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SANGGUNIANG PANLUNGSOD

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG
PANLUNGSOD OF LAOAG HELD AT THE SESSION HALL ON NOVEMBER 27, 2001**

PRESENT:

| | |
|----------------------------------|-----------------------------------|
| Hon. Edward P. Domingo | City Vice Mayor/Presiding Officer |
| Hon. Sonia Raquel B. Siazon | S. P. Member |
| Hon. Joseph H. Tamayo | S. P. Member |
| Hon. Jose Antonio F. Pastor | S. P. Member |
| Hon. Juan Conrado A. Respicio II | S. P. Member |
| Hon. Primo Jay S. Ramos | S. P. Member |
| Hon. Edison H. Bonoan | S. P. Member |
| Hon. Ruben P. Blanco | S. P. Member |
| Hon. Victor U. Aguilar | S. P. Member |
| Hon. Jimmy O. Chua | S. P. Member |
| Hon. Michael V. Fariñas | S. P. Member (ABC Rep.) |

ABSENT:

| | |
|------------------------------|---------------------------|
| Hon. Yvonne B. Ranada | S. P. Member |
| Hon. Robin Martin C. Peralta | S. P. Member (S. K. Rep.) |

Be it ordained by the Sangguniang Panlungsod of the City of Laoag that:

**CITY ORDINANCE NO. 2001-016
(Tax Ordinance 01-01)**

***AN ORDINANCE ENACTING THE REVISED REVENUE CODE OF 2001 OF
THE CITY OF LAOAG***

CHAPTER 1. GENERAL PROVISIONS

Article A. Short Title and Scope of this Code

Sec. 1A.01. **Short Title.** – This ordinance shall be known as the Revised Revenue Code 2001 of the City of Laoag.

Sec. 1A.02. **Scope and application.** – The Code shall govern the levy, assessment, and collection of all city taxes, fees, charges and other impositions imposed within the territorial jurisdiction of this city.

Article B. Definitions and Construction of Provisions

SEC. 1B.01. **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) “Capital Investment” is the capital which a person employs in any undertaking, or which he contributes to the capital of a partnership, Corporation, or any juridical entity or association in a particular taxing jurisdiction.

(c) “Charges” refer to pecuniary liability as rents or fees against persons or property.

(d) “Cooperatives” 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 cooperatives principles.

(e) “Corporation” includes partnership, no matter how created or organized, joint stock companies (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and

other energy operations pursuant to an operating or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.

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

(f) "Countryside and Barangay Business Enterprise" refers to any business entity, association or cooperative registered under the provisions of Republic Act numbered sixty-eight hundred ten (RA 6810) otherwise known as: Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20)."

(g) "Fee" means a charge fixed by law or ordinance for the regulation or inspection of a business or activity.

(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 or constructively received during the taxable quarter for the services performed or to be performed for another person including discounts if determinable at the time of sales, sales return, excise tax, and value-added tax (VAT).

(i) "Levy" means an imposition of an assessment, tax, tribute, or fine.

(j) "License or Permit" is a right or permission granted in accordance with law or by competent authority to engage in some business or occupation or to engage in some transaction.

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

(l) "Persons" mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.

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

(n) "Rental" means the value of the consideration, whether in money or otherwise, given for the employment or use of a thing.

(o) "Residents" refer to natural persons who have their habitual residence in the city 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 city. In the absence of such law, juridical persons are residents of the city where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

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

(q) "Services" mean the duties, work or functions performed or discharged by a government, as the case may be.

(r) "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.

(s) "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.

SEC. 1B.02. Words and phrases not herein expressly defined. - Words and phrases embodied in this code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

In construing provisions of this Code, the following rules of construction shall be observed unless otherwise inconsistent with the manifest intent of the said provisions, or when applied, would lead to absurd or highly improbable results.

(a) **General Rule** – All words and phrases shall be construed and understood according to common and approved usage of the language; but technical words and phrases and such

other words which may have acquired a peculiar or appropriate meaning in the Code shall be construed and understood according to such technical, peculiar or appropriate meaning.

(b) **Gender and Number.** – Every word in this Code importing the masculine gender shall extend to both a male and female. Every word importing the singular number shall apply to several persons or things and every word importing the plural number shall apply to one person or thing.

(c) **Computation of Time.** - The time which any 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 a holiday in which case the same shall be excluded from the computation, and the next business day shall be considered the last day.

(d) **References.** – All references to Chapters, Articles, and Sections are to Chapters, Articles, Sections in this Code, unless otherwise specified.

(e) **Conflicting provisions of Chapters or Articles.** - If the provisions of different Chapters or Articles conflict with or contravene each other, the provisions of each Chapter or Article shall prevail as to all specific matters and questions involved herein.

(f) **Conflicting provisions of Sections.** - If the provisions of different Sections in the same Article conflict with each other, the provisions of the Sections which is last in point or sequence shall prevail.

CHAPTER 2. CITY TAXES

Article A. Real Property Tax

Sec. 2A.01. **Definitions.** - When used in this Article –

(a) “Acquisition Cost” for newly acquired Machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling, and installation at the present site;

(b) “Actual Used” refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;

“Ad Valorem Tax” is a levy on real property determined on the basis of a fixed proportion of the value of the property;

(d) “Agricultural Land” is land devoted principally to the Planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aquacultural activities, and other agricultural activities, and is not classified as mineral, timber, residential, commercial or industrial land;

(e) “Appraisal” is the act or process of determining the value of property as of a specific date for a specific purpose;

(f) “Assessment” is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties;

(g) “Assessment Level” is the percentage applied to the fair market value to determine the taxable value of the property

(h) “Assessed Value” is the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value;

(i) “Commercial Land” is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber, or residential land

(j) “Depreciated Value” is the value remaining after deducting depreciation from the acquisition cost

(k) “Economic Life” is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized;

(l) “Fair Market Value” is the price at which the property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;

(m) “Improvement” is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital

expenditures and labor, which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes;

(n) "Industrial Land" is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land;

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

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

(p) "Mineral Lands" are lands in which minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials;

(q) "Reassessment" is the assigning of new assessed values to property, particularly real estate, as a result of a general, partial, or individual reappraisal of the property;

(r) "Remaining Economic Life" is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless;

(s) "Remaining Value" is the value corresponding to the remaining useful life of the machinery;

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

(u) "Residential Land" is land principally devoted to habitation.

SEC.2A.02. Imposition of the basic real property tax. - There is hereby levied an annual ad Valorem tax at the rate of Two percent (2%) 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.

SEC.2A.03. Additional Levy on real property for the Special Education Fund (SEF). – There is hereby levied an annual one percent (1%) tax on the assessed value of real property which shall be in addition to the basic real property tax. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

SEC.2A.04. 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 parsonages 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 machinery 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.

All the properties mentioned in this Section shall be valued for the purpose of assessment and record shall be kept thereof as in cases.

SEC.2A.05. Time of payment. - The real property tax herein levied together with the additional levy on real property for the Special Education Fund 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 one percent (1%) SEF tax must be collected simultaneously. Payments of real property taxes shall first be applied to prior years delinquencies, interests, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

SEC.2A.06. Tax discount for advances and prompt payment. – If the basic real property tax and the additional tax accruing to the SEF are paid on or before the deadlines as provided for in Section 2A.05 of this Code, the taxpayer shall be entitled to a discount of Ten percent (10%). If the above mentioned taxes are paid in full before January 1, the taxpayer shall be entitled to Twenty percent (20%) tax discount.

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

SEC. 2A.07. Collection and distribution of proceeds. – The collection of 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:

(a) Seventy percent (70%) shall accrue to the General Fund of the City;

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

(1) Fifty percent (50%) shall accrue to the barangay where the property is located

(2) 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.

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's, educational research, purchase of books and periodicals, and sports development as determined and approved by the city School Board.

The proceeds of the real property tax due prior to the effectivity of the Local Government Code (RA 7160) shall be distributed in accordance with the scheme prevailing at the time the said taxes were due and payable.

SEC.2A.08. Administrative provisions. –

(a) **On the appraisal and assessment of real property**

(1) **Appraisal of real property.** - All property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the city in accordance with the rules and regulations promulgated by the Department of Finance for the

classification, appraisal and assessment of real property pursuant to the provisions of the Local Government Code.

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

For this purpose, the City Assessor shall use the standard form known as Sworn Declaration of Property Values prescribed by the Department of Finance. The procedures in filing and safekeeping thereof shall be in accordance with the guidelines issued by the said Department.

Property owners or administrators who fail to comply with this provision shall be subject to a fine of Five Hundred Pesos (₱ 500.00).

(3) **Duty of person acquiring real operate or making improvement thereon.**

(a) It shall be the duty of any person, or his authorized representative, acquiring at any time real property situated in the city or making any improvement on real property, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.

(b) In the case of house, buildings, or other improvements acquired or newly constructed which will require building permits, property owners or their authorized representatives shall likewise file a sworn declaration of the true value of the subject house, building, or other improvement within sixty (60) days after.

The date of a duly notarized final deed of sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties.

The date of completion or occupancy of the newly constructed building, house, or improvement, whichever comes earlier; and

The date of completion or occupancy of any expansion, renovation, or additional structures or expansion, renovation, or additional structures or improvements made upon any existing building house, or other real property, whichever comes earlier.

(c) In the case of machinery, the sixty-day period for filing the sworn declaration of property values shall commence on the date of installation thereof as determined by the City Assessor and, for this purpose, the City Assessor may secure a certification from the building official or engineer or other appropriate official stationed in the city.

(d) Property owners or administrators who fail to comply with the above provisions shall be subject to a fine of Five Hundred Pesos (P500.00).

(4) **Declaration of real property by the City Assessor. –**

(a) when any person, natural or juridical, by whom real property is required to be declared under subsection (a)(2) of Sec.2A.08 of this Code refuses or fails for any reason to make such declaration within the time prescribed, the City Assessor shall himself declare the property in the name of the defaulting owner, and shall assess the property for taxation in accordance with the provision of this Article.

(b) In the case of real property discovered whose owner or owners are unknown, the City Assessor shall likewise declare the same in the name of the Unknown Owner until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under either subsections (a) (2) or (a)(3) of Sec.2A.08 of this Code, as the case may be.

(c) No oath shall be required of a declaration thus made by the City Assessor.

(5) Listing of real property in the assessment rolls. –

(a) The City Assessor shall prepare and maintain as assessment roll wherein all real property shall be listed whether taxable or exempt, located within the territorial jurisdiction of the city. Real property shall be listed, valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property.

(b) The undivided real property of a deceased person may be listed, valued and assessed in the name of the estate or of the heirs and devisees without designating them individually, and undivided real property other than that owned by a deceased may be listed, valued and assessed in the name of one or more co-owners: Provided, however, That such heir, devisee, or co-owner shall be liable severally and proportionately for all obligations imposed by this Article and the payment of the real property tax with respect to the undivided property.

(c) The real property of a corporation, partnership, or association shall be listed, valued and assessed in the same manner as that of an individual.

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

(6) Proof of exemption or real property from taxation. – Every person, by or for whom real property is declared, who shall claim tax exemptions for such property under this Article, shall file with the City Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title or ownership, articles of incorporation, by laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

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

(7) Real Property identification system. – All declarations of real property made under the provisions of this Article shall be kept and filed under a uniform classification system to be established by the City Assessor pursuant to the guidelines issued by the Department of Finance (DOF) for the purpose.

(8) Notification of transfer of real property ownership. – (a) Any person who shall transfer real property ownership to another shall notify the City Assessor within sixty (60) days from the date of such transfer.

(b) The notification shall include the mode of transfer, the description of the alienated, the name and address of the transferee.

(c) In addition to the notice of transfer, the previous property owner shall likewise surrender to the City Assessor the tax declaration covering the subject property in order that the same may be cancelled from the assessment records of the City Assessor. If, however, said previous owner still owns property other than the property alienated, he shall, within the sixty-day period, file with the City Assessor, an amended sworn declaration of the true value of the property or properties he retains in accordance with the provisions of subsections (a) (2) and (a) (3) of Sec.2A.08 of this Code.

(9) Duty of Register of Deeds to apprise assessor of real property listed in registry. – (a) To ascertain whether or not any real property entered in the Registry of Property has escaped discovery and listing for the purpose of taxation, the Register of Deeds shall prepare and submit to the City Assessor, within six (6) months from the date of effectivity of the LGC and every year thereafter, an abstract of his registry, shall include brief but sufficient descriptions of real properties entered therein, their present owners, and the dates of their most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation, or partition or other forms of alienation.

(b) It shall be the duty of the Register of Deeds to require every person who shall present for registration a document of transfer, alienation or encumbrance of real property, to accompany the same with a certificate to the effect that the real property

subject to the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid cause for the register of Deeds to refuse the registration of the document.

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

(10) Duty of official issuing building permit or certificate of registration of machinery to transmit copy to assessor. – (a) Any public official or employee who may now or hereafter be required by law or regulation to issue any person a permit for the construction, addition, repair, or renovation of a building, or permanent improvement on land, or a certificate of registration for any machinery, including machines, mechanical contrivances, and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of its issuance, to the City Assessor.

(b) Any official referred to in paragraph (a) hereof shall likewise furnish the City Assessor with copies of the building floor plans and/or certificates of registration or installation of another machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term machinery and the rules and guidelines issued by the Department of Finance (DOF).

(11) Duty of Geodetic Engineers to furnish copy of plans to assessor. - It shall be the duty of all Geodetic Engineers, public or private, to furnish free of charge to the City Assessor a white or blueprint copy of each of all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipts of such plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board as the case may be.

(12) Preparation of schedule of fair market values. – (a) Before any general revision of property assessment is made pursuant to the provision of this Article, there shall be prepared a schedule of fair market values of the City Assessor for the different classes of real property situated in the City Assessor for the different classes of real property situated in the City for enactment of separate ordinance by the Sangguniang Panlungsod. The schedule of fair market values shall be published in a newspaper of general circulation in the city or in the absence thereof, shall be posted in the city hall and in two other conspicuous public places therein.

(b) In the preparation of schedules of fair market values, the City Assessor shall be guided by the rules and regulations issued by the Department of Finance.

(13) Authority of assessor to take evidence. – For the purpose of obtaining information on which to base the market value of any real property, the City Assessor or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

(14) Amendment of schedule of fair market value. – The City Assessor may recommend to the Sangguniang Panlungsod amendments to correct errors in valuation in the schedule of fair market values. The Sanggunian shall act upon the recommendation within ninety (90) days from receipt thereof

(15) Classes of real property for assessment purposes. – For purposes of assessment, real property shall be classified as residential, agricultural, commercial, industrial, mineral, timberland or special by the City Assessor.

(16) Special classes of real property. – All lands, buildings and other improvements thereon actually, directly and exclusively used for hospitals, cultural, or scientific purposes, and those owned and used by local water districts, and government-owned or controlled corporations rendering essential public services in the supply and distribution of water and/or generation and transmission of electric power shall be classified as special.

(17) Actual use of real property as basis for assessment. – Real property shall be classified, valued and assessed on the basis of its actual use regardless of where located, whoever owns it, and whoever uses it.

(18) **Assessment levels.** – (a) The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be as follows.

(1) **On lands:**

| Class | Assessment Levels | | |
|--------------|-------------------|-------|-------|
| | 2001 | 1993 | New |
| Residential | 18% | _____ | _____ |
| Agricultural | 25% | _____ | _____ |
| Commercial | 40% | _____ | _____ |
| Industrial | 40% | _____ | _____ |
| Mineral | 50% | _____ | _____ |
| Timberland | 20% | _____ | _____ |

(2) **On buildings and other structures:**

(a) Residential

| Over | | Not Over | | Assessment Levels | 1993 | New |
|---------------|--------------|---------------|---|-------------------|-------|-------|
| | ₱ 175,000.00 | - | - | 0% | _____ | _____ |
| 175,000.00 | - | 300,000.00 | - | 10% | _____ | _____ |
| 300,000.00 | - | 500,000.00 | - | 20% | _____ | _____ |
| 500,000.00 | - | 750,000.00 | - | 25% | _____ | _____ |
| 750,000.00 | - | 1,000,000.00 | - | 30% | _____ | _____ |
| 1,000,000.00 | - | 2,000,000.00 | - | 35% | _____ | _____ |
| 2,000,000.00 | - | 5,000,000.00 | - | 40% | _____ | _____ |
| 5,000,000.00 | - | 10,000,000.00 | - | 50% | _____ | _____ |
| 10,000,000.00 | - | | | 60% | _____ | _____ |

(b) Agricultural

| Over | | Not Over | | Assessment Levels | 1993 | New |
|--------------|--------------|--------------|----|-------------------|-------|-------|
| | ₱ 300,000.00 | - | | 25% | _____ | _____ |
| 300,000.00 | - | 500,000.00 | -- | 30% | _____ | _____ |
| 500,000.00 | - | 750,000.00 | - | 35% | _____ | _____ |
| 750,000.00 | -- | 1,000,000.00 | -- | 40% | _____ | _____ |
| 1,000,000.00 | -- | 2,000,000.00 | -- | 45% | _____ | _____ |
| 2,000,000.00 | - | - | - | 50% | _____ | _____ |

(c) Commercial/Industrial

| Over | | Not Over | | Assessment Levels | 1993 | New |
|--------------|----|---------------|----|-------------------|-------|-------|
| ₱ 300,000.00 | - | | | 30% | _____ | _____ |
| 300,000.00 | -- | 500,000.00 | - | 35% | _____ | _____ |
| 500,000.00 | - | 750,000.00 | - | 40% | _____ | _____ |
| 750,000.00 | - | 1,000,000.00 | - | 50% | _____ | _____ |
| 1,000,000.00 | -- | 2,000,000.00 | -- | 60% | _____ | _____ |
| 2,000,000.00 | -- | 5,000,000.00 | -- | 70% | _____ | _____ |
| 5,000,000.00 | -- | 10,000,000.00 | -- | 75% | _____ | _____ |

10,000,000.00 - - - 80% _____

(d) Timberland:

| Over | Not Over | Assessment Levels | 1993 | New |
|----------------|-----------------|-------------------|-------|-----|
| ₱ 300,000.00 - | - - | 45% | _____ | |
| 300,000.00 - | 500,000.00- - | 50% | _____ | |
| 500,000.00 - | 750,000.00 - - | 55% | _____ | |
| 750,000.00 - | 1,000,000.00- - | 60% | _____ | |
| 1,000,000.00 - | 2,000,000.00- - | 65% | _____ | |
| 2,000,000.00 - | - | 70% | _____ | |

(e) On machinery:

| Class | Assessment Levels | 1993 | New |
|------------------|-------------------|-------|-----|
| Agricultural - - | 40% | _____ | |
| Residential - - | 50% | _____ | |
| Commercial - - | 80% | _____ | |
| Industrial - - | 80% | _____ | |

(4) On Special Classes: (a) The assessment levels for all lands, buildings, machineries and other improvements; to wit

| Actual Use | Assessment Levels | 1993 | New |
|--------------------------|-------------------|-------|-----|
| Cultural - - | -15% | _____ | |
| Scientific - - | 15% | _____ | |
| Hospital - - | 15% | _____ | |
| Local Water Districts -- | 10% | _____ | |

GOCC's engaged in the supply and distribution of water and/or generation and transmission of electric power - - 10%

(b) Assessment levels in paragraph (a) hereof shall be applied initially during the first general revision of real property assessments undertaken pursuant to subsection (a) (19) of Sec.2A.08 of this Code.

(c) Pending the enactment of a schedule of fair market values under subsection (a) (12) (b) and subsection (a) (19) of Sec.2A.08 of this Code and the effectivity of the revised new assessment levels, the prevailing schedules on market values and the assessment levels currently used by the City Assessor shall continue to be applied.

(19) General revision of assessments and property classification. –

(a) The City Assessor shall undertake a general revision of real property assessments within two (2) years after the effectivity of the Local Government Code (January 1, 1992) and every three (3) years thereafter.

(b) For this purpose, the City Assessor shall prepare the schedule of fair market values for the different kinds and classes of real property located within his territorial jurisdiction within one (1) year from the effectivity of the Local Government Code (January 1, 1992) in accordance with the rules and regulations issued by the Department of Finance.

(c) The general revision of assessments and property classification shall commence upon the enactment of an ordinance by the Sangguniang Panlungsod adopting the schedule of fair market values but not later than December 31, 1993. Thereafter, the City Assessor shall undertake the general revision of real property assessment and property classification once every three (3) years.

(20) General Assessment revision; expenses incident thereto. – The Sangguniang Panlungsod shall provide the necessary appropriations to defray the expenses incident to the general revision of real property assessment.

(21) **Valuation of real property.** – In cases where (a) real property is declared and listed for taxation purposes for the first time; (b) there is an ongoing general revision of property classification and assessment; or (c) a request is made by the person in whose name the property is declared, the City Assessor or his duly authorized deputy shall, in accordance with the provisions of this Article, make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment of taxpayer's valuation thereon: Provided, however, That the assessment of real property shall not be increased oftener than once every three (3) years except in case of new improvements substantially increasing the value of said property or of any change in its actual use.

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

(23) **Assessment of property subject to back taxes.** – Real property declared for the first time shall be assessed for taxes for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment: Provided, however, That such taxes shall be computed on the basis of the applicable schedule of values in force during the corresponding period.

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

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

(25) **Appraisal and assessment of machinery.** –

(a) The fair market value of brand-new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost.

(b) If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus cost of inland transportation, handling, and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange rates as fixed by the Central Bank.

(26) **Depreciation allowance for machinery.** – (a) For the purpose of assessment, a depreciation allowance shall be made for machinery at a rate of Five percent (5%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of use: Provided, however, That the remaining value for all kinds of machinery shall be fixed at Twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

(b) **On Assessment Appeals**

(1) **Organization, powers, duties, and functions of the City Board of Assessment Appeals.** (a) The City Board of Assessment Appeals shall be composed of the Register of Deeds, as chairman, the City Prosecutor and the City Engineer as members, who shall serve as such in an ex officio capacity without additional compensation.

(b) The Chairman of the Board shall have the power to designate any employee of the city to serve as secretary to the Board also without additional compensation.

(c) The Chairman and members of the City Board of Assessment Appeals shall assume their respective positions without need of further appointment or designation immediately upon effectivity of this Code. They shall take an oath or affirmation of office in the manner herein set forth.

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

So help me God.

Signature

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

Signature of Officer Administering Oath"

(2) **Meetings and expenses of the City Board of Assessment Appeals.** - (a) The City Board of Assessment Appeals shall meet once a month and as often as may be necessary for the prompt disposition of appealed cases. No member of the Board shall be entitled to per diems or traveling expenses for his attendance in Board meetings, except when conducting an ocular inspection in connection with a case under appeal.

(b) All expenses of the Board shall be charged against the General Fund of the City. The Sangguniang Panlungsod shall appropriate the necessary funds to enable the Board to operate effectively.

(3) **Filing of assessment appeals.** - Any owner or person having legal interest in the property who is not satisfied with the action of the City Assessor in the assessment of his property 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 form prescribed for the purpose, together with copies of the tax declaration and such affidavits or documents submitted in support of the appeal.

(4) **Action by the City Board of Assessment Appeals. –**

(a) The Board shall decide the appeal within one hundred twenty (120) days from the date of receipt of such appeal. The Board, after hearing, shall render its decision based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.

(b) In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspection, take depositions, and issue **subpoena** and **subpoena duces tecum**. The proceedings of the Board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.

(c) The Secretary of the Board shall furnish the owner of the property or the person having legal interest therein and the City Assessor with a copy of the decision of the Board. In case the City Assessor concurs in the revision or the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the

person having legal interest therein or the assessor who is not satisfied with the decision of the Board may, within thirty (30) days after receipt of the decision of said Board, appeal to the Central Board of Assessment Appeals. The decision of the Central Board of Assessment Appeals shall be final and executory.

(5) **Effect of appeal on the payment of real property tax.** – Appeal on assessment of real property made under the provisions of this Code shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the City Assessor, without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

(c) **On the collection of 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 the 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 taxpayer first pays the tax. There shall be annotated on the tax receipts the words “paid under protest”. The protest in writing must be filed within thirty (30) days from payment of the tax to the to the City Treasurer who shall decide the protest within sixty (60) days from receipt.

(b) Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Sec. 2A.07 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 protestant, or applied as tax credit against his existing or future tax liability.

(d) In the event that the protest is denied or upon the lapse of the sixty-day period prescribed in subparagraph (a), 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 therefor, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

(4) **Repayment of excessive collections.** – When an assessment of basic real property tax, or any tax levied under this Article, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayers 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 therefor, 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 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 maybe distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of tax with surcharges, interest and penalties may be made in accordance with Sec. 2A.09 of this Code, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or juridically, 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 tax levied under this Article, the city may avail of the remedies by administrative action trough 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 extinguishable by administrative or judicial action, and may only be extinguished upon payment of the tax and the 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 the 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 the 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 of 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 mailed to or served upon the City Assessor and the Registry 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 the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

(10) **Advertisement and Sale.** – Within thirty (30) days after service of the warrant of levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be affected by posting a notice at the main entrance of the city hall, and in publicly accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in the city. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, a description of the property or person having legal interest therein, and a description of the real 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 for 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 the 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 costs of collection through the remedies provided 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 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 the 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 the lien of such delinquent tax, interest due thereon and expenses of sale.

(12) **Final Deed of 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 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 of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the city without the necessity of an order from a competent court.

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

under this article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed in subsection (c) (21) of Sec.2A.o8.

(a) The City Treasurer shall furnish the City Legal Officer a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the city, in 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 (P10,000.00), the competent court is the City Trial Court, and where the amount due is in excess of Ten Thousand Pesos (P10,000.00), 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 any action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of 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 returned to the depositor if the action fails.

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

(18) Payment of delinquent taxes on property subject of controversy. – In any action involving the ownership or possession of, or succession to, real property, the court may motu proprio or upon representation of the City Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

(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 the same 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.

(20) Periods within which to collect real property taxes. – The basic real property tax and any other tax levied under this Article shall be collected within five (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

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

(1) The treasurer is legally prevented from collecting the tax;

(2) The owner of the property or the person having legal interest therein requests for reinvestigation and executes a waiver in writing before the expiration of the period within which to collect; and

(3) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

(d) **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

(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 contract selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledge before them.

(4) **Insurance companies to furnish information.** – Insurance companies are hereby required 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 action.** – 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 or Assessor 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 Sec. 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 the mails by the assessor shall be exempt from the payment of postal charges or fees.

(8) **Sale of 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.

SEC. 2A.09. Interests on unpaid real property tax. – Failure to pay the real property tax or any other levied under this Article upon the expiration of the periods as provided in Sec. 2A.05, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

SEC. 2A.10. Penalties for omission of property from assessment or tax roll by officers and other acts. – Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or by imprisonment of not less than one month nor more than six (6) months or both such fine and imprisonment at the discretion of the court.

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

Any other officer required in this Article to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by a fine of not less than Five Hundred Pesos (P500.00) nor more than Three Thousand Pesos (P3,000.00) or imprisonment

of not less than One month nor more than three months or both such fine and imprisonment at the discretion of the court.

Article B. Tax on Idle Lands

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

(a) Agricultural lands, more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one-half (½) 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 (1,000.00) square meters in area one-half (1/2) of which remain unutilized or unimproved by the owner or 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 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 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.

SEC. 2B.02. 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.

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

Any person 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.

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

SEC. 2B.05. Listing of idle lands by the assessor. - The City Assessor shall make and keep an updated record of idle lands located within his area of jurisdiction. For purposes of collection, the City Assessor shall furnish a copy 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.

SEC. 2B.06. Penalty for tax delinquency. – Failure to pay the tax on idle lands upon the expiration period, 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.

Article C. Socialized Housing Tax.

SEC.2C.01. Definition. – When used in this Article –

(a) “Socialized Housing” refers to housing programs and projects covering houses and lots or home lots duly undertaken by the government or the private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of RA 7279.

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

SEC.2C.02. **Imposition of tax.** - There is hereby levied an additional one-half (1/2) of one percent (1%) socialized housing tax on the assessed value of all lands in urban areas in excess of Fifty Thousand Pesos (P50,000.00), which is in addition to the basic property tax.

SEC.2C.03. **Exemptions.** – The Following are exempted from the Socialized Housing Tax:

(a) Those included in the coverage of RA 6657, otherwise known as the Comprehensive Agrarian Reform Law;

(b) Those actually used for national defense and security of the state;

(c) Those used, reserved or otherwise set aside for government offices, facilities and other installations, whether owned by the National Government, its agencies and instrumentalities, including government-owned or controlled corporation, or by the local government units. Provided, however, that the lands herein mentioned, or portions thereof, which have not been used for the past ten (10) years from the effectivity of RA 7279 shall be covered by this tax;

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

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

SEC.2C.04. **Collection and accrual of proceeds.** – The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the city.

SEC.2C.05. **Administrative Provisions.** – The City Assessor shall keep an updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (P50,000.00). For purposes of collection, the City Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

SEC.2C.06. **Penalty.** – Any violation of the provisions of this Article shall be punishable by a fine of Three Thousand Pesos (P3,000.00), or imprisonment of Six (6) months, or both, at the discretion of the court.

Article D. Tax on Transfer of Real Property Ownership

SEC.2D.01. **Imposition of tax.** – There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of Seventy Five percent (75%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

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

SEC.2D.03. **Time of payment.** – The tax herein imposed shall be paid by the seller, donor, transferor, executor, or administrator within sixty (60) days from the date of the executor of the deed or from the date of the decedent's death.

SEC.2D.04. **Administrative Provisions.** –

(a) The Register 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 in place thereof.

(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.

(c) It shall be the duty of the seller, donor, transferor, executor or administrator to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owners death.

Article E. Tax on Business of Printing and Publication

SEC.2E.01. **Imposition of tax.** – There is hereby levied a tax at the rate of Eighty Two and a half percent (82.5%) of one percent (1%) of the gross annual receipts for the preceding calendar year on the business persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and other printed materials of similar nature.

In the case of a newly-started business, the tax shall be Three Fourth (3/4) 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.

SEC.2E.02. **Exemption.** – The receipt from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, Culture and Sports as school text or references shall be exempt from the tax herein imposed.

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

Article F. Franchise Tax

SEC.2F.01. **Definition.** – When used in this Article-

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

SEC.2F.02. **Imposition of tax.** – Notwithstanding any exemption granted by any law or other special law, there is hereby levied a tax at the rate of Eighty Two and a half percent (82.5%) of One Percent (1%) on business enjoying a franchise, based on the gross annual receipts which shall include both each cash sales on account realized during the preceding calendar year within the territorial jurisdiction of the city.

In the case of a newly-started business, the tax shall be Three Fourth (3/4) of one percent (1%) of capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts from the preceding calendar year, or any fraction thereof.

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 incorporation in case of corporations, or in any similar document in case of other types of business organization, shall be considered as the capital investment.

(b) In the case of 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 of sales office commencing business 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.

SEC.2F.03. **Exclusion.** – The term business enjoying franchise shall not include holders of certificates of public convenience for the operation of public utility vehicles for reason that such certificates are not considered as franchise.

SEC.2F.04. **Time of payment.** – The tax shall be paid once within the first twenty (20) days of January or in time of payment quarterly installments within the first twenty (20) days of January, April, July and October of each year.

Article G. Tax on Sand, Gravel and Other Quarry Resources

SEC.2G.01. **Imposition of tax.** – There is hereby levied a tax at the rate of Fifteen percent (15%) of the fair market value per cubic meter of ordinary stones, sand, gravel and other quarry resources, such as but not limited to marl, marble, granite, volcanic cinders, basalt, tuff and rock phosphate extracted from public lands or from beds of seas, lakes, rivers, streams, creeks, and other public waters within the territorial jurisdiction of the city.

SEC.2G.02. **Issuance of permit.** – Every person who shall extract sand, gravel, and other quarry resources shall secure a permit from the City Mayor/Provincial Governor.

In case the city shall then be highly urbanized the permit to quarry shall be granted by the City Mayor and the proceed shall be distributed under Sec.2H.06. In the meantime that Laoag City still a component city of the province the proceeds of the tax on sand & gravel and other quarry resources shall be shared with the province under Sec. 138 of R.A. 7160.

SEC.2G.03. **Time and manner of payment.** – Tax levied shall be due and payable upon removal of the sand, gravel and other quarry resources.

SEC.2G.04. **Sharing of proceeds of the tax.** – The proceeds of the tax on sand, gravel and other quarry resources shall be distributed as follows:

- (a) Highly urbanized city – Sixty percent (60%); to be distributed as follows:
- (b) Barangay where the sand, gravel, and other quarry resources are extracted – Forty percent (40%)

Article H. Professional Tax

SEC.2H.01. **Imposition of Tax.** – There is hereby levied an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination prescribed herein:

| | Rate | 1993 | New |
|---|-------------|-------------|------------|
| (a) For professional 1 st classification | P300.00 | _____ | _____ |
| (1) Architects | | | |
| (2) Certified Public Accountant (CPA) | | | |
| (3) Certified Plant Machines | | | |
| (4) Dentist | | | |
| (5) Engineers | | | |
| (6) Lawyers | | | |
| (7) Medical Practitioners | | | |
| (8) Opticians/Ophthalmologist | | | |
| (9) Optometrists | | | |
| (10) Pharmacists | | | |
| (11) Veterinarians | | | |
| (12) Chemist | | | |
| (13) Geologist | | | |
| (14) Physical Therapist | | | |
| (b) For professional 2 nd classification | 275.00 | _____ | _____ |
| (1) Medical Technologist | | | |
| (2) Nutritionists | | | |
| (3) Dietician | | | |
| (4) Foresters | | | |
| (5) Midwives | | | |
| (6) Nurses | | | |
| (7) All other professionals requiring the passing of board examination which are not mentioned above. | | | |

SEC.2H.02. **Coverage.** – Professionals who passed the bar examinations, or any board, or other examinations conducted by the Professional Regulation Commission (PRC) shall be subject to the professional tax.

SEC.2H.03. **Exemption.** – Professionals exclusively employed in the government shall be exempt from the payment of this tax.

SEC.2H.04. **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.

SEC.2H.05. **Time of payment.** – The professional tax shall be payable annually, or before the thirty-first (31st) day of January. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

SEC.2H.06. **Surcharge for late payment.** – Failure to pay the tax imposed in this Article on time shall subject the taxpayer to a surcharge of Twenty Five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SEC.2H.07. **Interest on unpaid taxes.** – See Sec.2E.05 for format and remarks. 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 due 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.

SEC.2H.08. **Place of payment.** – Every person legally authorized to practice his profession shall pay the professional tax to the city where he practices profession or where he remains his principal office in case he practices his profession in several places.

SEC.2H.09. Administrative Provisions. –

(a) Every person who has paid the corresponding 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, license, or free for the practice of such profession.

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

(c) Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and design, surveys and maps, as the case may be, the number of the official receipt issued to him.

(d) For the purpose of collecting the tax, the City Treasurer or his duly authorized representative shall require from such professionals their current annual registration cards issued by competent authority before accepting payment of their professional tax for the current year.

Article I. Amusement Tax

SEC.2I.01. Definitions. – When used in this Article –

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

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

SEC.2I.02. **Imposition of tax.** – There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at the rate of Thirty percent (30%) of the gross receipts from admission fees.

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

SEC.2I.04. **Exemptions.** – The tax herein imposed shall not apply to 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, subject to the guidelines issued by the Department of Finance.

SEC.21.05. **Time of payment.** – The tax shall be paid once within the first twenty (20) days of January or in time of payment 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.

SEC.21.06. **Filing of Return.** – The proprietor, lessee, or operator shall file a true and complete return within first Twenty (20) days of the month showing the required information, including the opening and closing number of tickets sold, classified according to their admission prices and the amount of gross receipts derived the preceding month.

SEC.21.07. **Forms of Tickets.** – (a) the proprietor, lessee, or operator of an amusement place where fees are required for admission shall provide tickets which shall be serially numbered indicating therein the name of the amusement place, the admission fee and the amount of tax. The serial number must be printed on both ends of the tickets such that when divided into two upon being presented for admission, the serial number shall appear on both parts. In the case of theaters and cinematography, one-half (½) of the admission tickets shall be deposited in a LOCKED BOX provided for the purpose by the City Treasurer and the other box shall be deposited in a LOCKED BOX also provided for the same purpose by the theater/cinematography management. The box provided for by the City Treasurer shall be opened only on the presence of the City Treasurer or his duly representative. For the purpose of inspection, the City Treasurer or his duly representative may require the theater or cinematography management to open the other box provided by them. In the case of other amusement places, one-half (½) of the torn admission ticket shall be given to the customer or patron and the other half to be deposited in a LOCKED BOX provided for the purpose by the proprietor, lessee or operator. The box shall be provided with two (2) padlocks and shall be opened in the presence of the City Treasurer and the operator of their duly authorized representatives.

(b) The proprietors, lessee or operators of theaters or cinematography and other amusement places to register their agents shall display on the counter of the ticket booths of their establishment within the public view the rolls or pads of the admission tickets being sold.

SEC.21.08. **Registration of Tickets.** – It shall be the duty of proprietors, lessees or operators of amusement places to register their ticket with the Office of the City Treasurer and have them stamped with the seal of the said office before selling the same to the public. The proprietor, lessee or operator of the place of amusement shall keep a true and correct record of the stock of tickets, including the total number of registered tickets and the serial number of the tickets sold from day to day. It shall be unlawful for any, operator or lessee of an amusement place to keep in his possession or have unregistered tickets in his amusement place. In case of a premiere exhibition of films, road shows, benefit shows or similar shows, where the admission price is increased, separate gate tickets shall be registered and used thereof.

SEC.21.09. **Verification of Tickets.** – The City Mayor or the City Treasurer shall whenever it is necessary for the good of the service, post their duly authorized inspectors at the gate 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 operating time of the amusement place up to closing time, **PROVIDED: Amusement places with automatic machines for dispensing tickets are exempt from the operation of this provision.**

SEC.21.10. **Notice of Admission Price.** – Operators of amusement places issuing admission tickets shall keep a notice in big legible letters or numbers posted in a conspicuous place in front of the ticket booth, showing the admission price, the tax due and the total admission price. Whenever the admission price is charged before registration, the notice to the effect shall be immediately sent to the City Treasurer or his duly authorized deputy and a notice shall be posted in the place of business for the information of the public.

SEC.21.11. **Surcharge for fraudulent Return.** – In case of willful neglect to file the return and to pay the tax within the time required or in case of fraudulent return is filed or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty percent (50%) of the correct amount of tax due in addition to the other surcharges, interest and penalties provided in this Article.

Article J. Tax on Videograms

SEC.2J.01. **Imposition of Tax.** – The city shall levy a tax of Thirty percent (30%) of the purchase price or rental rate, as the case maybe for every sale, lease or disposition of a videogram (Beta/VHS) containing reproduction of any motion picture/audiovisual program.

SEC.2J.02. **Time of Payment.** – The tax imposed herein shall be due and payable to the City Treasurer within the first twenty (20) days of the month next following that for which it is due by the proprietor, seller or lessor concerned. Such tax shall be determined on the basis of a true and complete return of the amount of gross receipts derived during the preceding month.

SEC.2J.03. **Penalty.** – Any person violating the provisions of this Article shall be punished by a fine of not less than Five Hundred Fifty Pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than Two (2) months nor more than six (6) months or both at the discretion of the court. If violation is committed by a corporation, firm or partnership or juridical entity, the manager, managing partner or any person in-charge with the administration thereof shall be held responsible.

SEC.2J.04. **Applicable Clause.** – The pertinent provisions of Presidential Decree No. 1987 with regards to this Article shall be applicable thereto.

Article K. Annual Fixed Tax for Every Delivery Truck or Van

SEC.2K.01. **Imposition of tax.** – There is hereby levied an annual fixed tax for every truck, van or any vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars and cigarettes, and other products to sales outlets, or consumers, whether directly or indirectly within this city in the amount of Five Hundred Fifty Pesos (P550.00)

SEC.2K.02. **Time of Payment.** – The tax shall be paid once within the first twenty (20) days of January or in time of payment 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.

In no case of a newly started business, the tax shall be paid before the business starts to operate.

Article L. Community Tax

SEC.2L.01. **Imposition of tax.** – There is hereby levied an annual community tax on individuals and corporations at the rate prescribed hereunder.

Amount of Tax Per Annum

(a) On Individuals

| | |
|--|----------------|
| Basic Community Tax. | ₱ 5.00 |
| Additional Community Tax. | 1.00 for every |
| One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property but not to exceed Five Thousand Pesos (P5,000.00). | |

In case of husband and wife, each of them shall be liable to pay the basic tax of Five Pesos (P5.00) but the additional tax imposable on the husband and wife shall be One Pesos (P1.00) for every One Thousand Pesos (P1,000.00) of income from the total property owned by them and/or the total gross receipts or earnings derived by them.

(b) On Corporations

| | |
|---|----------|
| Basic Community Tax. | ₱ 500.00 |
| Additional Community Tax. | |
| 1. For every Five Thousand Pesos (P5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of the real property tax under existing laws. | ₱ 2.00 |
| 2. For every Five Thousand Pesos (P5,000.00) gross receipts or earnings derived by it from its business in the Philippines during the preceding year. | P 2.00 |

The additional community tax on corporations shall not exceed Ten Thousand Pesos (P10,000.00).

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.

SEC.2L.02. Coverage of Community Tax. – Individuals include every inhabitant of this city eighteen (18) years of age or over who:

- (a) Has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year; or
- (b) Is engaged in business or occupation; or
- (c) Owns real property with an aggregate assessed value of One Thousand Pesos (P1,000.00) or more; or
- (d) Is required by law to file an income tax return.

Corporations include domestic or resident foreign, no matter how created or organized, engaged in or doing business in this city.

SEC.2L.03. Exemptions. – The following are exempt from the payment of the community tax;

- (a) Diplomatic and consular representatives; and

Transient visitors when their stay in this city does not exceed three (3) months.

SEC.2L.04. Time and place of payment. –

(a) Time of Payment

- (1) The community tax shall accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year.
- (2) 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 the community tax without becoming delinquent.
- (3) Persons who come to reside in this city 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.
- (4) 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 the 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.

(b) Place of payment

- (1) The community tax shall be paid in this city where the residence of the individual is located or where the principal office of the juridical entity is located.
- (2) It shall be unlawful for the City Treasurer to collect the community tax outside the territorial jurisdiction of this city.
- (3) In case a corporation has a branch, sales office or warehouse in this city, and sales are made and recorded herein, the corresponding community tax shall be paid in this city.
- (4) Any person, natural or juridical, who pays the community tax to a city or municipality other than this city where his residence or principal office in the case of juridical persons is located shall remain liable to pay such tax to this city.

SEC.2L.05. Collection and Allocation of Proceeds of the Community Tax. – The City Treasurer shall deputize the Barangay Treasurers to collect the community tax in their

respective jurisdictions. Such deputation shall be limited to the community tax payable by individual taxpayers and shall be extended only to Barangay Treasurers who are properly bonded in accordance with applicable laws.

The proceeds of the community tax collected through the Barangay Treasurers shall be apportioned as follows.

(1) Fifty percent (50%) shall accrue to the General Fund of the City; and

(2) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

SEC.2L.06. Penalty for late payment. – If the tax is not paid within the prescribed period, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

SEC.2L.07. Community tax certificate.- A community tax certificate shall be issued to every person or corporation upon payment of the community tax. A community tax certificate may also be issued to any person or corporation not subject to the community tax upon payment of One Peso (₱1.00).

SEC.2L.08. Presentation of community tax certificate on Certain Occasions.

(a) When an individual subject to the community tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service receives any license, certificate, or permit from any public authority; pays any tax or free; receives any money from any public fund; transacts other official business; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer, or corporation with whom such individual to exhibit the community tax certificate.

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

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

Article M. Business Tax

SEC.2M.01. Definitions. When used in this Article - -

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

(b) “Agricultural Product” includes the yield of the soil, such as corn, rice, wheat, rye, hay coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not.

The phrase “whether in their original form or not” refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes 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.

Agricultural products as defined include those that have undergone not only simple but even Sophisticated processes embodying 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 market.

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

(c) “Amusement” is a pleasurable diversion and entertainment. It is synonymous to recreation, 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 performances.

(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.

(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" (Agente de negocio) 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, before, or after the dancing, and where professional hostesses or dancers are employed.

(i) "Carinderia" refers to any public eating place where food already cooked are served at a price.

(j) "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 .

(k) "Contractor" includes persons, natural or juridical, not subject to professional tax under Article H of the code, whose activity consists essentially of the sale of all kinds of services for a fee regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

As used in this Article, the term "contractor" shall include general engineering, general building and specialty contractors as defined under applicable laws; filing, demolition and salvage works contractors; operator of tractor & other farm implements, 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 power; 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 of surfacing and recutting 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 laundries 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 mechanical contrivance; 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 building saloons 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 detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors.

(l) "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.

(m) "Importer" means any person who bring articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after such entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by person,

entities or agencies exempt from tax which are subsequently sold, transferred, or exchanged in the Philippines to non-exempt private person or entities, the purchaser or recipient shall be considered the importer thereof.

(n) "Manufacturer" includes every person who, for the purpose of sale or distribution to others and not his own use or consumption, by physical or chemical process:

(1) alters the exterior texture or form, or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for a special use or uses to which it could not have been put in its original condition.

(2) Alters the quality of any such raw material or manufactured or partially manufactured product so as to reduce it to marketable shape or prepare it for any use or industry; or

(3) Combines any raw materials or products of the same or of a different kind in such manner that the finished product of such process or manufacture can be put to a special use or uses to which such material, or manufactured or partially manufactured product in its original condition could not have been put.

(o) "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 which run only on rails or tracks, and tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes.

(p) "Peddler" is a person who, either for himself or for commission, travels from place to place within the city and sells his goods or offers to sell or deliver the same.

(q) "Marginal Farmer or Fisherman" refers to an individual engaged in subsistence farming which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself or 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.

(r) "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.

(s) "Rectifier" comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, 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.

(t) "Restaurant" refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers

(u) "Retail" means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

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

(w) "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.

SEC.2M.02. Imposition of tax. – There is hereby levied an annual tax on the following businesses at rates prescribed therefore:

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

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

| | Amount of Tax/Annum | 1993 | New |
|-----------------------|----------------------------|-------------|------------|
| Less than ₱ 10,000.00 | ₱272.25 | | |

| | | | | |
|--------------|-----------------------|--------------|-----------|-------|
| 10,000.00 | or more but less than | 15,000.00 | 363.00 | _____ |
| 15,000.00 | or more but less than | 20,000.00 | 498.00 | _____ |
| 20,000.00 | or more but less than | 30,000.00 | 726.00 | _____ |
| 30,000.00 | or more but less than | 40,000.00 | 1,089.00 | _____ |
| 40,000.00 | or more but less than | 50,000.00 | 1,361.25 | _____ |
| 50,000.00 | or more but less than | 75,000.00 | 2,178.00 | _____ |
| 75,000.00 | or more but less than | 100,000.00 | 2,722.00 | _____ |
| 100,000.00 | or more but less than | 150,000.00 | 3,630.00 | _____ |
| 150,000.00 | or more but less than | 200,000.00 | 4,537.50 | _____ |
| 200,000.00 | or more but less than | 300,000.00 | 6,352.50 | _____ |
| 300,000.00 | or more but less than | 500,000.00 | 9,075.00 | _____ |
| 500,000.00 | or more but less than | 750,000.00 | 13,200.00 | _____ |
| 750,000.00 | or more but less than | 1,000,000.00 | 16,500.00 | _____ |
| 1,000,000.00 | or more but less than | 2,000,000.00 | 22,687.50 | _____ |
| 2,000,000.00 | or more but less than | 3,000,000.00 | 27,225.00 | _____ |
| 3,000,000.00 | or more but less than | 4,000,000.00 | 36,670.00 | _____ |
| 4,000,000.00 | or more but less than | 5,000,000.00 | 38,115.00 | _____ |
| 5,000,000.00 | or more but less than | 6,500,000.00 | 40,218.75 | _____ |
| | 6,500,000.00 | | 40,218.75 | _____ |

plus 40% of 1% in excess of P 6.5M

The preceding rates shall apply only to amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders or liquors, distilled spirits, and wines or manufacturers of any articles of commerce of whatever kind or nature other than those enumerated in subsection (c) of this section.

(b) On wholesalers, importers, distributors, or dealers in any article of commerce of whatever kind or nature may impose on wholesalers, distributors, etc. in accordance with the following schedule:

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

| | | Amount of Tax/Annum | | 1993 | New |
|------------|-----------------------|----------------------------|----------|-------------|------------|
| | Less than | ₱ 1,000.00 | ₱29.70 | _____ | |
| ₱ 1,000.00 | or more but less than | 2,000.00 | 54.45 | _____ | |
| 2,000.00 | or more but less than | 3,000.00 | 82.50 | _____ | |
| 3,000.00 | or more but less than | 4,000.00 | 124.74 | _____ | |
| 4,000.00 | or more but less than | 5,000.00 | 165.00 | _____ | |
| 5,000.00 | or more but less than | 6,000.00 | 199.65 | _____ | |
| 6,000.00 | or more but less than | 7,000.00 | 235.95 | _____ | |
| 7,000.00 | or more but less than | 8,000.00 | 272.25 | _____ | |
| 8,000.00 | or more but less than | 10,000.00 | 308.55 | _____ | |
| 10,000.00 | or more but less than | 15,000.00 | 363.00 | _____ | |
| 15,000.00 | or more but less than | 20,000.00 | 453.75 | _____ | |
| 20,000.00 | or more but less than | 30,000.00 | 544.50 | _____ | |
| 30,000.00 | or more but less than | 40,000.00 | 726.00 | _____ | |
| 40,000.00 | or more but less than | 50,000.00 | 1,089.00 | _____ | |
| 50,000.00 | or more but less than | 75,000.00 | 1,633.50 | _____ | |

| | | | | |
|--------------|-----------------------|--------------|-----------|-------|
| 75,000.00 | or more but less than | 100,000.00 | 2,178.00 | _____ |
| 100,000.00 | or more but less than | 150,000.00 | 3,085.00 | _____ |
| 150,000.00 | or more but less than | 200,000.00 | 3,993.00 | _____ |
| 200,000.00 | or more but less than | 300,000.00 | 5,445.00 | _____ |
| 300,000.00 | or more but less than | 500,000.00 | 7,260.00 | _____ |
| 500,000.00 | or more but less than | 750,000.00 | 10,890.00 | _____ |
| 750,000.00 | or more but less than | 1,000,000.00 | 14,520.00 | _____ |
| 1,000,000.00 | or more but less than | 2,000,000.00 | 16,500.00 | _____ |
| 2,000,000.00 | | | 16,500.00 | _____ |

plus One half of 1% in excess of P2M

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

(c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate of one-half (1/2) of the rates prescribed under subsections (a), (b) and (d) of this Section:

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

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 equivalent to one-half (1/2) of the rates prescribed under subsection (a), (b) and (d) of this Section.

(d) On retailers

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

| | Rate of Tax Per Annum | 1993 | New |
|---|--|-------|-------|
| More than ₱50,000.00 but not over ₱400,000.00 | 2.5% | _____ | _____ |
| ₱400,000.00 | 10,000.00 plus 1% in excess of P400,000.00 | _____ | _____ |

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

| | Amount of Tax | 1993 | New |
|----------------------|---------------------------------|--------|-------|
| Less than ₱ 5,000.00 | ₱ 45.37 | _____ | _____ |
| ₱ 5,000.00 | or more but less than 10,000.00 | 101.64 | _____ |
| 10,000.00 | or more but less than 15,000.00 | 172.42 | _____ |
| 15,000.00 | or more but less than 20,000.00 | 272.25 | _____ |
| 20,000.00 | or more but less than 30,000.00 | 453.75 | _____ |
| 30,000.00 | or more but less than 40,000.00 | 635.25 | _____ |

| | | | | |
|--------------|-----------------------|--------------|--|-------|
| 40,000.00 | or more but less than | 50,000.00 | 907.50 | _____ |
| 50,000.00 | or more but less than | 75,000.00 | 1,452.00 | _____ |
| 75,000.00 | or more but less than | 100,000.00 | 2,178.00 | _____ |
| 100,000.00 | or more but less than | 150,000.00 | 3,267.00 | _____ |
| 150,000.00 | or more but less than | 200,000.00 | 4,356.00 | _____ |
| 200,000.00 | or more but less than | 250,000.00 | 5,989.50 | _____ |
| 250,000.00 | or more but less than | 300,000.00 | 7,623.00 | _____ |
| 300,000.00 | or more but less than | 400,000.00 | 10,164.00 | _____ |
| 400,000.00 | or more but less than | 500,000.00 | 13,612.50 | _____ |
| 500,000.00 | or more but less than | 750,000.00 | 15,262.50 | _____ |
| 750,000.00 | or more but less than | 1,000,000.00 | 16,912.50 | _____ |
| 1,000,000.00 | or more but less than | 2,000,000.00 | 18,975.00 | _____ |
| | 2,000,000.00 | | 18,975.00 plus One half of 1% in excess of P2M | |

(f) On banks and other financial institutions, at a rate of Eighty Two and a half percent (82.5%) of one (1) percent of the gross receipts of the preceding calendar year derived from interests, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium.

All other income and receipts of banks and financial institutions not otherwise enumerated above shall be excluded from the tax.

(g) On cafes, cafeteria, ice cream and other refreshment parlors, restaurants, soda fountain, bars, carinderias or food caterers;

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

| | | Amount of Tax/Annum | 1993 | New |
|-----------------------|--------------|----------------------------|-------------|------------|
| Less than P 20,000.00 | | P 54.45 | | _____ |
| 2,000.00 | ¹ | P3,750.00 | 90.75 | _____ |
| 3,750.00 | -do- | 4,500.00 | 126.50 | _____ |
| 4,500.00 | -do- | 6,125.00 | 163.35 | _____ |
| 6,125.00 | -do- | 7,250.00 | 200.75 | _____ |
| 7,250.00 | -do- | 8,750.00 | 235.95 | _____ |
| 8,750.00 | -do- | 10,275.00 | 283.25 | _____ |
| 10,275.00 | -do- | 12,125.00 | 326.70 | _____ |
| 12,125.00 | -do- | 15,250.00 | 399.30 | _____ |
| 15,250.00 | -do- | 16,750.00 | 453.20 | _____ |
| 16,750.00 | -do- | 18,250.00 | 489.50 | _____ |
| 18,250.00 | -do- | 20,625.00 | 525.80 | _____ |
| 20,625.00 | -do- | 23,375.00 | 635.25 | _____ |
| 23,375.00 | -do- | 27,000.00 | 726.00 | _____ |
| 27,000.00 | -do- | 30,000.00 | 755.70 | _____ |
| 30,000.00 | -do- | 33,000.00 | 907.50 | _____ |
| 33,000.00 | -do- | 35,875.00 | 998.25 | _____ |
| 35,875.00 | -do- | 40,625.00 | 1,107.15 | _____ |
| 40,625.00 | -do- | 45,500.00 | 1,197.90 | _____ |

¹ or more but less than

| | | | | |
|-----------|-----------|-----------|----------|-------|
| 45,500.00 | -do- | 50,000.00 | 1,361.25 | _____ |
| 50,000.00 | - - - - - | | 1,361.25 | _____ |

plus 82.5% of 1% in excess of P 50,000.00

(h) On Amusement Devices:

| | | Amount of Tax Per Annum | 1993 | New |
|--|---|--------------------------------|-------------|------------|
| (1) Videoke Machine Operator/Owner | P | 1,000.00 per unit | _____ | _____ |
| (2) Other Machine Apparatus for visual entertainment | | 500.00 per unit | _____ | _____ |

(i) On amusement and other recreational places wherein the customers thereof participate without making bets or wagers including but not limited to the following: day and night club, day club or night club, cocktail lounge or bar, cabaret or dance hall, swimming pool, exclusive clubs such as country and sports clubs, resort and other similar places; skating rink; billiard or pool hall, bowling alleys, circuses, carnivals or the like; merry go-rounds, roller coasters, ferries wheel, swings, shooting galleries and similar contrivances; boxing stadia, boxing contests; race tracks; theaters and cinema houses;

| | | Amount of Tax | 1993 | New |
|--|---|----------------------|-------------|------------|
| (1) Night and Day Clubs | P | 10,500.00 | _____ | _____ |
| (2) Night Clubs or Day Clubs | | 7,500.00 | _____ | _____ |
| (3) Cocktail Lounge, Bars (Including Beer Gardens) | | | | |
| (a) Beer Gardens or beer houses | | | | |
| or cocktail lounges | | 3,000.00 | _____ | _____ |
| (b) All other places serving beer/ | | | | |
| Liquors to be drunk within the | | | | |
| Premises of establishments | | 2,000.00 | _____ | _____ |
| (4) Cabaret or dance halls | | 2,000.00 | _____ | _____ |
| (5) Skating Rinks | | 1,000.00 | _____ | _____ |
| (5) Billiards | | | | |
| For the first table | | 400.00 | _____ | _____ |
| For each additional table | | 100.00 | _____ | _____ |
| (7) Pool using wooden tables or dices | | | | |
| For the first table | | 100.00 | _____ | _____ |
| For each additional table | | 50.00 | _____ | _____ |
| (8) Bowling Centers | | | | |
| Automatic | | 3,000.00 | _____ | _____ |
| Non-automatic | | 2,000.00 | _____ | _____ |
| (9) Circuses, carnivals & the like | | | | |
| Per day for the first ten days | | 150.00 | _____ | _____ |
| For each day thereafter | | 50.00 | _____ | _____ |
| (10) Merry-go-round, Roller coaster, | | | | |
| Ferris wheels, swings, shooting, | | | | |
| Galleries & other similar contrivances | | | | |
| Per day for the first ten days | | 100.00 | _____ | _____ |
| For each day thereafter | | 50.00 | _____ | _____ |
| (11)Theaters and Cinema houses | | | | |
| itinerant Operators | | 200.00 | _____ | _____ |

| | | |
|--|------------|------------|
| W/ orchestra only with seating capacity of less than 500 persons | 1,300.00 | _____ |
| With balcony or orchestra with seating capacity of less than 500 persons | 1,500.00 | _____ |
| With seating capacity of 500 to 999 persons | 1,800.00 | _____ |
| With seating capacity of 1,000 persons & above | 2,100.00 | _____ |
| With lodge, balcony & orchestra | 2,800.00 | _____ |
| (12) Boxing Stadia | 1,500.00 | _____ |
| Boxing contests 200.00 each night plus amusement tax of 0.75 per admission ticket payable to the City treasurer the next following day | | |
| (13) Race trucks for conducting horse races for the 1 st ten days | 4,500.00 | _____ |
| per day or a fraction thereof | 150.00 | _____ |
| (14) On golf links | 6,500.00 | _____ |
| (15) On Firing Range | 6,500.00 | _____ |
| (16) Swimming pool for public | 1,500.00 | _____ |
| (17) Gymnasium | 1,000.00 | _____ |
| (18) Resort and other similar place | 1,500.00 | _____ |
| (19) On other businesses | | |
| (a) On Private cemeteries & Memorial Park | | |
| Less than 2 hectares | ₱ 1,050.00 | _____ |
| 2 hectares to 5 hectares | 1,500.00 | _____ |
| 5 hectares or more | 1,950.00 | _____ |
| (b) On real estate dealers | | |
| (1) Subdivision operators | | 1.00 sq.m. |
| (c) On Educational Assurance Agencies | 1,500.00 | _____ |
| (d) On Private Hospitals | 4,000.00 | _____ |
| (e) On lumberyards/Private Garage for Freight Trucks & commercial transportation and warehouses | | |
| 500 sq. m. or less | 200.00 | _____ |
| Over 500 sq. m. to 1,000 sq. m. | 300.00 | _____ |
| Over 1,000 sq. m. to 1,500 sq. m. | 400.00 | _____ |
| Over 1,500 sq. m. to 2,000 sq. m. | 500.00 | _____ |
| Over 2,000 sq. m. | 650.00 | _____ |
| (f) Private Hangar for Air transportation | | |
| 1,000 sq. m. or less | 1,000.00 | _____ |
| Over 1,000 sq. m. or less than 1,500 sq. m. | 1,500.00 | _____ |

| | | | |
|---------------------------|----------|-------|-------|
| 1,500 sq. m. or over | 2,000.00 | _____ | _____ |
| (g) On videogram operator | 1,500.00 | _____ | _____ |

SEC.2M.03. **Exemption.** – Business engaged in the production, manufacture, refinery, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

SEC.2M.04. **Computation of tax for newly-started business.** – In the case of a newly started business In case of a newly started business the tax shall be three fourth (3/4) of one (1) percent. The tax hereof shall be paid before the business start to operate.

In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross sales or receipts for the preceding calendar year, or any fraction thereof, as provided in the same pertinent schedules.

SEC.2M.05. Computation and payment of tax on business.

- (a) The taxes imposed herein shall be payable for every separate or distinct establishment or place where business subjects 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.
- (b) In case where a person conducts or operates two (2) or more of the related businesses mentioned in Sec.2M.02 which are subject to the same rate of tax, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.
- (c) In case where a person conducts or operates two (2) or more businesses mentioned in the aforesaid section which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported, and the tax thereon shall be computed on the basis of the appropriate schedule.

SEC.2M.06. Situs of the tax. – (a) Definition of terms. –

(1) “Principal Officer. – the head or main office of the business 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 specifically mentioned in the articles of incorporation or official registration papers as being the official address of said principal office shall be considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another municipality or city, 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 City Mayor within fifteen (15) days after such transfer or relocation is effected.

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

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

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

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

On-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under Article M, Chapter II of this Code and allocated in paragraph (b) of Sec.2M.05.

(b) Sales Allocation

(1) All sales made by a branch or sales office or warehouse located in this city shall be taxable herein.

(2) In case the principal office is located in this city, all sales recorded in the principal office and those in other localities where there is no branch or sales office or warehouse shall be taxable herein.

(3) (a) If the principal office is located in this city and the factory, project office, plant or plantation is located in another locality, thirty percent (30%) of the sales recorded in the principal office shall be taxable by this city.

(b) If the factory, project office, plant or plantation is located in this city and the principal office is located in another locality, seventy percent (70%) of the sales recorded in the principal office shall be taxable herein.

The sales allocation in (a) and (b) above shall not apply to experimental farms.

(c) If the plantation is located in this city and the factory is located in another locality, forty percent (40%) of the seventy percent (70%) sales in paragraph 3 (b) shall be taxable herein. On the other hand, if the factory is located in this city, and the plantation is located in another locality, sixty percent (60%) of the seventy percent (70%) sales mentioned in paragraph 3 (b) shall be taxable herein.

(d) If the factory, project office, plant or plantation is located in this city and the other factories, project offices, plants or plantation are located in other localities, this city shall tax the sales in proportion to the volume of production in the factory, project office, plant or plantation located herein during the tax period.

In case of project offices or services and other independent contractors, the term "production" shall refer to the cost of projects actually undertaken during the tax period.

(4) 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.

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

(6) (a) All route sales made 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 taxable herein.

(b) 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.

SEC.2M.07. Accrual of payment. – Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

SEC.2M.08 Time of Payment. - The tax shall be paid once within the first twenty (20) days of January or in time of payment 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.

In the case of a newly-started business, the tax shall be paid before the business starts to operate.

SEC.2M.09. Administrative provisions.

(a) Requirement. Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Article in this city shall first obtain a mayor's permit and pay the fee therefore and the business tax imposed under this Article

(b) Issuance and posting of official receipt. The City Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer from any requirement 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 receipts. All person subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, value at Twenty-five Pesos (₱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 o 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 businesses 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 Article, any person engaged in business subject to the business tax 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 manager 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 and/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) Issuance of certification. The City Treasurer may, upon presentation of satisfactory proof that the original official receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Fifty Pesos (₱ 50.00).

(f) 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 the payment of additional tax during the period of which the payment of the tax was made.

(g) Retirement of business. –(1) Any person natural or juridical, subject to the tax on business under this Article shall, upon termination of the business, surrender to the City Treasurer the official receipt issued for the payment of the business tax and submit a sworn statement of the gross sales or receipts for the current year or quarter within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is finally terminated.

For 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 contemplated in this Article. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by this city for record purposes in the course of the renewal of the permit or 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 observed.

(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 the address of the business on record to verify if it is really no longer operating. If the inspector finds that

the business is simply placed under a new name, manager and/or new owner, the City Treasurer shall recommend to the mayor the disapproval of the application for the termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all the taxes, fees and charges imposed thereon under existing local tax ordinances; and

(b) 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 free for the transfer of the business to him Five Hundred pesos (P500.00)

(2) If it is found that the retirement or termination of the business is legitimate, and the tax due there from 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 operations shall be surrendered to the City Treasurer who shall forthwith cancel the same and record such cancellation in his books.

(h) 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 N. Tax on Peddlers

SEC.2N.01. **Imposition of tax.** – There is hereby levied an annual tax on peddlers engaged in the sale of any merchandise or article of commerce within this city, at a rate of One Hundred Fifty Pesos (₱150.00) per peddler.

SEC.2N.02. **Time of payment.** – 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 twenty (20) shall pay the full amount of the tax before engaging in such activity.

SEC.2N.03. **Administrative provision.** – The official receipt evidencing payment of the tax shall be carried in the person of the peddler and shall be produced upon demand by the City Mayor or Treasurer or their duly authorized representatives.

Article O. Tax on Business of Operating Motorized and Non-Motorized Tricycle

SEC.2O.01. **Definitions.** – When used in this Article –

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

(b) “Non-motorized Tricycle” is composed of a bicycle fitted with a single-wheel side car and propelled by muscular power.

(c) “Tricycle Operators” are persons engaged in the business of operating tricycles.

SEC.2O.02. **Imposition of tax.** – There is hereby levied an annual tax on the business of operating motorized and non-motorized tricycles at rates prescribed hereunder:

| | | | | | |
|------------------------------|---|--------|--------------|-------|-------|
| (a) Motorized tricycle | ₱ | 200.00 | per tricycle | _____ | _____ |
| (b) Non-motorized tricycle | | 50.00 | per tricycle | _____ | _____ |

SEC.2O.03. **Time of Payment.** - The tax shall be paid once within the first twenty (20) days of January or in time of payment 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.

SEC.2O.04. **Administrative provisions.** –

(a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator’s Permit (MTOP) from the Sangguniang Panlungsod

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

| | | | | |
|------|--|-----------------|-------|-------|
| | and other similar contrivances | | | |
| (k) | Theaters & cinema houses | | | |
| (l) | Boxing Stadia | | | |
| (m) | Races truck for conducting horse races | | | |
| (n) | On golf links | | | |
| (o) | On firing range | | | |
| (p) | Swimming Pool | | | |
| (q) | Gymnasium | | | |
| (r) | Resort & Other similar place | | | |
| (10) | Banks & Insurance companies and other financial Institution including pawnshops | | | |
| (11) | On educational assurance agencies | | | |
| (12) | On private cemeteries & memorial parks | | | |
| (13) | On Warehouses | 100.00 | _____ | _____ |
| (14) | On private educational Institution whether Or not non stock or non profit | 1,000.00 | _____ | _____ |
| (15) | On Private Hospitals | 1,000.00 | _____ | _____ |
| (16) | On Clinics | 1,000.00 | _____ | _____ |
| (17) | On private laboratories, Drug testing centers & the like | 1,000.00 | _____ | _____ |
| (18) | On vocational / Training School | 700.00 | _____ | _____ |
| (19) | On Peddlers engaged in the sale of any Goods or any article of commerce | 50.00 | _____ | _____ |
| (20) | Sweepstakes office or outlets | 500.00 | _____ | _____ |
| (21) | On newspapers/periodicals/magazines | 300.00 | _____ | _____ |
| (22) | On Hauling/Freight/Trucking services | 500.00/unit | _____ | _____ |
| (23) | On transportation contractors and persons engaged in transporting of passengers | | | |
| (a) | Land | | | |
| | 1. Buses | 500.00 / unit | _____ | _____ |
| | 2. Mini Buses | 250.00 / unit | _____ | _____ |
| | 3. Jeepneys and other similar public utility vehicle | 100.00 / unit | _____ | _____ |
| | 4. Car Rental/service vehicle for rent | 1,000.00 / unit | _____ | _____ |
| (b) | Air Transportation | 2,000.00 / unit | _____ | _____ |
| | Operators/owners of mini buses and jeepneys whose principal place of business or terminal garage outside Laoag City is exempted provided they have to pay the terminal fees imposed by the city. | | | |
| (24) | On operator of agricultural machinery and other heavy equipment | 1,000.00/unit | _____ | _____ |
| (25) | On operators & owners of rice and corn mills | 150.00 | _____ | _____ |
| (26) | Radio Station, Telegraph service, telephone system and other communication establishments | 700.00 | _____ | _____ |

| | | | |
|---|----------|-------|-------|
| (27) Gasoline Station & Lubricant dealer | 1,000.00 | _____ | _____ |
| (28) Other businesses not mentioned herein | | | |
| (29) On office spaces | | | |
| (a) Business establishments whose principal office are primarily used as liaison offices to solicit orders, purchases or used primarily as forwarding offices or outlets where no sales duly recorded. | 700.00 | _____ | _____ |
| (b) On business establishment whose principal offices and/or sales outlets are located elsewhere, whose lumberyards; warehouses, display offices or servicing outlets are within the City of Laoag where no sales activities or sales recording are made shall pay a regulatory fee of Seven Hundred (P700.00) pesos. | | | |
| (c) Office space / clinics of all practicing professionals who are not subject to contractors tax under section 2N.02 of this Code. | 1,000.00 | _____ | _____ |

Office space includes any place/ space wherein such professionals entertain his/her client.

Provided: That newly started or newly transferred business shall pay the initial Mayor's Permit Fee based on the capital Investment in case of single proprietorship or subscribed capital in case of partnership or corporation duly registered with the Security and Exchange Commission as the case maybe, in accordance with the following schedule of rates:

| | | | |
|--|--------|-------|-------|
| (a) With capital investment or subscribed capital of less than P10,000.00 | 50.00 | _____ | _____ |
| (b) With capital investment or subscribed capital of P10,000.00 or more but less than P30,000.00 | 100.00 | _____ | _____ |
| (c) With capital investment or subscribed capital of P30,000.00 or more but less than P50,000.00 | 150.00 | _____ | _____ |
| (d) With capital investment or subscribed capital of P50,000.00 or more but less than P100,000.00 | 200.00 | _____ | _____ |
| (e) With capital investment or subscribed capital of P100,000.00 or more but less than P500,000.00 | 300.00 | _____ | _____ |
| (f) With capital investment or subscribed capital of P500,000.00 or more | 400.00 | _____ | _____ |

SEC.3A.02. Time of Payment. – The fee imposed in the preceding section shall be paid to the City Treasurer upon application for a Mayor's permit before any business activity can be lawfully begun or pursued or within the first twenty (20) days of January of each year in case of renewal thereof.

SEC.3A.03. Application for Mayor's permit; false statements. A written application for a permit to operate a business or engage in an activity shall be filed with the Office of the Mayor in Three (3) copies. The application form shall set forth the name and address of the applicant, the description or form of business, the place where the business shall be conducted and such other pertinent information or data as may be required.

- (1) Barangay clearance - New and Renewal

- (2) Fiscal & Police Clearance – New
- (3) Previous year Mayor's Permit – Renewal
- (4) Fire clearance (Bureau of Fire Protection) Health, Zoning, Electrical Inspection & Building Structures – New & Renewal
- (5) SEC registration (cooperative) & corporations – New & Renewal
- (6) DTI Registration – New
- (7) Accreditation Certification from the Department of Tourism (for Tourism oriented Establishments e.g. Hotels/Resort) – New
- (8) SSS Clearance – New & Renewal
- (9) BIR Certification – New & Renewal

Upon submission of the application, it shall be the duty of the proper authorities to verify if the 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 a sufficient ground for denying or revoking the permit issued by the Mayor, and the applicant or licensee may further be prosecuted in accordance with the penalties provided in this Article.

A Mayor's permit shall be refused to any person

- (10) whose business establishment or undertaking does not conform with zoning regulations and safety, health and other requirements of the city;
- (11) who has an unsettled tax obligation, debt or other liability to the City Government; and
- (12) who is disqualified under any provision of law or ordinance to establish, or operate the business for which a permit is being applied.

SEC.3A.04. Issuance of permit; its contents. – Upon approval of the application for a Mayor's permit, two (2) copies of the application duly signed by the City Mayor shall be returned to the applicant. One (1) copy shall be presented to the City Treasurer as basis for the collection of the Mayor's permit fee and the corresponding business tax.

The Mayor's permit shall be issued by the City Mayor upon presentation of the receipt for the payment of the Mayor's permit fee and the business tax issued by the City Treasurer, and upon compliance of such other requirements as may be required for its issuance.

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

The City Mayor shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of One Hundred Pesos (₱ 100.00).

SEC.3A.05. Posting of permit. – Every permittee shall keep the permit conspicuously posted at all times in his place of business or office or if the individual 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.

SEC.3A.06. Duration and renewal of permit. – The Mayor's permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance thereof unless revoked or surrendered earlier.

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.

SEC. 3A.07. Revocation of permit. –When a person doing business in the city violates any provision of this Code; refuses to pay an indebtedness or liability to the city, abuses his privilege to do business to the injury of public morals or peace; or when a place where such

business is established is being conducted in a disorderly or unlawful manner; is a nuisance or is permitted to be used as a resort for disorderly conduct, the City Mayor, after investigation, may revoke the permit. Such revocation shall forfeit all sums which may have been paid in respect of said privilege, in addition to the fine and imprisonment that may be imposed by the court for violation of any provision of this Code or any ordinance governing the establishment and maintenance of businesses and to prohibit the exercise thereof by the person whose privilege is revoked, until resolved by the Sangguniang Panlungsod.

SEC.3A.08. Other requirements. – The issuance of a Mayor’s permit shall not exempt the licensee from the fulfillment of other requirements in connection with the operation of the business or in the conduct of an activity prescribed under this Code.

SEC.3A.09. Penalty. – Any violation of this Article shall be punishable by a fine of Five Hundred Pesos (P500.00).

Article B. Individual Mayor’s Permit

SEC.3B.01. Individual Mayor’s Permit. – Mandatory requirement. – It shall be unlawful for any person to exercise his profession, occupation or calling within the jurisdictional limits of the city, without acquiring from the proper city authorities, the individual Mayor’s Permit prescribed herewith.

However, no Individual Mayor’s Permit shall be required to the following individuals:

(a) Professionals who are subject to the Professional Tax Imposition pursuant to Section 139 of RA 7160.

(a) Government employees.

SEC.3B.02. Persons Governed. - The following workers and/or employees whether working on temporary or permanent basis, shall secure the individual mayor’s Permit prescribed herewith.

(a) Employees and/or workers in generally considered “Offensive and Dangerous Business Establishments”;

(b) Employees and/or workers in commercial establishments who generally cater or attend to the daily needs of the general public.

(c) Employees and/or workers in Foods or Eatery Establishments; and

(d) Employees and/or workers in “Night or Night and Day Establishments”.

SEC.3B.03. Imposition of Fees. – There shall be collected from any individual employees or workers under par. 1, 2 & 3 at a rate of One Hundred (P100.00) pesos.

(1) Employees and workers in generally considered “Offensive and Dangerous Business Establishments”; Who are deemed included:

(a) Employees and workers in industrial or manufacturing establishments such as: Aerated water and soft drinks factories; air rifle and pellets manufacturing; battery manufacturing; battery charging shops; blacksmiths; breweries; candy and confectionery factories; canning factories; coffee and cocoa factories; cosmetic and toiletries factories; cigar and cigarette factories; construction and/or repair shops of motor vehicles; drug manufacturing; distilleries; edible oil or lard factories; electric bulbs or neon lights factories; electric plants; electronic manufacturing; oxidizing plants; foods 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 blocks and tiles 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 product factories; perfume factories; plating establishments; pharmaceutical laboratories; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops.

(b) Carpentry shops, vulcanizing shops, welding shops, repair shops of whatever kind and nature.

- (c) Employees and workers in commercial establishments such as: cinematography film storage; cold storage or refrigerating plants; delivery and messengerial services; funeral parlors; janitorial services; junk shops; hardware; pest control services; printing and publishing houses; service stations; slaughterhouses; textile stores; warehouses; and parking lots.
 - (d) Employees and workers in 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.
- (2) Employees and workers in Commercial Establishments who Generally Cater or attend to the daily needs of the General Public; Who are deemed included:
- (a) Employees and workers in drug stores; department stores; groceries; supermarkets; beauty saloons; tailor shops; dress shops; Managers of insurance companies; receiving clerks in paying outlets of public utilities corporations, who attend to the daily needs of the inquiring or paying public.
 - (b) Bank managers/tellers/cashiers and other bank employees, Insurance companies, employees and workers
 - (c) Employees and workers in private hospitals & Clinics
 - (d) Employees and workers in private Educational Institution
 - (e) Other commercial establishment whose employees and workers attend to the daily needs of the inquiring public.
- (3) Employees and workers in night or night and day establishments.
- (a) Workers and employees in bars; boxing stadiums; bowling alleys; billiard and pool halls; cinema houses; cabarets and dance halls; day clubs and night clubs; massage clinics, sauna baths or similar establishments; hotels; motels; horse racing clubs; polo clubs; private detective or watchman security agencies; supper clubs; and all other business establishments whose business activities are performed and consumed during night time.
- (4) Employees and workers in foods or eatery establishments at the rate of Fifty (P50.00) pesos; who are deemed included.
- (a) Workers and employees in canteens; carinderias; catering services; bakeries; bakeshops; ice cream or ice milk factories; refreshment parlors; restaurants; sari-sari stores and soda fountains;
 - (b) Stallholders, employees and workers in public markets;
 - (c) Peddlers of cooked and uncooked foods;
 - (d) All other food peddlers, including peddlers of seasonal merchandise.

In case of night and day clubs, night clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusement, they shall under no circumstances allow hostesses, waitresses, waiters, entertainers, or hospitality girls below 18 years of age to work as such. For those who shall secure the Individual mayor's Permit on their respective 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the Local Civil Registrar concerned.

Article C. Fees for Sealing and Licensing of Weights and Measures

SEC.3C.01. 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:

- (a) For sealing linear metric measures:

| | | |
|--------------------|---------|-------|
| Not over one meter | ₱ 20.00 | _____ |
| Over one meter | 30.00 | _____ |
- (b) For sealing metric measures of capacity:

| | | |
|---------------------|--------|-------|
| Not over ten liters | 100.00 | _____ |
|---------------------|--------|-------|

| | | | |
|--|--------|-------|-------|
| ten liters or over | 150.00 | _____ | _____ |
| (c) For sealing metric instruments of weight with a capacity of: | | | |
| 30 kilograms or less | 30.00 | _____ | _____ |
| Over 30 but not more than 300 kgs | 50.00 | _____ | _____ |
| Over 300 but nor more than 3,000 kgs | 100.00 | _____ | _____ |
| Over 3,000 kgs. | 150.00 | _____ | _____ |

(d) For an apothecary balance or other balance of precision, the fee shall be doubled.

With each scale or balance, a complete set of weights for use therewith shall be scaled fee of charge. For each extra weight, the charge shall be Five Pesos (P5.00)

SEC.3C.02. Exemption. – All instruments of weights and measures used in government work or maintained for public use by the National Government, Provincial City or Municipal Government shall be tested and sealed free of change.

SEC.3C.03. Time of payment. – The fees levied in this Article shall be paid to the City Treasurer when the weights or measures are sealed, before their use and thereafter, on or before the anniversary date.

SEC.3C.04. Place of payment. – The fees herein levied shall be paid by persons conducting their business in the city. A peddler or itinerant vendor using only one (1) instrument of weight or measure, shall pay the fees in the city where he maintains his residence.

SEC.3C.05. Form and duration of license for use of weights and measures. – The official receipt for the fee issued for the sealing of weight or measure shall serve as a license to use such instrument for one (1) year from the date of sealing, unless deterioration or damage renders the weights or measures, 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.

SEC.3C.06. Secondary standard preserved by City Treasurer comparison thereof with the fundamental standards. – The City Treasurer shall keep full sets of secondary standards in his office for use in testing of weights and measures. These secondary standards shall be compared with the fundamental standards in the Department of Science and Technology at least once a year. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.

SEC.3C.07. Destruction of defective instruments of weights or measures. – Any defective instrument of weights or measures shall be destroyed by the City Treasurer or his authorized deputies if its defect is such that it cannot be readily and securely repaired.

SEC.3C.08. Inspection of weights and measures. – The City Treasurer or his authorized representative shall inspect and test instruments of weights and measures. In case the inspection and testing is conducted by his authorized representatives they shall report on the condition of the instruments in the territory assigned to them. It shall be their duty to secure evidence of infringements of the law or of fraud in the use of weights and measures or of neglect of duty on the part of any office engaged in sealing weights and measures. Evidence so secured by them shall be presented forthwith to the City Treasurer and to the proper prosecuting officer.

SEC.3C.09. Dealers permit to keep unsealed weights and measures. – Upon obtaining written permission from the City Treasurer, any dealer may keep unsealed instruments of weight or measure in stock, for sale until sold or used.

SEC.3C.10. Fraudulent practices relative to weights and measures. – The following acts relating to weights and measures are prohibited.

(a) for any person other than the official sealer or his duly authorized representative to place or attached an official tag, seal, sticker, mark, stamp, brand or other

- characteristics 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 characteristics sign used to indicate that such instrument of weights or measures 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 weights or measures 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 characteristics sign used to indicate that such instrument of weigh 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 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 it 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, weigh 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 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 bought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
 - (l) For any person to produce the commission of any such offense above mentioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed thereto 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 authorized representative without penalty except a surcharge fixed by law or regulation.

SEC. 3C.11. Compromise power. – The City Treasurer is hereby authorized to settle an offense which do not involve commission of fraud before a case therefor is filed in court upon payment of a compromise penalty of not less than Five Hundred Pesos (₱500.00).

SEC.3C.12. Penalties. – (a) Any person who shall violate the provisions of subsections (a) to (f) and subsection (1) of Sec. 3C.11 shall, upon conviction, be subject to a fine of One Thousand Pesos (₱ 1,000.00) or by imprisonment of six (6) months, or both, upon the discretion of the court.

(b) Any person who shall violate the provisions of subsection (g) of Sec.3C.11 for the first time shall be subject to fine of Two Thousand Pesos (₱ 2,000.00) or by imprisonment of six (6) months or both the discretion of the court.

(c) The owner-possessor or user of instrument of weights and measure enumerated in subsections (h) to (k) of Sec. 3C.11 shall, upon conviction, be subject to a fine of One Thousand Pesos (₱ 1,000.00) or imprisonment of six (6) months, or both, upon the discretion of the court.

Article D. Large Cattle Registration and Transfer Fees

SEC.3D.01. **Definition.** – For purposes of this Article, “large cattle” includes a two-year old horse, mule, ass, carabao, or other domesticated members of the bovine family,

SEC.3D.02. **Imposition of fees.** – The owner of a large cattle is required to register his ownership thereof with the City Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee of Fifty Pesos (₱ 50.00) per head.

If the large cattle is sold or its ownership is transferred to another person, the sale or transfer shall likewise be registered with the City Treasurer for which a certificate of transfer shall be issued to the purchaser upon payment of a transfer certificate fee in the amount of Fifty Pesos (₱ 50.00).

SEC.3D.03. **Time of payment.** – The fees shall be paid to the City Treasurer upon registration or transfer of ownership of a large cattle.

SEC.3D.04. Administrative provisions. –

- (a) Large cattle shall be registered with the City Treasurer upon reaching the age of two (2) years.
- (b) The ownership of a large cattle, or its sale or transfer of ownership to another person shall be registered with the City Treasurer. All large cattle presented to the City Treasurer shall be recorded in a registry book showing 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, age, sex, brand and other identifying marks of the large cattle. These data shall also be stated in the certificate of ownership issued to the owner thereof.
- (c) If the large cattle is sold or the ownership is transferred to another person, the name and residences of the vendor or transferor and the vendee or transferee, and or reference by number to the original certificate of ownership with the name of the local unit that issued it shall likewise be indicated in the transfer certificate of ownership. No entries of transfer shall be made or certificates or transfer shall be issued by the City Treasurer except upon the production of the original certificates of ownership and certificates of transfer and such other documents that show title to the owner.

SEC.3D.05 **Penalty.** – Any violation of this Article shall be punishable by a fine of Five Hundred Pesos (P500.00).

SEC.3D.06. **Applicability clause.** – All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article E. Registration Fees on Fishing Boats, Tricycles, Bicycles and Caretela or Calesa

SEC.3E.01. **Imposition of fees.** – There shall be collected an annual registration fee from the owners of the following means of transport operated within this city.

- (a) For each fishing boat or motor boat of three (3) gross tons or less;
 - (1) Motorized with engine of:

| | | | | |
|--------------------------|---|--------|--|--|
| 10 horse power or less | ₱ | 50.00 | | |
| More than 10 horse power | | 100.00 | | |
 - (2) Non-motorized fishing boat 25.00
- (b) For each tricycle
 - (1) Motorized 50.00
 - (2) Non-Motorized 20.00
- (c) For each bicycle 30.00
- (d) For each calesa or caretela 60.00

SEC.3E.02. **Time and manner of payment.** – The fees imposed herein shall be due on the first (1st) day of January, and payable to the City Treasurer within the first twenty (20) days of January of every year.

For each fishing boat or motor boat, tricycle, bicycle and caretela or calesa which are newly acquired after the first twenty (20) days of January, the corresponding fees shall be paid within the first twenty (20) days following its acquisition.

SEC.3E.03 Administrative provisions.-

(a) A metal plate or sticker with a corresponding registry number shall be provided by the City Treasurer for every public utility vehicle, tricycle, bicycle and calesa or caretela at cost to the owners thereof.

(b) The City Treasurer shall keep a register of all fishing boats or motorboats, tricycles and caretela or calesas which shall include among others the following information.

- (1) the name and address of the owner;
- (2) For tricycle and bicycle
 - make and brand of the tricycle and bicycle
 - Number of metal plate/sticker

SEC.3E.04. Penalty. – Any violation of this Article shall be punishable by a fine of Two Hundred Pesos (P200.00).

Article F. Permit Fee on Parades

SEC.3F.01. Imposition of fee. – There shall be collected a permit fee of Two Hundred Pesos (₱ 200.00) per day on every circus or menagerie parade or other parades using banners, floats or musical instruments held in this city.

SEC.3F.02. Exemption. – Civic and military parades and religious processions shall be exempt from the payment of the permit fee imposed herein.

SEC.3F.03. Time of payment. – The fee imposed herein shall be paid to the City Treasurer upon application for a permit to the City Mayor.

SEC.3F.04. Administrative provision. – Any person who shall hold a parade within this city shall first obtain a permit from the City Mayor before undertaking the activity. For the purpose, a written application in a prescribed form shall set forth the name and address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information or data as may be required.

SEC.3F.05. Penalty. – Any violation of the provision of this Article shall be punishable by a fine of Five Hundred Pesos (P500.00).

Article G. Permit Fee on Film-Making

SEC.3G.01. Imposition of fee. – There shall be collected a permit fee of One Thousand Pesos (₱ 1,000.00) per day from any person who shall go on location-filming within the territorial jurisdiction of this city.

SEC.3G.02. Time of payment. – The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor’s permit before location-filming is commenced.

SEC.3G.03. Penalty. – Any violation of the provision of this Article shall be punishable by a fine of Five Hundred Pesos (P500.00).

Article H. Rental Fee on Heavy Equipment and Other Agricultural Machineries

SEC.3H.01. Imposition of fees. – There shall be collected a rental fee at the following rates for each agricultural machinery or heavy equipment owned by the City.

| | | | | | |
|-------------------------------|------------|---|---------------|-------|-------|
| (a) Dump truck | 6.0 cu. m. | ₱ | 350.00/hour | _____ | _____ |
| (b) Back Hoe | 0.3 cu. m | | 600.00/hour | _____ | _____ |
| (c) Bulldozer | | | 1,000.00/hour | _____ | _____ |
| (d) Grader | | | 600.00/hour | _____ | _____ |
| (e) Payloader | | | 600.00/hour | _____ | _____ |
| (f) Mini dump Truck (wrecker) | | | 600.00/haul | _____ | _____ |
| (g) Road Roller | | | 400.00/hour | _____ | _____ |
| (h) Water Truck | | | | | |

| | | | |
|---|-------------------------------|-------|-------|
| 15,000 capacity | 750.00/hour | _____ | _____ |
| 5,000 capacity | 250.00/hour | _____ | _____ |
| (i) Declogger - Commercial | 4,000.00/1 st load | _____ | _____ |
| | 2,000.00/2 nd load | _____ | _____ |
| - Residential | 2,000.00/1 st load | _____ | _____ |
| | 1,000.00/2 nd load | _____ | _____ |
| (k) Tractors | 0.18 per sq. m. | | |
| (l) Other agricultural machinery or heavy Equipment | 500.00/unit/day | _____ | _____ |
| (m) Chainsaw | 150.00/hour | _____ | _____ |

SEC.3H.02. **Time and manner of payment.** – The fee imposed herein shall be payable prior to the rental of the equipment upon application for.

SEC. 3H.03. **Administrative provision.** The City Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

SEC.3H.04. **Penalty.** – Any violation of the provisions of this Article shall be punishable by a fine of Five Hundred Pesos (P500.00).

Article I. Permit Fee for Cockpit Owners/Operators/Licensees and Cockpit Personnel

SEC.3I.01. **Definition.** – 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 an individual who, alone or with another, initiates a cockfight, or calls and takes care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter distributes won bets to the winners after deducting a certain commission, or both.

(c) “Gaffer (Mananari)” is 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 fighting cocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting; and decides and makes known his decision by word or gesture that result of the cockfight by announcing the winner or declaring a tie in a contest game.

SEC.3I.02. **Imposition of fees.** – There shall be collected the following fees from cockpit operators/owners/licensees:

| | | | |
|---|----------|-------|-------|
| (a) On cockpit operators/owners/licensees | | | |
| (1) Application filing fee | ₱ 500.00 | _____ | _____ |
| (2) Annual cockpit permit fee | 6,000.00 | _____ | _____ |
| (b) On Cockpit personnel | | | |
| (1) Promoters/Hosts | 1,000.00 | _____ | _____ |
| (2) Referees (Sentenciador) | 500.00 | _____ | _____ |
| (3) Cashier | 500.00 | _____ | _____ |
| (4) Bet Manager (Maciador/Kasador) | 500.00 | _____ | _____ |
| (5) Derby (Matchmaker) | 500.00 | _____ | _____ |
| (6) Pit Manager | 500.00 | _____ | _____ |
| (7) Bet Taker (Kristo) | 200.00 | _____ | _____ |
| (8) Gaffer (Mananari) | 200.00 | _____ | _____ |

SEC.3I.03. **Time 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. The cockpit

registration fee is also payable upon application for a permit and within the first twenty (20) days of January of each year in case of renewal thereof.

(b) The permit fee on cockpit personnel shall be paid to the City Treasurer before they can participate in a cockfight. Thereafter, the fee shall be paid annually upon renewal of the registration during the birth month of the concerned personnel.

SEC.3I.04.Administrative provisions.

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

(b) Establishment of cockpit. – The Sangguniang Panlungsod shall determine the number of cockpits to be allowed in this city.

(c) Cockpits 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 promoters, referees, cashiers, bet managers, matchmakers, pit managers, bet takers, or gaffers shall take part in all kinds of cockfights held in this city. No owner or operator of a cockpit shall employ or allow to participate in a cockfight any of the above mentioned personnel 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.

SEC. 3I.06 Penalty.- Any violation of the provision of this Article shall be punishable by a fine of One Thousand Pesos (P1,000.00).

SEC. 3I.07. Applicability clause. –The provisions of PD 499, (Cockfighting Law of 1974, PD 1802 creating the Phil. 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 J. Permit Fee for Cockfighting

SEC. 3J.01. Definitions. When used in this Article. –

(a) “Cockfighting” is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as “cockfighting derby; pintakasi or tupada”, or its equivalent in different Philippines 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 the invitational cockfight participated in by local and foreign gamecockers or cockfighting “afficionados” with “pot money” awarded to the proclaimed winning entry.

SEC.3J.02. Imposition of fees. – There shall be collected the following fees per day for cockfighting:

| | | | |
|------------------------------------|-----------|-------|-------|
| (a) Special cockfights (Pintakasi) | ₱1,000.00 | _____ | _____ |
| (b) Special derbies | | | |
| Two cocks | 820.00 | _____ | _____ |
| Three cocks | 1,020.00 | _____ | _____ |
| Four cocks | 1,240.00 | _____ | _____ |
| Five cocks or more | 1,500.00 | _____ | _____ |

SEC. 3J. 03. Exclusions. – regular cockfights i.e., those held during Sundays, legal holidays and local fiestas shall be excluded from the payment of fees herein imposed.

SEC. 3J.04. Time of payment. – The fees herein imposed shall be payable to the City Treasurer before special cockfights and derbies can be lawfully held.

SEC. 3J.05. Administrative provisions.

(a) Holding of cockfights. – Except as provided in this Article, cockfighting shall be allowed in this city only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during city agricultural, commercial or industrial fair, carnival or exposition for a similar period of three (3) days upon resolution of the Sangguniang Panlungsod. No cockfighting on the occasion of such a fair, carnival or exposition shall be allowed within the month of 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 “Balikbayan”, or for the support of the 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 one (1) time, for a period not exceeding three (3) days, within a year.

(c) Cockfighting officials. – Gaffers, referees or bet takers or promoters shall not act as such in any cockfight in this 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 takers or promoters licensed by the city shall officiate in all kinds of cockfighting authorized herein.

Article K. Building Permit and Related Fees(Plumbing, Electrical, Mechanical)

SEC. 3K.01. Assessment and collection of fees. – There shall be assessed and collected fees and charges for services rendered in connection with the processing and issuance of building permits and the performance of other regulatory functions on a person, firm and corporation before they are allowed to erect, construct, alter, move, convert or demolish any public or private building or structure within this city in accordance with the rates prescribed in the rules and regulations implementing PS 1096, otherwise known as the National Building Code.

SEC. 3K.02. Time of payment. – The fees and charges referred to in this Article shall be paid to the City Treasurer before the issuance of the building permit.

SEC. 3K.03. Accrual of payment. – The building permit fees shall accrue entirely to this city.

Article L. Fishery Rentals or Fees

SEC.5L.01. Definitions. – When used in this Article –

(a) “City Waters” include not only streams, lakes and tidal waters within this 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 (2) 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 general coastline and fifteen (15) kilometers from it. Where two (2) cities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine water/s between them, the third line shall be equally distant from opposite shores of the respective cities.

(b) “Vessels” includes every boat, craft, or other artificial contrivance used, or capable of being used as a means of transportation on water.

SEC.5L.02. Fishery rentals, fees and charges. – This city shall have the exclusive authority to grant the following fishery privileges within its city waters and impose rentals, fees, or charges therefrom:

(a) to erect fish corrals, oyster, mussel, or other aquatic beds or bangus fry areas;

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

SEC.5L.03. Grant of fishery rights by public auction. The Sangguniang Panlungsod shall conduct a public bidding before the grant of fishery privileges. Duly registered organizations and cooperatives of marginal fishermen shall have the preferential right to such fishery privileges without being required to undergo the bidding. In the absence of such organizations and cooperatives or upon failure to exercise their preferential right, other parties may participate in the said public bidding.

SEC.5L.04. Public bidding committee. – (a) There is hereby created a committee to conduct the public bidding, to be constituted as follows:

- (1) The City Mayor or his duly authorized representative.
- (2) Three (3) members designated by the Sangguniang Panlungsod;
- (3) The City Treasurer
- (4) The City Agriculturist

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

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

An application to participate in the public bidding shall be submitted to the City Mayor in a form prescribed therefore. Upon submitting a sealed bid, a person shall accompany such bid, with a deposit of Ten Thousand Pesos (₱ 10,000.00) which amount shall be deducted from the first rental by the person should the bid be awarded to him. The deposits of the unsuccessful bidders shall be returned upon the execution of the lease contract by the successful bidder.

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

SEC.5L.05. Duration of lease. The grant of lease of fishery rights through public bidding shall be for a period of Two (2) years.

SEC.5L.06. Time of payment of lease rental

The annual rental for the lease shall be paid in advance. For the initial year of the lease, the rental shall be paid at the time all the necessary documents granting the lease are executed, and the subsequent installments within the first twenty (20) days after the anniversary date of the grant of such lease. The deposit made by the successful bidder accompanying the sealed bid shall be applied against the rental due from him. The lease rental shall in no case be less than One Hundred Thousand Pesos (P100,000.00) for a period of Two (2) years.

SEC.5L.07. Imposition of fees. – In case there are no successful bidders in the public auction, the grant of exclusive fishery rights shall be made upon payment of the following fees:

| | Annual Fee | 1993 |
|---|-------------------|-------------|
| (a) Fish corrals erected in sea | | |
| Less than 3 meters deep | ₱ 50.00 | _____ |
| 3 meters deep or more but less than 5 meters | 100.00 | _____ |
| 5 meters deep or more but less than 8 meters | 400.00 | _____ |
| 8 meters deep or more but less than 10 meters deep | 600.00 | _____ |
| 10 meters deep or more but less than 15 meters dee | 1,000.00 | _____ |
| 15 meters deep or more | 1,600.00 | _____ |
| (b) Fish corals or fish pens in inland fresh waters | 1.00/sq. m. | |

| | | | |
|--|--------------------------------|-------|-------|
| (c) Operations of fishponds or oysters culture beds, | | | |
| Less than one hectare | 200.00 | _____ | _____ |
| 1 ha. but less than 2 has. | 400.00 | _____ | _____ |
| 2 has. but less than 3 has. | 600.00 | _____ | _____ |
| 3 has. but less than 4 has. | 800.00 | _____ | _____ |
| 4 has. or more | 1,200.00 | _____ | _____ |
| (d) Catching bangus fry or “kawag-kawag” or fry of other species | | | |
| | P200.00 / unit of fishing gear | | |

SEC.5L.08. Time and manner of payment

(a) The license fees levied herein shall be paid quarterly upon application within the first twenty (20) days of January and of every subsequent calendar quarter. The initial payment corresponding to the current quarter shall be made upon application of the license.

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

SEC.5L.09. Administrative provisions. – Any person, who is not a grantee of a license or privilege to fish under any of the provisions of this Article, is hereby allowed to fish for domestic use in any city water, for as long as no communal fishery therein has been established. Such fishing shall not take place within two hundred (200) meters from a fish corral licensed by this city, and that such fish caught under the privilege shall not be sold.

SEC.5L.10. Applicability clause. – All existing laws, rules and regulations governing fishing in city waters are hereby adopted as part of this Article.

CHAPTER 4. SERVICE FEES

Article A. Secretary’s Fees

SEC. 4A.01. Imposition of fees. – There shall be collected the following fees from every person requesting for copies of official records and documents from offices of this city.

| | | Amount |
|---|---------|---------------|
| (a) For each certificate of correctness (with seal of Office) written on the copy or attached thereto | ₱ 20.00 | _____ |
| (b) For certifying the official act of a City Judge or other judicial certificates, with seal | 50.00 | _____ |
| (c) For certified copies of any paper, record, decree, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings), for each page) | 50.00 | _____ |
| (d) Xerox copy or any other copy produced by copying machine, per page | 10.00 | _____ |
| (e) For each certified copy of legislative records | 30.00 | _____ |
| (f) For each certified copies of assessment records | 30.00 | _____ |
| (g) For each additional copy of assessment record | 10.00 | _____ |
| (h) For each certified photo copy of tax declaration, Tax map & other assessment documents | 10.00 | _____ |
| (i) For each certification of real estate ownership | 30.00 | _____ |
| (j) For every annotation of mortgage on real estate | 30.00 | _____ |
| (k) For every ocular inspection of real estate / or land conversion | | |
| - Urban | 50.00 | _____ |
| Rural | 100.00 | _____ |
| (l) For each research relative to real estate requested | 15.00 | _____ |

| | | | |
|---|--------|-------|-------|
| (m) For each certification of agricultural Production | | | |
| data made | 50.00 | _____ | _____ |
| (n) For each certificate of land conversion | 150.00 | _____ | _____ |
| (o) For each Mayor's, court, fiscal, tax & other clearances | | | |
| (1) For local purposes | 50.00 | _____ | _____ |
| (2) For travel abroad | 100.00 | _____ | _____ |
| (p) For each other certification issued | 30.00 | _____ | _____ |
| (q) For each certification of service records | 20.00 | _____ | _____ |

SEC.4A.02. **Exemptions.** – The fees imposed in this Article shall not be collected for copies furnished to other offices or branches of the government for official business except for copies required by the court at the request of the litigants, in which case charges shall be made in accordance with the schedule in Section 4A.01, Provided however that Government official and employees securing clearances or certifications for his/her own shall pay one half (½) of this rate fixed on item o, & p above.

SEC.4A.03. **Time of payment.** – The fees herein imposed shall be paid to the City Treasurer at the time of the request, written or otherwise, for the issuance of the copy of any city record or document is made.

SEC.4A.04. **Penalty.** – Any violation of the provision of this Article shall be punishable by a fine of Five Hundred Pesos (₱ 500.00) and if the offender is a city employee, the penalty shall be rendered without prejudice to the filing of an administrative charge against him for neglect of duty.

The documents, certificates, and other similar papers issued in violation of this Article shall be null and void, and therefore, without force and effect for the intended purpose.

Article B. Local Registry Fees

SEC.4B.01. **Imposition of fees.** – There shall be collecting the following fees for services rendered by the Local Civil Registrar of this city.

| | Amount | 1993 | New |
|---|---------------|-------------|------------|
| (a) Marriage fees | | | |
| (1) Application for marriage license | ₱ 60.00 | _____ | _____ |
| (2) Marriage license fee | 50.00 | _____ | _____ |
| (3) Marriage solemnization fee | 60.00 | _____ | _____ |
| (b) For the registration of documents and Certified copies of documents on file in the office of the Local Civil Registrar: | | | |
| (1) Per registration of legitimation | ₱ 90.00 | _____ | _____ |
| (2) Per registration of an adoption | 300.00 | _____ | _____ |
| (3) Per registration of an annulment of marriage/divorce | 300.00 | _____ | _____ |
| (4) Per registration of a legal separation | 300.00 | _____ | _____ |
| (5) Per registration of naturalization | 500.00 | _____ | _____ |
| (6) Per registration of a change of name RA 9048 | 3,000.00 | _____ | _____ |
| (7) For certified copies of any document in the register, for each page | 40.00 | _____ | _____ |
| (8) Per registration of Marriage contract | 50.00 | _____ | _____ |
| (9) Correction of entry on the marriage certificate | 60.00 | _____ | _____ |
| (10) For correction of entries of name as per RA 9048 | 1,000.00 | _____ | _____ |
| (11) Per registration of affidavit and/or oath of allegiance of naturalized Filipino citizen | 250.00 | _____ | _____ |
| (12) Per registration of renunciation of citizenship | 500.00 | _____ | _____ |

| | | | |
|--|--------|-------|-------|
| (13) Per registration of emancipation of children | 100.00 | _____ | _____ |
| (14) Filing of supplemental birth certificate | 90.00 | _____ | _____ |
| (15) Registration of Paternity of affiliation/or denial of paternity | 200.00 | _____ | _____ |
| (16) Registration of custodian/guardianship of minor | 200.00 | _____ | _____ |
| (17) Registration of foreign decrees by adoption | 500.00 | _____ | _____ |
| (18) Certificate of birth/marriage/death | 60.00 | _____ | _____ |
| (19) Penalty on late registration of birth/marriage/ death 45 days after from date of birth, marriage or death | 90.00 | _____ | _____ |
| Permit fees for cadaver disposition | | | |
| (1) Burial permit fee | 30.00 | _____ | _____ |
| (2) Fee for exhumation of cadaver | 50.00 | _____ | _____ |
| (3) Fee for the disinterment or removal of cadaver | 100.00 | _____ | _____ |
| (4) Fee to open a tomb | 100.00 | _____ | _____ |
| (5) Cemetery fee | 30.00 | _____ | _____ |

SEC.4B.02. **Exemptions.** – The above shall not be collected in the following cases:

- (a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency.
- (b) Burial permit of a pauper, per recommendation of the City Mayor.

SEC.4B.03. **Time of payment.** – The fees shall be paid to the City Treasurer before the registration of a document or issuance of the license or certified copy of a local registry or document.

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

SEC.4B.05. **Penalty.** – Any violation of the provision of this Article shall be punishable by a fine of Five Hundred Pesos (P 500.00).

Article C. Police Clearance Fees

SEC.4C.01. **Imposition of fee.** – There shall be collected a service fee for each police clearance certificate issued, as follows:

| | Amount | 1993 | New |
|---|---------------|-------------|------------|
| (a) For employment, scholarships, study grants and other purposes not hereunder specified | ₱ 50.00 | _____ | _____ |
| (b) For firearms permit application | 200.00 | _____ | _____ |
| (c) For change of name | 100.00 | _____ | _____ |
| (d) For passport or visa application | 100.00 | _____ | _____ |
| (e) For application for Filipino citizenship | 500.00 | _____ | _____ |

SEC.4C.02. **Time of payment.** – The service fees imposed in this Article shall be paid to the City Treasurer upon application for the police clearance certificate.

Article D. Service Fees for Health Examination

SEC.4D.01. **Imposition of fee.** – There shall be collected a fee of Thirty Pesos (₱ 30.00) from any person who is given a physical examination by the City Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of Twenty Pesos (₱ 20.00) shall be collected for each additional copy or subsequent issuance of a copy of the initial medical certificate issued by the City Health Officer.

SEC.4D.02. **Time of payment.** – The fee shall be paid to the City Treasurer before the physical examination is made and the medical certificate is issued.

SEC.4D.03 Administrative provisions

(a) Individuals engaged in an occupation or working in the following establishments, are hereby required to undergo physical and medical examination before they can be employed and once every six (6) months thereafter:

(1) Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.

(2) Public swimming or bathing places

(3) Dancing schools, dance halls and night clubs – includes dance instructor/instructress, hostess, cooks, bartenders, and waitresses, etc.

(4) Tonsorial and beauty establishments – include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, and figure slendering saloons.

(5) Massage clinics and sauna bath establishments – include masseurs, massage clinic/sauna bath attendants, etc. . .

(6) Hotels, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

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

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

Article E. Sanitary Inspection Fee

SEC.4E.01. **Imposition of fee.** – There shall be collected an annual sanitary inspection fee of One Hundred Fifty Pesos (₱ 150.00) from each business establishment in this city.

SEC.4E.02. **Time of payment.** – The fee herein imposed shall be paid to the City Treasurer after a sanitary inspection of the establishment has been made but prior to the issuance of the sanitary inspection certificate by the City Health Officer, and upon renewal of the same every year thereafter within the first twenty (20) days of January.

SEC.4E.03. Administrative provisions.

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

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

CHAPTER 5. CITY CHARGES

Article A. City Hospitals/Health fees and charges

SEC.5A.01. **Imposition of Fees.** - there shall be paid to the City Treasurer the following fees for services that may be rendered the city Hospital and/or the City Health Officer in accordance with the following rate.

(a) Hospital Wards

| | | | |
|--------------|-------------|-------|-------|
| Private Room | ₱ 60.00/day | _____ | _____ |
| Medical Ward | 35.00/day | _____ | _____ |

(b) Laboratory Examination Fees

(1) HEMATOLOGY

| | | | |
|--------------------------------|--------|-------|-------|
| (a) Complete Blood Count (CBC) | 80.00 | _____ | _____ |
| (b) Hemoglobin/Hematocrit | 30.00 | _____ | _____ |
| (c) WBC/Differential Count | 30.00 | _____ | _____ |
| (d) Platelet Count | 100.00 | _____ | _____ |

| | | | | |
|-----|---------------------------|--------|-------|-------|
| | (e) ABO/RH Typing | 35.00 | _____ | _____ |
| (2) | Clinical Chemistry | | | |
| | (a) Fasting & Blood Sugar | 90.00 | _____ | _____ |
| | (b) Blood Urea Nitrogen | 115.00 | _____ | _____ |
| | (c) Blood Uric Acid | 115.00 | _____ | _____ |
| | (d) Creatinine | 115.00 | _____ | _____ |
| (5) | Cholesterol (total) | 115.00 | _____ | _____ |
| (6) | Triglycerides | 160.00 | _____ | _____ |
| (3) | Serology/Immunology | | | |
| | (a) Widal | 90.00 | _____ | _____ |
| | (b) RPR | 120.00 | _____ | _____ |
| | (c) HIV | 300.00 | _____ | _____ |
| | (d) HBs Ag | 130.00 | _____ | _____ |
| (4) | Microbiology | | | |
| | (a) Gramstain | 30.00 | _____ | _____ |
| | (b) AFB Stain | 30.00 | _____ | _____ |
| (5) | Parasitology | | | |
| | (a) Routine Stool Exam | 30.00 | _____ | _____ |
| | (b) Occult Blood | 80.00 | _____ | _____ |
| | (c) Sputum Analysis | 50.00 | _____ | _____ |
| | (d) Fecalalysis | 50.00 | _____ | _____ |
| (6) | Clinical Microscopy | | | |
| | (a) Routine Urinalysis | 30.00 | _____ | _____ |
| | (b) Pregnancy Test | 130.00 | _____ | _____ |
| (7) | Blood Bank | | | |
| | (a) Cross Matching | 115.00 | _____ | _____ |
| | (b) Direct Coombs Test | 130.00 | _____ | _____ |
| (8) | Special Examination | | | |
| | (a) Drug Test | 350.00 | _____ | _____ |
| (9) | Other Examinations | | | |
| | (a) Water Sampling Test | 50.00 | _____ | _____ |
| | Note: For GROs only: | | | |
| | (a) RPR | 120.00 | _____ | _____ |
| | (b) HIV | 250.00 | _____ | _____ |
| | (c) HBs Ag | 130.00 | _____ | _____ |

Article B. Road Excavation Fees

Sec.5B.01. **Imposition of Fees.** - There shall be collected a fee from any individual or corporation for the excavation of any part of a road for whatever purposes within the city of Laoag as per schedule herewith:

| | | | | |
|-----|--------------------------------------|--------|-------|-------|
| (1) | Processing Fee | | | |
| | (a) For poles and houses connections | ₱30.00 | _____ | _____ |
| | (b) For all other excavations | 150.00 | _____ | _____ |
| (2) | Excavation Permit Fees | | | |

| | | | | |
|--|--|----------|-------|-------|
| (a) | For 50 lineal meters or less | 200.00 | _____ | _____ |
| (b) | Per meter, over and above 50 lineal meters | 1.50 | _____ | _____ |
| (3) Payment of Restoration Work | | | | |
| The payment of restoration shall be based on the following schedule: | | | | |
| Per square meter or Fraction thereof | | | | |
| (a) | Concrete-paved streets | ₱ 600.00 | _____ | _____ |
| (b) | Asphalt-paved streets | 300.00 | _____ | _____ |
| (c) | Macadam-surfaced street | 200.00 | _____ | _____ |
| (d) | Concrete sidewalk | 500.00 | _____ | _____ |
| (e) | Asphalted sidewalk | 350.00 | _____ | _____ |
| (f) | Earth sidewalk | 100.00 | _____ | _____ |
| (g) | Macadam pavements | 50.00 | _____ | _____ |
| (h) | Asphalted pavements | 200.00 | _____ | _____ |
| (i) | Concrete pavements | 200.00 | _____ | _____ |
| (j) | Combination of concrete curbs and gutters, for every linear meter or fraction thereof | 500.00 | _____ | _____ |
| (k) | Concrete curbs, for every linear meter or fraction thereof | 300.00 | _____ | _____ |

SEC.5B.02. Administrative Provisions. – The fees imposed herein shall be paid to the City Treasurer. The City Engineer and the City Mayor shall not issue the permit to excavate unless the same has been duly paid, the amount of fee, the official receipt number and the date to be indicated at the lower left hand margin of the permit.

Article C. Garbage Fees

SEC.4C.01. Imposition of Fees. – There shall be collected from every owner or operator of a business establishment and occupants of residential houses, apartments and flats an annual garbage fee, in accordance with the following schedule

| | | | | |
|-----|---|----------|-------|-------|
| (a) | Manufacturers of any Article of commerce including brewers, distillers, rectifiers, repackers, and compounders of liquors, distilled spirits and/or wines | ₱ 500.00 | _____ | _____ |
| (b) | Importers and Exporters | 400.00 | _____ | _____ |
| (c) | Retailers/dealers, independent wholesalers and distributors of any article of commerce | | | |
| (1) | Sari-sari stores | | | |
| | (a) with an area of 5 sq.m. or less | 200.00 | _____ | _____ |
| | (b) with an area of more than 5 sq.m. | 250.00 | _____ | _____ |
| (2) | Groceries | 500.00 | _____ | _____ |
| (3) | Supermarkets | 500.00 | _____ | _____ |
| (4) | Bazaars and Department Stores | 400.00 | _____ | _____ |
| (5) | Drug Stores | 250.00 | _____ | _____ |
| (6) | Others | 200.00 | _____ | _____ |
| (d) | On eating places like café, cafeterias, restaurants and other similar establishments | | | |
| (1) | with capacity of more than 10 persons but less than 30 | 300.00 | _____ | _____ |

| | | | |
|---|----------|-------|-------|
| (2) With capacity of 30 persons or more | 500.00 | _____ | _____ |
| (e) On contractors or business principally rendering services | | | |
| (1) Hotel, motels, lodging houses | 1,200.00 | _____ | _____ |
| (2) Dormitories Boarding Houses | 600.00 | _____ | _____ |
| (3) Beauty parlors, Barber shops, Tailoring & dress shops | 350.00 | _____ | _____ |
| (4) Auto repair shops, upholstering establishments | 300.00 | _____ | _____ |
| (5) Other business rendering services | 250.00 | _____ | _____ |
| (f) Hospitals, Schools and Banking Institutions | 400.00 | _____ | _____ |
| (g) Other business establishments not mentioned above including offices or clinics of professionals | 200.00 | _____ | _____ |
| (h) Residential | 120.00 | _____ | _____ |
| (i) Business establishments at public market with permanent stalls | 150.00 | _____ | _____ |
| (j) Vendors at public market without permanent stalls | 60.00 | _____ | _____ |

Provided however that business entities or residential in unserviceable areas shall be exempt from the payment of garbage fees.

Provided further that if the barangay collects the garbage fee of Residential the amount collected shall be shared as follows:

20% - Share of the barangay

80% - City share to be remitted directly to the City Treasurer.

SEC.4C.02. Time of Payment. – The fees prescribed in this Article shall be paid to the City Treasurer or to his duly authorized representative within the first twenty (20) days of January of each year.

SEC.4C.03. Surcharge for late payment. – Failure to pay the tax imposed in this Article on time shall subject the taxpayer to a surcharge of Twenty Five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SEC.4C.04. Administrative Provisions. –

(a) For purposes of the imposition, the area of the garbage collection shall only be the business area of this city.

(b) The owner or operator of the aforementioned business establishments and occupants of residential houses, apartments and flats shall provide for his premises the required garbage can or receptacle properly covered which shall be placed in front of his establishment of place of business in time of collection. No Mayor’s Permit shall be issued or renewed without first complying with this provision in case of businesses.

Article D. Rental of City Cemetery Lots

SEC.5D.01. Imposition of fee. – There shall be collected an annual list rental of One Hundred Pesos (P100.00)

(a) Lot measuring 1.5 x 2.5 meters for the construction of a niche or concrete tomb for the first five (5) years

SEC.5D.02. Time of payment. – The fee shall be paid to the City Treasurer upon application for a burial permit prior to the construction thereof of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid annually within twenty (20) days before the anniversary date of the initial payment made.

SEC.5D.05. Administrative provisions.

(a) Permit to construct. – Any construction of whatever kind or nature in the public cemetery, whether for a 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.

(b) Renewal of lease. – In case a lessee intends to renew the lease after its termination, he must inform the City Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding rental fees therefore.

It shall also be the duty of the City Treasurer to prepare and submit to the City Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The City Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.

(c) Register. – The City Treasurer shall keep a register on account of the cemetery, together with such additional information as may be required by the Sangguniang Panlungsod.

Article E. Rental Fees of Auditorium, City Lot

SEC.5E.01. **Imposition of Fees.** - There shall be collected fees for the use of city-owned properties in accordance with the following schedule:

| | | | |
|--|------------|-------|-------|
| (1) For use of Auditorium | | | |
| First Three hours | ₱3,000.00 | _____ | _____ |
| Every hour thereafter | 500.00 | _____ | _____ |
| (2) Rental fee of conference room | | | |
| First three hours | 1,500.00 | _____ | _____ |
| Every hour thereafter | 250.00 | _____ | _____ |
| (3) For the lease of lot at Brgy. 1 | | | |
| 1 st 500 sq. m. | 2,500.00 | _____ | _____ |
| for every sq.m. in excess of 500 sq.m. | 4.00/sq.m. | _____ | _____ |

SEC.5E.02. **Time and Manner of Payment.** – The monthly fees on lot rental imposed herein shall be paid to the City Treasurer or his/her duly authorized deputies on or before the 10th day of every month. While the rental fees for the use of the hall the amount of rate for the first (1st) three (3) hours shall be paid in advance and the fee in excess of three (3) hours if any shall be paid upon serving its purpose.

SEC.5E.03. **Administrative Provision.** – Provided, however that other government include government association outside Laoag City should pay One Half (½) of the rate prescribed herein for the use of the auditorium and conference room.

Article F. Other City Charges

SEC.5F.01. **Imposition of Fees.** – There shall be collected a fee from the following at the rate prescribed herein:

| | | | |
|---|----------|--|----------|
| (a) Solicitation & on the conduct of raffle draw | ₱ 300.00 | _____ | _____ |
| (b) Business site zoning inspection fee | - New | 100.00 | _____ |
| | - Old | 50.00 | _____ |
| (c) Infrastructure site zoning inspection fee | | .0001 | |
| | | of the total cost but not less than fifty pesos (P50.00) | |
| (d) Auxiliary Invoice for transport of bangus fries | | 20.00/ | thousand |
| (e) Service fee from Individual availing services of National Government Agencies using facilities of the city government | | 100.00 | each |

CHAPTER 6. GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

Article A. Collection and Accounting of City Revenues

SEC.6A.01 Tax period and manner of payment. – Unless otherwise provided in this Code, the tax period of all taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

SEC.6A.02. Accrual of tax. – Unless otherwise provided in this Code, all taxes, fees and charges shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate thereof, shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

SEC.6A.03. Time of payment. – Unless otherwise provided in this Code, all taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter as the case maybe The Sangguniang Panlungsod may, for justifiable reason or cause, extend the time of payment of such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

SEC.6A.04. Surcharges and penalties on unpaid taxes, fees, or charges. –There shall be imposed a surcharge of Twenty five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate of Two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the amount or portion thereof exceed Thirty six (36) months.

SEC.6A.05. Interests on other unpaid revenues. –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 of Two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed Thirty Six (36) months.

SEC.6A.06. Collection of local revenues. – Unless otherwise specified, all city taxes, fees, or charges shall be collected by the City Treasurer and his duly authorized deputy.

The City Treasurer may designate the Barangay Treasurer as his deputy to collect city taxes, fees, or charges. In case a bond is required for the purpose, the City Government shall pay the premiums thereon in addition to the premiums of bond that may be required under this Code.

SEC.6A.07. Examination of books of accounts and pertinent records of businessmen. – The City Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or association subject to city taxes, fees and charges in order to ascertain assess, and collect the correct amount of the tax, fee, or charge. Such examination shall be made during regular business hours, only once for every tax period which shall be the year immediately preceding the examination, and shall be certified to by the examining official. Such certificate shall be made of record in the books of accounts of the taxpayer examined.

In case the examination herein authorized is made by a duly authorized deputy of the City Treasurer, the written authority of the deputy shall specifically state the name, address, and business of the taxpayer whose books, 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 record 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 subject to the guidelines issued by the Department of Finance.

SEC.6A.08. Promulgation of rules and regulations. – Unless otherwise specifically provided in this Code, or under existing laws or decree, the City Treasurer is authorized, subject to the approval of the Mayor to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein imposed.

SEC.6A.09. Accounting of collection. – Unless otherwise provided in this Code and other existing laws and ordinances, all monies collected by virtue of this Code shall be accounted for in accordance with the provisions of existing laws, rules and regulations, and credited to the General Fund of this City.

SEC.6A.10. 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.

SEC.6A.11. **Issuance of receipts.** – It shall be the duty of the City Treasurer or his authorized representative to issue the necessary receipt to the person paying the tax, fee or charge, indicating herein the date, amount, name of the person paying and the account for which it is paid.

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

SEC.6A.12. **Record of taxpayers.** – It shall be the duty of the City Treasurer to keep records, alphabetically arranged and open to public inspection, of the names of all persons paying city taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Code.

Article B. Civil Remedies for Collection of Revenues

SEC.6B.01. **Local government's lien.** – City taxes, fees, charges and other revenue 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 subjected to the lien but also upon 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 taxes, fees and charges including related surcharges and interests.

SEC.6B.02. **Civil remedies.** – The civil remedies for the collection of city taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

- (a) By administrative action through distraint of goods, chattel, 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 by 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 Mayor upon the recommendation of the City Treasurer.

SEC.6B.03. **Distraint of personal property.** – The remedy by distraint shall proceed as follows:

- (a) **Seizure.** – Upon failure of the person owing any local tax or other imposition to pay the same at the time required, the City Treasurer or his deputy may upon written notice, seize or confiscate any personal property belonging to that person of any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charges in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. This shall serve a sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayers 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 accounting of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from which possession of goods, chattels or effects were 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 statement of the sum demanded and a note of the time and place of sale.
- (c) **Publication.** – The officer executing the distraint shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the city 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 Mayor.

- (d) **Release of distrained property upon payment prior to sale.** – If at any time prior to the consummation of the sale all proper charges are paid to the officer conducting the sale, the goods, or effects distrained shall be restored to the owner.
- (e) **Procedure of sale.** – At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder of cash. Within five (5) days after the sale, the City Treasurer shall make a report of the proceedings in writing to the City Mayor.

Should the property distrained be not disposed of within one hundred twenty (120) days from the date of distraint, the same shall be considered as sold to the city for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

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, together with increment thereto incident to delinquency, and the expenses of the distraint and sale. Any balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses is collected.

SEC.6B.04. Levy on real property. – After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. 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 the descriptions 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 the Register of Deeds of the city where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the City Treasurer shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Panlungsod.

SEC.6B.05. 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 any of his deputies who fail to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

SEC.6B.06. 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 where the property is located. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of the taxpayer against whom the taxes, fees, or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests.

If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the city hall, or on the property to be sold, or at any other place as determined by the City Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod. The City Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, interests, or penalties: Provided, however, That any excess in the proceeds of the sale and claim and cost of sales shall be turned over to the owner of the property. The City Treasurer may advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Article, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in case of personal and real property including improvements thereon.

SEC.6B.07. 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 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 Two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the City Treasurer or his deputy.

The City Treasurer or his deputy, upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of Two percent (2%) per month herein provided for, the provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees, or charges, related surcharges, interests and penalties.

The owner shall not, 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.

SEC.6B.08. Final deed to 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 succinctly recite all the proceedings upon which the validity of the sale depends.

SEC.6B.09. 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 advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and costs, the City Treasurer conducting the sale shall purchase the property in behalf of the city to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the city without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or 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.

SEC.6B.10. Resale of real estate taken from taxes, fees, or charges. – The Sangguniang Panlungsod shall, by separate ordinance duly approved, and upon notice of not less than twenty (20) days sell and dispose of the real property acquired in Section 6b.09 at public auction. The proceeds of the sale shall accrue to the General Fund of the City.

SEC.6B.11. 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 Sec. 6C.01 of Art. C of this Code.

SEC.6B.12. **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.

SEC.6B.13. **Personal property exempt from distraint or levy.** – The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any city tax, fee or charge, including the related surcharge and interest:

- (a) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
- (b) One (1) horse, cow, carabao, or other beast of burden, such as delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
- (c) His necessary clothing, and that of all his family;
- (d) 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 (₱10,000.00);
- (e) Provision, including crops, actually provided for individual or family use sufficient for four (4) months;
- (f) The professional libraries of doctors, engineers, lawyers and judges;
- (g) One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (₱10,000.00) by the lawful use of which a fisherman earns his livelihood; and
- (h) Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies

SEC.6C.01. **Periods of assessment and collection.** –

- (a) Local Taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of three (3) 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 or charges assessed before the effectivity of the Local Government Code of 1991 may be collected 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.

SEC.6C.02. **Protest of assessment.** – When the City Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests, and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the City Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The City Treasurer shall decide the protest within sixty (60) days from the time of its filing. If the City Treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest 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.

SEC.6C.03. Claim for refund of tax credit. – No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the City Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit.

SEC.6C.04. Any question on the constitutionality or legality of this Code 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 the effectivity of this Code and the accrual and payment of the tax, fee, or charge levied herein: Provided, finally, That within thirty (30) days after 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 appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provision

SEC.6D.01. Power to levy other taxes, fees, or charges. – The city may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Revenue Code, as amended, or other applicable laws: Provided, That the taxes, fees, or charges shall not be unjust, excessive, oppressive, confiscatory or contrary to declared national policy: Provided, further, That the ordinance levying such taxes, fees or charges shall not be enacted without the prior public hearing conducted for the purpose.

SEC.6D.02. Publication of the Revenue Code. – Within ten (10) days after its approval, a certified true copy of this Code shall be published in full for three (3) consecutive days in a newspaper of local circulation: Provided, however, that in cases where there are no newspaper of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

SEC.6D.03. Public dissemination of this Code. – Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

SEC.6D.04. Authority to adjust rates. – The Sangguniang Panlungsod shall have the sole authority to adjust the 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 under this Code.

SEC.6D.05. Withdrawal of tax exemption privileges. – Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether or judicial, 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.

Article E. General Penal Provisions

SEC.6E.01. Penalty. – Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of not less than One Thousand Pesos (₱ 1,000.00) but not more than Five Thousand Pesos (₱ 5,000) or imprisonment of not more than six (6) months, or both, at the discretion of the court, provided that in all instances/types of violation, if the Offender admits the violation and voluntarily pays the minimum of One Thousand (P1,000.00) pesos as fine to the City, no case may be filed in court, provided further that if this provision is found in conflict with a particular provision, the latter shall prevail, provided further that such payment of fine or service of imprisonment as herein provided shall not relieve the offender from the payment of the delinquent tax, fee or charge imposed under this Code, and provided finally that if the violation is committed by any juridical entity, the President, General Manager or any

person entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable thereof.

CHAPTER 7. FINAL PROVISIONS

SEC.7.01. Separability clause. – If, for any reason, any provision, section or part of this Code is declared not valid by a court of competent jurisdiction, such judgment shall not affect nor impair the remaining provisions, sections, or parts which shall continue to be in force and effect.

SEC.7.02. Applicability clause. –All other matters relating to the impositions in this code shall be governed by pertinent provisions of existing laws and other ordinances.

SEC.7.03. Repealing clause. – All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Code are hereby repealed or modified accordingly.

SEC.7.04. Effectivity. – This code shall take effect upon approval.

Carried.

APPROVED this 27th day of November 2001, by the members of the Sangguniang Panlungsod present with the following votes:

Those in favor: Hon. S. R. B. Siazon, Hon. J. H. Tamayo, Hon. J. A. F. Pastor, Hon. Juan Conrado A. Respicio II, Hon. J. S. Ramos, Hon. V. U. Aguilar, Hon. Jimmy O. Chua, Hon. Hon. M. V. Fariñas

Nays: None

Abstentions: None

Out during the voting: Hon. E. H. Bonoan, Ruben P. Blanco,

I HEREBY CERTIFY that the foregoing is a true, correct, and faithful excerpt from the minutes of the Regular Session of the Sangguniang Panlungsod held on November 27, 2001, 2001.

Enrico A. Aurelio
Secretary to the Sanggunian

Attested:

Edward P. Domingo
Vice Mayor/Presiding Officer