



Republic of the Philippines
PROVINCE OF NEGROS ORIENTAL
CITY OF BAYAWAN
Office of the Sangguniang Panlungsod

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION HELD BY THE CITY COUNCIL OF BAYAWAN, NEGROS ORIENTAL ON APRIL 17, 2018 AT 2 P.M. AT THE LIGA NG MGA BARANGAY BUILDING

RECORDS OF ATTENDANCE

HON. ISMAEL P. MARTINEZ	(Presiding Officer)	Present
HON. PETER PAUL F. RENACIA		Present
HON. HENRY E. CARREON, JR.		Present
HON. ERNESTO T. TIJING		On Leave
HON. MARK FIDENCIO L. AURELIA		On Leave
HON. JONAS M. TRIAS		Present
HON. SHARLOU F. JAMIN		Present
HON. NARCISO N. CASIPONG		Present
HON. NICO ANGELO L. LIM		Present
HON. MERLITA R. GAUDIEL		Present
HON. DANILO G. LAMIS		Present
HON. WARLITO C. MAGDASAL	(LNMB President)	Present

RESOLUTION NO. 345

"Presented for Third and Final Reading of An Ordinance Adopting the Revised Revenue Code of 2018 of the City of Bayawan.

"On motion of Honorable Councilor Jamin and duly seconded by Honorable Councilor Casipong, the Council

"RESOLVED, To enact, as it hereby enacts the following ordinance:

ORDINANCE NO. 12

**AN ORDINANCE ADOPTING THE REVISED REVENUE CODE OF 2018
OF THE CITY OF BAYAWAN**

Be it ordained by the Sangguniang Panlungsod of the City of Bayawan, that:

CHAPTER 1. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the Revised Revenue Code of 2018 of the City of Bayawan.

Section 1A.02. Scope and Application. This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this City.

Article B. Construction of Provisions

Section 1B.01. 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 RA 7160, otherwise known as the Local Government Code of 1991.

Section 1B.02. 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;

(a) *General Rules.* All words and phrases shall be construed and understood according to the common and approved usage of the language; but the 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 the 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 as well; and every word importing the plural number shall extend and be applied to one person or thing as well.

(c) *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.

(d) *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 provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.

(e) *References.* All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.

(f) *Conflicting Provisions of Chapters.* If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.

(g) *Conflicting Provisions of Sections.* If the provisions of the different sections in the same article conflict with each other, the provisions of the Section, which is the last in point of sequence, shall prevail.

Article C. Definition of Terms

Section 1C.01. Definitions – When used in this Code:

(a) *Agricultural Product,* includes the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, 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.

(b) *Business* means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;

(c) *Charges* refer to pecuniary liability, as rents or fees against persons or property;

(d) *Cooperative* is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.

(e) *Corporations* includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentasen participation), 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 "resident foreign" 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.

(f) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);

(g) *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;

(h) *Franchise* is a right or privilege, affected with public interest that 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 public welfare, security and safety;

(i) *Gross Sales or Receipts* include 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 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);

(j) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine.

(k) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.

(l) *Municipal Waters* include not only streams, lakes and tidal waters within the city, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

(m) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;

(n) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.

(o) *Person* means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

(p) *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.

(q) *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 whom 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 laws, 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;

(r) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.

(s) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.

(t) *Tax* means an enforced contribution, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

(u) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER 2: CITY TAXES

Article A. Real Property Tax

Section 2A.01. Imposition of the Basic Real Property Tax. There is hereby levied an annual *ad valorem* tax at the rate of one percent (1.0%) of the assessed value of real property, such as lands, buildings, machinery and other improvements affixed or attached to real property located in this city.

Section 2A.02. Additional Levy on Real Property for the Special Education Fund (SEF). There is hereby levied a one percent (1%) tax on the assessed value of real property which shall be in addition to the basic real property. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

Section 2A.03. Exemptions. The following are exempted from payment of the basic real property tax and the Special Education Fund 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, and parsonage or convents appurtenant thereto, mosques, nonprofit 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 engaged in the supply and distribution of water and/or generation and transmission of electric power;

(d) All real property owned by duly registered cooperatives as provided for under RA 6938; and

(e) Machinery and equipment used for pollution control and environmental protection.

Except as provided herein and pursuant to Section 234 of the LGC, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn effective January 1, 1992.

Section 2A.04. Time of Payment. The real property tax herein levied together with the additional levy on real property for the Special Education Fund (SEF) shall be due and payable on the first day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: the first installment on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.

Both the basic tax and the additional SEF tax must be collected simultaneously. Payments of real property tax shall first be applied to prior year's delinquencies, interests and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

Section 2A.05. Tax Discount for Advanced and Prompt Payment. If the basic real property and additional SEF tax are paid in full or by installment in accordance with the prescribed schedule of payment as provided by in Sec.2A.05 of this Code granted discounts in the following manner:

A. Advance Payment:

- | | | | |
|------|--|---|--------------|
| a.1. | If paid in full on or before December 31 for the succeeding year's taxes | - | 20% Discount |
|------|--|---|--------------|

B. Prompt Payment:

- | | | | |
|------|---|---|--------------|
| b.1. | If paid in full on or before January 31 of the current year's taxes | - | 20% Discount |
| b.2. | If paid full from February 1 up to March 31 of the current year's taxes | - | 15% Discount |

C. Installment Payment:

- | | | | |
|------|--|---|--------------|
| c.1. | If paid by installment based on or before the end of every quarter of the current year's taxes | - | 10% Discount |
|------|--|---|--------------|

The above mentioned discount shall only be granted to properties without any delinquency.

Section 2A.06. Collection and Distribution of Proceeds. The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the City Treasurer. 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: Provided, further, that the premium on the bond shall be paid by the City Government.

The proceeds of the basic real property tax, including interest thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction, and fifty percent (50%) of the tax paid under protest, in accordance with the provisions of this Article, shall be distributed as follows:

1. Seventy percent (70%) shall accrue to the General Fund of the City;
2. Thirty percent (30%) shall be distributed among the component barangays of the city where the property is located in the following manner:
 - a. Fifty percent (50%) shall accrue to the barangay where the property is located.
 - b. Fifty percent (50%) shall accrue equally to all component barangays of this city.

The share of the 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.

The proceeds of the additional one percent (1%) SEF tax shall be automatically released to the city school board for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the city school board.

Section 2A.07. Administrative Provisions.

(a) On the Collection of the Real Property Tax

1. *Assessor to Furnish Treasurer with Assessment Roll.* 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 properties have been newly assessed or reassessed and the values of such properties.

2. *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 basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Panlungsod in the case of any other tax levied under 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.

3. *Payment Under Protest.*

- a. No protest shall be entertained unless the taxpayers first pay the tax. 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 payment of the tax to the City Treasurer who shall decide the protest within sixty (60) days from receipt.
- b. Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Sec. 2A.06 of this Code.
- c. In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protester, or applied as tax credit against his existing or future tax liability.
- d. In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in subparagraph a., the taxpayer may, within sixty (60) days from 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.

4. *Repayment of Excessive Collection.* When an assessment of basic real property tax, or any tax levied under this Article, is found to be illegal or erroneous and 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 receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer, 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.

5. *Notice of Delinquency in the Payment of the Real Property Tax.*

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

b. Such 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 at any time before the distraint of personal property, payment of tax with surcharges, interests, and penalties may be made in accordance with Sec. 02A.09 of this Code, 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, 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.

6. *Remedies for the Collection of Real Property Tax.* For the collection of the basic real property tax and any other levied under this Article, the city may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.

7. *City Government's Lien.* The basic real property tax and any other tax levied under this Article constitutes 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 related interests and expenses.

8. *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 issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. The City Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the city. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and Register of Deeds of the city, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

The levying officer shall submit a report on the levy to the Sangguniang Panlungsod within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

9. *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 issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

10. *Advertisement and Sale.* Within thirty (30) days after the 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 affected by posting a notice at the main entrance of the city hall, and in a publicly accessible and conspicuous place in the barangay where the property is located, and by publication once a week for two (2) consecutive 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 date and place of sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the 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 either at the main entrance of the city hall, 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, the interest due thereon, the expenses of sale and a brief description of the proceedings. Provided, however, 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 person having legal interest therein.

The City Treasurer may advance an amount sufficient to defray the cost of collection through the remedies provided for in this Article, including the expenses of advertisement and sale.

11. *Redemption of Property Sold.* Within one (1) year from the date of sale, the owner of the delinquent real 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 two percent (2%) per month on the purchase price from the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein 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 possession of the owner or 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 two percent (2%) per month. Thereafter, the property shall be free from lien of such delinquent tax, interest due thereon and expenses of sale.

12. *Final Deed to Purchaser.* In case the owner or 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 thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

13. *Purchase of Property by the City Government 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 cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the City Government to satisfy the claim and within two (2) days thereafter shall make a report of the 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 owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the City Treasurer the full amount of the real property tax and the related interest, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested to the city.

14. *Resale of Real Estate Taken for Taxes, Fees or Charges.* The Sangguniang Panlungsod may, through a separate ordinance and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding subsection at public auction. The proceeds of the sale shall accrue to the General Fund of the City.

15. *Further Distraint or Levy.* Levy may be repeated if necessary until the full amount due, including all expenses, is collected.

16. *Collection of Real Property Tax Through the Courts.* The City Government may enforce the collection of the basic real property tax or any tax levied under this Article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed in subsection (c) 21 of Sec. 2A.08.

a. The City Treasurer shall furnish the City Legal Office a certified statement of delinquency that, within fifteen (15) days after receipt, shall file the civil action in the name of the city, the proper court of competent jurisdiction.

b. The City Treasurer shall furnish the City Legal Officer the exact address of the defendant where he may be served with summons.

17. *Action Assailing Validity of Tax Sale.* No court shall entertain 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 the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be refunded to the depositor if the action fails.

Neither shall any court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive right of the delinquent owner of real property or the person having legal interest therein have been impaired.

18. *Payment of Delinquent Taxes on Property Subject of Controversy.* In any action involving the ownership or possession of, or succession for real property, the court may **motupropio** 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.

19. *Treasurer to Certify Delinquencies Remaining Uncollected.* 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 to the Sangguniang Panlungsod on or before the thirty-first (31st) of December 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 herein.

(b) **Special Provisions**

1. *Condonation or Reduction of Real Property Tax and Interest.* In case of a general failure of crops or substantial decrease in the price of agricultural or agri-based products, or calamity in the 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, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the city affected by the calamity.

2. *Condonation or Reduction of Tax by the President of the Philippines.* The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the city.

3. *Duty of Register of Deeds and Notaries Public to Assist the City Assessor.* It shall be the duty of the Register of Deeds and Notaries 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.

4. *Insurance Companies to Furnish Information.* 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.
5. *Fees in Court Actions.* As provided for in Sec. 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the City Treasurer shall be exempt from the payment of court and sheriff's fees.
6. *Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to City.* As provided for in Section 281 of the Local Government Code, all certificates, documents, and papers covering the sale of delinquent property to the city if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.
7. *Real Property Assessment Notices or Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees.* As provided for in Sec. 282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.
8. *Sale and Forfeiture Before Effectivity of this Code.* Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected, before the effectivity of this Code shall be governed by the provisions of applicable ordinance or laws then in force.

Section 2A.08. Interests on Unpaid Real Property Tax. Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Sec. 2A.05, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 2A.09. 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 under-assesses 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 a fine of not less than One thousand pesos (P1,000.00) nor more than Five thousand pesos (P5,000.00), or by imprisonment of not less than one (1) nor more than six (6) months, or both such fine and imprisonment 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 in this Article to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by a fine of not less than Five hundred pesos (P500.00). nor more than Five thousand pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and punishment, at the discretion of the court.

Section 2A.10. 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 a fine of not less than Five hundred pesos (P500.00). nor more than Five thousand pesos

(P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and punishment, at the discretion of the court.

Section 2A.11. Penalties for Failure to Dispose the Delinquent Real Property at Public Auction. The City Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article and any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to a fine of not less than One thousand pesos (P1,000.00) nor more than Five thousand pesos (P5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

Article B: Tax On Idle Lands

- ♦ *The idle land tax is "in addition to the basic real property tax"*
- ♦ *The city assessor must identify and keep an updated record of all idle lands and furnish the city treasurer with copies thereof*
- ♦ *The city treasurer must notify, on the basis of such record, the owners of the property or persons having legal interest therein of the imposition*
- ♦ *Collection of the tax may be enforced through the administrative and civil remedies*
- ♦ *The proceeds of the tax accrues to the general fund of the city (In the case of a municipality within the Metropolitan Manila Area, the proceeds shall accrue equally to the Metropolitan Manila Authority and the municipality where the land is located)*

In other words, there must be a deliberate intention to collect the tax, otherwise it is advisable to omit this Article.]

Section 2B.01. Idle Lands, Coverage. For purposes of real property taxation, idle lands shall include the following:

(a) Agricultural lands, more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one-half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein. Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Lands actually used for grazing purposes shall likewise not be considered idle lands.

(b) Lands, other than agricultural, located in the city, more than one thousand (1,000) square meters in area one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

Regardless of land area, this Article shall likewise apply to residential lots in subdivisions 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 as part of the subdivision, and shall be subject to the additional tax payable by subdivision owner or operator.

Section 2B.02. Imposition of Tax. There is hereby levied an annual tax on idle lands at the rate of two percent (2%) of the assessed value of the property which shall be in addition to the basic real property tax.

[The authorized rate for the additional ad valorem tax on idle lands is 'not exceeding five percent (5%)']

Section 2B.03. Exemptions. The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, utilizing or cultivating the same by reason of **force majeure**, civil disturbance, and natural calamity or any justifiable cause or circumstance.

Any persons having legal interest on the land desiring to avail of the exemption under this section shall file the corresponding application with the City Treasurer. The application shall state the ground(s) under which the exemption is being claimed.

Section 2B.04. Collection and Accrual of Proceeds. The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue to the General Fund of the city.

Section 2B.05. Listing of Idle Lands by the Assessor. The City Assessor shall make and keep an updated record of idle lands located within his area of jurisdiction. 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 the additional tax

Article C. Special Levy on Lands

Section 2C.01. Special Levy; Its Meaning. Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the government.

Section 2C.02. Imposition of Levy. A special levy is hereby imposed on the lands specially benefited by public works projects or improvements funded by the city at a rate of (not exceeding sixty percent (60%)) the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.

Section 2C.03. Exemptions. The special levy shall not apply to lands owned by:

(a) 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, and all lands **exclusively** used for religious, charitable or educational purposes; and

(c) Duly registered cooperatives as provided for under RA 6938.
The special levy shall not also apply to the remainder of the land portions of which have been donated to the city for the construction of such projects or improvements.

Section 2C.04. Time of Payment. The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

Section 2C.05. Collection and Accrual of Proceeds. Collection of special levy on land shall be the responsibility of the City Treasurer. The proceeds shall accrue to the General Fund of the City.

Section 2C.06. Administrative Provisions.

(a) **Ordinance Imposing a Levy.** - The tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public work projects or improvements to be undertaken, state the estimated cost thereof, specify 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 shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project.

(b) **Publication of Proposed Ordinance Imposing Special Levy.** Before the enactment of an ordinance imposing a special levy, the Sangguniang Panlungsod shall conduct a public hearing thereon; notify in writing the owners of 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.

(c) **Fixing the Amount of Special Levy.** The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the City Assessor, or its current assessed value as fixed by said 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.

(d) **Taxpayer's Remedies Against Special Levy.** Any owner of real property affected by a special levy or any person having a legal interest therein may, within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form for the purpose, together with copies of the tax declarations and such affidavits or documents in support of the appeal.

Article D. Socialized Housing Tax

Section 2D.01. Definition. When used in this article

(a) *Socialized housing* refers to housing programs and projects covering houses and lots or home lots only duly undertaken by the government and 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 the Urban Development and Housing Act of 1992.

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

Section 2D.02. Exemptions. The following are exempted from the socialized housing tax:

(a) Those included in the coverage of RA 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 portions thereof, which have not been used for the past ten (10) years from the effectivity of RA 7279 shall be covered by this tax.

(d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified by the proper government agency; and

(e) Those actually and primarily used for religious, charitable, or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks.

Section 2D.03. Imposition of Tax. There is hereby imposed a socialized housing tax at the rate of one-half percent (0.05%) on the assessed value of lands in urban areas in excess of fifty thousand pesos (Php 50,000.00).

Section 2D.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 the city.

Section 2D.05. Administrative Provisions. The City Assessor shall keep an updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (Php 50,000). For purposes of collection, the City Assessor 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.

Article E: Tax On Transfer Of Real Property Ownership

Section 2E.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 Fifty percent (.50%) of one percent (1%) of the total consideration involved in the acquisition of the property or the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The fair market value as used herein shall be that reflected in the prevailing schedule of fair market values enacted by the Sangguniang Panlungsod.

Section 2E.02. Exemptions. The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax.

Section 2E.03. Time of Payment. It shall be the duty of the seller, donor, transferor, executor or administrator to pay to the City Treasurer the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owner's death.

Section 2E.04. Administrative Provisions.

(a) The Registrar of Deeds of the city shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City Assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one.

(b) Notaries Public 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 notarization.

Article F. Tax on Printing and Publication

Section 2F.01. Imposition of Tax. There is hereby levied a tax at the rate of fifty five percent (55%) of one percent (1%) of the gross annual receipts for the preceding calendar year on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature.

In the case of a newly started business, the tax shall be one-twentieth (1/20) of one percent (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 herein.

Section 2F.02. Exemptions. The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempt from the tax herein imposed.

Section 2F.03. Time of Payment. The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter. In the case of a newly-started business, the tax shall be paid before the business starts to operate.

Article G. Franchise Tax

Section 2G.01. Definition. When used in this Article, *franchise* is a right or privilege, affected with public interest, which is conferred upon private persons or corporation, under such terms, and conditions as the government and its political subdivision may impose in the interest of public welfare, security and safety.

Section 2G.02. Imposition of Tax. There is hereby imposed a tax on business enjoying a franchise tax, at a rate of fifty percent (50%) of one percent (1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within this city.

In the case of a newly started business, the tax shall be one-twentieth (1/20) of one percent (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 herein.

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.

(a) If the principal office of the business is located in the city, the paid-up capital stated in the articles of corporation in case of corporations, or in any similar document in case of other types of business organization, shall be considered as capital investment.

(b) In the case of a branch or sales office located in the city which commences business operations during the same year as the principal office but which is located in another locality, the paid-up capital referred in (a) shall mean the amount of the capital investment made for the said branch or sales office.

(c) Where the newly started business is a branch or sales office commencing operations at a year later than that of the principal office, capital investment shall mean the total funds invested in the branch or sales office.

Section 2G.03. Exemptions. The term businesses enjoying franchise shall not include holders of certificates of public convenience for the operation of public vehicles for reason that such certificates are not considered as franchises.

Section 2G.04. Time of Payment. The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter. In the case of a newly-started business, the tax shall be paid before the business starts to operate.

Article H. Professional Tax & Occupational Tax

Section 2H.01.A Imposition of Tax. There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the following rates:

A. Professional Tax

1. Lawyers, Medical Practitioners, Architects, CPA, Civil, Electrical, Chemical, Mechanical, Mining, Sanitary, Agricultural, Industrial, Geodetic Engineers, Electronic & Communication Engineers, Chief Motor Engineers, Marine Chief Engineers, Naval Architects, Master Mariners, License Ship Masters, Registered Master Plumbers, Pharmacists, Medical Technologists, Nutritionists, Opticians, Mechanical Plant Engineers, junior mechanical/electrical engineers and Certified Plant Mechanics and professional with line profession shall pay the corresponding tax for Professional Mechanical/Electrical Engineers as the case may be.
2. Marine surveyors, Registered Electricians, Food and Sugar Technologists, Insurance Agents and Sub-Agents, Actuaries, Stock Brokers, Professional Consultants, Commercial Aviators, Radio/TV Technicians, Land Surveyors, Registered Nurses, Orthopedists, Statisticians, Dieticians, Embalmers, Certified Morticians, Foresters, Geologists, X-Ray Technicians, Chief Mates, Second Mates, Third Mates, Marine Second Engineers, Marine Third Engineers, Marine Fourth Engineers, Chemists, Associate and Assistant Electrical/Mechanical Engineers and Marine Officers; PROVIDED, that in the case of those chemists, associate and assistant electrical/mechanical and marine officers

P300.00

who have already paid the corresponding occupation tax for chemical engineers electrical/mechanical engineers, and marine or second electrical/mechanical engineers, respectively, should no longer be required to pay the occupation tax for Chemists, associate or assistant electrical/mechanical and marine officers, Midwives and Therapists who have already paid the corresponding tax for nurses shall no longer be required to pay the occupation tax for Midwives and Therapists respectively.

P150.00

B. Occupation Tax

Section 2H.01.B. Imposition of Tax. There is hereby imposed an annual occupation tax on each person engaged in the exercise or practice of his occupation or calling at the following rates:

1. For Interior Decorators, Professional Consultants, Professional Appraisers or Connoisseurs of Tobacco and other Domestic/foreign Products, Hostesses, Tattoers, Masseurs, Commercial Stewards, Flight Attendants, Insurance Adjusters, Jockey, Flight Stewards, Professional Actors, Pelotants, Stage Models, Radio and TV Newscasters/Announcers, Radio / TV/Movie / Stage Directors, TV/ Movie/ Stage Production Designers, Professional Basketball Players, Golfers, Boxers, Tennis Players, Bowlers, Chess Players, and other Players of Professional Games supervised by the Games & Amusement Board, Assistant Couches, Professional Athletic Trainers, Professional Animal Trainers, Hotel and Restaurant Chefs, Sales Supervisors / Managers, Professional Print Couturiers, Professors or Instructors of Private Universities, Colleges, Vocational Schools, Registered Tourist Guides, Foreign Exchange Dealers/Money Changers. P150.00
2. For Bookkeepers, Managers, Cashiers, Supervisors, and other Personnel Officer of Hotels, Restaurants, Barbershops, Massage Clinics, Sauna and Steam Bath, Boarding Houses, Lodging Houses, Inns, Pension Houses, Taverns, Hotels, Night Clubs, Sing-a-long Joints, Condominiums, Soda Fountains, Bars, Cocktails, Lounges, Dance Halls, Cabarets, Dancing and Physical Fitness Schools, Fast food Centers, Food Catering Services, Beer Gardens, Department Stores and Supermarkets, Professional Instructors, of School for Languages, Review Schools and all other Schools not regulated or supervised by the Department of Education, Culture and Sports (now DepEd) P70.00
3. For Waiters and Cook Helpers of Restaurants and other Eatery Establishments, Bakery Helpers, Store Clerks, Salesmen, Security Guards and Watchmen, Orchestra/ Band Conductors, Instructress of Dancing, Martial Arts and Physical Fitness Schools, Bakers, Culinary Specialists, Singers, Dancers, Combo / Band/ Orchestra Players of the Day or Nightclubs, Bars, Restaurants, Cocktails, Lounges, Sing-a-Long joints, Beer Gardens, Chance Halls and cabarets, Hairdressers, Barbers, Beauticians, Manicurists, Pedicurists, Tailors, Dressmakers, Private Detectives, Or Investigators, Professional Referees or Umpires of boxing, Basketball, Softball, Pelota, Volleyball and other games or sports events of similar in nature. P50.00

Section 2H.02. Coverage. Professionals who passed the bar examinations, or any board or other examinations conducted by the Professional Regulation Commission (PRC) shall be subject to the professional tax and persons engaged in the exercise or practice of his occupation or calling shall be subject to occupation tax.

Section 2H.03. Exemption. Professionals/persons exclusively employed in the government shall be exempt from the payment of these taxes.

Section 2H.04. Payment of the Tax. The professional tax/occupation tax shall be paid before any profession/occupation herein specified can be lawfully pursued. A line of profession/occupation does not become exempt even if conducted with some other profession/occupation for which the tax has been paid.

Section 2H.05. Time of Payment. The professional tax/occupation tax shall be payable annually, on or before the thirty- first (31st) day of January of each year to the City Treasurer. Any person first beginning to practice a profession/occupation after the month of January must, however, pay the full tax before engaging therein.

Section 2H.06. Place of Payment. Every person legally authorized to practice his profession/occupation in this province shall pay to the city where he maintains his principal office in case he practices his profession/occupation in several places.

Section 2H.07. Administrative Provisions.

(a) A person who paid the professional tax/occupation tax shall be entitled to practice his profession/occupation in any part of the Philippines without being subjected to any other national or local tax or fee for the practice of such profession/occupation.

(b) The City Treasurer before accepting payment of the professional tax shall require the presentation of the valid Professional Licenses issued by the Professional Regulations Commission.

(c) Any individual or corporation employing a person subject to the professional tax shall require payment by that person of the tax on his profession/occupation before employment and annually thereafter.

(d) Any person subject to the professional tax/occupation tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and designs, survey's and maps, as the case may be, the number of the official receipt issued to him.

Article I. Amusement Tax on Admission

Section 2I.01. Definitions. When used in this Article:

(a) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, and pastime or fun.

(b) *Amusement Places* include theaters, cinemas, concert halls, circuses, and other places of amusement where one seeks admission to entertain oneself by viewing the show or performances.

Section 2I.02. Imposition of Tax. There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at the rate of twenty percent (20%) of the gross receipts from admission fees.

Section 2I.03. Manner of Computing Tax. In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

Section 2I.04. Exemption. The holding of operas, concerts, dramas, recitals, painting 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 tax herein imposed.

Section 2I.05. Time and Place of Payment. The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the month next following that for which they are due to the City Treasurer before the gross receipts are divided between the proprietors, lessees, or operator and the distributors of the cinematographic films.

In the case of itinerant operators of similar modes of amusement, the tax herein prescribed shall be paid immediately after the last full show or performance.

Section 2I.06. Administrative Provisions.

(a) *Filing of Return.* Upon payment of the tax due, the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement, shall attach a true and complete sworn return showing the gross receipts from admission fees during the preceding month.

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

(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 and shall be stamped with the seal of said office. It shall unlawful for any proprietor, operator and lessee of an amusement place to keep on his possession or have unregistered tickets in the amusement place.

(d) *Verification of Tickets.* The City Mayor or City Treasurer shall, whenever they deem it necessary for the good of the service, post their duly authorized inspectors at the gates of amusement places for the purpose of verifying all tickets sold thereat.

Said duly authorized inspectors shall have access to all admission tickets being sold to the public from opening time of the amusement place up to closing time.

**Article J. Annual Fixed Tax for Every Delivery Truck or Van
of Manufacturers or Producers, Wholesalers of,
Dealers or Retailers in, Certain Products**

Section 2J.01. Imposition of Tax. There is hereby imposed an annual fixed tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigar and cigarettes, and other products as may hereafter be determined by the Sangguniang Panlungsod, to sales outlets, or consumers, whether directly or indirectly, within the city in the amount of Seven Hundred Fifty Pesos (P 750.00);

	Annual Tax	Mayor's Permit
a. For delivery vans or truck having a gross weight of 3,000kgs or more	750.00	200.00
b. For delivery vans/jeepneys etc. having a gross weight of less than 3,000kgs	500.00	150.00

c. For Motorcycle with carrier/side cars	150.00	100.00
d. Sticker Fee		100.00

Section 2J.02. Exemption. The manufacturers, producers, wholesalers, dealers, and retailer referred to in the preceding sections shall be exempt from the payment of the peddler's tax in the sale of any merchandise or article of commerce imposable by the city.

Section 2J.03. Time and Place of Payment. The tax imposed in this Article shall accrue on the first day of January and shall be paid to the City Treasurer within the first twenty (20) days of January.

Article K. Graduated Tax on Business

Section 2K.01. Definitions. When used in this Article.

(a) *Advertising Agency* includes all persons who are 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.

(b) *Agricultural Products* include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, 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, owner or trader through the application of processes to preserve or otherwise to prepare said products for the market 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, owner or trader.

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

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

(c) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;

(d) *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;

(e) *Banks and other Financial Institutions* include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations there under;

(f) *Brewer* includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred liters.

(g) *Business Agent* includes all persons who act as authorized agents for others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.

(h) *Cabaret/Dance Hall* includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.

(i) *Capital Investment* is the capital that 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;

(j) *Carinderia* refers to any public eating place where foods are served at a price.

(k) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.

(l) *Contractor* includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, 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 Article, the term "contractor" shall include general engineering, general building and specialty contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arvester and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any 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 agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors, distributors, welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

The term "contractor" shall also include, but shall not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160.

(m) *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 profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;

(n) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after 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 the importer thereof.

(o) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw materials or manufactured or partially manufactured product 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 its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or 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 in their original condition could not have been put, and who in addition, alters 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 for his own use for consumption;

(p) *Marginal Farmer or Fisherman* refers to individuals 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 NEDA for the particular region or locality, whichever is higher;

(q) *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, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

(r) *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 retail dealer as provided in this Ordinance;

(s) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.

(t) *Rectifier* comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, worth, 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, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

(u) *Restaurant* refers to any place, of a permanent character, which provides food to the public and accepts orders from them at a price. This term includes caterers.

(v) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;

(w) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.

(x) *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 discharged by vessel;

(y) *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 2K.02. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the City a graduated business tax in the amounts hereafter prescribed:

- (a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Fixed Tax per Annum
Less than 10,000.00	263.50
10,000.00 or more but less than 15,000.00	352.00
15,000.00 or more but less than 20,000.00	483.00
20,000.00 or more but less than 30,000.00	704.00
30,000.00 or more but less than 40,000.00	1,056.00
40,000.00 or more but less than 50,000.00	1,320.00
50,000.00 or more but less than 75,000.00	2,112.00
75,000.00 or more but less than 100,000.00	2,640.00
100,000.00 or more but less than 150,000.00	3,520.00
150,000.00 or more but less than 200,000.00	4,400.00
200,000.00 or more but less than 300,000.00	6,160.00
300,000.00 or more but less than 500,000.00	8,800.00
500,000.00 or more but less than 750,000.00	12,800.00
750,000.00 or more but less than 1,000,000.00	16,000.00
1,000,000.00 or more but less than 2,000,000.00	22,000.00
2,000,000.00 or more but less than 3,000,000.00	26,400.00
3,000,000.00 or more but less than 4,000,000.00	31,680.00
4,000,000.00 or more but less than 5,000,000.00	36,960.00
5,000,000.00 or more but less than 6,500,000.00	39,000.00
6,500,000.00 or more	P39,000.00plus fifty-six and one-fourth (56.25%) of one percent (1%)in excess of 6,500,000.00

The preceding rates shall apply only to 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 enumerated under paragraph (c) of this Article.

- (b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 1,000.00	28.50
1,000.00 or more but less than 2,000.00	52.50
2,000.00 or more but less than 3,000.00	80.00
3,000.00 or more but less than 4,000.00	115.00
4,000.00 or more but less than 5,000.00	160.00
5,000.00 or more but less than 6,000.00	193.00
6,000.00 or more but less than 7,000.00	228.50
7,000.00 or more but less than 8,000.00	264.00
8,000.00 or more but less than 10,000.00	299.00
10,000.00 or more but less than 15,000.00	352.00
15,000.00 or more but less than 20,000.00	440.00
20,000.00 or more but less than 30,000.00	528.00
30,000.00 or more but less than 40,000.00	704.00

40,000.00 or more but less than 50,000.00	1,056.00
50,000.00 or more but less than 75,000.00	1,584.00
75,000.00 or more but less than 100,000.00	2,112.00
100,000.00 or more but less than 150,000.00	2,992.00
150,000.00 or more but less than 200,000.00	3,872.00
200,000.00 or more but less than 300,000.00	5,280.00
300,000.00 or more but less than 500,000.00	7,040.00
500,000.00 or more but less than 750,000.00	10,560.00
750,000.00 or more but less than 1,000,000.00	14,080.00
1,000,000.00 or more but less than 2,000,000.00	16,000.00
2,000,000.00 or more	P16,000.00 plus seventy-five percent (75%) of one percent (1%) in excess of 2,000,000.00

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers provided in this Article.

- (c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors. dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;
- (1) Rice and Corn;

(2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;

(3) Cooking oil and cooking gas;

(4) Laundry soap, detergents, and medicine;

(5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;

(6) Poultry feeds and other animal feeds;

(7) School supplies; and

(8) Cement

For purposes of this provision, 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 not exceeding one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

- (d) Retailers.

Gross Sales/Receipts for the Preceding year	Rate of Tax per Annum
More than P 50,000 but nor over P400, 000.00	2.5%
More than 400,000.00	1.25%

The rate of two point five percent (2.5%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and one-half percent

(1 1/2%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Fifty Thousand Pesos (P50,000.00) subject to existing laws and regulations.

(e) On contractors and other independent contractors, in accordance with the following schedule: Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax per Year
Less than 5,000.00	44.00
5,000.00 or more but less than 10,000.00	98.50
10,000.00 or more but less than 15,000.00	167.20
15,000.00 or more but less than 20,000.00	264.00
20,000.00 or more but less than 30,000.00	440.00
30,000.00 or more but less than 40,000.00	616.00
40,000.00 or more but less than 50,000.00	880.00
50,000.00 or more but less than 75,000.00	1,408.00
75,000.00 or more but less than 100,000.00	2,112.00
100,000.00 or more but less than 150,000.00	3,168.00
150,000.00 or more but less than 200,000.00	4,224.00
200,000.00 or more but less than 250,000.00	5,808.00
250,000.00 or more but less than 300,000.00	7,392.00
300,000.00 or more but less than 400,000.00	9,856.00
400,000.00 or more but less than 500,000.00	13,200.00
500,000.00 or more but less than 750,000.00	14,800.00
750,000.00 or more but less than 1,000,000.00	16,400.00
1,000,000.00 or more but less than 2,000,000.00	18,400.00
2,000,000.00 or more	P18,400.00 plus seventy five percent (75%) of one percent (1%) in excess of 2,000,000.00

For purposes of this section, the tax on general engineering, general building, and specialty contractors shall initially be based on the total contract price, payable in equal annual installments within the project term.

Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax, if there be any, shall be collected as provided in this Code or the excess tax payment shall be refunded.

On banks and other financial institutions, including non-investment companies, lending investor, finance and insurance companies, stock market, stock brokers and dealers in securities and foreign exchange, educational plans companies, health plan agencies and memorial and life plan companies, at the rate of fifty percent (50%) of one percent (1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

The same rates of graduated taxes, viz.:

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax per Year
Less than 5,000.00	44.00
5,000.00 or more but less than 10,000.00	98.50
10,000.00 or more but less than 15,000.00	167.20
15,000.00 or more but less than 20,000.00	264.00
20,000.00 or more but less than 30,000.00	440.00
30,000.00 or more but less than 40,000.00	616.00
40,000.00 or more but less than 50,000.00	880.00
50,000.00 or more but less than 75,000.00	1,408.00
75,000.00 or more but less than 100,000.00	2,112.00
100,000.00 or more but less than 150,000.00	3,168.00
150,000.00 or more but less than 200,000.00	4,224.00
200,000.00 or more but less than 250,000.00	5,808.00
250,000.00 or more but less than 300,000.00	7,392.00
300,000.00 or more but less than 400,000.00	9,856.00
400,000.00 or more but less than 500,000.00	13,200.00
500,000.00 or more but less than 750,000.00	14,800.00
750,000.00 or more but less than 1,000,000.00	16,400.00
1,000,000.00 or more but less than 2,000,000.00	18,400.00
2,000,000.00 or more	P18,400.00 plus seventy five percent (75%) of one percent (1%) in excess of 2,000,000.00

Above rates are hereby imposed on the businesses hereunder enumerated:

1. Restaurants, cafes, cafeterias, carinderias, eateries, food caterers, ice cream and other refreshment parlors, and soda fountain bars;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. Commission agents
4. Lessors, dealers, brokers of real estate;
5. Travel agencies and travel agents
6. Boarding houses, pension houses, motels, apartments, apartelles, and condominiums
7. Subdivision owners/Private Cemeteries and Memorial Parks
8. Privately-owned markets;

9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
10. Cockpit operations (to include plasada and cockpit rentals)
11. Operators of Cable Network System
12. Operators of computer services establishment
13. General consultancy services
14. Computer services establishment and internet cafes
15. Trainings, seminar providers other than those offered by the educational establishments.
16. All other similar activities consisting essentially of the sales of services for a fee.

On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Seventy-five pesos (P75.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt from the peddlers tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

On operators of public utility vehicles using public and private area for transportation terminals or waiting for the purpose of carrying passengers from this city under a certificate of public convenience and necessity or similar franchises:

Public Utility Vehicles	Mayor's Permit	Fix Tax Per Annum
With capacity of 10-30 passengers	500.00	1,000.00
With capacity of 31 passengers and above	1,000.00	2,000.00
Taxi for Hire and Rent-A-Car	500.00	1,500.00

Section 2K.03. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to validate the declarations of gross receipts of each business classification.

Section 2K.04. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

Section 2K.05. Tax on Newly-Started Business. In the case of a newly started business under this Article, the tax shall be one-twentieth of one percent (1/20 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 the pertinent schedules in this Article.

Article L. Situs of Tax

Section 2L.01. Situs of the Tax.

(a) For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed:

1. Principal Office - the head or main office of the businesses appearing in the pertinent documents 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 the incorporation or official registration papers as being the official address or 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 businesses as an extension of the principal office. However, 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 is withdrawn for delivery to customers or dealers, or by persons acting on 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 purpose of this Article, inland fishing ground shall be considered as plantation.

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

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Article 2L.01 of this Ordinance.

(b) Sales Allocation

- ❖ All sales made in a locality where there is 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.
- ❖ In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the city or municipality where said principal office is located.
- ❖ 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.

The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for.

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

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

- ❖ 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 pro-rated 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 services and other independent contractors, the term production shall refer to the costs of projects actually undertaken during the tax period.

- ❖ The foregoing sales allocation under par. (3) 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 paragraph (1) or (2) above.
- ❖ In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.
- ❖ All sales made by the factory, project office, plant or plantation located in this city shall be recorded in the branch or sales office, which is similarly located herein, and shall be taxable by this city. In case there is no branch or sales office or warehouse in this city, but the principal office is located therein, the sales made in the said factory shall be taxable by this city along with the sales made in the principal office.

(c) Route Sales - sales made by route trucks, vans or vehicles in this city where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

The city shall tax the sales of the products withdrawn by route trucks from the branch, sales office or warehouse located herein but sold in another locality.

Article M. Payment of Business Taxes

Section 2M.01. Payment of Business Taxes.

(a) The taxes imposed under Section 2A.01 and Section 2B.01 of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses provided for under Section 2A.01 and Section 2B.01 of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 2A.01 of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

(c) In cases where a person conducts or operates two (2) or more businesses mentioned in Section 2A.01 of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

Section 2M.02. Accrual of Payment. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

Section 2M.03. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang Panlungsod may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 2M.04. Administrative Provisions.

(a) *Requirement.* Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this city shall first obtain a Mayor's Permit and pay the fee therefore and the business tax imposed under the pertinent 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 of any requirement imposed by the different departments of this city.

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in 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.

(c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) 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 styles, if any, and business address. The original 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 place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

(d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement of the 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 Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his 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, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the City Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

(e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or

sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f) *Issuance of Certification.* The City Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Fifty Pesos (P50.00).

(g) *Transfer of Business to Other Location.* Any business for which a city business 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 payment of additional tax during the period for which the payment of the tax was made.

(h) *Retirement of Business.*

1. Any person natural or juridical, subject to the tax on business under Article L, Chapter 2 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated. For the purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. 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 the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

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

- a. The City Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not 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 City Mayor the disapproval of the application of the termination or retirement of said business;
 - b. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
 - c. In addition, 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 the tax or fee for the business and shall secure a new Mayor's permit therefore.
2. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year 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.
 3. 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.

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.

Closure Order. The Local Chief Executive is granted the power to summarily order, without need of court action, the closure of any establishment which has failed to secure the necessary permit/license provided the following procedure shall be followed:

- a. The Office of the City Treasurer shall provide the City Legal Officer with the list establishments who are operating without a valid permit/license;
- b. The City Legal Officer shall prepare a demand giving the erring proprietor/company fifteen (15) days from receipt of said demand within which to secure the proper permit/license; The Office of the City Treasurer shall be responsible for distributing the demand letter/s and monitoring the response to said letter/s;
- c. After the lapse of the said period, the Office of the City Treasurer shall furnish the final list to the Office of the City Mayor of those establishments who failed to obtain a permit /license despite said demand;
- d. The Office of the City Mayor shall issue a Closure Order which shall direct the Philippine National Police or the City Public Safety Office to effect the closure of the establishment until the owner/s shall be able to obtain a valid permit/license;
- e. If the owner/s subsequently obtain/s a valid permit/license to operate, the Office of the City Mayor may lift the Closure Order provided that said owner/s shall have paid all penalties for operating an establishment without a permit.

Any violation of the Closure Order shall be penalized with an imprisonment of thirty (30) days.

Article N. Tax on Ambulant and Itinerant Amusement Operators

Section 2N.01. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals, or the like per day	P75.00
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	75.00
Sports contest/exhibitions per day	75.00

Section 2N.02. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Article O. Tax on Mining Operations

Section 2O.01. Definitions. When used in the Article.

- (a) *Minerals* refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.
- (b) *Mineral Products* shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.
- (c) *Quarry Resources* means any common stone or other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

Section 20.02. Situs of the Tax. Payment of the tax shall be made to this city, which has jurisdiction over the mining area. In case the area transcends two (2) or more local government units, payment shall be made to the local government unit having the largest area.

Section 20.03. Exclusion. Extraction of the following are excluded from the coverage of the tax levied herein:

- (a) Mineral Products such as ordinary stones, sand, gravel, earth and other quarry resources;
- (b) Indigenous petroleum such as mineral oil, hydrocarbon gas, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

Section 20.04. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 20.05. Administrative Provision.

(a) The City Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, condonment, cancellation and others, are recorded.

(b) It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed.

Article P. Tax on Forest Concessions and Forest Products

Section 2P.01. Definitions. When used in this article.

(a) *Forest Products* means timber, pulp-wood/chip wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.

(b) *Forest Lands* include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 2P.02. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

(The tax should not exceed 2% of the gross receipts during the preceding year.)

Section 2P.03. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2P. 04. Bayawan City ENRO shall coordinate with DENR- CENRO on the Total volume of harvested forest products for the determination of Gross receipts for purposes of payment of tax under this Article.

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 3A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the city.

The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business of trade does not become exempt by being conducted with some other business of trade for which the permit fee has been obtained and the corresponding fee paid for.

For purpose of the Mayor's Permit Fee, the following Philippine definition of business size is hereby adopted:

Characteristics	Asset Size	Number of Workers
Cottage	PhP 500,000 and below	1-10
Small	Over PhP 500,000 to PhP 5M	11-99
Medium	Over PhP 5M to PhP 20M	100-199
Large	Over PhP 20M	200 and above

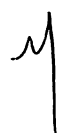
The permit fee shall either be based on asset size or number of workers, whichever will yield the higher fee.

(a) On business subject to graduated Fixed taxes

1. On Manufacturers/Importers/Producers		Amount of Annual Permit Fees
	1.1Bago-ong, salted and/or dried fish	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	1.2 Bakery	
	a) Mechanized	
	Cottage	100.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	b) Manual with ordinary ovens	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	1.3 Bed and/or Mattresses	
	a.) Mechanized	
	Cottage	200.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
	b.) Manual	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	1.4 Bottles/Bottling Plant	
	Cottage	200.00
	Small	500.00
	Medium	1,000.00

	Large	2,000.00
1.5 Boxes		
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
1.6 Candles		
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
1.7 Canned Goods		
	Cottage	200.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
1.8 Clothes and Garments		
	Cottage	200.00
	Small	300.00
	Medium	400.00
	Large	500.00
1.9 Coconut Oil		
a.) With more than 5 expellers		
	Cottage	150.00
	Small	200.00
	Medium	500.00
	Large	1,000.00
b.) With 5 or less expellers		
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
1.10 Confectionaries and candies		
	Cottage	100.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
1.11 Concrete hollow blocks		
	Cottage	100.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
1.12 Copra Meal		
	Cottage	200.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
1.13 Edible and Vegetable Oil		

	Cottage	200.00
	Small	300.00
	Medium	400.00
	Large	500.00
	1.14 Galvanized Iron Sheets and Aluminum containers	
	Cottage	100.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	1.15 Home Industries and Furniture	
	Cottage	200.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	1.16 Ice, Ice Cream and Frozen Delights	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	1.17 Soap and Cosmetics	
	Cottage	100.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	1.18 Steel and Iron Products	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
	1.19 Repackers	
	Cottage	100.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	1.20 Rectifiers, Brewers and distillers	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
	1.21 Wines, Liquors and distilled spirit compounders	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
	1.22 Other Manufacturers, Importers and Producers not mentioned above	
	Cottage	300.00




	Small	500.00
	Medium	1,000.00
	Large	2,000.00

2.	On Retailers, Independent wholesalers and Distributors	
	2.1 Agricultural Products	
	Cottage	150.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	2.2 Auto Parts	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
	2.3 Drugs and Cosmetics	
	Cottage	150.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	2.4 Dry Goods, Clothes and Textiles	
	Cottage	150.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	2.5 General Merchandise	100.00
	2.6 Glasswares	100.00
	Cottage	150.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	2.7 Groceries	
	Cottage	150.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	2.8 Jewelries	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
	2.9 Lumber/Wood and construction materials	
	a) All kinds	
	Cottage	300.00
	Small	600.00

	Medium	1,000.00
	Large	2,000.00
	b) Coco lumber	
	Cottage	150.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	c) Bamboo and its products and nipa shingles	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	2.10 Lubricating oil and oil by-products	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	2.11 Liquified petroleum gas	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	2.12 Kerosene, diesel and gasoline with filling stations, per pump:	
	a) Aviation Gasoline	200.00
	b) Special Gasoline	150.00
	c) Regular Gasoline	100.00
	d) Diesel	100.00
	e) Kerosene	50.00
	With filling station or pump	
	a) Gasoline/Diesel	
	Cottage	150.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	b) Kerosene	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	2.13 Vendors, Buyers and Dealers	
	a) Chickens, Fowls and Eggs	100.00
	b) Fixed vendors (with fixed stalls)	100.00
	c) Fish vendors (ambulant)	100.00
	d) Fruits, spices and vegetables	100.00
	e) Hogs	100.00
	f) Large Cattle and other Livestocks	100.00

	g) Meat, fresh and reserved	100.00
	h) Plants and flowers	100.00
	2.14 Other retailers, wholesalers, dealers and distributors not mentioned above	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00

3. On exporters of whatever kind of Products and Industries	
Cottage	500.00
Small	1,000.00
Medium	2,000.00
Large	3,000.00

4. On Essential Commodities – The permit fee on the Business of Manufacturing, Producing, Importing, Wholesaling and Retailing of essential commodities be one-half (1/2) of the rates prescribed in this Article.	
---	--

5. On the Rice and Corn	
5.1 Palay, Corn and other Grains buyer/dealer	
Cottage	200.00
Small	300.00
Medium	400.00
Large	500.00
5.2 Rice and Corn Wholesaler	
Cottage	300.00
Small	400.00
Medium	500.00
Large	1,000.00
5.3 Rice and corn Retailer	
Cottage	75.00
Small	100.00
Medium	200.00
Large	300.00

6. On Cafes, Cafeterias and Other Eateries	
6.1 Café and Cafeterias	
Cottage	100.00
Small	200.00
Medium	300.00
Large	500.00
6.2 Carenderia and Food Canteens	

	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	6.3 Restaurants or Refreshments	
	Cottage	200.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	6.4 Soda Fountain Bars	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00

7.	On Service Establishments	
	7.1 Accounting Services	
	Cottage	150.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.2 Advertising Agencies	
	Cottage	200.00
	Small	400.00
	Medium	600.00
	Large	1,000.00
	7.3 Arrastre Services	
	Cottage	200.00
	Small	300.00
	Medium	400.00
	Large	500.00
	7.4 Assaying Laboratories	
	Cottage	200.00
	Small	300.00
	Medium	400.00
	Large	500.00
	7.5 Barber/Barber Shops	
	a) Shops	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	b) Roving/ambulant barbers	100.00
	c) Double the fees in (a) or for air-conditioned shops	
	Cottage	200.00

	Small	400.00
	Medium	600.00
	Large	1,000.00
	7.6 Battery Charging Shops	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.7 Beauty Parlors	
	Manual	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	With Equipment	
	Cottage	200.00
	Small	400.00
	Medium	600.00
	Large	1,000.00
	Traveling Beauticians	100.00
	7.8 Belt Buckle Shops	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.9 Blacksmith	
	a) Manual	
	Cottage	100.00
	Small	150.00
	Medium	200.00
	Large	300.00
	b) Mechanized	
	Cottage	150.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.10 Booking Office or film exchange	
	Cottage	200.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	7.11 Breeding of Gamecocks	
	Cottage	200.00
	Small	400.00
	Medium	800.00
	Large	1,000.00
	a) 7.12 Breeding of race horses	
	Cottage	200.00

	Small	400.00
	Medium	800.00
	Large	1,000.00
	b) 7.13 Brokerage	
	Cottage	200.00
	Small	300.00
	Medium	400.00
	Large	500.00
	7.14 Business Agents	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.15 Business Management Services	
	Cottage	200.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	7.16 Carpentry Shops	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.17 Cinematographic Film Owners, Lessors or Distributors and Videotape services	
	Cottage	200.00
	Small	500.00
	Medium	1,000.00
	Large	1,500.00
	7.18 Collecting Agencies	
	Cottage	300.00
	Small	500.00
	Medium	1,500.00
	Large	2,000.00
	7.19 Commercial and Immigration Brokers	
	Cottage	200.00
	Small	400.00
	Medium	600.00
	Large	1,000.00
	7.20 Construction and/or Repair Shops	
	Motor Vehicles/Body Building/Welding	
	Cottage	500.00
	Small	700.00
	Medium	1,000.00
	Large	1,500.00
	Bicycles and Tricycles	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00

Animal-drawn Carts	
Cottage	100.00
Small	200.00
Medium	300.00
Large	400.00
7.21 Drafting and Architectural Services	
Cottage	500.00
Small	1,000.00
Medium	1,500.00
Large	2,000.00
7.22 Dyeing Establishments	
Cottage	200.00
Small	400.00
Medium	600.00
Large	1,000.00
7.23 Employment Agencies	
Cottage	500.00
Small	1,000.00
Medium	1,500.00
Large	2,000.00
7.24 Escort Services	
Cottage	200.00
Small	400.00
Medium	800.00
Large	1,000.00
7.25 Funeral parlors	
Cottage	200.00
Small	500.00
Medium	1,000.00
Large	2,000.00
7.26 Furniture Repair Shop	
Cottage	100.00
Small	200.00
Medium	300.00
Large	500.00
7.27 Garages	
Cottage	200.00
Small	300.00
Medium	400.00
Large	500.00
7.28 General Engineering, Building and Specialty Contractors, Filling, Demolition, Salvage Work and Transfers or Relocation	
Cottage	500.00
Small	1,000.00
Medium	1,500.00
Large	2,000.00
7.29 Goldsmith or Silversmith	
Cottage	100.00
Small	200.00
Medium	300.00

	Large	500.00
	7.30 Hump-Grading Establishments	
	Cottage	200.00
	Small	300.00
	Medium	400.00
	Large	500.00
	7.31 House and/or Sign Painters	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.32 Ice and Cold Storage	
	Cottage	100.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	7.33 Indentors or indent service	
	Cottage	200.00
	Small	300.00
	Medium	400.00
	Large	500.00
	7.34 Janitorial Services	
	Cottage	200.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	7.35 Judo-Karate Schools	
	Cottage	500.00
	Small	1,000.00
	Medium	1,500.00
	Large	2,000.00
	7.36 Keysmith	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.37 Lathe Machine Shops	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.38 laundry shops	
	Manual	
	Cottage	100.00
	Small	150.00
	Medium	200.00
	Large	500.00
	Steam	
	Cottage	200.00
	Small	300.00
	Medium	400.00

	Large	600.00
	7.39 Legal and Other Professional Service Office	
	Cottage	1,000.00
	Small	2,000.00
	Medium	3,000.00
	Large	5,000.00
	7.40 Lumberyards	
	Cottage	300.00
	Small	500.00
	Medium	1,500.00
	Large	2,000.00
	7.41 Massage or Therapeutic Clinic	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	1,500.00
	7.42 Medical and Dental Clinic	
	Cottage	100.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	7.43 Messengerial Services	
	Cottage	200.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	7.44 Meteorography Services	
	Cottage	200.00
	Small	300.00
	Medium	400.00
	Large	500.00
	7.45 Milliner or Hatters	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.46 Parking Lots	
	One hectare or less	
	Cottage	300.00
	Small	500.00
	Medium	800.00
	Large	1,000.00
	More than one hectare	
	Cottage	500.00
	Small	800.00
	Medium	1,000.00
	Large	1,500.00
	7.47 Painting Shops	
	Cottage	200.00
	Small	300.00

Medium	400.00
Large	500.00
7.48 Perma Press, per unit	
Cottage	100.00
Small	200.00
Medium	300.00
Large	500.00
7.49 Persons Engaged in the installation / distribution of :	
a) Water system	200.00
b) Gas or Bio-gas System	200.00
c) Installation of electric light, heat and power	200.00
d) Sound system service	200.00
e) Ordinary sound and Light System	200.00
f) Stereo-Quadrosomic Sounds and disco light	
g) Sound and tape deck component	200.00
7.50 Photographic Studios	
With gallery and Photo enlargers	
Cottage	200.00
Small	300.00
Medium	400.00
Large	500.00
With gallery without photo enlargers	
Cottage	100.00
Small	150.00
Medium	200.00
Large	300.00
Developing center	
Cottage	100.00
Small	200.00
Medium	300.00
Large	500.00
Roving photographer	100.00
7.51 Photostatic, white and blue printing	
Cottage	200.00
Small	300.00
Medium	400.00
Large	500.00
7.52 Plastic lamination	
Cottage	100.00
Small	200.00
Medium	300.00
Large	500.00
7.53 Private Hospitals	
Cottage	2,000.00
Small	3,000.00
Medium	4,000.00
Large	5,000.00
7.54 Promotional Services	

	Cottage	200.00
	Small	300.00
	Medium	400.00
	Large	500.00
	7.55 Proprietors or Operators of Heavy Equipment for Hire	
	Cottage	500.00
	Small	1,000.00
	Medium	2,000.00
	Large	3,000.00
	7.56 Proprietors of smelting plants	
	Cottage	500.00
	Small	1,000.00
	Medium	2,000.00
	Large	3,000.00
	7.57 Proprietors of engraving and plating plants	500.00
	7.58 Public ferries	
	Cottage	500.00
	Small	1,000.00
	Medium	2,000.00
	Large	3,000.00
	7.59 Public Warehouse and bodegas	
	Cottage	200.00
	Small	300.00
	Medium	400.00
	Large	500.00
	7.60 Purchasing Agencies	
	Cottage	200.00
	Small	300.00
	Medium	400.00
	Large	500.00
	7.61 Recopying and duplicating Services	
	a. Xerox Copying	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	b. Mimeographing and typing service	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.62 Renting of Equipment	
	Office equipment and furniture	
	a) Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	Bicycles, tricycles and skates	
	b) Cottage	100.00
	Small	200.00

Medium	300.00
Large	500.00
Trucks and automobiles	
c) Cottage	500.00
Small	700.00
Medium	1,000.00
Large	1,500.00
Heavy equipment	
d) Cottage	500.00
Small	700.00
Medium	1,000.00
Large	2,000.00
e) Agricultural implements and tools	
Cottage	100.00
Small	200.00
Medium	300.00
Large	500.00
f) Diving, skiing and other athletic equipment	
Cottage	100.00
Small	200.00
Medium	300.00
Large	500.00
7.63 Repair shop for motor vehicles and engines	
Cottage	100.00
Small	200.00
Medium	300.00
Large	500.00
a) Electric Welding/Acetylene/Soldering shops	
Same as 7.20	
7.64 Repair Services	
a) Electric equipment	
Cottage	100.00
Small	200.00
Medium	300.00
Large	500.00
b) Household appliances	
Cottage	100.00
Small	200.00
Medium	300.00
Large	500.00
c) Radios and amplifiers	
Cottage	100.00
Small	200.00
Medium	300.00
Large	500.00
d) Typewriters and other office equipment	
Cottage	100.00
Small	200.00
Medium	300.00

	Large	500.00
7.65	Roasting of Pigs and Fowls	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
7.66	Sawmills	
	a) Fixed establishments	
	Cottage	500.00
	Small	1,000.00
	Medium	1,500.00
	Large	2,000.00
	b) Chainsaw operators, per unit	100.00
7.67	Sculpture shop	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
7.68	Service Stations (washing, greasing, lubricating, etc.)	
	Cottage	200.00
	Small	300.00
	Medium	400.00
	Large	500.00
7.69	Shipyards for repairing ships	
	Cottage	500.00
	Small	1,000.00
	Medium	2,000.00
	Large	5,000.00
7.70	Shoe Repair Shops, Shine services	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
7.71	Shine Service/stands	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
7.72	Shops for planing, surfacing and recutting of lumber	
	Cottage	300.00
	Small	500.00
	Medium	700.00
	Large	1,000.00
7.73	Shops for shearing of animals	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
7.74	Slenderizing or body building saloons	

	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.75 Stables	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.76 Tailor or Dress shops	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.77 Tinsmith	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.78 Transportation Terminals not owned by the operator	
	Cottage	500.00
	Small	1,000.00
	Medium	2,000.00
	Large	5,000.00
	7.79 Upholstery Shop and/or wood carving	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.80 Vaciador and Grinding shops	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.81 Vulcanizing shop	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.82 Vocational, Driving and Computer School	
	Cottage	500.00
	Small	1,000.00
	Medium	2,000.00
	Large	5,000.00
	7.83 Warehousing or Forwarding Services	
	Cottage	300.00
	Small	600.00
	Medium	1,000.00
	Large	2,000.00
	7.84 Watch Repair Centers or Shops	

	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	7.85 Other business establishments not mentioned above	
	Cottage	150.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	7.86 Sale and distribution of firecrackers and pyrotechniques	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
	7.87 Other persons rendering or offering to render service:	
	a) Baker	100.00
	b) Butcher	100.00
	c) Butcher aide	100.00
	d) Barber	100.00
	e) Beautician	100.00
	f) Cook	100.00
	g) Motorcab driver	100.00
	h) Pedicab driver	100.00
	i) Photographer	100.00
	j) Handy Man	100.00
	k) Online Services	100.00
8.	On hotels and Motels	
	8.1 Hotels	
	Cottage	500.00
	Small	1,000.00
	Medium	3,000.00
	Large	5,000.00
	8.2 Motels	
	Cottage	500.00
	Small	1,000.00
	Medium	3,000.00
	Large	5,000.00
9.	On Privately-owned markets	
	Cottage	500.00
	Small	1,000.00
	Medium	3,000.00
	Large	5,000.00
10.	On Real Estate Dealer	
	10.1 Subdivision Operator per unit	500.00
	10.2 Lessor of Real Estate	100.00
11.	On Private Cemeteries and Memorial Parks	

	11.1 Commercial	
	Cottage	400.00
	Small	800.00
	Medium	1,500.00
	Large	2,500.00
	11.2 Family Use	100.00
12.	On Lodging Houses	
	Cottage	300.00
	Small	600.00
	Medium	1,000.00
	Large	2,000.00
13.	Boarding Houses	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
14.	On Operator of Rice and Corn Mills	
	14.1 Corn Mill	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
	14.2 Rice Mill	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
	14.3 Rice and Corn Mill	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
15.	On fishponds, fish pens or fish breeding grounds	
	15.1 Fish ponds	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
	15.2 Prawn ponds	
	Cottage	500.00
	Small	800.00
	Medium	1,000.00
	Large	1,500.00
	15.3 Fish breeding grounds	
	Cottage	150.00
	Small	300.00
	Medium	500.00
	Large	1,000.00

	15.4 Prawn breeding grounds / establishments	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
	15.5 Fish pens	
	Cottage	150.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
16.	On Pawnshops	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	2,000.00
17.	On Banks	
	17.1 Rural, Thrift and Savings Banks	
	Cottage	1,000.00
	Small	2,000.00
	Medium	3,000.00
	Large	5,000.00
	17.2 Commercial, Industrial and Development Banks	
	Cottage	2,000.00
	Small	3,000.00
	Medium	5,000.00
	Large	6,000.00
	17.3 Universal Banks	
	Cottage	2,000.00
	Small	3,000.00
	Medium	5,000.00
	Large	6,000.00
18.	On Other Financial Institutions/Money Shops	
	18.1 Small	
	18.2 Medium	4,000.00
	18.3 Large	6,000.00
19.	On Contractors/Service Establishment	
	19.1 Cottage	200.00
	19.2 Small	500.00
	19.3 Medium	1,000.00
	19.4 Large	1,500.00

20.	On Wholesalers/Retailers/Dealers or Distributors	
	20.1 Cottage	300.00
	20.2 Small	600.00
	20.3 Medium	1,200.00
	20.4 Large	1,500.00
21.	Other Businesses	

	21.1 Cottage	200.00
	21.2 Small	500.00
	21.3 Medium	1,000.00
	21.4 Large	1,500.00
22. On Private Detective or Security Agency		
	Cottage	500.00
	Small	1,000.00
	Medium	1,500.00
	Large	2,000.00
23. On Golf Links		
	Cottage	1,000.00
	Small	2,000.00
	Medium	5,000.00
	Large	6,000.00

Note: Another set of Mayor's Permit Fees may be set for the so-called "sin" goods and activities. Because of the "social dimensions" involved it is justifiable to fix higher rates of permit fees. Included in this class of businesses are:

24. On Tobacco Dealers		
	24.1 Retail leaf tobacco dealer	
	Cottage	200.00
	Small	500.00
	Medium	800.00
	Large	1,000.00
	24.2 Wholesale leaf tobacco dealer	
	Cottage	300.00
	Small	700.00
	Medium	1,000.00
	Large	1,500.00
	24.3 Retail manufactured tobacco dealer	
	Cottage	200.00
	Small	500.00
	Medium	800.00
	Large	1,000.00
	24.4 Wholesale manufactured tobacco dealer	
	Cottage	300.00
	Small	700.00
	Medium	1,000.00
	Large	1,500.00

25. On Dealer in fermented liquors, distilled spirits and/or wines:		
	25.1 Retail dealer in domestic/fermented liquors	
	Cottage	200.00
	Small	500.00
	Medium	800.00
	Large	1,000.00
	25.2 Retail dealer in tuba, basi and/or	

	tapuy and vino liquor	
	Cottage	200.00
	Small	500.00
	Medium	800.00
	Large	1,000.00
	25.3 Wholesale dealer in fermented liquor	
	Cottage	300.00
	Small	700.00
	Medium	1,000.00
	Large	1,500.00
	25.4 Wholesale dealer in domestic liquor	
	Cottage	200.00
	Small	500.00
	Medium	800.00
	Large	1,000.00
	25.5 Wholesale dealer in foreign liquor	
	Cottage	300.00
	Small	700.00
	Medium	1,000.00
	Large	1,500.00
	25.6 Retail dealer in foreign liquor	
	Cottage	200.00
	Small	500.00
	Medium	800.00
	Large	1,000.00
	25.7 Retail dealer in vino liquor (mallorca, etc.)	
	Cottage	200.00
	Small	500.00
	Medium	800.00
	Large	1,000.00
26.	On Amusement Places	
	26.1 Day and Night Club	
	Cottage	2,000.00
	Small	4,000.00
	Medium	6,000.00
	Large	8,000.00
	26.2 Cocktail Lounge or Bar	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	1,500.00
	26.3 Cabaret or Dance Hall	
	Cottage	300.00
	Small	500.00
	Medium	1,000.00
	Large	1,500.00
	26.4 Bath Houses, and/or swimming pool,	

	resort and other similar places	
	Cottage	200.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	26.5 Skating rink	
	Cottage	150.00
	Small	300.00
	Medium	500.00
	Large	1,000.00
	26.6 Steam bath, sauna and other similar establishment, per cubicle	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	26.7 Billiard or Pool Hall	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00
	26.8 Bowling Alley	
	Cottage	100.00
	Small	200.00
	Medium	300.00
	Large	500.00

Section 3A.02. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the City Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

For a newly started business or activity that starts to operate after January 20, 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 activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 3A.03. Administrative Provisions.

(a) **Supervision and control over establishments and places.** The City Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the city.

(b) **Application for Mayor's Permit: False Statement.** An application for a Mayor's Permit shall be filed with the Office of the City 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 information as may be required:

1. For a newly started business
 - a. Location sketch of the new business

- b. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship
 - c. A certificate attesting to the tax exemption if the business is tax exempt
 - d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations
 - e. Tax clearance showing that the operator has paid all tax obligations in the city
 - f. Barangay clearance / Police Clearance
 - g. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
 - h. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code.
 - i. Other requirements as maybe required under the DILG MEMO CIRCULAR No. 2004-65 & 2007.
 - j. Fire safety clearance
 - k. Character First Certificate
2. For renewal of existing business permits
- a. Previous Mayor's Permit
 - b. All of the above except 1a and 1b

Upon submission of the application, it shall be the duty of the proper authorities to verify if other city requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Code and other city tax ordinances.

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

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

Likewise, a Mayor's permit shall be denied to any person or applicant for a business who declares an amount of gross sales or receipts that are manifestly below industry standards or the Presumptive Income Level of gross sales or receipts as established in the city for the same or a closely similar type of activity or business.

(c) **Issuance of Permit; Contents of Permit.** Upon approval of the application of 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.

The Mayor's Permit shall be issued by the City Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the City Treasurer for the payment of the 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, that is whether the business is a sole proprietorship, corporation or partnership, etc.; location of the business; date of issue and expiration of the permit; and other information as may be necessary.

The city 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 the payment of Fifty Pesos (P50.00).

(d) **Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he 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 any of their duly authorized representatives.

(e) **Duration of Permit and Renewal.** 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 surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January or may be extended by the Sangguniang Panlungsod. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

(f) **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 the city or abuses his privilege to do business to the injury of the public moral 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 characters, criminals or women of ill-repute, the City Mayor may, after investigation, 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 fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restore by the Sangguniang Panlungsod.

Section 3A.04. Rules and Regulations on Certain Establishments.

(a) On restaurants, cafes, cafeterias, carinderias, eateries, food caterers, ice cream and other refreshment parlors, soda fountain bars, No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the City Health Officer, renewable every six (6) months and character first certificate.

(b) Establishments selling cooked and readily edible foods 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 and existing laws or ordinances.

(c) Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the City Health Officer.

Article B. Permit Fee for Cockpits Owners/Operators/Licensees/ Promoters and Cockpit Personnel

Section 3B.01. Definitions. When used in this Article:

(a) Cockpit includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.

(b) Bet taker or Promoter refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.

(c) Gaffer (taga-tari) refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.

(d) Referee (Sentenciador/coyme) refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

Section 3B.02. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

(a) From the owner/operator/licensees of the cockpit:

1.	Application filing fee	P 5,000.00
2.	Annual cockpit permit fee	1,000.00

(b) From cockpit personnel

1.	Promoters/Hosts	P 500.00
2.	Pit Manager	200.00
3.	Referee or "Coyme"	150.00
4.	Bet Taker "Kristo/Liamador"	100.00
5.	Bet Manager "Maciador/Kasador"	200.00
6.	Gaffer "Mananari"	150.00
7.	Cashier	200.00
8.	Derby (Matchmaker)	200.00

Section 3B.03. Time and Manner of Payment.

(a) The application filing fee is payable to the City Treasurer upon application for a permit or license to operate and maintain cockpits.

(b) The cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty days of January of each year in case of renewal thereof. However, the Sangguniang Panlungsod could extend the period of payment for renewal.

(c) The permit fees on cockpit personnel shall be paid within in the first twenty (20) days of January of each year.

Section 3B.04. Administrative Provisions.

(a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.

(b) Establishment of cockpit. The Sangguniang Panlungsod shall determine the number of cockpits to be allowed in this city in accordance with the existing rules and regulations.

(c) Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the City Mayor shall see to it that no cockpits are constructed within or near existing residential areas, hospitals, school buildings, churches or other public buildings. Owners, lessees,

or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the City Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the City Engineer in accordance with existing ordinances, laws and practices.

(d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this City. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.

(e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

Section 3B.05. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this City.

Article C. Special Permit Fee for Cockfighting

Section 3C.01. Definitions. When used in this Article:

(a) Cockfighting is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada," or its equivalent in different Philippine localities.

(b) Local Derby is an invitational cockfight participated in by game cockers or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

(c) International Derby refers to an invitational cockfight participated in by local and foreign game cockers or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry

Section 3C.02. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

(a) Special Derby assessment from Promoters of -		
	One-Cock Derby	P 200.00
	Two-Cock Derby	300.00
	Three-Cock Derby	500.00
	Four-Cock Derby	600.00
	Five-Cock Derby	700.00
	In excess of five cocks	1000.00

Section 3C.03. Exclusions. Regular cockfights i.e., those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed.

Section 3C.04. Time and Manner of Payment. The fees herein imposed shall be payable to the City Treasurer before the special cockfights and derbies can be lawfully held.

Section 3C.05. Administrative Provisions.

(a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this city only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during city agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Panlungsod. No cockfighting on the occasion of such affair, carnival or exposition

shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.

(b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Panlungsod, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

(c) Cockfighting officials. Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the city without first securing a license.

(d) Fowl Commission and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this City.

Article D. Permit Fee on Pedaled Tricycle

Section 3D.01. Imposition of Fee. There shall be collected from the owner of pedaled tricycle operated within the city, a permit fee of Fifty Pesos (P50.00) per unit per annum.

Section 3D.02. Time of Payment. The imposed herein shall be due on the June 30 and payable to the City Treasurer from June 1 to June 30 of each year. For pedaled tricycle acquired after June 30, the permit fee shall be paid without the penalty within the first twenty days of the quarter following the date of purchase.

Section 3D.03. Administrative Provisions.

(a) A prescribed metal plate with control number from LGU shall be provided by the owner of the pedaled tricycle granted a permit. Serial number shall be provided by the LGU with a fee of Thirty Pesos (P 30.00)

(b) The City Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

Article E. Building Permit

Section 3E.01. Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to Rule II, Section 203, Subsection 5 of Revised IRR of P.D. 1096, the herein New Schedule of Fees and Other Charges shall be enforced uniformly nationwide.

1. Bases of assessment

- a. Character of occupancy or use of the building
- b. Cost of construction
- c. Floor area
- d. Height

2. 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:

LOCATION	GROUP		
	A, B, C, D, E, F, G, H, I	F	J
	P10,000	P8,000	6,000

3. Construction/ addition/renovation/ alteration of buildings/structures under Groups and Sub-Divisions shall be assessed as follows:

a. Division A-1

	Area per sq. meters	Fee per sq. meter
i	Original complete construction up to 20.00 sq. meter	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 up to 50 sq. meters	3.40
iv	Above 50 sq. meters up to 100.00 sq. meters	4.80
v	Above 100.00 sq. meters up to 150 meters	6.00
vi	Above 150.00 sq. meters	7.20

Sample Computation for Building Fee for a 75.00sq. meters floor area:

Floor area = 75.00 sq. meters
Therefore area bracket is 3.a.iv.
Fee = P 4.80/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. meter	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 up to 50 sq. meters	5.20
iv	Above 50.00 sq. meters up to 100.00 sq. meters	8.00
v	Above 150.00 sq. meters	8.40

c. Division B-1/C-1/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4/L-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.....	8,000.00
Next 100 sq. meters @ 15.00.....	7,500.00
Next 100 sq. meters @ 14.00.....	14,000.00
Lat 200 sq. meters @ 12.00.....	2,400.00

P 53,100.00

d. Division 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)

4. 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.....	200.00 + 20.00/KvA
iii.	Over 50KvA 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 + 4.00/KvA
iii.	Over 50KvA 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 applied to designs/ installations within the premises.

d. Miscellaneous Fees: Electrical Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

Use or Character of Occupancy		Electrical 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 Fess

The total Electrical Fees shall be the sum of Section 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.

5. 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 System:
 - 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 kW 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.iii.):

- 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 22 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 (!) boiler kW.
(b) Steam from this boiler used to propel any prime – mover 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 100 kW.....P 20.00

iii.	Every kW above 100 kW.....	P	3.00
i.	Compressed Air, Vacuum, Commercial, Institutional and / or Industrial Gases, per outlet.....	P	20.00
j.	Gas Meter, per unit.....	P	100.00
k.	Power piping for gas /steam/etc., per linear 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.....	P	12.00
iii.	Every above 100 kW or fraction thereof.....	P	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 meters or fraction thereof.....	P	10.00
p.	Weighting 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.

6. 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".
- b. Every fixture in excess of one unit:
 - i. Each water closet.....P 7.00
 - ii. Each floor drain..... 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 uniral..... 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 fountain..... | 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 meter..... | P 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. Meter or fraction thereof
in excess of 5.00 cu. Meters..... | 7.00 |

7. Electrical Fees

- | | | |
|----|---|-------------------------|
| a. | Central Office 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 wired or wireless communications..... | P 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 centers, switching centers,
Controls centers, operation and / or maintenance centers,
Call centers, cell sites, equipment silos/ shelters and
Other similar locations/structures used for electronics and
Communications services, including those used for navigational
Aids, radar, telemetry, tests and measurements, global
Positioning and personnel/vehicle location..... | P 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 similar electronic or electronically-
Controlled apparatus or devices, whether located
Indoors or outdoors..... | P 10.00 per unit |
| d. | Electronic and communications 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 connected... | P 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 light, etc.), electronics fire alarm (including early-detection system, 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 connected.....P 2.40 per termination
- f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/ simulation and similar activities.....P 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 signage's and display systems, including TV monitors, multi-media sign, 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..... 20.00 entity who attaches to the pole of others)
- j. Other types or electronics or electronically Controlled device, apparatus, equipment, instrument Or units not specifically identified above.....P 50.00 per unit

8. Accessories of the Building/Structure Fees

- a. All parts of building 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 (Section 3.a. to 3.d. of this schedule)
- b. Building 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 girts, whichever applies.
- c. Banks and Records Vaults with interior volume up to 20.00 cu. Meters.....P 20.00
- i. In excess of 20.00 cu. meters..... 8.00
- d. Swimming Pools, per cu. meter or fraction thereof:
- i. GROUP A Residential.....P 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 thereof.....P	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 thereof.....P	3.00
ii.	Provided, that the minimum fee shall be.....	48.00

f. Construction/erection of towers: Including Radio and TV towers, water tanks supporting structures and the like:

Used or Character of Occupancy	Self-Supporting	Trilon (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/Recreation/ Institutional GROUP 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 floor 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 or 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.....	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
I. Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, sedimentation and Chemical Treatment Tanks) per cu. meter of volume.....	7.00
m. Construction of reinforced concrete or steel tanks except for commercial/industrial Used:	
i. Above ground, up to 10.00 cu. meters.....	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.....	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.....	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 coverage ground areas.....P	5.00
ii. Semi- enclose mausoleums whether canopied or not, per sq. meter of built-up area.....	5.00
iii. Totally enclose 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

9. Accessory Fees

a. Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters.....	24.00
i. Every meter or fraction thereof in excess of 10.00 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 Foundation as 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 ion height, Per lineal meter or fraction thereof.....	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. meters.....	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 station premises, skating rinks, pelota Court, tennis and basketball courts and the like.....	3.00
f. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, Per calendar month.....	240.00
i. Every sq. meter or fraction thereof in excess of 20.00 sq. meters.....	12.00
g. Erection of Scaffoldings Occupancy Public Areas, per calendar month.	
i. Up to 10.00 meters in length.....	150.00
ii. Every lineal meter or fraction thereof in excess of 10.00 sq. meters.....	12.00
h. Sign Fees:	
i. Erection and anchorage of display surface, up to 4.00 sq. meters of signboard area.....	120.00
(a) Every sq. meter or fraction thereof in Excess of 4.00 sq. meters	24.00
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 P 124.00	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 P 110.00
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 Groups.....P 5.00
- ii. Alteration/ renovation/improvement on horizontal Dimensions of buildings/ structures such as Flooring, ceiling and roofing shall be assessed in accordance with the following Rate, For all Groups.....P 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 Buildings/ structures 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 Section 3.a to 3.e. of this schedule, whichever Group applies.

k. Demolition/ Moving of Buildings/ Structures Fees, per sq. meter of area or dimensions involved:

- i. Building in all Groups per sq. meter floor area.....P 3.00
- ii. Building Systems/ Frames or portion thereof per vertical/ horizontal dimension, including Fences..... 4.00
- iii. Structure 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

10. Certificate of Use or Occupancy (Table II.G.1. for fixed costing)

a. Divisions A-1 and A-2 Buildings:

i.	Costing up to P150,000.00.....	P	100.00
ii.	Costing more than P150,000.00 up to P400,000.00.....		200.00
iii.	Costing more than P400,000.00 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. Division J-1 Buildings/structures:

i.	With floor area up to 20.00 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: 50% of the rate of the principal building, of which

	they are accessories.	
ii.	Aviaries, aquariums, zoo structures and the like: same rates 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 hereof in Excess of 10.00 meters.....	50.00
f.	Change in Use/ Occupancy, per sq. meter or fraction thereof Of area affected.....	5.00

11. Annual Inspection Fees

a. Division A-1 and A-2:

i.	Single detached dwelling units and duplexes are not subject to annual inspections.	
ii.	If the owner request inspections, the fee for each of the services enumerated below is.....P	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/unit.....P	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 200.00 sq. meters up to 350.00 sq. meters.....	720.00
vi.	Above 200.00 sq. meters up to 350.00 sq. meters.....	960.00
vii.	Above 200.00 sq. meters up to 350.00 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, Gymnasia and the like:

i.	First class cinematographs or theaters.....	1,200.00
ii.	Second class cinematographs or theaters.....	720.00
iii.	Third class cinematographs or theaters.....	520.00
iv.	Grandstands/ Bleachers, Gymnasia and the like.....	720.00

d.	Annual plumbing inspection fees, each plumbing unit.....	60.00
----	--	-------

e. Electrical Inspection Fees:

- i. A onetime electrical Inspection fee is equivalent to 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 capacity.....P	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.....	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.....P	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.....P	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.....	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 to 22 kW.....	550.00
	(c) 22 kW to 37 kW.....	600.00
	(d) 37 kW to 52 kW.....	650.00
	(e) 52 kW to 67 kW.....	800.00
	(f) 67 kW 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.....	2.00
x.	Water, Sump and Sewage pumps for buildings/ structures for commercial/ industrial purposes, per kW:	
	(a) Up to 5 kW.....	55.00
	(b) Above 5 kW.....	90.00

	(c) Every kW or fraction thereof Above 10 kW.....	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.....	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.....	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.....	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 10kW.....	80.00
	(f) Every kW above 10 kW Or fraction thereof.....	4.00
xvi.	Pressure Vessels, per cu. Meter or fraction thereof.....	40.00
xvii.	Pneumatic tubes, conveyors, Monorails for materials handling, per lineal meter or fraction thereof.....	2.40
xviii.	Weighing Scale Structure, per ton or fraction thereof.....	30.00
xix.	Testing/ Calibration pr pressure gauge, per unit.....	24.00
	(a) Each gas Meter, tested, proved And sealed, per gas meter.....	30.00
xx.	Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit.....	30.00

g. Annual electronics inspection fees shall be the same as the fees in Section 7. of this schedule.

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) Certificate true copy of Electrical Certificate.....	50.00
f) Issuance of Certificate of Gas Motor Installation.....	50.00
g) Certified true copy of Certificate of Operation.....	50.00
h) Other Certifications.....	50.00

Section 3E.02. Time and Payment. The fees specified under this article shall be paid to the City Treasurer upon application for a building permit from the City Mayor.

Section 3E.03 Exemption. Public buildings and traditional indigenous family dwellings shall be exempt from payment of building permit fees. As used in this code the term traditional indigenous family dwelling means a dwelling intended for the use and occupancy by the family of the owner only and constructed of native materials such as bamboo, nipa, logs or lumber, the total cost of which does not exceed Php15,000.00 pesos.

Section 3E.04. Administrative Provisions. The application for the construction and or repair shall be in writing and shall set forth the required information, such as the location and the general dimension of the building and/or other infrastructure of the owners as well as that of the architecture or engineer who draw the plan, an estimate of the entire cost of proposed work, and the following:

- a. A copy of the plan showing the location of the building to be constructed with the reference boundaries of the lot and is constructed in the town proper or Poblacion.
- b. General drawing showing:
 - b.1 Floor and roof plans
 - b.2 Foundation and footing plans
 - b.3 Transferee and longitudinal plan
 - b.4 Elevation
 - b.5 Framing plans showing complete forming of the building or structure
 - b.6 Isometric view of plumbing layout
 - b.7 Electrical layout, and
 - b.8 Detail of structure and architectural parts.

Section 3E.05. Penalty. Any violation of the provision of this article shall be punished by a fine of not more than Five Hundred Pesos (P 500.00) or imprisonment of not more than (2) months, or both at the discretion of the Court. Provided, that notwithstanding the imposition of fine and imprisonment, the offender shall be further required to secure the necessary building permit and to pay the corresponding fees thereof or as required by existing ordinances; Provided further, that in case the construction of the building or structure is not in conformity with existing regulations, the offender shall be required to remove or demolish the said building or structure within reasonable period upon receipt of the order of demolition; and Provided, finally, that upon failure to remove or demolish the said building or structure, the City Mayor or his duly authorized representative shall undertake such removal or demolition at the expense of the offender.

Article F. Permit Fee for Zoning/ Locational Clearance (CLUP)

Section 3F.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee for Zoning/ Locational Clearance for all structures constructed in this city in accordance with prescribed HLURB rates.

1. Zoning/ Locational Clearance

a) Residential Structures single or detached other than the apartments or townhouse dormitories and subdivision/condominium projects, the cost of which are:

1. P 10,000 and below	P240.00
2. Over P 100,000 to P 200,000	480.00
3. Over P 200,000	600.00+ (1/10 of 1% of cost in excess of P 200,00)

b) Apartment/Townhouse

1. P 500,000 and below	P 1,200.00
2. Over P 500,000 to 2 Million	1,800.50
3. Over 2 Million	3,000.00 + (1/10 of 1% of cost in excess of 2million regardless of the number of doors)

c) Dormitories

1. P 2 Million and below	P 3,000.00
2. Over 2 Million	P 3,000.00 + (1/10 of 1% of cost in excess of 2million)

d) Institutional, based on the following project cost:

1. Below 2 Million	P 2,400.00
2. Over 2 Million	P 2,400.00 + (1/10 of 1% of cost in excess of 2million)

e) Commercial, industrial, agro-industrial establishment based on the following projects cost:

1. Below 100,000	P1, 200.00
2. Over P 100,000 to 500,000	1,800.00
3. Over P 100,000 – P 1 Million	2,400.00
4. Over P 1 Million – P 2 Million	3,600.00
5. Over P 2 Million	P 6,000 + (1/10 of 1% of cost in excess of 2million)

f) Special Uses/special Projects, except Memorial Parks based on the following project cost. (Gasoline station, cell sites slaughter house, treatment plants etc.)

1. Below P 2 Million	P6,000.00
2. Over P 2 Million	6,000.00 + (1/10 of 1% of cost in excess of 2million)

g) Alteration Expansion (Affected areas / cost only)

h) Projects Approved through “ Consent on Merit”, the project Cost of which

1. P 500,000 and below	P3, 000.00
2. Over P 500,000	3,000.00 plus 1/10 of 1% of cost of the excess of P 500,000

i) Fence

1. P 100,000 and below	P240.00
2. Over 100,000 to 200,000	P 480.00
3. Over P 200,000	P 600.00+ (1/10 of 1% of cost in excess of 200,000)

2. Subdivision and Condominium Projects (under P.D 957)

A) Approval of Subdivision Plan: (including Town Houses)

1. Preliminary Approval and Locational Clearance (PALC) P 300/ha. Or fraction thereof
Preliminary Subdivision
Development Plan (PSDP)
P 1,200/ha. Regardless of
density
❖ Inspection Fee P 2,400/ha. Regardless of
density
2. Final Approval and Development Permit
❖ Additional Fee on Floor Area of houses and
building sold with lot P 2.4/sq.m.
❖ Inspection fee P 1,200/ha. Regardless of
density

(not applicable for projects already inspected for PALC application)
3. Alteration of Plans (*affected areas only*) Same as Final Approval & Dev't. Permit
4. Certification of Registration Processing Fee P 2,400
5. License to Sell (*per saleable lot*)
❖ Additional Fee on Floor Area of houses
and building sold with lot P 180
❖ Inspection fee P 12/sq.m.
❖ Application for CR/LS with DP issued by
LGUs shall be charged inspection fee P 1,200/ha. regardless of
density
6. Certificate of Completion P 180
❖ Certificate fee P 2,400/ha. regardless of
density
❖ Processing fee P 420
7. Extension of Time to Develop
❖ Inspection Fee (*affected/unfinished area only*) P 1,200/ha. regardless of
density

B) Approval of Condominium Project Final Approval and Development Permit

1. Processing Fees

- a) Land area P 6/sq. m.
- b) No. of floors P 240/Floor
- c) Building areas P 4.80/sq.m.
❖ Inspection fee P 14.40/sq.m. of GFA

2. Alteration of Plans (*affected areas only*) Same as final Approval & Dev't Plan
3. Conversion (*affected areas only*) Same as final Approval & Dev't Plan
4. Certificate of Registration
❖ Processing fee P 2,400
5. Registration of license to sell
a. Residential (*saleable areas*) P 14.40/sq.m.
b. Commercial/Office (*saleable areas*) P 30/sq.m.

6. Extension to Time Develop
- ❖ Processing Fee P 420.00
 - ❖ Inspection Fee (affected/unfinished areas only) P 14.40/Esq. of GFA

7. Certificate of Completion

- ❖ Certificate Fee P 180.00
- ❖ Processing Fee P 14.40/sq.m. of GFA

C) Project under BP 220

A. Subdivision

- a. Preliminary Approval and Locational Clearance
 - a. Socialized Housing P 75/ha.
 - b. Economic Housing P 180/ha.
- ❖ Inspection Fee
 - a. Socialized Housing P 200/ha.
 - b. Economic Housing P 600/ha.
- b. Final Approval and Development Permit
 - ❖ Processing fee
 - a. Socialized Housing P 500/ha.
 - b. Economic Housing P 1,200/ha.
- ❖ Inspection fee
 - a. Socialized Housing P 200/ha.
 - b. Economic Housing P 600/ha.

(Projects already inspected for PALC application may not be charged inspection fee)

- c. Alteration of Plan (affected areas only) (same as Final Approval & Dev't. Permit)
P 6/sq.m.
- d. Building Permit (*Floor area of housing unit*)
- e. Certificate of Registration
 - ❖ Application Fee
 - a. Socialized Housing P 350
 - b. Economic Housing P 600
- f. Licenses to sell (*per saleable lot*)
 - a. Socialized Housing P 20/lot
 - b. Economic Housing P 60/lot
 - P 2.4/sq.m.

(Additional Fee on floor area of houses/building sold with lot)

 - ❖ Inspection Fee
 - a. Socialized Housing P 200/ha.
 - b. Economic Housing P 600/ha.
- g. Extension of Time to Develop
 - ❖ Filling Fee
 - a. Socialized Housing P 350
 - b. Economic Housing P 420
- ❖ Inspection Fee (affected/unfinished area)
 - a. Socialized Housing P 200/ha.

b. Economic Housing	P 600/ha.
h. Certificate of Completion	
❖ Certificate Fee	
a. Socialized Housing	P 150
b. Economic Housing	P 180
❖ Processing Fee	
a. Socialized Housing	P 200/ha.
b. Economic Housing	P 600/ha.
	P 2.4/sq.m.
i. Occupancy Permit	
❖ Inspection Fee (<i>saleable floor area of the housing unit</i>)	
a. Socialized Housing	P 5/sq. meter
b. Economic Housing	P 6/sq. meter
B. Condominium	
1. Preliminary Approval and Locational Clearance	P 600
2. Final Approval and Development Permit	
a. Total Land Area	P 6/sq.m.
b. Number of Floor	P 120/floor
c. Building Area	P 2.40 sq.m. of GFA
❖ Inspection Fee	P 2.40 sq.m. of GFA
3. Alteration of Plan (<i>affected areas only</i>)(same as Final Approval & Dev't. Permit)	
1) Certification of Registration	P 600
2) License to sell	P 6/sq.m.
3) Extension of Time to Develop	P 420
Inspection fee (FA x P2 x % of remaining dev't. cost)	P 2.40 sq.m. of saleable unit
4) Certificate of Completion	
❖ Certificate Fee	P 180
❖ Processing Fee	P 3.60/sq.m. of GFA

D) Approval of Industrial/ Commercial Subdivision

1. Preliminary Approval and Locational Clearance	P 3.60/ha.
❖ Inspection Fee	P 1,200/ha.
	Regardless of location
2. Final Approval & Development Permit	P 600/ha.
	Regardless of location
❖ Inspection Fee	P 1,200/ha.
	Regardless of location

(Projects already inspected for PALC application may not be charged inspection fee)

3. Alteration of Plan (<i>affected areas only</i>)	Same as Final Approval & Dev't. Permit
4. Certificate of Registration	P 2,400
5. License to sell	P 2.40 sq. m. of the land area
❖ Inspection Fee	P 1,200/ha.
	Regardless of location
6. Extension of Time to Develop	P 420
❖ Inspection Fee (<i>affected/unfinished areas only</i>)	P 1,200/ha.
7. Certificate of Completion	
a. Industrial	P 420/ha.
	Regardless of location

b. Commercial

P 600/ha.
Regardless of location

E) Approval of Farm lot subdivision

- | | |
|--|-------------|
| 1. Preliminary Approval and Locational Clearance | P 240/ha. |
| ❖ Inspection Fee | P 600/ha. |
| 2. Final Approval & Development Permit | P 1,200/ha. |
| ❖ Inspection Fee | P 600/ha. |
| (Projects already inspected for PALC application
may not be charged inspection fee) | |
| 3. Alteration of Plan (affected areas only) | |
| 4. Certificate of Registration | P 2,400 |
| 5. License to Sell | P 600/lot |
| ❖ Inspection Fee | P 1,200/ha. |
| 6. Extension of Time to Develop | P 420/ha. |
| ❖ Inspection Fee (<i>affected/unfinished areas</i>) | P 1,200/ha. |
| 7. Certificate of Completion | |
| ❖ Certificate Fee | P 180/ha. |
| ❖ Processing Fee | P 1,200/ha. |

F) Approval of Memorial Park/ Cemetery Project/ Columbarium

- | | |
|--|---------------------------------------|
| 1. Preliminary Approval and Locational Clearance | |
| a. Memorial Projects | P 600/ha. |
| b. Cemeteries | P 240/ha. |
| c. Columbarium | P 3,000/ha |
| ❖ Inspection Fee | |
| a. Memorial Project | P 1,200/ha. |
| b. Cemeteries | P 600/ha. |
| c. Columbarium | P 14.40/sq.m. of GFA |
| 2. Final Approval & Development Permit | |
| a. Memorial Projects | P 2.40/sq.m. |
| b. Cemeteries | P 1.20/sq.m. |
| c. Columbarium | P 240/Floor |
| | P 4.80/sq.m. of GFA |
| | P 6/sq.m. of Land |
| Area | |
| ❖ Inspection Fee | |
| (<i>Projects already inspected for PALC application may not be charged
 inspection fee</i>) | |
| a. Memorial Projects | P 1200/ha |
| b. Cemeteries | P 600/ha |
| c. Columbarium | P 14.40/sq.m. of GFA |
| 3. Alteration Fee | same as Final Approval /Dev't. Permit |
| 4. Certificate of Registration | P 2,400 |
| 5. License to Sell | |
| a. Memorial Projects | P 60/2.5 sq.m. |
| - Apartment Type | P 24/unit |
| b. Cemeteries | P 24/tomb |
| c. Columbarium | P 60/ vault |

- ❖ Inspection Fee
 - a. Memorial Projects P 1200/ha
 - b. Cemeteries P 600/ha
 - c. Columbarium

6. Extension of Time to Develop P 420

- ❖ Inspection Fee (*affected/unfinished areas only*)
 - a. Memorial Projects P 1200/ha
 - b. Cemeteries P 600/ha
 - c. Columbarium P14.40/sq.m. of the remaining GFA

7. Certification of Completion

- ❖ Certificate Fee P 180
- ❖ Processing Fee
 - a. Memorial Projects P 1200/ha
 - b. Cemeteries P 600/ha
 - c. Columbarium P 4.80/sq.m. of GFA

G) Simple Subdivision Project P 2,000.00

H) Certifications / Transactions

- 1. Zoning Decision P 200.00
- 2. Zoning Certification P 200.00 per Hectare or Fraction
- 3. Certification of Town Plan/ Zoning Ordinance Approval P 200.00
- 4. Mayor's Certification P 200.00
- 5. Other Certification issued by the CPDO P 200.00
- 6. Advertisement Approval P 600.00
- 7. Cancellation/ Reduction of Performance Bond P 2,400.00
- 8. Lifting of Suspended License to Sell P 2,400.00
- 9. Exemption from Cease and Desist Order P 200.00
- 10. Clearance to Mortgage P 1,200.00
- 11. Lifting from Cease and Desist Order P 2,400.00
- 12. Change of Name/ Ownership/ Amendments P 1,200.00
- 13. Voluntary Cancellation of CR/LS P 1,200.00
- 14. Revalidation/ Renewal of Permit (*condominium*) 50% of assessed current processing fees

I) Registration of Dealers/ Brokers/ Salesman

- 1. Dealers/ Broker P 600.00
- 2. Salesmen/ Agent P 240.00

J) Other Fees

- 1. Motion for reconsideration P 500
- 2. Petition for Review P 2,400
- 3. Prayer for Cease and desist Order P 1,000
- 4. Other Appeals P 1,000

Section 3F.02. CPDO Research/ Service Fee. There shall be collected a research/ service fee for services and products provided by the City Planning and Development Office.

A. Printing of GIS Maps

- Legal Size Black & white P 250.00
- Legal Size Colored P 375.00
- A4, Letter Size Black & White P 250.00
- A4, Letter Size Colored P 375.00
- A3, Size Black & White P 300.00
- A3, Size Colored P 450.00
- A2, Size Black & White P 800.00

A2, Size Colored	P 1,600.00
A1, Size Black & White	P 1,000.00
A1, Size Colored	P 2,000.00
A0, Size Black & White	P 1,200.00
A0, Size Colored	P 2,400.00

B. Photocopying of Maps

A4, Legal and Letter Sizes only	P 150.00
---------------------------------	----------

C. Electronic Copy of Maps (PDF and JPEG)

Legal Size	P 750.00
A4, Letter Size	P 750.00
A3	P 1,500.00
A2	P 3,000.00
A1	P 6,000.00
A0	P 12,000.00

D. Acquisition of Documents (Hard Copy)

CLUP VOLUME 1 (217 pages)	P 3,500.00 or 20.00 per page
CLUB VOLUME 2 (103 pages)	P 1,500.00 or 20.00 per page
CLUB VOLUME 3 (80 pages)	P 1,000.00 or 20.00 per page
CDP (75 pages)	P 1,000.00 or 20.00 per page
ELA (140 pages)	P 2,000.00 or 20.00 per page
AIP	P 1,000.00 or 15.00 per page
LDIP	P 1,500.00 or 15.00 per page
Socio- Economic Profile (20 pages)	P 400.00 or 20.00 per page
Barangay Development Plans	P 2,500.00 or 20.00 per page
Other Documents	P 5.00 per B&W page, P 15.00 per Colored page

E. Acquisition of Documents (PDF Copy)

P 500.00 per compilation w/o CD
P 600.00 per compilation w/ CD
P 750.00 per compilation w/ CD rush request

F. GIS Data/ Layers/ Themes E-Copy/ Data

Satellite Image	P 30.00 per Hectare
Building Footprints	P 15.00 per footprint
Household Spot Maps	P 2.00 per Point-of-Interest (POI)
Lot Parcels	P 30.00 per parcel
Topographic Map	P 2.00 per Hectare
Slope Map/ Relief & Drainage	P 1.00 per Hectare
Infrastructure (Roads, Bridges, Utilities, etc.)	P 50.00 per POI
River/ Creeks	P 25,000.00 per theme/layer
Administrative (City, Barangay, Sitio)	P 15,000.00 per theme/layer
Socio and Demographic info	P 20,000.00 per theme/ layer
Other Themes/Layer	P 20,000.00 per theme/layer
Other GIS Services	
Research Fee (per incident)	P 150.00
Digitizing of Maps (per land parcel)	P 50.00
Digitizing of Maps (geographic Feature)	P 800.00 per Hectare
	or Fraction thereof

Section 3F.03. Time of Payment. The fees in this Article shall be paid by the applicant or his representative to the City Treasurer when zoning/ locational clearance is granted.

Section 3F.04. Administrative Provision. The City Mayor shall administer the provision of this Article and other existing ordinances, executive orders, laws relating to and governing zoning/ locational clearance.

**Article G. Permit Fee for Temporary Use of Roads, Streets,
Sidewalk, Alleys, Patios, Plazas and Playgrounds**

Section 3G.01. Imposition of Fee. Any person that shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this city in connection with their construction works and other purposes, shall first secure a permit from the Mayor and pay a fee in the following schedule:

1) For construction	P 500.00 / sq. m. per week or fraction
2) Others	200.00/ sq. m. per day

For wake and other charitable, religious and educational purposes, use and/or occupancy are exempted from the payment of permit fee provided a corresponding permit is secured prior to such use and/or occupancy.

Section 3G.02. Time of Payment. The fee shall be paid to the City Treasurer upon application of the permit with the City Mayor.

Section 3G.03. Administrative Provisions. The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The City Engineer shall report to the City Treasurer the area occupied for purposes of collecting the fee.

**Article H. Permit fee for the Storage of Flammable and
Combustible Materials**

Section 3H.01. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

a. Storage of gasoline, diesel, fuel, kerosene and similar products	Amount of Fee:
500 to 2,000 liters	150.00
2,001 to 5,000 liters	250.00
5,001 to 20,0000 liters	350.00
20,001 to 50,000 liter	450.00
50,0001 to 100,000 liters	750.00
Over 100,000 liters	1000.00
b. Storage of cinematographic film	200.00
c. Storage of celluloid	200.00
d. Storage of calcium carbide	
1) Less than 50 cans	P 100.00
2) 50 to 99 cans	150.00
3) 100 or more cans	200.00
e. Storage of combustible, flammable or explosive Substance not mentioned above	P 100.00

Section 3H.02. Time of Payment. - The fees imposed in this Article shall be paid to the City Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 3H.03. Administrative Provisions.

- (a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefore. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.
- (b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefore.

**Article I. Permit and Inspection Fee on
Machineries and Engines**

Section 3I.01. Imposition of Fee. - There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

(a) Internal combustible engines:

1.	3 HP and below	P 50.00
2.	5HP and below but not lower than 3 HP	100.00
3.	10HP and below but not lower than 5 HP	100.00
4.	15HP and below but not lower than 10HP	150.00
5.	25HP and below but not lower than 15 HP	200.00
6.	50HP and below but not lower than 25 HP	250.00
7.	100HP and below but not lower than 50HP	400.00
8.	Above 100HP	600.00

(b) Other stationery engines or machines:

1.	3HP and below	P 50.00
2.	5 HP and below but not lower than 3 HP	100.00
3.	10 HP and below but not lower than 5HP	100.00
4.	1 5 HP and below but not lower than 10 HP	150.00
5.	25HP and below but not lower than 15 HP	200.00
6.	50HP and below but not lower than 25 HP	250.00
7.	100HP and below but not lower than 50HP	400.00
8.	Above 100HP	600.00

(c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).

That all pump boat operator within the municipal water of this city shall pay inspection fee to the city government of Bayawan, Oriental Negros, with specifications as to the fees depending on the horse power of each pump boat, annually, to wit.

3 HP and below	50.00
4 HP up to 24HP	100.00

25 HP up to 50 HP	200.00
51 HP and above	300.00

Section 3I.02. Time of Payment. The annual fee imposed in this Article shall be paid to the City Treasurer upon application of the Permit with the Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

Section 3I.03. Administrative Provision. No engine or machine mentioned above shall be installed or operated within the limits of this city, without the permit of the City Mayor and the payment of the inspection fee prescribed in this Article.

Article J. Permit Fee on Circus and Other Parades

Section 3J.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of Two hundred Pesos (P200.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this city.

Section 3J.02. Time and Manner of Payment. The fee imposed herein shall be due and payable to the City Treasurer upon application for a permit to the City Mayor at least three (3) days before the scheduled date of the circus or parade and on such activity shall be held.

Section 3J.03. Exemption. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 3J.04. Administrative Provisions.

Cattle

(a) Any persons who shall hold a parade within this city shall first obtain permit from the City Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.

(b) The Station Commander of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such activities may be lawfully conducted.

Article K. Fee for Sealing and Licensing of Weights and Measures

Section 3K.01. Implementing Agency. The City Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 3K.02. Sealing and Testing of Instruments of Weights and Measures. - All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every three (3) months by the official sealer who shall be the City Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 3K.03. Imposition of Fees. Every person before using instruments of weights and measures within this city shall first have them sealed and licensed annually and pays therefore to the City Treasurer the following fees:

(a) For sealing linear metric measures:

Amount of Fee:

Not over one (1) meter	P 200.00
Measure over one (1) meter	250.00

(b) For sealing metric measures of capacity :

Not over ten (10) liters	P 200.00
Over ten (10) liters	250.00

(c) For sealing metric instruments of weights :

With capacity of not more than 30 kg.	P 200.00
With capacity of more than 30 kg. but not more than 300 kg.	250.00
With capacity of more than 300 kg. but not more than 3,000 kg.	275.00
With capacity of more than 3,000 kg.	350.00

(d) For sealing apothecary balances of precision

Over 3,000 mg.	P 275.00
Over 300 to 3,000 mg	350.00
Over 30 to 300 mg.	400.00
30 mg. Or less	500.00

(e) For sealing scale or balance with complete set of weights:

For each scale or balances or other balances with complete set of weights for use therewith	P 250.00
For each extra weight	100.00

(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of One Hundred Pesos (P 100.00) for each instrument shall be collected.

Section 3K.04. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the City Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefore paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees, which shall no longer be subject to interest.

Section 3K.05. Place of Payment. The fees herein levied shall be paid in the city where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the city where he maintains his residence.

Section 3K.06. Exemptions.

- (a) All instruments for weights and measures used in government work of or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- (b) Dealers of weights and measures instruments intended for sale.

Section 3K.07. Administrative Provisions.

- (a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the 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 on demand by the City Treasurer or his deputies.

(b) The City Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. 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 instrument, it shall be destroyed at the Department of Science and technology.

(c) The City Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.

(d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the City Treasurer in the presence of the Provincial Auditor or his representative.

Section 3K.08. Fraudulent Practices Relative to Weights and Measures.

The following acts related to weights and measures are prohibited:

- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;
- d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the, purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;
- h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- j) for any person to fraudulently give short weight or measure in the making of a scale;
- k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) for any person to procure the commission of any such offense abovementioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed therein remains intact and in the same position and

condition in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, be sealed promptly on demand by the official sealer or his duly authorized representative without penalty except a surcharge equal to two (2) 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 City Treasurer in the same manner as the regular fees for sealing such instruments.

Section 3K.09. Penalties.

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (P200.00) but not more than Two Thousand Pesos (P2, 000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph (g) of Section 3K.06 for the first time shall be subject to fine of not less than Two Hundred Pesos (P200.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.
- (c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article L. Registration and Transfer Fees on Large Cattle

Section 3L.01. Definition. For purposes of this Article, "large cattle" includes a two-year old horse, mule ass, carabao, cow or other domesticated member of the bovine family.

Section 3L.02. Imposition of Fee. The owner of a large cattle is hereby required to register said cattle with the City Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

	Amount of Fee
(a) For Certificate of Ownership	P 100.00
(b) For Certificate of Transfer	50.00
(c) For Registration of Private Brand	150.00

The transfer fee shall be collected only once if a large cattle is transferred more than once in a day.

Section 3L.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 3L.04. Administrative Provisions.

- (a) Large cattle shall be registered with the City Treasurer upon reaching the age of two (2) years.
- (b) The ownership of a large cattle or its sale or transfer of ownership to another person shall be registered with the City Treasurer. All branded and counter-branded large cattle presented to the City Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.
- (c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership

with the name of the city issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the City Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

Section 3L.05. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article M. Permit Fee for Excavation

Section 3M.01. Imposition of Fee. There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this city.

(a) For crossing streets with concrete pavement:		Amount of Fee
1. For crossing concrete pavement (minimum area 2.00 x.600 m., 12 sq. m.)		P 2,880.00
2.For crossing across base of streets with concrete pavement, per linear meter (boring method)		15.00
(b) For crossing streets with asphalt pavement:		
1. Minimum fee		P 60.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)		22.50
(c) For crossing the streets with gravel pavement:		
1. Minimum fee		P 30.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)		22.50
(d) For crossing existing curbs and gutters resulting in the damage		
		P 60.00
(e) Additional fee for every <u>5</u> (day or fraction thereof) of delay in excess of excavation period provided in the Mayor's permit		
		P 50.00

Section 3M.02. Time and Manner of Payment. The fee imposed herein shall be paid to the City Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation. A cash deposit in an amount equal to Ten percent (10%) shall be deposited with the City Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the City Government in case the restoration to its original form of the street excavated is not made within Thirty (30) days after the purpose of the excavation is accomplished.

Section 3M.03. Administrative Provisions.

- (a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the city streets of Bayawan City unless a permit shall have been first secured from the Office of the City Mayor specifying the duration of the excavation.
- (b) The City Engineer/City Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the City Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.

(c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

Article N. Permit Fee on Film-Making

Section 3N.01. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this city.

Rate of Fee Per Filming

a.	Commercial movies	5,000/film
b.	Commercial advertisements	1,000/film
c.	Documentary film	200/film
d.	Videotape coverage	100/coverage

In cases of extension of filming time, the additional amount required must be paid prior to extension to filming time.

Section 3N.02. Time of Payment. The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit three (3) days before location filming is commenced.

Article O. Permit Fee for Agricultural Machinery and Other Heavy Equipment

Section 3O.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from non-resident operators of said machinery, renting out said equipment in this city.

	Rate of Fee Per Annum
a. Hand tractors	P 50.00
b. Light tractor	100.00
c. Heavy tractor	200.00
d. Bulldozers	1000.00
e. Forklift	300.00
f. Motor Grader	1000.00
g. Mechanized Threshers	200.00
h. Cargo Truck	500.00
i. Dump Truck	500.00
j. Road Rollers	1000.00
k. Pay loader	1000.00
l. Prime movers/Flatbeds	1000.00
m. Backhoe	1000.00
n. Rock crusher	1000.00
o. Batching Plant	1000.00
p. Transit/Mixer Truck	1000.00
q. Crane	1000.00
r. Other agricultural machinery or heavy equipment not enumerated above	1000.00

Section 3O.02. Time and Manner of Payment. The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

Section 30.03. Administrative Provisions. The City Treasurer shall keep a registry of all heavy equipment and agricultural machinery, which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

**Article P. Permit Fee for Possession and Operation of Bicycles,
Tricycles, Pedicabs and Motorcabs**

Section 3P.01. This article regulates ownership, possession and operation of motorcycles, motorcabs, bicycles, tricycles and pedicabs.

Section 3P.02. Definition. – When used in this Article...

“Cycles” refer to vehicle with two or three wheels driven by pedals or motor.

“Bicycles” refer to a vehicle with two wheels, one in front of the other, and a saddle-like seat for the rider, steered by a handlebar and driven by pedals or a motor, in some forms carrying more than one rider.

“Bicycle series” refer to two or more bicycles joined together like a train with two or more riders pedaling in concerted motions.

“Tricycles” refer to a three-wheeled vehicle especially one having two wheels parallel to each other in the rear and one large wheel in front or vice versa, propelled by pedals usually with cab or carriage in front or rear.

“Pedicab” (Potpot) is public conveyance compose of a bicycle fitted with a single wheeled side car or a bicycle with a two-wheeled cab operated to render transport serving to the general public for a fee.

“Cab or Carriage” refers to a wheel compartment roofed or not attached to the right side of a bicycle or motorcycle for carrying persons or passengers or carrying something.

“Steering handle bar” refers to a part of a cycle attached to the front wheel by a fork and is extended upwards in front of the rider to steer the cycle.

- a. POP – Pedicab Operator Permit
- b. Motorized Tricycle
- c. Zones
- d. Routes
- e. PDP – Pedicab Driver’s Permit
- f. MTOP
- g. Fare

AUTHORITY TO OPERATE PEDICAB (POTPOT) AND MOTORCAB

Section 3P.03. Owners use. – All persons, natural or judicial, regardless of age and nationality, residing in the city of Bayawan, Province of Negros Oriental, Philippines are hereby authorized to own, possess bicycles, tricycles, pedicabs for their own use in connection with whatever legitimate activity or business, they are engaged except for hire.

Section 3P.04. Cycles for hire. – All natural persons, 18 years of age and residing in the City of Bayawan, Province of Negros Oriental, including juridical persons sixty percent (60%) of the Capital Investment is owned by Filipinos and the principal office of business is in Bayawan, Negros Oriental are hereby authorized to own, possess bicycles, tricycles, pedicabs and motorcabs for own use as for hire and operate the business of carrying or conveying goods or persons for a fee within the jurisdiction of the City of Bayawan, Province of Negros Oriental.

Section 3P.05. Number of Units Authorized to be Registered and Operated. – The total number of units authorized to be registered and operated within the jurisdiction of the City of Bayawan, Province of Negros Oriental shall not be more than the following number of units indicated opposite each kind of cycle, vehicle, unless increased by the ordinance five (5) years

after the approval of this ordinance and every years thereafter provided that the road network of the city shall have been substantially expanded and that the need for more units is felt;

<u>KIND</u>	<u>No. of Units</u>	<u>NUMBERS</u>
BC-001 to BC-500	Bicycles	500 units
TC-001 to TC-300	Tricycles	300 units
PC-001 to PC-500	Pedicabs	500 units
	Motorcabs (cab only)	500 units
	BMC-001 to BMC-500	

REGISTRATION

Section 3P.06. Date of Registration. – All bicycles, tricycles, pedicabs and motorcycles (cab only) shall be registered within thirty (30) days from the date of acquisition or completion of assembly if purchased separately from the date of acquisition of the last part to make the vehicle complete for newly acquired vehicle and not later than June 30 every year thereafter.

Section 3P.07. Requirement for Registration. – The owner or operator shall file an application for registration under oath in the form prescribed as indicated in annex “A” of this ordinance showing the following data.

For Motor Cab

- 1. Name and address of owner
- 2. Make and brand of vehicle
- 3. Sales invoice or affidavit of ownership and assembly
- 4. Chassis or body serial number
- 5. Engine Number of motorcycle to which the cab is attached
- 6. Metal plate number

For Pedicab

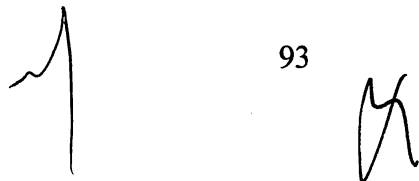
- 1.Name and address of owner
- 2.Sales invoice or affidavit of ownership

In addition to the data required, the applicant shall be required to secure and present the following:

- a. Police Clearance
- b. Medical Certificate
- c. Tax and Other Obligation Clearance
- d. Character First Certificate of Training
- e. Motorized Tricycle Operators Permit (MTOP)

Motorized Tricycle Operators Permit (MTOP)

No person shall be allowed to operate a tricycle-for-hire unless he is issued a Motorized Tricycle Operator’s Permit (MTOP) by the Sangguniang Panlungsod, provided, however, that no



MTOP should be granted to any operator unless his unit/units is/are registered with the Land Transportation Office.

The same document shall be carried by the driver at all times while performing public transport services.

ROUTE	COLOR/PAINT	AUTHORIZED NUMBER OF UNIT
1. Banga-Lopezville, Cabcabon (City Center)	White and Blue	50
2. Bayawan College, Marli Plywood	White and Red	10
3 Amparo's Village, San Ramon	White and Green	15
4. National High School, NORSU, Caranoche	White and Yellow	150
5. Malabugas & Pagatban	Blue	120
6. Cansig-id, Candalaga & Mantapi	Green	15
7. Milagrosa , Guisocon	Red	20
8. Nangka, Canalum, Tan-ayan	Red and Blue	30
9. Napit-an, Maninihon	Yellow	30
10. Cabcabon, Buli-Buli	Blue and Yellow	20
11. Reserve		40

Provided that the reserve number will be allocated through SP Legislation.

Implementation of color coding in any route shall be three (3) years after the approval of this ordinance which will not be later than July 01, 2007;

Provided, that, MTOP issued to tricycles for-hire outside the city shall be allowed to ply their trade only on the following routes:

- 1. Bayawan Main Terminal to Caranoche
- 2. Bayawan Main Terminal to Pagatban

Provided further, that MTOP issued to operators of tricycles for-hire from place of residence may ply direct their students passengers to public and private schools of the city such as Bayawan National High School, St. Augustine Academy, Bayawan College and ply to Bayawan Cemetery during Halloween of every 1st and 2nd day of November of each year. Except in urgent/emergency cases or used for personal purpose/hired privately, no operator shall be permitted to operate any other route than that specifically allowed by the MTOP.

Tricycle for Hire: Carriage of Passengers

No driver shall be allowed to carry more than ten (10) passengers plus 100 kilos of cargo at any given time/point of the trip.

It is also prohibited to load cargoes on top and at the side of the motorized tricycle.

Boarding and Alighting of Passengers.

Except for specific instances and places where the law prohibits tricycle drivers may allow passengers to board or alight without causing nuisance to the traffic and or pedestrians at that given time.

There shall be designated in the public terminal area and such specific streets/places for the loading and unloading of goods and cargoes in accordance with existing ordinance(s).

Section 3P.08. Inspection of the Vehicle. – The application for registration shall be presented to the Chief of Police or Station Commander of the city together with vehicle for inspection as to whether the same is roadworthy and complete with the following:

- a. passenger’s seat in good condition
- b. Roofing in good condition (required for passenger’s use or hire. Not required for owner’s use)
- c. Dependable brakes
- d. Headlight – brilliant and in good condition
- e. Warning light in both the front and rear of the cab and main cycle
- f. Horn and sound warning device
- g. Painting in accordance with the following color/paint, zoning, and routes for tricycle for hire:

Zoning, Routes, Color/Paint of Tricycles for Hire:

There shall be one zone described as the Territorial City boundary of Bayawan City, Negros Oriental which jurisdiction the MTOP grant privilege for tricycle-for-hire to operate the zone, which is described into routes, with authorized paint/color and total number of units outlined as follows:
From the main Public terminal to and from:

<u>Vehicle for Hire</u>	<u>Body</u>	<u>Cab Number</u>
(a) Cab of Motorcycles	Blue	Black
(b) Tricycles	Red	White
(c) Pedicabs	Yellow	Green-change size No
(d) Vehicles not for hire and bicycles for passenger’s use		

The Chief of Police or Station Commander once satisfied with the condition of the vehicle and its accessories shall certify that the particular vehicle inspected was found to be roadworthy and recommend the registration of the name and the issuance of the corresponding permit and certificate of registration to the City Treasurer and City Mayor. Vehicles found without brakes, headlight and horn or sound warning device should be refused registration.

Section 3P.09. Payment of Taxes, Fees and Charges. – Upon receipt of the application the City Treasurer shall require the payment of all taxes, fees and charges as prescribed under the Revenue Code of the City of Bayawan, Negros Oriental at the following Rate:

A. Annual Permit fee

1) For Private use only

a.	Bicycle	20 per unit
b.	Tricycle	50 per unit
c.	Pedicabs	25 per unit
d.	Motorcabs	50 per unit

2) Registration fee: P 10.00

Annual Inspection fee: 25.00

3) Renewal Stickers fee (Metal or plate Number for New Registration) P 50.00

B. Annual Permit Fee

1. For Hire:

1. Bicycle	P 100 per unit
2. Tricycle	125
3. Pedicabs	125
4. Motor(Single)	200
5. Motorcabs	250

2. Annual Supervision Fee P 100

3. Annual Inspection Fee 150

C. Other Fees:

Section 3P.10. Metal or Plate Number.

- (a) A metal with a corresponding plate number shall be provided by the City Treasurer for every bicycle, tricycle, pedicab or motorcab (cab only) registered and issued a permit for owner's use and two metal plates for vehicles for hire or passenger's use upon payment of the fees required under this Ordinance.
- (b) The plate number issued shall be the permanent number of the particular vehicle registered but the year to which the registration corresponds shall be replaced with appropriate stickers from year to year.
- (c) One of the metal number plates shall be secured at the back of the saddle and the other one shall be secured at the front of the steering handlebar. The plate number shall be painted in bold figures in the cab front guard and back seat guard in accordance with the color scheme prescribed in Section 10 hereof.

Section 3P.11. Drivers. – No person shall be qualified to be a driver unless he presents the following documents:

1. Professional Driver's license issued by the Land Transportation Office;
2. Accident Insurance policy;
3. Must not be less than 18 years old nor more than 60 years old.

Section 3P.12. Permit and License.

- (a) The City mayor shall issue permit for Tricycle and Pedicab drivers to any person who shall pay the corresponding fees and meet the following qualifications upon application therefore (annex X):
 - (1) Nationality – Filipino
 - (2) Residence – Bayawan, Negros Oriental
 - (3) Sex – Male/Female
 - (4) Age – 18 years old
 - (5) Education – able to read and write
 - (6) Physically strong and able-bodied
 - (7) Normal vision
 - (8) Normal hearing
 - (9) Normal speech faculty

- (b) The City mayor shall require all applicants for tricycle and pedicab driver's permit to undergo seminar or instructional briefing of traffic Rules and Regulations to be conducted by the Chief of Police or Station Commander or LTO his authorized representative before the permit shall issued. The applicant shall present to the City Mayor the certificate of completion on the Seminar on Instructional Briefing on traffic Rules Regulations to support his application for a permit.
- (c) Only duly licensed drivers shall be permitted by the City Mayor to drive motorcabs for passenger's use.
- (d) Owners or operators of tricycles and pedicabs for hire or passenger's use should take out a license and permit and pay the corresponding business tax and permit fee as a person rendering service for a fee and operator of a public conveyance not licensed by the national government under Section 3A.01, Schedule 7.08 of this Ordinance.

Section 3P.13. Time of Operation. – All cycle whether for owner's or passenger's use or those for hire shall be operated or used any day of the week from 4 o'clock A.M. to 10 o'clock P.M., provided that the following emergency trips should be allowed upon curfew pass issued by any public official or authority.

- 1) conveying a person to contact a nurse, midwife, hilot or physician;
- 2) to transport sick persons to the hospital or medical clinic or to a medical practitioner;
- 3) to carry out functions and duties on night shifts including butchers and his aides, fishermen and workers on their way to their jobs.

Section 3P.14. Driver's Time Shift. – No tricycle or pedicab shall be allowed to drive straight for more than twelve hours without breaks in between.

TRAFFIC RULES AND REGULATIONS

Section 3P.15. The provision of the Traffic Code of the Philippines and other pertinent laws and ordinances, rules and regulations of the Land Transportation Commission shall be applied in suppletory character to this ordinance especially in the direction of traffic for cycles operated within the jurisdiction of the City of Bayawan, Negros Oriental.

Section 3P.16. Parking Areas. – Cycles are allowed to park only in duly designated parking places and pass on prescribed routes in the parking area. Cycles are required to pay the corresponding parking fees prescribed under Section 5F.01

PENAL PROVISIONS

Section 3P.17. Penalty. – any violation of the provisions, aside from the surcharges and administrative fines imposed shall be punished by a fine of not exceeding One Thousand Pesos (P1,000.00) or imprisonment of not exceeding Six (6) months, or both, at the discretion of the Court.

Payment of a fine or service of imprisonment as herein specified shall not relieve the offender from the payment of the delinquent tax, fee or charge imposed under this and related ordinance.

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 and liable therefore

Section 3P.18. Passengers and Cargo Capacity. – The maximum passenger and cargo capacity of each kind of cycles are hereby prescribed as follows:

	<u>Kind of Cycle</u>	<u>Passengers</u>	<u>Cargo</u>
(a)	Bicycle	Two (2) including the driver	Twenty (20) kilos
(b)	Tricycle	Three (3) including the driver	One hundred (100) kilos
(c)	Pedicab	Three (3) including driver	One hundred (100) kilos
(d)	Motorcab	Number of seats available but Kilos not more than Ten (10)	Two Hundred (200)

Section 3P.19. Rates of Fares (with separate ordinance)

#	Destinations	Fare
1	Minimum fares	9.00
	Student and Senior Citizens	7.00
	Children (Elem. Grades)	7.00
2	Bayawan Terminal to National High School	9.00
	Student and Senior Citizen	7.00
3	Bayawan Terminal to PLDT	9.50
	Student and Senior Citizen	7.50
4	Bayawan Terminal to Villareal Elem. Sch.	
	Crossing Maninihon	10.00
	Student and Senior Citizen	8.00
5	Bayawan Terminal to NORSU, Caranoche	10.00
	Student and Senior Citizen	8.50
6	Bayawan Terminal to Tihab	13.50
	Student and Senior Citizen	11.00
7	Bayawan Terminal to Banga-Lopezville	9.00
	Student and Senior Citizen	7.00
8	Bayawan Terminal to Cabcabon (City Center)	10.00
	Student and Senior Citizen	8.00
9.	Bayawan Terminal to Cansig-id	11.00
	Student and Senior Citizen	9.00
10	Bayawan Terminal to Candalaga & to Mantapi	13.00
	Student and Senior Citizen	11.00
11	Bayawan Terminal to Crossing Pandan	9.00
	Student and Senior Citizen	7.00
12	Bayawan Terminal to Cambulo	10.00
	Student and Senior Citizen	8.00
13	Bayawan Terminal to Crossing Tayawan	10.00
	Student and Senior Citizen	8.00
14	Bayawan Terminal to Malabugas	11.00
	Student and Senior Citizen	9.00
15	Bayawan Terminal to Malabugas	12.00
	Elem. School (Vice-versa)	
	Student and Senior Citizen	10.00

16	Bayawan Terminal to Cansilong	12.00
	Student and Senior Citizen	10.00
17	Bayawan Terminal to Tab-ang	13.00
	Student and Senior Citizen	11.00
18	Bayawan Terminal to Pagatban Proper	14.00
	Student and Senior Citizen	12.00
19	Bayawan Terminal to Bayawan College	9.50
	Student and Senior Citizen	7.00
20	Bayawan Terminal to Marli Plywood	10.00
	Student and Senior Citizen	8.00
21	Bayawan Terminal to Amparo's Village	9.00
	Student and Senior Citizen	7.00
22	Bayawan Terminal to San Ramon	9.00
	Student and Senior Citizen	7.00
23	Bayawan Terminal to Ondol	10.00
	Student and Senior Citizen	8.00
24	Bayawan Terminal to Nangka, Hugno, Tan-ayan	13.00
	Student and Senior Citizen	11.00
25	Bayawan Terminal to Canalum	12.00
	Student and Senior Citizen	10.00
26	Bayawan Terminal to Milagrosa	14.00
	Student and Senior Citizen	12.00
27	Bayawan Terminal to Guisocon	17.00
	Student and Senior Citizen	15.00
28	Bayawan Terminal to Cabcabon to Buli-buli (vice-versa)	13.00
	Students and Senior Citizen	11.00

Fares for goods and cargoes shall be agreed between the driver and the owner, thereof, provided the same shall not be unconscionable. Provided, further, that in case of disagreement the fare structures commonly agreed or charge in the locality shall prevail.

Article Q. Permit Fees on Tricycle Operation

Section 3Q.01. Definitions. When used in this Article,

(a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the latter having a total of four wheels, otherwise known as the motorela.

(b) Tricycle Operators are persons engaged in the business of operating tricycles.

(c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel sidecar or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.

(d) Motorized Tricycle Operator's Permit (MTO) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.

(e) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

Section 3Q.02. Imposition of Fees. There shall be collected an annual fee in the amount of One Hundred Fifty Pesos (P150.00) for the operation of tricycle-for-hire, and an annual supervision fee of Fifty Pesos (P50.00) per unit payable in the month of January of each year.

Other fees on tricycle operations:

1. Filing fee	
a. For the first five (5) units	P 500.00
b. For each additional unit	50.00
2. Fare adjustment fee for fare increase	P 100.00
c. Filing fee for amendment of MTOP	P 200.00
d. Inspection fee	150.00
Side Car numbering and stickers	

Section 3Q.03. Time of Payment.

- (a) The fee shall be paid to the City Treasurer upon application or renewal of the permit.
- (b) The filing fee shall be paid upon application for an MTOP based on the number of units.
- (c) Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.

Section 3Q.04. Administrative Provisions.

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOP) from the Sangguniang Panlungsod.
- (b) The Sangguniang Panlungsod of this city shall:
 - 1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
 - 2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the city unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
 - 3. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
 - 4. Operators of tricycles-for-hire shall employ drivers duly licensed by the LTO for tricycles-for-hire.
 - 5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Panlungsod;

6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The Sangguniang Panlungsod may provide exceptions if there is no alternative route.
7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.

(c) The Sangguniang Panlungsod may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer.

(d) For the purpose of this Article, a City Tricycle Operator's Permit Regulatory Board (CTOPRB) is hereby created as follows:

CHAIRMAN

SP Comm. Chairman on Public Utilities
Representative – Traffic Officer
City Treasurer

(e) The City Treasurer shall keep a registry of all tricycle operators, which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

**Article R. Permit Fee on Occupation or Calling Not
Requiring Government Examination**

Section 3R.01. Imposition of Fee - There shall be collected an annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the city as follows:

Occupation or Calling	Rate of Fee/Annum
(a) On employees and workers in generally Considered "Offensive and Dangerous Business Establishments"	P100.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	100.00
(c) On employees and Workers in food or eatery establishment	100.00
(d) On employees and workers in night or night and day establishment	100.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the City Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	75.00

Section 3R.02. Exemption - All professionals who are subject to the Professional Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 3R.03. Person Governed - The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

(a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:

- (1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee, cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
- (2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardware's; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
- (3) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors, which endanger their physical and health well-being.

(b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.

(c) Employees and workers in food or eatery establishments such as but not limited to the following:

- (1) Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
- (2) Stallholders, employees and workers in public markets;
- (3) Peddlers of cook or uncooked foods;
- (4) All other food peddlers, including peddlers of seasonal merchandise.

(d) Employees or workers in night or night and day establishments such as but not limited to the following:

Workers or employees in bars; boxing stadium; bowling alleys; s and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time.

In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusements, they shall under no circumstances allow hostesses, waitress, waiters, entertainers, or hospitality girl below 18 years of age to work as such. For those who shall secure the Individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate.

(e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the city aside from those already specifically mentioned in Section R.02.

Section 3R.04. Time and Manner of Payment- The fees prescribed in this Article shall be paid to the City Treasurer upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the city for its employees.

Section 3R.05. Surcharge for Late Payment. - Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

In case of change of ownership of the business as well as the location thereof from city to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit as required in this Article and pay the corresponding permit fee as though it were new business.

Newly hired workers and / or employees shall secure their individual Mayor's Permit from the moment they are actually accepted by the management of any business or industrial establishment to starts working.

The individual Mayor's Permit so secured shall be renewed within the first month of each calendar year and thereafter.

Section 3R.06. Administrative Provisions.

(a) The City Treasurer shall keep a record of persons engaged in occupation and /or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.

(b) Persons engaged in the above mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the City Treasurer and to the City Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

Article S. Permit Fee for the Conduct of Group Activities

Section 3S.01. Imposition of Fee. Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this city shall obtain a Mayor's permit therefore for every occasion of not more than twenty-four (24) hours and pay the City Treasurer the corresponding fee in the following schedule:

1.Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	P500.00
2. Dances	300.00
3. Coronation and ball	200.00
4. Promotional sales	300.00
5. Other Group Activities	200.00

Section 3S.02. Time of Payment. The fee imposed in this article shall be paid to the City Treasurer upon filing of application for permit with the City Mayor.

Section 3S.03. Exemption. Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Section 3S.04. Administrative Provision. A copy of every permit issued by the City Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the city who shall assign police officers to the venue of the program or activity to help maintain peace and order.

Article T. Permit Fee for Owner and Operators of Amusement/Vending Machine

Section 3T.01. Imposition of Fee. There shall be collected the following fees from every owner or operator of Amusement/ Vending machine per unit:

1.Videoke	P200.00
2. Computer/Video Game Machine (per machine)	300.00
3. Vending/Dispensing Machine, Soft drinks, Mineral Water, etc. (per machine)	200.00
4. Coin Operated amusement machine (per machine)	200.00

Section 3T.02. Time of Payment. The fee imposed in this article shall be paid to the City Treasurer upon filing of application for permit with the City Mayor.

Section 3T.03. Exemption. There is no exemption from the owner or operators of Amusement / Vending Machine.

Section 3T.04. Administrative Provision. A copy of every permit issued by the City Mayor shall be furnished to the DSWD office for proper monitoring under this code. This unit are not allowed 20 meters from the school, except for vending machine similar to under liquid products.

CHAPTER IV. SERVICE FEES

Article A. Certification / Clearance 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 the offices of this city.

	Amount of Fee
(a) For every page or fraction thereof typewritten (including the certificate and notation)	P30.00
Additional Copy	10.00

(b) For each certificate of correctness (with seal of Office) written on the copy or attached thereto	50.00
(c) For certifying the official act of the Municipal Judge or other judicial certificate with seal	50.00
(d) For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	50.00
(e) Photocopy or any other copy produced by copying machine per page with certification	25.00
(f) For Certified copies of any papers, records or entry of which any person is entitled to demand and receive a copy that shall be used for any legal purpose	50.00/copy

Section 4A.02. Exemption. The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

Section 4A.03. Time and Manner of Payment. The fees shall be paid to the City Treasurer at the time the request, written or otherwise, for the issuance of a copy of any city record or document is made.

Article B. Local Civil Registry Fees

Section 4B.01. Imposition of Fees. There shall be collected for services rendered by the City Civil Registrar of this city the following fees:

(a) Marriage Fees:		
	1. Application for Marriage License	300.00
	2. Marriage License Fee / certificate	2.00
	3. Application for Marriage under Art.34 of the F.C	100.00
	4. Marriage Solemnization Fee	
	4.a Outside Article 34	200.00
	4.b Under Article 34	100.00

(b) For Registration of:		
b.1	Legal Instruments	
	1. Affidavit of Legitimation	100.00
	2. Affidavit of Admission of Paternity/Acknowledgement	100.00
	3. Affidavit to Use the Surname of the Father (AUSF)	100.00
	4. Other Legal Instruments	100.00
b.2	Court Orders/Decrees	300.00
b.3	Other Documents	
	1. Conversion to Islam	300.00
	2. Revocation or Dissolution of Marriage	100.00

(c) Service and Other Fees		
	1. For certified copy of any civil registry document (each page) 1. a - for additional copy (each copy)	50.00 25.00
	2. For every NSO copy issuance of civil registry document requested through BREQs-LGU system	100.00
	3. SECPA Issuance Fee	150.00
	4. For Endorsement of Civil Registry Document to NSO OCRG	100.00
	5. Other legal documentation	50.00
	6. Filing Fee for Petition of Clerical Error (national law)	1,000.00
	7. Filing Fee for Petition of Change of First Name (national law)	3,000.00
	8. Service Fee of Migrant Petition of Clerical Error (national law)	1,000.00
	9. Service fee for Migrant Petition of Change of First Name (national law)	1000.00
(d) Burial Fees:		
	1. Burial Permit Fee or transfer of cadaver	P 50.00
	2. Fee for exhumation of cadaver	100.00
	3. Fee for removal of cadaver	100.00

Section 4B.02. Exemptions. The fee 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, except those copies required by courts at the request of litigants, in which case the fee should be collected.
- (b) Issuance of birth certificates to indigent children, as assessed by DSWD, children identified under RA 8371 and Children in Need of Special Protection (CNSP), provided, such certificate is required for admission to public schools;
- (c) Indigent petitioner for correction of clerical error or change of first name, who is certified as such by the social welfare and development office, shall be exempted from payment of filing fee, as provided under the IRR of RA 9048.

Section 4B.03. Time of Payment. The fees shall be paid to the City Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Section 4B.04. Administrative Provision. A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article C. Police Clearance Fee

Section 4C.01. Imposition of Fee. There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this city the following fees:

	Amount of Fee
1. For employment, scholarship, study grant, and other purposes not hereunder specified	P50.00
2. For change of name	100.00

3.	For application for Filipino citizenship	1000.00
4.	For passport or visa application	500.00
5.	For firearms permit application	500.00
6.	For PLEB clearance	100.00

Section 4C.02. Time of Payment. The service fee provided under this Article shall be paid to the City Treasurer upon application for police clearance certificate.

Article D. Sanitary Inspection Fee

Section 4D.01. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this city or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	Amount of Fee
a. For house for rent	P 150.00
b. For each business, industrial, or agricultural establishment With an area of 25 sq. m. or more but less than 50 sq. m.	100.00
c. With an area of 50 sq. m. or more but less than 100 sq. m.	100.00
d. With an area of 100 sq. m. or more but less than 200 sq. m.	150.00
e. With an area of 200 sq. m. or more but less than 500 sq. m.	200.00
f. With an area of 500 sq. m. or more but less than 1000 sq. m.	150.00
g. With an area of 1,000 sq. m. or more	200.00

Section 4D.02. Time of Payment. The fees imposed in this Article shall be paid to the City Treasurer upon filing of the application for the sanitary inspection certificate with the City Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 4D.03. Administrative Provisions.

(a) The City Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.

(b) The City Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

Article E. Service Fees for Health Examination

Section 4E.01. Imposition of Fee. There will be collected a fee of Fifty Pesos (Php 50.00) from any person who is given a physical examination by the City Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of Forty Pesos (Php40.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the City Health Officer.

Section 4E.02. Time of Payment. The fee shall be paid to the City Treasurer before the physical examination is made and the medical certificate is issued.

Exemptions. The following are exempted from payment of Physical examination given by the City Health Officer.

1. Indigent Senior Citizen and Elementary pupils

Section 4E.03. Administrative Provisions.

(a) Individuals engaged in an occupation or working in the following establishments, are hereby required to undergo physical and medical examination before they can be employed and once every three months (3) thereafter.

1. Food establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.
2. Public swimming or bathing places.
3. Dance schools, dance halls and night clubs - including dance instructors, hostess, cooks, bartenders, waitresses, etc.
4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
5. Massage clinics and sauna bath establishments - including masseurs, massage clinic/sauna bath attendants, etc.
6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

(b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.

(c) The City Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 4E.04. Penalty. A fine of Five Hundred Pesos (Php500.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article F. Dog Registration (vaccination) Fee

Section 4F.01. Imposition of Fee - There shall be collected/ imposed from every owner of the dog a registration fee of Fifty Pesos (Php 50.00) for every dog registered annually within the territorial jurisdiction of this city.

Section 4F.02. Time of Payment - The fee shall be paid to the City Treasurer prior to the vaccination of the dog in close coordination with the City Agricultural Office and the Office of the City Veterinarian.

Section 4F.03. Administrative Provisions.

1. Vaccination Against Rabies - means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAU, City Veterinarian Office and City Agriculture Office.
 - (a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
 - (b) During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall

be exterminated under the supervision of the City Rabies Control Authority.

Becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.

2. It shall be the duty of each trained vaccinator when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.

- (a) Owners name, address and telephone number if any
- (b) Description of dog (color, sex, markings, age, name, species and breed if any)
- (c) Dates of vaccination and vaccine expiration if known
- (d) Rabies vaccination tag number
- (e) Vaccine produced
- (f) Vaccinator's signature
- (g) Veterinarians license number/ vaccinator's address

The dog owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/ vaccinator, shall be securely attached to the collar of the dog.

NOTE: The above provisions may not apply in a mass vaccination program. After a free mass dog vaccination, the cost shall be borne by the owner after the scheduled date.

3. Dog Registration or Licensing - Every dog shall be registered by their owner upon reaching the age of 3 months and every year thereafter. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the City Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix a distinguished collar tag as proof of registration.

4. Elimination of Unregistered Dog - Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the City Rabies Control Authority or vaccinated under the provisions of Section 3 (4).

The licensed veterinarian/ trained vaccinator shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in a different environment (area of habitation, marketplace, rubbish dumps, open countryside, etc.)

The license veterinarian, trained vaccinator, or a police officer may enter any land for the purpose of seizing or exterminating a dog, which is liable to be seized under this section.

NOTE: Elimination is based on the presence or absence of a dog tag and/ or a registration or vaccination certificate.

The City Veterinarian and the City Agricultural Officer is tasked to determine the age of the dogs.

5. Reporting of Biting Incidents - The owner of a dog which has bitten any person and the person who has been bitten shall, within 24 hours of the occurrence, report the incident to the City Veterinarian, a health care worker or a police officer receiving such information who shall immediately transmit it to the City Veterinary for investigation.
6. The owner of a dog, which has bitten any person, shall be responsible for the cost of Treatment and dog examination.
7. Financial support for the activity shall be borne by the City Government and the Barangay Government.

Section 4F.04. Penalty - Any dog owner who fails to abide by any of the provisions of this ordinance shall be subjected to a fine of Two Thousand Five Hundred (Php 2,500.00) Pesos without prejudice to the provision of Section 3 (7).

It shall be the responsibility of the City Rabies Control Authority to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the City Veterinarian as defined under Section 1 of this article.

Article G. Sale of Bid Documents

Section 4G.01. Imposition of Fee. There is a collection of fee for payment on the sale of the following Bid of Documents.

Sale of Bid Documents	a. For ABC below P 10,000.00/lot --P 10.00 b. P 10,001.00 – P 50,000.00/lot --- P 10.00 + P 10.00 per 10,000.00 in excess of 10,000.00/lot c. P 50,001.00 – P 250,000.00/lot --- P 50.00 + 10.00 per 50,000.00 in excess of P 50,000.00/lot d. P 250,001.00 – P 1,000,000.00/lot --- 100.00 + P 50.00 per 100,000.00 in excess of P 250,000.00/lot e. P 1,000,001.00 – P 10,000,000.00/lot --- P 500.00 + 100.00 per 2,000,000.00 in excess of 1,000,000.00/lot f. P 10,000,001.00 – Up P 1,000.00 + P 500.00 per 10,000,000.00 in excess of 10,000,000.00/lot
Application/Renewal of Supplier's Accreditation	P 100.00
Certification	P 20.00 per page
Transcripts/Minutes/Abstracts	P 10.00 per page

Section 4G.02. Time of Payment. Payment shall be paid in the City Treasurer's Office.

Article H. Fees For Services Rendered under the Assessor's Office

Section 4H.01. Imposition of Fees. There shall be collected for services rendered by the City Assessor's Office for every person who requested for the following:

(a) Certification Fees:	Amount of fees
Certified True Copy (<i>Computer Generated</i>)	50.00

	documents)	
	Certified Photocopy	30.00
	Certification of Land/ property Holdings (Computer Generated) and in excess of 1 page is 10 pesos per page	50.00

(b) For Annotation of liens, encumbrances, bail bonds, court orders, mortgages on Tax declaration		Amount of fees
	Legal Instruments	
	a. Annotation of Bail Bond	
	Market Value= Below 100,000	50.00
	Marker Value= Below 500,000	100.00
	Market Value= Above 500,000	150.00
	b. Annotation of liens, encumbrances, and mortgages	
	Market Value= Below 100,000	150.00
	Market Value= Below 500,000	200.00
	Market Value= Above 500,000	250.00
	c. Cancellation of Bail Bonds	50.00
	d. Cancellation of liens, encumbrances, mortgages	100.00

(c) Service and Other Fees		Amount of fees
	a. Request for Inspection Fee (Lands and Buildings)	
	Residential	
	Urban	100.00
	Rural	200.00
	Agricultural	400.00
	Commercial/Industrial	
	Urban	200.00
	Rural	300.00
	Mineral	400.00
	Timberland	400.00
	Special	
	Urban	200.00
	Rural	200.00
	b. Computer generated vicinity maps	
	1. A4 size of paper used colored	150.00
	2. A3 size of paper used Colored	200.00
	c. Research fees with certification	
	1. 1999 revision year to current year revision	150.00
	2. Prior 1999 revision year	200.00
	d. Plain copies of Assessment Documents	10.00

Section 4H.02. Time of Payment. The fee shall be paid to the City Treasurer's Office before the request will be rendered.

CHAPTER V. CITY CHARGES

Article A. Fishery Rentals, Fees and Charges

Section 5A.01. Definitions. For the terms and definitions when used in this Article, the term and definitions in the Corral Resource Management (CRM) Ordinance of 2004 shall be the term of reference.

Section 5A.02. Fishery Rentals, Fees and Charges. This city shall have the exclusive authority to grant the following fishery privileges within its city waters and impose rentals, fees, or charges there from:

(a) To erect fish corrals, operate fish ponds oyster, mussel or aquatic beds or bangus fry areas.

(b) To gather, take or catch bangus fry, prawn fry or kawag-kawag or fry of other species and fish from city waters by nets, traps or other fishing gears. However, marginal fishermen shall be exempt from any rentals, charge or any other imposition whatsoever.

Section 5A.03. Preferential Treatment to Municipal Fisher folk and Their Organization in the Grant of Exclusive Fishery Privilege. Exclusive fishery privileges shall mean fish corrals, oyster and other culture beds, or the gathering of fry of other species of fish for their culture, cultivation, and propagation.

However, the Sangguniang Panlungsod has the option to conduct a public bidding in case no organization or individual shall be granted.

Only when no organization has signified their intent to avail of the privilege or for failure to grant the Exclusive Fishery Privilege to any organization, shall other parties be invited to participate in a public bidding. Provided, however, that interested bidders should have secured a fishery license and permits issued by the City Government as a condition precedent prior to their participation in said bidding.

For this purpose, there is hereby created a committee to conduct the public bidding to be constituted as follows:

(a) The Mayor or his duly authorized representative as Chairman;

(b) Three (3) members of the Sangguniang Panlungsod to be designated by said body,

(c) The City Treasurer.

The Committee shall advertise the call for sealed bids for the leasing of a zone or zones of city waters for public bidding for two (2) consecutive weeks in the bulletin board of the City hall. If no bids are received within two (2) weeks, such notice shall be posted for another two (2) weeks. If after said two (2) notices for the grant of exclusive fishery rights through public bidding, there are no interested bidders, the Sangguniang Panlungsod shall grant the rights within the definite area or portion of the city waters to any interested individual upon payment of a license fee fixed herein.

The notice advertising the call for bids shall indicate the date and time when such bids shall be filed with the City Treasurer.

An application to participate in the public bidding shall be submitted to the City Mayor in a form prescribed therefore. Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least 20% of the bid price which amount shall be deducted from the first rental by the person should the bid be awarded to him.

At the time and place designated in the notice, the Committee sitting en banc shall open all the bids and award the lease to the qualified bidder offering the highest bid. The lease shall be executed within ten (10) days after the award is made by a committee and if the successful bidder refuses to accept, or fails or neglects to execute the lease within such time, his deposit shall be forfeited to the city government. In such a case another bidding shall be held in the manner provided above.

The deposits of the unsuccessful bidders shall be returned upon the execution of the lease contract by the successful bidder or before the calling of another bid.

Section 5A.04. Duration of Lease. The grant of lease of fishery rights through public bidding shall be for a period of one (1) year.

Section 5A.05. Zonification of City Waters. The city waters of this city are hereby divided and classified into zones for purposes of granting a lease or exclusive fishery rights through public bidding as prescribed in Section 5A.02. as follows:

A. For the creation of fish corrals:			Minimum Rental	
Zone 1	-	From the boundary of Sta. Catalina and Bayawan to Punong Creek(for every fish corral established)	P	150.00
Zone 2	-	From Punong Creek to Bayawan River (for every fish corral established)	P	150.00
Zone 3	-	From Bayawan River to Camaya-an Creek(for every fish corral established)	P	150.00
Zone 4	-	From Camaya-an Creek to Nalundan Creek (for every fish corral established)	P	150.00
Zone 5	-	From Nalundan Creek to the boundary of Bayawan and Basay(for every fish corral established)	P	150.00

B. For the operation of oyster culture beds:				
Zone 1	-	From the boundary of Sta. Catalina and Bayawan to Punong Creek(for every oyster bed established)	P	200.00
Zone 2	-	From Punong Creek to Bayawan River (for every oyster bed established)	P	200.00
Zone 3	-	From Bayawan River to Camaya-an Creek(for every oyster bed established)	P	200.00
Zone 4	-	From Camaya-an Creek to Nalundan (for every fish corral established)	P	200.00
Zone 5	-	From Nalundan Creek to the boundary of Bayawan and Basay(for every fish corral established)	P	200.00

Section 5A.06. Imposition of Fees. There shall be collected the following license fee for the grant of exclusive fishery rights to erect fish corrals, operate fishponds or oyster, mussel or aquatic beds, if there are no interested bidders in the public auction.

		Amount of Fee
1. Operation of fishponds or oyster culture beds, per hectare		200.00

2. Fish corrals or fish pens in inland and marine water:		
With an area of less than 500 sq. m.		200.00
With an area of 500 sq. m. or more than 1,000 sq. m.		400.00
With an area of 1,000 sq. m. or more than 5,000 sq. m		600.00
With an area of 5,000 sq.m. or more than 10,000 sq. m		800.00
With an area of 10,000 sq. m. or more		1,300.00

For construction and Operation of Seaweed Culture Farm
For construction and Operation of Fish cage
For using the following fishing gears:

- Lever Nets
- Hook and Line (per unit)
- Bottom set gill net (per unit)
- Trap/unit
 - a. Crab pot
 - b. Fish trap
 - c. Squid pots

Provided that any person who applies for Fishing Permit for traps shall only be allowed a maximum of thirty (30) crab pots, fish pots, squid pots per person.

The aforementioned listing does not in any way limit the authority of the City Agriculture Office, in consultation of gear or equipment not enumerated herein.

Section 5A.07. Time and Manner of Payment.

(a) The annual rental for the lease shall be paid in advance to the City Treasurer. For the initial year of the lease, the rental shall be paid at the time all the necessary documents granting the lease are executed, and the subsequent installments within the first twenty (20) days after the anniversary date of the grant of such lease. The deposit made by the successful bidder accompanying the sealed bid shall be applied against the rental due from him.

The Sangguniang Panlungsod shall set aside not more than one-fifth (1/5) of the area earmarked for the gathering of fry, as may be designated by the Bureau of Fisheries, as government "bangus" fry reservation.

(b) The license fee for the grant of exclusive fishery rights in the city waters for at least the corresponding current quarter shall be paid in advance.

(c) The license fees for the privilege to catch fish from city waters with nets, traps, and other fishing gears and the operation of fishing vessels shall be paid upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 5A.08. Administrative Provisions.

(a) A licensee of other localities shall not fish within the city waters of this city without first securing the necessary permit from the City Mayor and paying the corresponding fee to the City Treasurer.

(b) No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in this city waters.

(c) Failure to pay the rental of license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

Section 5A.09. Applicability of Pertinent Provisions of Laws. All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

Article B. Fishery Licenses and Permits

Section 5B.01. Fishery License and Permits. Any person who is listed in the Registry of Resources Users shall be issued a non-transferable Fishery License, upon payment of the prescribed fees and charges provided it shall be unlawful for any person to engage in any fishing without securing the necessary Permit for the use of a particular gear and/or boat or engage in any fisheries activities within the City even if said person already possess the said Fishery License.

Section 5B.02. Renewal of Fishery License and Permit. The Fishery License or Permit shall be renewed within the first twenty (20) days of each year. A surcharge of 25% of the original amount shall be imposed if payment is made after the prescribed.

Section 5B.03. Licensing and Permitting Procedures. Applicants for Fishery License or Permit shall submit the following documents to the Office of the City Agriculturist:

Duly Accomplished Application Form

Community Tax Certificate (for individual) or Certificate of Registration

Certificate of Accreditation (for organizations, cooperatives, partnerships, firms or Corporations)

Barangay Clearance

Character First! Training Certificates
Fisherfolk Registration

Applicants for Fishery Permit shall submit the following to the City Treasury Office:

- A. Municipal Fisherfolk
 Duly Accomplished Application Form
 Medical Certificate
 Police Clearance
 Certificate of Inspection from the City Agriculture Office
 Community Clearance
 Barangay Clearance
 Tax Clearance
 Fire Safety Clearance
 Other documents depending on the permit applied for

- B. Commercial Fishing Vessel Operators
 Duly Accomplished Application Form
 Certificate of Inspection – MARINA & Phil. Coast Guard
 Commercial Fishing Vessel and Gear License – BFAR
 NTC (National Telecommunications Comm.) Clearance
 Community Tax Certificate
 Barangay Clearance
 Tax Clearance
 Fire Safety Clearance
 Police Clearance
 Medical Certificate
 Other documents depending on the permit applied for

The City Agriculturist, in consultation with the CFARMC, shall recommend the issuance of the License and/or Permit to the City Mayor.

Section 5B.04. Schedule of License Fee. Licenses to exploit, occupy, produce, culture, capture, or gather fish of any species and other fisheries products in the city waters shall be granted upon payment of corresponding fishery license fees at the rate not exceeding those fixed hereunder.

For individuals	P 200.00
For fisher's Organization or Cooperatives	P 500.00
For Partnerships and Corporations	P1, 500.00

Section 5B.05. Schedule of Permit Fee. Annual Permit fee for specific fishery activity shall be granted only to licensed individuals, organizations, cooperatives, partnerships and corporations upon payment of corresponding fees at the rate prescribed in the Local Revenue Code for the following:

That all pump boat operators, operating within the municipal waters of this city shall pay inspection fee to the city government with specification as to the fees depending on the horse power of each pump boat, annually, to wit:

3 HP and below	P 50.00
4 HP to 24 HP	100.00
25 HP to 50 HP	150.00
51 HP and above	200.00

Permit Fee on Fishing Boats and Motorboats

For Using Motorized Boats

10 HP or less	P	50.00
More than 10 HP		100.00

For Using Non-motorized Boats

Baroto	25.00
Banca with sail or sailboat	50.00

Section 5B.06. Permit to Dock and Anchor. All sea crafts of more than three (3) registered gross tons that will dock and/or anchor in the city waters shall pay the following docking fee to the city government:

For sea craft of 3 to 10 GT per day	P	25.00
For sea craft of more than 10 GT per day		30.00

Docking and Anchoring should be _____ meters from the shoreline

Section 5B.07. Gratuitous Permit. The City Government may issue gratuitous permits to city fishers to use, occupy produce, culture, capture, or gather fish of any species and other fisheries products in the city waters; Provided, that government agency or institution of learning may also be given gratuitous permit to engage in any fishery activities in the city waters for scientific or educational purposes, subject to the terms and conditions as may be imposed.

Section 5B.08. Report of Transfer of Ownership of Boats and Fishing Gears. The owner/operator of registered boats and fishing gears shall notify the City Government of the transfer of ownership of the boats and fishing gears within fifteen 15 days after its transfer.

Section 5B.09. Duties of Licensee, Permit, and Exclusive Fishery Privileges Holders.

All Licenses, permits, and exclusive fishery privilege holders shall be governed by existing laws, orders, rules, and regulations governing coastal and fisheries resources and shall: Take precaution as may be necessary to prevent destruction to the coastal and fishery resources and habitat and the city waters, and to ensure environmental protection at all times;

1. Assume responsibility for the use of fishing boat and any or all acts of his/her agents, employees or laborers, including those of contractors connected with his/her fishing operations, or in the establishment, management, or operation of the contract or during the fishing expedition, such as transport and or possession of dynamite, cyanide and other poisonous or noxious substances, as well as any fish caught through unlawful means;

2. Keep and submit all records and reports of transaction in connection with the license, permit or lease in such format as required by the terms and conditions of the license and as be required by law;

3. Allow or render assistance to any law enforcer for purpose of inspection searching and examining any person, document, records and places of operations including storage areas, auxiliary boats or goods aboard the boat;

4. Vacate the area covered by the fishery privilege, upon expiration or as directed by authorized city officials, unless renewed or cancelled;

5. Clear, remove, destroy or demolish any debris, material, structure or gear, or the vacated area placed or constructed on the site the fishery privilege upon expiration or cancellation of the privilege.

6. Maintain cleanliness and sanitation of area by licensee granted.

Section 5B.10. Funds for Fisheries Management. The city government shall allocate all revenues derived from the utilization of the city waters to fisheries management activities

such as, but not limited, to law enforcement, livelihood program for fishers, research, training and education.

Article C. Post-harvest Facilities and Infrastructures, Activities and Trades

Section 5C.01. Establishment of Post-Harvest Facilities. The city government shall coordinate with the private sector and other concerned agencies and FARMC in the establishment of post-harvest facilities such as, but not limited to, city fish landing sites, fish ports, coastal roads, ice plants and cold storage and other fish processing establishment to serve primarily the needs of the city fishers.

Section 5C.02. Exportation and Importation of Fish and Fishery Products. Export of fish and fishery products shall be regulated whenever such exportation affects food security and production: Provided, That exportation of live fish shall be prohibited except those which are hatched or propagated in accredited hatcheries and ponds: Provided, however, That to protect and maintain the local biodiversity or ensure the sufficiency of supply, spawners, breeders, eggs and fry of bangus, prawn and other endemic specie, as may determine by the Department, shall not be exported or caused to be exported by any person: Provided, further, That no person shall import fish and fish products of whatever size, stage, or form, for any purpose without securing the necessary permit.

Section 5C.03. Auxiliary Invoice. All fish and fisheries products, except those caught in violation of the provision of this ordinance or are declared as health hazards by concerned institutions, must have an auxiliary invoice to be issued by the City Agriculturist Office prior to their transport from the point of origin to their point of destination in the Philippines and/or export purposes upon payment of the prescribed fee to defray administrative costs therefore.

Section 5C.04. Auxiliary Fee. There shall be collected fees by the City Government through its duly authorized representative/s prior to the transporting of fish and fishery or aquatic products within the territorial jurisdiction and boundaries of city government at the following rate:

a. For every "taro of salted fish	P 3.00
b. For every big kaing or tin of bread fish or uyap	P 6.00
c. For every box or cooler of fish	6.00
d. For every one thousand Fry/Fingerlings	6.00
e. For every kaing/sack of seaweeds	3.00
f. Salt per sack or fraction thereof	2.00
g. For every hundred kgs. of dried fish	15.00
h. Green shells per sack	3.00

Article D. Rentals of Personal and Real Properties Owned by the City

Section 5D.01. Definitions of Terms. When used in this Article.

Bare rental – refers to equipment rental of which fuel and oil shall be for the lessee's account

Charges – refer to pecuniary liabilities, as rent or fees against persons or property, equipment usage, parts, materials and supplies etc.

Equipment – Equipment owned and operated by the City Government of Bayawan

Lease Agreement- that piece of legal document that binds the LGU with the lessee under certain terms and conditions agreed upon by both parties for the use of any city equipment;

Lessor – refers to the Local Government Unit as owner and operator of the equipment;

Lessee –persons or organizations who rent or lease the city or LGU equipment

LGU – the Local Government Unit or the City Government of the City of Bayawan

Persons – means any natural or juridical being.

Section 5D.02. General Policy. It shall be the general policy of the City Government of Bayawan to use its equipment principally for the city or barangay government sponsored projects and allied activities, however, during times when these equipment are idle, the same maybe rented out to persons, non-government organizations, government, organizations and their instrumentalities subject to the provisions of this ordinance.

Section 5D.03. Application to Rent Equipment. Any person, non-government and other government organizations and their instrumentalities who wish to rent any of the city owned equipment shall file his or her application with the Office of the City Engineer or the General Services Office as it may apply in a prescribed application form to be prepared and supplied by that office.

Section 5D.04. Recommendation and Approval of Application. Within a period of five (5) working days from the filing of the application, the City Engineer and/or General Services Office or his authorized representative shall appraise the application and conduct ocular inspection if necessary and submit his recommendation together with the accomplished application to the City Mayor for his consideration and approval.

Section 5D.05. Imposition of Fees. The following rates of rental fees for the use of real and personal properties of this city shall be collected:

- / Canopy (including installation within the city proper.....250.00/day/tent
- >Sound (Karaoke) &Microphone.....200.00/day or fraction thereof
- > OHP 300.00/day or fraction thereof
- > Multi-media.....500.00/day or fraction thereof
- >Table 10.00/day/table
- > Chair.....5.00/day/chair
- >Movable fence
 - (pick –up @ GSO Buildings and Grounds Warehouse.....100.00/day/set
- > Steel Scaffolding
 - (pick – up @ GSO Building and Grounds Warehouse.....100.00/day/set

Payment Scheme for Tractor Services

OPERATION	Fixed Rate	Amount of Fuel Required	
		Operation	Travel
Plowing and Harrowing (Single Pass)	1,500.00	$FCR \times FPP \times T_o$ <i>(Fuel Consumption Rate x Fuel's Prevailing Price x Total Time in Operation)</i>	$FCR \times FPP \times T_t$ <i>(Fuel Consumption Rate x Fuel's Prevailing Price x Total Time in Travel)</i>
First Plowing (only)	900.00		
Second Plowing	900.00		
First Harrowing (only)	600.00		
Second Harrowing	600.00		
Rotavating (Single Pass)	900.00		

The following rules and procedures shall be followed in the availment of the tractor services:

- a. That payment scheme shall be in cash basis with a fixed rate of P hp. 1,500.00 per hectare plus the amount of the fuel needed by the tractor to plow and harrow a one (1) ha. Farm.
- b. That the farmer will also shoulder the fuel that will be incurred during the travel of the tractor from the station to the farm and vice versa
- c. That the fuel consumption rate (FCR) in liter per hour will; be the basis in the computation of the fuel needed.

d. That the operation and travel charges are computed based on the prevailing price of diesoline multiplied by each fuel consumption rate (FCR) and multiplied again with the total time consumed in operation based on the hour-mater of the tractor rate.

e. That the Php. 1,500.00 is payable to the City Treasurer's Office which will cover both the operator's wages and maintenance of the tractor

f. That the tractor operator required to render service for the particular operation (plowing, harrowing, and rotavating) applied for, evaluated/inspected, approved and paid by the required payment by the farmer/client.

g. That under the existing rules and procedures, the rental income from equipment and machineries should go directly to the coffers of the City and not in a trust fund.

BAYAWAN CITY LIST OF EQUIPMENT FOR RENTAL

I. HEAVY EQUIPMENT		
A. BULLDOZER:		
	Horsepower	Rental Per Hour
	140 hp	1,692.00
	250 hp	3,000.00
	320 hp	3,840.00
	345 hp	4,140.00
B. BACKHOE (Hydraulic Excavator		
	135 hp	1,620.00
	136 hp	1,632.00
	180 hp	2,160.00
C. PAYLOADER (Wheel Loader)		
	230 hp	3,010.00
	330 hp	4,320.00
D. VIBRATORY ROLLER:		
	133 hp	1,596.00
	175 hp	2,100.00
E. MOTORGRADER:		
	136 hp	1,632.00
	206 hp	2, 420.00
II. TRUCKS:		
A. DUMP TRUCK:		
	217 hp	868.00
	295 hp	1,180.00
	305 hp	1, 220.00
	355 hp	1, 420.00
	365 hp	1, 460.00
B. WATER TRUCK:		
	295 hp	1, 047.00
	300 hp	1, 065.00
C. TRANSIT MIXER:		
	240 hp	1, 040.00
	295 hp	1, 279.00
D. TRUCK TRACTOR:		
	375 hp	2,000.00
E. TRAILER:		
	3 axles	1, 550.00
F. ROCK CRUSHER:		
	50-Ton /hr Capacity	1, 950.00
G. DRILLING MACHINE:		
	28 hp	514.00
H. CRANE:		
	35-Tonner	1, 553.00
	40- Tonner	1, 560.00

**SCHEDULE OF FEES AND CHARGES FOR CEO LABORATORY TESTING ON
CONSTRUCTION MATERIALS**

KIND OF TEST / SERVICE		RATE
I. SOIL		
1. Grading		PHP 240.00
2. Liquid Limit		PHP 140.00
3. Plastic Limit		PHP 140.00
4. Moisture Content		PHP 75.00
5. Compaction (Proctor)		PHP 680.00
6. Field Density		PHP 400.00
7. California Bearing Ratio (CBR)		PHP 1, 390.00
8. Penetration (CBR), per molded specimen		PHP 110.00
9. Swell (CBR), per molded specimen		PHP 110.00
10. Specific Gravity		PHP 190.00
11. Unconfined Compression per Test		PHP 430.00
12. Triaxial Compression one loading		PHP 3, 000.00
13. Unit Weight, Disturbed Samples		PHP 140.00
14. Unit Weight, Undisturbed Samples		PHP 140.00
15. Absorption (soil stabilization)		PHP 240.00
16. Wash Loss		PHP 140.00
II. AGGREGATES AND SOIL AGGREGATES (For sub-base, base, and surface course)		
1. Grading		PHP 240.00
2. Material Finer than No. 200 Sieve		PHP 200.00
3. Unit Weight, loose and Rounded		PHP. 175.00
4. Liquid Limit		PHP 140.00
5. Plastic Limit		PHP 140.00
6. Specific Gravity and Absorption		PHP 240.00
7. Absorption		PHP 140.00
8. Specific Gravity		PHP 165.00
9. Moisture Content		PHP 110.00
10. Abrasion		PHP 500.00
11. California Bearing Ratio (CBR)		PHP 1,390.00
III. HYDRAULIC CEMENT		
1. Fineness by #200 Sieve		PHP 110.00
2. Specific Gravity		PHP 165.00
IV. BITUMINOUS MATERIALS		
1. Penetration		PHP 165.00
2. Softening Point		PHP 240.00
3. Float Test		PHP 240.00
4. Viscosity		PHP 240.00
5. Specific gravity		PHP 110.00
6. Loss on Heating		PHP 180.00
7. Flash and Fire Point		PHP. 180.00
V. BITUMINOUS MIXTURE (Including Rock Asphalt		
1. Extraction		PHP 320.00
2. Density and % Voids of Compacted Mixtures		PHP 170.00
3. Marshall Stability / Immersion-Compression		PHP 325.00
4. Field Density		PHP 322.00
5. Grading		PHP 240.00
VI. CONCRETE AND CEMENT PRODUCTS		
1. Molded Concrete Samples		
a. Compressive strength of concrete cubes 6" x 6"		PHP 120.00
b. Compressive strength of concrete cylinders		

7" x 12"	PHP 120.00
8" x 16"	PHP 140.00
c. Flexural strength of concrete beams 6" x 6" in cross section	PHP 140.00
2. Masonry building units and paving blocks	
a. Complete test for 10-units sample of concrete and clay hollow blocks	PHP 1, 540.00
b. Compressive strength	PHP 140.00
c. Moisture content	PHP 180.00
d. Water absorption and moisture content	PHP 180.00
e. Flexural strength	PHP 110.00
f. Flexural strength	PHP 180.00
VII. FERROUS AND NON-FERROUS METAL AND ALLIED PRODUCTS	
1. Steel Bars for complete reinforcement	
a. Complete test	
1. For Plain Bars	PHP 940.00
2. For Deformed Bars	PHP 1, 070.00
b. Tensile Properties	PHP 200.00
c. Bending Properties	PHP 120.00
d. Deformation Measurement	PHP 120.00
e. Variation in Weight	PHP 110.00

Section 5D.06. Contract of Lease. Contract of Lease to be signed by the City Mayor and the Lessee, shall cover the agreement to lease the equipment subject to the following terms and conditions:

1. Fifty percent of the estimated amount of rental as recommended by the City Engineer shall made payable prior to the release of the equipment and the balance shall be paid in full within three (3) days after the completion of the work requested otherwise it shall bear interest at the prevailing rate except for light equipment which shall be paid within twenty-four (24) hours;

2. Routine or preventive maintenance of the equipment shall be borne by the lessor. Lessee should allow any preventive maintenance or repair to be undertaken by Lessor personnel to do same.

3. Repair of premature breakdown that result from overloading or by forcing an equipment to operate under abnormal conditions shall be charged to the Lessee;

4. Repair of breakdowns resulting from the normal wear and tear of equipment shall be borne by the lessor;

5. Rental type is Bare wherein during the duration of the work requested, fuel and oil shall be supplied by the Lessee;

6. Bare rental of equipment shall be computed based on the following :

Bare Rental = Equipment available hours x bare rental per hour

Where: a) Equipment Available Hours are operational hours of equipment.

This is based from "Equipment Daily Time/Operation Report"
(EDITOR) submitted daily by the driver/operator assigned.

b) Bare rental rate is prescribed under Section 11 of this ordinance

7. After equipment is checked-up or tested by the lessee, rental shall commence when equipment leaves from the lessors' yard. Rental shall terminate upon return of equipment to the lessor's yard at the same condition except for ordinary wear and tear. Time spent for repair and maintenance of equipment during the rental period is not included in the computation for rental.

8. The lessee shall be responsible for the general safety of the equipment while the same is under his lease and custody and any damage that may arise from vandalism or theft shall be borne by the lessee;

9. No request for work extension beyond the scope of the original request shall be entertained without the prior approval of the City Mayor;

10. The LGU reserves the right to withdraw its equipment anytime when the need and interest of the City Government so require;

11. Mobilization and demobilization charges of equipment shall be borne by the lessee;

12. Salaries and wages of the operator/driver and maintenance of equipment will be shouldered by the LGU. However, accommodation of these personnel shall be provided by the Lessee;

13. Leased equipment should not be rented to any third party by the lessee without the prior written approval of the Lessor;

14. During rental duration, security, safety and insurance of the personnel and equipment shall be provided by and for the account of the lessee;

15. The Lessee is responsible for the unloading and reloading of rental units at the project/lessee site;

16. All documents, right of way, and all permits affecting safe passage contracted shall be provided by and for the account of the lessee;

17. The equipment and personnel contracted shall be under the full control and supervision of the Lessee. Thus, shall assume full responsibility for loss, damage, or partial loss of equipment/personnel.

18. Any minor parts or supplies used in the repair of equipment purchased by the lessee to immediately return back to operation the equipment, will be re-imbursed by the lessor after checking authenticity of the purchase and if it was really used by the LGU equipment.

Section 5D.07. Authority of the City Mayor. The City Mayor is authorized to enter into a lease agreement with any prospective lessee for the use of city equipment without the expressed authority of the Sangguniang Panlungsod provided that the amount of the contract shall not exceed Fifty Thousand Pesos (Php50, 000.00) provided further, that contract of lease in excess of this amount shall need the expressed authority of the Sangguniang Panlungsod through resolution passed for this purpose. For highly meritorious cases and in the interest of public service, the City Mayor may reduce the amount of lease or allow the free use of the City Equipment.

Section 5D.08. Unauthorized Use of City Equipment. Any unauthorized use of City Equipment shall be punishable under Section 5D.09 of this ordinance.

Section 5D.09. Administrative Fine and Penalty.

Any person found violating this section shall be fined an amount of not exceeding Php 2,000.00 or imprisonment of not exceeding 3 months or both fine and imprisonment as maybe determined by the proper court, provided however, that when the person found violating this ordinance is an employee of the city government, the following administrative penalty shall apply:

First offense	-	30 days suspension without pay
Second offense	-	60 days suspension without pay
Third offense	-	Dismissal form the service

Section 5D.10. Time of Payment. The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article E. Service Charge for Garbage Collection

Section 5E.01. Imposition of Fee. All activities in the ground or waters, directly or indirectly, which result or likely to result in such deleterious effect which harm living and non-living aquatic resources, hazards to human health, hinder coastal or fishery activities such as fishing and navigation, including dumping/disposal of waste and other marine litter shall be prohibited: Provided, That it shall be the responsibility of the polluter to contain, remove and clean-up pollutants at his/her own expense: Provided, further, That in case of failure to do so, the City Government in coordination with agencies and institutions such as Department of Environment and Natural Resources, Department of Health and other concerned agencies shall undertake containment, removal and clean-up operations and the expenses incurred in said operation shall be charged against the person and/or entities responsible for such pollution. There is hereby imposed a monthly solid waste management fee for solid waste management services provided by the City Government in accordance with the schedule provided hereunder. The fees collected shall form part of the City Solid Waste Management Fund established under this ordinance:

Section 5E.02. Coverage. – The solid waste management fees imposed herein shall be collected from all sources of solid waste covered by the solid waste management services provided by the city.

Section 5E.03. Garbage Sticker(s) or Tag(s) – All households, institutions, commercial and industrial establishments including agricultural sources of solid waste are required to buy garbage sticker(s) or tag(s) and attach the same to cement sack(s) as container(s) of segregated garbage for collection. Only one (1) cement sack shall be permitted for one (1) garbage sticker or tag. No garbage shall be collected in the absence of garbage sticker(s). or tag(s).

Section 5E.04. Sticker/Tag Fees – There is hereby imposed a sticker or tag fee at a uniform rate of Php 2.00 per sticker or tag.

Section 5E.05. Manner of Payment /Collection – The fees imposed herein shall be paid to and collected by a duly authorized collector from the City Treasurer’s Office or from the duly accredited Barangay Treasurer.

Section 5E.06. Increase of Fees – The fees imposed herein shall be subject to fifty centavos (.50) increase every two (2) years. Any subsequent increase shall be made through an appropriate ordinance enacted by the Sangguniang Panlungsod/Bayan based on results of assessments or studies conducted for the purpose.

Section 5E.07. Penalties – Any household, institutions, commercial and industrial establishments who violates Section 5E.03 shall be penalized in accordance with the penalties provided in this Article.

Article F. Road Users Fee and Public Terminal Fee on Commercial and Public Conveyance and Vehicles Entering in the City of Bayawan Using City Roads and Streets and the City Public Terminal

Section 5F.01. Imposition of Fee. There shall be collected fees for the use of city owned parking area or designated streets for pay parking in accordance with the following schedule:

a. Day Parking Rate

Vehicle Type	Daily
Tricycle	P 7.00
Private Cars and Service Vehicles	15.00

Passenger Jeepneys	20.00
Cargo Trucks/Delivery Vans	25.00
Passenger Bus	25.00

b. Use of City Streets

There shall be fees collected for passenger buses, vehicles, etc. entering and passing city streets in accordance with the following schedule:

Vehicle Type	Daily
Bicycle/Pedicabs "potpot"	P 2.00
Tricycle	7.00
Passenger Jeepneys	20.00
Cargo Trucks/Delivery Vans	25.00
Passenger Bus	25.00
Passenger Bus	25.00

c. Overnight Parking Rates
All types of vehicles

Annual	
Daily	50.00

Towing Fee of Php300.00 and impounding fee of Php100.00/day shall be collected from owners of vehicles who shall violate this Article. Vehicles parked without having paid the said parking fees shall be towed at their expense. Towed and impounded vehicles will only be released after payment of said towing and impounding fees.

Section 5F.02. Time of Payment. The fees herein imposed shall be paid to the City Treasurer or to his duly delegated representative upon parking thereat.

Article G. Cemetery Charges

Section 5G.01. Imposition of Fees. There shall be collected the following rental fees for a period of five (5) years for the rental of City Cemetery lots:

	Fee for Lease Period
(a) Rental fee for each burial lot	150.00
(b) For every additional layer thereof	75.00
(c) For niches	75.00

Section 5G.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, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

The fee shall not be collected in a pauper's burial, upon recommendation of the City Mayor.

Section 5G.03. Administrative Provisions.

- (a) As used in this Article, City Cemetery shall refer to the lot owned by this city located at Villareal, Bayawan City .
- (b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- (c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- (d) In addition to the burial permit, a certificate of death issued by the attending physician or City Health Officer; or, if no medical officer is available, by the City Mayor, City Administrator, or any member of the Sangguniang Panlungsod shall be required.
- (e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the City Mayor, upon recommendation of the City Health Officer.
- (f) 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 fees therefore. And shall pay the corresponding fee of One Hundred Pesos (Php100.00) per year for the succeeding years.
- (g) It shall 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.
- (h) The City Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the Sangguniang Panlungsod.

Section 5G.04. General Penal Provision.

Article H. Slaughter and Corral Fees

Section 5H.01. Imposition of Fees. There shall be imposed the following:

- (a) *Permit Fee to Slaughter.* Before any animal is slaughtered for public consumption, a permit fee therefore shall be secured from the City Veterinarian or his duly authorized representative who will determine whether the animal is fit for human consumption, thru the City Treasurer upon payment of the corresponding fee, as follows:

	Per Head
Large cattle	P 20.00
Hogs	10.00
Goat/Sheep	7.75
All others	5

- (b) *Slaughter Fee.* The fee shall be paid to cover the cost of service in the slaughter of animals at the City slaughterhouse, in accordance with the following rates:

	Per Head
Large cattle	P 50.00
Hogs	30.00
Goat/Sheep	15.00
All others	15.00

- (c) *Corral Fee, per head, per day or fraction thereof:*

	Per Head
Large cattle	P 10.00
Hogs	5.00
Goat/Sheep	3.00
All others	2.00

- (d) *Ante Mortem, Post Mortem Inspection, per head*

	Per Head
Large cattle	P 10.00
Hogs	7.00
Goat/Sheep	5.00
All others	3.00

- (e) *Delivery Fees (Use of delivery/meat vans), per head*

	Per Head
Large cattle	P 35.00
Hogs	20.00
Goat/Sheep	10.00
All others	5.00

Section 5H.02. Prohibition. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the City Veterinarian.

Section 5H.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 Veterinarian.

(b) *Slaughter Fee.* The fee shall be paid to the City Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public 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 designated as such. If the animal is kept in the corral beyond the period for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

Section 5H.04. General Provisions

(a) The slaughter of any kind of animal intended for sale shall be done only in the city slaughterhouse designated 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.

(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 and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant 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 to be collected therefore.

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 animal 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 therefore before the slaughter permit is granted.

(c) Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the City Veterinarian 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 Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permitted, the kind and sex of the animal to be slaughtered appears.

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

Article I. Flow of Large Cattle Coming In and Going Out of the City Of Bayawan

Section 5I.01. All persons, natural or juridical, engaged in transporting and/or buying and selling large cattle are required to submit for certification of their large cattle coming in and going out the city boundaries of Bayawan, Negros Oriental, to the City Veterinary Office his duly authorized representative who shall forthwith conduct a physical check-up of the large cattle and issue certification showing the number of large cattle to be transported; Provided, that no certification shall be issued to the following:

- a. Persons not licensed to engage in business of buying and selling of large cattle
- b. Persons transporting unregistered or lack of certification of ownership of large cattle before registering the same with the City Treasurer.

c. Persons transporting large cattle carrying communicable disease

d. Persons transporting large cattle prohibited by law to be sold or transported from one place to another.

Section 5I.02. The City Veterinary Officer is hereby authorized to hold in custody large cattle mentioned under Section 1 letter c and d for proper disposal.

Section 5I.03. Imposition of Fee. The following fees shall be charged and collected:

a. Certification Fee – Php 50.00 per transport regardless of number of large cattle provided that one unit of transportations shall be charged separately from the other;

b. Inspection Fee – Php 20.00 per head of large cattle

Section 5I.04. Penal Provision. Any violation of the provisions herein set forth shall, upon conviction, be punished by a fine of not exceeding Two Thousand Five Hundred Pesos (Php 2,500.00) or by imprisonment of not exceeding Six (6) months of both, such fine and imprisonment at the discretion of the court.

Article J. Livestock Auction Market

Section 5J.01. Definition of Terms.

a. Livestock Auction Market – a place officially established as market or auction venue for buying, selling and bartering of livestock.

b. Market Officials – A team comprising the selected local government employees vested with powers and functions in supervising the operation of the livestock auction market.

c. Livestock Market Day – Specific day in a week where livestock auction market operation is held.

d. Weighing Scale – An instrument used in determining the official weight of an animal

e. Corral – A fenced premises in the market where animals are kept after weighing for observation and/or transportation.

f. Large Cattle/Livestock – Refers to horses, cattle, swine, sheep, goat, carabao, and domesticated useful quadruped of one year kept or raised on a farm or ranch.

Section 5J.02. Unless otherwise provided for by an Ordinance, no livestock market shall be established without the formal written recommendation by the City Veterinary Office and subsequent approval by the Sangguniang Panlungsod and the Chief Executive provided the following requirements shall be complied with. Provided further, that the existing unregistered auction market shall be given a maximum of one year to comply with the provisions of this Code:

1. A Feasibility Study which shall include the following:

- a. Building and Indispensable accessories
- b. Lot
- c. Adequate Water Supply System
- d. Effective Sanitation control system
- e. Road accessibility

2. A distance of at least 200 meters from Industrial, commercial, and residential areas, churches and other religious places and schools

Section 5J.03. There shall be a Team headed by the City Veterinary Officer or his representative in-charge of supervising and maintaining the operation of the market comprising the following:

1. License Inspector
2. Revenue Collection Officer
3. Sanitary Inspector
4. Other employees as may be determined by the Agricultural Officer when exigencies of the service requires
5. PNP Personnel

Powers and Duties:

1. Personally undertake and record the coming in and weighing of animals
2. Collects fees as prescribed
3. Maintain adequate sanitation
4. Supervise the proper placement of animals inside the corral provided that untamed animals should be well corded and separated from the tamed
5. Briefly orient the visitors and buyers of conduct and safety provided that any injury that may be caused by the animals shall be the liability of the owner thereof
6. Undertake registration of unregistered large cattle

Section 5J.04. Imposition of Fees. There shall be fees collected according to the following schedule:

1. P 5.00 as rental fee of space per large cattle (livestock) inside the corral
2. P 5.00 as entrance fee for every visitor and/or buyer entering the corral
3. P 0.25 per kilo of weighed animal as rental fee for the weighing scale

Section 5J.05. The following animals shall not be allowed inside the corral or its vicinity:

1. Animals carrying communicable disease
2. Animals not allowed by law to be sold or bartered
3. Animals with notoriously violent tendencies
4. Animals with no registration documents

Section 5J.06. No person below 15 years old shall be allowed inside the corral unless accompanied by a guardian, provided he/she shall pay the same fee as prescribed in Section 5K.04, 2.

Section 5J.07. No person shall be allowed to conduct any form of business inside the corral other than those relative to livestock auction market operation.

Section 5J.08. Any violation of the provisions therein set forth shall upon conviction be punished by a fine of not exceeding Two Thousand Five Hundred Pesos (Php2, 500.00) or by an imprisonment of not exceeding Four (4) Months or both, at the discretion of the court.

Article K. Shipment of Carabaos and Carabeefs in the City of Bayawan

Section 5K.01. This provision shall regulate the shipment of Carabaos and Carabeefs as per Memorandum Circular No. 1 dated April 22, 1987, of the Animal Industry, Department of Agriculture.

Section 5K.02. Imposition of Fees. . The following fees shall be charged and collected:

- a. Certification Fee – Php 50.00 per transport regardless of number of large cattle provided that one unit of transportations shall be charged separately from the other;
- b. Inspection Fee – Php 20.00 per head of large cattle
- c. Shipment Fee – Php 100.00 per truck

Section 5K.03. It shall be unlawful for any persons to ship carabaos and/or carabeef unless a shipping permit is secured from the Quarantine Veterinary Officer or City Veterinarian or his duly authorized representative in the city and provided that:

- a. Only carabaos that are Seven (7) years or over for males and Eleven (11) years and over for females will be included in the permit for slaughter purposes.
- b. The number of carabaos shall not exceed 5 heads per farmer or livestock raiser for carabaos below 7 years old for males and below 11 years old for females provided, the same shall be for breeding purposes only.

Section 5K.04. It shall be unlawful to ship carabaos regardless of age to areas quarantine unless the shipper has secured an authority to ship carabaos from the Office of the Bureau of Animal Industry which shall personally inspect the carabaos to be shipped.

Section 5K.05. The following are the documents required to accompany the shipment of Carabaos:

- a. Original shipping permit written legibly and without alteration or erasure and issued by the authorized veterinary office at the point of origin.
- b. Origin of Certificate of Ownership/transfer of Large Cattle.

Section 5K.06. Violation of this provision or any provision shall upon conviction, suffer the penalty of a fine not exceeding Php2,500.00 or an imprisonment not exceeding 3 months, at the discretion of the court.

Article L. Fees for the Use of Comfort Room

Section 5L. 01. The following schedule of fees shall be collected for the use of the Public Market Toilet and at Freedom Park (Rizal Park) which shall be applicable for both children and adults:

For the new Comfort Rooms

- a. Bathing – Php10.00 per person
- b. Bowel movement and relief of urine – Php 5.00 per person

For the old Comfort Rooms

- a. Bathing – Php5.00 per person
- b. Bowel movement and relief of urine – Php 2.00 per person

The manner of collection of the above fees shall be prescribed by the Office of the Municipal Treasurer.

Section 5L.02. Violation of this provision or any provision shall upon conviction be penalized by a fine of not exceeding Php100.00 or an imprisonment of not exceeding 30 days or both fine and imprisonment upon the discretion of the Court.

CHAPTER VI - COMMUNITY TAX

Section 6A.01. **Imposition of Tax.** – There shall be imposed a community tax on persons, natural or juridical, residing in the city.

Section 6A.02. **Individuals liable to Community Tax.** Every inhabitant of the Philippines who is a resident of this city, 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 during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (Php1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (Php5.00) Pesos and an annual additional tax of One Peso (Php1.00) for every One Thousand Pesos

(Php1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (Php5,000.00)

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

Section 6A.03. Juridical Persons Liable to Community Tax Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this city shall pay an annual Community Tax of Five Hundred Pesos (Php500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (Php10, 000.00) in accordance with the following schedule:

(a) For every Five Thousand (Php5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of f under existing laws, found in the assessment rolls of this city where the real property is situated - Two (Php2.00) Pesos; and

(b) For every Five Thousand (Php5, 000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (Php2.00) Pesos.

The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

Section 6A.04. Exemption.

The following are exempted from the Community Tax:

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

Section 6A.05. Place of Payment. The Community Tax shall be paid in the Office of the City Treasurer or to the deputized Barangay Treasurer.

Section 6A.06. Time of Payment; Penalties for Delinquency:

(a) The Community Tax shall accrue on the first (1st) day of January each year which shall paid not later than the last date of February of each year.

(b) 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 community tax on the day he reaches such age or upon the day the exemption ends. However, 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 to pay Community Tax without becoming delinquent.

(c) 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 the Community Tax for that year.

(d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.

(e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

Section 6A.07. Community Tax Certificate - A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (Php1.00).

Section 6A.08. Presentation of Community Tax Certificate on Certain Occasions.

(a) When an individual subject to the Community Tax acknowledges any document before a notary public, takes 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 public funds, transacts any 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 Certificate shall not be required in connection with the registration of a voter.

(b) When through its authorized officers, any corporation subject to the 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 or business is made or done, to require such corporation to exhibit the Community Tax Certificate.

(c) 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 (15) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 6A.09. Collection and Allocation of Proceeds of the Community Tax.

(a) The City Treasurer shall depute the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.

(b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of this city.

The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:

- (1) Fifty (50%) percent shall accrue to the general fund of the city; and
- (2) Fifty (50) percent shall accrue to the barangay where the tax is collected.

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

**Article A. Collection and Accounting of City Taxes
and Other Impositions**

Section 7A.01. Tax Period. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 7A.02. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 7A.03. Time of Payment. Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 7A.04. Surcharge for Late Payment. Failure to pay the tax described 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 tax due.

Section 7A.05. Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any 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 not to exceed 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 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 above-mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

Section 7A.06. Collection. Unless otherwise specified, all taxes, Parades due to this city shall be collected by the City Treasurer or his duly authorized representatives. Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the City Treasurer is hereby 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 levied and imposed.

Section 7A.07. Issuance of Receipts. It shall be the duty of the City Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

Section 7A.08. Record of Persons Paying Revenue. It shall be the duty of the City Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying city taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 7A.09. Accounting of Collections. Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance 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 7A.10. Examination of Books of Accounts. 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 the business establishments doing business within the city, and subject to city taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. 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. The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

Section 7A.11. Accrual to the General Fund of Fines, Costs, and Forfeitures. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any city ordinance shall accrue to the General Fund of the city.

Article B. Civil Remedies for Collection of Revenues

Section 7B.01. Local Government's Lien. Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also 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 local taxes, fees, and charges including related surcharges and interest.

Section 7B.02. Civil Remedies. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency 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 and rights to personal property, and to levy upon real property and interest in or rights to real property; and

(b) By judicial action.

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the City Treasurer.

Section 7B.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 the 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 this office showing the fact of delinquency and the amount of the 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 existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.

(b) **Accounting of 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) conspicuous places in the territory of the local government units where the distraint is made; 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 not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, 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 distrained at public auction to the highest bidder for cash. Within five (5) days after the same, 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 and twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned 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 canceled.

Said Committee on Appraisal shall be composed of the City Treasurer as Chairman, with a representative of the Commission on Audit 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, interest, and other penalties incident to 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 representative. 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 delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the City Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of 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 Assessor and Register of Deeds of the city who 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 city, 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, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.

(i) Advertisement and Sale. Within thirty (30) days after 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 place 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 taxpayer against whom the taxes, fees or charges are levies, 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 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 sales 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 for in this Ordinance, 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 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 representative.

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 and other related surcharges, interests, and penalties.

The owner, shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

(k) **Final Deed of Purchaser.** 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 sufficiently recite all the proceedings upon which the validity of the sale depends.

(l) **Purchase of Property by the City 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 cost, the City Treasurer shall purchase the property on behalf of the city to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar 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 the city.

(m) **Resale of Real Estate Taken for Taxes, Fees or Charges.** The Sangguniang Panlungsod may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph 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 Revenues Through Judicial Action.** The city may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City

Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

(o) Further Dstraint or Levy. The remedies by dstraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

(p) Personal Property Exempt from Dstraint of Levy. The following property shall be exempt from dstraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

1. Tools and the implements necessarily used by the delinquent taxpayer in the 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 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 (Php10,000.00);
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 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. Taxpayer's Remedies

Section 7C.01. Periods of Assessment and Collection.

(a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.

(b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

(c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

(d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

Section 7C.02. Protest of Assessment. When the City Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the City Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The City Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

Section 7C.03. Claim for Refund of tax Credit. No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the City Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 7C.04. Legality of this Code. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 7D.01. Power to Levy Other taxes, Fees or Charges. The city may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7D.02. Publication of the Revenue Code. Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 7D.03. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

Section 7D.04. Authority to Adjust Rates. The Sangguniang Panlungsod shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 7D.05. Withdrawal of Tax Exemption Privileges. Unless otherwise provided in this Revenue 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 RA 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, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8A.01. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos

(Php1, 000.00) nor more than Five Thousand Pesos (Php5, 000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.

Punishment by a fine or imprisonment as herein provided for shall not relieve the offender from the payment of the tax, fee or charge imposed under this Ordinance.

CHAPTER IX. FINAL PROVISIONS

Section 9A.01. Separability Clause.

If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 9A.02. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 9A.03. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 9A.04. Special Transitory Provisions.

(a) Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.

(b) The tax on special levy and socialized housing shall be collected upon enactment by Sangguniang Panlungsod of an enabling ordinance.

Section 9A.05. Effectivity. This Ordinance shall take effect after compliance with the provisions of R.A. 7160, the Local Government Code of 1991.

"Enacted."

* * *

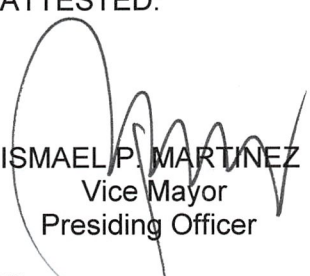
I hereby certify to the correctness of the foregoing resolution.

* * *


JULIUS T. ESPARTERO
SP Secretary

ATTESTED:

DATE APPROVED: 28 MAY 2018


ISMAEL P. MARTINEZ
Vice Mayor
Presiding Officer


PRYDE HENRY A. TEVES
Mayor

Copy for:

-

The Honorable Provincial Board, Dumaguete City