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REVISED REVENUE CODE

(2016)

CITY OF BIÑAN

Republic of the Philippines
Province of Laguna
CITY OF BIÑAN

OFFICE OF THE SANGGUNIANG PANLUNGSOD

CITY ORDINANCE NO. 13 – (2016)

**AN ORDINANCE ENACTING THE
“REVISED REVENUE CODE OF THE CITY OF BIÑAN (2016)”**

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

CHAPTER I - GENERAL PROVISIONS

ARTICLE A. - SHORT TITLE AND SCOPE

Section 1A.01. Short Title. *This Ordinance shall be known as the “Revenue Code of the City of Biñan (2016)”.*

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

ARTICLE B. – CONSTRUCTION OF PROVISIONS

Section 1B.01 Words and Phrases Not Herein Expressly Defined. *Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in R.A.7160 otherwise known as the Local Government Code of 1991 as well as in other applicable laws.*

Section 1B.02. Rules of Construction. *In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions;*

- a) *General Rule. All words and phrases shall be construed and understood according to the common and approved usage of the language, but technical words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.*

- b) *Gender and Number.* Every word in this Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things and every word importing the plural number shall extend and apply to one person or thing.
- c) *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same time shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- d) *Computation of Time.* The time within which an act is to be done as provided in this Code or in any rule or regulation issued pursuant to the provision when expressed in days shall be computed by excluding the first day and including the last day, except when the last day falls on a Sunday or Holiday in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day.
- e) *References.* All references to Chapters, Articles, Sections are to Chapters, Articles, Sections in this Code unless otherwise specified.
- f) *Conflicting Provisions of Chapters.* If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- g) *Conflicting Provisions of Sections.* If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

ARTICLE C. DEFINITION OF TERMS

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

- a) *Amusement is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun.*
- b) *Amusement places include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.*
- c) *Business – means trade or commercial activity regularly engaged in as means of livelihood or with a view to profit.*

d) Charges refer to pecuniary liability, as rents or fees against persons or property

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

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

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

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

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

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

j) 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 excluding discounts if derterminable at the time of sales, sales return, excise tax and value added tax (VAT).

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

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

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

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

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

p) *Persons mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.*

q) *Real Property refer to land, building, machineries, other structures and other improvements as contemplated in Title II, Book II of the Local Government Code of 1991.*

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

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

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

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

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

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

CHAPTER II - CITY TAXES

ARTICLE A. REAL PROPERTY TAX

Section 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 Use”** *refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;*

c) **“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 a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;

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 expenditure 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, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities for production, the 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 very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial, or agricultural purposes;

*p) “**Mineral Lands**” are lands in which minerals, metallic or non-metallic, exists 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 of closely similar material; and*

*u) “**Residential Land**” is land principally devoted to habitation.*

Section 2A.02. Imposition of the Basic Real PropertyTax. *There is hereby levied an annual ad valorem tax at the rate of one percent (1%) of the assessed value of real property, such as lands, buildings, machinery and other improvements affixed or attached to real property located in this city.*

Section 2A.03. Additional Levy on Real Property for the Special Education Fund (SEF).

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

Section 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 parsonage or convents appurtenant thereto, mosques, nonprofit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;*
- c) *All machineries and equipment that are actually, directly and exclusively used by local water districts and government owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;*
- d) *All real property owned by duly registered cooperatives as provided for under RA 6938; and*
- e) *Machinery and equipment used for pollution control and environmental protection. Except as provided herein and pursuant to Section 234 of the Local Government Code of 1991, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or judicial, including all government or controlled corporations are hereby withdrawn effective January 1, 1992.*

Section 2A.05. Time of Payment. *The real property tax herein levied together with the additional levy on real property for the Special Education Fund (SEF) shall be due and payable on the first day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: the first installment, on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.*

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

Section 2A.06. Tax Discount for Prompt Payment. *If the basic real property and additional tax SEF tax are paid on or before the deadlines as provided in Sec.2A.04 of this Code, the taxpayer shall be entitled to ten percent (10%) tax discount.*

Section 2A.07. Collection and Distribution of proceeds. *The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the City Treasurer.*

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

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

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

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

Section 2A.08. Schedule of Base Market Values. *Assessment levels to be applied to the fair market value of real property to determine its assessed value shall be fixed at the following rates:*

(a) On Lands

<u>Class</u>	<u>Assessment Levels</u>
<i>Residential</i>	<i>15%</i>
<i>Agricultural</i>	<i>35%</i>
<i>Commercial</i>	<i>40%</i>
<i>Industrial</i>	<i>40%</i>
<i>Mineral</i>	<i>40%</i>
<i>Timberland</i>	<i>15%</i>

(b) On Buildings and Other Structures

1. Residential

	<i>Over</i>	<i>Not Over</i>	<i>Assessment Levels</i>
<i>Php.</i>	<i>00.00</i>	<i>175,000.00</i>	<i>0%</i>
	<i>175,000.00</i>	<i>300,000.00</i>	<i>10%</i>
	<i>300,000.00</i>	<i>400,000.00</i>	<i>15%</i>
	<i>400,000.00</i>	<i>500,000.00</i>	<i>20%</i>
	<i>500,000.00</i>	<i>750,000.00</i>	<i>25%</i>
	<i>750,000.00</i>	<i>1,000,000.00</i>	<i>30%</i>
	<i>1,000,000.00</i>	<i>2,000,000.00</i>	<i>35%</i>
	<i>2,000,000.00</i>	<i>5,000,000.00</i>	<i>40%</i>
	<i>5,000,000.00</i>	<i>10,000,000.00</i>	<i>50%</i>
	<i>10,000,000.00</i>		<i>60%</i>

2. Agricultural

	<i>Over</i>	<i>Not Over</i>	<i>Assessment Levels</i>
<i>Php.</i>	<i>00.00</i>	<i>300,000.00</i>	<i>25%</i>
	<i>300,000.00</i>	<i>500,000.00</i>	<i>30%</i>
	<i>500,000.00</i>	<i>750,000.00</i>	<i>35%</i>
	<i>750,000.00</i>	<i>1,000,000.00</i>	<i>40%</i>
	<i>1,000,000.00</i>	<i>2,000,000.00</i>	<i>45%</i>
	<i>2,000,000.00</i>		<i>50%</i>

3. Commercial/Industrial

	<i>Over</i>	<i>Not Over</i>	<i>Assessment Levels</i>
<i>Php.</i>	<i>0.00</i>	<i>175,000.00</i>	<i>30%</i>
	<i>175,000.00</i>	<i>500,000.00</i>	<i>35%</i>
	<i>500,000.00</i>	<i>750,000.00</i>	<i>40%</i>
	<i>750,000.00</i>	<i>1,000,000.00</i>	<i>50%</i>
	<i>1,000,000.00</i>	<i>2,000,000.00</i>	<i>60%</i>
	<i>2,000,000.00</i>	<i>5,000,000.00</i>	<i>70%</i>
	<i>5,000,000.00</i>	<i>10,000,000.00</i>	<i>75%</i>
	<i>10,000,000.00</i>		<i>80%</i>

4. *Timberland*

	<i>Over</i>	<i>Not Over</i>	<i>Assessment Levels</i>
<i>Php.</i>	0.00	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%

(c) *On Machineries*

<i>Class</i>	<i>Assessment Levels</i>
<i>Residential</i>	40%
<i>Agricultural</i>	50%
<i>Commercial</i>	80%
<i>Industrial</i>	80%

1. (d) *On Special Classes: The assessment levels for all lands, buildings, machineries, and other improvements are as follows:*

<i>Class</i>	<i>Assessment Levels</i>
<i>Cultural</i>	15%
<i>Scientific</i>	15%
<i>Hospitals</i>	15%
<i>Local Water Districts</i>	15%
<i>Government-Owned Corporations Engaged in the Supply and Distribution of water and/or Generation and Transmission of Electric Power</i>	10%

Section 2A.09 Administrative Provisions.

On the Collection of the Real Property Tax

1. *Assessor to Furnish Treasurer with Assessment Roll. The City Assessor shall prepare and submit to the City Treasurer on or before the thirty first (31st) day of December each year, an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties.*

2. *Notice of Time for Collection of Tax.* The City Treasurer shall, on or before the thirty first day of January each year, the case of basic real property tax and the additional tax for the SEF or any other tax levied under this Article, post the notice of the dates when the tax maybe paid without interest at a conspicuous and publicly accessible place at the city hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

3. *Payment under Protest*

a) *No protest shall be entertained unless the taxpayers first 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 City Treasurer who shall decide the protest within sixty (60) days from receipt.*

b) *Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Sec. 2A.06 of this Code.*

c) *In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protester, or applied as tax credit against his existing or future tax liability.*

d) *In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in sub paragraph a., the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore together with copies of the tax declaration and such affidavits or documents in support of the appeal.*

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

The City Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer may within sixty (60) days from the date of receipt of the written notice

of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with the copies of the tax declaration and such affidavits or documents in support of the appeal.

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

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

b) Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of tax with surcharges, interests and penalties may be made in accordance with Section 2A.08 of this Code, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

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

7. City Government's Lien. The basic real property tax and any other tax levied under this Article constitutes alien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and related interests and expenses.

8. Levy on Real Property. After the expiration of the time required to pay the basic real property tax or any other tax levied under this Article, real property subject to such tax may be levied upon through issuance of a warrant on or before, or simultaneously with

the institution of the civil action for the collection of the delinquent tax. The City Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of tax due and the interest thereon. The warrant shall operate with the force of 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 same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and Register of Deeds of the city, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

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

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

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

The City Treasurer may advance an amount sufficient to defray the cost of collection

through the remedies provided for in this Article, including the expenses of advertisement and sale.

10. 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 (2%) per month on the purchase price from the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption which shall be issued by the City Treasurer or his deputy.

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

The City Treasurer or his deputy, upon receipt from the purchaser of the certificate of sale forthwith return to the latter the entire amount paid by him plus interest of two percent (2%) per month. Thereafter, the property shall be free from lien of such delinquent tax interest due thereon and expenses of sale.

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

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

Within one(1) year from the date of such forfeiture, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the City Treasurer the full amount of the real property tax and the related interest, and the cost of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested to the city.

13. *Resale of Real Estate Taken for Taxes, fees or Charges.* The Sangguniang Panlungsod may, through a separate ordinance and upon notice 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.

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

15. *Collection of Real Property Tax Through the Courts.* The City Government may enforce the collection of the basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed in subsection (c) 21 of Sec.2A.09.

a. *The City Treasure shall furnish the City Legal Office a certified statement of delinquency, within fifteen (15) days after receipt, shall file the civil action in the name of the city, the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interest 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 is in excess of Ten Thousand Pesos (P10,000.00), the proper court is Regional Trial Court.*

b. *In both cases, that is, where the claim is either cognizable by an inferior court or by Regional Trial Court, the City Treasurer shall furnish the Legal Officer the exact address of the defendant where he maybe served with summons.*

16. *Action Assailing Validity of Tax Sale.* No court shall entertain action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with court the amount for the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared valid but it shall be refunded to the depositor if the action fails.

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

17. *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.

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

Special Provision

1. Condonation or Reduction of Real Property Tax and Interest. In case a general failure of crops or substantial decrease in the price of the agricultural or agri-based products, or calamity in the city, the Sangguniang Panlungsod by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the city affected by the calamity.

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

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

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

5. Fees in Court Actions. As provided for in Sec.280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the City treasure 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 Section281 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 registrations fees.

7. Real Property Assessment Notice or Owner's of Tax Declarations to be Exempt from Postal Charges or Fees. As provided for in Sec.282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.

8. Sale and Forfeiture Before Effectivity of this Code. Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected, before the effectivity of this Code shall be governed by the provisions of applicable ordinance or laws then in force.

Section 2A.09. Interest and Unpaid Real Property Tax. *Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Sec.2A.04., shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or 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 B - TAX ON IDLE LANDS

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

a) Agricultural lands, more than (1) hectare in are, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one half (1/2) of which remain uncultivated or un improved 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 three hundred (300) square meters and / or an aggregated area of one thousand (1,000) square meters in area one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

c) Regardless of land area, this Article shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax.

Provided, however, that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by subdivision owner or operator.

Section 2B.02. Imposition of Tax. *There is hereby levied an annual tax on idle lands at the rate of one percent (1%) of the assessed value of the property which shall be in addition to the basic real property tax.*

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

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

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

Section 2B.05. Listing of Idle Lands by the Assessor. *The City Assessor shall make and keep an updated record of idle lands located within his area jurisdiction. For purposes of collection, The City Assessor shall furnish a copy thereof to the City Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.*

ARTICLE C

TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

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

The fair market value as used herein shall be that reflected in the prevailing schedule of fair market values enacted by the Sangguniang Panlungsod.

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

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

Section. 2C.04. Administrative Provisions

- a) *The Registrar of Deeds of the city shall, before registering any deed, require the presentation of evidence of payment of this tax.*
- b) *The City Assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one.*
- c) *Notaries Public shall furnish the City Treasurer with a copy of any deed transferring ownership pr title to any real property within thirty (30) days from the date of notarization.*

**ARTICLE D
SOCIALIZED HOUSING TAX**

Section 2D.01. Imposition of tax – *Consistent with the constitutional principle that the ownership and enjoyment of property bear a social function and to raise funds for the program, all government units are hereby authorized to impose an additional one-half percent (0.05%) tax on the assessed value of all lands in the urban areas in excess of Fifty Thousand Pesos (P50,000.00)*

Section. 2D.02. Administrative Provisions – *Local Finance Circular No. 1-97 dated April 10, 1997 of the Department of Finance provides for the implementing rules and regulations for the Socialized Housing Tax.*

**ARTICLE E
TAX ON BUSINESS OF PRINTING AND PUBLICATION**

Section 2E.01. Imposition of tax – *There is hereby imposed a tax on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature, at the rate of*

seventy five percent (75%) of one percent (1%) of the gross annual receipts for the preceding calendar year.

Section. 2E.02. Tax on Newly Started Business – In the case of a newly started business, the tax shall be One-Twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

Section. 2E.03. Exemptions – The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempt from the tax herein imposed.

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

ARTICLE F – FRANCHISE TAX

Section. 2F.01. Imposition of Tax – There is hereby imposed a tax on business enjoying a franchise tax, at a rate of seventy five percent (75%) of one percent (1%) of the gross annual receipts which shall include both cash sales on account realized during the preceding calendar year within this city.

Section. 2F.02. Tax on Newly Started Business – In the case of a newly started business, the tax shall be One-twentieth Percent (1/20%) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

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

Section. 2F.04. Time of Payment – The tax imposed in this article shall be payable to the City Treasurer, within the first twenty (20) days of January following the end of the preceding calendar year. In the case of a newly started business, the owner or operator of the business shall pay the corresponding tax prescribed in Section 2E.02. before the business starts to operate.

ARTICLE G – PROFESSIONAL TAX

Section. 2G.01. Imposition of Tax. *There is imposed as annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination, as follows:*

a) THREE HUNDRED PESOS(P300.00)

1. *Lawyers*
2. *Medical Practitioners*
3. *Architects*
4. *Interior Decorators*
5. *Certified Public Accountant*
6. *Civil Engineers*
7. *Electrical Engineers*
8. *Chemical Engineers*
9. *Mechanical Engineers*
10. *Sanitary Engineers*
11. *Mining Engineers*
12. *Pharmacists*
13. *Medical Technologists*
14. *Insurance Agents*
15. *Insurance Sub-agents*
16. *Custom brokers*
17. *Marine Surveyors*
18. *Actuaries*
19. *Registered Master Plumbers*
20. *Registered Electricians*
21. *Veterinarians*
22. *Dentists*
23. *Optometrist*
24. *Opticians*
25. *Commercial Avistors*
26. *Professional Appraisers or Connoisseurs of tobacco and other domestic or foreign products.*
27. *Licensed Ship Masters*
28. *Marine Chief Engineers*

29. *Mechanical Plant Engineers, Junior Mechanical Engineers and Certified Plant Mechanics, unless they are professional Mechanical Engineers and have paid the corresponding occupation tax for Mechanical Engineers.*
30. *Agricultural Engineers*
31. *Geodetic Engineers*
32. *Electronic and Communication Engineers*
33. *Chief Motor Engineers*
34. *Master Mariners*
35. *Naval Architects*
36. *Sugar Technologists*
37. *Real Estate Brokers, and*
38. *Stock Brokers*

b) TWO HUNDRED FIFTY PESOS (P250.00)

1. *Land Surveyors or Geodetic Engineers*
2. *Chief Masters*
3. *Marine Second Engineer*
4. *Registered Nurse*
5. *Chiropodist*
6. *Tattooers*
7. *Masseurs*
8. *Pelotaris*
9. *Jockeys*
10. *Professional Actors and Actress*
11. *Stage Performers*
12. *Hostesses*
13. *Statisticians*
14. *Commercial Stewards and Stewardesses*
15. *Flight Attendants*
16. *Insurance Adjusters*
17. *Dieticians*
18. *Embalmers*
19. *Foresters and Geologist*
20. *Midwives, unless he or she is a registered nurse and has paid the corresponding occupation tax for nurses;*
21. *Chemist, unless he or she is registered Chemical Engineers and has paid the corresponding occupation tax for Chemical Engineers;*

22. Associate and Assistant Electrical Engineer, unless he has paid the corresponding occupation tax for Electrical Engineers;
23. Marine Officers, unless he is marine Engineer or Second Engineer and has paid the corresponding occupation Tax for Marine Engineers or Second Engineer; and
24. Therapist, unless he or she is a registered nurse and has paid the corresponding occupation tax for nurses.

Section. 2G.02. Coverage – Professionals who passed the bar examination or any board or other examination conducted by the Professional Regulation Commission (PRC) shall be subject to Professional Tax.

Section. 2G.03. Exemption – Professional exclusively employed in the government shall be exempt from payment of this tax.

Section. 2G.04. Time of Payment – The professional tax shall be payable annually on or before the thirty-first (31st) day of January of each year to the City Treasurer. Any person first beginning to practice profession after the month of January must, however pay the full tax before engaging therein. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

Section 2G.05. Place of Payment – Every person Legally authorized to practice his profession in this city shall pay to the City Treasurer whether/ or in any other several places but residing/ practicing his profession or having his principal office in the city.

A person who paid the professional tax in this city shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax, likewise, or fee for the practice of such profession.

Section. 2G.06. Administrative Provisions

a.) The City Treasurer accepting payment of the tax shall require the presentation of the valid Professional Licences issued by the Professional Regulations Commission.

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

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

ARTICLE H - AMUSEMENT TAX

Section. 2H.01. – Imposition of Tax – *There is hereby imposed an amusement tax from the proprietors, lessees, or operators of theatres, cinemas, concert halls, circuses, boxing stadia and other places of amusement at the rate of ten percent (10%) of the gross receipts from the admission fees.*

Section. 2H.02. – Exemption – *The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock or similar concerts shall be exempted from the payment of the tax herein imposed.*

Section. 2H.03.- Time and Place of Payment and Manner of Computing Tax – *The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty days of the month next following that for which they are due to the city treasurer must be computed, deducted and withheld before the gross receipts are divided between the proprietors, lessees, or operators and the distributors of the cinematographic films.*

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

Section. 2H.04. – Administrative Provisions –

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

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

c.) *Registration of Tickets – All admission tickets which shall be sold to the public must first be registered with the Office of the City Treasurer and shall be stamped with the seal of the said office. It shall be unlawful for any proprietor, operator or lessee of an amusement place to keep in his possession or have unregistered tickets in the amusement place.*

(d.) Verification of tickets – The City Mayor or City Treasurer shall, whenever they deem it necessary for the good of the service, post their duly authorized inspectors at the 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 opening time of the amusement place up to closing time.

ARTICLE I

ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR VAN OF MANUFACTURERS OR PRODUCERS, WHOLESALERS OF, DEALERS OR RETAILERS IN CERTAIN PRODUCTS

Section. 2I.01. Imposition of Tax – *There is hereby imposed an annual fixed tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, softdrinks, cigars or cigarettes and (other products as may be determined by Sangguniang Panlungsod) to sales outlets, or consumers, whether directly or indirectly, within the city in the amount of P750.00*

Section. 2I.02. Exemption – *The manufacturers, producers, wholesalers, dealers and retailers referred to in the preceding sections shall be exempt from the payment of the peddlers tax in the sale of any merchandise or article of commerce imposable by the city.*

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

Section.2I.04. Administrative Provisions – *Before manufacturers or producers, wholesalers of , dealers or retailers, mentioned in this Article shall be allowed to engage in their business in the City of Biñan, they shall first secure a Mayor’s permit, renewable annually, as required, and pay the tax prescribed in this Article.*

ARTICLE J

GRADUATED TAX ON BUSINESS

Section 2J.01 Definitions. *When used in this Article.*

a) Advertising Agency includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs,

directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.

b) Agricultural Products include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco. Root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish, poultry, and livestock and animal products, whether in their original form or not;

The phrase “whether in their original form or not” refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market; to be considered an agricultural product whether in its original form or not, its transformation must have been undertaken by the farmer, fisherman, producer or owner.

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

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

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

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

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

f) Bars include beer gardens or places where intoxicating and fermented liquors or malts are sold, disposed of or given away for compensation, even without foods, where the services of hostesses and/or waitresses are employed and where customers are entertained by occasional dancing to music not rendered by a

regular dance orchestra or musicians hired for the purpose, otherwise the place shall be classified as a “dance hall” or “night club”. A “cocktail lounge” is considered a “bar” even if there are no hostesses or waitresses to entertain the customers.

g) 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.

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

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

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

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

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

m) 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.

n) Contractor includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

As used in this Article, the term “contractor” shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishment for planning or surfacing and re-cutting of lumber and sawmills under contractor to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments; steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments’ photographic studios, funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters, printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term contractor shall include welding shops, service stations, white/blue printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

o) Dealer means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer, manufacturer and the consumer and depends for his profit not upon the labor 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.

As used in this article this shall not include Real Estate Dealer which refers to any person engaged in the business of buying and selling, exchanging or renting property as principal and holding himself out as a full or part-time dealer in real estate or an owner of property or properties rented or offered for rent. Any person shall be considered as engaged in the business as a real estate dealer by the mere fact that he is the owner or sub-lessor of property rented or offered for rent.

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

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

r) Marginal Farmer or Fisherman refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.

s) Motor Vehicle means any vehicle propelled by any power other than muscular power using public roads, but excluding road rollers, trolley, cars, street sweeper,

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

t) *Peddler means any person who either for himself or on commission travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this ordinance.*

u) *Rectifier comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until manufacture thereof is complete. Every whole sale 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.*

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

w) *Wharfage means a fee assessed against cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel.*

x) *Wholesale means a sale where the purchaser buys or imports the commodities for resale to persons, other than the end user regardless of the quantity of the transaction.*

Section 2J. 02. Imposition of Tax *There is hereby imposed an annual tax on every business within the City a graduated business tax in the amounts hereafter prescribed:*

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

<i>Amount of Gross Sales/Receipts For the Preceding Calendar Year</i>	<i>Amount of Tax per Annum</i>
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<i>Less than 20,000.00</i>	<i>432.00</i>
<i>20,000.00 or more but less than 30,000.00</i>	<i>629.00</i>
<i>30,000.00 or more but less than 40,000.00</i>	<i>944.00</i>
<i>40,000.00 or more but less than 50,000.00</i>	<i>1,180.00</i>
<i>50,000.00 or more but less than 75,000.00</i>	<i>1,888.00</i>
<i>75,000.00 or more but less than 100,000.00</i>	<i>2,360.00</i>
<i>100,000.00 or more but less than 150,000.00</i>	<i>3,146.00</i>
<i>150,000.00 or more but less than 200,000.00</i>	<i>3,932.00</i>
<i>200,000.00 or more but less than 300,000.00</i>	<i>5,505.00</i>
<i>300,000.00 or more but less than 500,000.00</i>	<i>7,765.00</i>
<i>500,000.00 or more but less than 750,000.00</i>	<i>11,440.00</i>
<i>750,000.00 or more but less than 1,000,000.00</i>	<i>14,300.00</i>
<i>1,000,000.00 or more but less than 2,000,000.00</i>	<i>19,662.00</i>
<i>2,000,000.00 or more but less than 3,000,000.00</i>	<i>23,595.00</i>
<i>3,000,000.00 or more but less than 4,000,000.00</i>	<i>28,314.00</i>
<i>4,000,000.00 or more but less than 5,000,000.00</i>	<i>33,033.00</i>
<i>5,000,000.00 or more but less than 6,500,000.00</i>	<i>34,856.25</i>
<i>6,500,000.00 or more</i>	<i>At a rate of Fifty-three and two thirds Percent (53.66%) of one percent (1%)</i>

The preceding rates shall apply only to amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines manufacturers of any article of commerce of whatever kind or nature other than those classified as “essential commodities” as enumerated under paragraph (c) of this Article.

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

<i>Amount of Gross Sales/Receipts For the Preceding Calendar Year</i>	<i>Amount of Tax per Annum</i>
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<i>Less than 20,000.00</i>	<i>393.00</i>
<i>20,000.00 or more but less than 30,000.00</i>	<i>472.00</i>
<i>30,000.00 or more but less than 40,000.00</i>	<i>629.00</i>
<i>40,000.00 or more but less than 50,000.00</i>	<i>944.00</i>
<i>50,000.00 or more but less than 75,000.00</i>	<i>1,416.00</i>
<i>75,000.00 or more but less than 100,000.00</i>	<i>1,888.00</i>
<i>100,000.00 or more but less than 150,000.00</i>	<i>2,674.00</i>
<i>150,000.00 or more but less than 200,000.00</i>	<i>3,461.00</i>

200,000.00 or more but less than 300,000.00	4,719.00
300,000.00 or more but less than 500,000.00	6,292.00
500,000.00 or more but less than 750,000.00	9,438.00
750,000.00 or more but less than 1,000,000.00	12,584.00
1,000,000.00 or more but less than 2,000,000.00	14,300.00
2,000,000.00 or more	At a rate of Seventy-one and one half Percent (71.5% of one percent (1%))

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

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

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

For purposes of this provision, the term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rate not exceeding one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d).

(d) on retailers;

<i>Amount of Gross Sales/Receipts For the Preceding Calendar Year</i>	<i>Amount of Tax Per Annum</i>
<i>More than P50,000.00 but not over P400,000.00</i>	<i>2.60%</i>
<i>More than P400,000.00</i>	<i>1.30%</i>

The rate of two and one-sixtieth percent (2.60%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P400,000.00) while the rate of one and one-thirtieth percent (1.30%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

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

(e) On contractors and other independent contractors, which will include persons, natural or juridical whose activity consists essentially of the sales of service for a fee, regardless 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, such as but not limited to the following:

- 1) Actuarial or appraising offices;*
- 2) Advertising agencies;*
- 3) Barber Shops;*
- 4) Battery charging Shops;*
- 5) Belt and Buckle Shops;*
- 6) Beauty Parlors;*
- 7) Business Agents/Commission Agents/Business Management firms;*
- 8) Brokering Offices;*
- 9) Carpentry Shops/Furniture Shops;*
- 10) Cinematographic film owners, lessors and distributors;*
- 11) Drafting or fine arts shops; painting or sign shops;*
- 12) Dry-cleaning or dyeing establishments, steam laundries and Laundries using washing machines, perma-press shops;*

- 13) *Engraving, plating and plastic lamination establishments;*
- 14) *Employment Agencies;*
- 15) *Engineering Offices rendering services on architectural, civil, Chemical, electrical, mechanical, mining, sanitary, agricultural, geodetic, electronic, communications and the like;*
- 16) *Filling, demolition and salvage works contractor;*
- 17) *Funeral Parlors;*
- 18) *Freight services/ Forwarding Services; Trucking Services;*
- 19) *General Consultancy Services;*
- 20) *House and/or sign painting shops/wiring shops;*
- 21) *Hospitals, medical clinics, dental clinics, optical clinics, therapeutic clinics, including animal clinics, medical and dental laboratories;*
- 22) *Ice and cold storage for a fee;*
- 23) *Interior decoration offices or shops;*
- 24) *Judo-karate/body building gyms and other gyms for a fee;*
- 25) *Landscaping contracting offices or shops;*
- 26) *Lathe Machine shops;*
- 27) *Massage Clinics/sauna, slendering salons, Turkish and Swedish bath and other similar establishment;*
- 28) *Operators of amusement devices, computer services establishments;*
- 29) *Operators of cable networks system/communications/wire services;*
- 30) *Private lots or establishment for parking purposes;*
- 31) *Persons engaged in the installation of water system and gas or electric light, heat or power;*
- 32) *Photographic Studio, photo developing/ video covering services;*
- 33) *Private Detective/security agencies ;*
- 34) *Promotion offices or agencies; promoters of shows, games or performers;*
- 35) *Printers/bookbinders lithographers, recopying or duplicating, Mimeographing services;*

- 36) *Recapping Shops/Vulcanizing Shops;*
- 37) *Repair, welding shops, repainting shop of motor vehicle and heavy Equipment;*
- 38) *Rental agencies/offices engaged in renting out for a fee machines, apparatuses, equipment, contrivances, bicycles, trucks, cars, farm tractors, heavy equipment, electronic devices, tapes, furnitures and similar kinds;*
- 39) *Repair shops for any kind of mechanical and electric devices, Instruments, apparatus, furnitures, home appliances, medical Equipments, computers and other electronic equipment;*
- 40) *School of dancing, driving/Seminars, training and other teaching or tutorial services(other than offered by educational institutions);*
- 41) *Sculpture Shops;*
- 42) *Sawmills or shops engaged to saw or cut logs belonging to others/ planing or surfacing and recutting of lumber;*
- 43) *Smelting plants;*
- 44) *Smiths (Blacksmith, goldsmith, silversmith, keysmith or lock smith Tinsmith);*
- 45) *Tailoring or dress shops, modiste shops, haberdashery shops, Upholstery shops;*
- 46) *Transportation terminals for a fee;*
- 47) *Vaciador shops;*
- 48) *Warehousing;*
- 49) *Washing and greasing of vehicles and heavy equipment;*
- 50) *Wacth repair centers or shops;*
- 51) *Other establishments enagaged in similar activities consisting essentially of the sales of services for a fee.*

The rate of tax shall be in accordance with the following schedule;

<i>Amount of Gross Sales/Receipts For the Preceding Calendar Year</i>	<i>Amount of Tax per Annum</i>
<i>Less than 20,000.00</i>	<i>235.95</i>
<i>20,000.00 or more but less than 30,000.00</i>	<i>393.25</i>
<i>30,000.00 or more but less than 40,000.00</i>	<i>550.55</i>
<i>40,000.00 or more but less than 50,000.00</i>	<i>786.50</i>

50,000.00 or more but less than	75,000.00	1,258.00
75,000.00 or more but less than	100,000.00	1,888.00
100,000.00 or more but less than	150,000.00	2,831.00
150,000.00 or more but less than	200,000.00	3,775.00
200,000.00 or more but less than	250,000.00	5,191.00
250,000.00 or more but less than	300,000.00	6,607.00
300,000.00 or more but less than	400,000.00	8,809.00
400,000.00 or more but less than	500,000.00	11,798.00
500,000.00 or more but less than	750,000.00	13,228.00
750,000.00 or more but less than	1,000,000.00	14,658.00
1,000,000.00 or more but less than	2,000,000.00	16,445.00
2,000,000.00 or more	At a rate of Seventy-one and one half Percent (71.5% of one percent (1%))	

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P16,445.00

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

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

(f) On Banks and other financial institutions including non-bank intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets/brokers and foreign exchange agencies, at the rate of seventy five percent (75%) of one percent (1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividend, rentals on property, and profit from exchange or sale of property and insurance premium/contributions. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

(g) On peddlers engaged in the sale of any merchandise or article of commerce at the rate of Seventy Five Pesos (P75.00) per peddler per annum.

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

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

(h) On businesses hereunder enumerated :

1) Restaurants, cafes, cafeterias, carinderias, eateries, food caterers, ice cream and other refreshment parlors, and soda fountain bars;

2) Amusement Places such as:

a. Bars, beer gardens, cocktail lounges, pub-houses, cabarets or dance halls and other similar establishments, concert halls, day/night clubs or super clubs, KTV, videoke / karaoke and other sing-along establishments, comedy bars and lounges;

b. Coliseums, theaters, cinema houses;

c. Circuses, carnivals, fund houses and the like, including those providing amusement devices or machines, merry-go rounds, roller coasters, ferris wheels, side shows, swings, shooting galleries and the like;

d. Resorts, swimming pools or bath houses for a fee, billiard/bowling halls, golf and driving ranges, skating rinks, tennis, pelote and squash courts, gymnasium, and off-track betting stations;

The rates of graduated tax shall be in accordance with the following schedule:

<i>Amount of Gross Sales/Receipts for the Preceding Calendar Year</i>	<i>Amount of Tax per Annum</i>
<i>Less than 20,000.00</i>	<i>235.95</i>
<i>20,000.00 or more but less than 30,000.00</i>	<i>393.25</i>
<i>30,000.00 or more but less than 40,000.00</i>	<i>550.55</i>
<i>40,000.00 or more but less than 50,000.00</i>	<i>786.50</i>
<i>50,000.00 or more but less than 75,000.00</i>	<i>1,258.00</i>
<i>75,000.00 or more but less than 100,000.00</i>	<i>1,888.00</i>
<i>100,000.00 or more but less than 150,000.00</i>	<i>2,831.00</i>
<i>150,000.00 or more but less than 200,000.00</i>	<i>3,775.00</i>
<i>200,000.00 or more but less than 250,000.00</i>	<i>5,191.00</i>
<i>250,000.00 or more but less than 300,000.00</i>	<i>6,607.00</i>

300,000.00 or more but less than	400,000.00	8,809.00
400,000.00 or more but less than	500,000.00	11,798.00
500,000.00 or more but less than	750,000.00	13,228.00
750,000.00 or more but less than	1,000,000.00	14,658.00
1,000,000.00 or more but less than	2,000,000.00	16,445.00
2,000,000.00 or more	At a rate of Seventy-one and one half Percent (71.5% of one percent (1%))	

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P16,445.00

i) On Lessor of Real Estate including apartments/ boarding houses:

<i>Amount of Gross Sales/Receipts for the Preceding Calendar Year</i>	<i>Amount of Tax per Annum</i>
<i>Less than P10,000.00</i>	<i>420.00</i>
<i>10,000.00 or more but less than 20,000.00</i>	<i>630.00</i>
<i>20,000.00 or more but less than 30,000.00</i>	<i>770.00</i>
<i>30,000.00 or more but less than 40,000.00</i>	<i>840.00</i>
<i>40,000.00 or more but less than 50,000.00</i>	<i>1,050.00</i>
<i>50,000.00 or more but less than 100,000.00</i>	<i>1,400.00</i>
<i>100,000.00 or more</i>	<i>at the rate of one and one fortieth percent (1.40%)</i>

j) On Subdivision operators or real estate developers, privately-owned public markets, private cemeteries or memorial parks, at the rate of seventy five percent (75%) of one percent (1%) of the gross receipts of the preceding calendar year.

k) On operator of cockpit and/or promoter of cockfight

On operator of cockpit:

An annual fixed tax of Thirteen Thousand Two Hundred Pesos (P13,200.00)

On cockfight promoter:

P750.00 per day on ordinary cockfight

P1,500.00 per day during “derby” cockfight irrespective of the number of cocks involved in the derby.

A tax on cockfight chargeable against the winning bettors that will be deductible from the winner's purse (prize pot or winnings) shall likewise be imposed at the rate of Seventy Five Percent (75%) of one percent (1%) of the prize pot.

l) On millers of commodities other than rice and corn and operators of coffee, coconut grater or meat grinders

<i>Amount of Gross Sales/Receipts for the Preceding Calendar Year</i>	<i>Amount of Tax per Annum</i>
<i>Less than 20,000.00</i>	<i>175.00</i>
<i>20,000.00 or more but less than 30,000.00</i>	<i>210.00</i>
<i>30,000.00 or more but less than 50,000.00</i>	<i>245.00</i>
<i>For every P5,000.00 in excess of 50,000.00</i>	<i>2.80</i>

Provided that rice and corn millers who are also engaged in the business of wholesaling and retailing of said cereals shall also secure a Mayor's Permit before wholesaling and retailing apart from the permit granted to them as miller/grater and or grinder.

Section 2J.03. Presumptive Income Level. *For every tax period, the Treasurer's Office or the Business Permit and Licensing Office shall prepare a stratified schedule of "presumptive income level" to validate the declarations of gross receipts of each business classification. Presumptive Income Level Assessment Approach is applied to establish a gross income acceptable to both the LGU and the taxpayers in case the taxpayer is unable to provide proof of its income.*

Section 2J.04. Exemptions. *The following are exempted from the tax imposition prescribed in this Article:*

- a) Cooperative Registered under R.A.6938;*
- b) Business enterprises certified by the Board of Investments (BOI) as pioneer or non-pioneer for a period of six (6) years or four (4) years;*
- c) Business enterprises operating under R.A 7916 as amended and granted incentives by the Philippine Economic Zone Authority (PEZA);*
- d) Regional or area headquarters/offices of multinational companies operating under RA. 8756;*
- e) Businesses engaged in the production, manufacture, refining, distribution or sale of oil, gasoline and other petroleum products;*

Section 2I.05. Tax on Newly-Started Business. *In the case of newly started business under this Article, the tax shall be one twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.*

ARTICLE K OTHER TAXES ON BUSINESS

Tax on Operators of Public Utility Vehicles

Section 2K.01. Imposition of Tax. *There is hereby imposed a tax on operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this city under a certificate of public convenience and necessity or similar franchises:*

	<i>Amount of tax per annum</i>
<i>Air-conditioned buses</i>	<i>P500.00 per unit</i>
<i>Buses without air conditioning</i>	<i>300.00 per unit</i>
 <i>“Mini” Buses</i>	 <i>200.00 per unit</i>
<i>Jeepneys/AUVs/ taxis</i>	<i>100.00 per unit</i>

Provided such rate shall not exceed 2% of the gross receipts determined by computing estimated earning per day x 300 days x rate.

Section 2K.02. Time of Payment. *The tax shall be paid within the first twenty (20) days of January of each year.*

Tax on Ambulant and Itinerant Amusement Operators

Section 2K.03. Imposition of Tax. *There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:*

<i>Circus, carnivals, or the like per day</i>	<i>P300.00</i>
 <i>Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar similar contrivances, per contrivances per day</i>	 <i>100.00</i>
 <i>Sports contest/exhibitions per day</i>	 <i>300.00</i>

Section 2K.04. Time of Payment. *The tax herein imposed shall be payable before engaging in such activity.*

Tax on Mobile Traders

Section 2K.05. Imposition of Tax. *There is hereby imposed an annual tax at the rate of one percent (1%) on the gross receipts of Mobile Traders.*

A Mobile Trader is a person, who either for himself or commission, travels from place to place and sells his goods or sells and offers to deliver the same, using a vehicle. Those who operates rolling stores, portable stores, and other similar arrangements are classified as mobile traders.

Section 2K.06. Time of Payment. *The tax shall be paid upon issuance of the Mayor's Permit to do business in the city.*

Section 2K.07. Administrative Provision.

The City Treasurer or the Head of the Business Permit and Licensing Office shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

ARTICLE L - SITUS OF TAX

Section 2L.01. Situs of the Tax.

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

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

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

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

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

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

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

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

However, on-site sales of commercial quantity made in experimental farms shall similarly be imposed the corresponding tax under paragraph (b), Section 2H.02 of this Ordinance.

(b) Sales Allocation

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

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

3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by city or municipality where the factory, project office, plant or plantation is located.

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

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

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

5. In cases where there are two (2) or more factories, project offices, plants or plantation located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantation are located in proportion to their respective volumes of production during the period for which the tax is due.

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

6. The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of the sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.

7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

8. All sales made by the factory, project office, plant or plantation located in this city shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this city. In case there is no branch or sales office or warehouse in this city, but the principal office is located therein, the sales made in the dais factory shall be taxable by this city along with the sales made in the principal office.

c) Port of Loading - the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article K, Chapter 2 of this Ordinance

unless the exporter maintain in said city or municipality its principal office, a branch sales office, warehouse, factory, plant or plantation on in which case the foregoing rule on the matter shall apply accordingly.

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

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

ARTICLE M - PAYMENT OF BUSINESS TAXES

Section 2M.01 . Payment of Business Taxes

a) The taxes imposed under Section 2I.02 and Section 2J of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses under Section 2I.02. and Section 2J of this Code provides that any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

b) In case where a person conducts or operates two (2) or more of the business mentioned in Section 2I.02. of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the two (2) or more related businesses.

c) In cases where a person conducts or operates two (2) or more businesses mentioned in /Section 2I.02 of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

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

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

Section 2M.04. Administrative Provisions

a) Requirement. Any person who shall establish, operate or conduct any business, trade or activity mentioned in this chapter in this city shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.

b) Issuance and Posting of Official Receipt. The City Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this city.

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

c) Invoices or Receipt. All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at twenty five (P25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

d) Sworn Statement of Gross Receipts or Sales. Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and /or receipts shall submit a sworn statement of his gross sales/ receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the City Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

e) Submission of Certified Income Tax Return Copy. All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR)

on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty five percent(25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

f) Issuance of Certification. The City Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen, or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of one hundred pesos (P100.00).

g) Transfer of Business to Other Location. Any business for which a city business tax has been paid by the person conducting it, may be transferred and continued in any other place within the territorial limits of this city without payment of additional tax during the period for which the payment of the tax was made.

h) Retirement of Business.

1. Any person natural or juridical, subject to the tax on business under Article J, Chapter 2 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

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

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

a. The City Treasurer shall assign every application for the termination or retirement of business to an inspector to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the City Treasurer shall recommend to the City Mayor the disapproval of the application of the termination or retirement of said business.

b. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance.

c. In case it is found that the business has been transferred to another person, natural or juridical, there is hereby levied a tax on the transfer of business or trade activity by sale, donation, barter, or any other form or mode of conveyance at the rate of One Percent (1%) of the total consideration or, in the absence of specific consideration, the gross sales or receipts of the preceding calendar year on file at the city treasurer's office, or the fixed amount of Seven Hundred Fifty Pesos (P750.00) whichever is lower.

d. In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.

2. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the

current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

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

*(i) **Death of Licensee.** When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.*

CHAPTER III

PERMIT AND REGULATORY FEES

ARTICLE A. MAYOR'S PERMIT FEE ON BUSINESS

Section 3A.01. Mayor's Permit. All persons, natural or juridical are required to obtain a Mayor's Permit for the privilege of conducting business within the city.

Section 3A.02. Imposition of Fee. There shall be collected an annual fee for the issuance of Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the city.

The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade for which the permit fee has been obtained and the corresponding fee paid for.

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

<i>Enterprise Scale</i>	<i>Asset Limit</i>	<i>Work Force</i>
<i>Cottage</i>	<i>P500,000.00 and below</i>	<i>Less than 10</i>
<i>Small Scale</i>	<i>over P500,000.00 to P5M</i>	<i>11 to 99</i>
<i>Medium Scale</i>	<i>over P5M to P20M</i>	<i>100 to 199</i>
<i>Large Scale</i>	<i>over P20M</i>	<i>200 and above</i>

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

a) *On business subject to graduated fixed taxes*

1. *On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders, of any article of commerce of whatever kind or nature:*

<i>Enterprise Scale</i>	<i>Amount of Fee Per annum</i>
<i>Cottage</i>	<i>P 1,000.00</i>
<i>Small Scale</i>	<i>3,500.00</i>
<i>Medium Scale</i>	<i>5,000.00</i>
<i>Large Scale</i>	<i>7,000.00</i>

2. *On wholesalers, distributors, or dealers of any article of commerce of whatever kind or nature:*

<i>Enterprise Scale</i>	<i>Amount of Fee Per annum</i>
<i>Cottage</i>	<i>P 1,000.00</i>
<i>Small Scale</i>	<i>3,500.00</i>
<i>Medium Scale</i>	<i>5,000.00</i>
<i>Large Scale</i>	<i>7,000.00</i>

3. *On exporters, and/or manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated in this code, and millers of commodities other than rice and corn, operators of coffee or meat grinders or coconut grater:*

<i>Enterprise Scale</i>	<i>Amount of Fee Per annum</i>
<i>Cottage</i>	<i>P 800.00</i>
<i>Small Scale</i>	<i>2,500.00</i>
<i>Medium Scale</i>	<i>4,000.00</i>
<i>Large Scale</i>	<i>6,500.00</i>

4. *On retailers of all other commodities not classified as essential*

<i>Enterprise Scale</i>	<i>Amount of Fee Per annum</i>
<i>Cottage</i>	<i>P 500.00</i>
<i>Small Scale</i>	<i>1,500.00</i>
<i>Medium Scale</i>	<i>3,000.00</i>
<i>Large Scale</i>	<i>5,000.00</i>

5. *On contractors and other independent contractors, Restaurants, cafes, cafeterias, carinderias, eateries, food caterers, ice cream and refreshment parlors, soda fountains, Amusement places and other establishments whose activity consists essentially of sales of services for a fee:*

<i>Enterprise Scale</i>	<i>Amount of Fee Per annum</i>
<i>Cottage</i>	<i>P 500.00</i>
<i>Small Scale</i>	<i>1,500.00</i>
<i>Medium Scale</i>	<i>3,000.00</i>
<i>Large Scale</i>	<i>5,000.00</i>

6. *On Banks and other financial institutions*

<i>Enterprise Scale</i>	<i>Amount of Fee Per annum</i>
<i>Small (pawnshops, lending investors, Moneyshops)</i>	<i>P5,000.00</i>
<i>Medium (rural, thrift & savings banks & other financial institutions of similar scale)</i>	<i>7,000.00</i>
<i>Large (commercial, development and Universal banks & other financial Institutions of similar scale)</i>	<i>10,000.00</i>

7. *On Lessors of real estate including apartments for rent, boarding houses, Privately owned public markets, subdivision operators or real estate developers, private cemeteries or memorial parks:*

<i>Enterprise Scale</i>	<i>Amount of Fee Per annum</i>
<i>Small</i>	<i>P3,000.00</i>
<i>Medium</i>	<i>6,000.00</i>
<i>Large</i>	<i>10,000.00</i>

8. *On peddlers* *P100.00 per annum*

9. *On proprietors of amusement devices/places for a fee including but not limited to the following:*

<i>Kind</i>	<i>Rate per annum</i>
<i>Videoke, karaoke, and jukebox Machine per unit</i>	<i>P500.00</i>
<i>Contrivances such as Merry-Go-round Roller coaster, ferris wheel, swing, Shooting gallery & other similar Contivances, per unit</i>	<i>300.00</i>
<i>Vendo Machines, per unit</i>	<i>200.00</i>

<i>Bowling Alley, per lane</i>	
<i>Automatic</i>	200.00
<i>Non-automatic</i>	150.00

<i>Other machines or apparatus for visual Entertainment & other amusement Devices</i>	150.00
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<i>Golf links</i>	
<i>Less than ten (10) holes</i>	5,000.00
<i>Ten (10) holes or more</i>	10,000.00

10. *On retail dealers or retailers in liquors or wines whether imported from other countries or locally manufactured including fermented liquors (beers), tuba, basi and other distilled spirits;*

<i>Enterprise Scale</i>	<i>Amount of Fee Per annum</i>
<i>Small</i>	P3,000.00
<i>Medium</i>	5,000.00
<i>Large</i>	7,000.00

11. *On retail dealers or retailers of manufactured tobacco or snuff including cigars or cigarettes;*

<i>Enterprise Scale</i>	<i>Amount of Fee Per annum</i>
<i>Small</i>	P3,000.00
<i>Medium</i>	5,000.00
<i>Large</i>	7,000.00

12. *On offices used as display areas of the products or where no stocks or items are stored for sale but receives orders for the products; and warehouses being utilized as storage of products and which does not accept orders or issue sales invoice, the annual permit fee shall be at the rate of Ten Pesos (P50.00) per square meter of the size of the office or warehouse.*

13. *On other businesses, trades or commercial undertakings not herein expressly specified:*

<i>Enterprise Scale</i>	<i>Amount of Fee Per annum</i>
<i>Cottage</i>	<i>P 2,500.00</i>
<i>Small Scale</i>	<i>5,000.00</i>
<i>Medium Scale</i>	<i>7,500.00</i>
<i>Large Scale</i>	<i>10,000.00</i>

Section 3A.03. Time and Manner of Payment. *The fee for the issuance of a Mayor's Permit shall be paid to the City Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.*

For a newly-started business or activity that starts to operate after January 20, the corresponding annual fee under Sec. 03.02. of this article shall be divided by the quarter and the fee shall be reckoned from the beginning of the calendar quarter when the business starter up to the last calendar quarter. When the business or activity is abandoned no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 3A.04. Administrative Provisions

a) Supervision and control over establishments and places. *The City Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy and sanitary conditions in the City.*

b) Application for Mayor's permit: False statement. *An application for a Mayor's Permit shall be filed with the office of the City Mayor through the City Business Permit and Licensing Office. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking, that is to be conducted, and such other data or information as may be required. The said application shall be accompanied by the following:*

1. For a newly-started business

- a. Location sketch of the new business*
- b. Department of Trade and Industry (DTI) Registration certificate with Approved Applicants Forms, in case of single proprietorship*
- c. Securities and Exchange Commission (SEC) Registration and Articles Incorporation and By-Laws, in case of partnership or corporation*

- d. *A certificate attesting to the tax exemption if the business is exempt*
 - e. *Certification from the officer in charge of the zoning that the location of the new business is in accordance with the zoning regulations*
 - f. *Tax clearance showing that the applicant has paid his tax obligations to the City*
 - g. *Barangay clearance/proof of filing? (in case of non-issuance of barangay clearance within seven(7) working days from date of filing a Mayor's Permit may be issued to the applicant*
 - h. *Three (3) Passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager*
 - i. *Health certificate for all food handlers, and those required under Health Code of this city.*
 - j. *Community Tax Certificate*
 - k. *Control of Lease, if leasing*
 - l. *Other document relevant to the business being applied for*
2. *For renewal of existing business permits*
- a. *Previous year's Mayor's Permit*
 - b. *Copies of the annual or quarterly tax payments*
 - c. *Copies of all receipts showing payment of all regulatory fees as provided for in this Code*
 - d. *Certificate of tax exemption from local taxes or fees, if exempt*
 - e. *Audited Financial Statement prescribed by the Bureau of Internal Revenue for the next preceding year*
 - f. *BIR Registration Certificate*
 - g. *Barangay Clearance*

- h. Declaration of previous year's gross sales/receipts*
- i. Three (3) Passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager*
- j. Health certificate for all food handlers, and those required under Health Code of this city.*
- k. Community Tax Certificate*
- l. Contract of Lease, if leasing*
- m. Other document relevant to the business being applied for*

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

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

A Mayor's Permit shall not be issued to:

- a. Any person who previously violated an ordinance or regulation governing permits granted;*
- b. Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the City*
- c. Any person who has unsettled tax obligation, debt or other liability to the government;*
- d. Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.*

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

c) Issuance of Permit; Contents of Permit. *Upon approval of the application of a Mayor's Permit, two (2) copies of the application duly signed by the City Mayor or his authorized representative 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, the corresponding business tax, and other required regulatory fees.*

The Mayor's Permit shall be issued by the City Business Permit and Licensing Office upon presentation of the Official receipt issued by the City Treasurer for the payment of the Mayor's Permit, business tax and other required regulatory fees.

Every permit issued by the Mayor shall show the name and residence of the applicant, nature of business, organization that is whether the business is sole proprietorship, corporation or partnership, etc.; location of the business; date of issue and expiration of the permit; and other information as may be necessary.

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

d) Posting of Permit. *Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the City Mayor, the City Treasurer or any of their duly authorized representatives.*

e) Duration of Permit and Renewal. *The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.*

f) Revocation of Permit. *The Mayor's Permit may be revoked for any of the following grounds:*

- 1. When a person doing business under the provisions of this Revenue Code violates any of its provisions;*
- 2. When the person refuses to pay an indebtedness or liability to the city*

3. *When the person abuses his privilege to do business to the injury of the public moral or peace; or*

4. *When a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute*

5. *Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked until restore by the Sangguniang Panglunsod.*

Section 3A.05. Rules and Regulation on Certain Establishment.

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

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

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

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

ARTICLE B - PERMIT FEE ON CARETELA OR CALESA /ANIMAL DRAWN CART OR SLEDGE

Section 3B.01. Imposition of Fee. *There shall be collected a permit fee of One hundred Pesos (P100.00) per annum for each calesa, caretela or any other animal drawn cart or sledge used in this city. This shall exclude payment for registration plate.*

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

Section 3B.03. Administrative Provisions. *The office of the Mayor through its Business Permit and Licensing Office shall keep a register of all calesas, caretelas, animal drawn cart or sledge which shall contain among others, the name and address of the owner and number of registration plate.*

ARTICLE C. PUSH CART REGISTRATION FEE

Section 3C.01. Imposition of Fee. *There shall be collected a registration fee of One hundred Pesos (P100.00) plus cost of the license plate, per annum, for each 3 or 4 wheeled push cart used in this city which shall be registered with the Business Permit and Licensing Office under the Office of the Mayor.*

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

Section 3C.03. Administrative Provisions. *The Business Permit and Licensing Office shall keep a register of all push carts which set forth, among others, the name and address of the owner.*

Section 3C.04. Applicability. *This Article shall no longer be applied or enforced in barangays where there is an existing ordinance dealing on the same subject matter. The barangay Ordinance imposing such fees shall be the one to be enforced, provided that the subject barangay ordinance shall have been reviewed by this Sangguniang Panglungsod and found not to be ultra vires, not contrary to existing laws, or not in contravention with the requisites of a valid ordinance.*

ARTICLE D. PERMIT FEE ON PARADES OR CIRCUS

Section 3D.01. Imposition of Fee. *There shall be collected a permit fee of One Hundred Pesos (p100.00) per day on every circus or menagerie parade or other parades using banner, floats, or musical instrumental held in this city.*

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

Section 3D.03. Time of Payment. *The fee imposed herein shall be paid to the City Treasurer upon application for Mayor's permit at least five (5) days before the schedule date of such activity.*

Section 3D.04. Administrative Provisions.

Any person who shall hold a parade within this city shall first obtain a Mayor's Permit before undertaking the activity. For this purpose, a written application in a prescribed form which shall set forth the name and address of the applicant, the description of the activity, the places where the same will be conducted and such other pertinent information or data as maybe required shall be filed with the Office of the Mayor.

The Station Commander of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this article. He shall aldo define the boundary within which such activity maybe lawfully conducted.

ARTICLE E. LARGE CATTLE REGISTRATION AND TRANSFER FEES

Section 3E.04. Definition. *"Large Cattle" includes a two year old horse, mule, ass, carabao or other domesticated member of bovine family.*

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

a] For each certificate of ownership	P 150.00
b] For each certificate of transfer	300.00
c] Registration of private band	300.00
d] Branding fee	150.00

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

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

Section 3E.04. Administrative provisions.

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

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

Section 3E.05. Applicability Clause. *All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code of 1987 and other applicable laws, rules and regulations.*

ARTICLE F – PERMIT FEE FOR COCKPITS/COCKFIGHTING OWNERS/OPERATORS/LICENSEES/PROMOTERS AND COCKPIT PERSONNEL

Section 3F.01. Definitions. *When used in this article*

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

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

c) *Local Derby is an invitational cockfight participated in by gamecocks or cockfighting “aficionados” of the Philippines with “pot money” awarded to the proclaimed winning entry.*

d) *International Derby refers to an invitational cockfight participated in by local and foreign gamecocks or cockfighting “aficionados” with pot money” awarded to the proclaimed winning entry.*

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

f) *Pit Manager refers to a person who professionally, regularly and habitually manages a cockpit.*

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

h) *Bet Manager (Casador) refers to a person who calls and takes care of bets from owners of both gamecocks and those of other bettors before he orders the commencement of the cockfight and thereafter distributes the winning bets to winners and deducting a certain commission.*

i) *Referee (Sentenciador) refers to a person who watches and oversee the progress of the cockfights and decides its result by announcing the winner or declaring a draw (or no contest game)*

j) *Bettaker (Cristo) refers to a person who participates in cockfights and with the use of money or other thing of value, bets with other bettors or through otherbettakers and wins or losses his bets depending upon the result of the cockfight as announced by the referee or senteciador.*

k) *Gaffer (Mananari) refers to a person knowledgeable in the technique of arming fighting cocks with gaff or gaffs on either or both legs.*

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

Section 3F.02. Imposition of fees.

a) *There shall be collected the following annual Mayor’s Permit fees from cockpit operators/owners/licensees and cockpit personnel:*

1. From owner/operator/licensees of cockpit	P3,000.00
2. Promoter	500.00
3. Pit Manager	300.00
4. Referee	300.00
5. Bet Manager	300.00
6. Gaffer, handler	300.00
7.) Bettaker	200.00

b) For special cockfighting the following fees shall be collected per day:

1. Special Cockfights (Pintakasi)	P 600.00
2. Special Derby Assessment from Promoters of	
Two-Cock Derby	P1,500.00
Three-Cock Derby	2,000.00
Four –Cock Derby	3,000.00
Five-Cock Derby or more	5,000.00

Section 3F.03. Time and Manner of payment.

a) The permit fee for cockpit is payable before a cockpit can operate and within the first twenty (20) days of January of each year in case of renewal thereof.

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

c) The special permit fee for special cockfighting shall be payable to the City Treasurer before the special cockfights and derbies can be lawfully held.

Section 3F.04. Administrative Provisions

a) On ownership, operation and management of cockpit

The Sangguniang panlungsod shall determine the number of cockpits to be allowed in the city. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpit, although cooperative capitalization is encouraged.

Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. Approval or issuance of building permits for the construction of cockpits shall be made by the City Engineer in accordance with the existing ordinances, laws and practices.

b) On holding of cockfights

Cockfighting shall be allowed in this city only on licensed cockpits. Aside from regular cockfights held during Sundays and legal holidays, cockfighting maybe allowed during local fiestas, city agricultural commercial or industrial fairs, carnival or exposition for not more than three (3) days, upon resolution of the Sangguniang Panlungsod. No cockfighting shall be held on days prohibited by law.

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

No gaffers, referees, bet takers, promoters and other cockfighting officials/personnel enumerated in Sec. 3F.02. of this article shall be allowed to participate in any cockfight in the city unless he has registered and paid the corresponding annual fee required under this article. Only cockfighting personnel licensed by the city shall officiate in all kinds of cockfighting authorized by the city.

Section 3F.05. Applicability Clause. *The provision of PD 499, otherwise known as the Cockfighting Law of 1974, and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this city.*

**ARTICLE G. - PERMIT FEE ON STORAGE OF FLAMMABLE,
COMBUSTIBLE OR EXPLOSIVE SUBSTANCES**

Section 3G.01. Imposition of Fee. *There shall be collected from every person storing flammable, combustible or explosive substances the following permit:*

a] Storage of gasoline, naphtha, diesel fuel and similar products.

<i>Less than 1,000 liters</i>	<i>P 300.00 per annum</i>
<i>1,000 liters to 5,000 liters</i>	<i>750.00 per annum</i>
<i>More than 5,000 liters</i>	<i>1,500.00 per annum</i>

b) Storage of other flammable, combustible or explosive substances.

<i>Less than 1,000 kilograms</i>	<i>P 300.00 per annum</i>
<i>More than 1,000 kilograms</i>	<i>750.00 per annum</i>

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

Section 3G.03. Administrative Provisions.

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

b) *The Chief of the Fire Station, BFP, shall promulgate the necessary rule and regulations for the proper storing of said materials or substances taking into consideration the provisions of PD 85 (Fire Code of the Philippines) and its implementing rules and regulations.*

Section 3G.04. Penalty. *Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (1,000.00) but not more than Five Thousand Pesos (5,000.00) or imprisonment of not less than One(1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court.*

ARTICLE H. REGISTRATION AND PERMIT FEE ON BICYCLE OR PEDALED TRICYCLE

Section 3H.01. Imposition of Fee. *There shall be collected from the owner of a bicycle or pedaled tricycle operating within the City, the following annual fees:*

<i>Registration Fee, per bicycle</i>	<i>P 50.00</i>
<i>Permit or License Fee, per bicycle</i>	<i>50.00</i>
<i>Registration Fee, per pedaled tricycle</i>	<i>50.00</i>
<i>Permit or License Fee, per pedaled tricycle</i>	<i>100.00</i>

Section 3H.02. Time of Payment. *The fee imposed herein shall be due on the first day of January and payable to the City Treasurer within the first twenty (20) days of January of every year. For bicycle or pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without penalty within the first twenty (20) days following its acquisition.*

Section 3H.03. Administrative Provisions. *A metal plate or sticker shall be provided by the Office of the City Treasurer to be paid at cost by the owner of the bicycle or pedaled tricycle. The City Treasurer shall keep a register of all the bicycle or pedaled tricycle which shall include information such as: its make and brand, the name and address of the owner and the number of the plate or sticker issued.*

Section 3H.04. Applicability. *This Article shall no longer be applied or enforced in barangays where there is an existing ordinance dealing on the same subject matter. The Barangay Ordinance imposing such fees shall be the one to be enforced, provided, that the subject barangay ordinance shall have been reviewed by this Sangguniang Panlungsod and found not to be ultra vires; not contrary to existing laws; or not in contravention with the requisites of a valid ordinance.*

ARTICLE I. - PERMIT FEE ON FILM-MAKING

Section 3I.01. Imposition of Fee. *There shall be collected from every person, natural or juridical, that shall undertake a location-filming within the territorial jurisdiction of this City the following fees:*

A. Permit fee for location filming

<i>1] For filming of movies or motion pictures for commercial purposes, per film</i>	<i>P 5,000.00</i>
<i>2] For filming of movies or motion pictures considered as a documentary film</i>	<i>3,000.00</i>
<i>3] Commercial Advertisement</i>	<i>3,000.00</i>
<i>4] Video Coverage</i>	<i>1,500.00</i>

Section 3I.02. Administrative Provisions. *The person-in-charge of the location-filming shall first secure a Mayor's permit before undertaking the aforesaid activity by filing an application for the purpose and stating therein the title of the movie or motion picture,*

whether the film is intended for commercial purposes or a documentary film, the number of sites, locations, or places where the film would be shot and such other necessary information.

The Office of the Mayor shall issue the necessary rules and regulations for the proper implementation of this Article.

Section 3I.03. Time and Manner of Payment. *The fee imposed in this Article shall be paid to the City Treasurer upon application for a Mayor's Permit at least five (5) days before the activity commence.*

ARTICLE J. FEE FOR REGISTRATION OF RELIGIOUS, CIVIC SOCIAL OR SPORTS ORGANIZATION, CLUBS, ASSOCIATIONS OR FRATERNITIES

Section 3J.01. Imposition of Fee. *There shall be collected an annual registration fee of Two Hundred Pesos (P200.00) for every religious, civic social and/ sports organizations, clubs, associations, federation or fraternities organized and/ or operating in this city for purposes not contrary to laws, rules and regulations.*

For purposes of this Article, the term "religious organization" refers only to associations of persons promoting a religious belief but it does not include "churches", "sect" or any kind of religion.

Section 3J.02. Time of Payment. *The fee shall be paid to the City treasurer within twenty (20) days of January every year before a certificate of registration is issued by the Mayor or his duly authorized representative.*

Section 3J.04. Administrative Provisions.

a) *It shall be the duty of the Officers of the organization covered under this Article, through their President or Chairman, to register the name of their organization or occasion with the Office of the Mayor.*

b) *The application for registration shall be accompanied by a copy of the organization's Constitution and By-Laws or, in the absence of which, a joint affidavit to*

be executed by two officers of the said organization stating therein the purpose or purposes for which the organization is established or formed, together with a copy of the list of all its members including their respective addresses.

Section 3J.05 Exemption. *Political organization, including the Katipunang Kabataan, Sangguniang Kabataan, Pederasyon ng mga Sangguniang Kabataan, Liga ng mga Barangay and Barangay Brigades are exempted from the provisions of this Article.*

ARTICLE K. SPECIAL MAYOR’S PERMIT

Section 3K.01. Permit to Hold Benefits. Religious, civic, social and/or sports organizations, clubs, associations, federations or fraternities desiring to hold benefit shows, balls, programs, exhibitions, contest, bingo socials and other kinds of fund-raising activities may be issued a Special Mayor’s Permit free of charge, provided, that the said organization is duly registered with the Office of the Mayor, that the proceeds of which shall ensure or benefit the welfare organization or intended for purposes that will redound to the welfare of the general public; that it shall not in any manner violate any existing ordinances, rules and regulations, especially those on traffic and pedestrian hazards.

Section 3K.02. Exemption. Only fund-raising activities sponsored by the Barangay Council (Sangguniang Barangay) are exempted from securing a permit from any national or local office or agency as per Section 391, paragraph 11 of RA 7160 and Article 101, paragraph 11 of its implementing rules and regulations. Provided that no fund-raising activities shall be held within a period of sixty (60) days immediately preceding and after a national or local election, recall, referendum, or plebiscite and provided finally, that said fund-raising activities shall comply with the national policy standards and regulations on moral, health and safety of the persons participating therein. The Sangguniang Barangay, through the Punong Barangay, shall render a public accounting of the funds raised at the completion of the project for which the fund-raising activity was undertaken.

Section 3K.03. Administrative Provisions. Except for the Barangay Council, it shall be unlawful for any person, natural or juridical, to hold benefits shows, programs, contests and other fund-raising activities without the corresponding permit from the Mayor.

ARTICLE L. FEES FOR THE SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 3L.01. Imposition of Fees. Every person using instruments of weights and measures within this city shall first have them sealed tested, calibrated by the City Treasurer or his authorized representative before their use and every six (6) months thereafter and shall pay therefore to the City Treasurer the following fees:

- a) **For sealing linear metric measures of:**
 - Not over three (3) meters.....P 100.00
 - Over Three (3) meters.....150.00

b) For sealing metric measures with a capacity of:

Not over ten (10) liters.....	100.00
Over ten (10) liters.....	150.00

c) For sealing metric instrument of weights:

With a capacity of:

Less than thirty (30) kilograms.....	100.00
Thirty (30) kilograms but not more than fifty (50) kilograms.....	150.00

Fifty (50) kilograms but not more than one hundred (100) kilograms.....	200.00
One hundred (100) kilograms but not more than five hundred (500) kilograms.....	250.00

Five hundred (500) kilograms but not more than one thousand (1,000) kilograms.....	300.00
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One thousand (1,000) kilograms or more.....	350.00
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For an apothecary or other balance of precision, the fee shall be double the rates prescribed above.

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

Section 3L.02. Exemption. *All instrument of weights and measures used in government works or maintained for public use by the national, provincial, municipal or barangay government shall be tested, calibrated and sealed free of charge.*

Section 3L.03. Time of Payment. *The fees levied in this Article shall be paid to the City Treasurer when the weights or measures are tested calibrated and sealed, before their use and every six (6) months thereafter.*

Section 3L.04. Surcharge for Late Payment. *Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five*

percent (25%) of the original amount of fees due. Such surcharge to be paid at the same time and in the same manner as the original amount of fees due.

Section 3L.05. Place of Payment. *The fees shall be paid in this city where the person using the instrument of weight and measure is conducting the business. A peddler or itinerant vendor using only one instrument of weight or measure shall pay the fees in the municipality or city where he resides.*

Section 3L.06. Accrual of proceeds. *The proceeds of the fees as well as surcharges, interest, and fines collected in connection with this Article shall accrue to this city where it is collected.*

Section 3L.07. Form of Duration of License for Use of Weights and Measures. *The official receipts for the fee charged for sealing of a weight or measure shall serve as a license to use instrument for a period of six (6) months from the date of sealing, unless deterioration or damage which renders the weight or measure inaccurate occurs within the period. When a license is renewed, the same shall expire six (6) months following its renewal. Such license shall be preserved by the owner and, together with the weight or measure covered by the license, shall be exhibited upon demand by the City Treasurer or his deputies.*

Section 3L.08. Secondary Standards Preserved by City Treasurer; Comparison Thereof with the Fundamental Standard. *The City Treasurer shall keep full sets of secondary standards in his office for the use in the testing of weights and measures. The secondary standards shall be compared with the fundamental standards in the National Institute 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 the instrument it shall be destroyed in the National Institute of Science and Technology.*

Section 3L.09. Destruction of Defective Instrument of Weights or Measures. *Any defective instrument of weights or measures shall be destroyed by the City Treasurer or any of his Authorized deputies if its defect is such that it cannot readily and securely be repaired.*

Section 3L.10. Inspectors of Weights and Measures. *The City Treasurer or his authorized representatives shall inspect and test instruments of weights and measures. In case the inspection and testing is conducted by the deputies of the City Treasurer, they shall report on the condition of the instruments in the territory assigned to them to the City Treasurer. It shall be their duty to secure evidence of infringements of the law or of*

fraud in the use of weights and measures or of neglect of duty on the part of any office engaged in sealing weights and measures. Evidence so secured by them shall be presented forthwith to the City Treasurer and to the proper prosecuting officer.

Section 3L.11. Dealer's Permit to Keep Unsealed Weights and Measures. *Upon obtaining written permission from the City Treasurer or his deputies, any dealer may keep unsealed instruments of weight or measures in stock for sale until sold or used.*

Section 3L.12. Fraudulent Practices Relative to Weights and Measures. *Any person other than an official sealer of weights and measures who places an official tag or seal upon any instrument of weight and measure, or attaches it thereto; or who fraudulently imitates any work, stamp, brand, tag, or other characteristic sign used to indicate that weight or measure has been officially sealed; or who alters in any way the certificate or license issued by the sealer as an acknowledgment that the weight or measure mentioned therein has been duly sealed or who makes or knowingly sells or used any false or counterfeit stamp, tag, certificate, or license, or any dye for printing or making stamps, tags, certificates, or licenses which is an imitation of or purports to be a lawful stamp, tag, certificate, or license of the kind required by the provisions of this Article; or who alters the written or printed figures or letters on any stamp, tag, certificate, or license used or issued; or who has in his possession any such false counterfeit, restored, or altered stamp, tag, certificate, or license for the purpose of using or reusing the same in the payment of fees or charges imposed in this Article; or who procures the commission of any such offense by another, shall for such offense be fined not less than Three Hundred Pesos (P300.00) nor more than One Thousand Pesos (P 1,000.00) or imprisonment for not less than one (1) month nor more than six (6) months, or both at the discretion of the Court.*

Section 3L.13. Unlawful Possession or Use of Instrument Not Sealed Before Using and Not Sealed Within Twelve Months. *Any person making a practice of buying or selling by weight or measure, or of furnishing services the value of which is estimated by weight or measure, or who has in his possession without permit any unsealed scale, balance, weight or measure; and any person who uses, in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that has not been officially sealed, or if previously sealed, the license therefore has expired and has not been renewed in due time, shall be punished by a fine not exceeding Five Hundred (P 500.00) Pesos or by imprisonment for not exceeding Six (6) months, or both; but if such scale, balance, weight, or measure so used had been officially affixed thereto remains intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed with repairs or alteration, such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights or measures, be sealed and the owner,*

possessor, or user of same shall be subject to no penalty except a surcharge equal to five times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the same official and in the same manner as the regular fees for sealing such instruments.

Section 3L.14. Alteration of Fraudulent Use of Instrument of Weight or Measure. Any person who with fraudulent intent alters any scale or balance, weight, or measure whether sealed or not shall be punished by a fine of not less than Five Hundred Pesos (P 500.00) nor more than One Thousand Pesos (P1,000.00) or by imprisonment for not less than One (1) month nor more than Six (6) months, or both such fine and imprisonment at the discretion of the Court.

Any person who fraudulently gives short weight or measure in the making of a sale, or who fraudulently takes excessive weight or measure in the making of a purchase, or who, assuming to determine truly the weight or measure, fraudulently misrepresents the weight or measure thereof shall be punished by a fine of not less than Five Hundred (P500.00) Pesos nor more than One Thousand (P 1,000.00) Pesos or by imprisonment for not less than One (1) month nor more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

Section 3L.15. Compromise Power. Before a case is filed in Court for an offense which does not involve fraud, the City Treasurer is hereby authorized to settle such an offense upon payment of a compromise penalty of not less than Five Hundred Pesos (P500.00) not more than One Thousand Five Hundred Pesos (P 1,500.00).

ARTICLE M. OCCUPATION OR CALLING FEE

Section 3M.01. Imposition of Fee. There is hereby levied an annual “occupation or calling fee” on all individuals engaged in the exercise or practice of their occupation or calling in the amount prescribed hereunder including, but not limited to, the following:

GROUP “A” – THREE HUNDRED PESOS (P 300.00)

Agriculturist; foresters

Automotive mechanics, unless he is a mechanical engineer who has paid his “professional tax”

Computer technicians; computer programmer;

Electricians unless he is an electrical engineer who has paid his “professional tax”

Electronics technicians (Radio, TV, Audio)

*Hospitality girls, entertainers, hostesses, professional dancers; guest relations officers (GRO);
Insurance adjusters, consultants, or agents
Interior decorators (professional)
Professional embalmers (authorized by DOH)
Professional singers, radio broadcasters, announcers, disc jockeys
Professional tailors, haberdasher, couturier, modiste, fashion designer and the like
Professors, instructors or teachers in private institutions unless they are “professionals” who have paid their “professional tax”
Psychic healers, Soothsayers, Seers
Refrigeration and air-conditioning technicians
Therapist, unless he is a registered nurse*

GROUP “B” – TWO HUNDRED SIXTY PESOS (P 260.00)

*Acupuncturists
Bakers (professional)
Cattle auctioneers
Chef or head cook
Club managers
Dance instructors/instructress
Dieticians, nutritionist
Florists
Hairdressers or hairstylists
Heavy equipment operators
Marine officers, unless he is a marine engineer who has paid his “professional tax”
Master carpenters
Master plumbers or “tubero” rendering services for a fee
Professional beauticians, make-up artists
Professional boxers
Professional butchers
Professional manicurists
Professional masons, welders, pipefitters
Professional masseurs / masseuse
Professional security officers / guards
Professional waiters or waitresses
Swimming instructors
Typewriter repairman
Other similar occupations or callings*

Section 3M.02. Definitions. As used in this Article, the term:

Calling – means one’s regular business trade, vocation, or employment which does not require the passing of an appropriate government board or bar examination, such as professional actors and actresses, hostesses, masseurs, and the like.

Occupation – means one’s regular business or employment, or an activity which principally takes upon ones time, thought, and energies. It includes any calling business or trade.

Section 3M.03. Exemptions. The occupation or calling fee imposed in this Article shall not apply to persons exclusively employed in the government.

Section 3M.04. Payment of Fee. The occupation or calling fee aforementioned shall be paid before any occupation or calling herein specified can be lawfully pursued and one line of occupation or calling does not become exempt by being conducted with some other occupation or calling for which the fee has been paid.

Section 3M.05. Time of Payment. The occupation or calling fee imposed in this Article shall be payable annually, on or before the Thirty-first (31st) day of January every year. Any person beginning an occupation or calling after the month of January must pay the prescribed fee in full before engaging in the pursuit of his occupation or calling.

Section 3M.06. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time requires shall subject the taxpayer to a surcharge of twenty-five (25%) percent of the original amount of fees due, such surcharge to be paid at the same time and in the same manner as the original fees due.

Section 3M.07. Administrative Provisions. The City Treasurer shall keep a registry of persons who paid the occupation or calling fee imposed herein and shall submit a consolidated list thereof to the Mayor thru the Chief, Business Permits, Licensing and Inspection Division, Office of the Mayor.

Any individual or corporation employing a person required under this Article to pay a privilege fee on occupation or calling shall require the presentation of the receipt for payment of the fee prescribed herein by that person before employing him or, if already employed, the presentation of the receipt of the annual payment for the current year.

Any person subject to the fee imposed in this Article shall write or print in the deeds, receipts, reports and other important documents the number of the official receipt issued to him.

ARTICLE N. LICENSE FEE ON THE INSTALLATION OF SIGNS, SIGNBOARDS, BILLBOARDS, NEON SIGNS OR OTHER KINDS OF OUTDOOR ADVERTISEMENT

Section 3N.01. Imposition of Fees. *There is hereby imposed a license fee on the installation of signs, signboards, billboards or other kinds of outdoor advertisement as authorized under Sec. 447 (3-iv) of RA 7160 at the rate hereunder prescribed:*

a) *For permanent structures installations of which shall be under the supervision of the city Engineering Office:*

1. *Billboards or signboards for advertisement of business per square foot or fraction thereof :*

<i>Single-faced</i>	<i>P 100.00</i>
<i>Double-faced</i>	<i>60.00</i>

2. *Billboards or signboards for professionals, per square foot or fraction thereof:*

<i>Single-faced</i>	<i>100.00</i>
<i>Double-faced</i>	<i>60.00</i>

3. *Billboards, signs or advertisements for business or professions painted on any building or structure or otherwise separated or detached therefrom:*

<i>per square foot or fraction thereof</i>	<i>150.00</i>
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4. *For the use of electric or neon light in billboards or signboards, per square foot or fraction thereof :*

**Additional fee of P50.00 per sq. foot or fraction thereof.*

b) *For streamers, tarpaulins, posters and banderitas (Said structures are limited only up to one (1) week or seven (7) days duration period)*

<i>Streamers, tarpaulins & posters</i>	<i>P50.00 + P15.00/sq.mtr.</i>
<i>Banderitas</i>	<i>P50.00 + P15.00/l.mtr.</i>

Section 3N.02. Exemptions. *Outdoor advertisements of the same nature as mentioned in this article posted by the City government or barangays shall be exempted from the fees provided in this article.*

Section 3N.03. Time of payment. *The fee shall be paid to the City Treasurer upon application for an installation permit prior to the installation of any sign, signboard, billboard or any kind of outdoor advertisement.*

Section 3N.04 . Surcharge for late payment. *Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) of the amount of fee due, such surcharge to be paid at the time and in the same manner as the fee due.*

Section 3N.05. Administrative Provisions.

a) *No person, natural or juridical, shall install or construct any kind of sign, signboard, billboard or other kind of outdoor advertisement in this city without first securing a permit therefor from the Mayor or thru his duly authorized representative.*

b) *Applications for installation or construction permit shall be submitted to the Office of the City Engineer for processing and appropriate action.*

c) *The City Engineer or his duly authorized representative shall inspect the site or place where the sign, signboard, billboard or any other kind of outdoor advertisement would be installed or constructed to determine if it conforms with national laws, ordinances, or rules and regulations on outdoor advertisement.*

Section 3N.06 . Authority of the Barangay to Exercise its Taxing Power. *This Article refers to the installation or construction of signs, signboards, billboards or other kinds of outdoor advertisement of which the Sangguniang Panlungsod is authorized under Sec. 447 (3-iv) of RA 7160 to regulate and fix the license fee therefor. After the sign, signboard, billboard or other kinds of outdoor advertisement has been installed, the barangay concerned thru a duly enacted tax ordinance may impose the corresponding charges or fees, e.g, "advertisement fee" as authorized under Art 240 (d-4) of IRR.*

**ARTICLE O. PERMIT FEE FOR ZONING / LOCATIONAL
CLEARANCE AND APPROVAL OF SUBDIVISION PLANS AND
CONDOMINIUM PROJECTS.**

Section 3O.01. Imposition of Fee. *There shall be collected the following fees for the issuance of zoning /locational clearance and approval of subdivision plans and condominium Projects:*

a) **On Zoning/locational Clearance:**

1) *Single residential structure attached or detached*

<i>P 100,000 and below</i>	<i>P 240.00</i>
<i>Over 100,000 to 200,000</i>	<i>P 480.00</i>
<i>Over 200,000</i>	<i>P 600.00 + (1/10 of 1% in excess of P 200,000)</i>

2) *Apartments/Townhouses*

<i>P 500,000 and below</i>	<i>P 1,200.00</i>
<i>Over P 500,000 to 2 Million</i>	<i>P 1,800.00</i>
<i>Over 2 Million</i>	<i>P 3,000.00 + (1/10 of 1% of cost in excess of P2 Million regardless of the number of doors)</i>

3) *Dormitories*

<i>P 2 Million and below</i>	<i>P 3,000.00</i>
<i>Over P 2 Million</i>	<i>P 3,000.00 + (1/10 of 1% of cost in excess of P2 Million regardless of the number of doors)</i>

4) *Institutional, Project cost of which is*

<i>Below P2 Million</i>	<i>P 2,400.00</i>
<i>Over P2 Million</i>	<i>P 2,400.00 + (1/10 of 1% of cost in excess of P2 Million)</i>

5) *Commercial, Industrial and Agro-Industrial Project Cost of which is:*

<i>Below P 100,000</i>	<i>P 1,200.00</i>
<i>Over P 100,000 - P 500,000</i>	<i>P 1,800.00</i>
<i>Over P 500,000 - P 1 Million</i>	<i>P 2,400.00</i>
<i>Over P 1 Million - P 2 Million</i>	<i>P 3,600.00</i>
<i>Over P 2 Million</i>	<i>P 6,000.00 + (1/10 of 1% of cost in excess of P 2Million)</i>

6) *Special Uses/Special Projects*

(Gasoline Station, cell sites, slaughter house, treatment plant etc.)

<i>Below P 2 Million</i>	<i>P 6,000.00</i>
<i>Over P 2 Million</i>	<i>P 6,000.00 + (1/10 of 1% of cost in excess of P2 Million)</i>

7) *Alteration Expansion (Affected areas/cost only*

b) On Approval of Subdivision Plan (including Town Houses)

1. *Preliminary Approval and Locational Clearance (PALC)*

Preliminary Subdivision Development Plan (PSDP) P300.00/ha. Or a fraction thereof
Inspection Fee P 1,200.00/ha. Regardless of density

2. *Final Approval & Development Permit* P 2,400/ha. regardless of density

Additional Fee on Floor Area of houses and building Sold with lot P 2.40/sq.m.

Inspection Fee P1,200.00/ha. Regardless of density
(not applicable for projects already inspected for (PALC application)

3. *Alteration of Plan (affected areas only)* Same as Final Approval & Dev't. Permit

4. *Certificate of Registration processing Fee* P 2,400.00

5. *License to Sell (per saleable lot)* P 180 .00

Additional Fee on Floor Area of houses and building sold with lot P 12/sq.m.

Inspection Fee P 1,200/ha. regardless of density
(Application for CR/LS with DP issued by LGUs shall be charged inspection fee)

6. *Certificate of Completion*

Certificate Fee P 180 .00
Processing fee P 2,400/ha regardless of density

7. *Extension of Time to Develop*

Inspection Fee (affected/ unfinished area only) P 420.00
P 1,200/ha. regardless of density

c) On Approval of Condominium Project Final Approval and Development Permit

1. Processing Fee	
Land Area	P 6.00/sq.m
No. of Floors	P 240.00/floor
Building Areas	P 4.80/sq.m.
inspection Fee	P 14.40/sq.m. of GFA
2. Alteration Plan (affected areas only)	Same as Final Approval &Dev't. Plan
3. Conversion (affected areas only)	Same as Final Approval &Dev't. Plan
4. Certificate of Registration	
Processing Fee	P 2,400.00
5. License to Sell	
Residential (saleable areas)	P 14.40/sq.m.
Commercial/Office (saleable areas)	P 30.00/sq.m.
6. Extension to Time Develop	
Processing Fee	P 420.00
Inspection Fee	P 14.40/sq.m. of GFA
7. Certificate of Completion	
Certificate Fee	P 180.00
Processing Fee	P 14.40/sq.m. of GFA

d) On Projects under BP 220

Subdivision

1. Preliminary Approval and Locational Clearance		1.
Socialized Housing	P 75.00/ha.	
Economic Housing	P180.00/ha.	
Inspection Fee		
Socialized Housing	P 200.00/ha.	
Economic Housing	P 600.00/ha.	
2. Final Approval and Development Permit		

<i>Processing Fee</i>	
<i>Socialized Housing</i>	<i>P 500.00/ha.</i>
<i>Economic Housing</i>	<i>P 1,200.00/ha.</i>
 <i>Inspection Fee</i>	
<i>Socialized Housing</i>	<i>P 200.00/ha.</i>
<i>Economic Housing</i>	<i>P 600.00/ha</i>
<i>(Projects already inspected for PALC application may not be charged inspection fee)</i>	
3. <i>Alteration of Plan (affected areas only)</i>	<i>(Same as Final Approval &Dev't. Permit)</i>
4. <i>Building Permit (Floor area of housing unit)</i>	<i>P 6.00/sq.m.</i>
5. <i>Certification of Registration Application Fee</i>	
. <i>Socialized Housing</i>	<i>P 350.00</i>
<i>Economic Housing</i>	<i>P 600.00</i>
6. <i>License to sell (per saleable lot)</i>	<i>P 20.00/lot</i>
<i>Socialized Housing</i>	<i>P 60.00/lot</i>
<i>Economic Housing</i>	<i>P 2.40/sq.m.</i>
<i>(Additional Fee on floor area of houses/building sold with lot)</i>	
 <i>Inspection Fee</i>	
<i>Socialized Housing</i>	<i>P 200.00/ha.</i>
<i>Economic Housing</i>	<i>P 600.00/ha.</i>
7. <i>Extension of Time to Develop</i>	
 <i>Filling Fee</i>	
<i>Socialized Housing</i>	<i>P 350.00</i>
<i>Economic Housing</i>	<i>P 420.00</i>
<i>Inspection Fee (affected/unfinished area)</i>	
<i>Socialized Housing</i>	<i>P 200.00/ha.</i>
<i>Economic Housing</i>	<i>P 600.00/ha.</i>
8. <i>Certificate of Completion</i>	
 <i>Certificate Fee</i>	
<i>Socialized Housing</i>	<i>P 150.00</i>
<i>Economic Housing</i>	<i>P 180.00</i>

<i>Processing Fee</i>	
<i>Socialized Housing</i>	<i>P 200.00/ha.</i>
<i>Economic Housing</i>	<i>P 600.00/ha.</i>
9. <i>Occupancy Permit</i>	<i>P 2.40/sq.m.</i>
<i>Inspection Fee (saleable floor area of the housing unit)</i>	
<i>Socialized Housing</i>	<i>P 5.00/sq.meter</i>
<i>Economic Housing</i>	<i>P 6.00/sq.meter</i>

e) On Approval of Industrial/Commercial

Subdivision

1. <i>Preliminary Approval and Locational Clearance</i>	<i>P 3.60/ha.</i>
<i>Inspection Fee</i>	<i>P1,200/ha. regardless of l location</i>
2. <i>Final Approval & Development Permit</i>	<i>P 600.00/ha.regardless of location</i>
 <i>(Projects already inspected for PALC application may not be charged inspection fee)</i>	
3. <i>Alteration of Plan (affected areas only)</i>	<i>Same as Final Approval & Dev't Permit</i>
4. <i>Certificate of Registration</i>	<i>P 2,400.00</i>
5. <i>License to Sell</i>	<i>P 2.40/sq.m. of the land area</i>
<i>Inspection Fee</i>	<i>P 1,200.00/ha. regardless of location</i>
6. <i>Extension of Time to Develop</i>	<i>P 420 .00</i>
<i>Inspection Fee (affected/unfinished areas only)</i>	<i>P 1,200.00/ha.</i>
7. <i>Certificate of Completion</i>	
a. <i>Industrial</i>	<i>P 420.00/ha. regardless of location</i>
b. <i>Commercial</i>	<i>P 600.00/ha. regardless of location</i>

f) On Approval of Farmlot Subdivision

1. Preliminary Approval and Locational Clearance Inspection Fee	P 240.00/ha. P 600.00/ha.
2. Final Approval & Development Permit Inspection Fee	P 1,200.00/ha. P 600.00/ha
<i>(Projects already inspected for PALC application may not be charged inspection fee)</i>	
3. Alteration of Plan	Same as Final Approval of Dev't. Permit
4. Certificate of Registration	P 2,400.00
5. License to Sell Inspection Fee	P 600.00/lot P 1,200.00/ha
6. Extension of Time to Develop Inspection Fee (affected/unfinished areas)	P 420.00/ha. P 1,200.00/ha.
7. Certificate of Completion Certificate Fee Processing Fee	P 180.00/ha. P 1,200.00/ha.

g) On Approval of Memorial Park/Cemetery Project/Columbarium

1. Preliminary Approval and Locational Clearance	
a. Memorial Projects	P 600.00/ha.
b. Cemeteries	P 240.00 /ha.
c. Columbarium	P 3,000.00/ha.
Inspection Fee	
a. Memorial Projects	P 1,200.00/ha.
b. Cemeteries	P 600.00/ha.
c. Columbarium	P 14.40/sq.m. of GFA
2. Final Approval & Development Permit	
a. Memorial Projects	P 2.40/sq.m.
b. Cemeteries	P 1.20/sq.m.
c. Columbarium	P 240.00/floor P 4.80/sq.m.of GFA P 6.00/sq.m.of Land area

<i>Inspection Fee</i>	
a. Memorial Projects	P 1,200.00/ha.
b. Cemeteries	P 600.00/ha.
c. Columbarium	P 14.40/sq.m. of GFA
<i>(Projects already inspected for PALC application may not charged inspection fee)</i>	
3. Alteration Fee	Same as Final Approval/Dev't. Permit
4. Certificate of Registration	P 2,400.00
5. License to Sell	
a. Memorial Projects	P 60.00/2.5sq.m.
-Apartment Type	P 24.00/unit
b. Cemeteries	P 24.00/tomb
c. Columbarium	P 60.00/vault
<i>Inspection Fee</i>	
a. Memorial Projects	P 1,200.00/ha.
b. Cemeteries	P 600.00/ha.
c. Columbarium	
6. Extension of Time to Develop	P 420.00
<i>Inspection Fee (affected/unfinished areas only)</i>	
a. Memorial Projects	P 1,200.00/ha.
b. Cemeteries	P 600.00/ha.
c. Columbarium	P 14.40/sq.m. of the re remaining GFA
7. Certificate of Completion	
Certificate Fee	P 180.00
<i>Processing Fee</i>	
a. Memorial projects	P 1,200.00/ha.
b. Cemeteries	P 600.00/ha.
c. Columbarium	P 480.00/sq.m. of GFA
h) Other Certifications	
1. Zoning Certifications	P600.00/ha.
2. Certification of Town Plan/Zoning Ordinance Approval	P180.00
3. Certification of New Rights/Sales	P180.00

4. Certification of Registration (form)	P180.00
5. Licenses to Sell (form)	P180.00
6. Certificate of Creditable Withholding Tax (Maximum of 5 lots per certificate)	P180.00
7. Others, to include:	
a. Availability to records/public request	P240.00
b. Certificate of no records on file	P240.00
c. Certification of with or without CR/LS	P240.00
d. Certified Xerox copy of documents (report size)	
Document of five (5) pages or less	P36.00
Every additional page	P 3.60
e. Photocopy of documents	P 2.40
f. Other not listed above	P 1.80

i) Registration of Dealers/Brokers/Salesmen

Dealers/Brokers	P 500.00
Salesmen/Agent	P 200.00

Section 30.02. Time of Payment. *The fees imposed herein shall be paid to the City Treasurer upon application for the corresponding clearance and/or application for approval of subdivision plans and condominium projects.*

Section 30.03. Administrative Provision. *The City Mayor shall administer the provisions of this Article and other existing ordinances, executive orders and laws relating to and governing zoning and locational clearance, and approval of subdivision plans and condominium projects.*

**ARTICLE P. PERMIT FEE FOR TEMPORARY USE OF ROADS,
STREETS, SIDEWALK, ALLEYS, AND/OR PATIOS**

Section 3P.01. Imposition of Fee. *Any person who shall temporarily use and/or occupy a street, sidewalk, alley or patios or portion thereof in this city in connection with their construction works and other allowable purposes under the National Building Code of the Philippines and existing rules and regulations of the Department of Public Works and Highways, shall first secure a permit from the Mayor and pay a fee in the following schedule:*

- | | |
|---------------------|--|
| a) For construction | P50.00/sq.m. per week or a fraction thereof. |
| b) Others | P30.00/sq.m. per day |

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

Section 3P.02. Time of payment. *The fee shall be paid to the City Treasurer upon application of the permit with the City Mayor thru the City Engineering Office.*

Section 3P.03. Administrative Provisions. *The period of occupancy and/or use of the street, sidewalk, alley or patios or portion thereof shall commence from the time the construction permit is issued and shall terminate upon the completion of the construction works or upon cancellation of the permit thereof but shall in no case exceed three (3) months. The City Engineer shall report to the City Treasurer the area occupied for the purpose of collecting fee.*

ARTICLE Q. – BUILDING PERMIT

Section 3Q.01. Imposition of Fee. *There shall be collected from each applicant for a building permit fees pursuant to the National Building Code, as amended.*

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

Section 3Q.03. Administrative Provisions. *In order to obtain a building permit, the applicant shall file an application therefor in writing and on the prescribed form with the office of the City Mayor thru the Office of the Building Official or in the absence of the later thru the Office of the City Engineer, Every application shall provide the following information:*

- a) *A description of the work to be covered by the permit applied for;*
- b) *Description and ownership of the lot on which the proposed work is to be done as evidence by TCT and/ or copy of the contract of leased over the lot if the applicant if not the registered owner;*
- c) *The use or occupancy for which the proposed work is intended;*
- d) *Estimated cost of the proposed work.*

To be submitted together with such application are at least five sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil

engineer in case of architectural plans, by a registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans, and by licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the City Engineer/Building Official.

ARTICLE R. PERMIT FEE FOR EXCAVATION

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

- a) *For crossing street with concrete pavement
(0.3 meter width of excavation and below))* P _____
*Additional fee for each linear meter in excess
of 0.3 meter width* _____

- b) *For crossing street with asphalt pavement
(0.3 meters width of excavation and below)* _____
*Additional fee for each linear meter in excess
of 0.3 meter width)* _____

- c) *For crossing street with gravel pavement
(0.3 meters width of excavation and below)* _____
*Additional fee for each linear meter in excess
of 0.3 meter width* _____

- d) *For crossing existing curbs and gutters
resulting in damage* _____

- e) *Additional fee for every day of delay in excess
of excavation period provided in the Mayor’s
Permit* _____

Section 3R.02. Time and manner of Payment. *The fee imposed herein shall be paid to the City Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor’s Permit, but in all cases prior to the excavation.*

A cash deposit in the amount equal to 120% of the total cost of project shall be deposited with the City Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the city Government in case the restoration to its original form of the street excavated is not made within Fifteen (15) days after the purpose of the excavation is accomplished.

Section 3R.03. Administrative Provisions.

- a) *No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the streets of the city unless a permit shall have been first secured from the office of the City Mayor specifying the duration the excavation.*
- b) *The City Engineer/City Building Official shall supervise the digging and excavation shall determine the necessary width of the streets to be dug or excavated. Said official likewise inform the City Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.*
- c) *In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.*

ARTICLE S. PERMIT FEES ON TRICYCLE OPERATION

Section 3S.01. Definitions. *When used in this Article,*

- (a) *Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the former having a total of four wheels, otherwise known as the motorela.*
- (b) *Tricycle Operators are persons engaged in the business of operating tricycles.*
- (c) *Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.*
- (d) *Motorized Tricycle Operator's Permit (MTO) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.*
- (e) *Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.*

Section 3S.02. Imposition of Fees. *There shall be imposed the following fees for the operation of tricycle-for-hire.*

Franchise on tricycle operations: MTO is valid for Two (2) years

- | | |
|-----------------------------------|-----------------|
| 1. <i>Filing fee/unit</i> | <i>P 150.00</i> |
| 2. <i>Legal research fund fee</i> | <i>50.00</i> |

For the application of Mayor's Permit/Registration fee: Renewable every year

1. Mayor's Permit	
Motorized tricycle for private use	P250.00
Motorized tricycle for hire	200.00
2. Environmental Fee	150.00
4. Inspection fee	50.00
3. Cost of Plate/sticker (aside from LTO license Plate)	100.00
 Dropping fee/amendment of MTOP	 P100.00

Section 3S.03. Time of Payment.

- a) The filing fee for shall be paid to the City Treasurer upon application for MTOP.*
- b) The Mayor's Permit fee/Registration fee shall be due on the first day of January and payable to the City Treasurer within the first twenty day (20) days of January of every year. For motorized tricycle acquired after the first twenty (20) days of January, the fee shall be paid without penalty within the first twenty (20) days following its acquisition .*
- (c) Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.*

Section 3S.04. Biñan Tricycle Franchising and Regulatory Board (BTFRB), its powers, duties and functions. *There shall be a regulatory board to be known as the Biñan Tricycle Franchising and Regulatory Board (BTFRB) composed of the City Mayor or the Vice City Mayor as the chairman, a representative from the Sangguniang Panglungsod (the chairman of the SP committee on transportation and communication) as Vice Chairman and seven (7) members comprising of the City Engineer, City Planning and Development Coordinator, the Head of the Business Permit and Licensing Office, the President of the Federation of the*

Tricycle Operators and Drivers Association, the City Treasurer, the Association of Barangay Captains (ABC) President and the Chief of Police of the City, having the Secretary of the Sanggunian as the Head of the Secretariat.

The Biñan Franchising and Regulatory Board (BTFRB) shall have the powers and shall perform the following duties and functions:

- a) Accept and process application for tricycle franchise.*
- b) Issue or grant the Motorized Tricycle Operator's Permit (MTOP) to qualified applicant, subject to the rules and regulations, and existing ordinances on that matter.*

c) *Recommend to the Sangguniang Panlungsod the amount of fares or adjusted fare increases, periodically, to be imposed in a particular zones or fixed route.*

d) *Recommend to the Sangguniang Panglungsod other reasonable fees and related charges in the regulation of tricycle for hire, after conducting a public hearing for that purpose.*

e) *Promulgate rules and regulations for the proper implementation of this Article which shall continue to be in full force and effect until revoked or modified by the Sangguniang Panlungsod and*

f) *Perform such other duties, powers and functions as may hereafter be authorized by the Sangguniang Panlungsod.*

Section 3S.05. Designation of Zones or Routes. *The Sangguniang Panlungsod shall have the power to designate the zones or routes of motorized tricycles including changes if necessary thru an ordinance and the allocation of such zones or routes to applicants who were granted a franchise to operate a motorized tricycle for a fee. There should only be one terminal for every zone unless other authorized by the Sangguniang Panlungsod.*

Section 3S.06. Rules and Regulations on the Operation of Motorized Tricycle

a) *Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the city unless the applicant is in possession of units with valid registration papers form the Land Transportation Office (LTO).*

b) *The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;*

c) *Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles for-hire. All drivers of the tricycle for hire are required to wear proper attire, preferably polo shirt, long pants and rubber shoes, as well as other requirements as may hereafter be imposed by the BTFRB or the Sangguniang Panlungsod.*

d) *Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the BTFRB;*

e) *Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) KPH. The Sangguniang Panlungsod may provide exceptions if there is no alternative route.*

f) *Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.*

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

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

h) *Operators of tricycles-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares and shall have a five-passenger capacity including the driver.*

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

j) *The BTFRB 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.*

k) *The Office of the City Mayor, thru the BTFRB shall issue additional rules and regulations for the proper implementation of this Article.*

ARTICLE T. ENVIRONMENTAL CLEARANCE FEE

Section 3T.01. Definitions. *When used in this Article.*

a) **Environmental Clearance Fee (ECF)** *is the proposed annual fee for the regulation of water pollution resulting from the operations of the different sources of pollution. It is the fee to be collected prior to the issuance of an Environmental Clearance to be issued by the City thru its City Environmental and Natural Resources Office.*

b) **Fixed Fee** *is a fee that will be charged to cover the administrative / miscellaneous costs during the conduct of inspection prior to the issuance of an Environmental Clearance.*

c) **Variable Fee** *is a fee that will be charged to industries, establishments, development activities or service-oriented businesses which have the potential or producing wastewater / effluents in its operations.*

Section 3T.02. Imposition of Fee. *There shall be collected as annual fee from all industries/manufacturing plants, commercial establishments, development activities and service-oriented businesses which have the potential or producing wastewater either domestic or industrial or any effluents as a result of their operations. This fee shall be called Environmental Clearance Fee. The Environmental Clearance Fee shall be equal to the fixed fee plus the variable fee.*

The fixed fee will be charged to all establishments (new and existing), development projects, industries and service-oriented businesses following the rate and schedule hereunder:

Capitalization (in Php)	Amount (in Php)/year
<i>Below Php 350,000.00</i>	<i>P 500.00</i>
<i>More than 350,000.00 but less than Php 1,000,000.00</i>	<i>750.00</i>
<i>More than 1,000,000.00 but less than Php 5,000,000.00</i>	<i>1,000.00</i>
<i>More than Php 5,000,000.00</i>	<i>1,500.00</i>

The Variable Fee shall also be based on the volume of wastewater discharge and the assumed cost of the analysis of the wastewater / effluents / domestic discharges following the rate and schedule hereunder:

Parameters	Cost (in Php) / year
<i>Basic parameters (COD, BOD, oil/grease, pH, color, TSS)</i>	<i>P2,400.00</i>
<i>Coliform analysis</i>	<i>1,000.00</i>
<i>Heavy Metals</i>	<i>800.00 / heavy metal</i>

Discharge Rate, m³/day	Cost (in Php) / year
<i>Below 5 cu.m. / day</i>	<i>P 500.00</i>
<i>>5cu.m./day but <50 cu.m./day</i>	<i>800.00</i>
<i>>50 cu.m./day</i>	<i>1,200.00</i>

In other establishments, development activities or service-oriented businesses, the Variable Fee (SW) will be based on the volume of the solid waste following the rate and schedule hereunder:

<i>Volume, m³/day</i>	<i>Business Covered</i>	<i>Cost (in Php) / year</i>
<i>0.02 m³ and below</i>	<i>Maternity clinic (out-patients), dental clinics, water refilling stations, electrical shops, eatery, internet café, chairs/tables rental services, lapida making, pharmacy, banks, pawnshops, construction supplies/contractors, appliance store</i>	<i>P 500.00</i>
<i>0.021 m³ to 0.04 m³</i>	<i>Marketing offices, gas centers w/o refilling, machine shops, calibration services, upholstery, auto supplies, wood crafts, sari - sari store, aluminum and glass products bottles shop, videoke bars</i>	<i>1,000.00</i>
<i>Over 0.04 m³</i>	<i>Upholstery; gasoline stations; junkshops; bars & restaurants; funeral parlors & services; bakeries, groceries, lumbers; tire recapping services/store; aluminum/glass; ice plant; motels/hotels; watermelon store, hospitals and other large scale industries</i>	<i>Php 6.00 / 0.02m³</i>

Section 3T.03. Administrative Provisions.

a) The Environmental Clearance from the City Environment & Natural Resources Office will be issued upon site validation or inspection and favorable recommendation made by authorized City ENRO technical representative. A temporary clearance, however, will be issued to facilitate and expedite the release of other government permits subject to validation and monitoring of the City ENRO.

b) An application form duly filled-up by the proponent or his authorized representative shall be assessed by the City ENRO for the Environmental Clearance Fee. In case of authorized representatives, a written authorization shall accompany the application.

c) Assessment of fees shall be made by the City ENRO. An Order of Payment will be issued. Payments will be made at the City Treasurer's Office.

d) The City ENRO shall monitor once every quarter the said business establishments to monitor if the volume of the solid waste generated and the wastewater discharge / effluent tallies with the one declared during application.

CHAPTER IV - SERVICE FEES

ARTICLE A. SECRETARY FEES

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

	<u>Amount of Fee</u>
(a) <i>For every page or fraction thereof typewritten (not including the certificate and notation)</i>	<i>P 75.00</i>
(b) <i>For each certificate of correctness (with seal of Office) written on the copy or attached thereto</i>	<i>100.00</i>
(c) <i>For certifying the official act of the City Judge or other judicial certificate with seal</i>	<i>100.00</i>
(d) <i>For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page</i>	<i>100.00</i>
(e) <i>Photocopy or any other copy produced by copying machine per page</i>	<i>50.00</i>

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

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

ARTICLE B. LOCAL CIVIL REGISTRY FEES

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

(a) *Marriage Fees:*

1. Application for marriage license	P200.00
2. Marriage license fee	100.00
3. Marriage solemnization fee	200.00
4. Family Planning counseling fee (Including certificate)	100.00

(b) *For registration of the following:*

1. Legitimation by Decree of the Court	3,000.00
2. Legitimation by other mean	500.00
3. Adoption	3,000.00
3. Legal Separation or divorce	3,000.00
4. Annulment of marriage, declaration of Absolute nullity of marriage	3,000.00
5. Naturalization	3,000.00
6. Other Court Decrees	500.00
7. Other legal document for record Purposes	500.00

(c) *Filing Fee:*

1. Petition for Change of First Name	3,000.00
2. Petition for Correction of Clerical Error	1,000.00

Additional Service Fee for Migrant Petitioner:

1. For Change of First Name	1,000.00
2. For Correction of Clerical Error	500.00

(d) *For certified copies of any document
in the register, for each page*

1. For local use	100.00
2. For travel abroad	200.00

e) *Fees for delayed Registration*

1. Birth	300.00
2. Marriage	300.00
3. Death	300.00
4. Court Order	300.00

e) *Burial Fees:*

1. Burial Permit Fee	100.00
2. Transfer of cadaver	150.00
3. Exhumation Fee	150.00

Section 4B.02. Exemptions. *The fee imposed in this Article shall not be collected in the following cases:*

- a) *Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.*
- b) *Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.*
- c) *Burial permit of a pauper, per recommendation of the City Mayor.*
- d) *Issuance of birth certificates and other related documents of Senior Citizen who resides in City of Biñan only.*
- e) *Indigent Petitioner – refers to a destitute, needy and poor individual who is certified as such by the Social Welfare and Development Office of the city/municipal government.*

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

Section 4B.04 Administrative Provision.

- a) *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.*

b) With the exception of marriage “articulo mortis” no marriage license shall be issued by the Local Civil Registrar unless the applicant could present the required “certification” mentioned above.

c) Except for delayed registration, registration of births, deaths, marriages and foundlings are FREE OF CHARGE.

ARTICLE C. POLICE CLEARANCE FEE

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

	<u>Amount of Fee</u>
1. For employment, scholarship, study grant, and other purposes not hereunder specified	
Local	P100.00
Abroad	200.00
2. For change of name	200.00
3. For application for Filipino citizenship	300.00
4. For passport or visa application	200.00
5. For firearms permit application	300.00
6. For other purposes	100.00

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

Section 4C.03. Exemption. The fee imposed in this Article shall not be collected for clearance issued to Barangay Officials.

ARTICLE D. ASSESSOR'S FEES

Section 4D.01. Imposition of Fee. There shall be collected from every person for services rendered by the City Assessor of this city the following fees:

- a) *For the annotation of certain documents on the tax declaration:*
- | | |
|---|----------------|
| 1. <i>If the transaction contained in the documents presented involves an amount of less than P500,000.00</i> | <i>P100.00</i> |
| <i>For every P10,000.00 in excess of P500,000.00</i> | <i>2.00</i> |
- b) *For release of mortgage and other similar documents irrespective of the amount involved* *100.00*
- c) *Request of a certified true copy of the Declaration of ownership* *100.00*
- d) *Request for copy of maps with the following sizes:*
- | | |
|------------------|---------------|
| <i>8" X 11"</i> | <i>75.00</i> |
| <i>12" X 17"</i> | <i>100.00</i> |
| <i>14" X 20"</i> | <i>150.00</i> |
| <i>25" X 36"</i> | <i>300.00</i> |
- e) *Request for transfer of ownership of real property* *Free of charge*

Section 4D.02. Time of Payment. *The fee imposed in this Article shall be paid to the City Treasurer at the time of the request, written or otherwise.*

Section 4D.03. Administrative Provisions. *Notification of Transfer of Real Property Ownership - Any person who shall transfer ownership to another shall notify the City Assessor of this City within sixty (60) days from the date of such transfer.*

Section 4D.04. Penalty. *New owners of real property who fails to notify the City Assessor for the transfer of ownership of their real property within the prescribed period shall pay the following fines:*

<u><i>Assessed Value of Property</i></u>	<u><i>Fines</i></u>
<i>less than 1 million pesos</i>	<i>P 300.00</i>
<i>1 million – 5 million pesos</i>	<i>500.00</i>
<i>Over 5 million pesos</i>	<i>1,000.00</i>

ARTICLE E. CLEARANCE OR CERTIFICATION FEE

Section 4E.01. Imposition of Fee. *There shall be collected for the issuance of a clearance or certification by any office of the city government the following:*

- a) *Certification/clearance to be used in securing a driver's license* P 100.00
- b) *Certification/clearance for purpose of entering the military service* 100.00
- c) *Certification/clearance for purpose of securing a passport or visa* 200.00
- d) *Certification/clearance for the purpose of transferring resident aliens* 200.00
- e) *Certification/clearance for the purpose of securing or renewing a license to possess firearm* 200.00
- f) *Certification/clearance for the other purposes not mentioned above* 100.00

Section 4E.02. Exemption. *No fee shall be collected for the issuance of a certification or clearance when it is officially requested by any Court or government.*

Section 4E.03. Time of Payment. *The fee imposed in this Article shall be paid to the City Treasurer at the time of the request or before the request is granted.*

ARTICLE F. HEALTH AND SANITATION FEES AND CHARGES

Section 4F.01. Sanitary Permit. *No person, natural or juridical, shall establish or operate any kind of business or trade activity in this City without first securing a "sanitary permit" therefor from the City Health Officer including, but not limited to the following:*

- a) *Water supply systems; water peddling or vending for human consumption,*

- b) Food establishments for public patronage including foods and drinks in containers and vehicles, and foods sold in the streets, catering establishments food vending machines;*
- c) Public laundry services including commercial laundry such as laundromat, dry cleaning laundry, linen-supply laundry, diaper-supply laundry, and public laundry places such as a community laundry area, as well as institutional establishments with laundry equipment and facilities such as hotels, motels, massage parlors, dormitories, hospitals and other health related institutions and other similar establishments.*
- d) Public and private schools, including sectarian and non-sectarian schools, seminaries or Theological schools, review centers, graduate schools, special schools and schools for person with disabilities, foreign schools, technical/vocational schools, special training or trade schools, training centers, day care or child care centers, nursery and kindergarten schools and children's institution*
- e) Industrial establishments; manufacturing establishments and similar kinds;*
- f) Public swimming or bathing places including pools, bathhouses, bathing beaches and other natural*
- g) Rest areas, bus terminal, bus stop, bus stations and service stations and their premises, establishments operating within their premises, either privately or publicly operated.*
- h) Camps and picnic grounds intended for public or commercial use including cottages and recreational places or facilities located therein, operated by individuals, organization, corporations, partnerships, government agencies or other institutions*
- i) Day or night clubs, dancing schools/studios, dance halls, discos/discotheques, bars, cabarets, cocktail lounges, karaoke bars, videoke bars, music lounges and other similar establishments.*
- j) Tonsorial and beauty shops or salons, barber shops, cosmetic salons, hair and hairdressing salons, manicuring and pedicuring salons/shops, tattooing and skin piercing shops, figure slenderizing salons that include figure and slimmer salons, physical fitness salons/clubs, slimmer salon and similar establishments including personnel, owners, manager and operators of such establishments and individuals who provide home service of similar trade or occupation*
- k) Massage clinics, sauna baths, and other similar establishments*

- l) Hotels, motels, or apartments , lodging, boarding or tenement houses, condominiums, pension houses, taverns or inns, and other similar facilities establishments.*
- m) Pest control establishments, including pest control applicators, operators or administrators of real estate, public places, buildings, residences, certain means of conveyance, and other similar establishments*
- n) Public and private sewage systems, excreta collection and disposal systems or projects by any government agency or instrumentality, private firms or corporations and other entities*
- o) Refuse collection services, refuse disposal area and facilities, swill collection, junk dealership, private scavenging swine feeding platform and similar kinds*
- p) Recycling and collection and/or disposal of junk, old, used or second hand material of including rags, clothing, paper, rubbish, bottles, rubber, plastic iron, brass, copper or other metal, furniture, motor parts, or any other article whose condition renders it particularly useless so as to be classified as junk*
- q) Nuisance or offensive trades and occupations, establishments, premises and facilities that are producing, processing, manufacturing, handling, storing, transporting, selling, distributing, using and disposing the following:*
- 1. fertilizer, pesticides, heavy metals, chemicals, biological agents and pollutants, radioactive materials, food additives, products emitting or ionizing radiation and other products and by-products that may cause harm to public health.*
 - 2. projects, conditions, or activities such as industry, transport, infrastructure, food agricultural and other processes that may generate pollutants that are likely to adversely affect public health.*
- r) Crematories, funeral and embalming establishments, medical and research institutions, public or private burial grounds or cemeteries and similar establishment including embalmers and undertakers.*
- s) Manufacturer of ice for public consumption, bakeries and similar establishments*
- t) Wholesaler, retailer, producer, or manufacturer of any article of commerce,*
- u) All other similar business establishments or trade undertakings required to secure a Mayor's Permit for its establishment or operation.*

Section 4F.02 Sanitary Permit Fee.

a) *There is hereby imposed an annual sanitary permit fee from each business establishment in this city or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:*

<i>For establishment with an area of 25 sq. meter or less</i>	<i>P100.00</i>
<i>Additional fee in excess of 25.sq. meter</i>	<i>4.00/sq. meter</i>

b) *The fees imposed in this Section sha;; be paid to the City Treasurer upon filing of the application for the sanitary inspection certificate with the City Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.*

c) *The City Health Officer shall require evidence of payment of the fee imposed herein before the issuance of the Sanitary Inspection Certificate.*

d) *The City Health Officer or his duly authorized representative shall conduct the annual inspection of all establishments and houses for rent, in order to determine their adeauacy of ventilation, general sanity condition and propriety for habitation.*

Section 4F.03. Health Certificate

a) *No person shall be employed in any of the above mentioned establishments or trade activities without first securing a “health certificate”(EHS Form No. 102-A,B) from the City Health Officer.*

b) *No person shall engage in an occupation, or work in any establishment, the nature of which is having a close or direct contact with his customer or patron without first securing a Health Certificate from the City Health Officer or his duly authorized representative, including but not limited to the following:*

- 1. Barbers;*
- 2. Beauticians; manicurist/pedicurist;*
- 3. Hairstylists;*
- 4. Masseur;*
- 5. Masseurs;*
- 6. Other similar kinds of occupation*

Section 4F.04. Issuance of Health Certificate. *The health certificate shall be issued only after the required physical and medical examination, with immunization if necessary, and after paying the medical and physical examination fee prescribed by this Article.*

Section 4F.05. Fee for Medical and Physical Examination. *There shall be collected from any person who is given a medical or physical examination by the City Health Officer, or his authorized representative, the following fees:*

a) <i>Medical and Physical Examination</i>	
<i>For pre-employment</i>	<i>P <u>100.00</u></i>
<i>Annual/Periodic Examination</i>	<i>P <u>100.00</u></i>
<i>Return to Work Medical Examination</i>	<i>P <u>100.00</u></i>
<i>Transfer Examination</i>	<i>P <u>100.00</u></i>
<i>Separation Examination</i>	<i>P <u>100.00</u></i>
<i>Special Medical Examination</i>	<i>P <u>100.00</u></i>

b) *Other impositions*

1. *An additional fee of one hundred pesos (P100.00) shall be collected for the issuance of a medical certificate that will be used as evidence in Court litigation.*

2. *A fee of fifty pesos (P50.00) shall be collected for each copy of subsequent issuance of the initial medical certificate issued.*

3. *A fee of one hundred pesos (P100.00) shall be collected for the issuance of certification for stool examination, test and similar services.*

4. *For issuance of medical, physical or health examination certificate to be used for any lawful purposes, but not as evidence in court litigation, there shall be collected a fee of one hundred pesos (P100.00).*

5. *For the issuance of a certification on “post mortem” examination or “autopsy”, there shall be collected a fee of Two Hundred Pesos (P200.00);*

6. *Laboratory fee on the following health related services:*

1) <i>X-Ray</i>	<i>P150.00</i>
2) <i>Frog Test</i>	<i>75.00</i>
3) <i>VD Smear Exam</i>	<i>50.00</i>
4) <i>CBC</i>	<i>50.00</i>
5) <i>Hgb & Het</i>	<i>50.00</i>
6) <i>Blood Typing</i>	<i>50.00</i>
7) <i>Urinalysis</i>	<i>50.00</i>
8) <i>Fecalysis</i>	<i>50.00</i>
9) <i>Cervical/Urethral smear</i>	<i>50.00</i>

10) Bleeding Time	50.00
11) Clotting Time	50.00
12) Parasitology or bacteriology examination; clinical microscopy	50.00
13) Hemoglobin Determination	50.00
14) Routine stool examination	50.00
15) WBC Count and Differential Count	50.00
16) Other similar laboratory services	50.00

Section 4F.06. Physical Examination. All employees or workers irrespective of age and sex shall undergo a physical examination:

- before entering employment for the first time;
- periodically, or at such intervals as may be necessary on account of the condition or risk involved in the work:
- when transferred or separated from employment, and when injured or ill.

Section 4F.07. Occupational Risks. In occupation where there is a risk to the health of the worker either due to toxic substances they handle or of the environment in which they work, only persons who are pronounced medically fit shall be employed.

Section 4F.08 Occupational Diseases. When occupational diseases have been detected in workers and continued employment might jeopardized their health, their employment shall be discontinued until after their complete or satisfactory recovery. If circumstances permit, such workers shall meanwhile be given some other job consistent with their state of health in which shall not impede or retard their recovery.

Section 4F.09. Transfer Examinations. Applicants examined for employment and accepted for specific work or job shall not be transferred to another work or job until they have been examined by the physician and certified that the transfer is medically advisable.

Section 4F.10. Other Special Examinations. Special examinations may be required where there is undue exposure to health hazards, such as lead, mercury, hydrogen sulphide, sulphur dioxide, nitroglycol and other similar substances.

Return to Work Examinations:

- a) to detect if illness of the worker is till contagious;
- b) to determine whether the worker is fit to return to work; and

- c) *after prolonged absence of health reasons for the purpose of determining its possible occupational causes.*

Separation from Employment Examination:

- a) *to determine if the employee is suffering from any occupational diseases;*
- b) *to determine whether he is suffering from any injury or illness which has not completely healed; an* *d*
- c) *to determine whether he has sustained an injury.*

Section 4F.11. Rules and Regulations.

a) Individuals mentioned in the preceding sections are hereby required to undergo a medical and physical health examination annually to be conducted by the City Health Officer or his duly authorized representative.

b) Operators of business establishments shall see to it that their employees who are required to undergo the aforementioned medical and physical health examination have been issued the necessary Health Certificate. Failure to comply with this requirement shall be sufficient ground for the revocation of the corresponding Mayor's Permit, if it has already been issued, or refusal to grant the Mayor's Permit being applied for in case the operator concerned is applying for renewal thereof, without prejudice to the filing of the appropriate charges in the proper Court.

c) The City Health Officer shall keep a record of the physical health examination conducted and the copies of the medical certificates issued, indicating therein the names of the applicants, the date and the purpose for which the examination was made, and other relevant information.

d) The City Health Officer shall implement the additional rules and regulations or implementing guidelines embodied in the health and Sanitation Code of the city for the proper enforcement of this Article.

Section 4F.12. Time and Manner of Payment. *The fee imposed in this Article shall be paid to the City Treasurer*

- a) *before the issuance of the "sanitary permit" being applied for.*

- b) *before the issuance of the “health certificate” or before the medical or physical examination is conducted.*
- c) *upon renewal of the same every year thereafter within the first twenty (20) days of January of the ensuing year.*

ARTICLE G - FEES FOR VETERINARY SERVICES

Section 4G.01. Fees on meat handlers and meat for public consumption *There shall be collected the following fees from meat handlers and on meat for public consumption in accordance with the following schedules:*

a) *Handlers of Local Meat*

<i>Meat Shop Operator</i>	<i>P300.00/annum</i>
<i>Meat Processor</i>	<i>300.00/annum</i>
<i>Meat Dealer</i>	<i>150.00/annum</i>
<i>Meat Vendor</i>	<i>150.00/annum</i>
<i>Butcher</i>	<i>150.00/annum</i>
<i>Dresser (Poultry etc)</i>	<i>150.00/annum</i>
<i>Cutter</i>	<i>150.00/annum</i>

b) *Handlers of Imported Meat and Meat Products*

<i>Meat Broker</i>	<i>P2,500.00/annum</i>
<i>Other Meat Handler (meat shops Operators, dealers and vendors)</i>	<i>2,500.00/annum</i>

c) *Entry Fee for meat and meat by-products from outside the Biñan meat establishment areas with reference to the meat inspection certificate issued daily in the following rates:*

<i>Horse/Cattle/Carabao/Buffalo</i>	<i>P120.00/carcass (head)</i>
<i>Swine</i>	<i>80.00/carcass (head)</i>
<i>Goat and Sheep</i>	<i>50.00/carcass (head)</i>
<i>Poultry</i>	<i>0.25/head</i>
<i>Frozen Meat/meat by products</i>	<i>5.00/kg.</i>
<i>Offals/entrails</i>	<i>10.00/10 sets</i>

All meat handlers, butchers, meat vendors, meat dealers, meat processors, and meat shops/stall operators who are involved in the orderly, safe and hygienic handling of

meat and meat products shall be required to apply for license annually, not later than January 31 of every year and thereafter.

Any person applying for a license as meat handler, butcher, meat vendor. Meat dealer, meat processor, meat stall/shop operators or helper must possess the following qualifications:

- 1. He/she must be not less than 18 years old*
- 2. He/she must be free from any communicable disease as certified by the City Health Officer.*
- 3. He/she must secure a police clearance prior to the application.*
- 4. Meat dealers, meat stall/operators operating within the territorial jurisdiction of the city of Biñan shall secure business permit for his/her business prior to his/her application for licensing. The meat handler/cutter, butcher/helper, meat vendors, meat dealers/suppliers, meat stall/shop operators whose applications for licensing have been approved by the City Veterinarian shall be issued a corresponding license and identification card by the City Mayor thru the City Business Permit and Licensing Office.*

Section 4G.02. Inspection Fee for Live Animals. *There shall be collected the following fees for the inspection and issuance of veterinary health certificate of live animals:*

<i>Poultry</i>	<i>P1.00/head</i>
<i>Fighting Cocks</i>	<i>20.00/head</i>
<i>Pigs/goat</i>	<i>50.00/head</i>
<i>Cattle/Carabao</i>	<i>50.00/head</i>
<i>Dog/Cat</i>	<i>50.00/head</i>

Section 4G.03. Dog Registration/ licensing, vaccination and Penalties. *Every dog owner or keeper shall have their dog registered and obtain a license therefor upon its reaching the age of three (3) months, and pay to the City Treasurer a license fee in the amount of One hundred Pesos (P100.00) per annum. The registration officer/City Veterinarian shall provide the owner with a certificate of registration for the dog and affix a distinguished tag to a leather or metal collar to be provided by the dog owner, as a proof of registration.*

Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within 30 days after they

reached three months of age. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and above not previously registered shall be vaccinated upon registration.

The City Veterinarian and the City Agriculture Officer is tasked to determine the age of the dogs and to maintain a copy of certificate of rabies vaccination which should include all the necessary information on the animal vaccinated.

The owner of a dog which has bitten any person and the person who has been bitten shall within 24 hours of the occurrence, report the incident to the City Health Officer and the City Veterinarian or the City Agriculturist for investigation. The owner of the dog which has bitten any person shall be responsible for all the treatment and dog examination.

Penalties

a) Pet owners who fail or refuse to have their dog registered and immunized against Rabies shall be punished by a fine of Two Thousand Pesos (P2,000.00).

b) Pet owners who refuse to have their dog vaccinated against rabies shall be liable to pay for the vaccination of both the dog and the individuals bitten by their dog.

c) Pet owners who refuse to have their dog put under observation after said dog has bitten an individual shall be meted a fine of Ten Thousand Pesos (P10,000.00).

d) Pet Owners who refuse to have their dog under observation and do not shoulder the medical expenses of the person bitten by their dogs shall be meted a fine of Twenty Five Thousand Pesos (P25,000.00).

e) Pet owners who refuse to put a leash on their dogs while they are brought outside the house shall be meted a fine of Five Hundred Pesos (P500.00) for each incident.

f) An impounded dog shall be released to its owner upon payment of Five Hundred Pesos (P500.00) but not more than One Thousand Pesos (P1,000.00).

g) Any person found guilty of trading dogs for meat, or using electrocution as a method of euthanasia shall be fined not less than Five Thousand Pesos (P5,000.00) per dog and subjected to imprisonment for one (1) to four (4) years.

h) If the violation is committed by an alien, he or she shall be immediately deported after service of sentence without further proceeding.

Section 4G.04. Implementing Rules and Regulations. *The offices of the City Agriculturist and City Veterinarian shall implement all rules and regulations governing this Article as embodied in the Veterinary Code of the City, and various issuances from the Department of Agriculture, Department of Health and other National agencies.*

ARTICLE H SERVICE FEE FOR GARBAGE COLLECTION

Section 4H.01. Imposition of Fee. *There is hereby imposed an annual garbage collection fee on operators of all kinds of fixed business establishments in this city in the amount prescribed below:*

a) On wholesalers, distributors, exporters, producers or dealers in any article of commerce of whatever kind or nature:

*With less than one jeepload of
garbage per day collected - P 1,000.00 per annum*

*With one jeepload or more of
garbage collected per day - P 2,000.00 per annum*

b) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, carinderias, panciterias, soda fountain bars and similar establishments including food caterers, exporters, manufacturers, millers, repackers or producers of , retailers of all other commodities not classified as “essential commodities”:

*With less than one jeepload of
garbage per day collected - P 600.00 per annum*

*With one jeepload or more of
garbage collected per day - P 1,200.00 per annum*

c) On wholesaler, distributors or dealers, and retailers of essential commodities enumerated under Section 2J.02 (itemc), retailers of all other commodities not classified as “essential commodities”:

*With less than one jeepload of
garbage per day collected - P 600.00 per annum*

*With one jeepload or more of
garbage collected per day - P 1,200.00 per annum*

d) *On all kinds of contractors and independent contractors or persons (natural or juridical) rendering or offering to render services for a fee and with fixed business or trade establishment; banks and other financial institutions including non-bank intermediaries, lending investors, finance and investments companies, pawnshops, money-shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, educational plan agencies, health plan agencies, and memorial or life plan agencies.*

*With less than one jeepload of
garbage per day collected - P 600.00 per annum*

*With one jeepload or more of
garbage collected per day - P 1,200.00 per annum*

e) *All other kinds of business of trade activity with fixed business establishment.*

*With less than one jeepload of
garbage per day collected - P 600.00 per annum*

*With one jeepload or more of
garbage collected per day - P 1,200.00 per annum*

Section 4H.02. Exemption. *Establishment that are disposing of their garbage or waste matters properly or maintaining an appropriate system of garbage disposal and having no garbage or waste matters to be collected are exempted from the provisions of this Article.*

Section 4H.03. Applicability. *This Article shall be applied only in areas covered by the garbage collection service where the business establishment is located.*

Section 4H.04. Time of Payment. *The annual garbage collection fee imposed in this article shall be paid in advance to the City Treasurer within the first twenty (20) days of January of every year.*

Section 4H.05. Surcharge for Late Payment. *Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due, such surcharge to be paid at the same time in the same manner as the fee due.*

Section 4H.06. Administrative Provisions.

a) The owner or operator of any business establishment shall provide within his premises a garbage can or a receptacle duly prescribed which shall be placed in front of the establishment before the time of the garbage collection.

b) The City Environmental Officer in coordination with the City Health Officer shall issue the necessary rules and regulations for garbage collection and shall inspect each month the business establishment to find out whether garbage is properly disposed of within the premises.

c) They shall likewise issue the necessary rules and regulations for the proper implementation of this Article which shall be enforceable until modified, rescinded or revoked by the Mayor or other higher authorities.

CHAPTER V – OTHER CITY CHARGES

ARTICLE A. CHARGES FOR PARKING

Section 5A.01. Imposition of Fee. *There shall be collected fees for the use of city owned parking area or designated streets for pay parking in accordance with the following schedule:*

a) For the first two(2) hours

<i>Passenger bus or cargo truck</i>	<i>P 30.00 or a fraction thereof</i>
<i>Mini buses or jeepneys</i>	<i>20.00 or a fraction thereof</i>
<i>Cars</i>	<i>20.00 or a fraction thereof</i>
<i>Tricycles</i>	<i>10.00 or a fraction thereof</i>
<i>Other vehicles</i>	<i>20.00 or a fraction thereof</i>

b) For each succeeding hour

<i>Passenger bus or cargo truck</i>	<i>P 10.00 per hour</i>
<i>Mini buses or jeepneys</i>	<i>5.00 per hour</i>
<i>Cars</i>	<i>5.00 per hour</i>
<i>Tricycles</i>	<i>2.00 per hour</i>
<i>Other vehicles</i>	<i>5.00 per hour</i>

c) Overnight Parking rate for all types of vehicle P100.00 daily

Section 5A.02. Time of Payment. *The fees herein imposed shall be paid to the City Treasurer or to his duly delegated representative upon parking thereat.*

Section 5A.03. Administrative Provisions.

a) No motor vehicle shall be allowed to park in any other place of the city except in the parking space designated for the purpose.

b) The Peace and Order Security Officer of the city in coordination with the members of the Philippine National Police shall assign maintain security and orderliness in the parking space

Section 5A.04. Penalty. Operators or owners of vehicles who violated the provision of this Article shall be punished by: a fine of not more than One Hundred Pesos (P100.00), or imprisonment of not more than ten (10) days or both, at the discretion of the court.

ARTICLE B – RENTAL OF REAL PROPERTIES OWNED BY THE CITY

Section 5B.01. Rental Rates of Alonte Sport Arena

a) Rental Rates

The following is the schedule of fees governing the rental of the City's Sport Arena/coliseum

1. For entertainment attractions, stage concerts, athletic events, and other ticketed events where admission is charged as so determined:

*P200,000.00 for the first (1st) four (4) hours and
P30,000.00 / hour for the succeeding hours
Plus all facility operating and staffing expenses
all uses of which are subject to negotiations*

2. For general meetings, conferences, sale showings, graduations, assemblies, banquets, conventions and other events as determined and where no admission is charged:

*P150,000.00 for the first (1st) five (5) hours and
P20,000.00/hour for the succeeding hours, plus
all facility operating and staffing expenses all
uses of which are subject to negotiation.*

3. For move-in, move-out rehearsals

No additional charge if scheduled on the same day as the performance or use day.

Ten percent (10%) of the minimum rental fee if on a day other than the performance or use day.

The time period from 8:00 am to 11:00 pm. or any fraction thereof shall be defined as the usage period. If facilities are used prior to or following

contracted limits, without express written permission of the City Mayor or his designated In-charge of the facility, a premium shall be added to the rental rate upon settlement. The premium will be two percent (2%) of the minimum rental fee for each hour or fraction of an hour beyond the contracted term hours.

4. Special rates

Non- profit, tax-exempt, community service oriented organizations and groups whose program of activities would be public in nature that would be for the benefit of and open to the general public, may qualify for special negotiated rates based upon the nature of event and other undetermined factors.

This reduced rate will be negotiated with the City Mayor or his designated In-charge of the coliseum/arena and may vary based on the type of organization and event booked.

Non-commercial rates shall not apply to activities that compete with commercial events. The City Mayor may further provide reduced rates to special groups, and may also agree to sponsor, co-promote or promote events as determined in the best interest of the local constituents.

Section 5B.02. Fees for Rental of People's Center

The following is the schedule of fees governing the rental of the People's Center:

The third (3rd) Floor Auditorium

*P30,000.00 for the first (1st) five (5) hours and
P10,000.00 / hour for the succeeding hours
Plus all facility operating and staffing expenses
all uses of which are subject to negotiations*

The second (2nd) Floor Function Hall

*P15,000.00 for the first (1st) five (5) hours and
5,000.00 / hour for the succeeding hours
Plus all facility operating and staffing expenses
all uses of which are subject to negotiations*

The provisions under item a 3 and item a 4 of Section 5B.01 on the rates for the move-in and move out rehearsals and special rates shall also apply in determining the rates for such under this Section.

Section 5B.03. Fees for Rental of People’s Park

There shall be collected a fee for the rental of the Nature’s Park owned by the city in the following rates:

<i>For the first 1st five (5) hours</i>	<i>P6,000.00</i>
<i>For the succeeding hours</i>	<i>1,000.00/hour</i>

The provisions under item a 3 and item a 4 of Section 5B.01 on the rates for the move-in and move out rehearsals and special rates shall also apply in determining the rates for such under this Section.

Section 5B.04. Fees for Rental of the Biñan Oval Rubberized Track, Football Field, Grandstand and Dormitories.

The following is the schedule of fees governing the rental of the following facilities owned by the Biñan City Government:

a) Biñan Oval Rubberized Track

<i>For Biñan City Residents</i>	<i>P5,000.00 for the first three (3)hours P1,000.00/hour for the succeeding hours.</i>
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<i>For Non- Biñan City Residents</i>	<i>P10,000.00 for the first three (3)hours P 2,000.00/hour for the succeeding hours.</i>
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b) Football Field

<i>For Biñan City Residents</i>	<i>P15,000.00 for the first three (3)hours P 5,000.00/hour for the succeeding hours.</i>
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<i>For Non- Biñan City Residents</i>	<i>P30,000.00 for the first three (3)hours P 5,000.00/hour for the succeeding hours.</i>
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*c) Grandstand with either of the Oval Rubberized Track
or Football Field*

<i>For Biñan City Residents</i>	<i>P50,000.00 for the first three (3)hours P10,000.00/hour for the succeeding hours.</i>
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<i>For Non- Biñan City Residents</i>	<i>P70,000.00 for the first three (3)hours P10,000.00/hour for the succeeding hours.</i>
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d) Grandstand with both the Oval Rubberized Track and Football Field

*For Biñan City Residents P70,000.00 for the first three (3)hours
P10,000.00/hour for the succeeding hours.*

*For Non- Biñan City Residents P100,000.00 for the first three (3)hours
P 10,000.00/hour for the succeeding hours*

e) Dormitories

For Biñan City Residents P500.00 /person per day

For Non- Biñan City Residents P750.00 /person per day

Except for dormitories and if ever applicable, the provisions under item a 4 of Section 5B.01 on special rates shall also apply in determining the rates for such under this Section.

To qualify for the Biñan City residents rates, eighty percent (80%) or more of the participants must live within the City of Biñan or student of schools operating within the same city.

Section 5B.05. Guidelines, Rules and Regulations

a) Rental rates include the space identified in the facility lease agreement, normal lighting and temperature controls, and facility event management assistance. Unless otherwise negotiated, rental rates do not include the following services, schedule of rental fees of which is further supplemented by a list of service charges, staffing rates, electrical and equipment fees subject to change based upon economic conditions and policies and procedures for facility usage:

*Advertising
Ticketing
Catering and Beverage Service
Operational Equipment and Services
Exhibition Utilities and Services
Event staffing
Merchandising
Audio and Video Equipment
Decorator Services
Production Labor or Equipment*

b) For the public safety of all guests attending the events, qualified event staff and public safety officers are required to be on site for all event related activities. Rates for such services will be charged at the prevailing rate at the time of the contracted events usage. The In-charge of the facility shall control event staff at all times and shall maintain the right to remove from the premises, any person, including employees of the lessee for violating any law, rule or policy being implemented in the facility.

c). The city government retains the rights to television, radio, internet broadcasting, the sale of concessions (food and beverages), merchandise and parking fees and shall manage such operations at its expense and control and all revenues generated therefrom shall remain accounted as income of the city.

ARTICLE C - CEMETERY CHARGES

Section 5C.01. Renewal Fee for rental of niches in the old municipal cemetery. *There shall be collected rental fees for renewal of lease of socialized niches (apartment type) in the old municipal cemetery in the amount of One Hundred Twenty Pesos per year payable to the City Treasurer.*

Section 5C.02. Time and Manner of payment. *The fee shall be paid to the City Treasurer prior to the expiration date of lease and upon recommendation of the Cemetery Administrator and City Engineer who shall determine the condition of the structure of the niche subject of the lease.*

The fee maybe paid per year or in advance for five (5) years depending on the capacity of the lessee.

Section 5C.03. Operation of the New Biñan Public Cemetery. *Imposition of fees, pricing, General Provisions and regulations on the operation of the New Biñan Public Cemetery shall be governed by City Resolution No.152-(2011)/City Ordinance No. 05-A(2011) otherwise known as the New Public Cemetery Ordinance, which implementing rules and regulations shall remain in force not until repealed/amended by the Sangguniang Panglungsod.*

Section 5C.04. Surcharge and interest for late payment. *Failure to pay the fee prescribed in this Article within the time required shall subject the payor to a surcharge of ten percent (10%) of the original amount of fee due, such surcharge to be paid at the time and in the same manner as the fee due. In addition to the surcharge imposed herein, there shall be imposed an interest of five percent (5%) per annum from the due date until the fee is fully paid.*

CHAPTER VI. COMMUNITY TAX

Section 6.01. Imposition of Tax. – *There shall be imposed a community tax on persons, natural or juridical, residing in the city.*

Section 6.02. Individuals liable to Community Tax. *Every inhabitant of the Philippines who is a resident of this city, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Pesos (P1.00) For every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)*

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

Section 6.03. Juridical Persons Liable to Community Tax. *Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this city shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:*

- a) For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this city where the property is situated – Two (P2.00) Pesos; and*
- b) For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two(P2.00) Pesos.*

The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

Section 6.04. Exemption. *The following are exempted from the Community Tax:*

- a) Diplomatic and consular representatives: and*
- b) Transient visitors when their stay in the Philippines does not exceed three (3) months.*

Section 6.05. Place of Payment. *The Community Tax shall be paid in the place of residence of the individual, or in the place where the principal office of the juridical entity is located.*

Section 6.06. Time of Payment; Penalties for Delinquency:

a) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February of each year.

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

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

d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.

e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

Section 6.07. 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 (P1.00).*

Section 6.08. Presentation of Community Tax Certificate on Certain Occasions.

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

The presentation of Community Tax Certificate shall not be required in connection with the registration of a voter.

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

c) The Community Tax Certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period January until the fifteenth of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 6.09. Collection and Allocation of Proceeds of the Community Tax.

The City Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.

One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of the city.

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.*

**CHAPTER VII
GENERAL ADMINISTRATIVE
AND PENAL PROVISIONS**

**ARTICLE A. COLLECTION AND ACCOUNTING OF
CITY REVENUES**

Section 7A.01. Tax Period. *Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.*

Section 7A.02. Accrual of Tax. *Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.*

Section 7A.03. Time of Payment. *Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.*

Section 7A.04 Surcharge for Late Payment. *Failure to pay the taxes, fees and charges described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.*

Section 7A.05 Interest on Unpaid Taxes, Fees and Charges. *In addition to the surcharge imposed herein, where the amount of any other revenue due to the city except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.*

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

Section 7A.06. Collection. *The collection city taxes, fees, charges, surcharges, interest and penalties accruing to this City shall be the responsibility of the City Treasurer or his duly authorized representatives and in no case shall it be delegated to any other non-accountable persons.*

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

Section 7A.07. 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 therein the date, amount, name of the person paying and the account for which it is paid.*

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

Section 7A.08. Record of Taxpayers. *It shall be the duty of the City Treasurer, to keep the records, alphabetically arrange and open to the public inspection, the name of all persons paying city taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax roll, each kind of tax, fee or charge provided in this Code.*

Section 7A.09. Examination of Book of Accounts. *For effective enforcement and collection of taxes, fees and charges provided in this Code , the City Treasurer shall by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of any person doing business within the jurisdictional limits of this city, to verify, assess and collect the true and correct amount due from the taxpayer concerned. Such examination shall be made during regular business hours, not oftener than once a year for each business establishment. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.*

In case the examination herein authorized is to be made by a duly authorized deputy of the City Treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the City Treasurer, his deputy or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

Section 7A.10. Accounting of Collections. *Unless otherwise provided in this Code and other existing laws and ordinances, all moneys 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.*

ARTICLE B. CIVIL REMEDIES FOR COLLECTION OF REVENUE

Section 7B.01. Extent of City Government 's Lien. *Local taxes, fees, charges and other constitute alien, superior to all liens, charges or encumbrances in favor of any person enforceable by appropriate administrative or judicial action, not only upon an property or rights therein which may be subject 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 local taxes, fees and charges including related surcharges and interest.*

Section 7B.02. Application of Civil Remedies. *The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from the delinquencies shall be:*

*a) **By administrative action** – through distraint of goods, chattels, or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in, or rights to real property, and*

*b) **By judicial action.** Either of these two (2) remedies, or both, may pursue concurrently or simultaneously at the discretion of the City Treasurer with the approval of the Mayor.*

Section 7B.03. Distraint of Personal Property. *The remedy by distraint shall proceed as follows:*

*a) **Seizure** – Upon failure of the person owing any local tax, fee, or charge to pay the same at the time required, the City Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to that person or any personal property subject to the lien in sufficient quantity to satisfy the tax, fee, or charge in*

question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and amounts of tax, fee, or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim the exemption under the provisions of applicable laws. Distrainted personal property shall be sold at public auction in the manner provided in this Code.

*b) **Accounting for Distrainted Goods** - The officer executing the distraint shall make or cause to be made an account of the goods, chattels, or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.*

*c) **Publication** - The officer shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in this City, specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the City Mayor.*

*d) **Release of Distrainted Property Upon Payment Prior to Sale** - If at any time prior to the consummation of the sale, all the proper charges are paid to the officer conducting the sale, the goods or effects distrainted shall be restored to the owner.*

*e) **Procedure of Sale** - At the time and place fixed in the notice, the officer conducting the sale sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the sale, the City Treasurer shall make a report of the proceedings in writing to the City Mayor.*

Should the property distrainted be not disposed of within One Hundred Twenty (120) days from the date of distraint, the same shall be considered a sold to this city for the amount of the assessment made thereon by the committee in appraisal and to the extent of the same amount, the tax delinquencies shall be canceled

The committee on appraisal shall be composed of the City Treasurer as chairman, with a representative of COA and the City Assessor, as members.

*f) **Disposition of Proceeds** - The proceeds of the sale shall be applied to satisfy tax, including the surcharges, interests, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay*

the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and the sale shall embrace only the actual expenses of seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

*g) **Levy on Real Property** – After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may levied on before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. The City Treasurer shall prepare a duly authenticated showing the name of the taxpayer and the amount of the tax, fee, or charge and penalty due from him. Such certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the same, written notice of the levy shall be mailed to or served upon the city assessor and registrar of deeds of the province who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.*

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

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

*h) **Penalty for Failure To Issue And Execute Warrant** - Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.*

*i) **Advertisement and Sale** – Within thirty (30) days after the levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or usable portion thereof as may be necessary to satisfy the claim and cost of sale, and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the City Hall, and in a public and conspicuous places in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality 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 interest. 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 Sangguniang Panglungsod, and which shall form part of his records. After consultation with the Sanggunian, the city treasurer shall make and deliver to the purchaser a certificate of sale showing the proceeding 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 surcharges, interest, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sale shall be turned over to the owner of the property. The city treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided in this Code, including the preservation or transportation in case personal property, and advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

j) Redemption of Property Sold - Within One (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon the payment to the City Treasurer of the total amount of taxes, fees, or charges, and related surcharges, interests, or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees, or charges, related surcharges, interest and penalties.

The owner shall not be deprived of the possession of the said property and shall be entitled to the rental and other income thereof until the expiration of the time allowed for its redemption.

k) Final Deed of Conveyance to 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 liens of any taxes, fees, charges, related surcharges, interest and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

*l) **Purchase of Property by the Local Government units for Want of Bidder** - In case there is no bidder for the real property advertised for the sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and costs, the city treasurer conducting the sale shall purchase the property in behalf of this city to satisfy the claim and within two (2) days thereafter shall make a report of the proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this city without the necessity of an order from a competent court.*

With 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, interest, or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on this city.

*m) **Resale of Real Estate Acquired for Payment of Taxes, Fees, or Charges** - The Sangguniang Panlungsod of this City may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding Article at public auction. The proceeds of the sale shall accrue to the general fund of this city.*

*n) **Collection of Delinquent Taxes, Fees, Charges, or Other Impositions Through Judicial Action** – This City may enforce the collection of delinquent taxes, fees, charges, or other revenues by civil action in any court of competent jurisdiction, subject to the provisions of Section 194 of R.A. 7160, as implanted under Article 284 of the Implementing rules and regulations (IRR).*

*o) **Further Distraint or Levy** – The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.*

*p) **Personal Property Exempt from Distraint Levy** – The following property shall be exempt from distraint and the levy, the attachment or execution for delinquency in the payment of any local tax, fee, or charge, including related surcharges and interests:*

- 1. Tools and implements necessarily used by the delinquent taxpayer in his trade or employment;*
- 2. One (1) horse, cow, carabao or other beasts of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;*

3. *His necessary clothing, and that of all his family;*
4. *Household furniture and utensils necessary for housekeeping and for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);*
5. *Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;*
6. *The professional libraries of doctors, engineers, lawyers and judges;*
7. *One (1) fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and*
8. *Any material or article forming part of a house or improvement of any real property.*

Section 7B.04. Periods of Assessment and Collection. *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 LGC may assessed within a period of three (3) years from the date they become due.*

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.

Local taxes, fees, or charges maybe collected within five (5) years from the date of assessment by administrative or judicial action. No action shall be instituted after the expiration of the said period: Provided, however, That taxes, fees, or charges assessed before the effectivity of the LGC may be collected within a period of three (3) years from the date of assessment.

The running of periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

- a) *The treasurer is legally prevented from making the assessment of collection;*
- b) *The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and*
- c) *The taxpayer is out of the country or otherwise cannot be located.*

Section 7B.05. Protest of Assessment. *When the city treasurer or his duly authorized representatives 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 it's 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 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 the assessment becomes conclusive and unappealable.

Section 7B.06. Claim for refund of Tax Credit. *No case or proceeding shall be entertained in any Court for the recovery of any tax, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Office of 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 taxes, fees, or charges, or from the date the taxpayer is entitled to a refund or credit.*

Section 7B.07. Question on the Constitutionality or Legality of this Code. *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 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 before a Court of competent jurisdiction.*

ARTICLE C. MISCELLANEOUS PROVISIONS

Section 7C.01. Power to Levy Other taxes, Fees or Charges. *The city may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically*

enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7C.02 . Publication of the Revenue Code. *Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.*

Section 7C.03. Public Dissemination of this Code. *Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.*

Section 7C.04. Authority to Adjust Rates. *The Sangguniang Panlungsod shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.*

Section 7C.05. Withdrawal of Tax Exemption Privileges. *Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn*

ARTICLE D. GENERAL PENAL PROVISIONS

Section 7D.01. Penalty. *Any violation of the provisions of this Code not herein otherwise covered by specific penalty, or of the rules and regulations promulgated under authority of this Code, shall by authority of this Ordinance 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 imprisonment of not less than one (1) month nor more than six (6) months or both such at the discretion of the Court.*

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

If the violation is committed by any juridical entity, the President , General Manager, or any person entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable thereof.

Section 7D.02. Compromise Settlement Fee. *Before a case is filed in court, the Mayor is hereby authorized to enter into “extrajudicial” or out-of-court settlement of any offense involving violations of any provisions of this Code subject, however, to the following conditions, viz:*

- 1. That the offense does not involve fraud;*
- 2. That the offender shall pay a compromise settlement fee of not less than Five Hundred Pesos (P500.00) but not more than Three Thousand Pesos (P3,000.00) as may be agreed upon by both parties,*
- 3. That the payment of the compromise settlement fee above mentioned shall not relieve the offender from the payment of the corresponding tax, fee or charge due from him as provided under this Code.*

CHAPTER VIII. FINAL PROVISIONS

ARTICLE A. SEPARABILITY, APPLICABILITY AND EFFECTIVITY CLAUSES

Section 8A.01. Separability Clause. *If for any reason, any provision, section or part of this Code is declared not valid by a Court of competent jurisdiction or suspended or revoked by the Sangguniang Panlalawigan, such judgment shall not affect or impair the remaining provisions, sections, or parts thereof which shall remain or continue to be in full force and effect.*

Section 8A.02. Applicability Clause. *All other matter relating to the impositions in this Code shall be governed by pertinent provision of existing laws and other ordinances.*

Section 8A.03. Repealing Clause. *All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any provisions of this Code, are hereby repealed, amended or modified accordingly.*

Section 8A.04. Effectivity. *This Code shall take effect after its approval.*

ENACTED: NOVEMBER 22, 2016.

*I HEREBY CERTIFY to the correctness of the foregoing “**Revised Revenue Code of Binan, Laguna (2016)**” which was duly enacted by the Sangguniang Panglungsod in its regular session held on November 22, 2016.*

*Engr. **EDWARD A. REYES**
Secretary to the Sangguniang Panglungsod*

*ATTESTED AND CERTIFIED
TO BE DULY ENACTED:*

***HON. ANGELO B. ALONTE**
City Vice Mayor and Presiding Officer*

APPROVED:

***HON. ATTY. WALFREDO R. DIMAGUILA, JR.**
City Mayor*