior decoration offices or shops;
 Judo-karate gyms for-a-fee;
 Landscaping contracting offices or shops;
 Lathe machine shops;
 Operators of dancing, driving, judo-karate schools;
 Perma-press shops;
 Private hospitals and private educational institutions except those non-profit and non-stock;
 Promotion offices or agencies, promoters of shows, games or performances;
 Recopying or duplicating, Xerox copying or mimeographing services;
 Rental agencies/offices/shops renting out for-a-fee machines, apparatuses, equipment, contrivances, bicycles, trucks, cars, farm tractors, heavy equipment, electronic devices, tapes, furniture and similar kinds;
 Repair centers/shops for home appliances;
 Rental agencies/offices/shops;
 Repair centers/shops for medical equipment;
 Repair shops for computers and other electronics equipment;
 Sculpture shops;
 Service stations for motor vehicles;
 Surveying offices (private land surveying or geodetic);
 Transportation terminals for-a fee;
 Vacidor shops;
 Video coverage services;
 Watch repair centers or shops;
 Other similar establishments rendering or offering to render services for-a fee;

THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of tax per annum
Less than P5,000.00	P 33.00
P5,000.00 or more but less than P10,000.00	73.92
P10,000.00 or more but less than P15,000.00	125.40
P15,000.00 or more but less than P20,000.00	198.00
P20,000.00 or more but less than P30,000.00	330.00
P30,000.00 or more but less than P40,000.00	462.00
P40,000.00 or more but less than P50,000.00	660.00
P50,000.00 or more but less than P75,000.00	1,056.00
P75,000.00 or more but less than P100,000.00	1,584.00
P100,000.00 or more but less than P150,000.00	2,376.00
P150,000.00 or more but less than P200,000.00	3,168.00
P200,000.00 or more but less than P250,000.00	4,356.00
P250,000.00 or more but less than P300,000.00	5,544.00
P300,000.00 or more but less than P400,000.00	7,392.00
P400,000.00 or more but less than P500,000.00	9,900.00
P500,000.00 or more but less than P750,000.00	11,100.00
P750,000.00 or more but less than P1,000,000.00	12,300.00
P1,000,000.00 or more but less than P2,000,000.00	13,800.00
P2,000,000.00 or more.	Seventy Five percent of One percent (75% of 1%)

(I) ON BANKS AND OTHER FINANCIAL INSTITUTIONS INCLUDING NON-BANK INTERMEDIARIES, LENDING INVESTORS, FINANCE AND INVESTMENT COMPANIES, PAWNSHOPS, MONEY SHOPS, INSURANCE COMPANIES, STOCK MARKETS, STOCK BROKERS AND DEALERS IN

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SECURITIES AND FOREIGN EXCHANGE, EDUCATIONAL PLAN AGENCIES, HEALTH PLAN AGENCIES AND MEMORIAL OR LIFE PLAN AGENCIES.

Out of gross receipts for the preceding
Calendar year

YEAR

AMOUNT OF TAX PER ANNUM
Sixty percent of one percent (60% of 1%)

Provided, that except for the gross receipts derived from interests, commissions and discounts from lending activities, income from financial leasing, dividends, rental on property and profits from exchange or sale of property and insurance premium no other kinds of income and receipts of banks and financial institutions shall be included in the computation of the tax due thereon.

(J) ON PEDDLERS ENGAGED IN
THE SALE OF ANY MERCHANDISE
OR ARTICLE OF COMMERCE

Amount of tax per annum

P 100.00 per peddler

Delivery trucks, vans or motor vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 2J. 02 (Items A to F) are exempted from the peddler's tax imposed herein.

(K) ON PRIVATELY-OWNED PUBLIC MARKETS AND SHOPPING
CENTERS/MALLS:

With gross receipts for the
Preceding calendar year in the amount of

Amount of tax per annum

Less than P5,000.00	P	150.00
P5,000.00 or more but less than P10,000.00		300.00
P10,000.00 or more but less than P20,000.00		600.00
P20,000.00 or more but less than P30,000.00		900.00
P30,000.00 or more but less than P40,000.00		1,200.00
P40,000.00 or more but less than P50,000.00		1,500.00
P50,000.00 or more but less than P60,000.00		1,800.00
P60,000.00 or more but less than P70,000.00		2,100.00
P70,000.00 or more but less than P80,000.00		2,400.00
P80,000.00 or more but less than P90,000.00		2,700.00
P90,000 to P100,000.00		3,000.00
For every P1,000.00 in excess of P100,000.00		26.00

(L) ON REAL ESTATE DEVELOPERS:

With gross receipts for the
Preceding calendar year in the amount of:

Amount of tax per annum

Less than P10,000.00	P	300.00
P10,000.00 or more but less than P50,000.00		600.00
P50,000.00 or more but less than P100,000.00		900.00
P100,000.00 or more but less than P200,000.00		1,800.00
P200,000.00 or more but less than P400,000.00		2,700.00
P400,000.00 or more but less than P700,000.00		4,800.00
P700,000.00 or more but less than P1,000,000.00		7,200.00
P1,000,000.00 or more but less than P1,500,000.00		10,500.00
P1,500,000.00 or more but less than P2,000,000.00		12,600.00

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P2,000,000.00 or more but less than P3,000,000.00	16,500.00
P3,000,000.00 or more but less than P5,000,000.00	19,700.00
P5,000,000.00 or more but less than P6,500,000.00	24,000.00
P6,500,000.00 or more but less than P8,000,000.00	30,000.00
P8,000,000.00 to P10,000,000.00	37,800.00
For every P100,000.00 in excess of P10,000,000.00	1,200.00

(M) ON LESSORS OF REAL ESTATE INCLUDING APARTMENTS, BOARDING HOUSES AND SIMILAR PLACES:

With gross receipts for the Preceding calendar year in the amount of:	Amount of tax per annum
Less than P5,000.00	P 50.00
P5,000.00 or more but less than P10,000.00	100.00
P10,000.00 or more but less than P20,000.00	250.00
P20,000.00 or more but less than P30,000.00	360.00
P30,000.00 or more but less than P40,000.00	450.00
P40,000.00 to P50,000.00	600.00
For every P1,000.00 in excess of P50,000.00 On real property used for residential purposes (apartments)	7.00
For every P1,000.00 in excess of P50,000.00 On real property used for purposes other than residential	14.00

(N) ON PRIVATE CEMETERIES, MEMORIAL PARKS, COLUMBARIA AND SIMILAR PLACES:

With gross receipts for the Preceding calendar year in the amount of:	Amount of tax per annum
Less than P5,000.00	P 50.00
P5,000.00 or more but less than P10,000.00	75.00
P10,000.00 or more but less than P20,000.00	225.00
P20,000.00 or more but less than P30,000.00	325.00
P30,000.00 or more but less than P40,000.00	425.00
P40,000.00 to P50,000.00	525.00
For every P5,000.00 in excess of P50,000.00	15.00

(O) ON OPERATORS OF RICE, CORN, COCONUT OR COFFEEMILLS FOR-A-FEE:

With gross receipts for the Preceding calendar year in the amount of:	Amount of tax per annum
Less than P5,000.00	P 50.00
P5,000.00 or more but less than P10,000.00	75.00
P10,000.00 or more but less than P15,000.00	100.00
P15,000.00 or more but less than P20,000.00	125.00
P20,000.00 or more but less than P30,000.00	150.00
P30,000.00 to P50,000.00	175.00
For every P5,000.00 in excess of P50,000.00	1.50

Provided, that rice and corn millers who are also engaged in the business of wholesaling and retailing of such cereals shall also secure a Mayor's Permit before engaging in retailing and wholesaling apart from the permit granted to them as rice and corn millers or operators of rice

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and corn mills. They also have a separate store space accessible to the public with a signboard announcing that they are retailing or wholesaling said cereals. And, finally, they should possess the necessary documents required of them by the National Food Authority.

(P) ON OPERATOR OF COCKPIT AND/OR PROMOTER OF COCKFIGHT.

Tax on operator of cockpit:

1) Annual fixed tax for the operation of cockpit P75,000.00

2) Tax on Cockfight promoter:

- a) P100.00 per ordinary cockfight (sultada)
- b) P150.00 per cock fight during "pintakasi", "concierto" or "derby"
- c) A separate tax shall be paid for the holding of cockfight, as follows:

1) International Derby	P10,000.00/day
2) Special Cockfight	P5,000.00/day
3) Two Cock Derby	P3,000.00/day
4) Three Cock Derby	P4,000.00/day
5) Four Cock Derby	P6,000.00/day
6) Five cock Derby	P7,500.00/day

(Q1) ON OPERATORS OF AMUSEMENT PLACES WHEREIN THE CUSTOMERS THEREOF ACTIVELY PARTICIPATE WITHOUT MAKING BETS OR WAGERS INCLUDING, BUT NOT LIMITED TO, THE FOLLOWING:

Bar or Cocktail Lounge including "Beer gardens", "beerhouses", "disco pub", "pub house", "videoke" and similar establishments.

Billiard or pool hall

Bowling alley

Cabaret or dance hall; dance studio/dancing schools

Circuses; carnival; merry-go-round; roller coasters; ferries wheel; swings; shooting galleries and other similar establishments, and/or

Day club and night club

Pelota court for-a-fee

Race track for-a-fee

Resorts (inland resorts or beach resorts)

Skating rink for-a-fee

Swimming pool for-a-fee or bath houses

Tennis court for-a-fee

Other similar establishments or amusement places

THE RATE OF TAX TO BE COLLECTED FROM THE AFOREMENTIONED BUSINESS OR TRADE ACTIVITIES SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

With gross sales or receipts for the Preceding calendar year in the amount of:	Amount of tax per annum
Less than P5,000.00	P 60.00
P5,000.00 or more but less than P10,000.00	90.00
P10,000.00 or more but less than P15,000.00	120.00
P15,000.00 or more but less than P20,000.00	180.00
P20,000.00 or more but less than P30,000.00	240.00
P30,000.00 or more but less than P40,000.00	324.00
P40,000.00 or more but less than P50,000.00	420.00

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P50,000.00 or more but less than P70,000.00	540.00
P70,000.00 or more but less than P80,000.00	660.00
P80,000.00 or more but less than P90,000.00	780.00
P90,000.00 or more but less than P100,000.00	960.00
P100,000.00 or more but less than P150,000.00	1,200.00
P150,000.00 or more but less than P175,000.00	1,500.00
P175,000.00 or more but less than P200,000.00	1,800.00
P200,000.00 or more but less than P250,000.00	2,400.00
P250,000.00 or more but less than P300,000.00	2,760.00
P300,000.00 or more but less than P400,000.00	3,000.00
P400,000.00 or more but less than P500,000.00	3,600.00
P500,000.00 or more but less than P600,000.00	3,960.00
P600,000.00 or more but less than P700,000.00	4,200.00
P700,000.00 or more but less than P800,000.00	4,800.00
P800,000.00 or more but less than P900,000.00	6,000.00
P900,000.00 or more but less than P1,000,000.00	6,600.00
P1,000,000.00 or more	Sixty percent of one percent (60% of 1%)

(Q) ON OPERATORS OF THEATERS AND CINEMA HOUSES; AND OTHER SHOWHOUSES WHICH ARE OPEN TO THE PUBLIC FOR-A-FEE:

With gross sales or receipts for the Preceding calendar year in the amount of:	Amount of tax per annum
Less than P5,000.00	P 60.00
P5,000.00 or more but less than P10,000.00	90.00
P10,000.00 or more but less than P15,000.00	120.00
P15,000.00 or more but less than P20,000.00	180.00
P20,000.00 or more but less than P30,000.00	240.00
P30,000.00 or more but less than P40,000.00	324.00
P40,000.00 or more but less than P50,000.00	420.00
P50,000.00 or more but less than P75,000.00	480.00
P75,000.00 or more but less than P100,000.00	600.00
P100,000.00 or more but less than P150,000.00	960.00
P150,000.00 or more but less than P200,000.00	1,080.00
P200,000.00 or more but less than P250,000.00	1,200.00
P250,000.00 or more but less than P300,000.00	2,760.00
P300,000.00 or more but less than P400,000.00	3,000.00
P400,000.00 or more but less than P500,000.00	3,600.00
P500,000.00 or more	Sixty percent of one percent (60 % of 1%)

(R) ON PROPRIETORS OF AMUSEMENT DEVICES FOR-A-FEE INCLUDING, BUT NOT LIMITED TO, THE FOLLOWING:

- Jukebox machines/Videoke Machines
- Gaming Devices per unit
- Slot machines not classified as gambling devices
- Other amusement devices

THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

With gross receipts or sales for the Preceding calendar year in the amount of:	Amount of tax per annum
P10,000.00 or less	One point One percent (1.1%)

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More than P10,000.00

Sixty percent of One percent
(60% of 1%)

(S) ON CAFÉ, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS, RESTAURANTS, CARINDERIAS, PANCITERIAS, SODA FOUNTAIN BARS AND SIMILAR ESTABLISHMENTS INCLUDING FOOD CATERERS.

With gross sales or receipts for the preceding calendar year in the amount of:

Amount of tax per annum

Less than P1,000.00	P	21.60
P1,000.00 or more but less than P2,000.00		39.60
P2,000.00 or more but less than P3,000.00		60.00
P3,000.00 or more but less than P4,000.00		86.40
P4,000.00 or more but less than P5,000.00		120.00
P5,000.00 or more but less than P6,000.00		145.20
P6,000.00 or more but less than P7,000.00		171.60
P7,000.00 or more but less than P8,000.00		198.00
P8,000.00 or more but less than P10,000.00		224.40
P10,000.00 or more but less than P15,000.00		264.00
P15,000.00 or more but less than P20,000.00		330.00
P20,000.00 or more but less than P30,000.00		396.00
P30,000.00 or more but less than P40,000.00		528.00
P40,000.00 or more but less than P50,000.00		792.00
P50,000.00 or more but less than P75,000.00		1,188.00
P75,000.00 or more but less than P100,000.00		1,584.00
P100,000.00 or more but less than P150,000.00		2,244.00
P150,000.00 or more but less than P200,000.00		2,904.00
P200,000.00 or more but less than P300,000.00		3,960.00
P300,000.00 or more but less than P500,000.00		5,280.00
P500,000.00 or more but less than P750,000.00		7,920.00
P750,000.00 or more but less than P1,000,000.00		10,560.00
P1,000,000.00 or more but less than P2,000,000.00		12,000.00
P2,000,000.00 or more		Seventy percent of one percent (70% of 1%)

(T) ON RETAIL DEALERS OR RETAILERS IN LIQUORS OR WINES WHETHER IMPORTED FROM OTHER COUNTRIES OR LOCALLY MANUFACTURED INCLUDING FERMENTED LIQUORS (BEERS), VINO LIQUORS, "LAMBANOG", "TUBA", "BASI", AND OTHER DISTILLED SPIRITS NOT CLASSIFIED AS DENATURED ALCOHOL.

With gross sales or receipts for the preceding calendar year in the amount of:

Amount of tax per annum

Less than P5,000.00	P	27.50
P5,000.00 or more but less than P10,000.00		61.60
P10,000.00 or more but less than P15,000.00		104.50
P15,000.00 or more but less than P20,000.00		165.00
P20,000.00 or more but less than P30,000.00		275.00
P30,000.00 or more but less than P40,000.00		385.00
P40,000.00 or more but less than P50,000.00		550.00
P50,000.00 or more but less than P75,000.00		880.00
P75,000.00 or more but less than P100,000.00		1,320.00
P100,000.00 or more but less than 1 million		one percent (1%)
1 million or more		Sixty percent of one percent

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(60% of 1%)

Provided, that if the retail business is located in legally constituted barangay and the amount of gross sales or receipts does not exceed Fifty Thousand Pesos (P50,000.00), the barangay concerned shall have the exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose.

(U) ON RETAIL DEALERS/ OR RETAILERS OF TOBACCO OR SNUFF INCLUDING CIGARS AND CIGARETTES.

With gross sales or receipts for the Preceding calendar year in the amount of:	Amount of tax per annum
Less than P5,000.00	P 27.50
P5,000.00 or more but less than P10,000.00	61.60
P10,000.00 or more but less than P15,000.00	104.50
P15,000.00 or more but less than P20,000.00	165.00
P20,000.00 or more but less than P30,000.00	275.00
P30,000.00 or more but less than P40,000.00	385.00
P40,000.00 or more but less than P50,000.00	550.00
P50,000.00 or more but less than P75,000.00	880.00
P75,000.00 or more but less than P100,000.00	1,320.00
P100,000.00 or more but less than 1 million	one percent (1%)
1 million or more	Sixty percent of one percent (60% of 1%)

Provided, that if the retail business is located in legally constituted barangay and the amount of gross sales or receipts does not exceed Fifty Thousand Pesos (P50,000.00), the barangay concerned shall have the exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose.

(V) ON CAR DEALERS, DISTRIBUTORS OF BRAND NEW AND/OR USED CARS, VANS, TRUCKS AND OTHER AUTOMOBILES

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of tax per annum
Less than P5,000.00	P 33.00
P5,000.00 or more but less than P10,000.00	73.92
P10,000.00 or more but less than P15,000.00	125.40
P15,000.00 or more but less than P20,000.00	198.00
P20,000.00 or more but less than P30,000.00	330.00
P30,000.00 or more but less than P40,000.00	462.00
P40,000.00 or more but less than P50,000.00	660.00
P50,000.00 or more but less than P75,000.00	1,056.00
P75,000.00 or more but less than P100,000.00	1,584.00
P100,000.00 or more but less than P150,000.00	2,376.00
P150,000.00 or more but less than P200,000.00	3,168.00
P200,000.00 or more but less than P250,000.00	4,356.00
P250,000.00 or more but less than P300,000.00	5,544.00
P300,000.00 or more but less than P400,000.00	7,392.00
P400,000.00 or more but less than P500,000.00	9,900.00
P500,000.00 or more but less than P750,000.00	11,100.00
P750,000.00 or more but less than P1,000,000.00	12,300.00
P1,000,000.00 or more but less than P2,000,000.00	13,800.00
P2,000,000.00 or more	Eighty percent of one percent (80% of 1%)

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SECTION 2J. 03. Any other businesses or activities or calling not classified in Article J shall be subjected to the following schedule:

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of tax per annum
Less than P1,000.00	P 21.60
P1,000.00 or more but less than P2,000.00	39.60
P2,000.00 or more but less than P3,000.00	60.00
P3,000.00 or more but less than P4,000.00	86.40
P4,000.00 or more but less than P5,000.00	120.00
P5,000.00 or more but less than P6,000.00	145.20
P6,000.00 or more but less than P7,000.00	171.60
P7,000.00 or more but less than P8,000.00	198.00
P8,000.00 or more but less than P10,000.00	224.40
P10,000.00 or more but less than P15,000.00	264.00
P15,000.00 or more but less than P20,000.00	330.00
P20,000.00 or more but less than P30,000.00	396.00
P30,000.00 or more but less than P40,000.00	528.00
P40,000.00 or more but less than P50,000.00	792.00
P50,000.00 or more but less than P75,000.00	1,188.00
P75,000.00 or more but less than P100,000.00	1,584.00
P100,000.00 or more but less than P150,000.00	2,244.00
P150,000.00 or more but less than P200,000.00	2,904.00
P200,000.00 or more but less than P300,000.00	3,960.00
P300,000.00 or more but less than P500,000.00	5,280.00
P500,000.00 or more but less than P750,000.00	7,920.00
P750,000.00 or more but less than P1,000,000.00	10,560.00
P1,000,000.00 or more but less than P2,000,000.00	12,000.00
P2,000,000.00 or more	Seventy percent of one percent (70% of 1%)

SECTION 2J. 04. *Time of Payment and Accrual of Tax.* Unless otherwise specifically provided in this Article, the tax imposed herein shall accrue on the first (1st) day of January of each year as regards subjects then liable therefore the same may be paid in quarterly installments within the first twenty (20) days of January and of each subsequent quarters.

The Sangguniang Panlungsod, however, thru a resolution, may extend the time of payment of such tax without penalty or surcharge for a justifiable reason or cause, provided that the period of extension shall not exceed six (6) months.

SECTION 2J. 05. *Collection of Taxes.* The tax must be paid to, and collected by, the City Treasurer or his duly authorized representative before any business or trade activity herein specified can be lawfully began or pursued and the tax shall be reckoned from the beginning of the calendar year. When the business is abandoned, the tax shall not be exacted for a period longer than the end of the calendar quarter. When the tax has been paid for a period longer than the current quarter and the business, or trade activity, is abandoned, no refund of the tax corresponding to the unexpired quarter shall be made.

For purposes of collecting the taxes imposed herein, the City Treasurer may designate the barangay treasurer as his deputy provided that the latter is properly bonded.

SECTION 2J. 06. *Surcharge for Late Payment and Interest on Unpaid Taxes.* Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge

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of twenty-five percent (25%) of the original amount of tax due. Such surcharge shall be paid at the same time and in the same manner as the original tax due.

In addition to the surcharge imposed herein, there shall be imposed an interest of two percent (2%) per month from the date it is due until it is fully paid, provided, that in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Where an extension of time for the payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest aforementioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

SECTION 2J. 07. *Administrative Provisions; Rules and Regulations.*

- a) Requirement. Any person who shall establish, operate or conduct any business, trade or activity, mentioned in this Article, in the city shall first obtain a Mayor's permit and pay the fee therefore and the business tax imposed under this Article.
- b) Issuance and Posting of Official Receipt. The City Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer from any requirement under existing ordinance, rules and regulations of this city.

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in the plain view at the place of business or undertaking. If the individual has no fixed place of business or office he shall keep the official receipt in his person. The receipt shall be produced upon demand by the City Mayor, City Treasurer, or their duly authorized representatives.

In acknowledging of local taxes, fees and charges, it shall be the duty of the City Treasurer or his deputies to indicate on the official receipt issued for the purpose, the number of the corresponding local tax ordinance.

- c) Invoices or Receipts. All persons subject to the taxes on business, shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Five Pesos (P5.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others their names or style if any, and business address. The original copy of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his/her place of business for a period of five years. The receipt or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for the purpose of this Code.
- d) Sworn Statement of Gross Receipts or Sales. Operators of business subject to the taxes imposed herein shall submit a sworn statement of their capital investment before the start of their business operations and upon application for a Mayor's Permit to operate the business. Upon payment of the tax levied in this Article, any person engaged in business subject to the graduated fixed tax based on gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, for whatever reason, including, among others, that he failed to provide himself with books, records and/or subsidiaries for his business, the City Treasurer or his authorized representative may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

For this purposes, if the Gross Sales or Receipts declared by the taxpayer is unconscionable or unrealistic, the City Treasurer and/or the City Mayor or their representatives may apply Presumptive Income rule by establishing the minimum fix

overhead as defined under Presumptive Income Level and such gross shall be used for tax assessment purpose.

Further, the City Mayor if necessary, may allow the conduct of the following remedy to determine proper Gross Sales or receipts: Conduct of Surveillance, Benchmarking, Inventory Taking and submission of reading of CRM and/or Point of Sales machine within its jurisdiction. Failure to comply such order shall be subject to cancellation of its Permit to operate and eventual closure without prejudice to criminal prosecution.

If the business or undertaking is terminated, the official receipt issued for the payment of the business tax therefore shall be surrendered to the City Treasurer and a sworn statement of the gross sales and/or receipts of the current year or quarter shall be submitted to the City Treasurer within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is finally terminated.

- e) Issuance of Certification. The City Treasurer may, upon presentation of satisfactory proof that the original official receipt has been lost, stolen or destroyed, issue a certification to the effect that the tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Fifty Pesos (P50.00).
- f) Transfer of Business to Other Location. Any business for which a city tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this city without the payment of additional tax during the period for which the payment of the tax was made.
- g) Death of Licensee. When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.
- h) Retirement of Business. Any person, natural or juridical, subject to the tax on businesses imposed herein shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the calendar year.

For purposes hereof, termination shall mean that the business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as contemplated in this Article. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by this city for record purposes in the course of the renewal of the permit or the licensee to operate the business.

The City Treasurer shall see to it that the payment of taxes of a business is not avoided by the termination or retirement thereof. For this purpose, the following procedural guidelines shall strictly be observed:

- i) The City Treasurer shall assign every application for termination of business to an inspector in his office who shall go to the address of the business on record to verify if it is really no longer operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the City Treasurer shall recommend to the Mayor the disapproval of the application for the termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all taxes, fees and charges imposed thereon under existing tax ordinances of this city; and
- j) In the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay tax or fee for the transfer of the business to him.

If it is found out that the retirement or termination of the business is legitimate, and the tax due therefrom be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

The permit issued to a business retiring or terminating its operation shall be surrendered to the City Treasurer who shall forthwith cancel the same and record such cancellation in his books.

SECTION 2J. 08. *Computation of Tax on Related or Combined Business.* In case a person, natural or juridical, operates or conducts two (2) or more related business mentioned in this Article which are subject to the same rate of imposition, the tax shall be computed on the basis of the combined total gross sales or receipts of the said two (2) or more related businesses.

If however, the businesses operated by one person are governed by separate tax schedules or the rates of the taxes are different, the taxable gross sales or receipts of each business shall be reported independently and the tax thereon shall be computed on the basis of the appropriate schedule.

SECTION 2J. 09. *Newly started Business.* In the case of newly started business subject of this Article, the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be one-half of one percent (1/2 of 1%) of the capital investment or One Hundred Pesos (P100.00), whichever is higher.

In the succeeding quarter or quarters, in case where the business opens before the last quarter of the year, the tax shall be based on the gross sales or receipts for the preceding quarter at one-fourth percent (1/4%) of the rates fixed therefore by the pertinent schedule.

In the succeeding calendar year, regardless of when the business starts, the tax shall be based on the gross sales and/or receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedule.

However, for business undertakings conducted in view of a season or celebration which are temporary or seasonal in nature, the rate of tax shall be Five Hundred Pesos (P500.00) per booth or stall for such duration of a season, celebration or a particular event, where stall or tiangges are allowed for selling of various commodities, or other business activities offering service for a fee.

SECTION 2J. 10. *Situs of the Tax.* The situs of the tax imposed in this Article shall be determined in accordance with the following;

A) Definition of Terms

(1) *Principal Office* — the head or main office of the business appearing in the pertinent documents submitted to the Securities and Exchange Commission (SEC), or the Department of Trade and Industry (DTI), or other appropriate agencies, as the case may be.

The city or municipality specifically mentioned in the articles of incorporation of official registration papers as being the official address of said principal office shall be considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is effected.

(2) *Branch or Sales Office* — a fixed place in a locality which conducts operations of the business as an extension of the principal office. Offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

(3) *Warehouse* — a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting in behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

(4) *Plantation* — a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purposes of this Article, inland fishing ground shall be considered as plantation.

(5) *Experimental Farms* — agricultural land utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agribusiness, marine, or aquatic, livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods or products.

On-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under Article 233 of the Implementing Rules and Regulations of R.A. 7160 and allocated in paragraph (b) of this Article.

B) Sales Allocation —

(1) All sales made in a locality where there is a branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.

(2) In cases where there is no such branch, sales office, or warehouse in the locality where the sale is made, the sale shall be recorded in the principal office along with the sales made by said principal office and the tax shall accrue to the city or municipality where said principal office is located.

(3) In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) of all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located. LGUs where only experimental farms are located shall not be entitled to the sales allocation provided in this subparagraph.

(4) In case of a plantation located in a locality other than that where the factory is located, the seventy percent (70%) sales allocation shall be divided as follows:

- (i) Sixty percent (60%) to the city or municipality where the factory is located; and
- (ii) Forty percent (40%) to the city or municipality where the plantation is located.

(5) In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be prorated among the localities where such factories, project offices, plants, and plantations are located in proportion to their respective volumes of production during the period for which the tax is due. In the case of project offices of service and other independent contractors, the term production shall refer to the cost of projects actually undertaken during the tax period.

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(6) The sales allocation in paragraph (b) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by subparagraphs (1) or (2) above.

(7) In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, these rules on situs of taxation shall apply except that the factory or plant and warehouse of the contractor utilized for the production and storage of the manufacturers' products shall be considered as the factory or plant and warehouse of the manufacturer.

Principal Office – refers to the head or main office of the business appearing in the pertinent document submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies, as the case may be.

The city or municipality specifically mentioned in the articles of incorporation or official registration papers as being the official address of said principal office shall be considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is effected.

C) Port of Loading

(1) If this city is only the port of loading of the businesses mentioned in this Article, the tax imposed therein shall not be collected by the City Treasurer, unless the exporter maintains its principal office, a branch, sales office or warehouse, factory, plant or plantation in this city.

D) Sales Made by Route Truck Vans or Vehicles

(1) For routes sales made in this city where a manufacturer, producer, wholesaler, retailer or dealer has a branch, sales office or warehouse, the sales shall be recorded in the branch, sales office or warehouse and the tax due thereon shall be paid to this city where such branch, sales office or warehouse is located.

(2) For route sales made in this city where a manufacturer, producer, wholesaler, retailer or dealer has no branch, sales office or warehouse, the sales shall be recorded in the branch, sales office or warehouse from where the route trucks withdraw their products for sale and the tax due thereon shall be paid to the local government unit where such branch, sales office or warehouse is located.

ARTICLE K.

COMMUNITY TAX

SECTION 2K. 01. *Imposition of Tax.* There is hereby levied or imposed an annual community tax on persons, natural or juridical, who are covered by the following criteria:

(A) Natural persons (individuals)

1) Every inhabitant of the Philippines, eighteen (18) years of age or over, who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days in any calendar year;

2) An individual who is engaged in business or occupation;

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- 3) An individual who owns real property with an aggregate assessed value of One Thousand Pesos (P1,000.00) or more
- 4) An individual who is required by law to file an income tax return.

Rate of Community Tax. There shall be collected from the above-mentioned individuals a community tax in the amount of Twenty Pesos (P20.00) plus and additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession, or from property but which in no case shall exceed Five Thousand Pesos (P5,000.00).

In case of husband and wife, each of them shall be liable to pay the basic Twenty Pesos (P20.00), but the additional tax imposable on the husband and wife shall be One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income from the total property owned by them and/or the total gross receipts or earnings derived by them.

(B) Juridical Persons

Every corporation, no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines shall pay the annual community tax of Five Hundred Pesos (P500.00) and additional annual tax which, in no case, shall exceed Fifteen Thousand Pesos (P15,000.00) in accordance with the following schedule:

- 1) For every Five Thousand Pesos (P5,000.00) worth of real property in the Philippines owned by the juridical entity during the preceding year, based on the assessed value used for the payment of the real property tax under existing laws – Two Pesos (P2.00); and
- 2) For every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived from the business in the Philippines during the preceding year – Two Pesos (P2.00).

SECTION 2K. 02. *Exemptions.* The following are exempted from the payment of community tax:

- 1) Diplomatic and consular representatives; and,
- 2) Transient visitors when their stay in the Philippines does not exceed three (3) months.

SECTION 2K. 03. *Place of Payment.* The community tax imposed herein shall be paid in this city if the residence of the individual or the principal office of the juridical entity is located here. Likewise, if the branch, sales office or warehouse whose sales are made or recorded is located in this city, the corresponding community tax shall be paid here.

Any person, natural or juridical, who is supposed to pay his community tax in this city but pays his community tax elsewhere shall remain liable to pay such tax in this city.

SECTION 2K. 04. *Time of Payment.* The community tax imposed herein shall accrue on the first day of January of each year and shall be paid not later than the last day of February of each year.

If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the payment of community tax on the day he reaches such age or upon the day the exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days within which to pay the community tax without being delinquent.

Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to community tax for that year.

Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. Corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without being delinquent. Corporations established and organized on or after the first (1st) day of July shall not be subject to community tax for that year.

SECTION 2K. 05. *Penalties for Late Payment.* If the community tax is not paid within the prescribed period, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

SECTION 2K. 06. *Community Tax Certificate.* A community tax certificate shall be issued to every person or corporation upon payment of community tax. A community tax may also be issued to any person or corporation not subject to the community tax upon payment of Twenty Pesos (P20.00).

SECTION 2K. 07. *Presentation of Community Tax Certificate.* When an individual subject to community tax acknowledges any document before a notary public, take the oath of office upon election or appointment to any position in the government service; receives any license, certificate or permit from any public authority; pays any tax or fee; receives any money from any public fund; transacts other official business or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate.

The presentation of community tax shall not be required in connection with the registration of a voter.

When through its authorized officers, any corporation subject to community tax receives any license, certificate or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.

The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

SECTION 2K. 08. *Authority of the City Treasurer to Deputize the Barangay Treasurer to Collect Taxes, Fees or Charges.* The City Treasurer shall deputize the Barangay Treasurers in this city to collect taxes, fees or charges including the community tax as per Articles 250 and 258 of the Implementing Rules and Regulations of the Local Government Code of 1991 subject to the following rules and regulations:

- 1) The barangay treasurer to be deputized shall be properly bonded.
- 2) In the case of collecting the community tax, such deputization shall be limited to the collection of community tax payable by individual taxpayers thus excluding those from juridical persons.
- 3) The barangay treasurer so deputized shall not delegate the collection of taxes, fees or charges to any private person.

SECTION 2K. 09. *Allocation of Proceeds of Community Tax.* The proceeds of the community tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of this city. However, the proceeds of the community tax collected by the deputized barangay treasurers shall be apportioned as follows:

- a) Fifty percent (50%) shall accrue to the general fund of this city; and
- b) Fifty percent (50%) shall accrue to the barangay where the tax is collected

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**ARTICLE L. TAX ON THE TRANSFER OF OWNERSHIP OF BUSINESS
OR TRADE ACTIVITY**

SECTION 2L. 01. *Imposition of Tax.* There is hereby levied a tax on the transfer of business or trade activity by sale, donation, barter or any other form or mode of conveyance at the rate of One percent (1%) of the total consideration or, in the absence of specific consideration, One percent (1%) of the gross sales or receipts of the preceding year on file at the city treasurer's office, or the fixed amount of One Thousand Pesos (P1,000.00), whichever is higher.

SECTION 2L. 02. *Rules and Regulations.*

- 1) The new owner to whom the business was transferred shall be liable to pay the unpaid taxes, fees or charges due the former owner, if there is any.
- 2) The permit issued to the former owner shall be surrendered to the City Treasurer, thru the Office of the Mayor or the BPLO, who shall cancel the same in his records.
- 3) Any person, natural or juridical, who was granted a permit to operate or conduct a business or trade in this city who transferred his business to another shall inform in writing the Chief of the Business Permits and License Office, Office of the Mayor, within ten (10) days of such transfer and submit a sworn statement of the gross sales or receipts of his/her business for the current year.
- 4) The City Mayor or his authorized department head shall issue other necessary rules and regulations for the effective implementation of this Article.

SECTION 2L. 03. *Time of Payment.* The tax imposed in this Article shall be paid to the City Treasurer by the buyer, donee, heir or transferee within 30 days from date of execution or mode of transmission before the business or trade undertaking is operated, conducted or pursued.

SECTION 2L. 04. *Surcharge for Late Payment and Interest.* Failure to pay the tax imposed in this Article on time shall subject the taxpayer to a Twenty-five percent (25%) surcharge with additional 2% interest per month but not exceeding thirty-six (36) months of the original amount of tax due and such surcharge shall be paid at the same time and in the same manner as the tax due.

SECTION 2L. 05. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of One Thousand Pesos (P1,000.00).

CHAPTER III. PERMIT AND REGULATORY FEES

ARTICLE A. MAYOR'S PERMIT FEE

SECTION 3A. 01. *Imposition of Fee.* There shall be collected an annual fee for the issuance of a Mayor's Permit to every person, natural or juridical, for the operation of any business or service establishment, conduct of any trade activity, pursuit of any undertaking and practice of occupation or calling within this city.

The permit fee is payable for every separate or distinct establishment or place where the business, trade or commercial undertaking and practice of occupation or calling is conducted.

One line of business or trade activity does not become exempt by being conducted with some other business or activity for which the permit has been paid.

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KINDS OF BUSINESS, OR TRADE UNDERTAKING
OR PRACTICE OF PROFESSION, OR OCCUPATION
OR CALLING:

PERMIT FEE
PER ANNUM

A) ON THE BUSINESS OF PRINTING AND PUBLICATION:

a) Publisher	P	1,000.00
b) Printer		1,000.00
c) Both Printer and Publisher		1,500.00

B) ON ANY BUSINESS WITH A FRANCHISE EXCEPT OPERATION
OF TRICYCLE ENJOYING A FRANCHISE

10,000.00

C) ON OPERATORS OF DELIVERY TRUCKS, VANS, AUVs,
JEEPNEYS, OR SIMILAR VEHICLES:

a) For each delivery truck with ten (10) wheels or more	1,000.00
b) For each delivery truck with less than ten (10) wheels, or delivery van, AUV, jeepney or similar vehicle	500.00
c) For three wheels and two wheels vehicle	200.00

D) On the operation of business:

1) Dealers in fermented liquors, distilled
spirits and/or wines, except for wine
houses/cellars which shall be based
on gross receipt:

a) Wholesale dealers in foreign liquors	P1,000.00
b) Retail dealers in foreign liquors	1,000.00
c) Wholesale dealers in domestic liquors	1,000.00
d) Retail dealers in domestic liquors	1,000.00
e) Wholesale dealers in fermented liquors	1,000.00
f) Retail dealers in fermented liquors	1,000.00
g) Wholesale dealers in vino liquors	1,000.00
h) Retail dealers in vino liquors	1,000.00
i) Retail dealers in tuba, basi and/or tapuy	1,000.00

2) Tobacco processor and dealers

a) Tobacco Processor	P5,000.00
b) Retail tobacco leaf dealers	1,000.00
c) Wholesale leaf tobacco dealers	1,000.00
d) Retail tobacco dealers	500.00
e) Wholesale tobacco dealers	1,000.00

3) Owners or operators of amusement places/devises:

a) Night clubs/day clubs	P5,000.00
b) Supper clubs, cocktail lounges, bars, discohouses, beer gardens, and other similar establishments	4,000.00
c) Cabarets, dance halls, or dancing pavilions	1,500.00
d) Social clubs/voluntary associations or organizations	1,000.00
e) Skating rinks	1,000.00
f) Bath houses, resorts and the like, per establishments	1,000.00
g) Steam baths, sauna baths and the like, per establishments	5,000.00
h) Billiard halls, pool halls, per table	100.00
i) Bowling establishments	5,000.00
j) Circuses, carnivals, fun houses and the like	2,000.00
k) Merry-go-rounds, roller coasters, ferris wheels,	

	swings, shooting galleries or similar contrivances and side show booths, per contrivance or booth	500.00
l)	Theaters and cinema houses (per theater)	5,000.00
m)	Boxing stadia, auditoriums, gymnasias, concert halls, or similar halls or establishments	5,000.00
n)	Race track establishments	5,000.00
o)	Pelota/tennis/squash/badminton courts, per court	500.00
p)	Coliseum establishments	5,000.00
q)	Off-track or off-fronton betting stations, per station	3,000.00
r)	Amusement devices, per device	100.00

(see Art. J. - Sec 2J,02 - R).

- 4) Financial institutions and/or lending institutions (pawnshops, banks, insurance companies, savings and loan associations, financial and/or lending investors), per establishments:
- | | |
|---------------------------------|-----------|
| Main Office | P5,000.00 |
| per branch | 3,000.00 |
| ATM Kiosk (per unit) | 1,500.00 |
| Money shops, per establishments | 1,500.00 |
- 5) Dealers in securities, including foreign exchange dealers P3,000.00
- 6) Educational life plan/memorial plan:
Pre-Need Plan/Memorial/Educational/Health/Pension, etc.
- | | |
|-------------------|-----------|
| Principal Office | P5,000.00 |
| Per branch/agency | 3,000.00 |
- 7) Private cemeteries/memorial parks 5,000.00
- 8) Lessor of House/ Lot 500.00
Lessor of House and Lot 1,000.00
- 9) Lodging Houses/Room for rent (per room) 500.00
- 10) Dancing schools/martial arts/boxing school/driving schools/speed reading/EDP, etc. 1,000.00
- 11) Private schools, colleges and universities 10,000.00
- 12) Private hospitals 10,000.00
- 13) Nursery, vocational, and other schools not regulated by the DepED (for every 200 students with certification from School Registrar or Owners) 2,000.00
- 14) Tutorial Schools 3,000.00
- 15) Private detective/security agencies:
- | | |
|--|-----------|
| Principal Office | P1,000.00 |
| For every guard posted within the locality | 200.00 |
- E) On other activities:
- 1) On delivery trucks or vans to be paid by the manufacturers, producers of and dealers in any product regardless of the number of trucks or vans P 500.00

2)	For maintaining, window/display office	1,000.00
3)	Promoters, sponsors or talent scouts	1,000.00
4)	For holding stage shows or floor/fashion shows, payable by the operator	500.00
5)	For maintaining an office, such as liaison office, administrative office, accounting office, business agencies, and/or similar office	2,000.00
6)	For operating warehouses or bodega of wholesalers/retailers importers and exporters except those private warehouses which business is duly licensed within the locality where such bodega is located	5,000.00
7)	Cold storages	1,000.00
8)	Refrigerating cases	500.00
9)	Lumberyards	1,000.00
10)	Car exchange, Buy & Sell, Trade In of used vehicles	3,000.00
11)	Storage and sale of flammable or explosive substance	5,000.00
12)	Peddlers	50.00
13)	Signages:	
	a. Streamers- in authorized areas per piece in accordance with the following schedules:	
	i. 3 ft. x 6 ft. maximum of 30 days -	300.00
	ii. All other sizes for a maximum period of 30days -	500.00
	b. Signboards, Billboards per advertisement-	1,000.00
	c. Electronic Billboards-	2,500.00

For every succeeding change of advertisement fees shall be in accordance with the schedule of fees under the National Building Code of the Philippines (P.D. 1096)

d. Metro Manila Development Authority (MMDA) Regulation No. 04-004, Series of 2004, and Memorandum Circular Nos. 10 and 12 are hereby adopted concerning the guidelines on the installation and display of billboards and advertising signs within Metro Manila in general, and San Juan City, in particular.

14)	House to house promotional sales	500.00/mo.
15)	Film shooting on location for use of the following, per day:	
	Public Building	10,000.00
	Private Building	5,000.00
16)	Gun clubs	1,000.00

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17)	Martial Arts Club	1,000.00
18)	Establishment for the repair of motor vehicles:	
	a) With an area of more than 1,000 sq.m.	P3,000.00
	b) With an area of more than 500 sq.m. but less than 1,000.00 sq.m.	2,000.00
	c) With an area of 500 sq.m. or less	1,500.00
19)	Restaurant, cafes and cafeterias, carinderias, or any other public eating places:	
	a) Restaurants & other food establishments with more than 50 seating capacity	2,000.00
	b) Restaurants & other food establishments with less than 50 seating capacity	1,500.00
	c) Fixed/Movable Carinderia	500.00
20)	Hotels or motels:	
	a) With 30 or more rooms	10,000.00
	b) With 20 or more but less than 30 rooms	8,000.00
	c) With 10 or more but less than 20 rooms	6,000.00
	d) With less than 10 rooms	4,000.00
21)	Manufacture of aerated water or softdrinks	10,000.00
22)	Water Refilling Stations	2,500.00
23)	Barber shops, Beauty Parlors & Spa:	
	a) With 20 or more chairs	P1,600.00
	b) With 10 or more but less than 20 chairs	1,400.00
	c) With 5 to 9 chairs	1,200.00
	d) With 4 or less chairs	900.00
24)	Hardware store	5,000.00
25)	Manufacture of bricks, tiles, hollow blocks and other similar products:	
	a) Bricks and tiles, etc.	4,000.00
	b) Culvert pipes up to 36" diameter	3,000.00
	c) Hallow blocks, decor blocks, precasts and other similar products	2,000.00
	d) Hallow blocks only	1,000.00
26)	Distillery, brewery or rectifier and compounder	5,000.00
27)	Second hand stores:	
	a) Hardware and scrap, not spare parts	1,000.00
	b) Furniture and household goods	750.00
28)	Dealers in machineries, automobiles, motor cars, trucks, jeeps, jeepneys, and all other kinds of motor vehicles, machineries or accessories and spare parts:	
	a) Dealers of brand new machineries, accessories and spare parts	5,000.00
	b) Dealers in second hand motor vehicles and spare parts	3,000.00

- 29) Bakeries:
- a) With oven 2,000.00
 - b) Without oven 1,000.00
- 30) Undertakers:
- a) With embalming establishment and depositing corpses 4,000.00
 - b) Rendering funeral services only 2,000.00
- 31) Manufacture and sale of rattan chairs, etc.:
- a) With machinery 1,000.00
 - b) Without machinery 500.00
- 32) Manufacture of mirror and art glasswork:
- a) With machinery 1,500.00
 - b) Without machinery 750.00
- 33) Factory/Manufacturer of cards (playing cards) 1,500.00
- 34) Printing shops 1,500.00
- 35) Painting shops/dress shops/tailor shops 600.00
- 36) Body Art Shops 1,000.00
- 37) Manufacturing of Bagoong (home made) 200.00
- 38) Laundry establishment using
- a) Using more than two washing machines 3,000.00
 - b) Less than two washing machines 2,000.00
- 39) Repackers of wine and distilled spirits 2,000.00
- 40) General merchandise:
- a) Located in a poblacion or in a shopping center/public market below 25 sqm. P1,000.00
 - b) Located in a poblacion or in a shopping center/public market over 25 sqm. 1,500.00
 - c) Located outside the poblacion or in a shopping center/public market below 25 sqm. 900.00
 - d) Located outside the poblacion or in a shopping center/public market over 25 sqm. 1,500.00
- 41) Garment manufacturer (RTW) and contractor:
- a) With more than 30 sewing machines 5,000.00
 - b) With 20 but less than 30 sewing machines 3,500.00
 - c) With 10 but less than 20 sewing machines 2,000.00
 - d) Less than 10 sewing machines 1,000.00
- 42) Vulcanizing, radiator repair shop, rewinding shop, battery repair and recharging P1,000.00
- 43) Wholesale lumber dealer:
- a) With machine 3,000.00
 - b) W/out machine 1,000.00
- 44) Apartments (for lease)

a)	Residential	300.00/door
b)	Commercial	500.00/unit
45)	Dormitories/Boarding house	50.00/bed
46)	Medical/Dental clinics	2,000.00
47)	Animal clinic	2,000.00
48)	Animal Grooming	1,000.00
49)	On owners, operators, or maintainers of gasoline service/filling stations:	
a)	With an area of 1,500 sq.m. or more and/or with not less than seven (7) dispensing pumps	12,000.00
b)	With an area of 1,000 sq.m. but less than 1,500 sq.m. and with five (5) or six (6) dispensing pumps	10,000.00
c)	With an area of less than 1,000 sq.m. and four (4) dispensing pumps	8,000.00
d)	Curb pumps and filling pumps	5,000.00
50)	Shopping Center Operator/Mall/Commercial Building Administrator/Private Market	10,000.00

The gross receipts of services rendered such as oil change, greasing, washing and other similar services shall be subject to the graduated tax on contractors. In this connection, service station operators shall submit quarterly gross receipts on services rendered, and failure to do so shall subject the owner or operator or responsible officer, if a corporation, to a fine of Two Thousand Pesos (P2,000.00) for the first offense and a fine of not more than Five Thousand Pesos (P5,000.00) or six months imprisonment on subsequent offenses.

SECTION 3A. 02. *Time and Manner of Payment.* The fee imposed in the preceding Section shall be paid to the City Treasurer upon approval of the application. No business or trade undertaking can lawfully begin or be pursued in this city without the corresponding Mayor's permit.

In case of renewal thereof, the fee shall be paid within the first twenty (20) days of January of each year.

SECTION 3A. 03. *Surcharge for Late Payment.* In case of failure to pay the permit fee or renew the permit within the prescribed period, the fee shall be increased by a surcharge of twenty-five percent (25%) of the original amount due, such surcharge to be paid at the same time and in the same manner as the fee due.

SECTION 3A. 04. *Newly started or Transferred Business, Trade or Commercial Undertaking.* The Mayor's Permit Fee on newly-started or newly transferred business, trade or commercial undertaking shall be an Initial Permit Fee of One Thousand Pesos (P1,000.00).

For newly-started business or activity that starts to operate after January 20, the fee shall be paid before any business or activity can be lawfully began or pursued, and the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the fee has been paid for a period longer than the current quarter and the business or activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

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However, for business undertakings which are temporary or seasonal in nature, the permit fee shall be Seven Hundred Pesos (P700.00) per booth or stall, for such duration of a season or celebration, or of a particular event, where stall "tiangges" are allowed for selling of various commodities, or of offering other business activities offering service for a fee.

SECTION 3A. 05. *Administrative Provisions.*

a) *Application for Mayor's Permit.* An application for a Mayor's Permit shall be filed with the BPLO under the Office of the Mayor. The form for the purpose shall be issued by the same office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted and such other data or pertinent information as may be required.

Any false statement deliberately made by applicants shall constitute a sufficient ground for denying or revoking the permit issued by the Mayor, and the applicant or licensee may further be prosecuted in accordance with penalties provided in this Article.

A Mayor's Permit shall be refused to any person: 1) who previously violated any ordinance or regulations governing permits granted; 2) whose business establishments or undertaking does not conform with zoning regulations and safety; 3) who has an unsettled tax obligation, debt or other liability to the government and 4) who is disqualified under any provision of law or ordinance to establish, or operate the business being applied for.

b) *Issuance of permit, contents of permit.* Upon approval of the application for a Mayor's Permit, two (2) copies of the application duly signed by the City Mayor shall be returned to the applicant. One (1) copy shall be presented to the City Treasurer as basis for the collection of the Mayor's permit Fee and the corresponding business tax.

Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality and marital status, nature of the organization, i.e. whether the business is a sole proprietorship, corporation or partnership; location of the business; date of issue and expiration of the permit; and such other information as may be necessary.

The City Mayor, shall upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of One Hundred Pesos (P100.00).

c) *Posting of Permit.* Every permittee shall keep his permit conspicuously posted in plain view at all times in his place of business or office. If the permittee has no place of business or office he shall keep the permit in his person. The permit shall be immediately produced upon demand by the City Mayor, the City Treasurer or their duly authorized representatives. Failure to post in conspicuous or plain view said Permit shall be subject to penalty of One Thousand Pesos (P1,000.00)

d) *Duration of permit.* The Mayor's permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrendered thereof. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee limited to a period of thirty (30) days from date of payment, upon lapsed of the said period, subject permittee/taxpayer is presumed to be operating WITHOUT valid Permit thus subject to a penalty of Two Thousand Five Hundred Pesos (P2,500.00) without prejudice to Criminal Prosecution.

e) *Revocation of Permit.* When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to this city;

abuses his privilege to do business to the injury of public morals or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance or is permitted to be used as a resort for disorderly conduct, criminals or women of ill-repute, the City Mayor, after investigation, may revoke the Mayor's permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fine and imprisonment that may be imposed by the court for violation of any provision of this Code or ordinance governing the establishment and maintenance of businesses and to prohibit the exercise thereof by the person whose privilege is revoked, until restored by the Sangguniang Panlungsod.

f) Upon revocation of the Mayor's Permit, the City Mayor shall issue a corresponding Cease and Desist Order and/or Closure Order to any such person who violates any provision of this Article, refuses to pay an indebtedness or liability to this city; abuses his privilege to do business to the injury of public morals or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance or is permitted to be used as a resort for disorderly conduct, criminals or women of ill-repute to effect such revocation without prejudice to the filing of any criminal and/or administrative case.

g) *Lifting of Cease and Desist Order/Closure Order.* Subject to the approval of the City Mayor or upon compliance of the subject permittee/taxpayer of the deficiency and/or its violation ceases to exist from which the Cease and Desist Order/Closure Order was ordered, Lifting of Cease and Desist Order or Closure Order shall be subject to payment of Two Thousand Pesos (P2,000.00) as Lifting fee.

SECTION 3A. 06. *Fulfillment of other Requirements.* The issuance of a Mayor's Permit shall not exempt the licensee or permittee from the fulfillment of other requirements in connection with the operation of the business or in the conduct of an activity prescribed under this Code, laws and ordinances of this city.

SECTION 3A. 07. *Rules and Regulations on Certain Establishments.*

1) On Cafes, Cafeterias, Ice Cream and other Refreshment Parlors, Restaurants, Soda Fountain Bars, Carinderias, Panciterias and other Food Establishments. Operators of all establishments engaged in the preparation and selling of readily edible foods shall not employ any cook or food dispenser without a Food Handler's Certificate or appropriate Health Certificate from the City Health Office renewable every year.

Establishments selling cooked and readily edible foods (fastfoods) shall have them adequately covered and protected from dust, flies and other insects and shall follow strictly the rules and regulations on sanitation promulgated by the City Health Officer, City Environmental and Natural Resources Office (CENRO) and other existing laws or ordinances.

2) On Sauna Bath, Massage Parlors, Barber Shops, Beauty Shops and Similar Establishments. The aforementioned establishments shall not be allowed to operate with masseurs/masseuse, barbers or beauticians not having secured the corresponding Medical Certificate from the CityHealth Officer.

3) On Funeral Parlors. Funeral parlors, rendering embalming services shall not be allowed to operate without an embalmer duly licensed or authorized by the Department of Health (DOH).

4) On Hotels, Motels, Lodging Houses and similar establishments. No permit shall be issued to operators of hotels, motels, lodging houses without the same being inspected by the City Health Officer, Fire Safety Inspector and Building Inspector or their duly authorized representative. Said establishments shall keep a registry of its guests, patrons, lodgers, customers or boarders, as the case may be, which shall be open to inspection by the City Mayor or his duly authorized representative.

SECTION 3A. 08. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of not less than Two Thousand Five Hundred Pesos (P2,500.00) but not more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment at the discretion of the Court.

ARTICLE B.

ADMINISTRATIVE REQUIREMENTS

SECTION 3B. 01. *Requirements for a Mayor's Permit.* Application for a Mayor's Permit shall be accompanied by the following:

1.) For a newly started business:

a) Location sketch of the new business.

b) Amount of paid-up capital of the business as shown in the article of incorporation or partnership; or a sworn statement of the capital investment by the owner or operator, if sole proprietorship.

c) Certificate attesting to the tax or fee exemption if the business is exempted from the payment of a tax or fee.

d) Certification from the officer-in-charge of zoning that the location of the new business is in accordance with zoning rules and regulations.

e) Tax clearance showing that the operator has paid all his tax obligations in this city.

f) Two (2) passport pictures of the operators. In the case of partnership or corporation, the picture of its President or General Manager.

g) Presentation of the Community Tax Certificate and receipt for the payment of the Professional Tax or Occupation Fee, as the case may be, if the applicant is liable thereof.

h) Environmental Inspection Certificate

i.) Other supporting papers as may be required.

2) For renewal of existing business permit.

a) Previous year's Mayor's permit.

b) Two (2) photocopies of the annual or quarterly tax receipts.

c) Two (2) photocopies of the receipts for the payment of all the required regulatory fees in this city.

d) Certificate of exemption from the payment of the regulatory fees, if so exempted.

e) Sworn statement of the capital investments, gross receipts or sales for the preceding calendar year.

f) Presentation of the Community Tax Certificate and receipt for the payment of the Professional Tax or Occupation Fee, as the case may be, if the applicant is liable thereof.

g) Environmental Inspection Certificate

h.) Other supporting papers as may be required.

ARTICLE C.

PERMIT FEE ON CARETELAS OR CALESA

SECTION 3C. 01. *Imposition of Fee.* There shall be collected a permit fee of Fifty Pesos (P50.00) per annum for each calesa or caretela being used in this city.

SECTION 3C. 02. *Time and Manner of Payment.* The fee imposed herein shall be due and payable upon application for a Mayor's Permit within the first twenty (20) days of January of every year. For calesa or caretela acquired after January 20, the fee shall be paid within twenty (20) days after its acquisition.

SECTION 3C. 03. *Administrative Provisions.* The office of the Mayor shall keep a register of calesas and caretelas which shall contain among others, the name and address of the owner and number of the registration plate.

SECTION 3C. 04. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of One Thousand Pesos (P1,000.00).

ARTICLE D. *PUSH CART REGISTRATION FEE*

SECTION 3D. 01. *Imposition of Fee.* There shall be collected a registration fee of One Hundred Pesos (P100.00) including license plate, per annum for each three (3) or four (4) wheeled push cart used in this city which shall be registered with the Office of the Mayor.

SECTION 3D. 02. *Time and Manner of Payment.* The fee imposed herein shall be due and payable within the first twenty (20) days of January every year.

SECTION 3D. 03. *Administrative Provisions.* The Office of the Mayor shall keep a register of all push carts which set forth, among others, the name and address of the owner.

ARTICLE E. *PERMIT FEE ON PARADES*

SECTION 3E. 01. *Imposition of Fee on Parades and Motorcades.* There shall be collected a permit fee per day on every circus menagerie parade or other parades using banners, floats, or musical instruments held in this city.

a.) Parade	P1,000.00
b.) Motorcade	3,000.00

SECTION 3E. 02. *Exemption.* Civic and military parades and religious processions shall be exempted from the payment of the permit fee imposed herein.

SECTION 3E. 03. *Time of Payment.* The fee imposed herein shall be paid to the City Treasurer upon application for a permit to the City Mayor.

SECTION 3E. 04. *Administrative Provisions.* Any person who shall hold a parade or motorcade within this city shall first obtain a permit from the City Mayor before undertaking the activity. For this purpose, a written application in a prescribed form which shall set forth the name and address of applicant, the description of the activity, the places where the same will be conducted and such other pertinent information or data as may be required shall be filed with the Office of the Mayor.

ARTICLE F. *CITY VETERINARY SERVICES & SLAUGHTERHOUSE FEES*

SECTION 3F. 01. *Large Cattle Registration and Transfer Fees*

SECTION 3F. 01. 01. *Definition.* "Large Cattle" includes a two year old horse, mule, ass, carabao or other domesticated member of the bovine family.

SECTION 3F. 01. 02. *Imposition of Fee.* There shall be collected by the City Treasurer the following fees:

a) For each certificate of ownership	P100.00
b) For each certificate of transfer	150.00
c) Registration of private brand	250.00
d) Branding fee (service)	250.00

Provided, that the transfer fee shall be collected only once if a large cattle is transferred more than once a day.

SECTION 3F. 01. 03. *Time and Manner of Payment.* The registration fee shall be paid to the City Treasurer upon registration or transfer of ownership of the large cattle.

SECTION 3F. 01. 04. *Administrative Provisions.*

a) The owner of the two (2) year old cattle is hereby required to register the said cattle with the Office of the City Treasurer. All branded and counter brand animals presented to the City Treasurer shall be registered in a book showing among others, the name and residence of the owner, and the class, color, sex, brand and other identifying marks of the cattle.

b) The transfer of the large cattle, regardless of age, shall likewise be registered with the City Treasurer. The entry in the registry book shall set forth among others, the name and residence of the owners and purchasers, the consideration of purchase price of the animal for sale or transfer, the class, sex, age, brand and other identifying marks of the animals and a reference by number of the original certificate of ownership, with the name of the city which issued it.

SECTION 3F. 01. 05. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of One Thousand Pesos (P1,000.00).

SECTION 3F. 01. 06. *Applicability Clause.* All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code of 1987 and other applicable laws, rules and regulations.

SECTION 3F. 02. *Animal Registration Fees*

SECTION 3F.02. 01. *Imposition of Fee.*

a. Dog and Cat Registration - It shall be unlawful for any person to own, to keep or have control of a dog/cat without having obtained a registration for such animal, the primary purpose of which is the control and prevention of animal diseases particularly rabies.

1.1. The owner shall cause the yearly registration of his dog and cat and renewal of registration in every Barangay. The City Veterinary office will schedule a two (2) weeks registration in every barangay including the vaccination of anti-rabies vaccination. Likewise, the City Veterinary Office opens from Mon-Fri, 8am-5pm to accept daily registration of your dog and cat.

1.2. Age of Dog and Cat – at least (3) three months old

1.3. The requirements for dog and cat registration shall be as follows:

1.3.a. 2x2 Picture of owner

1.3.b. 2 pictures (1 front, 1 side view) of animal to be registered.

1.3.c. Vaccination certificate of pet if vaccinated by private veterinary practitioner

1.3.d. Duly accomplished registration form

1.3.e. Certificate of residency of owner from Barangay for new residents.

1.4. Registration fee of One Hundred Pesos (100.00) per pet.

1.5. Requirements upon annual renewal of certificate of registration- Renewal of certificates of registration will be scheduled by the CVO starting January of the following year.

1.5.a. Certificate of registration of the animal

1.5.b. Renewal fee of One Hundred Fifty (P150.00)

1.5.c. Renewal fee of One Hundred Fifty (P150.00) pesos for neutered pet and One hundred fifty (100.00) pesos per intact pet.

1.5.d. Proofs of vaccination for current year. For failure to present such proof, a fine shall be charged in addition to the renewal fee.

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- 1.5.e. In the absence of a proof of anti-rabies vaccination, the physical presence of the animal shall be required for proper administration of the required vaccine.
- 1.5.f. Certification of neutering form license of veterinarian who performed a spaying operation.

Five (5) days after the submission of the application for registration/renewal, A Certificate of Registration shall be issued by the CVO, stating the following:

- 1.5.g. Name, Address and contact number of the owner or the person to whom the registered animal was issued
- 1.5.h. Name, Breed, Sex, and Color of the animal
- 1.5.i. Registration Number (upon initial registration only)
- 1.5.j. Issuance of a Dog Tag bearing the registration number of the dog. (Upon initial registration only).

Dog and Cat Tags shall be securely displayed upon the animal at all times, except when the animal is confined to the owner's premises or displayed in any show or exhibit. The removal of animal tags is strictly prohibited.

Dog and Cats Tags are non-transferable from animal to animal or from owner to owner.

If any tag shall be lost or stolen, damaged or illegible, the owner to which the same was issued shall be entitled to receive a duplicate/replacement upon the presentation of the original Certificate of Registration showing ownership of the tag and a subscribed affidavit in case of loss, plus a replacement fee. Dog and Cats Tags shall be surrendered upon death of the animal. New residents shall have thirty (30) days to register their pet dogs and cats from notice by the CVO through the concerned barangay.

For failure to register/renew registration, owners shall be fined as follows:

- 1.5.k. First offense: Two Thousand Pesos (2,000.00)
- 1.5.l. Second offense: Three Thousand Pesos (3,000.00)
- 1.5.m. Third offense: Four Thousand Pesos (4,000.00) or thirty(30) days imprisonment or both at the discretion of the court.

Exceptions to the provisions of this Section are dogs existing in the following conditions, in which case, subject to applicable regulations as stipulated in this Code.

Dogs and cats owned or in the custody of or under the control of persons who are non-residents of the city or temporarily sojourning in the City for a period not exceeding thirty (30) days, subject to the presentations of a Certificate of Vaccination from dully licensed Veterinarian.

Dogs and cats brought to the City exclusively for the purpose of entering the same in animal show, exhibition and /or competition;

Dogs and cats owned by pet shops and other enterprises maintaining and /or breeding animals, which have been granted business license by the city.

SECTION 3F. 02. 02. *Time of Payment.* The fee imposed herein shall be due on the first twenty (20) days of January every year. The permit fee for dogs acquired after January 20 shall be paid without penalty within the first twenty (20) days following the date of its acquisition.

SECTION 3F. 02. 03. *Administrative Provision.* The City Treasurer shall keep a register of all licensed dogs, describing the same by name, if any, color, sex, and shall also enter in the registry the name and address of the owner or keeper.

The owner or keeper of any dog required to be licensed under this Article shall provide a leather or metal collar and shall, furthermore, muzzle the dog.

SECTION 3F. 02. 04. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of Five Hundred Pesos (P500.00).

SECTION 3F. 03 *Poundage Fee for Stray Animals*

SECTION 3F. 03. 01. *Definition.* When used in this Article, the term:

- a) "Large Cattle" includes horse, mules, asses, carabao, cows and other domesticated members of the bovine family.
- b) "Public Place" includes national, provincial, city or barangay roads, streets, parks, plazas and other places open to the public.
- c) "Private Place" includes privately-owned street or yards, rice fields or farmlots owned by an individual other than the owner of the animal.
- d) "Stray Animals" means an animal which is set loose, unrestrained and not under the complete control of its owner or the one in charge or in possession thereof, found roaming at large in public or private places whether fettered or not.

SECTION 3F. 03. 02. *Imposition of Fee.* There shall be imposed the following fees each day or fraction thereof on each head of astray animal found, running or roaming at large, or fettered in public or private places in this city:

a) Large Cattle	P100.00
b) Goat and Pig	50.00
c) Dog	25.00

SECTION 3F. 03. 03. *Time of Payment.* The poundage fee shall be paid to the City Treasurer prior to the release of the impounded animal.

SECTION 3F. 03. 04. *Administrative Provisions.* For purposes of this Article, the City Veterinary Officer or his deputies are authorized to apprehend and impound stray animal in the city corrals or place duly designated for such purpose. He shall also cause the posting of notice of the impounded stray animals in the City Hall and inform the City Mayor accordingly.

Impounded animals not claimed within ten (10) days after the date of impounding shall be sold at public auction in accordance with the generally accepted procedures.

SECTION 3F. 04 *Slaughter and Corral Fees*

SECTION 3F. 04. 01. *Imposition of Fees.*

a) Permit fee to slaughter. Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the City Health Officer concerned or his duly authorized representative who will determine whether the animal or fowl is fit for human consumption thru the City Treasurer upon payment of the corresponding fee, as follows:

	Per Head
Large Cattle	P 5.00
Hogs	3.00
Goats	2.00

Sheeps	2.00
Others	2.00

b). Slaughterhouse Registration Fees- One Thousand Pesos (P1,000.00)

SECTION 3F. 04. 02. *Prohibition.* Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the City Health Officer/Livestock Inspector/Sanitary Inspector.

SECTION 3F. 04.03. *Time of Payment.*

a) Permit fee. The fee shall be paid to the City Treasurer upon application for a permit to slaughter with the City Health Officer.

b) Slaughter and post-mortem inspection fee. These fees shall be paid to the City Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse or after the post-mortem inspection as the case may be, and, before the slaughtering of the animal if it takes place elsewhere outside the slaughterhouse.

c) Corral fee. The fee shall be paid to the City Treasurer before the animal is kept in the city corral or any place designed as such. If the animal is kept in the corral beyond the period paid for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

SECTION 3F. 04. 04. *Administrative Provisions.*

a) The slaughter, of any kind of animal intended for sale, shall be done only in the city slaughterhouse designed as such by the Sangguniang Panlungsod. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold or offered for sale.

b) Before issuing the permit for the slaughter of large cattle, the City Treasurer shall require for branded cattle, the production of the certificate of ownership if the owner is the applicant, or the original certificate of ownership and certificate of transfer showing title in the name of person applying for the permit if he is not the original owner. If the owner is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee be collected therefor. For unbranded cattle that have not yet reached the age of branding, the City Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animals for which permit to slaughter has been requested. For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefor before the slaughter permit is granted.

c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the City Veterinary Officer or his duly authorized representative, through the City Treasurer. The permit shall bear the date and month of issue and the stamp of the City Veterinary Officer, as well as the page of the book in which said permit is entered and wherein the name of permittee and the kind and sex of the animal to be slaughtered appear.

d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his stall at all times.

e.) All other ordinances, circulars or enactments, which prohibit the establishment of meat shops outside the public market are hereby deemed repealed.

SECTION 3F. 04.05. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of not less than Two Thousand Five Hundred Pesos (P2,500.00) but not more than Five

Thousand Pesos (P5,000.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine or imprisonment, at the discretion of the Court.

SECTION 3F.05. *Ante-Mortem Inspection Fee.* For the inspection of livestock/poultry prior to slaughter/dressing to determine presence of disease/abnormal conditions.

Species	Fees/Head
Cattle	P 10.00
Carabao / Buffaloes	10.00
Horses	5.00
Goat/Sheep/Deer	1.50
Swine	3.00
Poultry	0.30

SECTION 3F.06. *Post Mortem Fees.* Post-Mortem fees for the inspection of the carcass and the edible parts of the animal/poultry slaughtered/dressed to detect the presence of lesions and abnormalities.

Per Kilo of meat and poultry P 0.25

SECTION 3F. 07. *Fees for the issuance of License of Meat Handlers.* For the service in training, advisory and other relevant technological packages rendered to meat processors, dealers, vendors, butchers, dressers and cutters, pursuant to Animal Industry Administrative Order No.9 dated 28 of October 1978; (as amended by Ordinance No. 88, Series of 2002)

Meat Dealers	P 300.00
Meat Vendor/Stall or Shop	150.00
Butchers (Registered)	150.00

SECTION 3F.08. *Meat Inspection Fees.* Inspection fees for meat and meat products whether fresh, frozen or airtight containers, imported or for export;

Choice Meat Cuts (Pork, Beef) – Import	P 0.50 per kg
Manufacturing Grade Meat Cuts (Pork, Beef) – import	0.25 per kg
Poultry (Chicken, Turkey, Duck, etc.)- Import	0.50 per kg
Edible Offal (Liver, Turkey, Heart, Spleen, Tail, etc.)	0.25 per kg

Other Meat and Meat Products
(Mutton, Venison, Kangaroo, etc)
Meat and Meat products in Airtight Containers

- Import P 10.00/ton or less
- Export P 5.00/ton or less

Prepared Meat and Meat Products including chicken soups, beef noodle packs, pork and mushroom soup packs, birds nest soup packs.

- Import P 10.00/ton or less
- Export P 5.00/ton or less

Natural Casings (Hog, Sheep, etc.) per cask

- Import P 10.00/ton or less
- Export P 5.00/ton or less

SECTION 3F.09. *Other Permit fees*

a. Business Permits - Pet shops, veterinary clinics, veterinary drug companies, hospitals, fighting cock arena, slaughterhouse, poultry supplies, restaurants/fastfood chains/

carinderias/canteens/ offering meat/ supermarket meat and poultry shops/ private meat and poultry shops/ wet market meat and poultry stalls/ talippapa for food. This also includes aquatic and meat stored in cold storages. Also, other enterprises maintaining and /or breeding animals for commerce, shall appropriately secure the necessary business licenses from the City.

1. As a requisite to the granting/renewal of the business license, such enterprise shall be required to register with the CVO and periodically submit a list of the animals in their custody including the presentation of Certificates of Vaccination from a duly licensed Veterinary.
2. For failure to register with the CVO and submit a list of animals in their custody, owners such enterprises shall be penalized with a fine of Two Thousand Pesos (P2,000.00).
3. Non-presentation of the valid Certificate of Vaccination shall cause the impoundment of subject animals and fined in accordance with the provisions in this Code governing redemption and non-vaccination penalties.

b. Animal Show, Exhibition and /or Competition- Any show and /or competition featuring animals shall be required to secure the necessary permits/ licenses from the CVO, prior to performance and/or promotion within the city.

1. Organizers and /or promoters of such shows shall secure the permit from the CVO seven (7) days prior to the scheduled event. A Registration Fee of One Thousand (P1,000.00) shall be charged.

2. Owners of participating animals shall be required to submit to the CVO, a copy of their animal's Certificate of Vaccination from a duly licensed Veterinarian on the day of the actual show.

3. A representative from the CVO and a licensed veterinarian shall be present during the show date to ensure that no animal shall be allowed to participate without the valid certification.

4. For failure to comply with the provisions of this Section, the following penalties shall apply:

For the promoter: A fine of Five Thousand Pesos (P5, 000.00) or imprisonment of not more than six (6) months or both at the discretion of the Court.

For the owner: Impoundment of the subject animal until such time that a valid certificate is presented. Redemption charges shall be imposed.

For failure to present a valid vaccination certificate, owner of subject animal shall be additionally charged for penalties governing non-vaccination.

SECTION 3F.10. *Fines and Penalties*

- a. Clearance – All business establishments engaged in the selling of meat/meat products from livestock and/or poultry including its produce, as well as aquatic produce as defined herein shall be required to secure a clearance from the CVO as a requisite to the granting/renewal of the business license.

a.01. Veterinary Certificate of Inspection/Clearance

a.01.1. All meat/channels are to secure Veterinary Inspection Certificate from the CVO before applying or renewal of their respective business license. The fees are provided hereunder.

Meat Market/Channels shall include, but not limited to the following.

i.	Wet Market/Aquatic Stalls	
ii.	Flea/Satellite Market (Talipapa)	P 100.00
iii.	Bagsakan Centers	100.00
iv.	Rolling Stores	100.00
v.	Meat Shop Stalls	100.00
vi.	Lechon House and Stands	500.00
vii.	Supermarket and Grocery Store	500.00
viii.	Canteen/Eatery	200.00/100.00
ix.	Catering Services	500.00
x.	Hotel and other Institutional buyers	500.00
xi.	Meat/Aquatic Institutional buyers	500.00
xii.	Fast Food Chain	500.00
xiii.	Restaurants	500.00
xiv.	Lechon Manok House (Andoks, Baliwag, Sr. Pedro)	500.00
xv.	Poultry Dressing Plants	500.00
xvi.	Slaughter House	500.00
xvii.	Poultry Supplies	200.00
xviii.	Breeders	500.00
xix.	Veterinary Drug Companies	500.00
xx.	Veterinary Clinics	500.00
xxi.	Grooming House	500.00
xxii.	Fighting Cock Arena	1,000.00
xxiii.	Other channels where meat products are prepared, store and Commissaries distributed	500.00

a.01.02. Veterinary Inspection Certificate shall be renewed on a yearly basis before the expiration of their business permit.

Any business establishment found violating the foregoing shall be penalized as follows.

1st Offense- Two Thousand Pesos (P2,000.00) fine, confiscation of meat & meat products, closure of meat establishment.

2nd Offense- Four Thousand Pesos (P4,000.00) fine, confiscation of meat & meat products, closure of meat establishment plus 6 months imprisonment of the owner of the said establishment.

3rd Offense- Five Thousand Pesos (P5,000.00) fine, confiscation of meat & meat products, closure of meat establishment plus 1 year imprisonment of the owner of the said establishment.

- b.** All livestock and fowls slaughtered for food and their meat products, including poultry and aquatic produce, all establishments engaged in the selling of meat and meat products shall also be subjected to Veterinary Office Inspection and examination before distribution and sale within the city

- 1.1 Only meat /meat products that have been subjected to ante-mortem and post-mortem inspection and certified and marked "INSPECTED" and "PASSED" for food by the CVO- Meat Inspection Unit shall be suitable for transport within the city.
- c. Marking and Labeling – Meat/Meat products shall be visibly marked and labeled as to Beef, Carabeef, Swine, Poultry, etc.
 - 1.1 Any deliberate misrepresentation in the labeling of meat/meat products shall constitute a fine of Two Thousand Pesos (P2,000.00) for the first offense. Any subsequent offense shall cause the revocation of the offender's permit to transport, sell and/or distribute meat/meat products within the city.
- d. Injection of foreign matter and coloring- Injection of water and application of coloring agents to livestock and poultry products is prohibited. Any person apprehended for violation of the provision shall be subject to the following:
 - 1.1 First Offense – A fine of Four Thousand Pesos (P4,000.00) and confiscation of instruments and materials used in the operation.
 - 1.2 Second Offense – A fine of Five Thousand Pesos (P5,000.00) including the confiscation of the instrument and materials used in their operation as well as the revocation of the business license or thirty (30) days imprisonment or all of the above at the discretion of the court.
- e. Use of Deceiving Colored Lamps/Lights - The use of deceiving colored lamp/light on wet markets within the City of San Juan is strictly prohibited (Ord. No. 59-2002)
 - 1.1 Any person apprehended for violating the above provision shall be penalized by fine of Three Thousand Pesos (P3,000.00).
- f. Distribution of Red Tide - Contaminated Products - The transport, distribution and sale of all types of shellfish in all public and private markets, talipapa, and other marketing outlets which have been declared of red tide contamination within the City of San Juan is strictly prohibited (Ord. No. 41-1996).
 - 1.1. Any individual ,whether transporter, wholesaler or retailer caught or apprehended to be violating the aforementioned provision shall be meted with a fine of Three Thousand Pesos (P3,000.00) or by any penalty that maybe imposed by the concerned national agency, or both.
 - 1.2. The transport and sale of shellfish shall be allowed if and when the Department of Health (DOH) and the Department of Agriculture (DA) has declared said shellfish are no longer infected with red tide toxin and safe to eat, and at which time, the ban as contemplated in this Section shall temporarily be lifted, Provided however, that the provisions herein stated shall take full force and effect should the concerned agency, once again, declare the shellfish to be poisonous and unsafe to be eaten.
 - 1.3. For consumer safety and protection, banned shellfish shall be destroyed or disposed of in a manner prescribed by the Department of Health (DOH) or Department of Agriculture (DA).
- g. Distribution of Double-Dead, Diseased, Adulterated and Hot Meat - It shall be unlawful to sell, distribute, transport and/or store Double-Dead, Diseased, Adulterated and Hot Meat, as defined herein, within San Juan City.

1.1 Requirements for the transporting of Live Animals to and from the City of San Juan shall require the following:

1.1.a. Shipping Permit and Health Certificate indicating the points where the animals came from and where the same will be delivered;

1.2. Any violation hereof, shall be subject to a fine of Five Thousand Pesos (Php 5,000) on the seller, including the confiscation of the condemned meat and revocation of the business permit and license to sell plus the closure of the business establishment and/or imprisonment of six (6) months or both, subject to the discretion of the judicial court.

1.3. In case of a meat dealer or distributor, the penalty imposed shall be confiscation of the condemned meat and total ban and prohibition of his distribution business in San Juan, and all condemned products shall be donated at our Dog pound or/and those are still fit for human consumption can be donated to other charitable institution within in the City.

h. Killing and Selling of Dogs for Food - The killing and selling of dogs for food, or the storing, selling in boarding houses, and other eating places, or in any other places within San Juan is prohibited.

1.1. It is also prohibited for any person to bring in dog meat from any point outside San Juan and to store the same in a place of storage within San Juan, or transship such thru any exit point in San Juan;

1.2. In violation of the provisions of this Section, offender shall be meted with the fine of Five Thousand Pesos (5,000.00) pesos or imprisonment for not more than one (1) year, or both at the discretion of the court.

i. Accredited Transport Vehicles – Only transport vehicles accredited by the CVO shall be used to deliver meat/meat products within the city (National Meat Inspection Service Memorandum Circular No. 001-87)

1.1 As a requisite to accreditation, Standard Service Vehicle shall have the following specifications:

1.1.a. It shall be properly equipped with an apparatus/gadget to hang slabs of meat or carcasses or with appropriate storing vessels within which meat and poultry or any of its by-products and aquatic produce are kept in sanitary condition while in transport.

1.1.b. The vehicle MUST BE IN CLOSED VAN

1.1.c. For failure to secure proper accreditation, the concerned distributor/transporter shall be fined Five Thousand Pesos (P5,000.00) or imprisonment of not more than six (6) months, or both at the discretion of the judicial court, including the impoundment of the vehicle used in the transport.

j. Single Port Entry – The CVO shall designate a single port entry within the city for all accredited transport vehicles of live, slaughtered animals, meat and meat products, processed meat, and fowl, poultry and aquatic produce.

For meat/Meat products and aquatic produce unloaded in any other place within the city other than the designated areas, the distributor/transporter shall be liable to a fine of Five Thousand Pesos (P5,000.00) pesos or imprisonment of not more than six (6) months, or both at the discretion of the court, including the revocation of the transport meat/ meat products within the city.

k. Torture, Maltreatment and Other forms of Neglect – It shall be unlawful for any person to torture or maltreat any animal, to neglect and provide inadequate care, sustenance or shelter or kill or cause or procure to be tortured, or deprived of adequate care, sustenance or shelter, or maltreat or use the same in research or experiments and fights not authorized by law.

1.1. The killing of any animal other than cattle, pigs, goats, sheep, poultry, rabbit is likewise hereby declared unlawful except in the following instances:

1.1.a. When it is done as a part of religious rituals of an established religion or sector ritual required by tribal or ethnic custom of indigenous cultural communities.

1.1.b. When the pet animal is afflicted with an incurable communicable disease as determined and certified by a duly licensed veterinarian.

1.1.c. When the killing is deemed necessary to put an end to the misery suffered by the animal as determined and certified by a duly licensed veterinarian.

1.1.d. When it is done to prevent an imminent danger to the life or limb of a human being.

1.1.e. When done for the purpose of animal population control.

1.1.f. When the animal is killed after it has been used in authorized research or experiments.

1.1.g. Any other grounds analogous to the foregoing as determined and certified by a duly licensed veterinarian.

1.2. In all the above mentioned cases, including those of cattle, pigs, goats, sheep, poultry, rabbits, carabaos, horses, deer and crocodiles, the killing of the animals shall be done through humane procedures at all times. For this purpose, humane procedures shall mean the use of the most scientific methods of killing of animals, that is, lethal injection.

1.3. Violation of the provisions of this section shall carry a penalty as follows:

First Offense: Two Thousand Pesos (P2,000.00)

Second Offense or for recidivists: Three Thousand Pesos (P3,000.00) recidivist or thirty (30) days imprisonment or both at the discretion of the court.

l. Transport of Animals - It shall be unlawful to transport a dog in a motor vehicle upon any street within the City unless the dog is fully secured within the motor vehicle, or is protected by belt, tether, cage, container or other devices that will prevent the dog from falling, jumping or being thrown off the vehicle.

1.1.No dog or other animal shall be left completely enclosed in a parked vehicle without adequate ventilation, or in such a way as to subject the animal to extreme temperatures which may adversely affect its health and welfare.

1.2. A written warning via Citation Ticket shall be issued to the owner of subject animal and/or to the owner of the subject vehicle. A second offense shall constitute cruelty to animals and shall be imposed with the prescribed penalties in Section 3F.10 (s) (1.2) of this Code.

m. Use of Air Gun and Pistols - The use of air guns and pistols for hunting birds and other winged animals is prohibited within the City of San Juan.

1.1. Imposable penalty for violation of this section carries a fine of:

First offense: One Thousand Two Hundred Pesos (P1,200.00)

Second offense: Five Thousand Pesos (P5,000.00) and confiscation of Air Gun, Pistol 7 CO2 Tanks

n. Possession of Wildlife and Exotic Animals - No person or entity shall be allowed possession of wildlife or exotic animals, unless a clearance from the Secretary of the Department of Environment and Natural Resources or Authorized representative is first obtained.

1.1. In the absence of such clearance, the owner shall be held liable to pay a fine of Three Thousand Pesos (3,000.00) including impoundment of the wildlife and exotic animal by the CVO. The same penalty shall likewise be imposed to those owners who negligently abandon the care and custody of the wildlife and exotic animals.

1.2. A wildlife and/or exotic animal taken into custody by the CVO shall not be deemed impounded. Such animal need not be retained for a minimum period of time, but shall be surrendered immediately to the Wildlife Rescue Center of the DENR unless said animal is dangerous or suffering excessively from contagious and highly communicable disease either to humans or animals, in which case it may be forthwith humanely destroyed.

1.3. Any person or entity who wishes to possess a wildlife and/or exotic animal shall first secure a clearance from the CVO. Failure to secure a clearance from the CVO shall be penalized with a fine of One Thousand Pesos (P1,000.00). The wildlife and/or exotic animal shall be impounded by the CVO and shall immediately be turned over to the Wildlife Rescue Center of the DENR for safekeeping and proper custody. The same penalty shall likewise be imposed to those owners or operators of entities who shall negligently abandon the care and custody of the wildlife and/or exotic animal.

o. Anti-rabies Vaccination – All dog owners are required to submit their dogs for anti-rabies vaccination every six (6) months. (ORD. No. 65 Series of 1995)

1.1 A fine of Two Thousand Pesos (P2, 000.00) shall be imposed upon the owner plus impoundment of the subject animal.

p. Stray and roaming animals – Straying or roaming of animals in public places, streets or plaza is prohibited (Ord. No. 20 Series 2008, Ord. No. 97 Series 1989)

1.1.Penalty:

Cow and Carabaos, Pig One Thousand pesos (P1, 000.00)

Dogs, Cats and

Other Domestic Animals Eight Hundred Pesos (P 800.00)

Plus an Additional

One Hundred Pesos (P 100.00) for second time offenders / recidivists.

Fee for Dog and Cats pick-up

Two Hundred pesos (200.00)

q. Urinating and Defecation of Animals – It shall be unlawful for any person owning or having control or custody of any dog to permit the animal to urinate or defecate in public or upon the private property of another within the City.

1.1. Any person taking an animal in public or upon the private property of another should carry at all times a bag or suitable receptacle and instruments for the removal and disposal of animal feces.

1.2. Dog Owners taking their pets out for a walk or on strolls shall ensure that their dogs are properly restrained with a least of two (2) meters long and property muzzled.

1.3. Penalty:

a) First Offense: A fine of One Thousand Pesos (P1,000.00)

b) Second Offense : A fine of One Thousand Five Hundred Pesos (P1,500.00)

c) Third Offense : A fine of Three Thousand pesos (3,000.00) or one (1) month imprisonment upon the court's discretion

- r. Dumping of Carcass - The dumping of carcass of dead animals such as dogs, pigs, cats, rats, among others in drainage, canals, rivers, and other waterways is strictly prohibited including all public places such as roadways, sidewalks, publicly-owned vacant lots, etc.
- 1.1. Owners of dead animals are required to properly bury/dispose of their pet's carcass, either within their premises or avail of the facilities of a crematorium.
 - 1.2. Proper disposal of the animal carcass may also be coordinated with the Waste Management Office after paying the prescribed fee.
 - 1.3. A penalty of Five Thousand Pesos (P5, 000.00) for every instance of violation thereafter.
- s. Nuisances – No person shall allow the continuous barking, yelping, whining, howling or otherwise disturbing noise by an animal nor allow foul or obvious odor to emanate from the premises where the animal is kept, such that the situation becomes a nuisance to the public.
- 1.1. In coordination with the CVO, the local barangay shall take appropriate action to correct the situation on the basis of a complaint filed with its office.
 - 1.2. Penalty:
 - 1.2.a. First Offense: Warning
 - 1.2.b. Second Offense : A fine of One Thousand Pesos (P1,000.00), Five Hundred (P500.00) per head whichever is higher
 - 1.2.c. Third Offense: A fine of Three Thousand Pesos (3,000.00) and confiscation of pet (no bail).
- t. Injury or Damage caused by Animals - The City Government of San Juan hereby imposes a penalty on owners of animals, which cause injury or damage to other persons or property. (Ord. No. 20 Series of 2008).
- 1.1. In case of damage to property, the indemnity shall be paid by the owner/possessor of animals based on the extent of the actual damage caused on the said property;
 - 1.2. In cases of injury sustained by certain individuals, the following shall govern;
 - 1.2.a. In cases where the ownership of the animals has been dully established, the injured victim shall immediately be entitled to receive financial compensation from owner/possessor of animals for their medication;
 - 1.2.b. When injury sustained by the victim require medical attendance or confinement for a certain number of days, the owner of the animal shall also be required to pay for the loss of income of the victim during the period when he is not working;
 - 1.2.c. The injured victim must submit a medical certificate from any licensed physician in support of their claim and/or pay slip or certification from the employer in case of payment of income loss.
 - 1.3. If the owners of the animal willfully refuse, without justifiable cause, to pay the expenses necessary for the medication of the victim or pay the expense necessary for the medication of the victim or pay for the damaged caused to personal property, the victim, assisted by a CVO official, shall institute appropriate charges in court to enforce his claim.
 - 1.4. Filing and/or payment of claims, pursuant to this measure, is without prejudice or shall not constitute a bar in filing similar claims under existing laws.

1.5. In the event any animal consecutively causes or is reported and recorded to have caused severe injury to a person or another animal several times within a year, or is regarded as "vicious and dangerous" as defined in this Chapter, the CVO may recommend that such animal be declared as a menace to public health and safety and shall so inform the City Health Office, who in turn shall file the appropriate charges in court before the City State Prosecutor.

1.6. If the court finds the animal to be menace to public health and safety, the CVO upon the order of the Court, shall impound, and humanely destroy the animal unless the owner show the court good cause why the animal should not be destroyed.

1.7. Pet owners who refuse to have their dog put under observation after said dog has bitten an individual shall be meted a fine of Ten Thousand Pesos (P10,000.00). (*R.A. 9482 otherwise known as the Anti-Rabies Act of 2007*)

1.8. Pet owners who refuse to have their dog put under observation and do not shoulder the medical expenses of the person bitten by their dog shall be meted a fine of Twenty Five Thousand Pesos (P25,000.00). (*R.A. 9482 otherwise known as the Anti-Rabies Act of 2007*)

u. Non-contact apprehension penalties. Any person shall be allowed to conduct non-contact apprehension by taking video on pets (dogs/cats/birds/fighting cocks) caught straying/roaming/defecating on public places until this pets return to their respective owners;

u.01. The video may may be presented as proof of ownership to the CVO in order for the said office to make the necessary action contained in the penalty clause of this Code.

u.02. Pet owners caught committing such irresponsible act shall be penalized as follows:

First offense : Warning

Second offense: A fine of Five Hundred Pesos (P500.00)

Third offense: A fine of One Thousand Pesos (P1,000.00) with two (2) days imprisonment and confiscation of pets.

ARTICLE G. PERMIT FOR GAFFERS, REFEREES, BETTAKERS, BET MANAGER, PIT MANAGER AND PROMOTER OF COCKFIGHTS

SECTION 3G. 01. *Definition.* When used in this Article, the term:

- a) *Pit Manager* refers to a person who professionally, regularly and habitually manages a cockpit and cockfights himself.
- b) *Referee* (Sentenciador) refers to a person who watches and oversee the progress of the cockfights and decides its results by announcing the winner or declaring a draw (or no contest game).
- c) *Bet Manager* (Kasador) refers to a person who calls and takes care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter distribute winning bets to winners and deducting a certain commission.
- d) *Bettaker* ("Kristo") refers to a person who participates in cockfights and with the use of money or other thing of value, bets with other bettors or through other bettakers and wins or losses his bets depending upon the result of the cockfight as announced by the referee or sentenciador.
- e) *Gaffer* (Mananari) refers to a person knowledgeable in the technique of arming fighting cocks with gaff or gaffs either or both legs.

f) *Handler* (Soltador) refers to a person who personally takes physical custody and control inside the arena of a pitted gamecock and who actually releases the same for actual fight and combat in a cockfight.

g) *Promoter* refers to a person licensed as such, who is engaged in the convening, holding and the celebration of specially programmed and arranged cockfighting like local and international derbies, or competitions, special mains or matched set or encounters, pintakasi and ordinary cockfights.

h) *Gamecock* refers to domesticated fowls, whether imported or locally breed, as well as native fighting cocks indigenous to the country, specially breed, trained and conditioned for actual cockfighting or for propagation and breeding purposes for eventual use in cockfighting.

i) *Cocker* ("Aficionado") refers to a person who participates and bets in cockfighting as a sport, amusement, recreation or form of relaxation.

SECTION 3G. 02. *Imposition of Fee.* There shall be collected an annual fee for the issuance of a Mayor's Permit in this city for the following cockpit personnel and officials:

1) Operators, general managers, promoter hosts or persons promoting cockfights	P	1,000.00
2) Pit Manager		500.00
3) Referees		500.00
4) Gaffer		500.00
5) Bet Taker		300.00
6) Bet Manager		500.00
7) Cashier		500.00

SECTION 3G. 03. *Time and Manner of Payment.* The Mayor's Permit fee shall be paid to the City Treasurer before the gaffer, referees, bettaker, pit manager, bet manager, handler or promoter participates in a cockfight. Thereafter, the fee shall be paid annually upon renewal of the permit on the birth month of the permittee.

SECTION 3G. 04. *Administrative Provision.* Only licensed referees andbettakers shall officiate in cockfight held in this city. No operator or owner of a cockfight shall allow any gaffer, referee, gaffer, bettaker, pit manager or promoter inside the cockpit who has not secured the permit and paid the Mayor's fee herein required.

SECTION 3G. 05. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of One Thousand Pesos (P1,000.00).

ARTICLE H. PERMIT FEE ON STORAGE OF FLAMMABLE, COMBUSTIBLE OR EXPLOSIVE SUBSTANCES

SECTION 3H. 01. *Imposition of Fee.* There shall be collected from every person storing flammable, combustibile or explosive substances the following permit fee:

a. Flammable Liquids

Flammable liquids with flash point at 20F or below such as gasoline and other carbon besolphide, naptha, benzol, allodin and acetone:

	Fee per annum
	Php
Over 20 liters to 100	8.00
Over 100 liters to 200	16.00
Over 200 liters to 400	42.00
Over 400 liters to 2,000	84.00
Over 2,000 liters to 4,000	125.00
Over 4,000 liters to 6,000	167.00
Over 6,000 liters to 8,000	209.00
Over 8,000 liters to 10,000	250.00

Over 10,000 liters to 12,000	333.00
Over 12,000 liters to 14,000	415.00
Over 14,000 liters to 16,000	500.00
Over 16,000 liters to 32,000	624.00
Over 32,000 liters to 40,000	850.00
Over 40,000 liters to 200,000	1,248.00
Over 200,000 liters to 800,000	1,820.00
Over 800,000 liters to 2,000,000	2,496.00
Over 2,000,000 liters to 6,000,000	3,327.00
Over 6,000,000 liters	4,160.00

Flammable liquids with flashpoint at above 20F and below 70F such as alcohol, amyl acetate, toluol, ethylacetate.

Over 20 liters to 100	Php	16.00
Over 100 liters to 200		22.00
Over 200 liters to 400		32.00
Over 400 liters to 2,000		53.00
Over 2,000 liters to 4,000		84.00
Over 4,000 liters to 20,000		209.00
Over 20,000 liters to 100,000		416.00
Over 100,000 liters to 200,000		833.00
Over 200,000 liters		1,040.00

Flammable liquids with flash point at 70F at 200F such as turpentine, thinner, prepared paints, diesel oil, fuel, oil, kerosene, varnish cleansing, solvent, polishing liquid.

Over 20 liters to 100	Php	11.00
Over 100 liters to 200		14.00
Over 200 liters to 400		79.00
Over 400 liters to 4,000		53.00
Over 4,000 liters to 20,000		104.00
Over 20,000 liters to 40,000		209.00
Over 40,000 liters to 200,000		312.00
Over 200,000 liters to 400,000		521.00
Over 400,000 liters to 2,000,000		833.00
Over 2,000,000 liters to 3,600,000		1,560.00
Over 3,600,000 liters		1,769.00

A flammable liquid with flash point of over 200F when subject to spontaneous ignition or is artificially heated to a temperature equal or higher than its flash point such as petroleum oil, crude oil, others:

Over 20 liters to 100	Php	8.00
Over 100 liters to 200		12.00
Over 200 liters to 400		22.00
Over 400 liters to 2,000		63.00
Over 2,000 liters to 4,000		125.00
Over 4,000 liters to 80,000		209.00
Over 80,000 liters		312.00

b. Flammable Gases:

Acetylene, hydrogen, coal gas and other flammables in gaseous form, except liquefied petroleum gas and other compressed gases:

Over 20 liters to 100	Php	8.00
Over 100 liters to 200		22.00

Over 400 liters to 2,000	63.00
Over 2,000 liters to 8,000	125.00
Over 8,000 liters to 40,000	312.00
Over 40,000 liters to 200,000	624.00
Over 200,000 liters to 400,000	936.00
Over 400,000 liters	1,560.00

c. Combustible Solids:

i. Calcium Carbide:

Over 10 but not more than 20 kg.	24.00
Over 20 but not more than 50 kg.	32.00
Over 50 but not more than 500 kg.	63.00
Over 500 but not more than 1000 kg.	94.00
Over 1,000 but not more than 5,000 kg.	125.00
Over 5,000 but not more than 10,000 kg.	156.00
Over 10,000 but not more than 50,000 kg.	234.00
Over 50,000 kg.	312.00

ii. Pyrolyxin

Over 10 to 50 kg.	Php. 22.00
Over 50 to 200 kg.	42.00
Over 200 to 500 kg.	84.00
Over 500 to 1,000 kg.	156.00
Over 1,000 to 3,000 kg.	312.00
Over 3,000 to 10,000 kg.	521.00
Over 10,000 kg.	1,040.00

iii. Matches

Over 25 to 100 kg.	Php. 22.00
Over 100 to 500 kg.	104.00
Over 500 to 1,000 kg.	209.00
Over 1,000 to 5,000 kg.	416.00
Over 5,000	624.00

iv. Nitrate, phosphorous, bromine, sodium, picric acid and other hazardous, explosive, corrosive, oxidizing and lachrymatory properties:

Over 5 to 25 kg.	Php. 22.00
Over 25 to 100 kg.	32.00
Over 100 to 500 kg.	78.00
Over 500 to 1,000 kg.	156.00
Over 1,000 to 5,000 kg.	234.00
Over 5,000 kg.	312.00

v. Shredded combustible materials such as wood shaving (kusot), waste (estopa), sisal, oakum, and other similar combustible shaving and fine materials:

Over 9 to 100 cu.ft.	Php. 22.00
Over 100 to 500 cu.ft.	63.00
Over 500 to 1,000 cu.ft.	94.00
Over 1,000 to 25,000 cu.ft.	156.00
Over 2,500	234.00

vi. Tar, resin, waxes, copra, rubber, coal and similar combustible materials:

Over 50 to 100 kg.	Php 24.00
Over 100 to 1,000 kg.	47.00
Over 1,000 to 5,000 kg.	94.00
Over 5,000 kg.	156.00

SECTION 3H. 02. *Time and Manner of Payment.* The fee imposed herein shall be paid to the City Treasurer upon application for a Mayor's Permit to store the aforementioned materials or substances.

SECTION 3H. 03. *Administrative Provisions.*

1) No person shall store or keep at his place of business or elsewhere in this city any flammable, combustible or explosive substances without first securing a permit from the City Mayor thru the Chief of the Fire Station, Bureau of Fire Protection (BFP), Gasoline, diesel fuel or naphtha not exceeding the quantity of One Hundred (100) liters kept in the tank of motor vehicles or other mechanical engines shall be exempt from the permit fee herein imposed.

2) The Chief of the Fire Station, BFP, shall promulgate the necessary rules and regulations for the proper storing of said materials or substances taking into consideration the provisions of PD 1185 (Fire Code of the Philippines) and its implementing rules and regulations and related laws.

SECTION 3H. 04. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of not less than Two Thousand Five Hundred Pesos (P2,500.00) but not more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE I. REGISTRATION AND PERMIT FEE ON BICYCLE OR PEDALED TRICYCLE

SECTION 3I. 01. *Imposition of Fee.* There shall be collected from the owner of a bicycle or pedaled tricycle operating within the city, the following fees:

Registration Fee, per bicycle	P 100.00
Permit or License Fee, per bicycle	150.00
Registration Fee, per pedaled tricycle (pedicab)	150.00
Permit or License Fee, per pedaled tricycle	250.00

SECTION 3I. 02. *Time of Payment.* The fee imposed herein shall be due on the first (1st) day of January and payable to the City Treasurer within the first (1st) twenty (20) days of January every year. For bicycle or pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without penalty within the first twenty (20) days following its acquisition.

SECTION 3I. 03. *Administrative Provisions.* A metal plate or sticker shall be provided by the Office of the City Treasurer to be paid at cost by the owner of the bicycle or pedaled tricycle. The City Treasurer shall keep a register of all bicycle or pedaled tricycle which shall include information such as: its make and brand, the name and address of the owner and the number of the plate or sticker issued.

SECTION 3I. 04. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of One Thousand Five Hundred Pesos (P1,500.00).

ARTICLE J.

PERMIT FEE ON FILM-MAKING

SECTION 3J. 01. *Imposition of Fee.* There shall be collected from every person, natural or juridical, that shall undertake a location-filming within the territorial jurisdiction of this city the following fees:

- A. Permit fee for location filming P2,000.00/day
- B. Additional Regulatory fees:
 - 1) Per filming of movies or motion pictures for commercial purposes, per film 1,000.00
 - 2) For filming of movies or motion pictures considered as a documentary film . . . 500.00
 - 3) For every location or place or shooting the film 500.00

SECTION 3J. 02. *Administrative Provisions.* The person-in-charge of the location-filming shall first secure a Mayor’s Permit before undertaking the aforesaid activity by filing an application for the purpose and stating therein the title of the movie or motion picture; whether the film is intended for commercial purposes or a documentary film; the number of sites, number of days, locations or places where the film would be shot and such other necessary information.

The Chief of the BPLO, Office of the Mayor shall issue the necessary rules and regulations for the proper implementation of this Article.

SECTION 3J. 03. *Time and Manner of Payment.* The fee imposed in this Article shall be paid to the City Treasurer upon application for a Mayor’s permit or issuance thereof.

SECTION 3J. 04. *Surcharge for Late Payment.* Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fee due. Such surcharge to be paid at the same time and in the same manner as the original amount of fees due.

SECTION 3J. 05. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine Five Thousand Pesos (P5,000.00).

ARTICLE K.

PERMIT FEE ON AGRICULTURAL MACHINERY AND OTHER HEAVY EQUIPMENT

SECTION 3K. 01. *Imposition of Fee.* There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from operator of the said machinery renting out said equipment in this city.

	ANNUAL PERMIT FEE
Tractor	P 2,000.00
Bulldozer	3,500.00
Forklift	3,500.00
Grader	3,500.00
Other agricultural machinery or Heavy equipment not enumerated above	2,000.00

SECTION 3K. 02. *Time and Manner of Payment.* The fees imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor’s Permit.

SECTION 3K. 03. *Administrative Provisions.* The City Treasurer shall keep a registry of all heavy equipments and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and the name and address of the owner.

SECTION 3K. 04. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of not less than Five Thousand Pesos (P5,000.00) or imprisonment of not less than One (1) month but not Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE L. *FEE FOR REGISTRATION OF RELIGIOUS, CIVIC, SOCIAL AND/OR SPORTS ORGANIZATIONS, CLUBS, ASSOCIATIONS OR FRATERNITIES*

SECTION 3L. 01 *Imposition of Fee.* There shall be collected an annual registration fee of One Thousand Pesos (P1,000.00) for every religious, civic, social and/or sports organizations, clubs, associations, federation or fraternities organized and/or operating in this city for purposes not contrary to laws, rules and regulations.

SECTION 3L. 02. *Time of Payment.* The fee shall be paid to the City Treasurer within twenty (20) days of January every year before a certificate of registration is issued by the City Mayor or his duly authorized representative.

SECTION 3L. 03. *Surcharge for Late Payment.* Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the original fee due.

SECTION 3L. 04. *Administrative Provisions.*

1) It shall be the duty of the Officer of the organization covered under this Article, through their President or Chairman, to register the name of their organization or association with the Business Permits & License Office (BPLO).

2) The application for registration shall be accompanied by a copy of the organization's Constitution and By-laws or, in the absence of which, a joint affidavit to be executed by two (2) officers of the said organization stating therein the purpose or purposes for which the organization is established or formed, together with a copy of the list of all its members including their respective addresses.

SECTION 3L. 05. *Exemption.* Political organizations including the Katipunang Kabataan, Sangguniang Kabataan, Pederasyon ng mga Sangguniang Kabataan, Liga ng mga Barangay and Barangay Brigades and all other organizations duly accredited by the Sangguniang Panlungsod are exempted from the provisions of this Article.

SECTION 3L. 06. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of Two Thousand Pesos (P2,000.00).

ARTICLE M. *SPECIAL MAYOR'S PERMIT*

SECTION 3M. 01. *Permit to Hold Benefits.* Religious, civic, social and/or sports organizations, clubs, associations, federations or fraternities desiring to hold benefit shows, balls, programs, exhibitions, contests, bingo socials and other kinds of fund-raising activities may be issued a Special Mayor's permit for an amount of Five Hundred Pesos (P500.00), provided, that the said organization is duly registered with the Office of the Mayor; that the proceeds of which shall inure or benefit the welfare organization or intended for purposes that will redound to the welfare of the general public; that it shall not in any manner violate any existing ordinance, rule and regulation, especially those on traffic and pedestrian hazards, and provided further, that a permit therefor shall first be secured from the Department of Social Welfare and Development

(DSWD) and/or equivalent Department/Division/Unit in the City Government authorizing the holding of such activities.

SECTION 3M. 02. *Exemption.* Only fund-raising activities sponsored by the Barangay Council (Sangguniang Barangay) are exempted from securing a permit from any national or local office or agency as per Section 391, paragraph 11 of R.A. 7160 and Article 101, paragraph 11 of its implementing rules and regulations. Provided that no fund-raising activities shall be held within a period of sixty (60) days immediately preceding and after a national or local election, recall, referendum or plebiscite and provided finally, that said fund-raising activities shall comply with national policy standards and regulations on moral, health and safety of the persons participating therein. The Sangguniang Barangay, through the Punong Barangay, shall render a public accounting of the funds raised at the completion of the project for which the fund-raising activity was undertaken.

SECTION 3M. 03. *Administrative Provisions.* Except for the Barangay Council, it shall be unlawful for any person, natural or juridical, to hold benefit shows, programs, contests and other fund-raising activities without the corresponding permit from the City Mayor.

SECTION 3M. 04. *Penalty.* Any violation of the provisions of the Article shall be punished by a fine of Two Thousand Five Hundred Pesos (P2,500.00).

ARTICLE N. FEES FOR THE SEALING AND LICENSING OF WEIGHTS AND MEASURES

SECTION 3N. 01. *Imposition of Fees.* Every person using instrument of weights and measures within this city shall first have them sealed and licensed annually and pay to the City Treasurer the following fees:

a) For sealing linear metric measures of:	
Not over one (1) meter	P 20.00
Over one (1) meter	30.00
b) For sealing metric measures with a capacity of:	
Not over ten (10) liters	20.00
Over ten (10) liters	30.00
c) For sealing metric instruments of weights:	
With a capacity of:	
Less than thirty (30) kilograms	50.00
Above thirty (30) kilograms	100.00

For apothecary or other balance of precision, the fee shall be double the rates prescribed above.

For each scale or balance, a complete set of weights for use therewith shall be sealed free of charge.

SECTION 3N. 02. *Exemption.* All instrument of weights and measures used in government work or maintained for public use by the national, provincial, city or barangay government shall be tested and sealed free of charge.

SECTION 3N. 03. *Time of Payment.* The fees levied in this Article shall be paid to the City Treasurer when the weights or measures are sealed, before their use and thereafter, on or before January 31st of every year.

SECTION 3N. 04. *Surcharge for Late Payment.* Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent

(25%) of the original amount of fees due. Such surcharge to be paid at the same time and in the same manner as the original amount of fees due.

SECTION 3N. 05. *Place of Payment.* The fees shall be paid in this city where the person using the instrument of weight and measure is conducting the business. A peddler or itinerant vendor using only one instrument of weight or measure shall pay the fees in the city where he resides.

SECTION 3N. 06. *Accrual of Proceeds.* The proceeds of the fees as well as surcharges, interest and fines collected in connection with this Article shall accrue to this city where it is collected.

SECTION 3N. 07. *Form and Duration of License for Use of Weights and Measures.* The official receipts for the fee charged for sealing of a weight or measure shall serve as a license to use instrument for one (1) year from the date of sealing, unless deterioration or damage which renders the weight or measure inaccurate occurs within the period. When a license is renewed, the same shall expire on the same day and month of the year following its original issuance. Such license shall be preserved by the owner and, together with the weight or measure covered by the license, shall be exhibited upon demand by the City Treasurer or his deputies.

SECTION 3N. 08. *Secondary Standards Preserved by City Treasurer; Comparison Thereof with the Fundamental Standard.* The City Treasurer shall keep full sets of secondary standards in their offices for the use in the testing of weights and measures. The secondary standards shall be compared with the fundamental standards in the Department of Science and Technology (DOST) at least once a year. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of the instrument it shall be destroyed in the DOST.

SECTION 3N. 09. *Destruction of Defective Instrument of Weights or Measures.* Any defective instrument of weights or measures shall be destroyed by the City Treasurer or any of his authorized deputies if its defect is such that it cannot readily and securely be repaired.

SECTION 3N. 10. *Inspectors of Weights and Measures.* The City Treasurer or his authorized representatives shall inspect and test instruments of weights and measures. In case the inspection and testing is conducted by the deputies of the City Treasurer, they shall report on the condition of the instruments in the territory assigned to them to the City Treasurer. It shall be their duty to secure evidence of infringements of the law or of fraud in the use of weights and measures or of neglect of duty on the part of any office engaged in sealing weights and measures. Evidence so secured by them shall be presented forthwith to the City Treasurer and to the proper prosecuting officer.

SECTION 3N. 11. *Dealer's Permit to Keep Unsealed Weights and Measures.* Upon obtaining written permission from the City Treasurer or his deputies, any dealer may keep unsealed instruments of weight or measures in stock for sale until sold or used.

SECTION 3N. 12. *Fraudulent Practices Relative to Weights and Measures.* Any person other than an official sealer of weights and measures who places an official tax or seal upon any instrument of weight and measure, or attaches it thereto; or who fraudulently imitates any work, stamp, brand, tag or other characteristic sign used to indicate that weight or measure has been officially sealed; or who alters in any way the certificate or license issued by the sealer as an acknowledgement that the weight or measure mentioned therein has been duly sealed or who makes or knowingly sells or used any false or counterfeit stamp, tag, certificate or license, or any dye for printing or making stamps, tags, certificates or licenses which is an imitation of or purports to be a lawful stamp, tag, certificate, or license of the kind required by the provisions of this Article; or who alters the written or printed figures or letters on any stamp, tag, certificate or license used or issued; or who has in his possession any such false counterfeit, restored, or

altered stamp, tag, certificate or license for the purpose of using or reusing the same in the payment of fees or charges imposed in this Article; or who procures the commission of any such offense by another, shall for such offense be fined not less than One Thousand Pesos (P1,000.00) notmore than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment for not less than One (1) month nor more than Six (6) months, or both at the discretion of the Court.

SECTION 3N. 13. *Unlawful Possession or Use of Instrument Not Sealed Before Using and Not Sealed Within Twelve Months.* Any person making a practice of buying or selling by weight or measure, or of furnishing services the value of which is estimated by weight or measure, who has in his possession without permit any unsealed scale, balance, weight or measure, and any person who uses, in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that has not been officially sealed, or if previously sealed, the license therefore has expired and has not been renewed in due time, shall be punished by a fine not exceeding Five Hundred Pesos (P500.00) or by imprisonment for not exceeding Six (6) months, or both; but if such scale, balance, weight, or measure so used had been officially affixed thereto remains intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed with repairs or alteration, such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights or measures, be sealed and the owner, possessor, or user of same shall be subject to no penalty except a surcharge equal to five (5) times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the same official and in the same manner as the regular fee for sealing such instruments.

SECTION 3N. 14. *Alteration or Fraudulent Use of Instrument of Weight or Measure.* Any person who with fraudulent intent alters any scale or balance, weight or measure whether sealed or not shall be punished by a fine not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00) or by imprisonment of not less than One (1) month nor more than Six (6) months, or both.

Any person who fraudulently gives short weight or measure in the making of a sale, or who fraudulently takes excessive weight or measure in the making of a purchase, or who, assuming to determine truly the weight or measure fraudulently misrepresents the weight or measure thereof, shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment for not less than One (1) month nor more than Six (6) months, or both.

SECTION 3N. 15. *Compromise Power.* Before a case is filed in Court for an offense which does not involve fraud, the City Treasurer is hereby authorized to settle such an offense upon payment of a compromise penalty of not less than Two Thousand Five Hundred Pesos (P2,500.00) not more than Ten Thousand Pesos (P10,000.00).

SECTION 3N. 16. *Penalty.* Any violation of the provisions of the Article shall be punished by a fine of not less than Two Thousand Pesos (P2,000.00) but not more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine or imprisonment, at the discretion of the Court.

ARTICLE O. PERMIT ON HAULING AND TRUCKING SERVICES

SECTION 3O. 01. *Imposition of Fee.* There shall be collected from every person engaged in the business of hauling and trucking services operating within this city a permit fee of One Thousand Pesos (P1,000.00) per truck, per annum. The fee imposed herein shall not be collected from operators of hauling and trucking services whose trucks merely pass this city.

SECTION 3O. 02. *Time of Payment.* The fee imposed herein shall be paid to the City Treasurer upon application for a Mayor's Permit to operate hauling or trucking services in this

city. In the succeeding year, the fee shall be paid within the first twenty (20) days of January of every year, in case of renewal thereof.

SECTION 30. 03. *Surcharge for Late Payment.* Failure to pay the fee required in this Article shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount due, such surcharge to be paid at the same time and in the same manner as the original amount of fees due.

SECTION 30. 04. *Administrative Provisions.*

- 1) The Mayor's Permit shall be issued only to the applicant after payment of the required fee.
- 2) The weight capacity of roads and bridges shall be carefully observed by the driver of the vehicle being used in hauling such cargoes.
- 3) Haulers shall also observe carefully the proper loading of logs, sugar cane, cattle, swine, fowl and other kinds of cargoes, that same are securely tied or properly covered.
- 4) The Mayor's Permit shall be carried at all times while engaged in hauling activities in this city and shall be presented to the authorities concerned upon the latter's demand.

SECTION 30 05. *Penalty.* Any violation of the provisions of the Article shall be punished by a fine Two Thousand Five Hundred Pesos (P2,500.00).

ARTICLE P. PERMIT ON OPERATION OF BUSINESS RENDERING OR OFFERING TO RENDER "TRANSPORT SERVICES FOR-A-FEE"

SECTION 3P.01. *Imposition of Fee.* There shall be collected from operators of business rendering or offering to render "transport services for-a-fee" an annual permit fee based on the number of vehicles being used, as indicated below:

1) Operation of a "tricycle-for-hire" business, per unit of tricycle	P	100.00
2) Operation of "jeepney or AUV for hire" business, per unit of vehicle		300.00
3) Operation of "truck or wagon for hire" business, per unit of vehicle		500.00
4) Operation of "car-for-hire" business per car		1,000.00
5) Operation of "bus-for-hire" business per bus.		2,500.00

SECTION 3P. 02. *Time and Manner of Payment.* The permit fee imposed herein shall be due and payable upon application for a Mayor's permit and within the first twenty (20) days of January of each year, in case of renewal thereof.

SECTION 3P. 03. *Surcharge for Late Payment.* Failure to pay the fee imposed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the original amount of fee due.

SECTION 3P. 04. *Exemption from Payment of Business Tax.* Except for the "regulatory fee" imposed herein, no other kind of tax (including business tax) for the operation of the motor vehicles being used shall be collected from the operators of such kind of business undertaking.

SECTION 3P. 05. *Exemption of Other Transport Vehicles.* Transport vehicles being utilized as a component of duly established business enterprise and not being offered for hire including those being used primarily for private purposes are exempted from the provisions of this Article. Also exempted are operators of "passenger buses, jeepneys, AUVs" which have been granted a

A

Certificate of Public Convenience” by the Land Transportation Franchising and Regulatory Board (LTFRB) to operate in this city or whose vehicle merely passes thru this city.

SECTION 3P. 06. *Administrative Provisions.*

- 1) No permit to operate any business of rendering or offering to render transport services-for-a-fee shall be issued unless the motor vehicle, except motorized tricycle, being used or to be used, has been duly registered with the Land and Transportation Office(LTO) and Department of Transportation and Communication (DOTC).
- 2) A numbered plate, metal or otherwise, shall be provided by the Office of the Treasurer to be paid at cost by the applicant.
- 3) The BPLO Chief, Office of the Mayor, shall keep a registry of all the transport vehicle being issued a numbered plate such as its make and brand, the name and address of the operator and such other pertinent information as may be required.

SECTION 3P. 07. *Penalty.* Any violation of the provisions of the Article shall be punished by a fine of not less than Two Thousand Five Hundred Pesos (P2,500.00) but not more than Five Hundred Pesos (P5,000.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE Q. FEE FOR THE REGISTRATION OF MOTORIZED TRICYCLE

SECTION 3Q. 01. *Imposition of Fee.* There shall be collected an annual registration fee for every motorized tricycle in this city in the amount indicated hereunder:

Motorized tricycle-for-hire 200.00 per annum

In addition thereto, fees imposed under ordinance creating Tricycle Regulatory Board (TRB) shall be paid by owners/operators of motorized tricycle for hire.

SECTION 3Q. 02. *Time and Manner of Payment.* The registration fee imposed herein shall be due on the first (1st) day of January and payable to the City Treasurer within the first twenty (20) days of January of every year. For motorized tricycle acquired after the first twenty (20) days of January, the registration fee shall be paid without penalty within the first twenty (20) days following its acquisition.

SECTION 3Q. 03. *Surcharge for Late Payment.* Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayers to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the original amount of fee due.

SECTION 3Q. 04. *Administrative Provisions.* A metal plate or sticker with a corresponding registry number shall be provided by the Office of the Treasurer for every motorized tricycle. The City Treasurer shall keep a registry of all motorized tricycles which shall include information such as : its make and brand, the name and address of the owner thereof; the number of the plate or sticker and such other information that may be necessary. A list of all registered tricycles shall be submitted by the City Treasurer to the BPLO, Office of the Mayor, copy furnished the Office of the Local PNP.

SECTION 3Q. 05. *Penalty.* Any violation of the provisions of the Article shall be punished by a fine not less than Two Thousand Five Hundred Pesos (P2,500.00) but not more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

R

SECTION 3R. 01. *Imposition of Fee.* There is hereby levied an annual "occupation or calling fee" on all individuals engaged in the exercise or practice of their Occupation or Calling Fee in the amount prescribed hereunder including, but not limited to, the following:

GROUP A – TWO HUNDRED (P200.00) PESOS

Agriculturist, Foresters
 Automotive Mechanics, unless he is a mechanical engineer who has paid his "professional tax"
 Computer technicians
 Electricians unless he is an electrical engineer who has paid his "professional tax"
 Electronic technicians (Radio, TV, Audio)
 Hospitality girls, entertainers, hostesses, taxidancers
 Insurance adjusters, consultants or agents
 Interior decorators (professional)
 Professional embalmers (authorized by DOH)
 Professional singers, radio broadcasters, announcers, disc jockeys
 Professional tailors, haberdasher, couturier, modiste, fashion designer and the like
 Professors, instructors or teachers in private institutions unless they are "professionals" who have paid their "professional tax"
 Psychic healers, Soothsayers, Seers
 Refrigeration and air-conditioning technicians
 Therapist, unless he is a registered nurse
 Grave Digger (Sepulturero)

GROUP B – ONE HUNDRED FIFTY (P150.00) PESOS

Accupuncturists
 Bakers (professional)
 Cattle auctioneers
 Chef or head cook
 Club managers
 Dance instructors/instructress
 Dieticians, nutritionist (unless he has paid his Professional Tax)
 Florists
 Hairdressers or hairstylists
 Heavy equipment operators
 Marine officers, unless he is a marine engineer who has paid his "professional tax"
 Master carpenters
 Master plumbers
 Professional beauticians, make-up artists
 Professional boxers
 Professional butchers
 Professional manicurists
 Professional masons, welders, pipefitters
 Professional masseurs/masseuse
 Professional security officers/guards
 Professional stevedores
 Professional waiters or waitresses
 Swimming instructors
 Telegraph operators
 Telephone operators
 Typewriter repairman
 Other similar occupations or callings

SECTION 3R. 02. *Definitions.* As used in this Article, the term:

Calling – means one’s regular business, trade, vocation or employment which does not require the passing of an appropriate government board or bar examination, such as professional actors and actresses, hostesses, masseurs, and the like.

Occupation – means one’s regular business or employment, or an activity which principally takes upon one’s time, thought and energy. It includes any calling, business, trade, profession or occupation.

SECTION 3R. 03. *Exemptions.* The occupation or calling fee imposed in this Article shall not apply to persons exclusively employed in the government.

SECTION 3R. 04. *Payment of the Fee.* The occupation or calling fee aforementioned shall be paid before any occupation or calling herein specified can be lawfully pursued and one line of occupation or calling does not become exempt by being conducted with some other occupation or calling for which the fee has been paid. Plus an additional cost for Identification Card (ID).

SECTION 3R. 05. *Time of Payment.* The occupation or calling fee imposed in this Article shall be payable annually, on or before the thirty-first (31st) day of January of every year. Any person beginning an occupation or calling after the month of January must pay the prescribed fee in full before engaging in the pursuit of his occupation or calling.

SECTION 3R. 06. *Surcharge for Late Payment.* Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fees due, such surcharge to be paid at the same time and in the same manner as the original fees due.

SECTION 3R. 07. *Administrative Provisions.* The City Treasurer shall keep a registry of persons who have paid the occupation or calling fee imposed herein and shall submit a consolidated list thereof to the City Mayor thru the BPLO Chief, Office of the Mayor.

Any individual or corporation employing a person required under this Article to pay a privilege fee on occupation or calling shall require the presentation of the receipt for payment of the fee prescribed herein by that person before employing him or, if already employed, the presentation of the receipt of the annual payment for the current year.

Any person subject to the fee imposed in this Article shall write or print in the deeds, receipts, reports and other important documents the number of the official receipt issued to him.

SECTION 3R. 08. *Penalty.* Any violation of the provisions of the Article shall be punished by a fine of One Thousand Pesos (P1,000.00).

ARTICLE S. PERMIT ON CERTAIN ACTIVITIES

SECTION 3S. 01. *New Schedule of Fees and other Charges of the Revised Implementing Rules and Regulations (IRR) of the National Building Code of the Philippines (PD 1096)*

SECTION 3S. 01.01. Bases of assessment

- a. Character of occupancy or use of building/structure
- b. Cost of construction
- c. Floor area
- d. Height

SECTION 3S. 01.02. Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

Table II.G.1. On Fixed Cost of Construction Per Sq. Meter

LOCATION	GROUP		
All Cities and Municipalities	A, B, C, D, E, G, H, I	F	J
	P10,000	P8,000	P6,000

SECTION 3S. 01.03. Construction/addition/renovation/alteration of buildings/structures under Group/s and Sub-Division/s shall be assessed as follows:

a. Division A-1

Area in sq. meters	Fee per sq. meter
i. Original complete construction up to 20.00 sq. meters.....	P 2.00
ii. Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction.....	2.40
iii. Above 20.00 sq. meters to 50.00 sq. meters.....	3.40
iv. Above 50.00 sq. meters to 100.00 sq. meters.....	4.80
v. Above 100.00 sq. meters to 150 sq. meters.....	6.00
vi. Above 150.00 sq. meters.....	7.20

Sample Computation for Building Fee for a 75.00 sq. meters floor area:

Floor area = 75.00 sq. meters
 Therefore area bracket is 3.a.iv.
 Fee = P4.80/sq. meter
 Building fee = 75.00 x 4.80 = P 360.00

b. Division A-2

Area in sq. meters	Fee per sq. meter
i. Original complete construction up to 20.00 sq. meters.....	P 3.00
ii. Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction.....	3.40
iii. Above 20.00 sq. meters to 50.00 sq. meters.....	5.20
iv. Above 50.00 sq. meters to 100.00 sq. meters.....	8.00
v. Above 150.00 sq. meters.....	8.40

c. Divisions B-1/C-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/I-1 and J-1,2,3

Area in sq. meters	Fee per sq. meter
i. Up to 500.....	P 23.00
ii. Above 500 to 600.....	22.00
iii. Above 600 to 700.....	20.50
iv. Above 700 to 800.....	19.50
v. Above 800 to 900.....	18.00
vi. Above 900 to 1,000.....	17.00
vii. Above 1,000 to 1,500.....	16.00
viii. Above 1,500 to 2,000.....	15.00
ix. Above 2,000 to 3,000.....	14.00
x. Above 3,000.....	12.00

NOTE: Computation of the building fee for item 3.c. is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicated in the Table above. Each sub-area and the fee corresponding to its area bracket are multiplied

together. The building fee is the sum of the individual products as shown in the following example:

Sample computation for Building Fee for a building having a floor area of 3,200 sq. meters:

First 500 sq. meters @ 23.00	P	11,500.00
Next 100 sq. meters @ 22.00.....		2,200.00
Next 100 sq. meters @ 20.50.....		2,050.00
Next 100 sq. meters @ 19.50.....		1,950.00
Next 100 sq. meters @ 18.00.....		1,800.00
Next 100 sq. meters @ 17.00.....		1,700.00
Next 100 sq. meters @ 16.00.....		1,600.00
Next 500 sq. meters @ 15.00.....		7,500.00
Next 1,000 sq. meters @ 14.00.....		14,000.00
Last 200 sq. meters @ 12.00.....		2,400.00

Total Building Fee	P	46,700.00

d. Divisions C-2/D-1, 2, 3

Area in sq. meters	Fee per sq. meter
i. Up to 500.....	P 12.00
ii. Above 500 to 600.....	11.00
iii. Above 600 to 700.....	10.20
iv. Above 700 to 800.....	9.60
v. Above 800 to 900.....	9.00
vi. Above 900 to 1,000.....	8.40
vii. Above 1,000 to 1,500.....	7.20
viii. Above 1,500 to 2,000.....	6.60
ix. Above 2,000 to 3,000.....	6.00
x. Above 3,000.....	5.00

NOTE: Computation of the building fee in item 3.d. follows the example of Section 3.c. of this Schedule.

e. Division J-2 structures shall be assessed 50% of the rate of the principal building of which they are accessories (Section 3.a. to 3.d.).

SECTION 3S. 01.04. Electrical Fees

The following schedule shall be used for computing electrical fees in residential, institutional, commercial and industrial structures:

a. Total Connected Load (kVA)

	Fee
i. 5 kVA or less.....	P 200.00
ii. Over 5 kVA to 50 kVA.....	P 200.00 + P 20.00/kVA
iii. Over 50 kVA to 300 kVA.....	1,100.00 + 10.00/kVA
iv. Over 300 kVA to 1,500 kVA.....	3,600.00 + 5.00/kVA
v. Over 1,500 kVA to 6,000 kVA.....	9,600.00 + 2.50/kVA
vi. Over 6,000 kVA.....	20,850.00 + 1.25/kVA

NOTE: Total Connected Load as shown in the load schedule.

b. Total Transformer/Uninterrupted Power Supply (UPS)/Generator Capacity (kVA)

	Fee
i. 5 kVA or less.....	P 40.00
ii. Over 5 kVA to 50 kVA.....	40.00 +P 4.00/kVA
iii. Over 50 kVA to 300 kVA.....	220.00 + 2.00/kVA
iv. Over 300 kVA to 1,500 kVA.....	720.00 + 1.00/kVA
v. Over 1,500 kVA to 6,000 kVA.....	1,920.00 + 0.50/kVA
vi. Over 6,000 kVA.....	4,170.00 + 0.25/kVA

NOTE: Total Transformer/UPS/Generator Capacity shall include all transformer, UPS and generators which are owned/installed by the owner/applicant as shown in the electrical plans and specifications.

c. Pole/Attachment Location Plan Permit

- i. Power Supply Pole Location..... P 30.00/pole
- ii. Guying Attachment..... P 30.00/attachment

This applies to designs/installations within the premises.

d. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

Use or Character of Occupancy	Electric Meter	Wiring Permit Issuance
Residential	P 15.00	P 15.00
Commercial/Industrial	60.00	36.00
Institutional	30.00	12.00

e. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of Sections 4.a. to 4.d. of this Rule.

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA 7920), and the Owner fails to perform corrective actions within the reasonable time provided by the Building Official, the latter and/or their duly authorized representative shall forthwith cancel the permit and the fees thereon shall be forfeited.

SECTION 3S. 01.05. Mechanical Fees

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

- i. Refrigeration (cold storage), per ton or fraction thereof..... P 40.00
- ii. Ice Plants, per ton or fraction thereof..... 60.00
- iii. Packaged/Centralized Air Conditioning Systems:
 - Up to 100 tons, per ton..... 90.00
- iv. Every ton or fraction thereof above 100 tons..... 40.00
- v. Window type air conditioners, per unit..... 60.00
- vi. Mechanical Ventilation, per kV or fraction thereof
of blower or fan, or metric equivalent..... 40.00
- vii. In a series of AC/REF systems located in one
establishment, the total installed tons of refrigeration

shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually

For evaluation purposes:

For Commercial/Industrial Refrigeration without Ice Making (refer to 5.a.i.):

- 1.10 kW per ton, for compressors up to 5 tons capacity.
- 1.00 kW per ton, for compressors above 5 tons up to 50 tons capacity.
- 0.97 kW per ton, for compressors above 50 tons capacity.

For Ice making (refer to 5.a.ii.):

- 3.50 kW per ton, for compressors up to 50 tons capacity.
- 3.25 kW per ton, for compressors above 5 up to 50 tons capacity.
- 3.00 kW per ton, for compressors above 50 tons capacity.

For Air conditioning (refer to 5.a.iii.):

- 0.90 kW per ton, for compressors 1.2 to 5 tons capacity.
- 0.80 kW per ton, for above 5 up to 50 tons capacity.
- 0.70 kW per ton, for compressors above 50 tons capacity.

b. Escalators and Moving Walks, funiculars and the like:

i. Escalator and moving walk, per kW or fraction thereof.....P	10.00
ii. Escalator and moving walks up to 20.00 lineal meters or fraction thereof.....	20.00
iii. Every lineal meter or fraction thereof in excess of 20.00 lineal meters.....	10.00
iv. Funicular, per kW or fraction thereof.....	200.00
(a) Per lineal meter travel.....	20.00
v. Cable car, per kW or fraction thereof.....	40.00
(a) Per lineal meter travel.....	5.00

c. Elevators, per unit:

i. Motor driven dumbwaiters..... P	600.00
ii. Construction elevators for material.....	2,000.00
iii. Passenger elevators.....	5,000.00
iv. Freight elevators.....	5,000.00
v. Car elevators.....	5,000.00

d. Boilers, per kW:

i. Up to 7.5 kW..... P	500.00
ii. Above 7.5 kW to kW.....	700.00
iii. Above 22 kW to 37 kW.....	900.00
iv. Above 37 kW to 52 kW.....	1,200.00
v. Above 52 kW to 67 kW.....	1,400.00
vi. Above 67 kW to 74 kW.....	1,600.00
vii. Every kW or fraction thereof above 74 kW.....	5.00

NOTE: (a) Boiler rating shall be computed on the basis of 1.00 sq. meter of heating surface for one (1) boiler kW.

(b) Steam from this boiler used to propel any prime-mover

A

Is exempted from fees.

(c) Steam engines/turbines/etc. propelled from geothermal source will use the same schedule of fees above.

- e. Pressurized water heaters, per unit..... P 200.00
- f. Water, sump and sewage pumps for commercial/industrial use, per kW or fraction thereof.....P 60.00
- g. Automatic fire sprinkler system, per sprinkler head.....P 4.00
- h. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:
 - i. Every kW up to 50 kW.....P 25.00
 - ii. Above 50 kW up to 100kW..... 20.00
 - iii. Every kW above 100 kW..... 3.00
- i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet..... P 20.00
- j. Gas Meter, per unit.....P100.00
- k. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. Meter or fraction thereof whichever is higher.....P 4.00
- l. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:
 - i. Up to 50 kW..... P 10.00
 - ii. Above 50 kW to 100 kW..... 12.00
 - iii. Every above 100 kW or fraction thereof..... 3.00
- m. Pressure Vessels, per cu. meter or fraction thereof..... P 60.00
 - n. Other Machinery/Equipment for commercial/Industrial/Institutional Use not elsewhere specified, per kW or fraction thereof.....P 60.00
- o. Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal meter or fraction thereof.....P 10.00
- p. Weighing Scale Structure, per ton or fraction thereof..... P 50.00

NOTE: Transfer of machine/equipment location within a building requires a mechanical permit and payment of fees.

SECTION 3S. 01.06. Plumbing Fees

- a. Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of a whole "UNIT".

9

b. Every fixture in excess of one unit:

i.	Each water closet	P	7.00
ii.	Each urinal		3.00
iii.	Each sink		3.00
iv.	Each lavatory		7.00
v.	Each faucet		2.00
vi.	Each shower head		2.00

c. Special Plumbing Fixtures:

i.	Each slop sink	P	7.00
ii.	Each urinal		4.00
iii.	Each bath tub		7.00
iv.	Each grease trap		7.00
v.	Each garage trap		7.00
vi.	Each bidet		4.00
vii.	Each dental cuspidor		4.00
viii.	Each gas-fired water heater		4.00
ix.	Each drinking foundation		2.00
x.	Each bar or soda fountain sink		4.00
xi.	Each laundry sink		4.00
xii.	Each laboratory sink		4.00
xiii.	Each fixed-type sterilizer		2.00

d. Each water meterP 2.00

i.	12 to 25 mm ø		8.00
ii.	Above 25 mm ø		10.00

e. Construction of septic tank, applicable in all Groups

i.	Up to 5.00 cu. meters of digestion chamber	P	24.00
ii.	Every cu. meters or fraction thereof In excess of 5.00 cu. meters		7.00

SECTION 3S. 01.07. Electronic Fees

- a. Central Offices switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data

image text, facsimile, internet service, cellular, paging and other types/forms of wires or wireless communicationsP 2.40 per port

- b. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving/relay radio and broadcasting communications, stations, communications center, switching centers, control centers, operation and/or maintenance centers, call centers, cellsites, equipment silos/shelters and other similar location/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global

- positioning and personnel/vehicle locationP 1,000.00 per location
- c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoors or outdoorsP 10.00 per unit
- d. Electronics and communication outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connectedP 2.40 per outlet
- e. Station/terminal/control point/port/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early-detection systems, smoke detectors, etc.), sound-reinforcement/background, music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connectedP 2.40 per termination
- f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activitiesP 1,000.00 per location
- g. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception P 1,000.00 per structure
- h. Electronic or electronically-controlled indoor and outdoor signages and display systems, including TV monitors, multi-media signs, etc.P 50.00 per unit
- i. Poles and attachment:
- i. Per Pole (to be paid by pole owner)P 20.00
- ii. Per attachment (to be paid by any entity who attaches to the pole of others) 20.00
- j. Other types or electronics or electronically-

controlled device, apparatus, equipment, instrument
 or units not specifically identified aboveP 50.00 per unit

SECTION 3S. 01.08. Accessories of the Building/Structure Fees

- a. All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are a part (Sections 3.a to 3.d. of this Schedule).
- b. Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (P0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girls, whichever applies.
- c. Bank and Records Vaults with Interior volume up to 20.00 cu. metersP 20.00
 - i. In excess of 20.00 cu. meters 8.00
- d. Swimming Pools, per cu. meter or fraction thereof:
 - i. GROUP A ResidentialP 3.00
 - ii. Commercial/Industrial GROUPS B,E,F,G 36.00
 - iii. Social/Recreational/Institutional GROUPS C,D,H,I 24.00
 - iv. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.
 - v. Swimming pool shower rooms/locker rooms:
 - (a). Per unit or fraction thereofP 60.00
 - (b) Residential GROUP A 6.00
 - (c) GROUP B,E,F,G 18.00
 - (d) GROUP C,D,H 12.00
- e. Construction of firewalls separate from the building:
 - i. Per sq. meter or fraction thereofP 3.00
 - ii. Provided, that the minimum fee shall be 48.00
- f. Construction/erection of towers: Including Radio and TV towers, water tank supporting structures and the like:

Use or Character of Occupancy		Self Supporting	Trillion (Guyed)
i.	Single detached dwelling units.....	P 500.00	P 150.00
ii.	Commercial/Industrial (Groups B,E,F,G)		
	up to 10.00 meters in height	2,400.00	240.00
	(a) every meter or fraction thereof in excess of 10.00 meters.....	120.00	12.00
iii.	Educational/Recreational/Institutional (Groups C,D,H,I)		
	up to 10.00 meters in height	1,800.00	120.00
	(a) every meter or fraction thereof		

	in excess of 10.00 meters.....	120.00	12.00
g.	Storage Silos, up to 10.00 meters in height.....	P	2,400.00
	i. Every meter or fraction thereof in excess of 10.00 meters		150.00
	ii. Silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e. of this Schedule		
h.	Construction of Smokestacks and Chimneys for Commercial/Industrial Use Groups B,E,F and G:		
	i. Smokestacks, up to 10.00 meters in height, measured from the base.....	P	240.00
	(a) every meter or fraction thereof in excess of 10.00 meters		12.00
	ii. Chimney up to 10.00 meters in height measured from the base.....		48.00
	(a) every meter or fraction thereof in excess of 10.00 meters		2.00
i.	Construction of Commercial/Industrial Fixed Ovens, per sq. meters of fraction thereof of interior floor areas.....	P	48.00
j.	Construction of Industrial Kiln/Furnace, per cu. meter or fraction thereof of volume		12.00
k.	Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. meters		12.00
	i. Every cu. m or fraction thereof in excess of 2.00 cu. meters	P	12.00
	ii. For all other than Groups A and B up to 10.00 cu. meters		480.00
	(a) every cu. meter or fraction thereof in excess of 10.00 cu. meters		24.00
l.	Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter of volume	P	7.00
m.	Construction of reinforced concrete or steel tanks except for Commercial/Industrial Use:		
	i. Above ground, up to 10.00 cu. meters	P	480.00
	every cu. m or fraction thereof in excess of 10.00 cu. meters.....		480.00
	ii. Underground, up to 20.00 cu. meters.....		540.00
	every cu. meter or fraction thereof in excess of 20.00 cu. meters		24.00
n.	Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:		
	i. Underground, per cu. meter or fraction thereof of excavation	P	3.00
	ii. Saddle or trestle mounted horizontal tanks,		

	per cu. meter or fraction thereof of volume of tank	3.00
iii.	Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k. above	
o.	Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:	
i.	Construction of permanent type	P 10.00
ii.	Construction of temporary type	5.00
iii.	Inspection of knock-down temporary type, per unit	24.00
p.	Construction of buildings and other accessory structures within cemeteries and memorial parks:	
i.	Tombs, per sq. meter of covered ground areas	P 5.00
ii.	Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area	5.00
iii.	Totally enclosed mausoleums, per sq. meter of floor area	12.00
iv.	Totally enclosed mausoleums, per sq. meter of floor area	5.00
v.	Columbarium, per sq. meter	18.00

SECTION 3S. 01.09. Accessory Fees

a.	Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters	P 24.00
i.	Every meter or fraction thereof in excess of 10.0 meters	2.40
b.	Ground preparation and excavation fee	
i.	While the application for Building Permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards. easements and parking requirements,.	
(a)	Inspection and Verification Fee	P 200.00
(b)	Per cu. meters of excavation	3.00
(c)	Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit	50.00
(d)	Per cu. meter of excavation for foundation with basement	4.00
(e)	Excavation other than foundation or basement, per cu. meter	3.00
(f)	Encroachment of footings or foundations of buildings/structures to public areas as permitted, per sq. meter or fraction thereof of footing or foundation	

encroachment 250.00

c. Fencing Fees:

- i. Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereofP 3.00
- ii. In excess of 1.80 meters in height, per lineal meter or fraction thereof 4.00
- iii. Made of indigenous materials, barbed, chicken or hog wires, per linear meter 2.40

d. Construction of Pavements, up to 20.00 sq. metersP 24.00

e. In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline stations premises, skating rinks, pelota courts, tennis and basketball courts and the likeP 3.00

f. Use of streets and sidewalks, enclosures and occupancy of sidewalks up to 20.00 sq. meters, per calendar monthP 240.00

- i. Every sq. meter or fraction thereof in excess of 20.00 sq. metersP 12.00

g. Erection of Scaffoldings Occupying Public Areas, per calendar month.

- i. Up to 10.00 meters in lengthP 150.00
- ii. Every lineal meter or fraction thereof in excess of 10.00 metersP 12.00

h. Sign Fees:

- i. Erection and anchorage of display surface, up to 4.00 sq. meters of signboard areaP 120.00
- ii. Installation Fees, per sq. meter or fraction thereof of display surface:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00	P 52.00
Illuminated	24.00	36.00
Others	15.00	24.00
Painted-on	9.60	18.00

- iii. Annual Renewal Fees, per sq. meter of display surface or fraction thereof:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00, min. fee shall be P124.00	P 46.00, min. fee shall be P 200.00
Illuminated	P 18.00, min. fee shall be P 72.00	P 38.00, min. fee shall be P 150.00
Others	P 12.00, min. fee shall be P 40.00	P 20.00, min. fee shall be P110.00
Painted-on	P 8.00, min. fee shall be P 30.00	P 12.00, min. fee shall be P 100.00

i. Repairs Fees:

- i. Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate,
For all GroupsP 5.00
- ii. Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, For all groups 5.00
- iii. Repairs on buildings/structures in all Groups costing more than five thousand pesos (P 5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)

j. Raising of Building/Structure Fees:

- i. Assessment of fees for raising of any buildings/structures shall be based on the new usable area generated.
- ii. The fees to be charged shall be as prescribed under Sections 3.a. to 3.e. of this Schedule, whichever Group applies.

k. Demolition/Moving of Building/Structure Fees, per sq. meter of area or dimensions involved:

- i. Buildings in all Groups per sq. meter floor areaP 3.00
- ii. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences 4.00
- iii. Structures of up to 10.00 meters in height..... 800.00
 - (a) Every meter or portion thereof in excess of 10.00 meters 50.00
- iv. Appendage of up to 3.00 cu. meter/unit 50.00
 - (a) Every cu. meter or portion thereof in excess of 3.00 cu. meters 50.00
- v. Moving fee, per sq. meter of area of building/structure to be moved 3.00

SECTION 3S. 01.10. Certificates of Use or Occupancy (Section 3S.01 (2) for fixed costing

a. Division A-1 and A-2 Buildings:

- i. Costing up to P150,000.00P 100.00
- ii. Costing more than P150,000.00 up to P 4,000,000.00 200.00
- iii. Costing more than P 400,000.00 up

to P850,000.00	400.00
iv. Costing more than P850,000.00 up to P1,200,000.00	800.00
v. Every million or portion thereof in excess of P1,200,000.00	800.00

b. Divisions B-1/E-1, 2,3/F-1/G-1, 2,3,4,5/H-1, 2, 3, 4/and I-1 Buildings:

i. Costing up to P150,000.00	P 200.00
ii. Costing more than P150,000.00 up to P400,000.00	400.00
iii. Costing more than P400,000.00 up to P850,000.00	800.00
iv. Costing more than P850,000.00 up to P1,200,000.00	1,000.00
v. Every million or portion thereof in excess of P1,200,000.00	1,000.00

c. Divisions C-1, 2/D-1, 2, 3 Buildings:

i. Costing up to P150,000.00	P 150.00
ii. Costing more than P150,000.00 up to P400,000.00	250.00
iii. Costing more than P400,000.00 up to P850,000.00	600.00
iv. Costing more than P850,000.00 up to P1,200,000.00	900.00
v. Every million or portion thereof in excess of P1,200,000.00	900.00

d. Divisions J-I Buildings/structures:

i. With floor area up to 20.0 sq. meters	P 50.00
ii. With floor area above 20.00 sq. meters up to 500.00 sq. meters	240.00
iii. With floor area above 500.00 sq. meters up to 1,000.00 sq. meters	360.00
iv. With floor area above 1,000.00 sq. meters up to 5,000.00 sq. meters	480.00
v. With floor area above 5,000.00 sq. meters up to 10,000.00 sq. meters	200.00
With floor area above 10,000.00 sq. meters	2,400.00

e. Division J-2 Structures:

i. Garages, carports, balconies, terraces, lanais and the like: fifty percent (50%) of the rate of the principal building, of which they are accessories.	
ii. Aviaries, aquariums, zoo structures and the like: same rate as for Section 10.d. above.	
iii. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:	
(a) First 10.00 meters of height from the ground	P 800.00
(b) Every meter or fraction thereof in excess of 10.00 meters	50.00

f. Change in Use/Occupancy, per sq. meter or fraction thereof
of area affectedP 5.00

SECTION 3S. 01.11. Annual Inspection Fees

a. Divisions A-1 and A-2:

- i. Single detached dwelling units and duplexes are not subject to annual inspection.
- ii. If the owner request inspections, the fee for each of the services enumerated below isP 120.00
 - Land Use Conformity
 - Architectural Presentability
 - Structural Stability
 - Sanitary and Health Requirements
 - Fire-Resistive Requirements

b. Divisions B-1/D-1, 2, 3/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/ and I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:

- i. Appendage of up to 3.00 cu. meters/unitP 150.00
- ii. Floor area to 100.00 sq. meters 120.00
- iii. Above 100.00 sq. meters up to 200.00 sq. meters 240.00
- iv. Above 200.00 sq. meters up to 350.00 sq. meters 80.00
- v. Above three hundred 350.00 sq. meters up to 500.00 sq. meters 720.00
- vi. Above 500.00 sq. meters up to 750.00 sq. meters 960.00
- vii. Above 750.00 sq. meters up to 1,000.00 sq. meters 1,200.00
- viii. Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters 1,200.00

c. Divisions C-1, 2, Amusement Houses, Gymnasias and the like:

- i. First class cinematographs or theatersP 1,200.00
- ii. Second class cinematographs or theaters 720.00
- iii. Third class cinematographs or theaters 520.00
- iv. Grandstands/Bleachers, Gymnasias and the like 720.00

d. Annual plumbing inspection fees, each plumbing unitP 60.00

e. Electrical Inspection Fees:

- i. A one time electrical inspection fee equivalent to ten percent(10%) of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.
- ii. Annual Inspection Fees are the same as in Section 4.e.

f. Annual Mechanical Inspection Fees:

- i. Refrigeration and Ice Plant, per ton:
 - (a) Up to 100 tons capacityP 25.00
 - (b) Above 100 tons up to 150 tons 20.00
 - (c) Above 150 tons up to 300 tons 15.00
 - (d) Above 300 tons up to 500 tons 10.00
 - (e) Every ton or fraction thereof above 500 tons 5.00

ii. Air Conditioning Systems:		
Window type air conditioners, per unit	P	40.00
iii. Packaged or centralized air conditioning systems:		
(a) First 100 tons, per ton		25.00
(b) Above 100 tons, up to 150 tons per ton		20.00
(c) Every ton or fraction thereof above 500 tons		8.00
iv. Mechanical Ventilation, per unit, per KW:		
(a) Up to 1 KW		10.00
(b) Above 1 kW to 7.5 KW		50.00
(c) Every kW above 7.5 KW.....		20.00
v. Escalators and Moving Walks; Funiculars and the like:		
(a) Escalator and moving walks, per unit		120.00
(b) Funiculars, per KW or fraction thereof		50.00
(c) Per lineal meter or fraction thereof of travel		10.00
(d) Cable car, per KW or fraction thereof		25.00
(e) Per lineal meter of travel		2.00
vi. Elevators, per unit:		
(a) Passenger elevators	P	500.00
(b) Freight elevators		400.00
(c) Motor driven dumbwaiters		50.00
(d) Construction elevators for materials		400.00
(e) Car elevators		500.00
(f) Every landing above first five (5) landings for all the above elevators		50.00
vii. Boilers, per unit:		
(a) Up to 7.5 KW	P	400.00
(b) 7.5 kW up to 22 KW		550.00
(c) 22 kW up to 37 KW		600.00
(d) 37 kW up to 52 KW		650.00
(e) 52 kW up to 67 KW		800.00
(f) 67 kW up to 74 KW		900.00
(g) Every kW or fraction thereof above 74 KW		4.00
viii. Pressurized Water Heaters, per unit	P	120.00
ix. Automatic Fire Extinguishers, per sprinkler head	P	2.00
x. Water, Sump and Sewage pumps for buildings/ structures for commercial/ industrial purposes, per KW:		
(a) Up to 5 KW	P	55.00
(b) Above 5 KW to 10 KW		90.00
(c) Every KW or fraction thereof above 10 KW	P	2.00
xi. Diesel/Gasoline Internal Combustion Engine, Gas turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per KW:		
(a) Per KW, up to 50 KW	P	15.00
(b) Above 50 KW up to 100 KW		10.00
(c) Every KW or fraction thereof		

above 100 KW	2.40
xii. Compressed air, vacuum, commercial/ institutional/industrial gases, per outlet	P 10.00
xiii. Power piping for gas/steam/etc. per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher	P 2.00
xiv. Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like, (a) Per unit, up to 10 KW	100.00
(b) Every KW above 10 KW	3.00
xv. Other machineries and/or equipment for commercial/industrial/institutional use not elsewhere specified, per unit:	
(a) up to ½ KW	P 8.00
(b) above ½ KW up to 1 KW	23.00
(c) above 1 KW up to 3 KW	39.00
(d) above 3 KW up to 5 KW	55.00
(e) above 5 KW up to 10 KW	80.00
(f) Every KW above 10 KW or fraction thereof	4.00
xvi. Pressure Vessels, per cu. meter or fraction thereof	P 40.00
xvii. Pneumatic tubes, conveyors, monorails for materials handling, per lineal meter or fraction thereof	P 2.40
xviii. Weighing Scale structure, per ton or fraction thereof	P 30.00
xix. Testing/Calibration of pressure gauge, per unit	P 24.00
(a) Each Gas Meter, tested, proved and sealed, per gas meter	P 30.00
xx. Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit	P 30.00

g. Annual electronics inspection fees shall be the same as the fees in Section 7 of this Schedule.

SECTION 3S. 01.12. Certifications:

a. Certified true copy of Building Permit	P 50.00
b. Certified true copy of Certificate of Use/Occupancy	50.00
c. Issuance of Certificate of Damage	50.00
d. Certified true copy of Certificate of Damage	50.00

e. Certified true copy of Electrical Certificate	50.00
f. Issuance of Certificate of Gas Meter Installation	50.00
g. Certified true copy of Certificate of Operation	50.00
h. Other Certifications	50.00

NOTE: The specifications of the Gas Meter shall be:

Manufacturer	
Serial Number	
Gas Type	
Meter Classification/Model	
Maximum Allowable Operating Pressure – psi (kPa)	
Hub Size – mm (inch)	
Capacity – m ³ /hr. (ft ³ /hr)	

SAMPLE COMPUTATION ON THE ASSESSMENT OF DIGN/SIGNBOARD STRUCTURE BUILDING PERMIT FEE, SIGN PERMIT FEE, CERTIFICATE OF USE, ANNUAL INSPECTION FEE AND ANNUAL RENEWAL FEE

Sign Structure:

Height = 15.00m
 Display Area – 225 sq.m.

I. Building Permit Fee

A. Structure (See Item 8(f)(ii), New Schedule of Fees & Other Charges (NSFOC), Revised IRR of PD 1096)

1. First 10.00m in height	P2,400.00
2. Every meter or fraction thereof @ 120	
5 x P120	<u>600.00</u>
	P 3,000.00

B. Excavation (See Item 9 (b)(i)(d), NSFOC) Per cu. meter of excavation for foundation = P4.00

Assumed volume/cu.m = 25cu.m

25 x P4.00 – 100.00

Total Building Permit Fee = P3,100.00

II. Sign Permit Fee

(See Item 9(h)(i), NSFOC) Display/Signboard Area = 225 sq.m.

A. Erection/Anchorage of display area (single face) up to 4.00

sq. meters of signboard area = P120.00	
4 x P120.00	<u>P 480.00</u>

Every sq. meter or fraction thereof in excess of 4.00

sq. meters = P24.00	
221xP24.00	<u>P 5,304.00</u>
	<u>P 5,784.00</u>

B. Installation, per sq. meter or fraction thereof of display area
[See item 9(h)(ii) Advertising Signs (illuminated),
NSFOC] = P36.00

225 sq.m x P36.00P 8,100.00

Total Sign Permit FeeP13,884.00
(Note: Excluding Electrical & Other Accessory Fee/s)

III. Certificate of Use

A. 50% of Building Permit Fee, excluding Excavation
= P3,000.00 x 0.50P1,500.00

IV. Annual Inspection Fee (Structure)

A. 100% of Building Permit Fee, excluding Excavation
= P3,000.00 x 1.00P 3,000.00

V. Annual Renewal Fee (Signboard)

(See Item 9(h)(iii) Advertising Signs Illuminated, NSFOC)

A. Per sq. meter of display area = P38.00
= P38.00 x 225.00 sq. m.....P 8,550.00

SECTION 3S. 01.13. Issuance of Permit for Certain Unspecified Activities. The issuance of a permit for certain activities not specifically enumerated in this Code shall be governed by the pertinent provisions of PD 771, PD 1096, PD 1185 and other existing laws, rules and regulations.

The national government thru its agencies concerned shall, by virtue of PD 1096 (National Building Code) and PD 1185 (Fire Code of the Philippines) issue the necessary permit as well as the collection of fees and/or charges for the following:

- 1) Signs, Signboards and Advertisements
- 2) Building Permit
- 3) Sanitary/Plumbing Permit
- 4) Electrical Permit
- 5) Mechanical Permit
- 6) Sidewalk Construction Permit
- 7) Sidewalk Occupancy Permit
- 8) Excavation Permit
- 9) Inspection (Plumbing, Electrical and Mechanical)
- 10) Line and Grade Establishment
- 11) Certificate of Occupancy
- 12) Other related matter covered by the provisions of PD 1096 and PD 118

CHAPTER IV. SERVICE FEES

ARTICLE A.

SECRETARY'S FEES

SECTION 4A. 01. *Imposition of Fees.* There shall be collected the following fees from every person requesting for copies of official records and documents from any office of this city:

- 1) For every one hundred (100) words or fraction thereof, typewritten (not including the certificate and any notation)

P 20.00

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2) Where the copy to be furnished is in printed form, in whole or in part, for each page (double this fee if there are two (2) pages in a sheet)	20.00
3) For each Certificate of Correctness (with seal of office) written on the copy or attached thereto	20.00
4) For certifying the official act of a city judge or other juridical certificate, with seal	20.00
5) For Certified True Copies of any paper, record, decree, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings), for each one hundred (100) words	20.00
6) For copies produced by copying machine, per page	20.00
7) Photo copy, per page	20.00

SECTION 4A. 02. *Exemption.* The fees imposed in this Article shall not be collected for copies furnished to other offices or branches of the government for official business except for copies required by the Court at the request of the litigants, in which case charges shall be made in accordance with the above schedule.

SECTION 4A. 03. *Time of Payment.* The fees shall be paid to the City Treasurer at the time of the request, written or otherwise, for the issuance of a copy of any city records or documents is made.

ARTICLE B. LOCAL REGISTRY FEES

SECTION 4B. 01. *Imposition of Fees.* There shall be collected for services rendered by the Local Civil Registrar of this city the following fees:

a) Marriage Fees:

1) Filing Fee- Registration (Application and License)	P 300.00
2) Annotation of Foreign Divorce	2,500.00
3) Certification/Endorse/Annotate/Register – Annulment	2,000.00
4) Certification/Endorse/Annotate/Register – Correction of Entry	2,000.00
5) Certification/Endorse/Annotate/Register – Presumptive Death	2,000.00
6) Certification/Endorse/Annotate/Register – Legal Separation	2,000.00
7) Certified Copy of Marriage Certificate	50.00
8) Late Registration	200.00
9) Cancellation/withdrawal of Marriage License prior to expiration	1,000.00
10) Muslim Conversion	1,000.00
11) Correction of Entry prior to submission to NSO	300.00
12) Family Planning & Counseling c/o POPDEV	200.00
13) R.A. 9048 – Certificate of Finality	200.00
14) R.A. 9048 – Correction of Clerical Error	1,000.00
15) R.A. 9048 – Migrant Petition Fee	500.00
16) Supplemental Report –Marriage	200.00
17) Out-of-Town Registration (endorsement)	250.00
18) Security Paper (SECPA)	100.00
19) Transcription from Registry Book	200.00
20) Pre-Nuptial Agreement	500.00

b) Birth Fees:

1) Birth/Marriage/Death Forms/per set	P 30.00
2) Certification/Endorse/Annotate/Register – Adoption	2,500.00
3) Certification/Endorse/Annotate/Register/Cancel – Change of Name	2,000.00
4) Certification/Endorse/Annotate/Register/Cancel – Correction of Entries	2,000.00
5) Certified true copy of Birth Certificate	50.00
6) Late Registration of Birth	200.00
7) Out-of-Town Registration/Endorsement	250.00
8) Legitimation	200.00
9) R.A. 9255 – To use the Surname of the Father	200.00
10) Supplemental Report – Birth	200.00
11) R.A. 9048 – Certificate of Finality	200.00
12) R.A. 9048 – Change of First Name	3,000.00
13) R.A. 9048 – Correction of Clerical Error	1,000.00
14) R.A. 9048 – Migrant Petition Fee	500.00
15) Security Paper (SECPA)	100.00
16) Transcription from Registry Book	200.00

c) Death and Burial Fees:

1) Late Registration of Death Certificate	P 200.00
2) Certified Copy of Death Certificate	50.00
3) Certification – Correction of Entry	200.00
4) Out-of-Town Registration (endorsement)	250.00
5) R.A. 9048 – Certificate of Finality	200.00
6) R.A. 9048 – Correction of Error	1,000.00
7) Supplemental Report	200.00
8) Transcription from Registry Book	200.00

d) Others:

1) Certification of No Record- Marriage, Birth, Death Certificate	P 150.00
2) Special Certification	150.00
3) Additional Copy per page of Birth, Marriage and Death Certificate	30.00
4) Certificate of No Record- all Civil Registry records	150.00

e) Counterpart Fees of the City Government:

1) In the issuance of authenticated copy of Civil Registry Records by the NSO, District Office	P 60.00
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SECTION 4B. 02. *Exemption.* The fees imposed in this Article shall not be collected in the following cases:

- a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency.
- b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- c) Burial Permit of a pauper, per recommendation of the City Mayor.
- d) Issuance of birth certificate for children of less than six (6) years old.

SECTION 4B. 03. *Time of Payment.* The fee imposed herein shall be paid to the City Treasurer before the registration of a document or issuance of license or certified copy of a local registry records or documents.

SECTION 4B. 04. *Administrative Provisions.*

1) All applicants for marriage license shall secure a certification from the Family Planning Coordinating Council of this city, thru its duly authorized representative, stating that they are informed and aware of the importance of family planning and have undergone a family planning counseling or seminar.

2) With the exception of marriage "articulo mortis", no marriage license shall be issued by the Local Civil Registrar unless the applicant could present the required "certification" mentioned above.

ARTICLE C. POLICE AND COURT CLEARANCE FEE

SECTION 4C. 01. *Imposition of Fee.* There shall be collected a service fee for each police clearance certificate issued as follows:

a) For local employment	P	50.00
b) For abroad		300.00
c) For naturalization		1,000.00
d) For adoption		600.00
e) For firearms license		500.00
f) For other purposes not herein specified		500.00

The twenty percent (20%) per clearance fee shall accrue directly to the police station to defray the cost of surveillance, inspection, researches and other purposes. (*As per Ordinance No. 29, series of 2001*)

There shall be collected a service fee for each court clearance certificate issued as follows:

a) For employment, scholarship, study grant	P	50.00
b) For firearm permit application		200.00
c) For change of name		200.00
d) For passport or visa application		100.00
e) For application for Filipino citizenship		600.00
f) For other purpose not herein specified		100.00

SECTION 4C. 02. *Exemption.* The fee imposed in this Article shall not be collected for clearance certificate issued to Barangay Officials.

SECTION 4C. 03. *Time of Payment.* The service fee imposed in this Article shall be paid to the City Treasurer upon application for the police or court clearance certificate.

ARTICLE D. SERVICE FEE FOR HEALTH EXAMINATIONS

SECTION 4D. 01. *Imposition of Fee.* There shall be collected from any person who is given a physical examination by the City Health Officer, or his deputy, as required by existing ordinances, the following fees:

- a) P200 for issuance of Medical Certificate that will be used as evidence in court litigations.
- b) P20.00 for each copy of subsequent issuance of initial medical certificate issued.
- c) P 25.00 for issuance of Certification for school examinations, tests and similar services
- d) P25.00 for issuance of Medical, Physical or Health examination certificate to be used for any legal purpose.
- e) Laboratory fees for every laboratory service rendered by the CityHealth Officer as follows:

		<u>Residents</u>	<u>Non-Residents</u>
1) Stool exam	P	20.00	30.00

2.) Occult Blood	10.00	20.00
3.) Urinalysis	30.00	40.00
4.) Pregnancy test	30.00	40.00
5.) HCT	20.00	30.00
6.) HGB	20.00	30.00
7.) CBC	30.00	40.00
8.) Platelet Count	20.00	40.00
9.) Blood Typing	20.00	30.00
10.) Sputum Exam	free of charge	20.00
11.) Vaginal and Cervical Smear	30.00	40.00
12.) Urethral smear	40.00	50.00
13.) KOH	60.00	90.00
14.) HIV test	300.00	400.00
15.) RPR test	125.00	200.00
16.) FBS	30.00	40.00
17.) Cholesterol	30.00	40.00
18.) HDL	50.00	60.00
19.) LDL	50.00	60.00
20.) Triglyceride	30.00	40.00
21.) Uric Acid	50.00	60.00
22.) Creatinine	50.00	60.00
23.) BUN	50.00	60.00
24.) SGPT	50.00	60.00
25.) SGOT	50.00	60.00
26.) Bilirubin	50.00	60.00
27.) GGT	50.00	60.00
28.) ALP	50.00	60.00
29.) CK	50.00	60.00
30.) Amylase	50.00	60.00
31.) Pancreatic Amylase	50.00	60.00
32.) Potassium	50.00	60.00
33.) Cholesterol/HDL Ratio	50.00	60.00

F. Additional Fees

Sanitary Inspection Fees:

a. Aircraft and watercraft companies	P300.00
b. Financial institutions (banks, pawnshops, Forex, etc.)	180.00 main office 120.00 every branch office
c. Gasoline service and filling stations	300.00
d. Private hospitals	480.00
e. Medical, dental and animal clinics	180.00
f. Dwellings and other spaces for lease or rent:	
1. Hotels, Motels, Apartels, Pension Inns	
With 150 or more rooms	480.00
With 100 to 149 rooms	360.00
With 50-99 rooms	240.00
With 24-49 rooms	90.00
With less than 25 rooms	24.00
2. Apartments per door	24.00
3. Houses for rent	24.00
4. Dormitories, boarding houses with Accommodation for 40 or more boarders, Lodgers	180.00
Less than Fifteen	120.00
5. Institution of learning	360.00
6. Media Facilities	120.00

7. Telegraph, Teletype, Cable and Wireless communication co.	120.00
8. Telephone, Electric and Water Companies	240.00 main office 120.00 every branch/station
9. Administration offices, display offices or office of professional peddlers	60.00 12.00
10. Lending investors	120.00
11. All other business, industrial, commercial, Agricultural establishment not mentioned above	
With an area of 1,000 sq.m. or more	480.00
500 less than 1,000 sq.m.	360.00
200 less than 500 sq.m.	240.00
100 less than 200 sq.m.	180.00
50 less than 100 sq.m.	120.00
25 less than 50 sq. m.	60.00
Less than 25 sq.m.	36.00

SECTION 4D. 02. *Time and Manner of Payment.* The fee imposed in this Article shall be paid to the City Treasurer before the physical examination is made and medical certificate is issued.

SECTION 4D. 03. *Administrative Provisions.*

- 1) Individuals engaged in an occupation or working in establishments, the nature of which occupation of business is in connection with the preparation of food or foodstuffs, whether cooked or in raw form, are hereby required to undergo a physical examination annually.
- 2) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examination have been issued the necessary medical certificates.
- 3) The City Health Officer shall keep a record of physical and other medical examinations conducted, and the copies of medical certificates issued indicating the names of the applicant, the date and the purpose for which the examination was made and other data that are important to be recorded.

SECTION 4D. 04. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of Two Thousand Five Hundred Pesos (P2,500.00).

ARTICLE E. SANITARY INSPECTION FEE

SECTION 4E. 01. *Imposition of Fee.* There shall be collected from operators of every business establishment in this city an annual sanitary inspection fee prescribed hereunder:

- | | |
|--|----------|
| a) Aircraft and watercraft companies | P 600.00 |
| b) Financial institutions, such as banks,
pawnshops, money shops, insurance
companies, finance and other investment
companies, dealers in securities and
foreign exchange dealers: | |
| - Main Office | 360.00 |
| - Every branch thereof | 240.00 |
| c) Gasoline service/filling stations | 600.00 |
| d) Private hospitals | 1,000.00 |
| e) Medical clinics and dental and animal hospitals | 390.00 |
| f) Dwellings and other spaces for lease or rent: | |
| - Hotels, motels, apartels, pension
inns, drive inns: | |

	With 150 or more rooms	1,000.00
	With 100 to 149 rooms	720.00
	With 50 to 99 rooms	480.00
	With 25 to 49 rooms	240.00
	With less than 25 rooms	180.00
-	Apartments, per door	50.00
-	Houses for rent	50.00
-	Dormitories, lodging or boarding houses, with accommodation for:	
	40 or more boarders or lodgers	600.00
	15 to 39 boarders or lodgers	360.00
	Less than 15 boarders or lodgers	240.00
g)	Institutions of learning	720.00
h)	Media facilities	240.00
i)	Telegraph, teletype, cable and wireless communication companies	240.00
j)	Telephone/electric and power companies	
-	main office	480.00
-	every branch/station thereof	240.00
k)	Administration offices, display offices, and/or offices of professionals	120.00
l)	Peddlers	50.00
m)	Lending investors	240.00
n)	All other business, industrial, commercial, agricultural establishments not specifically mentioned above:	
	-With an area of 1,000 sq.m. or more	960.00
	-500 or more but less than 1,000 sq.m.	720.00
	-200 or more but less than 500 sq.m.	480.00
	-100 or more but less than 200 sq.m.	360.00
	-50 or more but less than 100 sq.m.	240.00
	-25 or more but less than 50 sq.m.	120.00
	-Less than 25 sq.m.	75.00

In the case where a single person, partnership or corporation conducts or operates two or more businesses in one place or establishment, the sanitary inspection permit fee shall be imposed on the business with the highest rate.

SECTION 4E. 02. *Time of Payment.* The fee imposed in this Article shall be paid to the City Treasurer after a sanitary inspection of the establishment has been made but prior to the issuance of the sanitary inspection certificate by the City Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

SECTION 4E. 03. *Administrative Provisions.*

1) The City Health Officer or his duly authorized representative shall conduct an annual sanitary inspection of all business establishments and buildings to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.

2) The City Health Officer shall require evidence of payment of the fee imposed herein before he issues a sanitary inspection certificate.

SECTION 4E. 04. *Surcharge for Late Payment.* Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fees due, such surcharge to be paid at the same time and in the same manner as the original fees due.

SECTION 4E. 05. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of not less than Two Thousand Five Hundred Pesos (P2,500.00) but not more than Five

Thousand Pesos (P5,000.00), or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE F. ASSESSOR'S ANNOTATION AND CERTIFICATION FEE

SECTION 4F. 01. *Imposition of Fee.* There shall be collected from every person requesting the annotation of certain documents, certified true copy of Tax Declaration and other certifications from the City Assessor's Office, the following fees:

a) Certified true copy of Tax Declaration	P	100.00
b) Annotation of bail, amortization, mortgage or encumbrances		50.00
c) Processing Fee of Real Property per Tax Declaration		500.00
d) Certificate of ownership and other certification		30.00

SECTION 4F. 02. *Time of Payment.* The fee imposed in this Article shall be paid to the City Treasurer at the time of the request, written or otherwise, before the request is granted.

ARTICLE G. CLEARANCE OR CERTIFICATION FEE

Section 4G.01. *Imposition of Fee.* There shall be collected for the issuance of a clearance or certification by any office of the city government for whatever legal purpose for an amount of One Hundred Pesos (P100.00) for the first two (2) pages and Five Pesos (P5.00) per page in excess thereof.

Section 4G.02. *Exemption.*

- a. No fee shall be collected for the issuance of a certification or clearance when it is officially requested by any Court or government agency.
- b. No fee shall also be collected for the issuance of a certification or clearance when it is requested by an indigent citizen.

Indigent citizens refers to wage earners whose gross income do not exceed Four Thousand Pesos (P4,000.00) a month or those who do not own real property with an assessed value of not more than Fifty Thousand Pesos (P50,000.00). To be entitled to the exemption herein provided, the requesting party shall execute an affidavit that he and his immediate family do not earn the gross income abovementioned, supported by an affidavit of a disinterested person attesting to the truth of the affiant. (Rule 141, Sec. 18, Rules of Court) or DSWD certification or Barangay certification.

- c. Regardless of the requesting party's income level, no fee shall also be collected for the issuance of a certification or clearance for medical assistance purpose only.
- d. All other clearance and certification fees, specifically stated under this Code, shall still be in effect.

Section 4G.03. *Time of Payment.* The fee imposed in this Article shall be paid to the City Treasurer at the time of the request or before their granted.

CHAPTER V. CITY CHARGES AND OTHER FEES

ARTICLE A. SERVICE CHARGE FOR GARBAGE COLLECTION

SECTION 5A. 01. *Imposition of Fee.* There shall be collected from every operator of business establishments, a quarterly garbage collection service charges, as follows:

	Rate per Quarter
SCHEDULE A – Aircraft and Watercraft Companies:	
1. Main Office	P1,440.00
2. For every branch office	720.00
SCHEDULE B – Amusement Places:	
1. Amusement centers and establishments with coin-operated machines, appliances, amusement rides and shooting galleries, side show booths and other similar establishments with contrivances for the amusement of customers, per contrivance	24.00
2. Billiard and/or pool halls, per table	12.00
3. Bowling establishments: per lane	36.00
4. Casinos	1,800.00
5. Circuses, carnivals and the like	1,800.00
6. Cockpits	1,200.00
7. Golf links and/or ranges	600.00
8. Gymnasiums	600.00
9. Membership clubs, associations or organizations	600.00
10. Night/day clubs, discos and other similar establishments:	
a. Night clubs	720.00
b. Day clubs	480.00
c. Cocktail lounges or bars beer gardens, discos	600.00
d. cabaret/dance halls	480.00
11. Race tracks, Jai-alai frontons, coliseums or similar establishments	720.00
For every off-track and/or Off-fronton betting center	600.00
12. Resorts or other similar establishments	600.00
13. Sauna baths and massage clinics per cubicle	60.00
14. Skating Rinks	360.00
15. Stadia, sports complexes	600.00
16. Theaters, cinema houses per cinema	600.00
17. Pelota courts, tennis courts and others of similar nature	120.00
SCHEDULE C – Electric and Power Companies	
1. Main office and/or each power plant	2,400.00
2. Every branch office thereof	1,200.00

SCHEDULE D – Financial Institutions:

1. Banks:	1,200.00
2. Savings and loan associations, insurance companies, pawnshops	720.00
3. Financial establishments, money shops: and/or lending investors	600.00

SCHEDULE E – Gasoline Service/Filling Stations:

1. Having an area of 1,500 sq. m. or more	600.00
2. Having an area of more than 1,000 but less than 1,500 sq. m.	360.00
3. Having an area of 1,000 sq. m. but less	240.00
4. Curb pumps and filling stations	120.00

SCHEDULE F – Private Hospitals and Medical Clinics with
Bed Capacity for:

1. More than 500 persons	1,200.00
2. 251 to 500 persons	960.00
3. 100 to 250 persons	720.00
4. less than 100 persons	480.00
Animal hospitals and others	240.00

SCHEDULE G – Hotels, Motels, Apartels, Pension Inns,
Drive-inns, Boarding Houses, Lodging Houses,
Dormitories, Dwellings and other spaces for Lease
Or Rent:

1. Hotels, per room:	30.00
2. Motels and drive-inns, per room:	36.00
3. Hostels, apartels, pension inns, per room:	36.00
4. Boarding houses, lodging houses, dormitories, bed space, per room	42.00

SCHEDULE H – Institutions of Learning:

1. Private universities, colleges, schools and educational or vocational institutions:	96.00
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SCHEDULE I – Liquefied Petroleum:

Gas Dealer:	240.00
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SCHEDULE J – Market Stallholders:

1. Public markets	1,200.00
2. Private markets	1,200.00

Stallholders with more than five (5) square meters and/or rendering special services such as pawnshops, appliances stores, banks and other similar establishments shall be excluded under the term stallholders and levied garbage fee in accordance with the pertinent provisions of this Chapter.

SCHEDULE K – Media Facilities:

1. Newspapers, books or magazine publications:	
a. Daily newspapers	240.00
b. Weekly magazines	240.00
c. Books and other magazine publications	240.00
2. Radio Stations	240.00
3. T. V. Stations	240.00

SCHEDULE L – Telegraph, Teletype, Cable and
Wireless Communication Companies, etc.:

1. Main Office	600.00
2. Every branch/station thereof	240.00

SCHEDULE M – Telephone Companies:

1. Main Office	2,400.00
2. Every branch/station thereof	1,200.00

SCHEDULE N – Terminal garage for Bus, Taxi and
Other Public utility Vehicles except
Those used for Home Garage:

1. With an area of 1,000 sq. m. or more	600.00
2. With an area of 700 or more but less than 1,000 sq. m.	480.00
3. With an area of 500 or more but less than 700 sq. m.	360.00
4. With an area of 300 or more but less than 500 sq. m.	240.00
5. With an area of less than 300 sq. m.	120.00

SCHEDULE O – Peddlers, Ambulant Vendors,
Except Delivery Van or Truck

12.00

SCHEDULE P – Administration Offices, Display
Offices and/or Offices of Professionals

180.00

SCHEDULE Q – Film Shootings, per day

120.00

SCHEDULE R – Private Warehouse or Bodega

280.00

SCHEDULE S – All Other Businesses and Other
Service Agencies not Specifically
Mentioned above:

1. Manufacturers, producers and processors:

a. Factory with an aggregate area of:

1,000 sq. m. or more	
500 or more but less than 1,000 sq. m.	1,800.00
200 or more but less than 500 sq. m.	1,224.00
100 or more but less than 200 sq. m.	864.00
50 or more but less than 100 sq. m.	648.00
25 or more but less than 50 sq. m.	432.00
Less than 25 sq. m.	144.00
	72.00

2. Exporters/Importers

360.00

3. Brewers/Distillers, compounders
and public eating places with an
aggregate area of :

1,000 sq. m. or more	1,800.00
500 or more but less than 1,000 sq. m.	1,224.00
200 or more but less than 500 sq. m.	864.00
100 or more but less than 200 sq. m.	648.00
50 or more but less than 100 sq. m.	432.00
25 or more but less than 50 sq. m.	144.00

AP

Less than 25 sq. m.	72.00
Carinderia	43.20
4. Owners or operators of business establishments rendering services:	
a. Business offices of general contractors (building specialty engineering), manpower service/employment agencies, private detective agencies; advertising agencies with an aggregate area of:	
1,000 sq. m. or more	1,080.00
500 or more but less than 1,000 sq. m.	792.00
200 or more but less than 500 sq. m.	576.00
100 or more but less than 200 sq. m.	360.00
50 or more but less than 100 sq. m.	144.00
25 or more but less than 50 sq. m.	72.00
Less than 25 sq. m.	14.40
b. Other contractors/business establishments engaged in rendering services, printers and publishers with an aggregate area of:	
1,000 sq. m. or more	1,620.00
500 or more but less than 1,000 sq. m.	1,080.00
200 or more but less than 500 sq. m.	792.00
100 or more but less than 200 sq. m.	576.00
50 or more but less than 200 sq. m.	360.00
25 or more but less than 50 sq. m.	144.00
Less than 25 sq. m.	43.20
5. Independent wholesalers, dealers, distributors, repackers and retailers with an aggregate area of:	
1,000 sq. m. or more	1,440.00
500 or more but less than 1,000 sq. m.	1,008.00
200 or more but less than 500 sq. m.	720.00
100 or more but less than 200 sq. m.	432.00
50 or more but less than 100 sq. m.	216.00
25 or more but less than 50 sq. m.	115.20
Less than 25 sq. m.	28.80

SECTION 5A. 02. *Garbage Service Charges for Multiple Business.* Where there are two (2) or more kinds of business subject to the garbage charges, conducted in the same place or establishment by the same owner or operator, charge to be collected shall be that which has the highest rate among the business concerned plus twenty-five percent (25%) thereof.

SECTION 5A. 03. *Time of Payment.* The fee imposed in this Article shall be paid to the City Treasurer either quarterly or annually. If the option selected is quarterly four (4) equal installments: for the first payment on or before January 20, second on or before April 20, the third on or before July 20 and the fourth on or before October 20. If annually, it shall be paid in advance within the first twenty (20) days of January of every year.

SECTION 5A. 04. *Surcharge for Late Payment.* Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of fees due, such surcharge to be paid at the same time and in the same manner as the fee due and an additional interest two percent (2%) per month not exceeding thirty-six (36) months.

SECTION 5A. 05. *Administrative Provisions.*

- a) The owner or operator of any business establishment shall provide within his premises a garbage can or a receptacle duly prescribed which shall be placed in front of the establishment before the time of the garbage collection.
- b) The City Health Officer shall issue the necessary rules and regulations for garbage collection and shall inspect each month the business establishment to find out whether garbage is properly disposed of within the premises.
- c) The City Health Officer shall issue the necessary rules and regulations for the proper implementation of this Article, which shall be enforceable until modified, rescinded or revoked by the City Mayor or higher authorities.

SECTION 5A. 06. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of not less than Two Thousand Five Hundred Pesos (P2,500.00) but not more than Five Thousand Pesos (P5,000.00).

ARTICLE B. CHARGES OF PARKING

SECTION 5B. 01. *Imposition of Fee.* There shall be collected for the use of any city-owned and controlled parking area, the following parking fees per vehicle, for every three (3) hours or fraction thereof:

	Parking Fee
a.) Motorcycles (flat rate)	P30.00
b.) Cars/AUV/SUV/Jeepneys	30.00
c.) Cargo Trucks (6 Wheeler)/ Delivery Vans	100.00
d.) Passenger Buses/Cargo Trucks (10 Wheeler Trucks)	100.00

and an additional amount of Ten Pesos (P10.00) per hour or fraction thereof in excess of three (3) hours.

SECTION 5B. 02. *Overnight Parking Fee.* There shall be collected for use of any city-owned and controlled parking facility, the following parking fees for overnight parking. Overnight parking shall be limited to the hours of 9:00 P.M. to 6:00 A.M. the following day.

	Parking Fee
a.) Motorcycles (flat rate)	P30.00
b.) Cars/AUV/SUV/Jeepneys	30.00
c.) Cargo Trucks (6 Wheeler)/ Delivery Vans (per vehicle)	60.00
d.) Passenger Buses/per vehicle	100.00

SECTION 5B. 03. *Vehicle Tire-Clamping Fee.* There shall be collected for the use of vehicle tire clamp to immobilize illegally parked and unattended vehicles in any street or area designated as "No Parking" or is a "Tow-Away Zone".

	Fee
a.) Motorcycles	P 500.00
b.) Cars/AUV/SUV/Jeepneys	1500.00
c.) Cargo Trucks/ Delivery Vans	2000.00
d.) Passenger Buses	2000.00

SECTION 5B.04. *Time of Payment.* The fee imposed herein shall be paid to the City Treasurer or to his authorized representative upon parking thereon.

SECTION 5B.05. *Penalty.* Any violation of the provisions of this Article and/or refusal to pay upon demand shall authorized such person in authority demanding payment to hold the vehicle parked until payment has been made.

ARTICLE C.

CEMETERY FEES

SECTION 5C.01. *Imposition of Fees.*

I. Permit Fees	
1. Burial Permit Fee	P 100.00
2. Death – Embalming	100.00
3. Death – Funeral	100.00
4. Death – Transfer	100.00
5. Construction Permit Fee – Adult Niche	200.00
6. Construction Permit Fee – Child Niche	100.00
7. Exhumation and Transfer	300.00
8. Death Cremation	100.00
II. Rental Fees	
1. Niche/Plot Rental for five (5) years per lot	P500.00
2. Renewal of Niche/Plot renewable every five (5) years	500.00
3. Certification of Niche/Plot Ownership per lot for five (5) years	500.00
4. New Niche/Plot	500.00
5. Penalty – Cemetery Dues per year	50.00

SECTION 5C.02. *Time of Payment.* The fee shall be paid to the City Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary.

SECTION 5C.03. *Surcharge for Late Payment.* Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fee due, such surcharge to be paid at the time and in the same manner as the fee due.

SECTION 5C.04. *Interest for Late Payment.* In addition to the surcharge imposed herein, there shall be imposed an interest of five percent (5%) per annum from the due date until the fee is fully paid.

Where an extension of time for the payment of the fee has been granted and the amount is not paid in full prior to the expiration of the extension, the interest abovementioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

SECTION 5C.05. *Administrative Provisions.*

a) Permit to Construct. Any construction of whatever kind or nature in the public cemetery, whether temporary or perpetual use shall only be allowed upon issuance of the corresponding permit by the City Mayor, upon recommendation of the City Health Officer.

b) Renewal of Lease. In case a lessee intends to renew the lease after its termination, he must inform the City Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding rental fees therefor. After the lapse of the said period, the City Treasurer may order the exhumation of the niche and be deposited to a common depository to be provided for this purpose.

It shall also be the duty of the City Treasurer to prepare and submit to the City Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The City Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.

c) Register. The City Treasurer shall keep a register on account of the cemetery, together with such additional information as may be required by the Sangguniang Panlungsod.

SECTION 5C. 06. *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of One Thousand Pesos (P1,000.00).

ARTICLE D.

TOWING FEE

SECTION 5D. 01. *Imposition of Fee.*

<u>TYPE OF VEHICLE</u>	<u>SERVICE/TOWING FEE</u>
Light Vehicles Cars, Jeeps and Pick-ups having gross capacity weight of less than 4,500 kilos and below	Php 1,500.00 for the first four (4) kms. and Php 200.00 for every succeeding km. (pt. of reference impounding area)
Medium Vehicles Trucks, Buses having gross capacity weight of 4,501 kilos to 7,500 kilos	Php 2,500.00 for the first four (4) kms. and Php 200.00 for every succeeding km. (pt. of reference impounding area)
Heavy Vehicles Container Vans, Trailers, Lorries having gross capacity weight of 7,501 kilos and above	Php 4,500.00 for the first four (4) kms. and Php 200.00 for every succeeding km. (pt. of reference impounding area)

SECTION 5D. 02. *Time of Payment.* The towing fee shall be paid to the City Treasurer before the impounded vehicle is released to its owner.

SECTION 5D. 03. *Administrative Provisions.* The owner or operator of any motor vehicle that breaks down on any street within this city shall immediately take it away so that it may not cause any public nuisance or traffic hazard. In case it is involved in a traffic accident, the owner or operator shall only take it away after a police officer has conducted the necessary investigation or when the police officer conducting the investigation has given his permission to the owner or operator of said vehicle to take it away. If the owner or operator refuses or fails to take it away within a certain period of time given to him, the Police Department thru its authorized representative shall abate the same by towing it to the Police Headquarters and its owner or operator shall pay the corresponding towing fee prescribed herein.

SECTION 5D. 04. *Penalty.* Any violation of the Provisions of this Article shall be punished by a fine of not less than Two Thousand Five hundred Pesos (P2,500.00) but not more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE E.

PUBLIC INFORMATION DEPARTMENT

SECTION 5E.01. *Imposition of Fees.* The new advertising rates for the Balitang Pinaglabanan or any publication of the City Government shall be as follows, exclusive of tax due:

SIZE	FULL COLOR ADS (+20% of total amount)
1/8 page- P2,500.00 2.5 inch x 8 inch 10 inch x 2 inch (landscape) 2.5 inch x 16 inch (portrait)	P3,000.00
¼ page – P5,000 5 inch x 8 inch 10 inch x 4 inch (landscape) 2.5 inch x 16 inch (portrait)	P6,000.00
½ page – P10,000.00 10 inch x 8 inch (landscape) 5 inch x 16 inch (portrait)	P12,000.00
Full page – P16,000.00 10 inch x 16 inch	P20,000.00

SECTION 5E.02. *Time of payment.* The advertising fee shall be paid either by the advertiser upon signing the Advertising Contract.

SECTION 5E.03. Any person, excluding City employees, who will be able to solicit an advertisement for Balitang Pinaglabanan shall be entitled to a 15% commission from the gross amount of the advertisement.

SECTION 5E.04. *Mode of Payment and Collection of Advertisement Commission Fees.* It shall be subject to the Implementing Rules & Regulations to be crafted by the Sangguniang Panlungsod.

ARTICLE F. CITY ENVIRONMENTAL & NATURAL RESOURCES OFFICE

SECTION 5F. 01. *Imposition of Fees.*

a. *Environmental Protection and Preservation Fees-* Business, industrial, commercial, or agricultural establishments with a minimum capitalization of One Hundred Thousand Pesos (Php 100,000.00) and other establishments that are potential sources of information shall be charged

b. *Environmental Protection and Preservation Fees* for inspection and compliance monitoring. Said fee will supplement other sources of revenues for the operations, equipment and maintenance of the City Environment and Natural Resources Office (CENRO) and the city's environmental protection projects and activities.

A Certificate of Environment Clearance (CEC) or Non-Coverage Certificate (NCC) will only be issued after compliance with the environmental requirements of the San Juan CENRO and the payment of the required clearance or certification fees indicated herein.

Additional fees may be charged against or required from any business operator or owner if deemed necessary by the San Juan CENRO after an inspection in accordance with the provisions set by existing national laws and city ordinances.

Certificate of Environment Clearance (CEC) (Same schedule as Inspection Fees)	Fee Php 2,500.00
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c. An annual environmental protection fee must be paid to the City Treasurer in accordance with the following schedule:

I. All High-Risk Industries and Establishments

1.	Fuel Depot & Fuel Storage Facilities	2,500.00
2.	Gasoline Service, LPG and auto LPG filling/refilling stations	2,500.00
3.	All Big Scale Manufacturing Industries	2,500.00
4.	Garbage Contractors, Terminal of Garbage Trucks Garbage Transfer Station	2,500.00
5.	Private Hospitals and Medical and Dental Clinics and Laboratories	2,500.00
6.	Shopping Centers, Malls, Markets	2,500.00
7.	Junkshops	2,500.00
8.	Retailer of LPG	1,000.00

II. All Industries/Establishments/Institutions/Offices/Agencies that Generate Waste/Pollution of Any kind/Form (Water, Air, Odor, Noise, Smoke and Land Pollution, so forth)

1.	Small-Scale Manufacturing Industries	1,000.00
2.	Housing Development Projects such as Residential Subdivisions, Parks (Memorial Park included), Condominiums, Townhouses	2,500.00
3.	Funeral Parlors and Cremation Services	2,500.00
4.	High-Rise Buildings	2,500.00
5.	Fastfood Chains or Quick Service Restaurant/s	2,500.00
6.	Catering Services, commissaries	2,500.00
7.	Vehicle Terminal/Garage of Transport/Trucking Services	2,500.00
8.	Hotels, Motels, Apartels, Inns and similar establishments	2,500.00
9.	Water refilling stations	1,500.00
10.	Amusement places such as KTV/Videoke bars, beerhouses And the like	2,500.00
11.	Welding Shops, vehicle repair and repainting shops, Refrigerator repair and repainting shops, Furniture Shops, and Sash Factories, Fabricators (Steel, Concrete)	2,500.00
12.	Warehouses, storage facilities	2,500.00
13.	Car Wash Shops	1,000.00
14.	Animal Farm like Piggery, Animal Breeding Services	2,500.00
15.	Schools, Montessoris, learning centers, review centers And other similar establishments	2,500.00
16.	Laundry Shops and Dry Cleaning services	2,500.00
17.	Publishing and printing companies for reading materials, tarpaulins Posters, books, magazines, and others	2,500.00
18.	Haberdashery, tailoring, clothes manufacturing services and others	1,500.00
19.	Three-door apartments and up	1,000.00
20.	Such other activities and projects as may be determined by CENRO officers	500.00

In the case of a single person/proprietorship, a partnership or corporation conducts or operates two or more businesses of the same nature or type in one barangay, the environmental protection fee with the higher/highest rate shall be imposed on the business.

In the case of a single person, partnership or corporation conducting or operating two or more businesses of different nature or type, or as may be determined by the inspecting officer, in one office with the same address, separate environmental protection fees shall be imposed on each business undertaking.

All of the abovementioned institutions, organizations and business establishments shall appoint and identify their respective Pollution Control Officer (PCO) the name of whom must be submitted to the CENRO within 30 days after the inspection. The said PCO must attend a DENR-conducted and -accredited PCO training for the proper accreditation.

All business establishments dealing in high-risk industries and business activities which are required by the Department of Environment and Natural Resources (DENR)- Environmental Management Bureau (EMB) to secure a Permit to Operate, Environmental Clearance Certificates, Permit to Discharge Wastewater, Permit to Operate generators, and other similar permits, clearances, certifications and licenses issued by the National Government offices shall submit a copy of the abovementioned documents to the San Juan CENRO along with their business permit applications before any CENRO clearance will be issued.

SECTION 5F. 02. The San Juan City Fire Department personnel is hereby tasked not to issue any Fire Clearance/s unless a business permit applicant has fully paid the corresponding Environmental Protection and Preservation Fees.

SECTION 5F. 03. *Penalties and Sanctions.* Any violation of this Ordinance shall be subject to the following penalties:

- a. Failure to pay the environmental protection and preservation fee P2,500.00
- b. Failure to appoint or designate Pollution Control Officer (PCO) 2,500.00
- c. Refusal to allow CENRO or Task Force Disiplina (TFD) Inspectors to ENTER and inspect the business premises

First offense	P 2,500.00
Second offense	5,000.00
Third Offense	5,000.00 and suspension or revocation of Business Permit

- d. Failure to install adequate Anti-Pollution Devices

First Offense

Written Warning

A time limit of a minimum of one (1) month or a maximum of twelve (12) months may be given to the violator to comply with the CENRO anti-pollution requirements depending on its magnitude, degree or enormity. Failure to comply with the deadline set by CENRO will result into the imposition of the fines set under the Second Offense rule of this Ordinance stated as follows.

Second Offense:

- a. High Risk Industries/Activities P5,000.00
- b. Industries/Activities that Generate Waste or pollution 5,000.00

Third Offense

Five Thousand Pesos (P5,000.00) and/or Revocation of Business Permit

- e. Failure to present to or provide CENRO a true copy of all the required clearances, permits, certifications, licenses or similar documents issued by National Government offices like but not limited to the DENR-EMB P5,000.00

In case any violation of this Ordinance is committed by a partnership, corporation, association or any juridical entity, the partner, president, director, manager, trustee, estate administrator, or officer may also be held criminally liable as a co-principal.

Penalties must be settled with the Office of the Treasurer within five (5) working days upon receipt of the Ordinance Violation Receipt (OVR).

Any city government official or employee who will fail to implement the full provisions of this ordinance; abets, encourages and assists any person in the act of non-compliance with or the non-implementation of or commits any act of misrepresentation or fraud in the manner of implementing this ordinance shall be subject to disciplinary action under the Local Government Code and may be meted administrative disciplinary action, without prejudice to the filing of the appropriate civil or criminal action

SECTION 5F.04. All existing City Ordinances, including Ordinance No. 36-2010, orders and resolutions inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly

ARTICLE G.

GOVERNMENT OWNED FACILITIES

SECTION 5G.01. ARENA

Venue Rental Fee:

- Concerts or Events with Admission Ticket Sales
One Hundred Thousand Pesos (P100,000.00) maximum of six (6) hours and additional fee of Ten Thousand Pesos (P10,000.00) per hour in excess of six (6) hours
- Religious or Private Events without Admission Ticket Sale
Seventy Five Thousand Pesos (P75,000.00) maximum of six (6) hours and additional fee of Ten Thousand Pesos (P10,000.00) per hour in excess of six (6) hours
- Sports Activities/Competitions with Admission Ticket Sales
Fifty Thousand Pesos (P50,000.00) maximum of six (6) hours and additional fee of Ten Thousand Pesos (P10,000.00) per hour in excess of six (6) hours
- Practice/Rehearsal/Early Set-up Fee
Six Thousand Pesos (P6,000.00) per hour with air conditioning unit minimum of four (4) hours
Two Thousand Five Hundred Pesos (P2,500.00) per hour without air conditioning unit
- Other Charges
 - Five Hundred Pesos (P500.00) - Mayor's Permit
 - Twenty Thousand Pesos (P20,000.00) - Security Guards (20 personnel)
 - Twenty Thousand Pesos (P20,000.00) - Cash Bond

CONCESSIONAIRES FEE:

- Ten Thousand Pesos (P10,000.00) - Application fee for one year
- One Thousand Pesos (P 1,000.00) - Per day in addition to application fee
- One Thousand Five Hundred Pesos (P1,500.00) - Per day for non-payment of application fee
- Five Hundred Pesos (P500.00) - Mayor's Permit (per month)

(As per Ord. No. 36, Series of 2006)

SECTION 5G.02. SAN JUAN GYM

a. 1st Floor San Juan Gymnasium :

Gym Rental

Rental rates:

Morning Session 7:00 am to 12:00 noon :	Three Thousand Pesos (P3,000.00)
Afternoon Session 1:00 pm to 6:00 pm :	Three Thousand Five Hundred Pesos (P3,500.00)
Evening Session 7:00 pm to 12:00 pm :	Four Thousand Pesos (P4,000.00)
Excess hours :	Five Hundred Pesos per hour (P500/hr.)

Special Activities (Commercial Shooting, Revenue Activities and others)

Rental rates:

Morning Session 8:00am to 4:00 pm :	Ten Thousand Pesos (P10,000.00)
Afternoon Session 4:00pm to 12:00 am :	Twelve Thousand Pesos (P12,000.00)
Excess hours :	One Thousand Pesos per hour (P1,000/hr.)

Discounted Rates :

1. Official San Juan Athletic Teams - Ten percent (10%) discount per session
2. Barangay Official Athletic Teams/ Residents - Ten percent (10%) discount per session
With Barangay Certification
Ten percent (10%) discount per session
with Department Head Certification

Equipment Rental :

Sound System (Public Address)-	Two Thousand Five Hundred Pesos (P2,500) per session
Chairs-	Four Pesos (P4.00) per piece
Additional Power Supply-	Five Thousand Pesos (P5,000.00)

b. 2nd Floor San Juan Gymnasium :

Gym Rental

Rental rates:

Regular Rate	Two Thousand Pesos (P2,000.00) per hour
Rate with AIRCONDITIONED	Six Thousand Pesos (P6,000.00) per hour

Special Activities (Commercial Shooting, Revenue Activities and others)

Rental rates:

Regular Rate	Two Thousand Five Hundred Pesos (P2,500.00) per hour
Rate with AIRCONDITIONED	Seven Thousand Five Hundred Pesos (P7,500.00) per hour

Discounted Rates :

1. Official San Juan Athletic Teams - Twenty five percent(25%) discount per hour
2. Barangay Official Athletic Teams/ Residents - Twenty five percent (25%) discount per hour
With Barangay Certification
Twenty five percent (25%) discount per hour
With Department Head Certification

Equipment Rental :

Scoreboard and 24' Shot clock	Five Hundred Pesos (P 500.00) per game
Sound System (Public Address)	Three Thousand Pesos (P3,000) per session
Additional Power Supply	Five Thousand Pesos (P5,000.00)

All Official Events and Activities of the City Government of San Juan are free of charge.

Upon the signing of the contract between the City Government of San Juan and the representative of a league or tournament, a fifty percent (50%) downpayment must be deposited to the Office of the City Treasurer.

(As per City Ordinance No. 4, Series of 2012)

SECTION 5G. 03. PARKING PLAZA STALLS & TANGHALAN NG MASA

1. Basic stalls- Seven Thousand Pesos (P7,000.00)
2. Stalls with extension- Ten Thousand Pesos (P10,000)

SECTION 5G.04. PUP SAN JUAN GYM

Regular Gym Rate - One Thousand Pesos (P1,000.00) per hour

Discounted Rates:

1. Official San Juan Athletic Teams- Fifty percent (50%) discount
2. Barangay Official Athletic Teams/Residents- Fifty percent (50%) discount per hour with Barangay Certification
3. City Officials/Department Head- Fifty percent (50%) discount per hour with Department Head Certification
4. Barangay Council of Bgy. Addition Hills- One Hundred percent (100%) discount (free of charge) on Sundays from 9a.m.- 12:00 n.n.

Equipment:

Scoreboard and Timer- Five Hundred Pesos (P500.00) per game (including two operators for game clock and 30 second timer)

Production/Commercial/Special Event

Set-up and Actual Shoot Rate - Two Thousand Pesos (P2,000.00) per hour

Use of Gym Light Bulbs - One Hundred Fifty Pesos (P150.00) per four (4) light bulbs per hour

Those who wish to avail of the discounts stated in the previous section shall submit a valid I.D. or request letter coming from the City Officials or Barangay Chairperson concerned. The said I.D. and letter request shall be addressed to the PUP San Juan Officer-in-Charge of the said gym.

Collection from the PUP San Juan Gym shall be distributed as follows:

- a. Twenty Five percent(25%) to the City Government to help defray the bills of the PUP San Juan Gym including water and electric bills.
- b. Seventy Five percent (75%) to PUP San Juan's revolving fund intended for maintenance subject to accounting rules and auditing procedures.

(As per City Ordinance No. 7, Series of 2012 and City Ordinance No. 16, Series of 2013)

SECTION 5G. 05. SAN JUAN MEDICAL CENTER

Municipal Ordinance No. 3-1997, Section 3.D. will be the basis for fixing the fees/rates of the San Juan Medical Center (SJMC) subject to the confirmation by the City Mayor and/or the Sangguniang Panlungsod.

SECTION 5G.06. BUSINESS KIOSKS AT THE CITY OF SAN JUAN GOVERNMENT CENTER

1. **Rental Rate for the Food Court** – The food court consisting of six (6) stalls/spaces with an appropriate area of six (6) square meters each will be available for rent/lease at the minimum rate of Four Thousand Pesos (P4,000.00) per month subject to public bidding and to the processes prescribed under Government Procurement Reform Act (R.A. No. 9184) and its Implementing Rules and Regulations.

2. **Rental Rates for Parking Area Stalls**- The Parking area stalls consisting of six (6) spaces/stalls with an appropriate area of six (6) square meters shall be rented/lease at the minimum rate of Four Thousand Pesos (P4,000.00) per month, subject to public bidding and to the processes prescribed under R.A. 9184 and its Implementing Rules and Regulations.

(As per City Ordinance No. 6, Series of 2013)

CHAPTER VI. GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

ARTICLE A. COLLECTION AND ACCOUNTING OF CITY REVENUES

SECTION 6A.01. *Tax Period and Manner of Payment* – Unless otherwise provided in this Code, the tax period of all city taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

SECTION 6A.02. *Accrual of Tax*–Unless otherwise provided in this Code, all city taxes, fees and charges shall accrue on the first (1st) day of January of each year. However, new taxes, fees and charges in the rates thereof, shall accrue on the first (1st) day of the next quarter following the effectivity of the ordinance imposing such new levies or rates.

SECTION 6A.03. *Time of Payment* – Unless specifically provided herein, all city taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter as the case may be. The Sangguniang Panlungsod, for justifiable reason or cause, may extend the time of payment of such taxes, fees or charges without surcharges or penalties but only for a period not exceeding six (6) months.

SECTION 6A.04. *Surcharges and penalties on unpaid taxes, fees, or charges* – There is hereby imposed as surcharge of twenty-five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 6A.05. *Interest on other Unpaid Revenues* – Where the amount of other revenue due to the city except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate of two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 6A.06. *Collection of City revenues by City Treasurer* – the collection of city taxes, fees, charges and penalties accruing to this city shall be the responsibility of the City Treasurer or his deputies and in no case shall be delegated to any person unless otherwise authorized by the City Mayor.

Unless otherwise specifically provided in this Code, or under the existing laws or decrees, the City Treasurer is authorized, subject to the approval of the City Mayor to

promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein imposed.

SECTION 6A.07. *Issuance of Receipts* – It shall be the duty of City Treasurer or his authorized representative to issue the necessary receipt to the person paying the tax, fee or charge, indicating therein the date, amount, name of the person paying and the account for which it is paid.

In acknowledging payment of local taxes, fees and charges, it shall be the duty of the City Treasurer or his deputies to indicate on the official receipt issued for the purpose, the number of the corresponding local tax ordinance.

SECTION 6A.08. *Record of Taxpayers*. It shall be the duty of the City Treasurer, to keep the records, alphabetically arranged and open to the public inspection the names of all persons paying city taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax roll each kind of tax, fee or charge provided in this Code.

SECTION 6A.09. *Accounting of Collections*. Unless otherwise provided in this Code and other existing laws and ordinances, all monies collected by virtue of this Code shall be accounted for in accordance with the provisions of existing laws, rules and regulations, and credited to the General Fund of the city.

SECTION 6A.10. *Examination of Book of Accounts*. For effective enforcement and collection of the taxes, fees and charges provided in this Code, the City Treasurer shall by himself or through any of his deputies duly authorized in writing examine the books of accounts and other pertinent records of any person doing business within the jurisdiction limits of this city, to verify, assess and collect the true and correct amount due from the taxpayer concerned. Such examination shall be made during regular business hours, not oftener than once every year for each business establishment but in no case shall the examination cover more than five (5) years. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

In case the examination herein authorized is to be made by a duly authorized deputy of the city Treasurer, there shall be written authority issued to the former which shall specifically state the name, address, and business of the taxpayer whose books of accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the City Treasurer, his deputy or duly authorized representative.

Section 6A.11. *Presumptive Assessment*- In case the City Treasurer or his duly authorized representative is refused or denied entry to taxpayer's premises, or refused or denied access to taxpayer's books of accounts and other pertinent financial records, or the taxpayer fails or refuses to submit his books of accounts and other pertinent financial records when so required, the taxpayer shall be presumed liable for taxes, fees and charges based on available records and documents, and presumptive assessment shall be prepared by the City Treasurer's Office accordingly.

ARTICLE B. CIVIL REMEDIES FOR COLLECTION OF REVENUE

SECTION 6B. 01. *Local City Government's Lien*. City taxes, fees, charges and other revenue constitute a lien, superior to all aliens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property used in

business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent city taxes, fees and charges including related surcharges and interests.

SECTION 6B. 02. *Application of Civil Remedies.* The civil remedies for the collection of local taxes, fees or charges, and related surcharges and interest resulting from delinquencies shall be:

a) By administrative action through distraint of goods, chattels, or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in or rights to real property; and by levy upon real property and interest in or rights to real property and;

b) By judicial action.

Either or both these remedies maybe pursued concurrently or simultaneously at the discretion of the City Treasurer with the approval of the City Mayor.

SECTION 6B. 03. *Distraint of Personal Property.* The remedy by distraint shall proceed as follows:

a) Seizure – Upon failure of the person owing any local tax fee, or charge to pay the same at the time required, the City Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to that person or any personal property subject to the lien in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amounts of tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of applicable laws. Distrainted personal property shall be sold at public auction in the manner provided in this Code.

b) Accounting for Distrainted Goods – The officer executing the distraint shall make or cause to be made an account of the goods, chattels, or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

c) Publication – The officer shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in this city, specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the City Mayor.

d) Release of Distrainted Property Upon Payment Prior to Sale – If at any time prior to the consummation of the sale, all the proper charges are paid to the officer conducting the sale, the goods or effects distrainted shall be restored to the owner.

e) Procedure of Sale – At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the sale, the City Treasurer shall make a report of the proceedings in writing to the City Mayor.

Should the property distrained be not disposed of within One Hundred Twenty (120) days from the date of distraint, the same shall be considered as sold to this city for the amount of the assessment made thereon by the committee on appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

The committee on appraisal shall be composed of the City Treasurer as chairman, with a representative of Commission on Audit (COA) and the City Assessor, as members.

f) Disposition of Proceeds – The proceeds of the sale shall be applied to satisfy the tax, including the surcharges, interests, and other penalties incident to the delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

g) Levy on Real Property – After the expiration of the time required to pay the delinquent tax, fee or charge, real property may be levied on, before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. The City Treasurer shall prepare a fully authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Such certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the City Assessor and Registrar of Deeds of the province shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the City Treasurer shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall, within ten (10) days after receipt of the warrant be submitted by the levying officer to the Sangguniang Panlungsod.

h) Penalty for Failure to Issue and Execute Warrant – Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority, shall be automatically dismissed from the service after due notice and hearing

i) Advertisement and Sale – Within thirty (30) days after the levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the City Hall, and in a public and conspicuous places in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation

in the city. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of the taxpayer against whom the taxes, fees, or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties, and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the City Hall, or on the property to be sold, or at any other place as determined by the City Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod, and which shall form part of his records. After consultation with the Sanggunian, the City Treasurer shall make and deliver to the purchaser a certificate of sale showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests or penalties: Provided, however that any excess in the proceeds of the sale over the claim and cost of sale shall be turned over to the owner of the property.

The City Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided in this Code, including the preservation or transportation, in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

j) Redemption of Property Sold – Within One (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon the payment to the City Treasurer of the total amount of taxes, fees, or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a Certificate of Redemption from the City Treasurer or his deputy.

The City Treasurer or his deputy, upon surrender by the purchaser of the Certificate of Sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees, or charges, related surcharges, interests and penalties.

The owner shall not be deprived of the possession of said property and shall be entitled to the rental and other income thereof until the expiration of the time allowed for its redemption.

k) Final Deed of Conveyance to Purchase – In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

l) Purchase of Property by the Local Government Units for Want of Bidder – In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees or charges, related surcharges, interests, penalties and costs, the City Treasurer conducting the sale shall purchase the property in behalf of this city to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registry of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this city without the necessity of an order from a competent court.

Within One (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of the taxes, fees, charges, and related surcharges, interests, or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on this city.

m) Resale of Real Estate Acquired for Payment of Taxes, Fees or Charges – The Sangguniang Panlungsod of this city may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding Article at public auction. The proceeds of the sale shall accrue to the general fund of this city.

n) Collection of Delinquent Taxes, Fees, Charges, or Other Impositions Through Judicial Action – This city may enforce the collection of delinquent taxes, fees, charges, or other revenues by civil action in any court of competent jurisdiction subject to the provisions of Section 194 of R.A. 7160 or the Local Government Code of 1991. The civil action shall be filed by the City Treasurer within the period prescribed herein.

o) Further Distraint or Levy – The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

p) Personal Property Exempt from Distraint or Levy – The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee, or charge, including related surcharges and interests:

1. Tools and implements necessarily used by the delinquent taxpayer in his trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One (1) fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

ARTICLE C.

MISCELLANEOUS PROVISIONS

SECTION 6C.01. *Publication of the Revenue Code*- Within ten (10) days after the approval of this Code, a certified true copy of the same shall be published in accordance with the provisions of the 1991 Local Government Code.

SECTION 6C.02. *Public Dissemination of this Code*- Copy of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

SECTION 6C.03. *Withdrawal of Tax Exemption Privileges*- Unless otherwise provided in this Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government owned or controlled corporations, except local water districts, cooperatives duly registered under Cooperative Code of the Philippines(R.A. No. 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively from the date of registration, business entity, associations, cooperatives registered under Magna Carta for Countryside and Barangay Business Enterprises (R.A. 6810), and printer and/or publisher of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective upon approval of this Code.

ARTICLE D.

GENERAL PROVISIONS

SECTION 6D. 01. *Penalty*. Any violation of the Provisions of this Code not herein otherwise covered by specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of not exceeding Two Thousand Five Hundred Pesos (P2,500.00), or imprisonment of not exceeding Six (6) months or both such fine or imprisonment, at the discretion of the Court.

Payment of a fine or service of imprisonment as herein provided shall not relieve the offender from the payment of the delinquent tax, fee or charge imposed under this Code.

If the violation is committed by any juridical entity, the President, General Manager or any person entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable thereof.

CHAPTER VII. FINAL PROVISIONS


SECTION 7A. 01. *Separability Clause*. If for any reason, any provision, section or part of this Code is declared not valid by a Court of competent jurisdiction or suspended or revoked by concerned government authorities, such judgment shall not affect or impair the remaining provisions, sections, or parts thereof which shall remain or continue to be in full force and effect.

SECTION 7A. 02. *Applicability Clause*. All other matters relating to the impositions in this Code shall be governed by pertinent provision of existing laws and other ordinances.

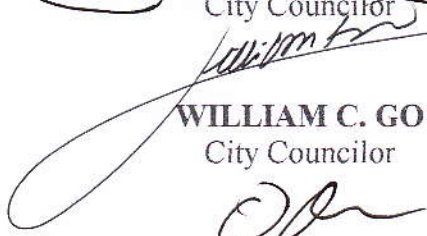
SECTION 7A. 03. *Repealing Clause*. All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any provisions of this Code, are hereby repealed, amended or modified accordingly.

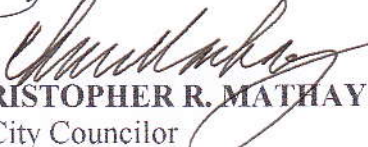
SECTION 7A. 04. *Effectivity*. This Code shall take effect upon approval subject to the requirement of law and after its complete publication in at least one (1) newspaper of general circulation for three (3) consecutive days.



ALLEN CHRISTOPHER M. SILVANO
City Councilor


ARTHUR ALFREDO E. AQUINO
City Councilor

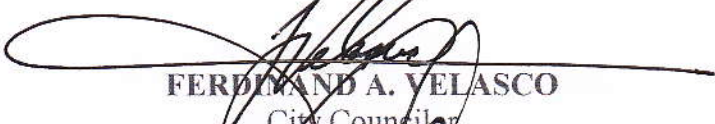

JANELLA EJERCITO ESTRADA
City Councilor



WILLIAM C. GO
City Councilor

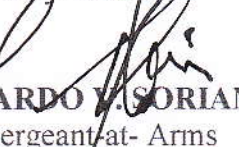

MICHAEL CRISTOPHER R. MATHAY
City Councilor



MARIE O'NEAL S. MENDOZA
City Councilor

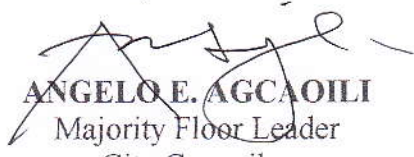

RICHARD F. PERALTA
City Councilor

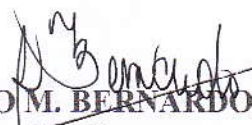

FERDINAND A. VELASCO
City Councilor


JOSE WARREN P. VILLA
City Councilor

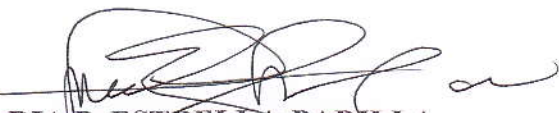

EDGARDO V. SORIANO
Sergeant-at-Arms
City Councilor


LEONARDO G. CELLES
Asst. Majority Floor Leader
City Councilor



ANGELO E. AGCAOILI
Majority Floor Leader
City Councilor


ROLANDO M. BERNARDO
President Pro-Tempore
City Councilor

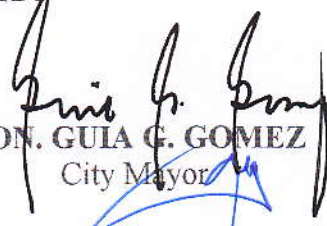
I HEREBY CERTIFY THAT THIS ORDINANCE
HAS BEEN DULY APPROVED BY THE
SANGGUNIANG PANLUNGSOD ON DECEMBER 9, 2013.


RIA P. ESTRELLA PADILLA
Secretary to the City Council

ATTESTED:


HON. FRANCISCO JAVIER M. ZAMORA
Presiding Officer
City Vice-Mayor

APPROVED:


HON. GUIA G. GOMEZ
City Mayor



R