

EXCERPTS FROM THE MINUTES OF THE 72ND REGULAR SESSION OF THE 3RD SANGGUNIANG PANLUNGSOD OF THE CITY OF SAN FERNANDO, PAMPANGA HELD AT SAN NICOLAS COVERED COURT, SAN NICOLAS, CITY OF SAN FERNANDO, PAMPANGA ON THE 19TH DAY OF NOVEMBER 2008.

PRESENT:

Hon. EDWIN D. SANTIAGO	Presiding Officer
Hon. JAIME T. LAZATIN	Member
Hon. ALEX F. PATIO	Member
Hon. RENATO G. AGUSTIN	Member
Hon. NELSON G. LINGAT.....	Member
Hon. ROSEMARY G. CALIMLIM	Member
Hon. RUPERTO D. DURLAO	Member
Hon. REDENTOR S. HALILI	Member
Hon. BERNIE T. CASTRO	Member
Hon. RAUL F. MACALINO	Member
Hon. MELCHOR S. CALUAG	(LBC Pres.)

ABSENT:

Hon. RALPH DANIEL M. HENSON ...	Member
Hon. CZARMAIGNE P. LAUS	(SK Fed. President)

ORDINANCE NO. 2008-019
(Author: Hon. Alex F. Patio)

AN ORDINANCE ENACTING THE 2008 REVISED REVENUE CODE AND MARKET CODE OF THE CITY OF SAN FERNANDO, PAMPANGA

Be it ordained by the Sangguniang Panlungsod of the City of San Fernando, Pampanga in session assembled, that:

CHAPTER I. GENERAL PROVISIONS

Article 1. Short Title and Scope

Section 1. Short Title. This ordinance shall be known as the 2008 Revised Revenue Code of the City of San Fernando,

Section 2. Scope and Application. This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of the City of San Fernando, Pampanga.

Article 2. Construction of Provisions

Section 3. 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 4. 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 3. Definition of Terms

Section 5. Definitions – When used in this Code:

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

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

(c) *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.

(d) *Corporations* includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participación), 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.

(e) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 9178, otherwise known as Barangay Micro Business Enterprises (BMBE) Act

(f) *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;

(g) *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;

(h) *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);

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

(j) *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.

(k) *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;

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

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

(n) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

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

(p) *Residents* refer to natural persons who have their habitual residence in the province, city, or

municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such 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;

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

(r) *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;

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

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

CHAPTER II. CITY TAXES

Article 4. Real Property Tax

Section 6. Imposition of the Basic Real Property Tax. There is hereby levied an annual **ad valorem tax** at the rate of one percent (1%) 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 7. 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 8. Exemptions. The following are exempted from payment of the basic real property tax and the SEF 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 9. 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 10. Tax Discount for Advanced and Prompt Payment. If the basic real property and additional SEF tax are paid on or before the deadlines as provided for in Sec.9 of this Code, the taxpayer shall be entitled to a discount of ten percent (10%). If the above mentioned taxes are paid in advance or in full before January 1, the taxpayer shall be entitled to fifteen (15%) tax discount.

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

Section 11. 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 12. 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 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. 11 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 as 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. 13 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 Section 270 of the Local Government Code.

a. The City Treasurer shall furnish the City Legal Office a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the city, the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. Thus, where the delinquent tax due does not exceed Ten Thousand Pesos (P 10,000.00) the competent court is the City Trial Court and where the amount is in excess of Ten Thousand Pesos (P 10,000.00), the proper court is the Regional Trial Court.

b. Where cognizable in an inferior court, the action must be filed in the city where the delinquent property is located. Where the Regional Trial Court has jurisdiction, the plaintiff LGU shall file the complaint in the city where the property is situated.

c. In both cases, that is, where the claim is either cognizable by an inferior court or by the Regional Trial Court, the City Treasurer shall furnish the City 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 to a real property, the court may **motu proprio** or upon representation of the City Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

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 13. 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. 9, 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 14. 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 be punished by a fine of not less than One thousand pesos (P1,000.00) nor more than Five thousand ,pesos (P5,000.00).

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 be punished by a fine of not less than Five hundred pesos (P500.00) nor more than Five thousand pesos (P5,000.00).

Section 15. Penalties for Delaying Assessment of Real Property and Assessment Appeals. Any government official who intentionally and deliberately delays the assessment or real property or the filing of any appeal against its assessment shall be punished by a fine of not less than Five hundred pesos (P500.00) nor more than Five thousand pesos (P5,000.00).

Section 16. 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 any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall be subject to a fine of not less than One thousand pesos (P1,000.00) nor more than Five thousand pesos (P5,000.00).

Article 5: Tax on Idle Lands

Section 17. 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 18. Imposition of Tax. There is hereby levied an annual tax on idle lands at the rate of five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

Section 19. 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, 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 20. 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 21. 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 6. Special Levy on Lands

Section 22. 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 23. 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 24. 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 25. Time of Payment. The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

Section 26. 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 27. 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 of 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 7. Tax on Transfer of Real Property Ownership

Section 28. 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 29. Exemptions. The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax.

Section 30. 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 31. 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 8. Tax on Printing and Publication

Section 32. Imposition of Tax. There is hereby levied a tax at the rate of **fifty percent (50%) 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 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 33. Exemptions. The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references shall be exempt from the tax herein imposed.

Section 34. 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 9. Franchise Tax

Section 35. 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 36. 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 the territorial jurisdiction of the City of San Fernando, Pampanga.

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 37. 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 38. 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 10. Tax on Sand, Gravel and Other Quarry Resources

Section 39. Imposition of Tax. There is hereby imposed a tax of **ten percent (10%)** of the fair market value in this city per cubic meter of ordinary stones, sand, gravel, earth, and other quarry resources, such as but not limited to marl, marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted from the public lands or from the beds of seas, lakes, rivers, streams creeks, and other public waters within the territorial jurisdiction of the city.

For purposes of establishing the fair market value per cubic meter of sand, gravel and other quarry resources on an annual basis, a committee is hereby created composed of:

City Treasurer	- Chairman
City Engineer	- Member
City Development Coordinator	- Member
City Assessor	- Member

Section 40. Issuance of Permit. Every person who shall extract sand and gravel and other quarry

resources shall secure a permit from the City Mayor, pursuant to the procedural guidelines embodied in the Mines Administrative Order No. MRD - 27, series of 1980, the *applicable provisions of which are hereby adopted as an integral part of this ordinance.*

Section 41. Exemptions. Any government agency that has been granted a gratuitous permit to extract the above-mentioned materials for the purpose of governmental projects within the city shall be exempt from the payment of the tax herein prescribed.

Section 42. Time and Place of Payment. The tax shall be due and payable in advance to the City Treasurer or his duly authorized representative before the materials are extracted.

Section 43 Surcharge for Late Payment. Failure to pay the tax imposed in this Article on time shall subject the taxpayer to a surcharge of ten percent (10%) 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 44. Interest on Unpaid Tax. In addition to the surcharge for the late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the date until the tax is fully paid but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Section 45. Sharing of Proceeds. The proceeds of the tax on sand, gravel, and other quarry resources shall be distributed as follows:

- (a) Highly urbanized city, sixty percent (60%)
- (b) Barangay where the sand, and other quarry resources are extracted, forty percent (40%)

Article 11. Professional Tax

Section 46. 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 rate of **Three hundred pesos (P300.00)**

Section 47. 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.

Section 48. Exemption. Professionals exclusively employed in the government shall be exempt from the payment of this tax. However, professionals who are employed by the government but are allowed or authorized to practice their profession outside of their regular working hours are also subject to the payment of the tax.

Section 49. Payment of the Tax. The professional tax shall be paid before any profession herein specified can be lawfully pursued. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

Section 50. Time of Payment. - The professional 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 after the month of January must, however, pay the full tax before engaging therein.

Section 51. Place of Payment. Every person legally authorized to practice his profession in this province shall pay to the city where he maintains his principal office in case he practices his profession in several

places.

Section 52. Administrative Provisions.

- (a) A person who paid the professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax or fee for the practice of such profession.
- (b) The City Treasurer before accepting payment of the 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 before employment and annually thereafter.
- (d) Any person subject to the professional 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 12. Amusement Tax on Admission

Section 53. Definitions. When used in this Article:

- (a) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, past-time 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 54. 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 **fifteen percent (15%)** of the gross receipts from admission fees.

Section 55. 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 56. 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 57. 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 58. 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 therein 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 torn ticket in a locked box or receptacle and the other half to be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the 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 be 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 13. Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers of, Dealers or Retailers in, Certain Products

Section 59. 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 Five hundred pesos (P500.00).

Section 60. Exemption. The manufacturers, producers, wholesalers, dealers, and retailer referred to in the preceding sections shall be exempt from the payment of the peddlers tax in the sale of any merchandise or article of commerce imposable by the city.

Section 61. 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 14. Graduated Tax on Business

Section 62. 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 or owner 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 or owner.

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 thereunder;

(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 gauge liters;

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

(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 food already cooked 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 specially 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 arrastre 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 and distributors.

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, viz.: 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.

(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 such 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 (50,000.00) 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, wort, 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 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 63. 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 Tax Per Annum
Less than 10,000.00	247.50
10,000.00 or more than but less than 15,000.00	330.00
15,000.00 or more than but less than 20,000.00	453.00
20,000.00 or more than but less than 30,000.00	660.00
30,000.00 or more than but less than 40,000.00	990.00
40,000.00 or more than but less than 50,000.00	1,237.50
50,000.00 or more than but less than 75,000.00	1,980.00
75,000.00 or more than but less than 100,000.00	2,475.00
100,000.00 or more than but less than 150,000.00	3,300.00
150,000.00 or more than but less than 200,000.00	4,125.00
200,000.00 or more than but less than 300,000.00	5,775.00
300,000.00 or more than but less than 500,000.00	8,250.00
500,000.00 or more than but less than 750,000.00	12,000.00
750,000.00 or more than but less than 1,000,000.00	15,000.00
1,000,000.00 or more than but less than 2,000,000.00	20,625.00
2,000,000.00 or more than but less than 3,000,000.00	24,750.00
3,000,000.00 or more than but less than 4,000,000.00	29,700.00
4,000,000.00 or more than but less than 5,000,000.00	34,650.00
5,000,000.00 or more than but less than 6,500,000.00	36,562.50
6,500,000.00 or more	P36,562.50 + 37 ½ % of 1% in excess of P6,500,000.00

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
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Less than 10,000.00	187.00
10,000.00 or more than but less than 15,000.00	220.00
15,000.00 or more than but less than 20,000.00	275.00
20,000.00 or more than but less than 30,000.00	330.00
30,000.00 or more than but less than 40,000.00	440.00
40,000.00 or more than but less than 50,000.00	660.00
50,000.00 or more than but less than 75,000.00	990.00
75,000.00 or more than but less than 100,000.00	1,320.00
100,000.00 or more than but less than 150,000.00	1,870.00
150,000.00 or more than but less than 200,000.00	2,420.00
200,000.00 or more than but less than 300,000.00	3,300.00
300,000.00 or more than but less than 500,000.00	4,400.00
500,000.00 or more than but less than 750,000.00	6,600.00
750,000.00 or more than but less than 1,000,000.00	8,800.00
1,000,000.00 or more than but less than 2,000,000.00	10,000.00
2,000,000.00 or more than but less than 10,000,000.00	22,121.21
10,000,000.00 or more than but less than 25,000,000.00	44,848.48
25,000,000.00 or more than but less than 50,000,000.00	82,727.27
50,000,000.00 or more than but less than 75,000,000.00	120,606.06
75,000,000.00 or more than but less than 100,000,000.00	158,484.85
100,000,000.00 or more than but less than 125,000,000.00	234,242.42
125,000,000.00 or more than but less than 150,000,000.00	310,000.00
150,000,000.00 or more than but less than 200,000,000.00	385,000.00
200,000,000.00 or more than but less than 250,000,000.00	475,000.00
250,000,000.00 or more than but less than 300,000,000.00	562,500.00
300,000,000.00 or more than but less than 350,000,000.00	647,500.00
350,000,000.00 or more than but less than 400,000,000.00	730,000.00
400,000,000.00 or more than but less than 450,000,000.00	810,000.00
450,000,000.00 or more than but less than 500,000,000.00	887,500.00
500,000,000.00 or more	P887,500.00 + 17 ½ % of 1% in excess of P500,000,000.00

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, repackers or producers of essential commodities enumerated hereunder the rate of tax shall be in accordance with the following schedule:

- (1) Rice and Corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved 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

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 10,000.00	123.75
10,000.00 or more than but less than 15,000.00	165.00
15,000.00 or more than but less than 20,000.00	226.50
20,000.00 or more than but less than 30,000.00	330.00
30,000.00 or more than but less than 40,000.00	495.00
40,000.00 or more than but less than 50,000.00	618.75
50,000.00 or more than but less than 75,000.00	990.00
75,000.00 or more than but less than 100,000.00	1,237.50
100,000.00 or more than but less than 150,000.00	1,650.00
150,000.00 or more than but less than 200,000.00	2,062.50
200,000.00 or more than but less than 300,000.00	2,887.50
300,000.00 or more than but less than 500,000.00	4,125.00
500,000.00 or more than but less than 750,000.00	6,000.00
750,000.00 or more than but less than 1,000,000.00	7,500.00
1,000,000.00 or more than but less than 2,000,000.00	10,312.50
2,000,000.00 or more than but less than 3,000,000.00	12,375.00
3,000,000.00 or more than but less than 4,000,000.00	14,850.00
4,000,000.00 or more than but less than 5,000,000.00	17,325.00
5,000,000.00 or more than but less than 6,500,000.00	18,281.25
6,500,000.00 or more	P18,281.25 + 18 ¾ % of 1% in excess of P6,500,000.00

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.) On wholesalers, distributors, or dealers of essential commodities enumerated under Section 63 (item c) the rate of tax shall be in accordance with the following schedule:

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 10,000.00	93.50
10,000.00 or more than but less than 15,000.00	110.00
15,000.00 or more than but less than 20,000.00	137.50
20,000.00 or more than but less than 30,000.00	165.00

30,000.00 or more than but less than 40,000.00	220.00
40,000.00 or more than but less than 50,000.00	330.00
50,000.00 or more than but less than 75,000.00	495.00
75,000.00 or more than but less than 100,000.00	660.00
100,000.00 or more than but less than 150,000.00	935.00
150,000.00 or more than but less than 200,000.00	1,210.00
200,000.00 or more than but less than 300,000.00	1,650.00
300,000.00 or more than but less than 400,000.00	2,200.00
400,000.00 or more than but less than 500,000.00	3,300.00
500,000.00 or more than but less than 750,000.00	4,400.00
1,000,000.00 or more than but less than 2,000,000.00	5,000.00
2,000,000.00 or more than but less than 10,000,000.00	11,060.61
10,000,000.00 or more than but less than 25,000,000.00	22,424.24
25,000,000.00 or more than but less than 50,000,000.00	41,363.64
50,000,000.00 or more than but less than 75,000,000.00	60,303.03
75,000,000.00 or more than but less than 100,000,000.00	79,242.43
100,000,000.00 or more than but less than 125,000,000.00	117,121.21
125,000,000.00 or more than but less than 150,000,000.00	155,000.00
150,000,000.00 or more than but less than 200,000,000.00	192,500.00
200,000,000.00 or more than but less than 250,000,000.00	237,500.00
250,000,000.00 or more than but less than 300,000,000.00	281,250.00
300,000,000.00 or more than but less than 350,000,000.00	323,750.00
350,000,000.00 or more than but less than 400,000,000.00	365,000.00
400,000,000.00 or more than but less than 450,000,000.00	405,000.00
450,000,000.00 or more than but less than 500,000,000.00	443,750.00
500,000,000.00 or more	P443,750.00 + 8 ¾ % of 1% in excess of P500,000,000.00

(e) On retailers of essential commodities enumerated under Section 63 (item c) the rate of tax shall be in accordance with the following schedule:

<u>Gross Sales/Receipts for the Preceding year</u>	<u>Rate of Tax Per Annum</u>
More than P 50,000 but nor over P 400,000.00	1 ½ %
More than 400,000.00	¾ %

The rate of one and a half percent (1 ½ %) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and three-fourth percent (¾%) 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.

(f) On retailers of all other commodities not classified as “essential commodities”.

<u>Gross Sales/Receipts for the Preceding year</u>	<u>Rate of Tax Per Annum</u>
More than P 50,000 but nor over P 400,000.00	3%
More than 400,000.00	1 ½%

The rate of three percent (3%) 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.

(g) On contractors and other independent contractors, in accordance with the following schedule:

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 5,000.00	41.25
5,000.00 or more than but less than 10,000.00	92.40
10,000.00 or more than but less than 15,000.00	156.75
15,000.00 or more than but less than 20,000.00	247.50
20,000.00 or more than but less than 30,000.00	412.50
30,000.00 or more than but less than 40,000.00	577.50
40,000.00 or more than but less than 50,000.00	825.00
50,000.00 or more than but less than 75,000.00	1,320.00
75,000.00 or more than but less than 100,000.00	1,980.00
100,000.00 or more than but less than 150,000.00	2,970.00
150,000.00 or more than but less than 200,000.00	3,960.00
200,000.00 or more than but less than 250,000.00	5,445.00
250,000.00 or more than but less than 300,000.00	6,930.00
300,000.00 or more than but less than 400,000.00	9,240.00
400,000.00 or more than but less than 500,000.00	12,375.00
500,000.00 or more than but less than 750,000.00	13,875.00
750,000.00 or more than but less than 1,000,000.00	15,375.00
1,000,000.00 or more than but less than 2,000,000.00	17,250.00
2,000,000.00 or more	P17,250.00 + 75% of 1% in excess of P2,000,000.00

For the purpose of this section, the tax on multi-year projects undertaken general engineering, general building, and specialty contractors shall 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. In case of projects completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

(h.) On banks and other financial institutions, at a rate of **seventy five percent of one percent (75% of 1%)** of the gross receipts of the preceding calendar year.

For this purpose gross receipts shall only include the following:

- (1) Interest from loans and discounts – this represents interest earned and actually collected on loans and discounts. The following is the breakdown:
 - (i) discounts earned and actually collected in advance on bills discounted;
 - (ii) interest earned and actually collected on demand loans;
 - (iii) interest earned and actually collected on time loans, including the earned portions of the interest collected in advance;
 - (iv) interest earned and actually collected on mortgage contracts receivables.
- (2) Interest earned and actually collected on inter-bank loans.
- (3) Rental of property – this represents the following rental income:
 - (i) earned portion of rental collected in advance from lessees/ safe deposit boxes;
 - (ii) rental earned and actually collected from lessees on bank premises and equipment.
- (4) Income earned and actually collected from acquired assets.
- (5) Income from sale or exchange of assets and property.
- (6) Cash dividends earned and received on equity investments.
- (7) Bank commission from lending activities.
- (8) Income component of rentals from financing leasing.

At the time of the annual payment of the tax due, the Head Office or branch of a bank shall submit to the LGU concerned a notarized Joint Statement of Annual Income (Schedule of Annual Income) for the preceding calendar year, in accordance with the form prescribed in the “Annex A” of the Local Finance Circular No. 2-07 dated February 26, 2007 which shall be signed by a designated Officer of the Head Office and by the Branch Manager.

All other income and receipts of banks and banking institutions not otherwise enumerated above shall be excluded from the taxing authority of LGU, concerned, such as:

- (1) Interest earned under the expanded foreign currency deposit system.
 - (2) Interest accumulated by lending institutions on mortgages insured under Republic Act No. 580, as amended, otherwise known as Home Financing Act.
 - (3) Receipts from filing fees, service and other administrative charges.
- (i). 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. All other similar activities consisting essentially of the sales of services for a fee.

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	25.00
5,000.00 or more but less than 10,000.00	75.00
10,000.00 or more but less than 15,000.00	150.00
15,000.00 or more but less than 20,000.00	225.00
20,000.00 or more but less than 30,000.00	400.00
30,000.00 or more but less than 40,000.00	575.00
40,000.00 or more but less than 50,000.00	825.00
50,000.00 or more but less than 75,000.00	1,320.00
75,000.00 or more but less than 100,000.00	1,980.00
100,000.00 or more but less than 150,000.00	2,970.00
150,000.00 or more but less than 200,000.00	3,950.00
200,000.00 or more but less than 250,000.00	5,425.00
250,000.00 or more but less than 300,000.00	6,925.00
300,000.00 or more but less than 400,000.00	9,225.00
400,000.00 or more but less than 500,000.00	12,375.00
500,000.00 or more but less than 750,000.00	13,875.00
750,000.00 or more but less than 1,000,000.00	15,375.00
1,000,000.00 or more but less than 2,000,000.00	17,250.00
2,000,000.00 or more	P17,250.00 + 62 ½ % of 1% in excess of P2,000,000.00

(j) 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.

(k) On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this city under a certificate of public convenience and necessity or similar franchises:

Air-conditioned buses	P2,000.00 per unit
Buses without air conditioning	1,500.00 per unit
"Mini" buses	1,000.00 per unit
Jeepneys/Fieras/Tamaraws	500.00 per unit
Taxis	500.00 per unit

Section 64. Presumptive Income Level. For every tax period, the Treasurers Office shall prepare a stratified schedule of "presumptive income level" to validate the declarations of gross receipts of each business classification.

Section 65. 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 66. Tax on Newly-Started Business. In the case of a newly started business under this Article, the tax shall be **twenty five percent of one percent (25% 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 15. Situs of Tax

Section 67. 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), Section 67 of this Ordinance.

(b) Sales Allocation

1. 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.

2. 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.

3. In cases where there is a factory, project office, plant or plantation in pursuit of business, (a) 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 (b) 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.

4. 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.

5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be 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.

6. 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.
7. 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.
8. 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) Port of Loading - the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article 15, Chapter II of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

(d) 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.

This 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 16. Payment of Business Taxes

Section 68. Payment of Business Taxes.

(a) The taxes imposed under Section 63 and Section 67 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 63 and Section 67 of this Ordinance, 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

63 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 62 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 69. 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 70. 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 71. 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 thereof 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 ten percent (10%) 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 **One Hundred Pesos (P100.00)**.

(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 14, Chapter II 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 thereof.

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.

(i) **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.

Article 17. COMMUNITY TAX

Section 72. Imposition of Tax. – There shall be imposed a community tax on persons, natural or juridical, residing in the city.

Section 73. 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 (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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 74. 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 (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this city where the real property is situated - Two (P2.00) Pesos; and

For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) 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 75. 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 76. Place of Payment. The Community Tax shall be paid in the Office of the City Treasurer or to the deputized Barangay Treasurer.

Section 77. Time of Payment ; Penalties for Delinquency:

(a) The Community Tax shall accrue on the first (1st) day of January each year which shall be 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 78. 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 (P1.00).

Section 79. 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.

(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 80. Collection and Allocation of Proceeds of the Community Tax.

- (a.) The City Treasurer shall deputize 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 III. PERMIT AND REGULATORY FEES

Article 18. Mayor's Permit Fee on Business

Section 81. 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. *An increase of 10% per year on the imposed fee shall be collected within a period of 5 years upon the approval of this Code.*

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 here by adopted:

Characteristics	Asset Size	Number 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

Amount of Fee Per Annum

- 1. On Manufacturers/Importers/Producers

Cottage	P	500.00
Small		1,000.00

Medium	2,000.00
Large	5,000.00
2. On Banks	
Rural, Thrift and Savings Banks	1,500.00
Commercial, Industrial and Development Banks	3,000.00
Universal Banks	5,000.00
3. On Other Financial Institutions	
Small	1,500.00
Medium	3,000.00
Large	5,000.00
4. On Contractors/Service Establishments	
Cottage	500.00
Small	800.00
Medium	1,000.00
Large	2,000.00
5. On Wholesalers/Retailers/Dealers or Distributors	
Cottage	500.00
Small	800.00
Medium	2,000.00
Large	3,000.00
6. On Transloading Operations	
Medium	2,000.00
Large	4,000.00
7. Other Businesses	
Cottage	500.00
Small	800.00
Medium	1,000.00
Large	1,500.00

Section 82. 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 83. 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 thru the Business License and Permit Division (BLPD). The form for the purpose shall be issued by the BLPD 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;
 - g. Community Tax Certificate;
 - h. Securities and Exchange Commission (SEC) Registration for partnership/corporation or
Department of Trade and Industry Registration for single proprietorship;
 - i. Lease contract (if applicable);
 - j. 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;
 - k. Other requirements as deemed necessary in the processing of application for business permit.
2. For renewal of existing business permits
 - a. Previous year's Mayor's permit;
 - b. Copy of the annual or quarterly tax payments;
 - c. Copy of all receipts showing payment of all regulatory fees as provided for in this Code;
 - d. Certificate of full payment for those who pay their business tax on a quarterly basis;
 - e. Tax clearance showing that the operator has paid all tax obligations in the city;
 - f. Certificate of tax exemption from local taxes or fees, if exempt;
 - g. Other requirements as deemed necessary for proper assessment of the business tax.

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 **Two Hundred Pesos (P200.00)**.

(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. 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 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 restores by the Sangguniang Panlungsod.

Section 84. 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.
- (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 19. Permit Fee on Ambulant and Itinerant Amusement Operators

Section 85. 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	P 500.00
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	50.00

Section 86. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Article 20. Permit Fee for Cockpits Owners/Operators/Licensees/Promoters and Cockpit Personnel

Section 87. 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) 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 88. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

Tax on Operator of Cockpit:

(1) Annual fixed tax for the operation of the cockpit P 3,000.00

(2) From cockpit personnel

- | | | | |
|----|--------------------------------|---|--------|
| 1. | Promoters/Hosts | two and a half (2 1/2) percent from the gross proceeds/receipts on any given hackkfight or derby promoted | |
| 2. | Referee | | 250.00 |
| 3. | Bet Taker "Kristo/Llamador" | | 150.00 |
| 4. | Bet Manager "Maciador/Kasador" | | 250.00 |
| 5. | Gaffer "Mananari" | | 250.00 |
| 6. | Taga-gamot | | 250.00 |

(3) For every "sultada" for derby to be collected from winning cocks owner to be remitted to the City of San Fernando, Pampanga treasury by the cockpit owner or operator (Sultada Fee - P100.00)

Section 89. 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. January 20;

(c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

Section 90. 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.

(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 or commercial 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 91. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl 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 21. Special Permit Fee for Cockfighting

Section 92. 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 gamecockers 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 gamecockers or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry.

Section 93. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

- (a) Special Cockfights (Pintakasi) P3,000.00
- (b) Special Permit Fees shall likewise be paid for the following:
 - (i) International Derby - P15,000.00
 - (ii) Special Cockfight - P 3,000.00
 - (iii) Two-cock Derby - P 2,000.00
 - (iv) Three-cock Derby - P 4,000.00
 - (v) Four-cock Derby - P 6,000.00
 - (vi) Five-cock Derby - P8,000.00

Section 94. 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 95. 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 96. 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 renewable every year on their birth month from the city where such cockfighting is held. Only gaffers, referees, bet takes, or promoters licensed by the city shall officiate in all kinds of cockfighting authorized herein.

Section 97. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl 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 22. Fees on Impounding of A stray Animals

Section 98. Definition. When used in this Article.

(a) *A stray Animal* means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.

(b) *Public Place* includes national, city, or barangay streets, parks, plazas, and such other places open to the public.

(c) *Private Place* includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.

(d) *Large Cattle* includes horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.

Section 99. Imposition of Fee. There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

	<u>Amount of Fee</u>
(a) Cattle	P 100.00/day/animal
(b) Swine	50.00/day/animal
(c) Dogs	50.00/day/animal
(d) Other astray animals	50.00/day/animal
(e) The cost of the advertisement and conduct of sale by the City Treasurer shall be added to the impounding office.	

- (f) The sale of disposed impounded animal shall be subject to the provisions of Republic Act 8485, otherwise known as “Animal Welfare Act”.

Section 100. Time of Payment. The impounding fee shall be paid to the City Treasurer prior to the release of the impounded animal to its owner.

Section 101. Administrative Provisions.

(a) For purposes of this Article, the Barangay Tanods of the City are hereby authorized to apprehend and impound astray animals in the city corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the City Hall for five (5) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The City Mayor and City Treasurer shall be informed of the impounding.

(b) Impounded animals not claimed within five (5) days after the date of impounding shall be sold at public auction under the following procedures:

1. The City Treasurer shall post notice for three (3) days in three (3) places including the main door of the City Hall and the public markets. The animal shall be sold to the highest bidder. Within three (3) days after the auction sale, the City Treasurer shall make a report of the proceedings in writing to the City Mayor.
2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the City Treasurer, otherwise, the sale shall proceed.
3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the city.
4. In case the impounded animal is not disposed of within the five (5) days from the date of notice of public auction, the same shall be considered sold to the City Government for the amount equivalent to the poundage fees due.

Section 102. Penalty. Any person who violates any provision of this code shall be punished by a fine of not less than five hundred pesos (P500.00) but not more than two thousand five hundred pesos (P 2,500.00).

In addition to the fine, the owners shall pay the amount of damage incurred, if any, to the property owner.

Article 23. Permit Fee on Pedaled Tricycle (Tri-Wheeler)

Section 103. Imposition of Fee. There shall be collected from the owner of pedaled tricycle operated within the city, a permit fee of **One Hundred pesos (P100.00)** per annum.

Section 104. Time of Payment. The imposed herein shall be due on the first day of January and payable to the City Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 105. Administrative Provisions.

- (a) A metal plate or sticker with corresponding registry number shall be provided by the by the City Treasurer for every pedaled tricycle granted a permit at cost to the owner.
- (b) The City Treasurer and Community Affairs Division 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 24. Permit Fee on Caretela or Calesa

Section 106. Imposition of Fee. There shall be collected a permit fee of **one hundred fifty pesos (P150.00)** per annum for each calesa or caretela used in this city which shall be registered with the Office of the City Treasurer.

Section 107. Time and Manner of Payment. The fee imposed herein shall be due and payable upon application for a Mayor's Permit within the first twenty (20) days of January of each year. For newly acquired calesas or caretelas, the fee shall be payable within twenty (20) days after acquisition.

Section 108. Administrative Provisions.

- (a) A metal plate or sticker with a corresponding registry number shall be provided by the City Treasurer for every registered caretela or calesa at cost to the owner.
- (b) The City Treasurer and Community Affairs Division shall keep a register of all calesas or caretelas which shall contain, among others, the name and the address of the owner.

Article 25. Permit Fees on Tricycle Operation

Section 109. 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 side car 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 110. Imposition of Fees. There shall be collected an annual registration fee in the following schedule for the operation of tricycle-for-hire:

	Amount of Fee
a. 4-stroke engine	P250.00
b. 2-stroke engine	350.00

Section 111. 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 112. Administrative Provisions.

(a) A metal plate or sticker with a corresponding registry number shall be provided by the City Treasurer for every registered motorized tricycle at cost to the owner.

(b) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOP) from the Sangguniang Panlungsod.

© The Sangguniang Panlungsod of this city shall:

1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions thereof; 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 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 exceed 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.

(d) 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.

(e) The zones must be within the boundaries of this city. The existing zones which covers the territorial unit not only of the city but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTOP.

(f) For the purpose of this Article, a City Tricycle Operator’s Permit Regulatory Board is hereby as follows:

- | | |
|------------------------------------|---|
| Vice Mayor | Chairman |
| Members: | |
| SP Representative | League of Barangay President |
| Secretary to Sanggunian Panlungsod | Chief of Police |
| City Treasurer | Pres. Tricycle Drivers Association |
| City Legal Officer | Chief, Business License & Permit Division |
| CPDCO | Chief, Community Affairs Division |

(g) The City Treasurer and Community Affairs Division 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 26. Building Permit

Section 113. Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to the New Implementing Rules and Regulations on PD 1096 otherwise known as the National Building Code of the Philippines.

SCHEDULE OF FEES AND OTHER CHARGES

1. Bases of assessment
 - a. Character of occupancy or use of building/structure
 - 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:

Table II.G.1.On fixed Cost of Construction Per Sq.Meter

LOCATION	GROUP		
	A,B,C,D,E,G,H,I	F	J
All cities and Municipalities	P10,000	P8,000	P6,000

3. Construction/Addition/renovation/alteration of buildings/structures under Group/s and subdivisions shall be assessed as follows:

a. Division A-1

<u>AREA in SQ. METERS</u>	<u>Fee Per Sq. Meter</u>
i. Original complete construction up to 20.00 sq.meters.....	P 2.00
ii. Additional/renovation/alteration up to 20.00 sq.meters Regardless of floor area of original construction.....	2.40
iii. Above 20.00 sq.meters to 50.00 sq.meters.....	3.40
iv. Above 50.00 sq.meters to 100.00 sq.meters	4.80
v. Above 100.00 sq.meters to 150.00 sq.meters	6.00
vi. Above 150.00 sq.meters	7.20

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

Floor area = 75.00 sq.meters
 Therefore area bracket is 3.a.iv
 Fee = P 4.80/ sq.meters
 Building Fee = P 75.00 x 4.80 = P 360.00

b. Division A-2

i. Original complete construction up to 20.00 sq.meters.....	P 3.00
ii. Additional/renovation/alteration up to 20.00 sq.meters regardless of floor area of original construction.....	3.40
iii. Above 20.00 sq.meters to 50.00 sq.meters.....	5.20
iv. Above 50.00 sq.meters to 100.00 sq.meters	8.00
v. Above 150.00 sq.meters	8.40

c. Division B-1/C-1/E-1, 2, 3/F-1/G-1,2,3,4,5/H-1,2,3,4/I-1 and J-1,2,3

i. Up to 500.....	P 23.00
ii. Above 500 to 600.....	22.00
iii. Above 600 to 700.....	20.00
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 are multiplied together. The building fee is the sum of the individual products as shown in the following example:

Sample Computation for the 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 500 sq.meters @ 15.00.....	7,500.00
Next 1,000 sq.meters @ 14.00.....	14,000.00
Next 200 sq.meters @ 12.00.....	<u>2,400.00</u>
Total Building Fee	P 53,100.00

d. Division C-2/D1, 2, 3

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 for 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. 5kVA or less.....	P 200.00	
ii. Over 5 kVA	200.00	+ P 20.00/kVA
iii. Over 50 kVA	1,100.00	+ 10.00/kVA
iv. Over 300 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. 5kVA or less.....	P 40.00	
ii. Over 5 kVA	40.00	+ P 4.00/kVA
iii. Over 50 kVA	220.00	+ 2.00/kVA
iv. Over 300 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 30.00/attachment
- This applies to designs/installations within the premises.

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

<u>Use or Character of Occupancy</u>	<u>Electric Meter</u>	<u>Wiring Permit Issuance</u>
Residential	P 15.00	P 15.00
Commercial/Industrial	60.00	36.00
Institutional	30.00	12.00

- e. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of Sections 4.a to 4.d of this Rule.

- f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippines 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 Systems:
 - Up to 100 tons, per ton 90.00
 - iv. Every ton or fraction thereof above 100 tons 40.00
 - v. Window type air conditioners, per unit 60.00
 - vi. Mechanical Ventilation, per kW or fraction thereof
of blower or fan, or metric equivalent 40.00
 - vii. In series of AC/REF systems located in one establishments, the total installed tons of refrigeration shall be used as the basis computation for the purposes of installation/inspection fees, and shall not be considered individually.

For evaluation purposes:

For commercial/Industrial Refrigeration without Ice Making (refer to 5.ai):

- 1.10 kW per ton, for compressors up to 5 tons capacity.
- 1.00 kW per ton, for compressors above 5 tons up to 50 tons capacity.
- 0.97 kW per ton, for compressors above 50 tons capacity.

For Ice Making (refer to 5.a.ii):

- 3.50 kW per ton, for compressors up to 5 tons capacity.
- 3.25 kW per ton, for compressors above 5 tons 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 compressors above 5 tons 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.	Escalators 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.....	5,00000
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 74kW	5.00
	NOTE:(a) Boiler rating shall be computed on the basis of 1.00 Sq. meter of heating surface for one (1) boiler kW.	
	(b) Steam from this boiler used to propel any prime-mover 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.....	200.00
f.	Water, sump and sewage pumps for commercial/ industrial use, per Kw or fraction thereof.....	60.00
g.	Automatic fire sprinkler system, per sprinkler head.....	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 50Kw.....	25.00
ii.	Above 50 Kw up to 100Kw.....	20.00
iii.	Every Kw above 100 Kw.....	3.00
i.	Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet.....	20.00
j.	Gas Meter, per unit.....	100.00
k.	Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof	

whichever is higher.....	4.00
1. 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.....	10.00
ii. Above 50 kW to 100Kw.....	12.00
iii. Every above 100 kW or fraction thereof.....	3.00
m. Pressure Vessels, per cu. meter or fraction thereof.....	60.00
n. Other Machinery/Equipment for commercial/ Industrial/Institutional Use not elsewhere specified, per kW or fraction thereof.....	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.....	10.00
p. weighing Scale Structure, per ton or fraction thereof	P 50.00

NOTE: Transfer of machine/ equipment location within a building requires a mechanical permit and payment fees.

6. Plumbing Fees

a. Installation Fees, one (1) "Unit" composed of one (1) water closet, two (2) floors 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 as a whole "UNIT".	
b. Every fixtures 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	7.00
ii. Each urinal	4.00
iii. Each bath tub	7.00
iv. Each grease trap	7.00
v. Each garage trap	7.00
vi. Each bidet	4.00
vii. Each dental cuspidor.....	4.00
viii. Each gas-fired water heater	4.00
ix. Each drinking 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	2.00
i.	12 to 25 mm O	8.00
ii.	Above 25 mm O	10.00
e.	Construction of septic tank, applicable in all Groups	
i.	Up to 5.00 cu. meters of digestion chamber	24.00
ii.	Every cu. meter or fraction thereof In excess of 5.00 cu. meters	7.00
7.	Electronic 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.....	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, communication center, switching centers, control centers, operation and/or maintenance centers, call center, 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 per location
c.	Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booth, pay phones, coin changers, location or direction-finding systems navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and others similar electronic or electronically – controlled apparatus or devices, whether located indoor or outdoors	P10.00 per unit
d.	Electronics 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 detectors, parking management system, barrier controls, signals lights, etc.), electronic fire alarm (including early detection systems, smoke detectors, etc.) sound-reinforcement/ background, music/paging/conference systems and the like, CATV/MATC/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, auditorium, theaters, and similar structures for Installation of any electronic and/or communications	

Transmission/reception.....	P1,000.00 per location
g. Antenna towers/masts or other structures for Installation of any electronic and/or communications transmission/reception	P1,000.00 per structure
h.. Electronic or electronically-controlled indoor and outdoor signages and display systems, including TV monitors, multimedia signs, etc.....	P 50.00 per unit
i. Poles and attachment:	
i. Per pole (to be paid by pole owner).....	P 20.00
ii. Per attachment (to be paid by any entity who attaches to the pole of others).....	P 20.00
j. Other types of electronics o electronically-controlled device, apparatus, equipment, instrument Or units nor specifically identified above	P 50.00 per unit
8. Accessories of Building/Structure Fees	
a. All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are a part (Sec. 3.a. to 3.d. of this schedule).	
b. Buildings with the height of more than 8.00 meters shall be charged an additional fee of twenty- five centavos (0.25) per cu. Meter above 8.00 meters. The height shall be from the ground level up to the bottom of the roof slab or the top of grits, whichever applies.	
c. Bank and Record Vault 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	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	P	48.00
f.	Construction/erection towers: Including Radio and TV towers, water tank supporting structures and the like:		
		Self	Trilon
	Use of Character Occupancy	Supporting	(Guyed)
i.	Single detached dwelling units.....	P 5.00	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 of fraction Thereof in excess of 10.00 meters	120.00	12.00
iii.	Educational/Recreational/Institutional (Groups C, D, H, I) Up to 10.00 meters in height	1,800.00	120.00
	(a) Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00
g.	Storage Silos, up to 10.00 meters in height		2,400.00
i.	Every meter or fraction thereof in excess of 10.00 meters		150.00
ii.	Silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e. of this Schedule		
h.	Construction of Smokestacks and Chimneys for Commercial/Industrial Use Groups B, E, F and G		
i.	Smokestacks, up to 10.00 meters in height, measured from the base		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 cu. meters		2.00
i.	Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas		48.00
j.	Construction of Industrial Kiln/Furnace, per cu. meter or fractions 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
l.	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 Use:		
i.	Above ground, up to 10.00 cu. meters.....		480.00
	Every cu. meters 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 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 square meters of covered ground areas	5.00
ii.	semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area	5.00
iii.	Totally enclosed mausoleums, per sq. meter of floor area	12.00
iv.	Totally enclosed, 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	200.00
(b)	Per cu. meters of excavation	3.00
(c)	Issuance of GP & EP valid only for thirty (30) days of Superseded upon issuance of Building Permit.....	50.00
(d)	Per cu. meter of excavation for foundation with basement	4.00
(e)	Excavation other than foundation or basement, per cu. meter	3.00
(f)	Encroachment of footings or foundations of buildings/structures to	

public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment 250.00

c. Fencing Fees

i. Made of masonry, metal, concrete up to 1.80 meters in height,

Per linear meter or fraction thereof P 3.00

ii. In excess of 1.80 meters in height, per linear 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, courts, tennis and basketball courts and he 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 Occupying 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 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 Sign	Advertising Signs
Neon	P 36.00	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 of fraction thereof:

Type of Sign Display	Business Sign	Advertising Signs
Neon	P 36.00, min. fee shall be P124.00	P 46.00, min. fee shall be P200.00

Illuminated	P 18.00, min. fee shall be P 72.00	P 38.00, min. fee shall be P 150
Others	P 12.00, min. fee shall be P 40.00	P 20.00, min. fee shall be P 100.00
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 floorings, ceilings and roofing shall be assessed in accordance with the following rate, For all groups 5.00
 - iii Repairs on buildings/structures in all groups costing more than five thousand Pesos (5,000) shall be charged 1% of the detailed repairs cost (itemized original materials to be replaced with the 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 Building/structure Fees, per sq. meter of area or dimensions involved:
- i. Buildings in all groups per sq. meter floor area..... 3.00
 - ii. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences..... 4.00
 - iii. Structure 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 building/structure to be moved..... 3.00
10. Certificates of Use or Occupancy (Table II.G.1. for fixed costing)
- a. Division A-1 and A-2 Buildings:
 - i. Costing up to P150,000.00..... 100.00
 - ii. Costing more than P150,000.00 up to 400,000.00..... 200.00
 - iii. Costing more than P400,000.00 up to P850,000.00..... 400.00
 - iv. Costing more than 850,000.00 up to P1,200,000.00..... 800.00

	v.	Every million or portion thereof in excess of P1,200,000.00.....	800.00
b.		Division B-1/E-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.		Division C-1,2/D-1,2,3 Buildings:	
	i.	Costing up to P150,000.00.....	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.....	50.00
	ii.	With floor 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 5,000.00 sq. meters Up to 5,000 sq. meters	480.00
	v.	With floor area above 5,000.00 sq. meters Up to 10,000.00 sq. meters.....	200.00
	vi.	With floor area above 10,000.00 sq. meters.....	2,400.00
e.		Division J-2 Structures:	
	i.	Garages, carport, 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 1,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.....	800.00
		(b) Every meter of fraction thereof in excess of 10.00 meters.....	50.00
f.		Change in Use/Occupancy, per sq. meters 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 requests 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/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 as follows:		
i.	Appendage 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 350.00 sq. meters up to 500.00 sq. meters.....	720.00
vi.	Above 500.00 sq. meters up to 750.00 sq. meters.....	960.00
vii.	Above 750.00 sq. meters up to 1,000.00 sq. meters.....	1,200.00
viii.	Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters.....	1,200.00
c. Division 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.	Grandstand/Bleachers, Gymnasia and the like.....	720.00
d.	Annual plumbing inspection fees, each plumbing unit.....	60.00
e. Electrical Inspection Fees:		
i.	A one time electrical inspection fee 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 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.....	P 40.00
iii.	Packaged or centralized air conditioning systems	
	(a) First 100 tons, per ton.....	25.00
	(b) Above 100 tons, up to 150 tons per ton.....	20.00
	(c) Every ton or fraction thereof above 500 tons.....	8.00
iv.	Mechanical Ventilation, per unit, per Kw:	

	(a) Up to 1 kW..... 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.....	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.....	400.00
	(f) Every landing above first five (5) Landing for all the above elevators...	50.00
vii.	Boilers, per unit:	
	(a) Up to 7.5 kW.....	400.00
	(b) 7.5 kW up to 22kW.....	550.00
	(c) 22 kW up to 37 kW.....	600.00
	(d) 37 kW up to 52 kW.....	650.00
	(e) 52 kW up to 67 kW.....	800.00
	(f) 67 kW up to 74 kW.....	900.00
	(g) Every kW or fraction thereof Above 74 kW.....	4.00
viii.	Pressurized Water Heaters, per unit.....	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 to 10 kW.....	90.00
	(c) Every kW or fractions 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..... P	100.00
	(b) Every kW above 10 kW.....	3.00
xv.	Other machineries and/or equipment for commercial/industrial/institutional use not elsewhere specified, per unit:	

	(a) Up to ½ kW.....P	8.00
	(b) Above ½ kW up to 1 kW.....	23.00
	(c) Above 1 kW up to 3 kW.....	39.00
	(d) Above 3 kW up to 5 kW.....	55.00
	(e) Above 5 kW up to 10 kW.....	80.00
	(f) Every kW above 10 kW or fraction thereof	4.00
xvi.	Pressure Vessels, per cu. meter or fraction thereof	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 of 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 or 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.	Certified true copy of Electrical Certificate	50.00
f.	Issuance of certificate of Gas Meter Installation	50.00
g.	Certified true copy of Certificate of Operation	50.00
h.	Other Certifications:	50.00

Note: The specifications of the gas meter shall be:

- Manufacturer
- Serial Number
- Gas Type
- Meter classifications/Model
- Maximum/Allowable Operating Pressure – psi (kPa)
- Hub Size – mm (inch)
- Capacity – m3/hr. (ft.3/hr.)

Section 114. 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 115. 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 116. Penalty. Any violation of the provision of this article shall be punished by a fine of not more than Ten Thousand Pesos (P10,000.00). Provided, that notwithstanding the imposition of fine 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 27. Permit Fee for Excavation

Section 117. 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.

	<u>Amount of Fee</u>
(a) For earth pavement	P100.00/cu.m.
(b) For concrete pavement:	300/cu.m

Section 118. 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 50% of the cost of the project 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 119. 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 San Fernando 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/Local 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 28. Permit fee for the Storage of Flammable and Combustible Materials

Section 120. Imposition of Fee. There shall be fees to be collected to any person, firm or corporation that would transport and store any explosives, inflammable liquid or combustible materials within the city.

- a. Cargo trucks carrying a load of flammable liquids, combustible materials including hazardous chemicals and gases shall pay an amount of One Peso per Gallon (Php 1.00/gal.) annually.
- b. Cargo trucks carrying explosives shall pay an amount of Fifty Centavos per Kilo (Php .50/k) annually.
- c. Storage of flammable liquids, combustible materials including hazardous chemicals and gases shall pay an amount of Fifty Centavos per Gallon (Php .50/gal) annually.
- d. Storage of explosives shall pay an amount of Twenty-five Centavos per Kilo (Php .25/k) annually.

Section 121. Time of Payment.- The fees imposed in Article shall be paid to the City Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 122. 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 29. Permit and Inspection Fee on Machineries and Engines

Section 123. 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. 2 HP and below	P	200.00
2. 5HP and below but not lower than 3HP		500.00
3. 10HP and below but not lower than 5HP		1,000.00
4. 14HP and below but not lower than 10HP		1,400.00
5. Above 15HP		2,000.00

- (b) Other stationery engines or machines:

1. 3HP and below	P	300.00
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2. 5HP and below but not lower than 3HP	500.00
3. 10HP and below but not lower than 5HP	1,000.00
4. 14HP and below but not lower than 10HP	1,400.00
5. Above 14 HP	2,000.00

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

Section 124. 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 125. 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 30. Permit Fee for Agricultural Machinery and Other Heavy Equipment

Section 126. Imposition of Fees. There shall be collected a permit fee, per project per annum, at the following rates for each machinery and/or heavy equipment from operators of said machinery.

	<u>Amount of Fee</u>
a. Handtractors	P 50.00
b. Light Tractors	100.00
c. Heavy Tractors	200.00
d. Bulldozer	1,000.00
e. Forklift	1,000.00
f. Heavy Graders	1,100.00
g. Light Graders	800.00
h. Mechanized Threshers	50.00
i. Manual Threshers	50.00
j. Cargo Truck	1,000.00
k. Dump Truck	1,000.00
l. Road Rollers	1,000.00
m. Payloader	1,000.00
n. Primemovers/Flatbeds	1,000.00
o. Backhoe	1,000.00
p. Rockcrusher	2,000.00
q. Batching Plant	2,000.00
r. Transit/Mixer Truck	1,000.00
s. Crane	1,000.00
t. Other agricultural machinery or heavy equipment not enumerated above	5,000.00

Section 127. 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 128. Administrative Provisions. The City Treasurer and City Engineer 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 31. Permit Fee for Zoning/Locational Clearance

Section 129. 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.

I. ZONING/LOCATIONAL CLEARANCE	
A. Residential structure single attached/detached, the project cost of which is:	
1. P100,000 and below	P 200.00
2. Over P100,000 to P200,000	P 400.00
3. Over P200,000	P500.00 +1/10 of 1% in excess of P200,000
B. Apartments/Townhouses	
1. P500,000 and below	P 1,000.00
2. Over P500,000 to P2 Million	P 1,500.00
3. Over P2 Million	P2,500.00 +1/10 of cost in excess of P2 Million regardless of the number of doors
C. Dormitories	
1. Project Cost of P2 Million and below	P 2,500.00
2. Project Cost of Over P2 Million	P2,500.00 +1/10 of cost in excess of P2 Million regardless of the number of doors
D. Institutional the project cost of which is:	
1. P2 Million and below	P 2,000.00
2. Over P2 Million	P2,000.00 +1/10 of 1% of cost in excess of P2 Million
E. Commercial, industrial, agro-industrial, the project cost of which is:	
1. P100,000 and below	P 1,000.00 + LRF = LCF
2. Over P100,000 to P500,000	P 1,500.00 + LRF = LCF
3. Over P500,000 – P 1 Million	P2,000.00 + LRF = LCF
4. Over P1 Million – P2 Million	P3,000.00 + LRF = LCF
5. Over P2 Million	P5,000.00 +1/10 of 1% of cost in excess of P2 Million
F. Special Uses/Special Projects, the project cost of which is: (gasoline station, cell sites, slaughterhouse, treatment plant etc.)	
1. P2 Million and below	P 5,000.00
2. Over P2 M	P 5,000.00 +1/10 of 1% in excess of P2M
II. Subdivision and Condominium Projects/Activities (Under PD 957)	
A. Approval of Subdivision Plan (including townhouses)	
1. Preliminary Approval and Development Permit Clearance (PALC Subdivision Development Plan (PSDP) * Inspection	P 250.00/ha. Or a fraction thereof P1,000.00/ha. Regardless of density (DP, CR/LS, ETD, COC, etc.)
2. Final Approval and Development Permit	P2,000.00/ha. Regardless of density

<ul style="list-style-type: none"> a. Additional Fee on floor area of houses/buildings sold with the lot b. Inspection Fee (Not applicable for projects already inspected for PALC application) 3. Alteration of Plans (affected areas only) 4. Certificate of Registration Processing Fee 5. License to Sell per saleable lot 	<ul style="list-style-type: none"> P2.00/sq.m. P1,000.00/ha. Regardless of density (DP, CR/LS, ETD, COC, etc.) Same as Final Approval and Development Permit P2,000.00 P150.00
III. Projects under BP 220	
<ul style="list-style-type: none"> 1. Preliminary Approval and Locational Clearance <ul style="list-style-type: none"> a. Socialized Housing b. Economic Housing * Inspection Fee <ul style="list-style-type: none"> a. Socialized Housing b. Economic Housing 2. Final Approval and Development Permit <ul style="list-style-type: none"> *Processing Fee <ul style="list-style-type: none"> a. Socialized Housing b. Economic Housing * Inspection Fee <ul style="list-style-type: none"> a. Socialized Housing b. Economic Housing (projects already inspected for PALC application may not be charged inspection fee) 3. Alteration of Plans (affected areas only) 	<ul style="list-style-type: none"> P 75.00 for the first ten (10) hectares P150.00/ha. For the first five (5) has. P200.00/ha. P500.00/ha. P500.00/ha. P1,000.00/ha. P200.00/ha. P500.00/ha. Same as Final Approval and Development Permit
IV. Approval of Industrial/Commercial Subdivision Projects	
<ul style="list-style-type: none"> 1. Preliminary Approval and Locational Clearance <ul style="list-style-type: none"> * Inspection Fee 2. Final Approval and Development Permit <ul style="list-style-type: none"> * Inspection Fee (projects already inspected for PALC application may not be charged inspection fee) 3. Alteration of Plans (affected areas only) 	<ul style="list-style-type: none"> P300.00/ha. P1,000.00/ha. Regardless of location P5,000.00/ha. Regardless of location P1,000.00/ha. Regardless of location Same as Final Approval and Development Permit
V. Approval of Farmland Subdivision	
<ul style="list-style-type: none"> 1. Preliminary Approval and Locational Clearance <ul style="list-style-type: none"> * Inspection Fee 2. Final Approval and Development Permit <ul style="list-style-type: none"> * Inspection Fee (projects already inspected for PALC application may not be charged inspection fee) 3. Alteration of Plans (affected areas only) 	<ul style="list-style-type: none"> P200.00/ha. P500.00/ha. P1,000.00/ha. P500.00/ha. Same as Final Approval and Development Permit
VI. Approval of Memorial Park/Cemetery Project/Columbarium	
<ul style="list-style-type: none"> A. Preliminary Approval and Locational Clearance <ul style="list-style-type: none"> 1. For Memorial Park 2. For Cemeteries 3. Columbarium * Inspection Fee <ul style="list-style-type: none"> 1. For Memorial Park 	<ul style="list-style-type: none"> P500.00/ha. P200.00/ha. P2,500.00/ha. P1,000.00/ha.

2. For Cemeteries 3. Columbarium B. Final Approval and Development Permit 1. For Memorial Park 2. For Cemeteries 3. Columbarium * Inspection Fee <small>(projects already inspected for PALC application may not be charged inspection fee)</small> 1. For Memorial Park 2. For Cemeteries 3. Columbarium C. Alteration of Plans (affected areas only)	P 500.00/ha. P12.00/sq.m. of GFA P2.00/sq.m. P1.00/sq.m. P200.00/floor; P4.00/sq.m. of GFA; P5.00/sq.m. of land area P1,000.00/ha. P 500.00/ha. P12.00/sq.m. of GFA Same as Final Approval and Development Permit
VII. Other Transaction/Certification	
1. Zoning Certification 2. Certification of Town Plan/Zoning Ordinance approval 3. Others include: <ul style="list-style-type: none"> a. Availability of records/public request of copies/research works b. Certification of no records on file c. Certification of with or without CR/LS d. Certified true photocopy of documents (report size) <ul style="list-style-type: none"> 1. Document of five (5) pages or less 2. Every additional page e. Photocopy of documents f. Photocopy (Maps: Subd./Condo. Plans) g. Electronic File (Land Use Maps available) h. Certified True Copy (Map/Land Use Plan) 	P500.00/ha. P150.00 P200.00 P200.00 P200.00 P30.00 P3.00 P2.00 P100.00 P1,000.00 P100.00

Section 130. Time of Payment. The fees in this Article shall be paid by the applicant or his representative to the City Treasurer when zoning/location clearance is granted.

Section 131. Penalty. Failure to secure locational clearance prior to the start of the project shall be subject to the following fines and penalties, as per approved HLURB Comprehensive Land Use Plan and Zoning Ordinance:

CONFORMING			
Project Type	Minimum	Medium	Maximum
Industrial	P1000.00-P2,500.00	P2,501.00-P4,000.00	P4,001-P5,500.00
Agro-Industrial	P750.00-P2,000.00	P2,001.00-P3,500.00	P3,501.00-P5,000.00
Agricultural	P700.00-P1,500.00	P1,501.00-P3,000.00	P3,001.00-P4,500.00
Commercial	P700.00-P1,500.00	P1,501.00-P3,000.00	P3,001.00-P4,500.00
Institutional	P600.00-P1,200.00	P1,201.00-P2,400.00	P2,401.00-P3,500.00

Residential*	P500.00-P1,000.00	P1,001.00-P1,500.00	P1,501.00-P2,000.00
Special Project	P1,000.00-P3,500.00	P3,501.00-P6,500.00	P6,501.00-P10,000.00
NON-CONFORMING			
Industrial	P2,501.00-P4,000.00	P4,001.00-P7,000.00	P7,001.00-P10,000.00
Agro-Industrial	P2,001.00-P4,000.00	P4,001.00-P7,000.00	P7,001.00-P10,000.00
Agricultural	P1,501.00-P3,000.00	P3,001.00-P6,000.00	P6,001.00-P9,000.00
Commercial	P1,501.00-P3,000.00	P3,001.00-P6,000.00	P6,001.00-P9,000.00
Institutional	P1,201.00-P2,400.00	P2,401.00-P5,000.00	P5,001.00-P7,000.00
Residential*	P1,001.00-P7,000.00	P2,001.00-P3,000.00	P3,001.00-P4,000.00
<i>*Excludes single detached family dwelling units</i>			

Article 32. Fee for Sealing and Licensing of Weights and Measures

Section 132. 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 133. 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 six (6) months by the official sealer who shall be 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 134. Imposition of Fees. Every person, before using instruments of weights and measures within this city, shall first have them sealed and licensed annually and pay therefore to the City Treasurer the following fees:

	<u>Amount of Fee</u>
(a) For sealing linear metric measures:	
Not over one (1) meter	P 10.00
Measure over one (1) meter	20.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	100.00
Over ten (10) liters	120.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	10.00
With capacity of more than 30 kg. but not more than 300 kg.	20.00
With capacity of more than 300 kg. but not more than 3,000 kg.	30.00
With capacity of more than 3,000 kg.	40.00
(d) For sealing apothecary balances of precision	50.00
(e) For each and every re-testing and/or re-sealing of weights and measuring instruments an additional service charge of P120.00 for each instrument shall be collected.	

Section 135. 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 ten percent (10%) of the prescribed fees subject to two percent (2%) interest per month**, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Section 136. Place of Payment. The fees herein levied shall be paid in the city treasurer's office where the business is conducted by persons conducting their business therein.

Section 137. 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 138. Administrative Provisions.

- (a) A metal seal and sticker with a corresponding registry number shall be provided by the City Treasurer for every weights and measure inspected/tested at cost to the owner.
- (b) 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.
- (c) 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.
- (d) The City Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.
- (e) 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 City Auditor or his representative.

Section 139. 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 140. Penalties

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 139 shall be subject to a fine of not less than Two hundred pesos (P200.00) but not more than One thousand pesos (P1,000.00).

(b) Any person who shall violate the provisions of paragraph of (g) of Section 139 for the first time shall be subject to fine of not less than Five hundred pesos (P500.00).

© The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 139 shall be subject to a fine of not less than Three hundred pesos (P300.00).

Article 33. Fire Safety Inspection Fee

Section 141. Imposition Fee - There shall be collected/imposed from operators of business establishments in this city an annual fire safety inspection fee prescribed hereunder:

	Fee per annum
On gasoline stations and similar establishments	P 200.00 / pump
On factories or warehouses of combustible, flammable for explosive materials	200.00 / pump
Other establishments using and/or storing combustible, flammable or explosive materials	200.00
On all other establishments not storing combustible, flammable or explosive materials	100.00

Section 142. Time of Payment - The fee shall be paid to the City Treasurer after a fire safety inspection of the establishment has been made but prior to the issuance of the "Fire Safety Inspection Certificate" by the Chief of the Fire Station, BFP, or his authorized representative and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 143. Administrative Provision. The Chief of the Fire Station or his duly authorized representative shall conduct an annual and periodic inspection of all business establishments and buildings to determine the propriety of existing fire safety and prevention devices or equipment as well as their compliance to fire safety rules and regulations.

The Chief of the Fire Station, BFP shall issue the necessary rules and regulations for the implementation of this Article. Such rules and regulations shall be enforceable until rescinded, modified or revoked by the City Fire Marshall.

Section 144. Applicability Clause. All other matter relating to fire inspection and issuance of permit shall be governed by the pertinent provision of PB 1185 (Fire Code of the Philippines) and other existing laws, rules and regulations.

Section 145. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00).

Article 34. Registration and Transfer Fees on Large Cattle.

Section 146. 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 147. 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:

	<u>Amount of Fee</u>
(a) For Certificate of Ownership	P 100.00
(b) For Certificate of Transfer	200.00
(c) For Registration of Private Brand	200.00
(d) Branding Fee (service)	200.00

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

Section 148. 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 149. 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 150. 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 35. Meat Inspection Fee

Section 151. Imposition of Fee. There shall be a fee collected/imposed for swine, large cattle, goat and sheep as follows:.

	<u>Amount of Fee</u>
1) For hogs Prime/fattener	
(a) Ante mortem inspection	P 1.00 per head
(b) Post mortem inspection	1.00 per head
Oversized	
a) Ante mortem inspection	P 1.00 per head
(b) Post mortem inspection	1.00 per head
2.) Cattle, carabao, horse	
(a) Ante mortem inspection	P 1.00 per head
(b) Post mortem inspection	1.00 per head

3.) Goat and sheep

- | | | |
|----------------------------|---|---------------|
| a) Ante mortem inspection | P | 1.00 per head |
| (b) Post mortem inspection | | 1.00 per head |

Section 152. Time and Manner of Payment. The meat inspection fee shall be paid to the City Treasurer upon inspection at the slaughterhouse.

Article 36. Dog Vaccination Fee

Section 153. Imposition of Fee - There shall be collected/imposed from every owner of the dog a vaccination fee of **ten pesos (P10.00)** for every dog vaccinated within the territorial jurisdiction of this city.

Section 154. 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 Agriculture & Veterinary Office.

Section 155. 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 BAI, City Agriculture & Veterinary 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 Agriculture and Veterinary Office.

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 vaccination 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. During a free mass dog vaccination, the cost shall be borne by the owner after the scheduled date.

4. 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 to a distinguished collar tag as proof of registration.
5. 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 of the City Agriculture and Veterinary Office or vaccinated under the provisions of Section 155 (1).
The licensed veterinarian/ trained vaccinator or the City Agriculture and Veterinary Office 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, the City Agriculture and Veterinary Office 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 Agriculture and Veterinary Office is tasked to determine the age of the dogs.
6. 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 Agriculture and Veterinary Office, a health care worker or a police officer receiving such information who shall immediately transmit it to the City Agriculture and Veterinary Office for investigation.
7. The owner of a dog which has bitten any person shall be responsible for all the Treatment and dog examination.
8. Financial support for the activity shall be borne by the City Government and the Barangay Government.

Section 156. 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 (P2,500.00) Pesos without prejudice to the provision of Section 155 (7).

It shall be the responsibility of the City Agriculture and Veterinary Office to administer and enforce the above provisions of Article 36, and to promulgate the necessary rules and regulations for its

implementation.

Article 37. Mayor's Permit Fees for Signs, Signboards, Billboards and Advertisements

Section 157. Imposition of Fee. There shall be collected/imposed a commercial and/or promotional advertising fee on signs, signboards, billboards, etc. at the rates prescribed hereunder, other than those imposed under the PD1096 otherwise known as the National Building Code of the Philippines:

1) Advertisement by means of placards, banners, streamers tarpaulin per sq.ft., per day	P 2.00
2.) Advertisements for business or profession by means of film exhibition payable by owners of movie houses or theaters	1,000.00
3.) Advertisement by means of vehicles, balloons, kites etc.	200.00
4.) Advertisement by means of placards, banners, streamers or tarpaulin along JASA, per day	100.00
5.) Advertisement by means of promotional activities (such as recorida and product sampling) per day	500.00
6.) Advertisement with promotional sales per day	5,000.00
7.) Advertisement by means of promotional sales (house to house) per day	100.00

Section 158. Time of Payment - The fee shall be paid to the City Treasurer before the advertisement, promotional sales shall be conducted.

Section 159. Requirements – Any person desiring to display signs, signboards, billboards, or advertisements shall file an application with the Business License and Permit Division and/or City Economic Enterprise Division.

Article 38. Permit Fee on Commercial and Promotional Motorcades and Other Parades

Section 160. Imposition of Fee. There shall be collected a Mayor's Permit Fee of **One Thousand Pesos P1,000.00** per day. *An additional of P500.00 per motor cycle escort shall be collected.*

Section 161. Time and Manner of Payment. The fee imposed herein shall be due and payable to the City Treasurer upon application for a Mayor's permit at least three (3) days before the scheduled date of the parade and on such activity shall be held.

Section 162. Exemption. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 163. Administrative Provisions.

(a) Any person or organization who shall hold a parade shall first obtain a Mayor's permit thru a written application indicating the name, address and contact number of the applicant, the description of the activity, the date, time, place or places where the same will be conducted and such other pertinent information as may be required.

(b) The Chief of Police of the City in coordination with the Traffic Management Division shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article.

Article 39. Permit Fee on Film-Making and TV Shows

Section 164. Imposition of Fee. There shall be collected the following permit fee from any person or organization who shall go on location-filming and TV programs within the territorial jurisdiction of this city.

	Rate of Fee Per Filming
a. Commercial movies/TV series*	P 1,000.00/day
b. Commercial advertisements	1,000.00/day
c. Documentary film*	500.00/day
d. Videotape coverage	200.00/day
e. Live TV shows	5,000.00/show

**Shall include Independent Film (Indifilm)*

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

Section 165. Time of Payment. The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit at least three (3) days before the activity.

Article 40. Permit Fee for the Conduct of Group Activities

Section 166. 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 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	P300.00
2. Dances	P200.00
3. Coronation and ball	P500.00
4. Other Group Activities	P500.00

Section 167. Time of Payment. The fee imposed in this article shall be paid to the City Treasurer upon filing of application for Mayor's Permit.

Section 168. Exemption. Programs or activities conducted by educational, charitable, religious, environmental 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 169. Administrative Provision. A copy of every permit issued by the City Mayor shall be furnished to the Chief of Police and the Traffic Management Division who shall assign necessary

personnel to the venue of the program or activity to maintain safety and order.

Article 41.- Permit Fee on Occupation of Calling Not Requiring Government Examination

Section 170. Imposition of Fee. There shall be collected as annual fee at the rate of 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”	P 100.00
(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, fortune teller, 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	100.00

Section 171. 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 172. 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; hardwares; 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.

(a) 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 on 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, carindaria, 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; billiards 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 duly issued by the local civil registrar concerned.

(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 170.

Section 173. 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 174. 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 ten percent (10%) 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 during the respective birth month of the permittee next following calendar.

Section 175. 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.

CHAPTER IV. SERVICE FEES

Article 42. Secretary's Fees

Section 176. 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.

	<u>Amount of Fee</u>
(a) For every page or fraction thereof typewritten (not including the certificate and notation)	P 50.00
(b) Where the copy to be furnished is in a printed form in whole or in part, for each page (this fee is doubled if there are two pages in a sheet)	50.00
(c) For each certificate of correctness (with seal of Office) written on the copy or attached thereto	50.00
(d) For certifying the official act of the City Judge or other judicial certificate with seal	50.00
(e) 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
(f) Certified photocopy of any other copy produced by copying machine per page	50.00

Section 177. 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 178. 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 43. Local Civil Registry Fees

Section 179. Imposition of Fees. There shall be collected for services rendered by the City Civil Registrar of this city the following fees:

	<u>Amount of Fee</u>
1. Certified photocopy (all Registrable documents)	P 50.00
2. Issuance/Certificates – Local	50.00
Abroad	100.00
3. Death – Transfer	100.00
Interment	100.00
4. Certificate of Death/Orders	200.00
5. Annulment	500.00
6. Legal Instrument	200.00
7. Certified True Copy	50.00
8. Indorsement (Birth, Marriage, Death)	50.00
9. Application for Marriage License	300.00
10. Sets of Form	50.00

Section 180. 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) Burial permit of a pauper, per approval of the City Mayor.

Section 181. 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 182 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 44. Police Clearance Fee

Section 183. Imposition Fee. There shall be paid for each police clearance certificate obtained from the Chief of Police of this city the following fees:

	<u>Amount of Fee</u>
1. For employment, scholarship, study grant, and other purposes not hereunder specified	P 50.00
2. For change of name	100.00
3. For application for Filipino citizenship	3,000.00
4. For visa application	150.00
5. For firearms permit application	1,000.00
6. For PLEB clearance	100.00
7. Certification that the document is a certified true copy	50.00

Section 184. Time of Payment. The service fee provided under this Article shall be paid to the City Treasurer upon application for police clearance certificate.

Article 45. Sanitary Inspection Fee

Section 185. 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:

	<u>Amount of Fee</u>
a. For house for rent, per unit	P 200.00
b. For each business, industrial, or agricultural establishment	
(1) Business:	
With an area of 25 sq.m. or more but less than 50 sq.m.	200.00
With an area of 50 sq.m. or more but less than 100 sq. m.	300.00

With an area of 100 sq.m. or more but less than 200 sq.m.	400.00
With an area of 200 sq.m. or more but less than 500 sq.m.	500.00
With an area of 500 sq.m. or more but less than 1000 sq.m.	600.00
With an area of 1000 sq.m. or more	800.00

(2) Industrial, or agricultural	
With an area of less than 1000 sq.m.	600.00
With an area of 1000 sq.m. but less than 5,000 sq.m.	800.00
With an area of 5000 sq.m. but less than 10,000 sq.m.	1,000.00
With an area of 10,000 sq.m. or more	1,200.00

Section 186. 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 187. 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.

Section 188. Penalty. Any violation of the provisions of this Article shall be punished by a fine of Two Thousand Five Hundred (P2,500.00).

Article 46. Service Fees for Health Examination

Section 189. Imposition of Fee There will be collected a fee from any person who is given a physical examination by the City Health Officer or his duly authorized representative, as required by existing ordinances:

I. Health Certificate fee	P150.00
2. Medical Certificate fee:	
a. for employment purpose	
- local	100.00
- foreign	150.00
b. sickness notification	50.00
c. Other purposes (SSS claims, GSIS claims etc.)	200.00
d. additional copies on subsequent	50.00
3. Dental Clearance Fee	300.00
4. Pre-marriage counseling fee	50.00
5. Diagnostic fees/User's Fee	

Diagnostic Services	Amount of Fees	Dental Services	Amount of Fees
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a. CBC	P 100.00	a. Extraction per tooth (including anesthesia)	P 100.00
b. Platelet	100.00	b. Temporary filling per tooth	150.00
c. Stool Examination	30.00	c. Permanent filling per tooth	200.00
d. Urine Examination	30.00	d. Prophylaxis	200.00
e. Hepa B Screening	200.00		
f. HIV Testing	500.00		
g. Cervical Smear	50.00		
h. Urethral smear	50.00		
i. Blood typing	50.00		
j. Pap's Smear	150.00		
k. Chest X-ray	150.00		
l. ECG	150.00		
m. Drug testing	250.00		
n. Pregnancy Test	100.00		
o. FBS	100.00		

Section 190. Time of Payment. The fee shall be paid to the City Treasurer before the physical examination is made and the medical certificate is issued.

Section 191. 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 six months (6) 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 - include 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 - include 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 health certificates.

(c) The City Health Officer shall keep a record of physical and other health examinations conducted, and the

copies of health certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 192. Penalty. A fine of five hundred pesos (P500.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary health certificates.

Article 47. Assessor's Annotation and Certification Fee

Section 193. Imposition of Fee. There shall be collected from every person requesting annotation of certain documents, certified true copy of Tax Declaration and other certifications from the City Assessor's Office, the following fees on a per page basis:

(a) Certified true copy of Tax Declaration	P 50.00
(b) Annotation of bail, amortization, mortgage Or encumbrance	50.00
© Certificate of ownership and other certification	50.00

Section 194. Time of Payment. The fee imposed in this Article shall be paid to the City Treasurer at the time of the request, written or otherwise, before the request is granted.
.00) but not more than Five Thousand (P5,000.00).

Article 48. Clearance or Certification Fee

Section 195. Imposition of Fee. There shall be collected for the issuance of a clearance or certification by any Office of the city government the following fees:

(1) Certification/clearance to be used in securing driver's license	P 50.00
(2) Certification/clearance for purposes of entering military or police service	50.00
(3) Certification/clearance for purpose of employment	100.00
(4) Certification/clearance for purposes of securing passport or visa	50.00
(5) Certification/clearance for the purpose of transferring resident aliens	100.00
(6) Certification/clearance for purpose of securing or renewing a license to possess firearm	100.00
(7) Certification/Clearance/ Assessment reports issued for travel clearance Purpose of Unaccompanied Minors Traveling Outside the Philippines	300.00
(8) Certification/clearance for other purposes not mentioned above	50.00

Section 196. Exemption. No fee shall be collected for the issuance of a certification or clearance when it is officially requested by any court or government agency and programs implemented by the city for the indigent.

Section 197. Time of Payment. The fee imposed in this Article shall be paid to the City Treasurer at the time of the request, written or otherwise, before the request is granted.

CHAPTER V. CITY CHARGES

Article 49. Environment Management Fees

Section 198. Imposition of Fee. There shall be fees collected from every commercial, agro-industrial,

industrial and institutional establishment located within the city. The amount of fees to be collected are as follows:

A. Industrial & Manufacturing Firm	Annual Fees
1. Big industries such as sugar central, metal smelting plant, bleaching/stone wash, bottling company, food processing plant	P 20,000.00
2. Medium and light industries such as furniture, shoe, batching plant, concrete and asphalt mixing plants, tire recapping plants, LPG recharging plants	6,000.00
3. Small scale industries rice, corn, and feed mills, manufacturers of bricks tiles, ceramic pipes and other concrete products, bihon, miswa, noodles manufacturing	3,000.00

B. Commercial Establishments	Annual Fees
1. Malls	P 10,000.00
2. Super markets	5,000.00
3. Fast food chain stores	5,000.00
4. Restaurant	2,000.00
5. Hotels, motels, Inns, lodge and the like	2,000.00
6. Resorts with entrance fee	2,000.00
7. Gasoline & service station	1,000.00
8. Lumberyard & hardware	1,000.00
9. Motor vehicle dealers	1,000.00
10. Appliance dealers	1,000.00
11. Groceries	1,000.00
12. Dry goods stores	500.00
13. Fish, meat & chicken vendors	500.00
14. Vegetable & fruits vendors	500.00
15. Carinderias & eateries	500.00
16. Glassware stores	500.00
17. Bakery & bakeshop store	500.00
18. Shoe store	500.00
19. Barber & beauty shops	500.00
20. Dress & tailoring shops	500.00
21. Flower shops	500.00
22. Music & record shops	500.00
23. Copying machines, wood frames & photography shops	500.00
24. Pet shops	500.00
25. LPG stores	500.00
26. Auto supplies	500.00

C. Medical Institutions	Annual Fees
1. Hospitals	P 10,000.00
2. Medical clinics w/patient confinement facilities	2,000.00
3. Medical & dental clinic X-Ray, ultrasound & CT scan	1,000.00
4. Drug stores	1,000.00
5. Optometrist shops	500.00

D. Financial Institutions	Annual Fees
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1. Banks	P	1,000.00
2. Financing & credit loan		500.00
3. Pawn shops & jewelry shops		500.00
4. Insurance & bonding companies		500.00

E. Educational Institutions

Annual Fees

1. Universities	P	5,000.00
2. Colleges		4,000.00
3. High schools & vocational schools		1,000.00
4. Elementary, kinder & nursery schools		500.00
5. Physical fitness school		500.00
6. Bookstores & school supplies		500.00

F. Energy, Transport & Communication firm

Annual Fees

1. Bus companies with terminals	P	5,000.00
2. Electric companies		2,000.00
3. Telephone & communication		2,000.00
4. Water service companies		1,000.00
5. TV & radio station		1,000.00

G. Entertainment Firms

Annual Fees

1. Cinemas	P	2,000.00
2. Cockpit arenas		2,000.00
3. Night clubs & karaoke bars		2,000.00
4. Billiards & pool rooms		500.00
5. Video game shops		500.00
6. Bowling alleys		500.00

H. Offices

Annual Fees

1. Accounting, lawyer, real estate, advertising offices, insurance agencies etc.	P	500.00
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I. Poultry and livestock

Annual Fees

1. Large scale piggery with more than 200 sow level, poultry with more than 50,000 heads and cattle farms more than 200 heads	P	20,000.00
2. Medium scale piggery with 50- 200 sow level, poultry with 20,000 – 50,000 heads and cattle farms 50 – 200 heads		10,000.00
3. Small scale piggery with 11-49 sow level, poultry with more than 1,000 but less than 20,000 and cattle farms with more than 10 but less than 50 heads		3,000.00
4. Backyard raisers		500.00
5. Nursery orchids and flower growers		500.00
6. Poultry, agricultural farm stores		500.00

J. Repair Shops

Annual Fees

1. Motor vehicles repair shops	P	1,000.00
2. Battery and electrical shops		1,000.00
3. Appliance and other repair shops		500.00

K. Wholesaler and Dealers

Annual Fees

1. Chicken dressing plants	P 10,000.00
2. Chicken dealer	4,000.00
3. Coconut and buko wholesaler	2,000.00
4. Beer and softdrink dealer	1,000.00
5. Meat dealers	1,000.00
6. Fruit and vegetable dealers	1,000.00

L. Others

	Annual Fees
1. Machine Shops	P 1,000.00
2. Brake & clutch bonding shops	500.00
3. Vulcanizing	500.00
4. junk shops	1,000.00
5. Gravel & sand	500.00
6. Iron & metal craft	1,000.00
7. Sash & wood craft	1,000.00
8. Coffin/casket maker	1,000.00
9. Memorial parks	5,000.00
10. Funeral parlors with mortuary and/or embalming facilities	5,000.00
11. Crematory	10,000.00
12. Funeral Parlor service	2,000.00
13. Parking lots with parking fees	1,000.00
14. Furniture stores	500.00
15. Small sari-sari stores	300.00

Section 199. Time of Payment. The fee imposed in this article shall be paid to the City Treasurer or his/her authorized representative annually within the first twenty (20) days of January of every year.

Section 200. Administrative Provisions:

- (a) For purposes of the imposition, the solid waste shall be segregated. There shall be separate containers for biodegradable and non-biodegradable. The containers shall be properly marked according to the type of solid waste stored therein.
- (b) The owner or operator of the aforementioned business establishments shall provide for his premises the required enclosed communal receptacles, which shall be located along the collection route where the generated waste shall be brought and stored by the stall lessee.

Article 50. Charges for Parking

Section 201. 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 Rates

Vehicle Type	Daily
Tricycle	P 5.00
Private Cars and Service Vehicles	10.00

Passenger Jeepneys	10.00
Cargo Trucks/Delivery Vans	30.00
Passenger Bus	30.00

- b. Overnight Parking Rates P100.00 / night
- c. Towing Fee of P1,000.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate this Article.

Section 202. Time of Payment. The fees herein imposed shall be paid to the City Treasurer or to his duly delegated representative upon parking thereat.

Article 51. CEMETRY CHARGES

Section 203. Imposition of Fees. There shall be collected the following rental fees for the rental of City cemetery lots

	Fee for every lease period
(a) Rental for each burial lot	P 500.00
(b) For every additional layer thereof	300.00

Section 204. 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 the 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 205. Administrative Provisions.

- (a) As used in this Article, City Cemetery shall refer to the lots owned by this 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) The lease period shall be five (5) years. 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 thereof.
- (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 of leases of cemetery lots.

Article 52. Collection and Accounting of City Taxes and Other Impositions

Section 206. 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 207. 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 208. 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 209. 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 ten percent (10%) 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 210. 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 211. Collection. Unless otherwise specified, all taxes, fees and charges 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 212. 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 213. 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 214. 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 215. 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 216. 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 53. Civil Remedies for Collection of Revenues

Section 217. 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 218. 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 219. 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 distrainted 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 distrainted 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 distrainted 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 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 Distraint or Levy.** The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

(p) **Personal Property Exempt from Distraint of Levy.** The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including 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 (P10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One 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 54. Taxpayer's Remedies

Section 220. 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 221. 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 222. 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 223. 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 55. Miscellaneous Provisions

Section 224. 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 225. Effectivity of the Revenue Code. This Ordinance shall take effect ten (10) days after its approval and satisfaction of its required publication in full for three (3) consecutive days in a newspaper of general circulation in the Province of Pampanga and the posting of the same in conspicuous places of the City Hall and other accessible public places in the city.

Section 226. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the City Treasurer and the City's 35 Punong Barangays for public dissemination.

Section 227. 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 228. 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 VII. GENERAL PENAL PROVISIONS

Section 229. Penalties for Violation of Tax Ordinance. Any person or persons who violate any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall be punished by a fine of not less than One Thousand Pesos (₱1,000.00) nor more than Five Thousand Pesos (₱5,000.00).

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 thereof.

Punishment by a fine as herein provided for, shall not relieve the offender from the payment of the tax, fee or charge imposed under this Ordinance.

CHAPTER VIII. FINAL PROVISIONS

Section 230. 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 231. 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 232. 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.

ADOPTED this 19th day of November 2008.

THE 2008 MARKET CODE OF THE CITY OF SAN FERNANDO, PAMPANGA

CHAPTER I PRELIMINARY PROVISIONS

Section 1. Title – This Ordinance shall be known as the **2008 Market Code of the City of San Fernando, Pampanga**.

Section 2. Declaration of Policy - It is hereby the declared policy of the City Government of San Fernando, Pampanga that:

- a. The Public Market is an important, inseparable and integral part of the City Government;
- b. The City Government shall develop, regulate and standardize public market operation and shall professionalize market services;
- c. The Public Market shall be a more responsive and effective instrument of public service and dynamic viable enterprise;
- d. Public market operation shall significantly strengthen the financial capabilities of the City Government and contribute to local development; and
- e. To lease or occupy a stall in the Public Market is not a common right but merely a privilege granted to a lessee or occupant.

Section 3. Coverage – The 2008 Public Market Code shall find application to the old Public Market at Barangay Sto. Rosario (Poblacion) and the New Public Market located at Barangay Del Pilar, and other public markets as maybe established by the City Government or financed, managed, constructed or maintained by private persons, natural or juridical.

Section 4. Definition of Terms – When used in this code, the following terms shall be defined as follows:

1. City - refers to the City of San Fernando, Pampanga;
2. Market Authority - refers collectively to the City Mayor, City Treasurer, Market Administrator or any other city officials duly appointed and charged of the daily operations of the public market or other aspects of market operation;
3. Market Premises - refers to any open space or area occupied by the public market aside from the area occupied by the market building;
4. Market Section - refers to contiguous stalls, booths, tables, spaces in the public market classified according to the kind of merchandise, commodities or foodstuffs offered for sale therein;

5. Market Stalls - refers to any allocated space, booths, table in the public market where merchandise, of any kind is sold or offered for sale and from which a regular market fee / rental is collected on a defined period basis.
6. Market Stallholders - refers to the awardee or grantee of a definite stall, booth or space within the public market from whom rental or fee is collected for the purpose of selling goods commodities or service to the public;
7. Market Vendors - refers to a person other than the stallholder who sells commodities or foodstuffs within the market premises, vendors includes ambulant, transient, peddlers and hawkers;
8. Market Rental Fee - refers to the fee or charge paid to and collected by local government unit through the City Treasurer or his / her designated representative from stallholders or vendors for the privilege of using market spaces or facilities;
9. Market Occupancy Fee - refers to the fee or charge collected by the local government unit through the City treasurer or his / her representative from the applicant upon the approval of their application;
10. Public Market Committee - refers to the body whose duty is the adjudication of vacant stalls in any public market;
11. Local Government Unit - refers to the local government unit of the City of San Fernando, Pampanga; and
12. Terminal Area - refers to an area in the public market premises where wholesale goods/ commodities are delivered in big volume and function as a transaction area between producers, wholesalers and retailers.

CHAPTER II ESTABLISHMENT OF PUBLIC MARKETS

Section 1. Requirements - The design and construction of every public market shall be in accordance with the provisions of this Code and the Building Code.

Section 2. Site - No public market of any kind shall be established except on site determined with the provisions of the National Building Code, Zoning Ordinance and other city ordinances, nor shall such public markets be established beside a national road or local road which shall cause traffic obstruction due to the absence of ample parking space within the vicinity of the market area, provided, however, that the same shall be accessible from almost all direction by all modes of transportation.

Section 3. Limitation on the establishment or relocation of Public Market - The public market shall not be established or relocated unless the conditions and other factors, as shown in a project feasibility study favorable to the establishment and relocation are obtained. In case of City owned public markets, the Sangguniang Panlungsod, after conducting a public hearing for the purpose and by two thirds (2/3)

vote of all its members, authorized the relocation of the public market to a site more suitable to current needs and development and progress, provided further, that the construction of the relocated public market conformed to the provisions of this Code and other existing laws, rules and regulations and city ordinances.

Section 4. Number of Public Markets – The Sangguniang Panlungsod shall determine the number of public markets to be established in the City taking into consideration the needs of public consumers and traders in the area and the economic viability of such public markets.

Section 5. BUILD - OPERATE TRANSFER Scheme – The City through the City Mayor as authorized by the Sangguniang Panlungsod, subject to the terms and conditions set forth under existing laws and city ordinances, may enter into and bind the City Government by contract with any person, natural or judicial, for the financing, construction, operation, and maintenance of a public market and its support facilities through a Build-operate-Transfer scheme.

Section 6. Market Sectionalization – The public market shall be divided into sections based on goods, commodities or merchandise sold therein. The Market Advisory may group into different sections the vendors in the market as follows:

1. Meat Section - All kind of fresh meat allowed by the City Veterinarian to be sold for human consumption;
2. Poultry Section - Dressed chicken, ducks and other fowls;
3. Vegetable / Fruit Section - All kinds of vegetables, fruits and root crops;
4. Fish Section - fresh fish, clams. Oysters, crabs, lobsters, shrimps, seaweed and aquatic foods;
5. Dry Goods Section - All kinds of textiles, clothes, shoes, kitchen wares, glass wares, household items, school and office supplies etc.;
6. Groceries and Sari-Sari Store Section - All kinds of canned processed foodstuff, rice, sugar, cooking oil, laundry items, toiletries etc.;
7. Eateries - Carinderias Section - Where cooked foods are served; and
8. Special Service Section - Any shop offering services such as beauty parlors, barbershop, tailoring / dressmaking shop, shoe repair shop, locksmith etc.

Section 7. Numbering of Stalls or Booths – The Market Advisory shall install a number system for all stalls, booths and tables available for lease or occupancy for easy reference.

CHAPTER III MARKET CLEANLINESS AND SANITATION

Section 1. Cleanliness and Sanitation – Public market and their premises must at all times be kept clean and in sanitary condition to safeguard the health of consumers, vendors and market personnel, facilities such as cleaning and elimination of nesting place of vermin shall be provided.

Section 2. Responsibility of individual stallholders and vendors – Individual stallholders and vendors shall keep and maintain their respective stall in clean and sanitary conditions at all times. They shall likewise be responsible for the cleanliness of

the passageways, alley or spaces immediately in front, behind or besides their stalls. Market advisory and market personnel, market stallholders and vendors shall be responsible for the overall cleanliness and sanitation of the public market and its premises.

Section 3. Sanitation Unit – The City Government shall assign a Sanitation Unit in the public market with adequate number of personnel to ensure efficiency in the maintenance of cleanliness and sanitation within the public market and its entire premises. The cleaning shall be done daily and as often as maybe necessary.

Section 4. Market Facilities - There shall be in the Public Markets the following:

1. Drainage and Sewerage - There shall be proper and adequate sewerage system in the public market to ensure cleanliness and sanitation and appropriate facilities to prevent pollution shall be installed;
2. Public Toilets - Public toilets with adequate lavatories, at least one for men and another for women, shall be provided and installed in strict conformity with the sanitation code and shall be kept clean and sanitary at all times
3. Garbage Receptacle or Bins - All public markets shall be provided with garbage receptacles that are properly marked, biodegradable, non-biodegradable, and residual waste, with cover to prevent the proliferation of rats and insects carrying communicable disease. Adequate garbage receptacles or bins shall be placed at strategic places within the public market and it premises for easy garbage collection.

Section 5. Garbage Collection, Storage and Disposal – Public market garbage collection, storage and disposal shall be governed by the provision of R.A. 9003, known as the Ecological Solid Waste Management Act 2000 and the existing city ordinance related to the proper collection, storage and disposal of garbage.

Section 6. Signs – Cleanliness and Sanitation Rules and Regulations shall be posted on conspicuous places to inform and warn vendors and consumers that violation of the same is punishable by law.

Section 7. Applicability of Presidential Decree No. 856, Sanitation Code of the Philippines -

The provision of the Presidential Decree No. 856, known as the Code of Sanitation, shall be observed by and enforced upon public markets and all establishments therein and their respective personnel whenever applicable.

Market Authority shall exert special efforts to strictly enforce the specific provisions of the code on sanitation relating to water supply, food establishments, slaughterhouse, pest control, sewerage and drainage system, nuisances, offensive traders and occupations, and the pollution of environment.

CHAPTER IV MARKET SAFETY AND SECURITY

Section 1. Market Hours – All public markets shall be opened and closed operations at certain hours as may be determined by Market Authority in accordance with the requirements of order, safety, and security.

Section 2. Security Unit – The City Government shall provide for the protection of the consumers and traders within the market area and its vicinity, to include among others the following:

Posting of policemen during market hours to ensure peace and order in the area; and Market streets, passageways and aisles shall be properly illuminated with adequate lighting facilities, to detect nefarious person from victimizing consumers and traders during market hours at night time and early morning hours.

Section 3. Proper Identification – All market personnel shall be required to display identification cards or other means of identification prescribed by the Market Authority while performing their duties.

Section 4. Losses of Stallholders – The City Government shall not be held liable for any loss or damage, which stallholders may incur in the public markets due to fire or "force majeure". The Market Authority shall encourage market stallholders to have their commodities insured.

CHAPTER V MARKET SERVICE AREAS / FACILITIES

Section 1. Parking Space – Ample parking space shall be provided within the premises of the public market as much as practicable. The City Government shall charge parking fee, through the City Treasurer or his / her designated representative payable through official receipts at the rate prescribed under Chapter V Article 50 of the Revised Revenue Code of the City Government of San Fernando, Pampanga.

Section 2. Market Passageways/Aisles – All public markets passageways / aisles shall be constructed in every market area free from any obstruction to facilitate the mobility of human traffic, for security, safety and in case of emergency. The Market Authority shall be vigilant in ensuring that such passageways / aisles are free from obstruction at all times.

Section 3. Setting of Timbangan ng Bayan and Consumer Welfare Desk –

The City government shall provide weighing scales " Timbangan ng Bayan" to be placed in a conspicuous place easily accessible to consumers to safeguard them against short weighing by unscrupulous vendors of commodities such as rice, sugar, meat, fish etc.; and

A Consumer Welfare Desk and suggestion box shall also be provided at the City Government office in the public markets, where consumers, stallholders and vendors can address or drop their complaints, suggestions, and recommendations for appropriate action by the market authority.

CHAPTER VI
AWARDING AND OCCUPANCY OF STALLS IN CITY OWNED OR
OPERATED PUBLIC MARKETS

Section 1. City Public Market Committee – There is hereby created a City Public Market Committee, whose duty shall be to conduct the drawing of lots or opening of bids in connection with the adjudication of vacant or newly constructed stalls, tables or booths in the public markets as prescribed in this Code. The said committee shall be composed of the City Mayor as Chairman, the City Councilor – Chairman of the Economic Enterprise Committee as Vice Chairman and the following as members:

City Treasurer
Market Administrator
City Legal Officer
One (1) representative from stallholders or vendors chosen among them selves

Section 2. Awarding of Stalls – Award or adjudication of stalls shall be made pursuant to the provision of this code. Awards of stall by the City Public Market Committee as created here in shall be made as fairly and as equitably as possible.

Section 3 Assignment of Stalls –

No person shall operate stall without first securing the necessary permits required by the City Government, all applicants for the awards of stalls shall be filed in the Office of the City Treasurer.

No person shall use or occupy any stall without first having been assigned to such stall in the manner prescribed here in. The residents of the City of San Fernando shall be given preference in the occupancy or lease of stalls over non-resident applicants at the time of awarding of stalls.

Vendors shall be assigned a stall according to the nature of merchandise intended for sale as allowed in the market section where the stall is located.

Stallholders shall not be allowed to occupy stall or space other than those leased to them and it shall be the responsibility of the Market Administrator or his/her only authorized representatives to see to it that stallholders do not wrongfully occupy other stalls.

Section 4. Qualifications of Applicants for Stall Lease – **The following are the qualifications of applicants for the lease of market stalls:**

Must be Filipino citizen and preferably a resident of the City of San Fernando, Pampanga;

Must be of legal age and capable to enter into a contract;

Must not have any tax accountability or liability with the City Government of San Fernando, Pampanga;

Must be physically and mentally fit and not suffering from any communicable or contagious diseases; and

Must not have been convicted or found guilty for violation of any law ordinance, rules and regulations pertaining to market operations.

Section 5. Limit on Number of Stalls Awarded – No person shall be allowed to lease more than two (2) stalls, provided that there are no other interested parties who

manifested intent to lease. It shall be considered a violation of the section of this Code for more than one (1) member of a family consisting of the father, mother; sons and daughters to hold stalls in the public market. Offsprings living independently from their parents, however; may hold stalls in the public market.

Section 6. Duration of the Lease – The duration of lease for market stalls in City-owned public markets shall not be more than three (3) years, which shall be stipulated in the Lease Contract to be executed upon the award of the stall. The Lease Contract shall be renewable upon request of the stallholder, provided he/she did not commit any violation stipulated herein and has no record of delinquency. Failure to renew within thirty (30) days after the expiration of the lease contract, the stall is automatically declared vacant.

Section 7. Vacancy of Stall Before the Expiration of the Lease – If for any reason a stallholder or lessee discontinues or is required to discontinue his/her business before his/her lease of the stall expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner prescribed.

Section 8. Revocation of Lease – The revocation of the Lease Contract of stallholders shall be effected for any violation of the provision/s of this Code and other pertinent laws, ordinance, rules and regulations, which shall likewise be stipulated in the Lease Contract executed for this purpose.

Section 9. Effect of Death of Lessee – Upon the death of the stallholder; the lease covering the said stall shall be deemed terminated. However if the deceased leaves a surviving spouse who is not disqualified under the provisions of this Code and desires to continue the business of the deceased, the lease may be transferred to the spouse in that order. The Market Administrator shall be notified within (30) days after the death of lessee of the desire of the surviving spouse to continue the business of the deceased and upon payment of all necessary rent or lease due at the time of the death of the original lessee, otherwise, they shall lose their right as herein provided.

Section 10. Notice and Adjudication of Vacant Stalls -

- a) Notice of vacancy of the stalls shall be posted for a period of not less than ten (10) days prior to the date of actual adjudication to qualified applicants to apprise the public of the fact that such stalls, tables or booths are vacant and available for lease, such notice shall be posted in the bulletin board of the City Hall.
- b) Application should be made under oath. It shall be submitted to the Office of the City Treasurer by the applicant in person. An application fee in the amount of fifty (P 50.00) pesos shall be collected from each applicant to cover the necessary expenses. And any excess there of shall accrued to the city general fund.
- c) Only applicants who are Filipino Citizens and associations, cooperatives, partnerships or corporations wholly owned by Filipino citizens shall be entitled to lease stalls or booths. Residents of the City shall have preference over non-residents. In case there is only one applicant, the stall or booth applied for shall be adjudicated to him/her. If there are several applicants for the same stall, the adjudication of the stall shall be made through the drawing of lots conducted by the City Public Market Committee on the date, time and place specified in the notice. The result of the drawing of such lots shall be reported to the Sangguniang Panlungsod for appropriate action.

- d) The Market Administrator shall keep a registry book showing the name and address of applicants for vacant stalls or booths, the number section and description of the stall or booth applied for and the date and hour of receipt of each applicant. It shall be the duty of the Market Administrator to acknowledge receipt of the application stating the date and time of receipt thereof.
- e) The successful applicant shall furnish the Market Administrator two (2) copies of his /her picture to be attached to the application and the other copy to the record kept for that purpose.
- f) The successful applicant upon the awarding of the stall or booth shall be required to pay the corresponding occupancy fee as fixed under Chapter VII Section 40 of this code.

**CHAPTER VII
COLLECTION OF MARKET RENTALS, FEES AND CHARGES
FOR CITY OWNED PUBLIC MARKETS**

Section 1. Market Rental Fees and Charges – The rental rates and charges for the occupancy or use of any part of the City owned public markets and their premises shall be based on the needs to maintain the public markets sustainability and economic viability. The charge to occupy fee or fees other than those prescribed in this Code shall be deemed illegal.

The City shall impose a graduated collection on said rentals, fees and charges herein prescribed, as follows:

	1 st Year (2009)	2 nd Year (2010)	3 rd Year (2011)
Comer stalls fronting any streets	24/sq.m/mo	42/sq.m/mo	60/sq.m/mo
Stalls fronting street	24/sq.m/mo	42/sq.m/mo	60/sq.m/mo
Comer stalls inside the market	12/sq.m/mo	21/sq.m/mo	30/sq.m/mo
Stalls inside the market fronting Major aisles	12/sq.m/mo	21/sq.m/mo	30/sq.m/mo
Beef table	240/mo	420/mo	600/mo
Meat table	240/mo	420/mo	600/mo
Chicken table	240/mo	420/mo	600/mo
Processed meat table	240/mo	420/mo	600/mo
Fish table	240/mo	420/mo	600/mo
Vegetable and fruits table	240/mo	420/mo	600/mo
Other table	240/mo	420/mo	600/mo

Section 2. Market Entrance Fee – Aside from the regular market fees on the space occupied, a market entrance fee based on weight, volume, sack, load, bundle, cartload, jeep load, truck load or any other convenient unit of measures maybe imposed on all vendors of any commodity or merchandise being brought into the public market for sale.

A. MARKET ENTRANCE FEE

- 1) Fish or sea foods per banyera P 10.00
- 2) Dried salted or smoked fish (box) P 10.00
- 3) Fermented fish (bagoong) per kerosene can P 3.00

4) Mango per kaing (large)	P 5.00
5) Mango per kaing (small)	P 3.00
6) Indian mango (sack)	P 3.00
7) Garlic per red bag	P 5.00
8) Peanut per sack	P 5.00
9) Corn per sack	P 3.00
10) Sweet potato sack	P 3.00
11) Cassava sack	P 3.00
12) Ampalaya per sack	P 3.00
13) Tomatoes per kaing	P 3.00
14) Eggplant per sack	P 3.00
15) For every sack of rice	P 2.00
16) For every sack of coffee, soybean Mongoes and the like	P 3.00
17) For every sack of refine sugar	P 3.00
18) For every sack of brown sugar	P 2.00
19) For every sack of salt	P 2.00
20) For every sack of flour	P 3.00
21) For every one gross 12 dozens chicken Or duck eggs	P 5.00
22) For every 5 gallons oil	P 3.00
23) For every 5 gallons yeast	P 3.00
24) For every 5 gallons margarine	P 3.00

B. OTHERS

Poultry

Dressed chicken/head	P 0.50
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Bananas per truck load

10 wheeler truck	P 120.00
6 wheeler truck	P 100.00
Jeep	P 60.00

Watermelon, cantaloupe per

10 wheeler truck	P 200.00
6 wheeler truck	P 150.00
Jeep	P 80.00

Pineapple per

10 wheeler truck	P 120.00
6 wheeler truck	P 100.00
Jeep	P 60.00

Coconut per

10 wheeler truck	P 120.00
6 wheeler truck	P 100.00
Jeep	P 60.00

C. For all other similar items not specified about the fee shall be equivalent to two (2) percent of its selling or prevailing market price.

Section 3. Delivery Fees -

Delivery fees shall likewise be collected from owners or operators of vehicles delivering or discharging goods, commodities or merchandise. The amount to be collected shall be fixed as follows :

- | | |
|-------------------------------|----------|
| 1. For every 16 wheeler truck | P 200.00 |
| 2. For every 10 wheeler truck | P 150.00 |
| 3. For every 6 wheeler truck | P 100.00 |
| 4. Jeep | P 60.00 |

Section 4. Manner and Time of Payment -

Rentals and charges for fixed stalls or booths and other tables like meat, chicken, fish, vegetable, fruits shall be paid within the first twenty (20) days of each month. Market entrance fees shall be paid before transient vendors begin to unload their goods, commodities or merchandise within the market premises.

All rentals, fees and charges imposed herein shall be collected by the City Treasurer or his/her duly authorized collectors.

Section 5. Occupancy Fee – Upon the award of any market stall, table, booth or space, the awardee shall be required to pay an occupancy fee, hereunder fixed. The payment of herein occupancy fee shall be applicable only to all newly awarded stall, table, booth or space effective upon the approval of this Code.

Comer stall fronting any street	P 2,000 per sq. m
Stalls fronting street	P 1,500 per sq. m
Comer stall inside the market	P 1,500 per sq. m
Stalls inside the market fronting major market aisles	P 1,000 per sq. m
Beef table	P 2,000
Meat table	P 2,000
Chicken table	P 2,000
Processed meat table	P 1,500
Fish table	P 1,500
Vegetable and fruits	P 1,000
Others	P 1,000

Section 6. Issuance of Official Receipts, Cash Tickets and Parking Tickets

- The City Treasurer, through his/her duly authorized collectors shall issue official receipts as evidence of payment for market rentals and charges.

- a) Cash tickets shall be issued to transient vendors or occupant of market premises and his / her name shall be written on the back thereof. The cash ticket pertains only to the person buying the same and shall be good only for the space of the market premises to which he/she is assigned. If a vendor disposed of his/her goods by wholesale to another vendor, the latter shall purchase new tickets if he/she sells the same goods, even if such is done in the same place occupied by the previous vendor.
- b)

b) Cash tickets shall be provided by the office of the City Treasurer, which will monitor the issuance of the same in collaboration with the Office of the Market Administrator. Cash ticket shall be torn in half, one half given to the vendor and the other half to be retained by the collector who shall submit the same to the City Treasurer for the counter checking against the records of all cash tickets issued for the day.

c) Market fees for the occupancy of market premises by ambulant/transient vendors shall be ten (P10.00) pesos per square meter payable daily through cash tickets. Provided that the space shall in no case exceed an area of two (2) square meters. Provided finally that no structure of any kind or nature temporary or otherwise shall be put up or constructed by ambulant or transient vendors.

CHAPTER VIII SPECIAL MARKETS

Section 1. Special Market Day for Transient Vendors Allowed – Special markets to include transient vendors, open market or fair may be allowed, subject to provisions of this Code, or such other rules and regulations as maybe promulgated by Sangguniang Panlungsod, outside the public markets of the City of San Fernando.

Section 2. Open Market Day at the City – Open market day shall be allowed at the city upon the discretion and approval of the City Mayor based on the, following conditions:

The Market Administrator shall designate the area to be used/occupied by open market sellers in the public markets. No vehicles shall be allowed on these areas during open market days. The surrounding streets and market passageways shall not be used to display goods/commodities.

Open market hours shall start and close as designated by the Market Administrator. Failure of market sellers to vacate the area after open market hours shall be considered a violation of this code.

Open market sellers shall pay a market fee upon the discretion of the City Mayor on the space they occupy, provided that the space does not exceed four (4) square meters.

All sellers in the open market shall see to it that the spaces occupied are cleaned and their wastes are put in plastic bags. Temporary structures of any kind and tables put up by open market sellers shall be dismantled and removed immediately after open market hours.

Section 3. Designation of Market Terminal Area – The Sangguniang Panlungsod shall designate a terminal area in the new public market premises at Barangay Del Pilar and is hereby directed to promulgate rules and regulations as maybe applicable within the terminal area to render its efficient management and operation.

The terminal area shall be used only for the wholesaler of goods, commodities and merchandise delivered in large volume and to serve as a transaction area between producers, wholesalers and retailers. The sale of goods, commodities or merchandise on a retail basis shall be prohibited at the terminal area.

Goods, commodities or merchandise brought to the terminal area are subject to an entrance fee as fixed under Chapter VII, Section 37 of this code.

CHAPTER IX RESTRICTION AND PROHIBITIONS

Section 1. Lessees of Stall – Any person who has been awarded to lease a market stall must occupy and manage such stall, booth, table or space. Helpers however, may be employed, and such helpers may include the stallholder's spouse, under his/her control and supervision. Such helpers however shall be registered at the Office of the Market Administrator, who shall keep pertinent data or information including the pictures of such helpers and must wear ID cards indicating his/her name and designation.

- a) Any person other than the stallholder or his/her authorized helper found tending stall, booth table or space is prima facie evidence of subleasing, or the clandestine sale of the stall to another person or entity.
- b) A market stallholder has no right to enter into a business of partnership with any party involving the stall, booth, table or space awarded to him/her or to transfer to such partner the right to occupy the same, without the explicit consent or approval of the City Government.
- c) The market stallholder shall not use the privilege to the stall awarded to him/her, either directly or indirectly as collateral or security for any loan agreement with any person or with any public & private financing institution.

Section 2. Subleasing, Mortgaging or Selling of Rights Not Allowed – To lease or occupy a stall is not a common right but merely a privilege granted by the City Government to stallholders. No awardee shall sublet or sublease, mortgage or any manner encumber the stall so awarded, nor shall any privilege be sold or transferred to other person. Any stallholder found guilty of violating the section of this code, his/her lease shall be revoked and terminated immediately.

Section 3. Alteration of Structure Prohibited – No lessee shall remove, construct, extend or alter the original structure, electrical wiring, water connection of any stall or booth or space without prior permit from the Office of the City Engineer and Market Administrator, such structure alterations or connection shall be summarily dismantled or removed by duly authorized agents of the city government. The expenses incurred in dismantling and in removing alterations or connections and damages to the original structure shall be paid by the lessee.

Section 4. Dwelling in Market Premises Prohibited – In no case shall stallholder or outsider convert the stall, booth or space or any portion of market premises into permanent or temporary dwelling place. Any violation hereof shall subject the violator to the revocation of his/her business license/mayor's permit or lease award if

he/she is a stallholder, or the summary ejection from the market premises in case of outsiders.

Section 5. Loafing or Loitering and Gambling in the Market Premises Prohibited

– No person who does not have any legislative business or transaction in the market shall idly sit, lounge, lie, tarry, loaf or loiter in or about the premises of the market. No person shall also be permitted to solicit alms, voluntary contributions, carol for handouts or dole outs within the market premises, maintaining a gambling place or den is strictly prohibited within the market premises.

Section 6. Dispensing or serving of Intoxicating Liquors – No person shall drink, serve or dispense liquor or any intoxicating drink or substance within the market premises of any public market. Any violation hereof shall be ground for revocation of the stallholder's license or lease award.

Section 7. Storage or Highly Combustible, Toxic and Poisonous Materials Prohibited – No stallholder or individual shall be allowed to store gasoline or any highly combustible materials or substance within the premises of the public markets.

Section 8. Loose or Stray Animals Banned – No animal shall be let astray in the premises of the public market. Market authorities or their agents are hereby empowered to catch stray animals and impound them in the proper place, in consonance with RA 8485 or the animal welfare act.

Section 9. Proper Display of Goods or Merchandise – All goods or merchandise shall be displayed in the stalls or market premises in such manner so as not to hamper obstruction or impede market passage or aisles or to the inconvenience the market goes, and shall not hamper the regular cleaning of the market premises. No "extension" of existing stall, booth or table or any kind of structure or make shall be permitted.

Section 10. Losses/Damages/Injury to Stallholders – The City government shall not be responsible for any loss, damage or injury to stallholders in the public market by reason of theft, fire or force majeure in the course of their business operations, any merchandise / goods wares or commodities left in the public market after closure time shall be at the risk and responsibility of the stallholder. It shall be however the duty of the market authorities and their agents, to exercise utmost vigilance to prevent loss, damage or injury to stallholders and for this purpose market authorities and their agents, shall have authority to apprehend and turn-over to the police person or persons stealing or committing any offense in the vicinity or premises of the public market.

Section 11. Carrying of Deadly Weapons in the Public Market is Prohibited – It shall be unlawful for any person to carry in his / her possession deadly weapons as knives, bolos, axes, ice picks, darts, etc. within the market premises, or in the case of stallholders or their helpers, outside their stalls.

Section 12. Abandoned Stalls – That at any given time any market stall that remained closed or idle for at least sixty (60) consecutive days, for no valid reason be declared abandoned or vacant, the lease shall be revoked by the City Government and to be disposed of in accordance with the law.

Section 13. Weights and Measures – Stallholders are required to use accurate weighing scales and measuring devices, properly registered and calibrated with the office of the City Treasurer. The lease contract of any stallholder found violating existing laws, rules and regulation consistent to the legitimate use and calibration of weights and measures shall be terminated, in addition to other penalties under existing laws, rules and regulations of Article 32 Section 140 of the proposed revenue code.

Section 14. Dummies– Any person who acts as a dummy for another in connection with the enjoyment of any of the privileges provided in this Code shall be subject to the penalties provided in Chapter XI Section 66 of this code.

Section 15. Peddling and Hawking -

- a) No person shall peddle, hawk, offer for sale, or display for sale any article in the passageways or aisles used by market goers in any public market but a specific portion in the premises of the public market be allotted as a place for the peddlers, hawkers and ambulant vendors.
- b) The peddling or sale of perishable items which easily deteriorate such as meat or fish outside the public market is hereby prohibited.
- c) The market authority shall designate an area within the public market premises which peddlers and hawkers can occupy. Peddlers and hawkers shall not be permitted to display or sell their merchandise on sidewalks, patios or places intended or designated for the passage of the public. Market officials and police officers detailed in the vicinity shall ensure strict compliance with these provisions. Any peddlers or hawkers found violating this provision, his/her goods, commodities or merchandise shall be confiscated and only after paying the penalties prescribed in this code shall the goods, commodities or merchandise confiscated be return to his / her possession.

Section 16. Other Prohibitions -

- a) It shall be unlawful for any person to resist, obstruct, impede, annoy or prevent any market employee or personnel in the performance of his / her duties.
- b) It shall be unlawful for any person within the premises of the public market to commit any nuisance or be guilty of any disorderly conduct or make any loud or boisterous noises, or use any vulgar or profane language, or obstruct the passageways of public markets, or do any act which is calculated to lead to the breach of peace and tends to disturb the good order and decorum therein.

**CHAPTER X
MARKET ADMINISTRATION**

Section 1. Market Advisory Committee – The City Mayor shall create a Market Advisory Committee to be composed of representative from the City Government, cooperative and private sector to assist him and the Sangguniang Panlungsod in the formulation of polices to enhance the efficiency of market operation.

Section 2. Market Administrator – The Market Administrator shall exercise direct and immediate supervision and control over all city public markets and the personnel thereof.

He/she shall be responsible for the maintenance and upkeep of ensuring peace and order in the market premises, subject to the supervision and control of the city mayor. Market collectors shall be directly under the Office of City Treasurer in accordance with existing laws, city ordinances and other pertinent rules and regulations.

Section 3. Appointment and Qualification of Market Administrator – The Market Administrator shall be appointed by the City Mayor, subject to civil service rules and regulations. No person shall be appointed Market Administrator, unless he/she is a Filipino citizen, of good moral character, a holder of a degree in college preferably, business administration, engineering, or veterinary medicine, or has acquired experience in market administration or any related for at least (5) years if he/she does not have a college degree.

Section 4 Other Market Personnel – Other market officials and officials and employees shall be determined by market authority in accordance with existing laws and ordinances.

CHAPTER XI PENAL PROVISIONS

Section 1. Surcharges – The stall lessee who fails to pay the monthly payment, shall pay a surcharge of ten (10%) percent of the total rent due. Failure to pay the rental for two (2) consecutive months shall be a legal ground for the cancellation of the stall lease. The stall shall be declared vacant and subject to adjudication-

Section 2. Fines/Cancellation of Lease and Ejectment – Any violation of this code shall be penalized with a fine of one thousand (P1,000) pesos but not more than five thousand (P5,000) pesos, and shall be sufficient cause for the revocation or cancellation of a stallholder or vendor to lease or occupy a stall, booth, table or space in the market and his/her ejectment. Therefore any such stall holder or vendor whose lease privilege or privilege of occupancy has been cancelled or remove, or who has been ejected from the stall booth, table or space he/she is leasing or occupying in the public market shall be banned from leasing or occupying any stall, booth, table or space in the market in the future.

CHAPTER XII AUTHORITY TO ADJUST RATES

Section 1. Authority to Adjust Rates - The Sangguniang Panlungsod, in accordance with R.A. 7160 otherwise known as the local government code, shall have the authority to adjust the rate prescribed herein not later or once in every five (5) years but in no case shall be such adjustment exceeds ten (10%) percent of the rates here in fixed.

CHAPTER XIII TRANSITORY AND FINAL PROVISIONS

Section 1. Allocation of Collected Market Rental Fees and Charges – After deducting the statutory or contractual obligation, a minimum of twenty (20%) percent of the net income of the city owned public market shall be reserved and set aside for the maintenance and improvement of the market and for market personnel development. The

reserved amount shall accrue to the Capital and Management Development Fund of the City Government.

Section 2. Public Market Building and Facilities – All public market buildings and facilities constructed prior to the enactment of this Code, shall not be subject to location, establishment and construction limitations prescribed under this Code. However, alterations, improvements, addition or repairs to be made in such buildings or facilities shall be subject to the provision of this Code.

Section 3. Repealing Clause – All city ordinances, executive orders, or parts thereof that are inconsistent with this Code are hereby repealed or modified accordingly.

Section 4. Separability Clause – If for any reason, any part of this Code shall be declared unconstitutional, other parts or provisions hereof, which are not affected by such declaration, shall continue to be in full force and effect.

Section 5. Effectivity Clause – This Ordinance shall take effect ten (10) days after its approval and the satisfaction of its required publication in full for three (3) consecutive days in a local newspaper of general circulation in the Province of Pampanga , the posting of the same in the city’s conspicuous places in the city hall and other accessible public places in the city.

ADOPTED this 19th day of November 2008

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I hereby certify to the correctness of the foregoing Ordinance adopted by the 3rd Sangguniang Panlungsod of the City of San Fernando, Pampanga during its 72nd Regular Session held on November 19, 2008.

AVELINA M. LACANILAO-LAGMAN
OIC-Secretary to the Sanggunian

ATTESTED TO BE DULY ADOPTED:

Hon. EDWIN D. SANTIAGO
City Vice-Mayor & Presiding Officer

APPROVED:

Hon. OSCAR S. RODRIGUEZ
City Mayor
/lynn3rdspond2008019

Date

3RD S.P. Ord. No. 2008- 019

3RD SANGGUNIANG PANLUNGSOD MEMBERS

Hon. EDWIN D. SANTIAGO
City Vice-Mayor & Presiding Officer

Hon. Hon. JAIME T. LAZATIN
Member

Hon. ALEX F. PATIO
Member

Hon. NELSON G. LINGAT
Member

RENATO G. AGUSTIN
Member

Hon. ROSEMARY G. CALIMLIM
Member

Hon. RUPERTO D. Dumlao
Member

Hon. REDENTOR S. HALILI
Member

Hon. BERNIE T. CASTRO
Member

Hon. RAUL F. MACALINO
Member

Hon. RALPH DANIEL HENSON
Member

Hon. MELCHOR S. CALUAG
LBC Pres./ Member

Hon. CZARMAIGNE P. LAUS
SK Fed. President/Member