



Republic of the Philippines  
 City of Tagaytay  
**OFFICE OF THE SANGGUNIANG PANLUNGSOD**

**EXCERPT FROM THE MINUTES OF THE 35th REGULAR SESSION OF THE SANGGUNIANG PANLUNGSOD OF TAGAYTAY HELD ON APRIL 04, 2011 AT THE SANGGUNIANG SESSION HALL G/F CITY HALL BLDG., THIS CITY**

**ATTENDANCE**

|                               |       |   |
|-------------------------------|-------|---|
| Hon. Celso P. De Castro       | ..... | Vice Mayor, Presiding Officer                 |
| Hon. Romeo D. Mariano         | ..... | City Councilor, Presiding Officer Pro-Tempore |
| Hon. Fredlander V. Bay        | ..... | City Councilor, Majority Floor Leader         |
| Hon. Reymond A. Ambion        | ..... | City Councilor, Asst. Majority Floor Leader   |
| Hon. Esteban M. Mendoza       | ..... | City Councilor                                |
| Hon. Lorna S. Toledo          | ..... | City Councilor                                |
| Hon. Doroteo N. Marasigan Jr. | ..... | City Councilor                                |
| Hon. Violeta C. Parra         | ..... | City Councilor                                |
| Hon. Alexander T. Zaide       | ..... | City Councilor                                |
| Hon. Eliseo B. Javier         | ..... | City Councilor                                |
| Hon. Gener M. Vergara         | ..... | City Councilor                                |
| Hon. Marcelo A. Austria       | ..... | Ex-Officio Member, ABC President              |
| Hon. Edith P. Dimaranan       | ..... | Ex-Officio Member, SKF President              |

**City Ordinance No. 2011-012**

**REVENUE CODE OF THE CITY OF TAGAYTAY**

**EXPLANATORY NOTE:**

**WHEREAS**, the City Government is authorized to adjust tax rates once every five years as prescribed under Sec. 191 of 1991 Local Government Code;

**WHEREAS**, the latest Revenue Code being implemented was made in CY 1999 and proposed revision in 2004 was suspended due to economic and other meritorious consideration;

**WHEREAS**, series of committee hearings and a public hearing was held to present the revised revenue code;

**AFTER DUE DELIBERATION**, upon motion of Hon. Fredlander Bay, seconded unanimously, **BE IT ORDAINED** by the Sangguniang Panlungsod of the City of Tagaytay, that:

**CHAPTER I. GENERAL PROVISIONS**

**Article A. Short Title and Scope**

**Section 1A.01. Short Title.** This ordinance shall be known as the 2011 Revenue Code of the City of Tagaytay, Cavite.

**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.02. Words and Phrases Not Herein Expressly Defined.** Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

**Section 1B.03. Rules of Construction.** In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions;

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appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

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

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

(d) *Computation of Time.* The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.

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

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

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

**Article C. Definition of Terms**

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

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

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

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

(d) *Corporations* includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en 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 "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.

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

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

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

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

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

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

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

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

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

(o) *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;

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

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

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

**CHAPTER II: CITY TAXES**  
**Article A. Real Property Tax**

**Section 2A.01. Imposition of the Basic Real Property Tax.** There is hereby levied an annual **ad valorem tax** on the assessed value of real property, such as lands, buildings, machinery and other improvements affixed or attached to real property located in this city at the rates prescribed hereunder:

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| Residential & Agricultural       | 1.5% |
| Commercial, Industrial & Special | 2 %  |

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**Section 2A.03. Imposition of Additional Ad Valorem Tax on Idle Lands.**

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

**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 LGC, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn effective January 1, 1992.

**Section 2A.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 Advanced and Prompt Payment.** If the basic real property and additional SEF tax are paid on or before the deadlines as provided for in Section 2A.07 of this Code, the taxpayer shall be entitled to a discount of ten percent (10%). If the above mentioned taxes are paid in full before January 31, the taxpayer shall be entitled to twenty percent (20%) tax discount.

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

**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 City Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay: Provided, that the Barangay Treasurer is properly bonded for the purpose: Provided, further, that the premium on the bond shall be paid by the City Government.

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

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

- a. Fifty percent (50%) shall accrue to the barangay where the property is located.
- b. Fifty percent (50%) shall accrue equally to all component barangays of this city.

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

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

**Section 2A.08. Administrative Provisions.**

**(a) On the Collection of the Real Property Tax**

1. *Assessor to Furnish Treasurer with Assessment Roll.* The City Assessor shall prepare and submit to the City Treasurer on or before the thirty-first (31st) day of December each year, an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties.
2. *Notice of Time for Collection of Tax.* The City Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Panlungsod in the case of any other tax levied under this Article, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the city hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.
3. *Payment Under Protest.*
  - a. No protest shall be entertained unless the taxpayers first 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 the City Treasurer who shall decide the protest within sixty (60) days from receipt.
  - b. Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Sec. 2A.07 of this Code.
  - c. In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protester, or applied as tax credit against his existing or future tax liability.
  - d. In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in subparagraph a., the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.
4. *Repayment of Excessive Collection.* When an assessment of basic real property tax, or any tax levied under this Article, is found to be illegal or

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exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

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

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

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

11. *Redemption of Property Sold.* Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the City Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption which shall be issued by the City Treasurer or his deputy.

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

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

12. *Final Deed to Purchaser.* In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the City

Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

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shall purchase the property in behalf of the City Government to satisfy the claim and within two (2) days thereafter shall make a report of the proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the city without the necessity of an order from a competent court.

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

14. *Resale of Real Estate Taken for Taxes, Fees or Charges.* The Sangguniang Panlungsod may, through a separate ordinance and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding subsection at public auction. The proceeds of the sale shall accrue to the General Fund of the City.
15. *Further Distraint or Levy.* Levy may be repeated if necessary until the full amount due, including all expenses, is collected.
16. *Collection of Real Property Tax Through the Courts.* The City Government may enforce the collection of the basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed in subsection (c) 21 of Sec. 2A.08.
  - a. The City Treasurer shall furnish the City Legal Office a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the city, the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. Thus, where the delinquent tax due does not exceed Ten Thousand Pesos (P 10,000.00) the competent court is the City Trial Court and where the amount is in excess of Ten Thousand Pesos (P 10,000.00), the proper court is the Regional Trial Court.
  - b. Where cognizable in an inferior court, the action must be filed in the city where the delinquent property is located. Where the Regional Trial Court has jurisdiction, the plaintiff LGU shall file the complaint in the city where the property is situated.
  - c. In both cases, that is, where the claim is either cognizable by an inferior court or by the Regional Trial Court, the City Treasurer shall furnish the City Legal Officer the exact address of the defendant where he may be served with summons.
17. *Action Assailing Validity of Tax Sale.* No court shall entertain action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be refunded to the depositor if the action fails.

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

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action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

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

(d) **Special Provisions.**

1. *Condonation or Reduction of Real Property Tax and Interest.* In case of a general failure of crops or substantial decrease in the price of agricultural or agri-based products, or calamity in the city, the Sangguniang Panlungsod by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the city affected by the calamity.
2. *Condonation or Reduction of Tax by the President of the Philippines.* The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the city.
3. *Duty of Register of Deeds and Notaries Public to Assist the City Assessor.* It shall be the duty of the Register of Deeds and Notaries Public to furnish the City Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.
4. *Insurance Companies to Furnish Information.* Insurance companies are hereby required to furnish the City Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.
5. *Fees in Court Actions.* As provided for in Sec. 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the City Treasurer shall be exempt from the payment of court and sheriff's fees.
6. *Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to City.* As provided for in Section 281 of the Local Government Code, all certificates, documents, and papers covering the sale of delinquent property to the city if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.
7. *Real Property Assessment Notices or Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees.* As provided for in Sec. 282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.
8. *Sale and Forfeiture Before Effectivity of this Code.* Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected, before the effectivity of this Code shall be governed by the provisions of applicable ordinance or laws then in force.

**Section 2A.09. Interests on Unpaid Real Property Tax.** Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Sec. 21.05, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax

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**Section 2A.10. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts.** Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by a fine of not less than One thousand pesos (P1,000.00) nor more than Five thousand pesos (P5,000.00), or by imprisonment of not less than one (1) nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

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

Any other officer required in this Article to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by a fine of not less than 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 fine and punishment, at the discretion of the court.

**Section 2A.11. Penalties for Delaying Assessment of Real Property and Assessment Appeals.** Any government official who intentionally and deliberately delays the assessment or real property or the filing of any appeal against its assessment shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five thousand pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and punishment, at the discretion of the court.

**Section 2A.12. Penalties for Failure to Dispose the Delinquent Real Property at Public Auction.** The City Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to a fine of not less than One thousand pesos (P1,000.00) nor more than Five thousand pesos (P5,000.00), or by imprisonment of not less than one (1) nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court

**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 one (1) hectare in area, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one-half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein. Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Lands actually used for grazing purposes shall likewise not be considered idle lands.
- (b) Lands, other than agricultural, located in the city, more than one thousand (1,000) square meters in area one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

Regardless of land area, this Article shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax. Provided, however, that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by subdivision owner or operator.

**Section 2B.02. Imposition of Tax.** There is hereby levied an annual tax on idle lands at

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**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 of the exemption under this section shall file the corresponding application with the City Treasurer. The application shall state the ground(s) under which the exemption is being claimed.

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

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

**Article C. Special Levy on Lands**

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

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

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

- (a) The Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person.
- (b) Charitable institutions, churches, parsonages or convents appurtenant thereto, and all lands **exclusively** used for religious, charitable or educational purposes; and
- (c) Duly registered cooperatives as provided for under RA 6938.

The special levy shall not also apply to the remainder of the land portions of which have been donated to the city for the construction of such projects or improvements.

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

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

**Section 2C.06. Administrative Provisions.**

- (a) **Ordinance Imposing a levy.** - The tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public work projects or improvements to be undertaken, state the estimated cost thereof, specify metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Panlungsod shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district. but it may fix different rates for different parts or sections thereof.

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[The ordinance shall likewise specify the appropriate penalty for noncompliance or violations of the provisions of the said ordinance.]

- (b) **Publication of Proposed Ordinance Imposing Special Levy.** Before the enactment of an ordinance imposing a special levy, the Sangguniang Panlungsod shall conduct a public hearing thereon; notify in writing the owners of real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.]
- (c) **Fixing the Amount of Special Levy.** The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the City Assessor, or its current assessed value as fixed by said assessor if the property does not appear of record in his books. Upon the effectivity of the ordinance imposing special levy, the City Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.
- (d) **Taxpayer's Remedies Against Special Levy.** Any owner of real property affected by a special levy or any person having a legal interest therein may, within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form for the purpose, together with copies of the tax declarations and such affidavits or documents in support of the appeal.

#### Article D. Socialized Housing Tax

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

- (a) *Socialized housing* refers to housing programs and projects covering houses and lots or home lots only duly undertaken by the government and private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of the Urban Development and Housing Act of 1992.
- (b) *Urban areas* refer to all cities regardless of their population density and to municipalities with a population density of at least five hundred (500) persons per square kilometer.

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

- (a) Those included in the coverage of RA 6657, otherwise known as the Comprehensive Agrarian Reform law.
- (b) Those actually used for national defense and security of the state;
- (b) Those used, reserved or otherwise set aside for government offices, facilities and other installations whether owned by the National Government, its agencies and instrumentalities, including government-owned or controlled corporations, or by the local government units, provided, however, that the lands herein mentioned, or portions thereof, which have not been used for the past ten (10) years from the effectivity of RA 7279 shall be covered by this tax.
- (c) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified by the proper government agency; and



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

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

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

**Section 2D.05. Administrative Provisions.** The City Assessor shall keep an updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (P50,000). For purposes of collection, the City Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

### Article E: Tax on Transfer Of Real Property Ownership

**Section 2E.01. Imposition of Tax.** There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of eighty-two and a half percent (82.5%) of one percent (1%) of the total consideration involved in the acquisition of the property or the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

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

**Section 2E.02. Definitions.** As used in this article, the term:

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

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

“**Fair Market Value**” refers to the amount reflected in the prevailing schedule of fair market values enacted by the Sanggunian Panglungsod.

**Section 2E.03. Exemptions.** The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax.

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

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

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

**Section 2E.06. Administrative Provisions.**

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

**Article F. Tax on Printing and Publication**

**Section 2F.01. Imposition of Tax.** There is hereby levied a tax at the rate of eighty two and point five percent (82.5%) of one percent (1%) of the gross annual receipts for the preceding calendar year on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature.

In the case of a newly started business, the tax shall be one-tenth (1/10) of one percent (1%) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

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

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

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

**Section 2F.05. Interest on Unpaid Tax.** In addition to the surcharge imposed in the preceding Section, there shall be imposed an interest of "two percent (2%) per month" upon the unpaid amount from the due date including surcharges until the tax is fully paid. Provided, that the total interest on the unpaid amount of portion thereof shall not exceed thirty-six (36) months.

**Article G. Franchise Tax**

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

**Section 2G.02. Imposition of Tax.** There is hereby imposed a tax on business enjoying a franchise tax, at a rate of eighty two and point five percent (82.5%) of one percent (1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within this province, excluding the territorial limits of the city.

In the case of a newly started business, the tax shall be one-tenth (1/10) 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.

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- (a) If the principal office of the business is located in the city, the paid-up capital stated in the articles of corporation in case of corporations, or in any similar document in case of other types of business organization, shall be considered as capital investment.
- (b) In the case of a branch or sales office located in the city which commences business operations during the same year as the principal office but which is located in another locality, the paid-up capital referred in (a) shall mean the amount of the capital investment made for the said branch or sales office.
- (c) Where the newly started business is a branch or sales office commencing operations at a year later than that of the principal office, capital investment shall mean the total funds invested in the branch or sales office.

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

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

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

- In the locality where the principal office of the business is located, the paid-up capital stated in the articles of incorporation, in the case of corporation, or in any similar document, in case of other types of business organizations or enterprises, shall be considered as the capital investment.
- Where there is a branch or sales office which commences business operations during the same year as the principal office but which is located in another province or in a city outside the province, the paid-up capital referred to above shall be reduced by the amount of the capital investment made for the said branch or sales office which shall be taxable instead by the province or city where it is located.
- Where the newly-started business is a branch or sales office commencing business operations at a year later than that of the principal office, capital investments shall mean the total funds invested in the branch or sales office.

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

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

**Article H. Professional Tax**

**Section 2H.01. Definition.** As used in this Article, the term:

**"Profession"** – means a calling which requires the passing of an appropriate government board or bar examinations or other examinations conducted by the Professional Regulation Commission.

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

**Section 2H.02. Imposition of Tax.** There is hereby imposed an annual professional tax

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**1. THREE HUNDRED THIRTY (P330.00) PESOS**

Architects  
 Certified Public Accountant  
 Engineers (Civil, Electrical, Mechanical, Mining, Marine, Sanitary,  
 Agricultural, Geodetic, Electronics, Communications, Chemical, Structural,  
 or Motor Engineers)  
 Lawyers/Medical Practitioners

**2. TWO HUNDRED SEVENTY FIVE (P275.00) PESOS**

Dentists  
 Opticians  
 Optometrists  
 Pharmacists  
 Registered Midwives  
 Registered Nurses  
 Surveyors (Marine or Land Surveyors)  
 Technologies (Medical or Sugar Technologists)

**3. TWO HUNDRED TWENTY (P220.00) PESOS**

All other professionals not mentioned in the foregoing lists.

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

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

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

**Section 2H.06. Place of Payment.** The professional tax imposed herein shall be paid to the City Treasurer of this City or his duly authorized representative, if:

- The professional resides or practices his profession in this city or;
- The professional practices his profession in several places but maintains his principal office in this city.

**Section 2H.07. Surcharge for Late Payment.** Failure to pay the tax imposed in this Article within the time required shall subject the taxpayer to a surcharge of "twenty-five percent" (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the original tax due.

**Section 2H.08. Interest on Unpaid Tax.** In addition to the surcharge imposed in the preceding Section, there shall be imposed an interest of "two percent" (2%) per month upon the unpaid amount from the due date including surcharges until the tax is fully paid. Provided that the total interest on the unpaid amount or portion thereof shall not exceed thirty-six (36) months.

**Section 2H.09. Administrative Provisions.**

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

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

(c) Any individual or corporation employing a person subject to the professional tax shall require payment by that person of the tax on his profession before

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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 when divided into two upon being presented for admission, the serial number shall appear on both parts. The gatekeeper shall drop one-half of the torn ticket in a locked box or receptacle and the other half to be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the Office of the City Treasurer.

- (c) Registration of Tickets. All admission tickets which shall be sold to the public must first be registered with the office of the City Treasurer. Upon presentation of the tickets, the Treasurer concerned shall stamped them with the seal of his office. It shall be unlawful for any proprietor, operator and lessee of an amusement place to issue or cause the issuance to the customers or patrons of such establishment any unregistered tickets.
- (d) Verification of Tickets. The City Treasurer shall, whenever necessary the service, post his duly authorized inspectors at the gates of amusement places for the purpose of verifying all tickets sold, being sold, are registered with the aforesaid office. 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.

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

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

**Section 2J.01. Imposition of Tax.** There is hereby imposed an annual fixed tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigar and cigarettes, and other products to sales outlets, or consumers, whether directly or indirectly, within this city in the amount prescribed hereunder:

**ANNUAL FIXED TAX**

For the delivery or distribution of distilled spirits, Fermented liquors, soft drinks, cigars or cigarettes:

- For each delivery truck with ten (10) wheels or more P 825.00
- For each delivery truck with less than ten (10) wheels 660.00
- For each delivery van, AUV, jeepney or similar vehicles 495.00

For the delivery of products, goods or commodities other than those mentioned above:

- For each delivery truck with ten (10) wheels or more P742.50
- For each delivery truck with less than ten (10) wheels 577.50
- For each delivery van, AUV, jeepney or similar vehicles 412.50

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

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

Any person who will utilize delivery vehicles subject of this Article in his business after January 20 shall pay the full amount of the tax herein imposed even if the business is

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

**Section 2J.05. Administrative Provisions.**

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

**Article K. Graduated Tax on Business**

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

- (a) **Advertising Agency** includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.
- (b) **Agricultural Products** include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not;

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

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

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

- (c) **Amusement** is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
- (d) **Amusement Places** include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;
- (e) **Banks and other Financial Institutions** include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;

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upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planing or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term "contractor" shall also include, but shall not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz.: welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

- (q) *Dealer* means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- (r) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.
- (s) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;

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- (t) *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;
- (u) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;
- (v) *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;
- (w) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.
- (x) *Rectifier* comprises every persons who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- (y) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- (z) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- (aa) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

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

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

| <u>Amount of Gross Sales/Receipts For the Preceding Calendar Year:</u> | <u>Amount of Tax per Annum</u> |
|--|--------------------------------|
| Less than 10,000   | 272.25                         |
| 10,000.00 or more but less than 15,000.00                              | 363.00                         |
| 15,000.00 or more but less than 20,000.00                              | 498.30                         |
| 20,000.00 or more but less than 30,000.00                              | 726.00                         |
| 30,000.00 or more but less than 40,000.00                              | 1,089.00                       |
| 40,000.00 or more but less than 50,000.00                              | 1,360.70                       |
| 50,000.00 or more but less than 75,000.00                              | 2,178.00                       |

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| 150,000.00 or more but less than 200,000.00     | 4,537.50   |
| 200,000.00 or more but less than 300,000.00     | 6,352.50   |
| 300,000.00 or more but less than 500,000.00     | 9,075.00   |
| 500,000.00 or more but less than 750,000.00     | 13,200.00  |
| 750,000.00 or more but less than 1,000,000.00   | 16,500.00  |
| 1,000,000.00 or more but less than 2,000,000.00 | 22,687.50  |
| 2,000,000.00 or more but less than 3,000,000.00 | 27,225.00  |
| 3,000,000.00 or more but less than 4,000,000.00 | 32,670.00  |
| 4,000,000.00 or more but less than 5,000,000.00 | 38,115.00  |
| 5,000,000.00 or more but less than 6,500,000.00 | 40,218.75  |
| 6,500,000.00 or more                            | At a rate of eighty-two and a half percent (82.5%) of one percent (1%) |

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

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

| <u>Gross Sales/Receipts for the Preceding Calendar Year</u> | <u>Amount of Tax Per Annum</u>   |
|---|--|
| Less than 1,000.00  | 29.70  |
| 1,000.00 or more but less than 2,000.00                     | 54.45  |
| 2,000.00 or more but less than 3,000.00                     | 82.50  |
| 3,000.00 or more but less than 4,000.00                     | 118.80   |
| 4,000.00 or more but less than 5,000.00                     | 165.00   |
| 5,000.00 or more but less than 6,000.00                     | 199.10   |
| 6,000.00 or more but less than 7,000.00                     | 235.40   |
| 7,000.00 or more but less than 8,000.00                     | 272.25   |
| 8,000.00 or more but less than 10,000.00                    | 308.00   |
| 10,000.00 or more but less than 15,000.00                   | 363.00   |
| 15,000.00 or more but less than 20,000.00                   | 453.20   |
| 20,000.00 or more but less than 30,000.00                   | 544.50   |
| 30,000.00 or more but less than 40,000.00                   | 726.00   |
| 40,000.00 or more but less than 50,000.00                   | 1,089.00   |
| 50,000.00 or more but less than 75,000.00                   | 1,633.50   |
| 75,000.00 or more but less than 100,000.00                  | 2,178.00   |
| 100,000.00 or more but less than 150,000.00                 | 3,085.50   |
| 150,000.00 or more but less than 200,000.00                 | 3,993.00   |
| 200,000.00 or more but less than 300,000.00                 | 5,445.00   |
| 300,000.00 or more but less than 500,000.00                 | 7,260.00   |
| 500,000.00 or more but less than 750,000.00                 | 10,890.00  |
| 750,000.00 or more but less than 1,000,000.00               | 14,300.00  |
| 1,000,000.00 or more but less than 2,000,000.00             | 16,500.00  |
| 2,000,000.00 or more  | At a rate of eighty-two and point five percent (82.5%) of one percent (1%) |

The businesses enumerated in paragraph (a) above shall no longer be subject to the

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|---|--|
| 75,000.00 or more but less than 100,000.00      | 2,178.00   |
| 100,000.00 or more but less than 150,000.00     | 3,267.00   |
| 150,000.00 or more but less than 200,000.00     | 4,356.00   |
| 200,000.00 or more but less than 250,000.00     | 5,989.50   |
| 250,000.00 or more but less than 300,000.00     | 7,623.00   |
| 300,000.00 or more but less than 400,000.00     | 10,164.00  |
| 400,000.00 or more but less than 500,000.00     | 13,612.50  |
| 500,000.00 or more but less than 750,000.00     | 15,262.50  |
| 750,000.00 or more but less than 1,000,000.00   | 16,912.50  |
| 1,000,000.00 or more but less than 2,000,000.00 | 18,975.00  |
| 2,000,000.00 or more                            | At a rate of eighty-two and point five percent (82.5%) 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 P18,975.00.

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

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

- (f) On banks and other financial institutions, at the rate of eighty two and 5/100 percent (82.5%) of one percent (1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.  
 P 1 million or less – Eighty two and point five percent of one percent (82.5% of 1%)  
 More than P 1 million – Seventy Nine and point two percent of one percent (79.2% of 1%)

- (g) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Seventy-five (75.00) per peddler annually.

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

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

- h) On privately - owned public markets and shopping centers:  

|   |                         |
|---|-------------------------|
| WITH THE GROSS SALES OR RECEIPT FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF: | AMOUNT OF TAX PER ANNUM |
| P1 MILLION OR LESS  | 82.5% of 1 %            |
| MORE THAN P1 MILLION  | 79.2% of 1%             |

- (i) On subdivision operators or real estate developer:  

|   |                         |
|---|-------------------------|
| WITH THE GROSS SALES OR RECEIPT FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF: | AMOUNT OF TAX PER ANNUM |
|---|-------------------------|

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|---|----------|
| b 50,000.00 or more but less than 100,000.00    | 742.50   |
| c 100,000.00 or more but less than 250,000.00   | 1,072.50 |
| d.250,000.00 or more but less than 500,000.00   | 1,402.50 |
| e.500,000.00 or more but less than 1,000,000.00 | 1,650.00 |
| f. for every P100,000 in excess of 1,000,000.00 | 165.00   |

(j) On Dealers, Lessors or Sub Lessor of real estate including Accesoria, Apartel, Pension Inn, Apartment, Condominium, Boarding Houses, House for Lease room and space for rental tax, the rate tax shall in accordance with the following schedule:

**WITH THE GROSS SALES OR RECEIPT FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:**

**AMOUNT OF TAX PER ANNUM**

|  |        |
|--|--------|
| a. less than P 5,000                         | 82.50  |
| b 5,000.00 or more but less than 10,000.00   | 165.00 |
| c 10,000.00 or more but less than 20,000.00  | 412.50 |
| d.20,000.00 or more but less than 30,000.00  | 578.00 |
| e.30,000.00 or more but less than 40,000.00  | 742.50 |
| f. 40,000.00 or more but less than 50,000.00 | 907.50 |

For every P 5,000 in excess of P 50,000 on real property used for residential purposes (apartments) P 8.25

For every P 5,000 in excess of P 50,000 on real property used for general purposes other than residential P 16.50

(k) On private Cemeteries or Memorial Parks

**WITH THE GROSS SALES OR RECEIPT FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:**

**AMOUNT OF TAX PER ANNUM**

|   |        |
|---|--------|
| a. less than P 5,000                          | 82.50  |
| b 5,000.00 or more but less than 10,000.00    | 123.20 |
| c 10,000.00 or more but less than 20,000.00   | 370.70 |
| d.20,000.00 or more but less than 30,000.00   | 536.25 |
| e.30,000.00 or more but less than 40,000.00   | 699.05 |
| f. 40,000.00 or more but less than 50,000.00  | 866.25 |
| f. for every P 5,000 in excess of P 50,000.00 | 16.50  |

(l) On operators of Rice, Corn or Coffee Mills for a fee;

**WITH THE GROSS SALES OR RECEIPT FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:**

**AMOUNT OF TAX PER ANNUM**

|  |        |
|--|--------|
| a. less than P 5,000                         | 82.50  |
| b 5,000.00 or more but less than 10,000.00   | 123.75 |
| c 10,000.00 or more but less than 15,000.00  | 165.00 |
| d.15,000.00 or more but less than 20,000.00  | 206.25 |
| e.20,000.00 or more but less than 30,000.00  | 247.50 |
| f. 30,000.00 or more but less than 50,000.00 | 288.75 |
| g. for every P5,000 in excess of 50,000.00   | 1.65   |

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

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engaging in retailing and wholesaling apart from the permit granted to them as rice and corn millers or operators of rice and corn mills. They shall also have a separate store space accessible to the public with a signboard announcing that they are retailer, or wholesaling the said cereals. And, finally they should possess the necessary documents required of them by the National Food Authority.

(m) On operators of Amusement places wherein the customers hereof actively participate without making bets or wagers including, but not limited to the following:

Beer or Cocktail lounge including "beer gardens", "beer houses", "disco pub", and similar establishment, boxing stadium, coliseum, sports arena or similar establishment, sports contest promoters, billiards or pool hall, bowling alley, cabaret or dance hall, dance studio/dancing schools, circuses, carnival, merry-go-round, roller coaster, ferries wheel, swings, shooting galleries and other similar establishment, and/or cockpits/cockfight promoters plus a tax per cockfight chargeable against the winning bettors or deductible from the winner's purse (prize pot or winnings) in the amount of;

- 1% from winner purse per ordinary cockfight (*sultada*)
- 1% from winner purse per ordinary cockfight during "*pintakasi*" or "*conciert*"
- 1% from winner purse per cockfight during "*derby*"

- Day and night club
- Pelota court for-a-fee
- Resorts (inland resorts or beach resorts)
- Skating rinks for-a-fee
- Swimming pool for-a-fee or bathhouses
- Tennis court for-a-fee
- Race track for-a-fee

The rate of tax to be collected from the aforementioned business or trade activities shall be in accordance with the following schedule.

|   |          |
|---|----------|
| a. less than P 5,000                          | 82.50    |
| b. 5,000.00 or more but less than 10,000.00   | 123.75   |
| c. 10,000.00 or more but less than 15,000.00  | 165.00   |
| d. 15,000.00 or more but less than 20,000.00  | 247.50   |
| e. 20,000.00 or more but less than 30,000.00  | 330.00   |
| f. 30,000.00 or more but less than 40,000.00  | 445.50   |
| g. 40,000 or more but less than 50,000.00     | 577.50   |
| h. 50,000 or more but less than 70,000.00     | 742.50   |
| i. 70,000 or more but less than 80,000.00     | 907.50   |
| j. 80,000 or more but less than 90,000.00     | 1,072.50 |
| k. 90,000 or more but less than 100,000.00    | 1,320.00 |
| l. 100,000 or more but less than 150,000.00   | 1,650.00 |
| m. 150,000 or more but less than 175,000.00   | 2,062.50 |
| n. 175,000 or more but less than 200,000.00   | 2,475.00 |
| o. 200,000 or more but less than 250,000.00   | 3,300.00 |
| p. 250,000 or more but less than 300,000.00   | 3,795.00 |
| q. 300,000 or more but less than 400,000.00   | 4,125.00 |
| r. 400,000 or more but less than 600,000.00   | 4,950.00 |
| s. 600,000 or more but less than 700,000.00   | 5,775.00 |
| t. 700,000 or more but less than 800,000.00   | 6,600.00 |
| u. 800,000 or more but less than 900,000.00   | 8,250.00 |
| v. 900,000 or more but less than 1,000,000.00 | 9,075.00 |

w. 1,000,000.00 or more

Eighty-two and point five percent (82.5%) of one percent (1%)

Rosita L. Amis/Secretary

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(n) On the operators of the Theaters and Cinema Houses; Video Movie Houses; Video-House utilizing Beta, VHS, JVC, other show houses which open to the public for-a-fee;

| WITH THE GROSS SALES OR RECEIPT<br>FOR THE PRECEDING CALENDAR YEAR<br>IN THE AMOUNT OF: | AMOUNT OF TAX<br>PER ANNUM                                    |
|---|---|
| a. less than P 5,000  | 82.50   |
| b. 5,000.00 or more but less than 10,000.00   | 123.75  |
| c. 10,000.00 or more but less than 15,000.00  | 165.00  |
| d. 15,000.00 or more but less than 20,000.00  | 247.50  |
| e. 20,000.00 or more but less than 30,000.00  | 330.00  |
| f. 30,000.00 or more but less than 40,000.00  | 467.50  |
| g. 40,000 or more but less than 50,000.00   | 577.50  |
| h. 50,000 or more but less than 70,000.00   | 660.00  |
| i. 70,000 or more but less than 100,000   | 825.00  |
| j. 100,000 or more but less than 150,000.00   | 1,320.00  |
| k. 150,000 or more but less than 200,000.00   | 1,485.00  |
| l. 200,000 or more but less than 250,000.00   | 1,650.00  |
| m. 250,000 or more but less than 300,000.00   | 1,980.00  |
| n. 300,000 or more but less than 400,000.00   | 2,475.00  |
| o. 400,000 or more but less than 500,000.00   | 3,300.00  |
| p. 500,000 or more  | Eighty-two and point five percent (82.5%) of one percent (1%) |

(o) On Proprietors of Amusement devices for-a-fee including, but not be limited to the following:

- Jukebox machine
- Family home computers
- Game and watch devices
- Slot machine not classified as gambling devices

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

| WITH THE GROSS SALES OR RECEIPT<br>FOR THE PRECEDING CALENDAR YEAR<br>IN THE AMOUNT OF: | AMOUNT OF TAX<br>PER ANNUM                                 |
|---|--|
| P 10,000 or less  | one and point sixty five percent (1.65%)                   |
| More than P 10,000  | Eighty-two point five percent of one Percent (82.5% of 1%) |

(p) On Café, Cafeterias, Ice Cream and other Refreshment Parlors, Restaurant, Carinderias, Panciterias, Soda Fountain Bar and similar establishment including food caterers;

| WITH THE GROSS SALES OR RECEIPT<br>FOR THE PRECEDING CALENDAR YEAR<br>IN THE AMOUNT OF: | AMOUNT OF TAX<br>PER ANNUM |
|---|----------------------------|
| a. Less than 2,000  | 82.50                      |
| b. 2,000 or more but less than 3,000.00   | 115.50                     |
| c. 3,000 or more but less than 4,000.00   | 148.50                     |
| d. 4,000 or more but less than 5,000.00   | 165.00                     |
| e. 5,000 or more but less than 6,000.00   | 181.50                     |
| f. 6,000 or more but less than 7,000.00   | 214.50                     |

Boots & Family Attorney - spouses  
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| h. 8,000 or more but less than 9,000.00     | 288.75   |
| i. 9,000 or more but less than 10,000.00    | 330.00   |
| j. 10,000 or more but less than 11,000.00   | 371.25   |
| k. 11,000 or more but less than 12,000.00   | 415.50   |
| l. 12,000 or more but less than 13,000.00   | 453.75   |
| m. 13,000 or more but less than 14,000.00   | 495.00   |
| n. 14,000 or more but less than 15,000.00   | 536.25   |
| o. 15,000 or more but less than 17,000.00   | 577.50   |
| p. 17,000 or more but less than 19,000.00   | 610.50   |
| q. 19,000 or more but less than 21,000.00   | 627.00   |
| r. 21,000 or more but less than 23,000.00   | 660.00   |
| s. 23,000 or more but less than 25,000.00   | 701.25   |
| t. 25,000 or more but less than 27,000.00   | 742.50   |
| u. 27,000 or more but less than 29,000.00   | 783.20   |
| v. 29,000 or more but less than 31,000.00   | 808.50   |
| w. 31,000 or more but less than 33,000.00   | 866.25   |
| x. 33,000 or more but less than 35,000.00   | 907.50   |
| y. 35,000 or more but less than 40,000.00   | 1,072.50   |
| z. 40,000 or more but less than 50,000.00   | 1,237.50   |
| aa. 50,000 or more but less than 60,000.00  | 1,402.50   |
| bb. 60,000 or more but less than 80,000.00  | 1,526.25   |
| cc. 80,000 or more but less than 100,000.00 | 1,650.00   |
| dd. 100,000 or more                         | Eighty-two and point five percent of one percent (82.5% of 1%) |

(q) On retail dealers or retailers in liquor or wines imported from other countries or locally manufactured including fermented liquors (beers), Vino Liquors, "Tuba", "Basi", and other spirits not classified as denatured alcohol.

|  |                            |
|--|----------------------------|
| WITH THE GROSS SALES OR RECEIPT<br>FOR THE PRECEDING CALENDAR YEAR<br>IN THE AMOUNT OF | AMOUNT OF TAX<br>PER ANNUM |
|--|----------------------------|

|  |               |
|--|---------------|
| a. less than 5,000.00                        | 45.38         |
| b. 5,000 or more but less than 10,000.00     | 101.64        |
| c. 10,000 or more but less than 15,000.00    | 172.43        |
| d. 15,000 or more but less than 20,000.00    | 272.25        |
| e. 20,000 or more but less than 30,000.00    | 453.75        |
| f. 30,000 or more but less than 40,000.00    | 635.25        |
| g. 40,000 or more but less than 50,000.00    | 907.50        |
| h. 50,000 or more but less than 75,000.00    | 1,452.00      |
| i. 75,000 or more but less than 100,000.     | 2,178.00      |
| j. 100,000 or more but less than - 1 million | (1.65% of 1%) |
| k. One million or more                       | (82.5% of 1%) |

(r) Tax on all other Business. - All other business is not specifically taxable in the preceding Sections of this Ordinance shall be imposed a tax of Eighty Two and Point Five Percent of One Percent (82.5% of 1%) of their gross sales or receipts for the preceding calendar year.

PROVIDED, if the retail business is located in legally constituted barangay and the amount of gross sales or receipts does not exceed Fifty Thousand (P50,000.00) Pesos, the barangay shall have the exclusive power to levy corresponding business tax at the

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

|                                |                   |
|--------------------------------|-------------------|
| Air-conditioned buses          | 3,000.00 per unit |
| Buses without air conditioning | 2,000.00 per unit |
| "Mini" buses                   | 1,500.00 per unit |
| Jeepneys/Fieras/Tamaraws/Vans  | 500.00 per unit   |
| Taxis                          | 1,000.00 per unit |

**Section 2K.03. Time of Payment and Accrual of Tax.** Unless otherwise specifically provided in this Article, the tax imposed herein shall accrue on the first day of January of each year as regards subjects then liable therefore and the same may be paid in quarterly installments within the first twenty (20) days of each subsequent quarters.

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

**Section 2K.04. Collection of Taxes.** The tax must be paid to, and collected by, the City Treasurer or his duly authorized representative before any business or trade activity herein specified can be lawfully begun or pursued and the tax shall be reckoned from the beginning of the calendar quarter. When the business is abandoned, the tax shall not be exacted for a period longer than the end of the quarter. When the tax has been paid for a period longer than the current quarter and business, or trade activity, is abandoned, no refund of the tax corresponding to unexpired quarter shall be made.

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

**Section 2K.05. Surcharge for the Late Payment and Interest on Unpaid Taxes.** Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the tax due. Such surcharge shall be paid at the same time and in the same manner as the original tax due.

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

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

**Section 2K.06. Presumptive Income Level.** For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to validate the declarations of gross receipts of each business classification.

**Section 2K.07. Exemption.** Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

**Section 2K.08. Tax on Newly-Started Business.** In the case of a newly started business under this Article, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

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**Article L. Situs of Tax**

**Section 2L.01. Situs of the Tax.**

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

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

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

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

2. *Branch or Sales Office* - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
3. *Warehouse* - a building utilized for the storage of products for sale and from which goods or merchandise 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 invoices as aforementioned shall not be considered a branch or sales office.
4. *Plantation* - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.
5. *Experimental Farms* - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agribusiness, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

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

(b) *Sales Allocation*

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.

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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 the city or municipality where the factory, project office, plant or plantation is located.

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

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

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

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

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

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

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

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

(b) *Port of Loading* - the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article L, 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 in which case the foregoing rule on the matter shall apply accordingly.

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

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

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**Section 2L.02. Exemptions.** Countryside and Barangay Business Enterprise (CBBE) duly registered under R.A. 6810; Cooperatives duly registered under R.A. 6938; and business enterprise certified by the Board of Investment as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively from the date of registration are exempted from the tax imposition prescribed in this Article.

**Article M. Payment of Business Taxes**

**Section 2M.01. Payment of Business Taxes.**

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

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

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

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

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

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

**Section 2M.04. Administrative Provisions**

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

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

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

(c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among

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duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

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

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

- (e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

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

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

- (h) *Retirement of Business.*

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

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

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- Merry-Go-Round, roller coaster , ferris wheel, swing, shooting gallery and other similar contrivances per day 500.00
- Sports contest/exhibitions per day 300.00

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

**Article O. Fees for Registration and Monitoring of Barangay Micro-Business Enterprises (BMBEs) and for Other Purposes**

**Section 2O.01. Definition of Terms.**

- a) *Barangay Micro Business Enterprise* – hereinafter referred to as BMBE , refers to any business entity or enterprise engaged in the production, processing or manufacturing of products or commodities, including agro-processing, trading and services, whose total assets including those arising from loans but exclusive of the land on which the particular business entity’s office, plant and equipment are situated, shall not be more than Three Million Pesos (P3,000,000.00). The above definition shall be subject to review and upward adjustment by the SMED Council, as mandated under Republic Act No. 6977, as amended by Republic Act No. 8289.
- b) *Certificate of Authority* is the certificate issued granting the authority to the registered BMBE to operate and be entitled to the benefits and privileges accorded thereto.
- c) *Assets* refers to all kinds of properties, real or personal, owned by the BMBE and used for the conduct of its business as defined by the SMED Council: Provided, That for the purpose of exemption from taxes and fees under this Ordinance, this term shall mean all kinds of properties, real or personal, owned and/or used by the BMBE for the conduct of its business as defined by the SMED Council.
- d) *Registration* refers to the inclusion of BMBE in the BMBE Registry of a city or municipality.
- e) *Financing* refers to all borrowing of the BMBE from all sources after registration.

**Section 2O.02. Imposition of Fees.** There shall be collected a fee for every person whether natural or juridical in the amount of One Thousand (P1,000.00) Pesos payable the City Treasurer to cover the administrative cost for the registration and monitoring of Barangay Micro-Business Enterprises (BMBEs) pursuant to RA 9178 otherwise known as the Barangay Micro Business Enterprises Act of 2002.

**Section 2O.03. Designation of Registration Officer.** The Local Chief Executive may appoint one (1) Registration Officer who shall be under the Office of the City Treasurer who shall accept, evaluate and process all BMBE applications.

**Section 2O.04. Certificate of Authority.** The Certificate of Authority (CA) shall be effective for a period of two (2) years, renewable for every two (2) years for every renewal.

**Section 2O.05. Adoption.** RA 9178 and DOF under No. 17-04 dated April 20, 2004 covering guidelines to implement the registration of Barangay Micro Business Enterprises (BMBEs) and x x x x x x is hereby adopted.

**Article P. Fire Inspection Fee**

**Section 2P.01. Imposition of Fee.** There shall be collected from operators of business a fee for each establishment in this City on annual Fire Inspection Fee prescribed hereunder:

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- b. On factories or warehouse of combustible, flammable or explosive materials 100.00
- c. On sari-sari store and other similar establishment storing combustible, flammable or explosive materials 80.00
- d. On other establishments not storing combustible flammable or exclusive materials 50.00

**Section 2P.02. Time of Payment.** The fee imposed in this Article shall be paid to the City Treasurer after a fire safety inspection of the establishment has been made but prior to the issuance of the "Fire Safety Inspection Certificate" by the Chief of the Fire Station, BFP, or his authorized representative and upon renewal of the same every year thereafter within the first twenty (20) days of January.

**Section 2P.03. Administrative Provisions.** The Chief of Fire Station, BFP, or his duly authorized representative shall conduct an annual inspection of all business establishment and buildings to determine propriety of existing fire safety and prevention devices or equipment as well as their compliance to fire safety rules and regulations.

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

**Section 2P.04. Applicability Clause.** All other matters relating to fire inspection and issuance of permit therefore shall be governed by pertinent provisions of PD 1185 (Fire Code of the Philippines) and other existing laws, rules and regulations.

**Article Q.  
Tax on Sand, Grave land Other Quarry Resources**

**Section 2Q.01. Imposition of Tax.** There is hereby levied a tax of "fifteen percent" (15%) of the fair market value in this City per cubic meter on ordinary sand, gravel, stones, earth, pebbles, boulders and other quarry resources such as, but not limited, to marl, marble, granite, volcanic cinders, basalt, tuff and rock phosphate extracted from the public lands or from the beds of seas, lakes, rivers, streams, creeks and other public waters within the territorial jurisdiction of this City.

**Section 2Q.02. Committee on Quarry Resources Valuation.** There is hereby a permanent "Committee on Quarry Resources Valuation" that shall conduct the necessary study and recommend to the Sangguniang Panlungsod the prevailing "fair market value" in this city per cubic meter of sand, gravel and other quarry resources mentioned in the preceding Section. This committee shall be composed of the following:

- Chairman : City Treasurer
- Members : City Engineer
- City Assessor
- City Planning and Development Coordinator
- One (1) representative from the Sangguniang Panlungsod
- One (1) representative from Accredited NGOs
- One (1) representative from the Association of Dealers in Quarry Resources or Operators of Quarries, if any.

**Section 2Q.03. Exemptions.** Government agencies or offices which have been granted a permit to extract the above-mentioned materials for the purpose of constructing or building government projects in this city shall be exempted from the payment of the tax herein prescribed.

**Section 2Q.04. Time and Place of Payment.** The tax imposed herein shall be due and payable to the City Treasurer or his duly authorized representative of the place where the materials are to be extracted upon issuance of the Mayor's permit and before the materials are extracted, taken or removed.

**Section 2Q.05. Surcharge for Late Payment.** Failure to the pay the tax imposed in this Article within the time required shall subject the taxpayer to a surcharge of "twenty-five

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

**Section 2Q.07. Collection and Sharing of Proceeds.** The proceeds of the tax collected under this Article shall be distributed as follows:

- Sixty Percent (60%) - City
- Forty Percent (40%) - Barangay (Where the sand gravel and other quarry resources are extracted, taken or removed)

**Section 2Q.08. Administrative Provisions.**

Application for a Mayor's Permit to extract sand, gravel and other quarry resources in any part of this city shall be filed with the office of the Mayor.

The issuance of Mayor's Permit on this matter shall be subject to the requirements prescribed under Article "A", Chapter III of this "Revised Revenue Code of Tagaytay City".

The permittee or licensee is hereby required to submit within ten (10) days after the end Of every quarter to the City Treasurer concerned a sworn statement in triplicate which Shall include information on the quantity of materials extracted, taken or removed by him or his agent; the amount of fees paid; the selling price; and the names and addresses of persons to whom the same were sold and such other relevant information that may be required from him.

Unless otherwise modified or rescinded by subsequent issuances from higher authorities in the national government, the fair market value per cubic meter of quarry resources adopted by the Sangguniang Panlungsod thru a resolution as recommended by the Committee on Quarry Resources Valuation shall be the basis of the treasurer concerned in computing the amount of tax collectible under this article.

The City Treasurer shall, within sixty (60) days upon receipt of the said tax, remit or cause to remittance of the share of the *barangay* concerned accruing to it under the provisions of this Article.

**CHAPTER III. PERMIT AND REGULATORY FEES**

**Article A. Mayor's Permit Fee on Business**

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

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

Kind of Business or Trade Undertaking

1. On the business printing and publication
 

|                            |          |
|----------------------------|----------|
| Permit Fee per Annum       |          |
| Publisher                  | P 750.00 |
| Printer                    | 750.00   |
| Both Publisher and Printer | 1,500.00 |

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- 2. On any business with franchise except operation of tricycle. .. P2,500.00
- 3. On operators of delivery trucks, vans, AUV's, jeepneys or similar vehicles.

|   |        |
|---|--------|
| For each delivery truck with ten (10) wheels or more    | 750.00 |
| For each delivery truck with less than (10) wheels      | 650.00 |
| For each delivery van, AUV, jeepney or similar vehicles | 300.00 |

- 4. Manufacturers and producers of cigars and cigarettes including distillers, rectifiers, re-packers of wines and compounders of distilled spirits or wines and brewers of fermented liquors:

|  |           |
|--|-----------|
| Factory and office situated in Tagaytay                  | 12,000.00 |
| Factory situated in Tagaytay, office situated elsewhere  | 10,000.00 |
| Factory situated in Tagaytay, factory situated elsewhere | 7,500.00  |

- 5. Manufacturers/producers in general:
  - a) Factory and office situated in Tagaytay: (manufacturers or producing)

Manufacturers or producers classified by proper government agency as small scale industries such as: bakeries, ready to wear clothes, shoes, slippers and other leather products; delicacies and sweet; ham, longanizas, tocinos and the likes; food seasoning; handicrafts; toys, ice cream; porcelain; ceramics and clay products; hollow blocks and other cement products; wood crafts and bamboo crafts; scissors and other bladed products; picture frames; plastic products; etc.; manufacturing or producing any or all of the above enumerated products the annual permit fee shall be P3,500.00

- b) Factory is situated in Tagaytay, office situated elsewhere: (manufacturing or producing).

|   |           |
|---|-----------|
| Flammable, combustible or explosive substance                 | 12,000.00 |
| Nonflammable, noncombustible or none explosive substance      | 10,000.00 |
| Assorted non perishable and dry goods, merchandise or article | 7,500.00  |
| Consumable, perishable including refrigerated goods           | 5,000.00  |

Manufacturers or producers classified by proper government agency as small scale industries such as: bakeries, ready to wear clothes, shoes, slippers and other leather products; delicacies and sweet ; ham, longanizas, tocinos and the likes; food seasoning; handicrafts; toys, ice cream; porcelain; ceramics and clay products; hollow blocks and other cement products; wood crafts and bamboo crafts; scissors and other bladed products; picture frames; plastic products; etc.; manufacturing or producing any or all of the above enumerated products the annual permit fee shall be .....P2,500.00

- c) Office situated in Tagaytay, factory situated elsewhere: (manufacturing or producing)

|   |           |
|---|-----------|
| Flammable, combustible or explosive substance                 | 12,000.00 |
| Nonflammable, noncombustible or none explosive substance      | 10,000.00 |
| Assorted non perishable and dry goods, merchandise or article | 7,500.00  |
| Consumable, perishable including refrigerated goods           | 5,000.00  |

Manufacturers or producers classified by proper government agency as small scale industries such as: bakeries, ready to wear clothes, shoes, slippers and other

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leather products; delicacies and sweet ; ham, *longanizas*, *tocinos* and the likes; food seasoning; handicrafts; toys, ice cream; porcelain; ceramics and clay products; hollow blocks and other cement products; wood crafts and bamboo crafts; scissors and other bladed products; picture frames; plastic products; etc.; manufacturing or producing any or all of the above enumerated products the annual permit fee shall be .....P1,500

Permit Fees for Multiple Products Manufactured or produced – Where there are two or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and fifty (55%) of the respective fees as prescribed for other products manufactured produced.

**6. IMPORTERS AND EXPORTERS:**

Office and warehouse situated in Tagaytay

|  | IMPORTERS  | EXPORTERS  |
|--|------------|------------|
| Flammable, combustible or explosive Substance                  | P12,000.00 | P12,000.00 |
| Non-flammable, noncombustible or non-explosive substance       | 10,000.00  | 10,000.00  |
| Assorted non-perishable and dry goods, merchandise or articles | 7,500.00   | 7,500.00   |
| Consumable, perishable including refrigerated goods            | 5,000.00   | 5,000.00   |

Warehouse situated in Tagaytay, office situated elsewhere

|  | IMPORTERS | EXPORTERS |
|--|-----------|-----------|
| Flammable, combustible or explosive Substance                  | 10,000.00 | 10,000.00 |
| Non-flammable, noncombustible or non-explosive substance       | 7,500.000 | 7,500.00  |
| Assorted non-perishable and dry goods, merchandise or articles | 5,000.00  | 5,000.00  |
| Consumable, perishable including refrigerated goods            | 3,000.00  | 3,000.00  |

Office situated in Tagaytay. Warehouse situated elsewhere

|  | IMPORTERS | EXPORTERS |
|--|-----------|-----------|
| Flammable, combustible or explosive Substance                  | 7,500.00  | 7,500.00  |
| Non-flammable, noncombustible or non-explosive substance       | 5,000.00  | 5,000.00  |
| Assorted non-perishable and dry goods, merchandise or articles | 3,000.00  | 3,000.00  |
| Consumable, perishable including refrigerated goods            | 1,500.00  | 1,500.00  |

Permit Fees for Multiple Products Manufactured or produced – Where there are two or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and fifty (50%) of the respective fees as prescribed for other products imported and exported.

**7. Retailers, repackers, independent wholesalers and distributors:**

|  |          |
|--|----------|
| Nonflammable, combustible or explosive Substance         | 5,000.00 |
| Non-flammable, noncombustible or non-explosive Substance | 3,500.00 |

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Permit Fees for Multiple Products Sold – Where there are two or more products manufactured or produced in the same place or establishment by the same retailers independent wholesalers and distributors, he shall pay the highest of permit fee prescribed for the products manufactured or produced and fifty (50%) of the respective fees as prescribed for other products sold.

On other small retailers - such as candy stands; newspapers and magazines stands, peanuts; fruits and vegetable stands etc., .

the annual permit fee shall be 500.00  
 On small Sari-sari store the annual permit fee shall be 750.00

8. On Contractors; independent contractors and other service establishment:

|   | Permit Fee per Annum |
|---|----------------------|
| a) Tailor shops; Dress shops  |                      |
| 1. For the first sewing machine   | 200.00               |
| 2. For every additional sewing machine  | 100.00               |
| b) Beauty Parlors;  |                      |
| 1. For the first beauty parlor equipment  | 350.00               |
| 2. For every additional beauty parlor equipment   | 150.00               |
| c) Barber Shops;  |                      |
| 1. For the first tonsorial seat   | 350.00               |
| 2. For every additional tonsorial seat  | 150.00               |
| d) Upholstery shops   | 750.00               |
| e) Wood carving shop  | 750.00               |
| f) Vulcanizing shop   | 350.00               |
| g) Real Estate Developer  | 10,000.00            |
| h) Rental of video tapes, sound system, furniture, tents, etc   | 1,200.00             |
| i) Lathe machine shop   |                      |
| j) Funeral Services:  |                      |
| 1. Funeral establishment owning and maintaining memorial parks  | 7,500.00             |
| 2. Independent funeral services   | 5,000.00             |
| k) Motor repair and painting shops; ordinary laundry shops; sculptor shops; perma press, dying establishment; engraving & plating establishment steel work shop etc | 1,500.00             |
| l) Ordinary photographic studio   | 750.00               |
| m) Silk screen of T-shirts  | 300.00               |
| n) Shoe shine stand   | 300.00               |
| o) <i>Vaciador</i> shops  | 300.00               |
| p) Bicycle rental   | 750.00               |
| q) Lithographers  | 750.00               |
| r) Roasting of pigs and fowls   | 500.00               |
| s) Ordinary watch repair  | 300.00               |
| t) Slendering & body building saloon, massage & therapeutic clinic  | 5,000.00             |
| u) Video coverage services  | 1,500.00             |
| 1. Office situated in Tagaytay  | 1,500.00             |
| 2. Office situated elsewhere  | 750.00               |
| v) Medical and Dental laboratories  | 750.00               |
| w) Veterinary; Optical, Medical and dental clinic   | 750.00               |
| x) Recruitment or job placement business  | 7,500.00             |
| y) <i>Stock Markets</i>   | 12,000.00            |

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| aa) Service station for washing or greasing of motor vehicle   |           |
| 1. For the first service outlet  | 2,000.00  |
| 2. For every additional service outlet   | 1,500.00  |
| bb) Steam laundry:   |           |
| 1. For the first washing or dry cleaning machine   | 1,000.00  |
| 2. For every additional washing or dry cleaning machine  | 500.00    |
| cc) Smelting plants – principal office & plant if both are Situated In this city   | 12,000.00 |
| dd) Gold and silver smiths   | 1,500.00  |
| ee) Parking area:  |           |
| 1. Less than 300 sq.m.   | 500.00    |
| 2. 300 sq. m. or more but less than 500 sq. m.   | 750.00    |
| 3. 500 sq. m. or more but less than 1,000 sq. m.   | 1,500.00  |
| 4. 1,000 sq. m. or more but less than 2,000 sq. m.   | 3,000.00  |
| 5. 2,000 sq. m. or more  | 5,000.00  |
| ff) General building contractor, as classified by contractor's Accreditation Board:  |           |
| 1. Class AAA   | 15,000.00 |
| 2. Class AA  | 12,000.00 |
| 3. Class A   | 10,000.00 |
| 4. Class B   | 7,500.00  |
| 5. Class C   | 5,000.00  |
| 6. Class D   | 3,000.00  |
| gg) Building maintenance contractors; demolition's; filling and salvage contractor electric light or gas system, installers, of engineering general and specialty contractors: garbage disposal contractors, proprietors operators of heavy equipment's, light bulldozers and tractors who make them available to other for considerations; landscaping, contractors, interior decorating services; janitorial services; saw mills under contract to saw or cut logs belonging to others; towing services installation of water system. .... | P3,000.00 |
| hh) Advertising agencies; booking offices for films exchange, booking offices for transportation on commission basis; business management services; cinematographic film owners, lessors or distributors; feasibility studies; consultancy services; insurance agencies/adjusters/brokerage; management consultant not subject to occupation tax; mercantile agencies; messengerial services; real estate appraisers; real estate brokerages shipping agencies; travel agencies. ....  | P3,000.00 |
| ii) Recopying or duplicating services like plastic laminations, photo static white blue printing, photocopying, typing and mimeographing services:   |           |
| 1. For the first recopying or duplicating machine  | 500.00    |
| 2. For every additional duplicating or recopying machine   | 200.00    |
| 3. Plastic lamination or mimeographing machine   | 400.00    |
| 4. Photo static and blue printing machine  | 750.00    |
| 5. Photocopying machine  | 500.00    |
| 6. Typing Services (manual)  | 300.00    |
| 7. Typesetting services  | 750.00    |
| 8. Computer services   | 750.00    |
| iii) Other independent contractors (natural or juridical) not included among the   |           |

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- kk) Other Business or Activities:
  - a. Private detectives/security agencies 1,200.00
  - b. For maintaining window display 750.00
  - c. Promoters, sponsors or talent scout 1,000.00
  - d. For holding stage show or floor/fashion shows, payable by the operator 1,500.00
  - e. Gas club and similar establishment 1,500.00
  - f. Picnic table for rent, per table 150.00
  - g. Cold storages 1,800.00

9. ON BANKS and other Financial institutions including non-bank intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, and similar establishment:

- Main Office 4,500.00
- Per branch 2,000.00
- Money shops, per establishment 1,500.00
- Pawnshops, per establishment 1,000.00

10. ON EDUCATIONAL PLAN agencies; Health Plan agencies and Memorial or Life Plan agencies:

- Principal office 4,500.00
- Per branch/agency 2,000.00

11. ON PEDDLERS engaged in the sale of any merchandise or article of commerce

- On house to house promotional sales per salesman 50.00/day
- Carried by individual person 100.00
- Carried by animal 150.00
- Carried by vehicle/jeepney/vans/AUV's 300.00

Provided, however, that manufacturers, producers, wholesalers, dealers and retailers subject to annual fixed tax under section 2J.01 Item No. 1 & 2, shall be exempt from the tax on peddlers.

12. ON PRIVATELY OWNED MARKET and SHOPPING CENTER

- Less than ten (10) stalls 5,000.00
- Ten (10) stall but not more than fifteen (15) stalls 7,500.00
- Fifteen stalls but not more than twenty (20) stalls 10,000.00
- Twenty (20) stalls but not more than thirty (30) stalls 12,000.00
- Thirty (30) stalls or more 15,000.00

13. ON LESSORS OR REAL ESTATE such as Hotels, Motels, Apartels, Pension House, including apartments and house-for-rent and similar establishment

- a. Hotels and similar establishment:
  - 1. Hotel de luxe 15,000.00
  - 2. Hotel first class 12,000.00
  - 3. Hotel Standard 10,000.00
  - 4. Hotel economy 7,500.00
  - 5. Apartel/Motel 5,000.00
  - 6. Pension House 3,000.00

b. Real Estate Lessors:

- 1. Commercial Buildings:
  - a. Less than Three (3) stories 7,500.00
  - b. Three (3) stories but not more than ten (10) stories 10,000.00
  - c. Ten (10) stories or more 12,000.00

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| 2. Residential Building;   |           |
| a. Less than Three (3) stories   | 3,000.00  |
| b. Three (3) stories but not more than ten (10) stories  | 7,000.00  |
| c. Ten (10) stories or more  | 10,000.00 |
| 3. Commercial Apartment;   |           |
| a. Less than Three (3) doors   | 5,000.00  |
| b. Three (3) doors but not more than ten (10) doors  | 7,500.00  |
| c. Ten (10) doors or more  | 12,000.00 |
| 4. Residential Apartment/House;  |           |
| a. Less than Three (3) doors   | 2,000.00  |
| b. Three (3) doors but not more than ten (10) doors  | 3,500.00  |
| c. Ten (10) doors or more  | 5,000.00  |
| 5. House for Rent;   |           |
| a. With garage and/or swimming pool  | 5,000.00  |
| b. Without garage and/or swimming pool   | 3,500.00  |
| c. With common kitchen & comfort facilities  | 1,500.00  |
| 6. Boarding House  | 2,000.00  |
| 7. Lodging House   | 1,500.00  |
| 8. Boarding & Lodging House  | 3,000.00  |
| 14. ON PRIVATE CEMETERIES or Memorial Parks  | 7,500.00  |
| 15. ON OPERATORS OF RICE, CORN OR COFFEE MILLS<br>for a fee  | 3,000.00  |
| 16. ON OWNERS or OPERATORS OF AMUSEMENT places and devices.  |           |
| a. Night clubs/day clubs   | 12,000.00 |
| b. Supper clubs, bars, cocktail lounges, disco houses,<br>beer Gardens, & similar establishment                      | 7,500.00  |
| c. Cabarets, dance halls or dancing pavilions  | 5,000.00  |
| d. Skating rink for a fee  | 3,000.00  |
| e. Swimming pool for a fee or bath house   | 3,000.00  |
| f. Billiard halls/pool halls (per table)   | 300.00    |
| g. Sauna baths, steam baths, and the like, per<br>establishment  | 7,500.00  |
| h. Bowling establishment   | 5,000.00  |
| i. Circuses, carnivals, fun house and the likes  | 1,500.00  |
| j. Merry-go-around, roller coasters, ferris wheels,<br>swings, shooting galleries and other similar<br>establishment | 750.00    |
| k. Boxing stadium, coliseum, sports arena or similar<br>establishment  | 7,500.00  |
| l. Race track for a fee  | 7,500.00  |
| m. Tennis/pelota/squash courts, per court for a fee  | 1,500.00  |
| n. Amusement devices:  |           |
| 1. Juke box/videoke, karaoke machine per unit  | 1,000.00  |
| 2. Family home computer per unit   | 500.00    |
| 3. Game & watch device, per unit   | 200.00    |
| 4. Slot machine or not classified as gambling<br>device, per unit  | 1,500.00  |
| o. Off-watch or off-fronton betting station, per station   | 7,500.00  |
| p. Resorts (inland resorts)  | 5,000.00  |

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- q. Theatres and cinema houses;
  - 1. Air conditioned per cinema 3,000.00
  - 2. Non-airconditioned cinema 1,500.00
  - 3. Itterants operators per doz 200.00

**17. ON CAFES, CAFETERIAS, ICE CREAM and other refreshment parlors, restaurants, carinderias, panciterias, soda fountain bars and similar establishment including food caterers.**

- Restaurants and caterers offering to the public international meals or menu 7,500.00
- Restaurant and caterers offering to the public native meals or menu 5,000.00
- Restaurant and caterers offering to the public regular and especial meals including foods already cooked & served at price 3,000.00
- Ice cream parlors, soda fountain bars and other Refreshment parlors 1,500.00
- Cafes and cafeterias 1,500.00
- Independent caterers 1,500.00
- Carinderias 1,000.00

Permit fees for Multiple Services Rendered or offered. – where there are two or more line of products being served in the same place of products being served in the same place of establishment by the same owner/operator, he shall pay the highest permit fee prescribed for the products being served and fifty percent (55%) of the respective fees as prescribed for each of the other line of products sold.

**18. 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 not classified as denatured alcohol.**

- a. Wholesale dealers in foreign liquors 1,500.00
- b. Retail dealers in foreign liquors 750.00
- c. Wholesale dealers in domestic liquors 750.00
- d. Retail dealers in domestic liquors 300.00
- e. Wholesale dealers in fermented liquors 500.00
- f. Retail dealers in fermented liquors 300.00
- g. Wholesale dealers in Vino liquors 300.00
- h. Retail dealers in Vino liquors 200.00
- i. Retail dealers in Tuba, Basi and or Tapuy 100.00

**19. ON RETAIL DEALERS OR RETAILERS OF MANUFACTURED TOBACCO or snuff including cigars or cigarettes**

- a. Wholesale tobacco dealers 750.00
- b. Retail tobacco dealers 600.00
- c. Wholesale tobacco dealers 300.00
- d. Retail tobacco dealers 300.00
- e. Retail peddlers of tobacco 200.00

**20. ON AGRI-BUSINESS ENTERPRISES**

- a. Commercial piggery 7,500.00
- b. Poultry farms 7,500.00
- c. Cattle ranch 7,500.00
- d. Backyard piggery with less than twenty (20) heads 750.00
- e. Backyard fowl raising less than fifty (50) heads 300.00

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**21. ON GOLF LINKS**

a. Golf links:

- 1. Less than ten (10) holes 7,500.00
- 2. Ten (10) or more holes 15,000.00
- 3. Eighteen (18) holes or more holes 25,000.00
- 4. Driving ranges 7,500.00

b. Mini golf links 3,000.00

**22. ON ALL OTHER SIMILAR BUSINESS, TRADERS, or commercial undertakings not herein expressly specified.** ..... 750.00

**23. OTHER FEES PRIOR TO APPLICATION/RENEWAL OF BUSINESS PERMIT**

- Solid Waste Management Seminar Fee 200.00
- Character Seminar Fee (with 5 employees and above) 200.00

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

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

**Section 3A.03. Administrative Provisions.**

- (a) **Supervision and control over establishments and places.** The City Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the city.
- (b) **Prior to application or renewal of Business Permit/Mayor's Permit/**
  - a. Establishments are required to undergo Solid Waste Management Seminar.
  - b. For establishments with five employees and above, they are required to undergo Character Seminar
- (c) **Application for Mayor's Permit:** An application for a Mayor's Permit shall be filed with the Office of the City Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.
  - 1. For a newly-started business
    - a. Location sketch of the new business
    - b. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship
    - c. A certificate attesting to the tax exemption if the business is tax exempt
    - d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations
    - e. Tax clearance showing that the operator has paid all tax obligations in the city
    - f. Barangay clearance
    - 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

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- i. Health certificate for all food handlers, and those required under Chapter IV Art. E of this Revenue Code.
  - j. Presentation of the community tax certificate and receipt for the payment of the Professional Tax or Occupation Fee, as the case may be, if the applicant is liable thereof.
2. For renewal of existing business permits
- a. Previous year's Mayor's permit
  - b. Two (2) copies of the annual or quarterly tax payments
  - c. Two (2) 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. Presentation of the community tax certificate and receipt for the payment of the Professional Tax or Occupation Fee, as the case may be, if the applicant is liable thereof.
  - f. Character Seminar Certificates for establishments with five (5) employees and above.

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

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

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

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

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

The Mayor's Permit shall be issued by the City Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the City Treasurer for the payment of the business tax.

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

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

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

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

**Article C. Special Permit Fee for Cockfighting**

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

- (a) Cockfighting is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; *pintakasi* or *tupada*," or its equivalent in different Philippine localities.
- (b) Local Derby is an invitational cockfight participated in by gamecockers or cockfighting "*aficionados*" of the Philippines with "pot money" awarded to the proclaimed winning entry.
- (c) International Derby refers to an invitational cockfight participated in by local and foreign gamecockers or cockfighting "*aficionados*" with "pot money" awarded to the proclaimed winning entry.

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

|  |          |
|--|----------|
| a) Special Cockfights ( <i>Pintakasi</i> )     | 1,000.00 |
| b) Special Derby Assessment from Promoters of: |          |
| - Two-Cock Derby                               | 300.00   |
| - Three-Cock Derby                             | 500.00   |
| - Four-Cock Derby                              | 800.00   |
| - Five-Cock Derby                              | 1,000.00 |

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

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

**Section 3C.05. Administrative Provisions.**

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this city only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during city agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Panlungsod. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.
- (b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "*Balikbayans*", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Panlungsod, in licensed cockpits or in playgrounds or parks. This

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**Section 3G.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 each year. For newly acquired calesas or caretelas, the fee shall be payable within twenty (20) days after acquisition.

**Section 3G.03. Administrative Provisions.**

- (a) A metal plate shall be provided by the City Treasurer for every registered caretela or calesa.
- (b) The City Treasurer shall keep a register of all calesas or caretelas which shall contain, among others, the name and the address of the owner.

**Article H. Push Cart Registration Fee**

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

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

**Section 3H.03. Administrative Provision.** The Office of the Mayor shall keep a registration of all push carts which among others, set forth the name and address of the owner.

**Article I. Building Permit**

**Section 3I.01. Imposition of Fee.** There shall be collected from each applicant for a building permit fees of One Thousand Pesos (P1,000.00) pursuant to Department Order 155, Series of 1992 dated September 25, 1992 of the Department of Public Works and Highways.

**Section 3I.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 3I.03. Administrative Provisions.** The application for the construction and or repair shall be in writing and shall set forth the required information, such as the location and the general dimension of the building and/or other infrastructure of the owners as well as that of the architecture or engineer who draw the plan, an estimate of the entire cost of proposed work, and the following:

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

**Section 3I.04. Penalty.** Any violation of the provision of this article shall be punished by a fine of not more than One Thousand Pesos (P 1,000.00) but not more than Five Thousand Pesos or imprisonment of not more than (2) months, or both at the discretion of the Court. Provided, that notwithstanding the imposition of fine and imprisonment, the offender shall be further required to secure the necessary building permit and to pay the corresponding

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construction of the building or structure is not in conformity with existing regulations, the offender shall be required to remove or demolish the said building or structure within reasonable period upon receipt of the order of demolition; and Provided, finally, that upon failure to remove or demolish the said building or structure, the City Mayor or his duly authorized representative shall undertake such removal or demolition at the expense of the offender.

**Article J. Permit Fee and other charges in processing and approving Locational Clearances and Development Permits**

**Section 3J.01. Definition of Terms as used in this Article:**

- a. *Residential* – dwelling intended primarily for residential purposes.
- b. *Developer* – Shall mean the person who develops or improves the subdivision project.
- c. *Subdivision Project* – A tract or a parcel or land registered under Act. No. 496 which is partitioned primarily for residential purposes into individual lots with or without improvements thereon, and offered to the public for sale in cash or in installment terms. It includes all residential, commercial, industrial and recreational areas as well as open spaces and other community and public areas in the project.
- d. *Locational Clearances* – A clearance given in every project, certifying that such project comply with land use, set back building foot-print and building height as prescribed in city's master plan.
- e. *Alteration of Plan* – Change or alter the roads open spaces, infrastructure, facilities for public use and/or other form of subdivision development as contained in the approved subdivision plan.

**Section 3J.02. Scope and Coverage**

- a. Residential includes detached family dwelling, multi-family dwelling such as row-houses, apartments, homotel, Pension house, Dormitory, boarding house.
- b. Institutional includes government center, colleges, universities, convention center, hospital medical center, multi-purpose clinics, religious structures, museums.
- c. Commercial, Industrial/Agro-industrial, includes commercial housing such as hotel, motel apartel, club house, restaurant and other eateries, general retail/store and shops, food markets, personal services shops, recreational centers/establishment, short term educational facilities, store room and warehouse, filling and service station, bank and other financial institution, radio and television station building garage, transportation terminal/garage, publishing companies, junkshop, welding machine shop, repacking food products, wet and dry market.
- d. Special – other projects/structures not included in residential, institutional and commercial.

**Section 3J.03. Imposition of Fee.** There shall be collected permit fee and other charges prescribed hereunder:

|   |                                    |        |
|---|------------------------------------|--------|
| <b>I. ZONING AND LOCATIONAL CLEARANCES</b>          |                                    |        |
| <b>A. Residential structure single or detached:</b> |                                    |        |
| 1.  | P15,000.00 but not over 50,000.00  | 250.00 |
| 2.  | 50,000.00 but not over 100,000.00  | 350.00 |
| 3.  | 100,000.00 but not over 200,000.00 | 450.00 |

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Bonita R. Llanera, Atty-in-Fact

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- 4. 200,000.00 but not over 300,000.00 550.00
- 5. 300,000.00 but not over 400,000.00 650.00
- 6. 400,000.00 but not over 500,000.00 850.00
- 7. For every additional 500,000.00 Project cost or fraction thereof 950.00

**B. Institutional base on the following project cost:**

- 1. P15,000.00 but not over 100,000.00 1,000.00
- 2. 100,000.00 but not over 200,000.00 1,250.00
- 3. 200,000.00 but not over 300,000.00 1,500.00
- 4. 300,000.00 but not over 400,000.00 1,750.00
- 5. 400,000.00 but not over 500,000.00 5,000.00
- 6. For every additional 500,000.00 and a fraction thereof 2,500.00

**C. Commercial, Industrial, Agro-industrial based on the following cost:**

- 1. P15,000.00 to 50,000.00 500.00
- 2. For every additional 50,000.00 or fraction thereof 250.00

**D. Special projects and other than residential, institutional, commercial, industrial, agro-industrial, building based on the following project cost:**

- 1. P15,000.00 to 50,000.00 500.00
- 2. For every additional 50,000.00 or fraction thereof 250.00

**E. Repair/Renovation/Alteration permit fifty percent (50%) of fees imposed computed at a cost repair renovation/alteration. Per City Ordinance No. 93-21 dated July 30, 1997, there shall be collected fees:**

**II. SUBDIVISION PROJUECTS/ACTIVITIES**

**A. Approval of Subdivision Plan**

- 1. Preliminary Processing Fees
  - a. for the first 10 hectare 1,000.00
  - b. For every additional hectare or a fraction thereof 250.00
- 2. Final Processing Fees
  - a. Subdivision having a density of 66 to 200 families gross hectares per hectare of a fraction thereof ..... 500.00
  - b. Subdivision having a density of 21 to 65 families gross hectares, per hectare a fraction thereof.... 750.00
  - c. Subdivision having a density of 20 and below families gross hectares, per hectare or a fraction thereof ..... 1,000.00
  - d. Additional fee on a floor area of houses/building sold with the lot, per square meter ..... 5.00

**3. Alteration of Plans fees same as final processing fees.**

**B. Registration and License at sell Subdivision/Condominium Project:**

- 1. a. Subdivision having a density of 66 to 100 family lots/gross hectare per saleable lot 50.00
- b. Subdivision having a density of 21 to 65 family lots/gross hectare per saleable lot 100.00
- c. Subdivision having a density of 20 family lots and below /gross hectare per saleable lot 75.00

**C. Final Inspection Fees and Issuance of Certificate of Completion:**

- 1. Subdivisions:

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| b. Subdivision having a density of 21 to 65 family lots/hectare   | 500.00                       |
| c. Subdivision having a density of 20 family lots and below/hectare   | 750.00                       |
| D. Registration of Dealers, Brokers and Salesman:   |                              |
| 1. For dealer/broker  | 250.00                       |
| 2. For salesman   | 100.00                       |
| E. Application for the following:   |                              |
| 1. Temporary license to sell  | 250.00                       |
| 2. Advertisement Approval   | 200.00                       |
| 3. Cancellation/Reduction or performance bond   | 250.00                       |
| 4. Lifting of suspension of license to sell   | 250.00                       |
| 5. Extension of time of complete development  | 250.00                       |
| 6. Exemption from Cease and Desist Order (CDO)  | 50.00                        |
| 7. Clearance of Mortgage  | 250.00                       |
| 8. Lifting of Cease and Desist Order (CDO)  | 300.00                       |
| 9. Change of name/ownership   | 250.00                       |
| F. For economic and socialized housing and Batas Pambansa Bldg. 22 Fees under PD's 957, 1096 and 1105                                 |                              |
| 1. Plan(s) approval and development permit per Hectare  | 250.00                       |
| 2. Registration and Regular License to sell per unit/lot  | 50.00                        |
| 3. Building permit per square meter   | 10.00                        |
| 4. Final inspection for Certification of completion/occupancy   | 50.00                        |
| a. Land Development per hectare   | 50.00                        |
| b. Building per square meter  | 5.00                         |
| 5. Plan   | 50% imposed on area affected |
| G. Farm lot Subdivision   |                              |
| 1. Preliminary Processing Fee   |                              |
| a. For the first five (5) hectares  | 250.00                       |
| b. For every additional hectares or a fraction thereof  | 25.00                        |
| 2. Final Processing Fee   |                              |
| a. Per hectare of fraction thereof  | 500.00                       |
| 3. Alteration of Plans Fee  |                              |
| Same as final processing fee and shall cover the affected portions of the subdivisions, prorated against the fees for the total area. |                              |
| 4. Registration and License to sell farms lot subdivision   |                              |
| a. Per saleable lot   | 50.00                        |
| b. Certification or Registration  | 250.00                       |
| H. Fees on Memorial Park/Cemetery Plan  |                              |
| 1. Approval of memorial Park/Cemetery Plan  |                              |
| a. Preliminary processing fee /locational clearance fee for the first one hectare   | 500.00                       |
| b. For every additional hectare or a fraction thereof   | 250.00                       |
| c. Final processing fee per square meter  | 20.00                        |

Resolution No. 100 Series of 2011  
 Ordinance No. 100 Series of 2011

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- 2. Alteration of plans fee **P1.00** per sq. m. but covers only affected portions of plans subject to alteration.
- 3. Registration of License to lease/sell memorial Park/Cemetery per sq. m. saleable lot. .... 100.00
- 4. Inspection fee per hectare. .... 100.00

**Section 3J.04. Time and Manner of payment.** The fees imposed herein shall be paid to the City Treasurer upon application for the corresponding clearance, permit or documents aforementioned. Subject to the existing laws and national policies, the proceeds from the collection of fees and other charges for the processing and approval of subdivision plans for residential, commercial or industrial purposes and other development purposes shall accrue entirely to this city. Provided, that the impositions of charges and other fees for the processing and approval of application for condominium project and the issuance of development permit required for the issuance of a business permit for condominium projects shall still be under the authority of the Housing and Land Use Regulatory Board (HLURB) as per DILG MC No. 98-93.

**Section 3J.05. Rules and Regulations.** No person shall engage in real estate development business, and the like, in this city without first securing a permit and/or the corresponding clearance therefore from the duly authorized national and local officials concerned.

**Section 3J.06. Creation of Urban Development and Housing Board.** There is hereby created a Urban Development and Housing Board to be composed of the following: City Mayor, as Chairman; Sanggunian Committee Chairman on Housing, as Co- Chairman; and the City Assessor, City Treasurer, City Engineer, City Planning & Dev. Coordinator, city Social Welfare & Development Officer, City Legal Officer and one (1) representative from the NGO as members of the Board. The committee shall assist and advise the Local Chief Executive and the Sangguniang Panlungsod on the matters pertaining to the devolved functions of the HLURB. The committee shall also formulate the necessary rules and regulations for the proper implementation of this Article which shall be enforced and effect until revoked or modified by the Mayor or the Sangguniang Panlungsod.

**Section 3J.07. Administrative Provisions.**

- a. No person, natural or juridical, shall engaged in the business of real estate development in this City without first securing the necessary clearance or permit therefore from the Mayor.
- b. All applications for clearance or permit required under this article shall be submitted to the duly designated Housing and Land Use Enforcement Officer for the processing and appropriate action.
- c. The duly designated Enforcement Officer shall inspect the site for development to verify plan specifications and see to it if such development projects conform with the national laws, ordinances, or rules and regulations on housing and land uses.

**Section 3J.08. Applicability Clause.** All other matters, not herein specified related to the real estate development or the operation of subdivisions, and the like, shall be governed by the provisions of Presidential Decree No. 933; Executive Order No. 648, series of 1981 as amended by Executive Order No. 90, series of 1986; Presidential Decree No. 957; *Batas Pambansa Blg. 220*; Republic Act No. 7279; Executive Order No. 71, series of 1993; and other related laws, rules, regulations.

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

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

Bonita & Family, Atty. James P. ...  
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2) Others 80.00/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 3K.02. Time of Payment.** The fee shall be paid to the City Treasurer upon application of the permit with the City Mayor.

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

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

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

|   |          |
|---|----------|
| a. Storage of gasoline, diesel, fuel, kerosene and similar products |          |
| 500 to 2,000 liters   | 300.00   |
| 2,001 to 5,000 liters   | 500.00   |
| 5,001 to 20,000 liters  | 750.00   |
| 20,001 to 50,000 liters   | 1,000.00 |
| 50,0001 to 100,000 liters   | 1,500.00 |
| Over 100,000 liters   | 2,000.00 |
| b. Storage of cinematographic film                                  | 500.00   |
| c. Storage of celluloid   | 500.00   |
| d. Storage of calcium carbide                                       |          |
| 1. Less than 50 cases   | 500.00   |
| 2. 50 to 99 cases   | 750.00   |
| 3. 100 or more cases  | 1,000.00 |
| e. Storage of tar, resin and similar materials                      |          |
| 1. Less than 1,000 kls  | 300.00   |
| 2. 1,000 to 2,500 kls.  | 500.00   |
| 3. 2,500 to 5,000 kls.  | 750.00   |
| 4. Over 5,000 kls.  | 1,000.00 |
| f. Storage of coal deposits   |          |
| 1. Below 100 tons   | 300.00   |
| 2. 100 tons or above  | 500.00   |
| g. Storage of combustible, flammable or explosive                   |          |
| Substance not mentioned above                                       | 500.00   |

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

**Section 3L.03. Administrative Provisions.**

(a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefore. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.

(b) The Mayor shall promulgate regulations for the proper storing of said substances and

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

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

- (a) Internal combustibles engines:
  - 1. 2 HP and below 250.00
  - 2. 5HP and below but not lower than 3 HP 350.00
  - 3. 10HP and below but not lower than 5 HP 550.00
  - 4. 14HP and below but not lower than 10HP 750.00
  - 5. Above 15HP 1,000.00
  
- (b) Other stationery engines or machines:
  - 1. 3 HP and below 200.00
  - 2. 5 HP and below but not lower than 3 HP 300.00
  - 3. 10 HP and below but not lower than 5 HP 400.00
  - 4. 14 HP and below but not lower than 10 HP 500.00
  - 5. Above 14 HP 700.00
  
- (c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).

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

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

**Article N. Permit Fee on Circus and Other Parades**

**Section 3N.01. Imposition of Fee.** There shall be collected a Mayor's Permit Fee of Three Hundred Pesos (P300.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this city.

**Section 3N.02. Time and Manner of Payment.** The fee imposed herein shall be due and payable to the City Treasurer upon application for a permit to the City Mayor at least ten (10) days before the scheduled date of the circus or parade and on such activity shall be held.

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

**Section 3N.04. Administrative Provisions.**

- a) Any persons who shall hold a parade within this city shall first obtain from the City Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.
  
- b) The Station Commander of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such

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**Article O. Fee for Sealing and Licensing of Weights and Measures**

**Section 30.01. Implementing Agency.** The City Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

**Section 30.02. Sealing and Testing of Instruments of Weights and Measures.** - All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be City Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

**Section 30.03. Imposition of Fees.** Every person before using instruments of weights and measures within this City shall first have them sealed and licensed annually and pay therefore to the City Treasurer the following fees:

|  | <u>Amount of Fee</u> |
|--|----------------------|
| (a) For sealing linear metric measures   |                      |
| Not over one (1) meter   | 100.00               |
| Measure over one (1) meter   | 150.00               |
| (b) For sealing metric measures of capacity:   |                      |
| Not over ten (10) liters   | 100.00               |
| Over ten (10) liters   | 150.00               |
| (c) For sealing metric instruments of weights:   |                      |
| With capacity of not more than 30 kg   | 200.00               |
| With capacity of more than 30 kg. but not more than 300 kg   | 300.00               |
| With capacity of more than 300 kg. but not more than 3,000 kg  | 400.00               |
| With capacity of more than 3,000 kg  | 500.00               |
| (d) For sealing apothecary balances of precision   | 200.00               |
| (e) For sealing scale or balance with complete set of weights:   |                      |
| For each scale or balances or other Balances with complete set of weights for use therewith  | 100.00               |
| For each extra weight  | 200.00               |
| (f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of <b>One Hundred Pesos (P100.00)</b> for each instrument shall be collected. |                      |

**Section 30.04. Payment of Fees and Surcharge.** The fees herein imposed shall be paid and collected by the City Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

**Section 30.05. Place of Payment.** The fees herein levied shall be paid in the city where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the city where he maintains his residence.

**Section 30.06. Exemptions.**

- (a) All instruments for weights and measures used in government work of or maintained for public use by any instrumentality of the government shall be tested

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- (b) Dealers of weights and measures instruments intended for sale.

**Section 30.07. Administrative Provisions.**

(a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the City Treasurer or his deputies.

(b) The City Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and technology.

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

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

**Section 30.08. Fraudulent Practices Relative to Weights and Measures**

The following acts related to weights and measures are prohibited:

- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;
- d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license

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(c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the city issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the City Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

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

**Article Q. Permit On Hauling and Trucking Services**

**Section 3Q.01. Imposition of Fee.** There shall be collected from every person engaged in the business of hauling and trucking services operating within this city a permit fee of One Thousand pesos (P1,000.00) pesos per truck, per annum. The fee imposed herein shall not be collected from operators of hauling and trucking services whose truck merely pass this city.

**Section 3Q.02. Time of Payment.** The fee imposed shall be paid to the City Treasurer upon application for a Mayor's permit to operate hauling or trucking services in this city. In the succeeding year, the fee shall be paid within the first twenty (20) days of January of every year in the case or renewal thereof.

**Section 3Q.03. Surcharge for Late Payment.** Failure to pay the fee required in this article shall subject the taxpayer to a surcharge to be paid at the same time and in the same manner as the original amount of fees due.

**Section 3Q.04. Administrative Provisions.**

1. The Mayor's Permit shall be issued only to the applicant after payment of the required fee.
2. The weight capacity of roads and bridges shall be carefully observed by the driver of the vehicle being used in hauling such cargoes.
3. Haulers shall also observe carefully the proper loading of logs, sugar cane, cattle, swine, fowl and other kinds of cargoes, that same are securely tied or properly covered.
4. The mayor's permit shall be carried at all times while engaged in hauling activities in this city and shall be presented to the authorities concerned upon the latter's demand.

**Article R. Permit on Operation of Business Rendering On Offering to Render "Transport Services For-A-Fee"**

**Section 3R.01. Imposition of Fee.** There shall be collected from operators of business rendering or offering to render "transport service for-a-fee an annual permit fee based on the number or vehicles being used as indicated below:

|   |        |
|---|--------|
| 1. Operation of "Tricycle-for-hire" business Per unit of tricycle       | 100.00 |
| 2. Operation of "jeepney or AUV for hire" business, per unit of vehicle | 150.00 |
| 3. Operation of "truck or wagon for hire" business, per unit of vehicle | 200.00 |
| 4. Operation of "car-for-hire" business, per car                        | 300.00 |

**Section 3R.02. Time and Manner of Payment.** The permit fee imposed herein shall be due and payable upon application for a Mayor's permit and within the first twenty (20) days of January of each year, on case of renewal thereof.

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**Section 3R.03. Surcharge for Late Payment.** Failure to pay the fee imposed in this article within the time required shall subject the taxpayer to a surcharge of twenty percent(20%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the original amount of fee due.

**Section 3R.04. Exemption from Payment of Business Tax.** Except for the "regulatory fee" imposed herein no other kind of tax (include business tax) for the operation of the motor vehicles being used shall be collected from operators of such kind of business undertaking.

**Section 3R.05. Exemption of other Transport Vehicle.** Transport vehicle being utilized as a component of duly established business enterprise and not being offered for hire including those being used primarily fro private purposes are exempted from the provisions of this Article. Also exempted are operators of "passenger buses, jeepney's, or AUV's which have been granted a "Certificate of Public Convenience" by the Land Transportation Franchising and Regulatory Board (LTFRB) to operate in this city or whose vehicle merely passes thru this city.

**Section 3R.06. Administrative Provisions.**

1. No permit to operate any business of rendering or offering to render transport services for-a-fee shall be issued unless the motor vehicle, except motorized tricycle, being used or to be used has been duly registered with the LTO, DOTC.
2. A numbered plate, metal or otherwise, shall be provided by the office of the treasurer to be paid at cost by the applicant.
3. The Chief, Business permits, Licensing and Inspection and Inspection Division, Office of the Mayor, shall keep a registry of all the transport vehicle being issued a numbered plate and such as its make and brand, the name and address of the operator and such other pertinent information as may be required.

**Article S. Permit Fee for Excavation**

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

*Surety Bond* - refers to a certain percentage of the computed value of infrastructure on favor of the City Government to cover future damages for violation on specific project execution.

*Cash Bond* - refers to a certain percentage of the computed value of infrastructure on favor of the City Government to cover future damages for violation on specific project execution.

*Road Right of Way* – refers to the road limit of public roads where construction is being done.

**Section 3S.02. 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.

|  | Amount of Fee |
|--|---------------|
| (a) For crossing streets with concrete pavement:   |               |
| 1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.)                        | 600.00        |
| 2. For crossing across base of streets with concrete pavement, per linear meter (boring method)  | 500.00        |
| (b) For crossing streets with asphalt pavement:  |               |
| 1. Minimum fee   | 300.00        |
| 2. Additional fee for each linear meter crossing the streets (minimum width of excavation, .80m) | 100.00        |
| (c) For crossing the streets with gravel pavement:   |               |
| 1. Minimum fee   | 200.00        |

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- (d) For crossing existing curbs and gutters resulting in the Damage 300.00
- (e) Additional fee for every (day or week) of delay In excess of excavation period provided in the Mayor's permit 50.00

**Section 3S.03. Time and Manner of Payment.** The fee imposed herein shall be paid to the City Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit in an amount equal to ten percent (10%) shall be deposited with the City Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the City Government in case the restoration to its original form of the street excavated is not made within fifteen (15) days after the purpose of the excavation is accomplished.

**Section 3S.04. Administrative Provisions.**

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

**Article T. Permit Fee on Film-Making**

**Section 3T.01. Imposition of Fee.** There shall be collected the following permit fee from any person who shall go on location-filming of not more than three (3) days within the territorial jurisdiction of this city.

**Rate of Fee Per Filming**

|    |                           |          |
|----|---------------------------|----------|
| a. | Commercial movies         | 5,000.00 |
| b. | Commercial advertisements | 3,500.00 |
| c. | Television Film           | 3,000.00 |
| d. | Documentary film          | 2,000.00 |
| e. | Videotape coverage        | 1,000.00 |

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

**Section 3T.02. Time of Payment.** The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit ten (10) days before location-filming is commenced.

**Article U.**

**Permit Fee for Agricultural Machinery and Other Heavy Equipment**

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

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|    |  |          |
|----|--|----------|
| c. | Heavy Tractors   | 500.00   |
| d. | Bulldozer  | 750.00   |
| e. | Forklift   | 1,000.00 |
| f. | Heavy Graders  | 1,000.00 |
| g. | Light Graders  | 500.00   |
| h. | Mechanized Threshers   | 500.00   |
| i. | Manual Threshers   | 300.00   |
| j. | Cargo Truck  | 750.00   |
| k. | Dump Truck   | 750.00   |
| l. | Road Rollers   | 500.00   |
| m. | Pay Loader   | 1,000.00 |
| n. | Prime Movers/Flatbeds  | 1,000.00 |
| o. | Backhoe  | 750.00   |
| p. | Rock Crusher   | 1,500.00 |
| q. | Batching Plant   | 3,000.00 |
| r. | Transit/Mixer Truck  | 1,000.00 |
| s. | Crane  | 1,000.00 |
| t. | Other agricultural machinery or heavy equipment not enumerated above | 500.00   |

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

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

**Article V**

**Fee for Registration of Religious Civic, Social and/or Sports Organizations, Clubs, Associations or Fraternities**

**Section 3V.01. Imposition of Fee.** There shall be collected an annual registration fee of One Hundred (P100.00) pesos for every religious, civic social and/or sports organizations, clubs, associations, federations or fraternities organized and /or operating in this city for purposes not contrary to laws, rules and regulations.

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

**Section 3V.03. Surcharge for Late Payment.** Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty (20) percent of the original amount of fee due, to be paid at the same time and in the same manner as the original fee due.

**Section 3V.04. Administrative Provisions.**

1. It shall be the duty of the Officers of the organizations covered under this Article, through their President or Chairman to register the name of their organization with the office of the Mayor.
2. The application for registration shall be accompanied by a copy of the organization's Constitution and By-Laws or, in the absence of which, a joint affidavit to be executed by two officers of the said organization is stating therein the purpose or purposes for which organization is established or formed, together with a copy of the list of all its members including their respective addresses.

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**Article W. Special Mayor's Permit**

**Section 3W.01. Permit to Hold Benefits.** Religious, civic, social and/or sports organization, 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 assure or benefit the welfare organization or intended for purposes that will round 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, and provided further, that a permit therefore shall first be secured from the Department of Social Welfare and Development (DSWD) authorizing the holding of such activities.

**Section 3W.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 6170 & Article 101 (paragraph 1) of its implementing rules and regulations. Provide 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 optional policy standards and regulations on morals, 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 3W.03. Administrative Provisions.** Except for the Barangay Council, it shall be unlawful for any person, private or juridical to hold benefit shows, programs, contest and other fund raising activities without the corresponding permit from the Mayor.

**Article X. Permit Fees on Tricycle Operation**

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

- (a) *Motorized Tricycle* is a motor vehicle propelled other than by muscular power,
- (b) *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.*
- (c) *Tricycle Operators* are persons engaged in the business of operating tricycles.
- (d) *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.
- (e) *Motorized Tricycle Operator's Permit (MTO)* is a document granting provisional authority/ franchise or license to a person, natural or juridical, allowing him to operate tricycle-for-hire over specified zones. Valid for five (5) years, provided, that MTO is validated every year.
- (f) *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 3X.02. Imposition of Fees.**

|                                      |         |
|--------------------------------------|---------|
| A) Application for one unit tricycle |         |
| 1. Filing Fee                        | P 50.00 |
| 2. Police Clearance                  | 50.00   |
| 3. Medical Certificate               | 50.00   |
| 4. Registration                      | 100.00  |

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| 6. Mayor's Permit                              | 100.00                              |
| 7. Character Seminar & ID                      | 20.00                               |
| 8. Plate/Sticker                               | 75.00                               |
| 9. Franchise tax/business tax                  | 82.5% of one 1% of the gross income |
| <b>B) For Validation of Franchise (yearly)</b> |                                     |
| 1. Mayor's Permit                              | P100.00                             |
| 2. Supervision Fee                             | 50.00                               |
| 3. Sticker                                     | 75.00                               |
| 4. Police Clearance                            | 50.00                               |
| 5. Medical Clearance                           | 50.00                               |
| 6. Franchise Tax                               | 82.5% of one 1% of the gross income |
| <b>C) Other Fees</b>                           |                                     |
| 1. Dropping/cancellation of franchise          | 50.00                               |
| 2. Certificate of True Copy (MTOF)             | 50.00                               |
| 3. Fare Adjustment Fare Increase               | 200.00                              |
| 4. Filing Fee for Amendment of MTOF            | 200.00                              |

**Section 3X.03. Time of Payment.**

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

**Section 3X.04. Surcharge for Late Payment.** - Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

**Section 3X.05. Administrative Provisions.**

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOF) from the Sangguniang Panlungsod.
- (b) The following requirement must be submitted by the operator or applicant for MTOF.
  - a. application form from the TFRC
  - b. Voter's ID OR Certificate of Registration from COMELEC (operator)
  - c. Certificate of Registration
  - d. Brgy. Clearance & Drug Test (driver)
  - e. Medical Certificate (driver)
  - f. Police clearance (driver)
  - g. Motor Vehicle Liability Insurance for tricycles
  - h. 2x2 picture (operator and driver)
  - i. stencil of motor and chassis number
  - j. Tricycle Operator Zone Registration
  - k. Certification of Road Worthiness from TOPS and CEO
  - l. Character ID

- (c) Operator must ensure the following:
  - a. head lights and signal lights
  - b. seatbelt and backrests
  - c. clear windshields and side mirrors
  - d. silencers
  - e. posted tariff

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- (g) 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.
- (h) For the purpose of this Article, a Tricycle Franchising Regulatory Committee is hereby composed of the following:

Chairman: City Vice Mayor  
 Vice-Chairman: Sanggunian Chairman on Transportation  
 Members: Head, Tagaytay Office Public Safety  
 Head, Business Permit Licensing Office  
 City Engineer  
 Pres., Federation of Tricycle Operators  
 PNP Chief  
 City Planning & Development Coordinator  
 Secretary, Sangguniang Panlungsod

The TFRC 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 copy of which shall be furnished to the Office of the City Treasurer.

**Article Y. Permit Fee on Occupation of Calling Not Requiring Government Examination**

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

| Occupation or Calling   | Rate of Fee/Annum |
|---|-------------------|
| (a) On employees and workers in generally Considered "Offensive and Dangerous Business Establishments" .....  | 300.00            |
| (b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public .....  | 200.00            |
| (c) On employees and Workers in food or eatery establishment .....  | 200.00            |
| (d) On employees and workers in night or night and day establishment .....  | 200.00            |
| (e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the City Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder .... | 200.00            |

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

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

- (a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:
- (1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
  - (2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardwares; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
  - (3) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.
- (c) Employees and workers in food or eatery establishments such as but not limited to the following:
- (1) Employees and workers in canteen, carindaria, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
  - (2) Stallholders, employees and workers in public markets;
  - (3) Peddlers of cook or uncooked foods;
  - (4) All other food peddlers, including peddlers of seasonal merchandise.
- (d) Employees or workers in night or night and day establishments such as but not limited to the following:

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*Yvonne*

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

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

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

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

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

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

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

The individual Mayor's Permit so secured shall be renewed during the respective birth month of the permittee next following calendar.

**Section 3Y.06. Administrative Provisions.**

- (a) The City Treasurer shall keep a record of persons engaged in occupation and /or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.
- (b) Persons engaged in the above mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the City Treasurer and to the City Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

**Article Z. Permit Fee for the Conduct of Group Activities**

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

- 1. Conference meetings, rallies and demonstration in

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- 3. Coronation and ball 1,500.00
- 4. Promotional sales 1,500.00
- 5. Other Group Activities 1,000.00

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

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

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

**Article AA. Demolition Permit**

**Section 2AA.01. Imposition of Fees.** Every contractor/Officer-in-Charge or head of demolition team are required to secure demolition permit from the City Engineer's Office and pay to the City Treasurer or his deputies the sum of Two Pesos (P2.00) per square meter of the total floor area plus inspection fee of Two Hundred Pesos (P200.00) for dwellings, residential structure and Five Hundred Pesos (P500.00) for commercial structure or building before any demolition activities could be effected within the City of Tagaytay.

**Section 2AA.02. Definition of Terms. As used in this article.**

- a) *Dwelling* - refer to a place to live in, residence whether private or commercial.
- b) *Structure* - refer to complex entity.
- c) *Demolish* - means to tear down or to do away with completely.
- d) *Demolition* - means the act or process of wrecking or destroying a building or structure.
- e) *Demolition Team* - refers to a group of people composed of persons as team members and headed by a contractor or an officer-in-charge that will undertake demolition job in a given area.

**Section 2AA.03. General Provisions**

- A. Demolition permit shall be posted at the gate of the property to be demolished.
- B. Demolition of dwelling/structure whether private or public rendered by private person or entity are subject to payment of demolition permit fees except those government sponsored demolition activities.
- C. The local PNP & the City Engineer's Office as lead agency shall monitor the implementation of this ordinance.

**CHAPTER IV. SERVICE FEES**

**Article A. Secretary's Fees**

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

|   | <u>Amount of Fee</u> |
|---|----------------------|
| (a) For every page or fraction thereof typewritten (not including the certificate and notation) | 50.00                |
| (b) For each certificate of correctness (with seal of Office)                                   |                      |

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- (c) For certifying the official act of the City Judge or other judicial certificate with seal 50.00
- (d) For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page 50.00
- (e) Photocopy or any other copy produced by copying machine per page 50.00

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

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

**Article B. Local Civil Registry Fees**

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

- (a) Marriage Fees:
  - 1. Application fee 100.00
  - 2. Marriage License fee 200.00
  - 3. Solemnization fee 300.00
  - 4. Family Planning Fee and Marriage Counseling Fee 100.00
- (b) True copy of the ff:
  - 1. Certificate of Death 50.00
  - 2. Certificate of Marriage 50.00
  - 3. Certificate of Live Birth 50.00
  - 4. Certificate of Founding 50.00
  - 5. Certificate of death/fetal death 50.00
  - 6. Application for Marriage License 50.00
  - 7. Court Orders/Court Decrees 50.00
  - 8. Legal Instruments 50.00
- (c) Certified photocopies of the ff:
  - 2. Certificate of Death 50.00
  - 2. Certificate of Marriage 50.00
  - 3. Certificate of Live Birth 50.00
  - 4. Certificate of Founding 50.00
  - 5. Certificate of death/fetal death 50.00
  - 6. Application for Marriage License 50.00
  - 7. Court Orders/Court Decrees 50.00
  - 8. Legal Instruments 50.00
- (d) Registration of the following
  - 1. Court Orders/Decrees
    - a) Adoption/Rescission of adoption 200.00
    - b) Annulment of Marriage/Declaration of Absolute Nulity of Marriage/Legal Separation/Court Order setting aside the deals of legal separation 200.00
    - c) Change of name 100.00

Books & Family Registry - 1999-2000  
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| e) Declaration of Presumptive Death of the Absent spouse<br>Judicial Declaration of Absence              | 200.00 |
| f) Compulsory Recognition of Illegitimate Child<br>Voluntary recognition of minor illegitimate child     | 100.00 |
| g) Appointment of Guardian/Termination of Guardianship   | 100.00 |
| h) Judicial Determination of Filiation   | 100.00 |
| i) Judicial Determination of the fact of reappearance of absent spouse if disputed                       | 100.00 |
| j) Naturalization Certificate/Cancellation of naturalization certificate                                 | 100.00 |
| k) Separation of Property/Revival of Former Property Regime  | 100.00 |
| l) Emancipation of Orphaned Minor  | 100.00 |
| m) Other registrable court decrees/orders  | 100.00 |
| n) Correction of entry   | 100.00 |
| 2. Legal Instruments   |        |
| a) Affidavit of REappearance   | 100.00 |
| b) Acknowledgement   | 100.00 |
| c) Acquisition of Citizenship  | 200.00 |
| d) Authorization and Ratification of Artificial Insemination   | 200.00 |
| e) Certificate of Legal Capacity to Contract Marriage  | 250.00 |
| f) Legitimation  | 100.00 |
| g) Option to Elect Citizenship   | 250.00 |
| h) Partition and Distribution of properties of spouses and delivery of children's presumptive legitimate | 100.00 |
| i) Marriage settlements and any modification thereof   | 200.00 |
| j) Repatriation document with Oath of Allegiance   | 200.00 |
| k) Voluntary Emancipation of Minor   | 100.00 |
| l) Waiver of Rights/Interest of absolute community of property   | 100.00 |
| m) Other registrable legal instrument  | 100.00 |
| (e) Fort certified copies of any document in the register which may be:                                  |        |
| 1. For local purposes  | 50.00  |
| 2. For travel abroad/employment abroad   | 50.00  |
| 3. By court order  | 50.00  |
| 4. By legal instrument   | 50.00  |
| (f) Permit for Cadaver disposition   |        |
| 1. Burial permit fee   | 50.00  |
| 2. Fee for the exhumation of cadaver   | 100.00 |
| 3. Fee for the removal of cadaver  | 100.00 |
| 4. Fee for the transfer of cadaver to other place outside of this city                                   | 100.00 |
| 5. Fee for the interment of non-resident   | 30.00  |
| 6. Cemetery fee (city)   | 50.00  |
| 7. Embalmer's fee  | 50.00  |
| (g) For certified copies of any document in the register, for each One Hundred (100) words               | 50.00  |

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|---|--------|
| (h) Processing Fee  |        |
| 1. a. Delayed registration/out of town registration/<br>supplemental report of death  | 100.00 |
| b. Marriage   | 100.00 |
| c. Live Birth   | 100.00 |
| d. Fetal Death  | 100.00 |
| e. Foundling  | 100.00 |
| f. Court Orders/Decrees   | 100.00 |
| g. Legal Instrument   | 100.00 |
| 2. Court Orders/Decrees   |        |
| a. Adoption/Rescission of adoption  | 200.00 |
| b. Annulment of Marriage/Declaration of Absolute<br>Nullity of Marriage/Legal Separation/court order<br>Setting aside the deals of legal separation | 200.00 |
| c. Change of name   | 100.00 |
| d. Correction of entry  | 100.00 |
| e. Civil Interdiction   | 100.00 |
| f. Declaration of Presumptive Death of the Absent<br>spouse Judicial Declaration of Absence   | 100.00 |
| g. Compulsory Recognition of Illegitimate child<br>Voluntary recognition of minor illegitimate child  | 100.00 |
| h. Appointment of Guardian/Termination of<br>Guardianship   | 100.00 |
| i. Judicial Determination of Filiation  | 100.00 |
| j. Judicial Determination of the fact of<br>reappearance of absent spouse if disputed   | 100.00 |
| k. Naturalization Certificate/Cancellation of<br>naturalization certificate   | 100.00 |
| l. Separation of Property/Revival of Former<br>Property REGIME  | 100.00 |
| m. Emancipation of Orphaned Minor   | 100.00 |
| n. Other registrable Court Decrees/Orders   | 100.00 |
| 3. Legal Instruments  |        |
| a. Affidavit of REappearance  | 100.00 |
| b. Acknowledgement  | 100.00 |
| c. Acquisition of Citizenship   | 100.00 |
| d. Authorization and Ratification of Artificial<br>Insemination   | 100.00 |
| e. Legitimazation   | 100.00 |
| f. Partition and Distribution of properties of spouses<br>and delivery of children's presumptive legitimate   | 100.00 |
| g. Marriage settlements and any modification<br>thereof   | 100.00 |
| h. Repatriation document with Oath of Allegiance  | 100.00 |
| i. Voluntary Emancipation of Minor  | 100.00 |
| j. Waiver of Rights/Interest of absolute community of<br>property   | 100.00 |
| k. Other registrable legal instrument   | 100.00 |
| 4. Transfer of Registered Document  |        |
| a. Live Birth   | 150.00 |
| b. Death/Fetal Death  | 150.00 |
| c. Marriage   | 150.00 |
| d. Other registrable documents  | 150.00 |

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| (i) Verification Fee                   |        |
| 1. Death/Fetal Death                   | 50.00  |
| 2. Live Birth                          | 50.00  |
| 3. Marriage                            | 50.00  |
| 4. Foundling                           | 50.00  |
| 5. Application for marriage            | 50.00  |
| 6. Court Orders/Decrees                | 50.00  |
| 7. Legal Instruments                   | 50.00  |
| (j) Professional Fee to Administer Oat | 100.00 |
| (k) Service fee                        | 50.00  |
| (l) Authentication fee                 | 50.00  |

**Section 4B.02. Exemption.** 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 to other government agency.
- b. Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- c. Burial permit of a pauper, per recommendation of the City Mayor.
- d. Issuance of birth certification for children less than six (6) years old.
- e. Issuance of civil registry certifications and collections of any civil registration fee every 27<sup>th</sup> day of February of every year as per Proclamation No.682.

**Section 4B.03. Time of Payment.** The fee imposed herein 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.**

1. All applicants for marriage license shall secure a certification from the Family Planning Coordinating Council of this city, thru its duly authorized representative, stating that they are informed and aware of the importance of family planning and have undergone a family planning counseling or seminar.
2. With the exemption of marriage "articulo mortis" no marriage license shall be issued by the Local Civil Registrar unless the applicant could present the required "certification" mentioned above.

**Article C. Police Clearance Fee**

**Section 4C.01. Imposition 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 grants | 50.00                |
| 2. For change of name                        | 200.00               |
| 3. For application for Filipino citizenship  | 1,500.00             |
| 4. For passport or visa application          | 200.00               |
| 5. For firearms permit application           | 1,000.00             |
| 6. For other purposes                        | 100.00               |

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**Section 4C.02. Exemption.** The fee imposed in this Article shall not be collected for clearance certificate issued to Barangay officials.

**Section 4C.03. Time of Payment.** The service fee provided under this Article shall be paid to the City Treasurer upon application for police clearance certificate.

**Article D. Sanitary Inspection Fee**

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

|   |          |
|---|----------|
| a. Dwelling and spaces for rent, including facilities and amenities thereof:  |          |
| 1. Hotels, per room accommodation   | 100.00   |
| 2. Building, per room accommodation   | 100.00   |
| 3. Apartels, pension houses, drive-inns, per accommodation  | 50.00    |
| 4. Commercial apartments, per concession space  | 50.00    |
| 5. Residential apartments, per door   | 50.00    |
| 6. Dormitories, lodging or boarding houses, per boarder accommodation   | 20.00    |
| 7. Residential houses for rent, per house <sup>7</sup>  |          |
| a. with garage and or swimming pools  | 200.00   |
| b. without garage and or swimming pools   | 150.00   |
| c. with rooms occupied by different tenants with common kitchen and/or comfort facilities   | 100.00   |
| b. Financial institutions such as banks, lending investors, insurance companies, finance and other investment companies dealers in Securities and main office | 1,000.00 |
| c. Gasoline service/filling stations  | 400.00   |
| d. Private hospitals, physical therapy center   | 1,000.00 |
| e. Medical/Dental Veterinary, lying-in clinics  | 300.00   |
| f. Institution of learning, per room teaching accommodation   | 50.00    |
| g. Media facilities   | 200.00   |
| h. Telephone, electric and power companies:   |          |
| - main office   | 500.00   |
| - every branch office   | 300.00   |
| i. Administrative offices, display offices, or offices of professionals   | 150.00   |
| j. peddlers   | 50.00    |
| k. All other business, industries, commercial agricultural establishments not specifically mentioned above whose operations requires a Mayor's Permit:        |          |
| - With an area of 200 sq.m. or more   | 1,800.00 |
| - 150 or more but less than 200 sq.m.   | 1,500.00 |
| - 100 or more but less than 150 sq.m.   | 1,200.00 |
| - 75 or more but less than 100 sq.m.  | 1,000.00 |
| - 50 or more but less than 75 sq.m.   | 700.00   |
| - 35 or more but less than 50 sq.m.   | 500.00   |
| - 25 or more but less than 35 sq.m.   | 200.00   |
| - Less than 25 sq.m.  | 100.00   |

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

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**Section 4D.03. Administrative Provisions.**

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

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

**Article E. Service Fees for Health Examination**

**Section 4E.01. Imposition of Fee.** There will be collected a fee of Fifty Pesos (P50.00) from any person who is given a physical examination by the City Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of Fifty Pesos (P50.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the City Health Officer.

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

**Section 4E.03 . Administrative Provisions.**

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

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

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

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

**Article F. Dog Vaccination Fee**

**Section 4F.01. Imposition Fee –** There shall be collected/imposed from every owner of the dog a vaccination fee of One Hundred fifty pesos (P150.00) for every dog vaccinated within the territorial jurisdiction of this city.

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

**Section 4F.03. Administrative Provisions**

1. **Vaccination Against Rabies** – means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAU, City Veterinarian Office and City Agriculture Office.

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

(b) During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the City Rabies Control Authority.

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

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

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

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

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

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

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

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





|   |          |
|---|----------|
| 4. On financial institution:  |          |
| • Commercial Banks  | 150.00   |
| • Savings and Loan Association  | 100.00   |
| • Lending Investors/money shop  | 50.00    |
| 5. On private owned public markets and shopping center per stall  | 20.00    |
| 6. On lessor, of real estate such as hotels, Motels, Pension Inns, Drive-inns, Boarding Houses, Apartels, Dormitories, Dwellings and other spaces for lease or rent hotels: |          |
| • Five star   | 1,500.00 |
| • Four star   | 1,000.00 |
| • Three star  | 500.00   |
| • Motels, drive inns  | 200.00   |
| • Apartels, pension inns  | 200.00   |
| • Boarding houses, lodging houses, dormitories  | 200.00   |
| • Residential houses for lease or rent  | 50.00    |
| • Commercial apartment – per door   | 30.00    |
| • Residential apartment per door  | 30.00    |
| 7. Amusement Places:  |          |
| • Bowling establishment   | 300.00   |
| • Casinos   | 1,500.00 |
| • Night/day clubs, discos, other similar establishments   | 500.00   |
| • Sauna baths and massage clinic  | 1,500.00 |
| • Pelota courts, tennis courts and other similar establishments   | 50.00    |
| • Theaters and cinema houses  | 500.00   |
| • Billiards and/or pool halls   | 50.00    |
| • Cockpits  | 500.00   |
| • Golf links or ranges  | 100.00   |
| • Resorts or other similar establishments   | 1,000.00 |
| • All other amusement places nor specifically mentioned above   | 50.00    |

**Section 5A.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 shall be exempted from the provision of this article.

**Section 5A.03 Time of Payment.** The fee imposed in this article shall be paid to the City Treasurer either monthly or manually. If the option selected is monthly, it shall be paid on or before the tenth (10<sup>th</sup>) days of every month. If annually, it shall be paid in advance within the first twenty (20) days of January of every year.

**Section 5A.04. Surcharge for Late Payment.** Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due, such surcharge to be paid at the same time and in the same manner as the fee due.

**Section 5A.05. Administrative Provisions**

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

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- b. The City Health Officer shall issue the necessary rules and regulation for garbage collection and shall inspect each month the business establishment to find out whether garbage is properly disposed of within the premises.
- c. The City Health Officer shall issue the necessary rules and regulations for the proper implementation of this Article which shall be enforceable until modified, rescinded or revoked by the Mayor or higher authorities.
- d. As need arises, the local chief executive shall be authorized to negotiate for or enter into contract to any business establishment in connection with their garbage collection.

**Article B. Charges for Parking**

**Section 5B.01. Imposition of Fee.** There shall be collected permit fees for the use of any city owned parking area, for every 4hrs. or fraction thereof.

|   |       |
|---|-------|
| Parking fee per park                        |       |
| 1. Passenger buses                          | 20.00 |
| 2. Jeepney/AUV/Vans                         | 15.00 |
| 3. Cargo trucks                             | 30.00 |
| 4. Motorcycles/tricycles                    | 5.00  |
| 5. Private car                              | 20.00 |
| In excess of four hours or fraction thereof | 5.00  |

**Section 5B.02. Time of Payment.** The fee imposed herein shall be paid to the City Treasurer or to his authorized representative upon parking thereon.

**Section 5B.03. Surcharge Of 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 and in the same manner as the fee due.

**Section 5B.04. Administrative Provisions.** The City Government shall not be responsible for loss of vehicle or any of its accessories or article left therein. Customers shall be held liable for any damage caused by him to person/s or property within the parking area.

**Article C. Impact Fee**

**Section 5C.01. Definition.**

- (A) *Impact Fee* – charges and fees to be charged on applicants applying for the construction of a five (5) story and above building (high-rise) within the city's jurisdiction.
- (B) *Developers* – all persons, company, group and the like engaged in developments such as residential, subdivision, parks, institutional, commercial and others.

**Section 5C.02. Imposition of Fees** – Impact Fee to be imposed shall be five hundred (P500.00) pesos per square meter for the construction of 5 storey bldg. and above and that the proponent shall be exempted from the payment of Development Levy.

**Section 5C.03. Administrative Provision** The City Planning & Development Office (CPDO) will be held responsible in the evaluation, assessment and computation of fees based on the submitted cost submitted by developers, owners while the Treasurer's Office will be responsible in the collection of fees as determined by the CPDO.

**Article D. Antenna/Tower Fee**

**Section 5D.01. Definition of Terms.**

- a) *Antenna* shall mean a conducting wire or coil from which the radio waves are sent or received

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- b) *Mast* shall refer to a vertical support made of galvanized iron pipes or wooden post over fifteen (15) meters in height supported by guide wire for carrying radio aerials.
- c) *Tower* shall be construed as a tall structural steel framework of high proportion to its lateral dimensions, standing independently or constructed on a base with foundation used for UHF, cell sites/relay stations/disks.

**Section 5D.02. Imposition of Fees.** There shall be collected an annual fee for the operation of antenna of antenna, tower, cell sites/relay stations at the rates prescribed hereunder:

|  |            |
|--|------------|
| a) Antenna Tower Base for CB   | 10,000.00  |
| b) Antenna Mast Base/Tower for UHF/VHF/Disks   | 50,000.00  |
| c) Tower for cell site/relay station and other tower reached the prescribed height of the Zoning ordinance | 200,000.00 |

Towers are allowed for one (1) repeater and additional repeater attachments shall be charged accordingly in the amount of **P10,000.00** annually per repeater.

**Section 5D.03. Time and Manner of Payment** – The fee shall be paid to the City Treasurer or his authorized representative on or before January 20 or on a quarterly basis, on or before the 20<sup>th</sup> day of the first month of the quarter. A ten percent (10%) discount shall be granted to those who will pay the full amount on or before the prescribed period. All facilities used by national agencies not included in Section 5D.04 shall pay fifty percent (50%) of the rate stated in Section 5D.02 and can avail discounts.

**Section 5D.04. Exemptions**

- a) All facilities used by the City Government of Tagaytay and those stated in the Local Government Code.
- b) All facilities used by religious institution for religious purposes.

**Section 5B.03. Surcharge for Late Payment.** Failure to pay the fee prescribed in this Article within the time required shall subject to a surcharge of twenty percent (25%) of the original amount of fees due. Such surcharge shall be imposed in the succeeding year, if failed to pay in the preceding year.

**Article E. Public Cemetery Charges**

**Section 5E.01. Imposition of Fees.** There shall be collected the following rental fees for a period of five (5) years for the rental of City Cemetery lots:

|                                   | For the Lease Period |
|-----------------------------------|----------------------|
| 1) For built-in niches            |                      |
| Bottom niches                     | 1,600.00             |
| Upper niche                       | 1,500.00             |
| 2) Niche constructed over another | 200.00               |
| 3) Interment in old niche         | 200.00               |
| 4) Lot without niche, adult       | 200.00               |
| 5) Lot without niche, child       | 200.00               |
| 6) Reopening of niche             | 200.00               |
| 7) Rental of burial lot           | 100.00/sq.m          |
| 8) Renewal every five (5) years   | 100.00/sq.m          |

**Section 5E.02. Time of Payment.** The fee shall be paid to the City Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

The fee shall not be collected in a pauper's burial, upon recommendation of the City Mayor.

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**Section 5E.03. Administrative Provisions.**

- (a) As used in this Article, City Cemetery shall refer to the lot owned by this city.
- (b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- (c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- (d) In addition to the burial permit, a certificate of death issued by the attending physician or City Health Officer; or, if no medical officer is available, by the City Mayor, City Administrator, or any member of the Sangguniang Panlungsod shall be required.
- (e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the City Mayor, upon recommendation of the City Health Officer.
- (f) In case a lessee intends to renew the lease after its termination, he must inform the City Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefore.
- (g) It shall be the duty of the City Treasurer to prepare and submit to the City Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The City Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- (h) The City Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the Sangguniang Panlungsod the lease period.

**Article F. Tagaytay Memorial Park**

**Section 5F.01. Definition of Terms** - For the purpose of this Special Ordinance the following terms shall be defined as follows :

- a. CEMETERY - shall mean a private or public land used for the burial of the dead.
- b. BURIAL GROUND - shall mean cemetery, memorial park, or any place duly authorized by law for permanent disposal of the dead.
- c. AD IDEM - to the same point or effect.
- d. GROUND INTERMENT - shall mean underground burial
- e. LAWN LOT - with a size of 1.0m x 2.44m (2.44 sq.m.) covered with lush carpet of well maintained manicured grass.
- f. GARDEN LOT - with a size of 2.44m x 4m (9.76 sq.m.) covered with lush carpet of well maintained manicured grass.
- g. FAMILY ESTATE - with a size of 5m x 5m (25 sq.m.)
- h. MAUSOLEUM - shall mean an exclusive area with structures for private family with the provisions for Ossuary and Cinerariums.
- i. OSSUARY - shall mean interment space for bones of the dead.
- i. CINERARIUM - shall mean a small niche for the remains

- k. NICHE - shall mean the space for the dead.
- l. TOMBSTONE - shall mean the marker that contains the names, dates of birth dates of death and others.
- m. REMAINS - shall mean the bones of the dead person including some belongings.
- n. CREMAINS - shall mean the ash resulting from the cremated remains of dead body.
- o. CITY OFFICIALS - elected City Officials and appointed with the rank of Division Chief and up
- p. EMPLOYEES - permanent and casual
- q. CASH BASIS – one-time payment only
- r. KIN - shall mean relatives
- s BURIAL RIGHTS - shall mean the privilege given by lot owner to the nearest kin to use same lot.

**Section 5F.02. Imposition of Fees:**

**A. Available lots and their corresponding Prices**

|                                     |            |
|-------------------------------------|------------|
| 1. Lawn lots for ground interment   | 12,200.00  |
| 2. Garden lots for ground interment | 48,800.00  |
| 3. Family estates                   | 125,000.00 |

**Section 5F.03. Mode of Payment.** The manner of payments may be in :

- A. Cash Basis is applicable for Lawn Lots, Garden Lots and Family Estate;
- B. 30% downpayment, balance payable in one (1) year, monthly basis installment in salary deduction is applicable to present City Officials and employees and for LAWN LOTS ONLY.

|                              |  |
|------------------------------|--|
| 30% downpayment<br>P3,660.00 | Monthly Payment for one year<br>P 711.70 |
|------------------------------|--|

- C. Upon fullpayment, cash or installment basis, Certificate of Ownership shall be given.

**Section 5F.04. Administrative Provision**

- A. The Assessor's Office shall be in charge for the sale, maintenance, and records keeping for the Tagaytay Memorial Park;
- B. The City Treasurer's Office shall accept payment as endorsed by the Assessor's Office including the implementation of Salary Deduction as stated in this ordinance;
- C. The City Engineering Office shall prepare guidelines/manual for their use in SUPERVISING the construction of Mausoleum, Ossuary, Cinerariums and the manner of ground interment, all of which at the EXPENSE OF THE LOT OWNERS.

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**Section 5F.05. TRANSFER OF REMAINS, CREMAINS, BURIAL RIGHTS AND THE RATES THEREOF** - Transfer of remains from Old Tagaytay Cemeteries and other Cemeteries will be allowed including the burial rights of the nearest kin in the following provisions :

- A. if lot owner is single, nearest kin are both parents;
- B. if lot owner is married, burial rights is for couple plus one (1) child;
- C. both A & B are applicable to LAWN LOTS and GARDEN LOTS ONLY;
- D. transfer of remains and burial rights shall pay 10% of the acquired value of lot and subject to 30% of 10% increase every three (3) years;
- E. one uniform size tombstone shall be allowed for Lawn Lots and Garden Lots;
- F. for FAMILY ESTATES, it is allowed for two (2) niches only plus one (1) OSSUARY and CINERARIUMS only to all relatives allowed by the lot owner;
- G. Ossuary and Cenerariums used in Family Estate shall pay 10% of the acquired value and subject to 30% of 10% increase every three (3) years.

**SECTION 5.** All transfer of remains, cremains, and burial rights shall be subject to the Rules and Regulations of the Existing Sanitary Code.

**Article G  
Hospital Fees and Other Charges**

**Section 5G.01. Imposition of fees and other charges.** There shall be collected from every patient that will use hospital facilities the corresponding fee or charges at the rates prescribed below:

**I. ROOM RATE**

**A. Old Buidling**

- a. private room 500.00
- b. semi-private 250.00
- c. isolation room 200.00

**B. Annex Building**

- 1. Private room with common CR
  - a. with aircon 600.00
  - b. with electric fan 450.00
- 2. Semi-private room without aircon 400.00
- 3. Semi-private room with aircon and TV 800.00
- 4. Big private room with aircon, TV, ref, and sofa 1,200.00
- 5. Private rooms/isolation room
  - a. with aircon 750.00
  - b. with electric fan 400.00
- 6. Female ward with electric fan 300.00/bed
- 7. Male ward with electric fan 300.00/bed
- 8. Pedia Ward 300.00/bed

**II. ANCILLARY SERVICES**

**A. Laboratory**

- 1. CBC 175.00
- 2. Urinalysis 50.00
- 3. Fecalysis 75.00
- 4. HGB/HCT 75.00
- 5. BUN 120.00
- 6. Blood typing 187.50
- 7. ERS 125.00

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| 8. Creatinine                        | 120.00 |
| 9. Pregnancy Test                    | 187.50 |
| 10. CT/DT                            | 80.00  |
| 11. Gram Stain                       | 150.00 |
| 12. Cross Match                      | 500.00 |
| 13. Platelet                         | 60.00  |
| 14. Occult blood                     | 90.00  |
| 15. Blood Glucose                    | 100.00 |
| 16. Cholesterol                      | 130.00 |
| 17. SGOT/SGPT                        | 190.00 |
| 18. ASO                              | 260.00 |
| 19. Triglyceride                     | 220.00 |
| 20. Salmonella/Typhidot              | 600.00 |
| 21. Blood Uric Acid (BUA)            | 160.00 |
| 22. Drug Test                        | 350.00 |
| 23. HbSAg Test (Hepatitis) screening | 250.00 |
| 24. Hemoglobin & Hematocrit          | 60.00  |
| 25. Hgt                              | 100.00 |
| 26. Lipid Profile                    | 500.00 |
| 27. Potassium                        | 150.00 |
| 28. RPR                              | 150.00 |
| 29. Sodium                           | 150.00 |
| 30. CBC/Platelets                    | 250.00 |
| 31. HGB/HCT/PLT (HHP)                | 150.00 |
| 32. VDRL                             | 187.50 |

**B. ADMINISTRATIVE RECORDS**

|                                |          |
|--------------------------------|----------|
| 1. Medical Certificate         | 50.00    |
| 2. Medico Legal (form)         | 50.00    |
| 3. Medico Legal (Doctor's fee) | 1,500.00 |
| 4. Birth Certificate           | 50.00    |
| 5. Death Certificate           | 50.00    |

**C. TRANSPORT – Ambulance**

|                     |          |
|---------------------|----------|
| 1. Within Cavite    | 1,000.00 |
| 2. Metro Manila     | 2,000.00 |
| 3. Nearby provinces | 2,500.00 |

**D. OB-GYNE (Delivery Charge/Package rate including Doctor's Fee (OB-Gyne, Pedia and medicines)**

**E. ULTRA SOUND (60%-40% sharing)**

|  |          |
|--|----------|
| 1. BPS (Bio Physical Score)                | 700.00   |
| 2. Eyeball                                 | 250.00   |
| 3. Free Fluid                              | 500.00   |
| 4. HBT (Liver & Gall bladder)              | 500.00   |
| 5. HBT, KUB                                | 1,800.00 |
| 6. HBT pancreas                            | 750.00   |
| 7. Kidneys                                 | 650.00   |
| 8. KUB Prostate, Kidneys & Urinary bladder | 900.00   |
| 9. KUB (Kidneys & urinary Bladder)         | 750.00   |
| 10. Liver                                  | 500.00   |
| 11. Pancreas                               | 500.00   |
| 12. Pelvic                                 | 450.00   |
| 13. Prostate                               | 500.00   |
| 14. Spleen                                 | 500.00   |
| 15. TVS (transvaginal)                     | 700.00   |
| 16. Upper abdomen                          | 1,350.00 |
| 17. Whole abdomen                          | 1,500.00 |

**F. PHYSICAL THERAPY (70%-30% sharing) 300.00**

**G. X-RAY (60%-40% sharing)**

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|   |          |
|---|----------|
| PAL (6-11 yrs old)                          | 300.00   |
| PAL (adult)                                 | 400.00   |
| 2. Skull                                    | 400.00   |
| 3. KUB                                      | 850.00   |
| 4. Plain Abdomen                            | 260.00   |
| 5. Pelvimetry APL                           | 700.00   |
| 6. PNS                                      | 650.00   |
| 7. Mastoid Series                           | 500.00   |
| 8. KUB-IVP                                  | 1,500.00 |
| 9. Esophogram                               | 500.00   |
| 10. Cervical APL (Pedia)                    | 300.00   |
| 11. Chest Bucky                             | 250.00   |
| 12. Lumbar Sacral APL                       | 400.00   |
| 13. Pelvis AP                               | 250.00   |
| 14. Pelvis AP/Frog Leg                      | 410.00   |
| 15. Plain Abdomen Upright/Supine            | 450.00   |
| 16. Thoracic cage                           | 450.00   |
| 17. Thoraco-Lumbar APL                      | 750.00   |
| 18. Mandible Shots Open Mouth (L&R)         |          |
| Close (L&R)                                 | 500.00   |
| 19. Paranasal Sinuses (Waters Caldwell Lat) | 650.00   |
| 20. Spot/Apocolordotic                      | 150.00   |
| 21. Tow's View/Nasal bone                   | 250.00   |
| 22. Water's View Skull                      | 250.00   |
| 23. Soft Tissue Lat                         | 250.00   |
| UPPER EXTREMITIES                           |          |
| 1. Arm APL                                  | 260.00   |
| 2. Elbow APL                                | 260.00   |
| 3. Forearm APL                              | 260.00   |
| 4. Hand APO                                 | 260.00   |
| 5. Shoulder APL                             | 410.00   |
| 6. Wrist APL                                | 260.00   |
| LOWER EXTREMITIES                           |          |
| 1. Ankle APL                                | 260.00   |
| 2. Foot APO                                 | 260.00   |
| 3. Knee APL                                 | 260.00   |
| 4. Leg APL                                  | 260.00   |
| 5. Thigh APL                                | 260.00   |

Note: X-ray charges are for out-patients only, for in-patient additional P20.00 to P30.00 shall be added from its regular cost.

|      |   |        |
|------|---|--------|
| III. | EMERGENCY ROOM  |        |
| 1.   | Nebulization (excluing medicine)                                  | 20.00  |
| 2.   | Consultation  | 250.00 |
| 3.   | Consultation (out-patient)  | 350.00 |
| IV.  | OTHER CHARGES   |        |
| 1.   | Admitting fee   | 250.00 |
|      | 1st day of admission  | 100.00 |
|      | Succeeding days   | 50.00  |
| 2.   | New born screening  | 600.00 |
| 3.   | Linen   | 350.00 |
| 4.   | Oxygen (max: 2000) (nx3)  | 600.00 |
| 5.   | ECG   | 250.00 |
| 6.   | Delivery room/operating room                                      | 500.00 |
| 7.   | Suturing per stitch (for doctors depending on Severity of injury) | 50.00  |

**Section 5G.02. Time of Payment.** The fee imposed herein shall be paid to the City Treasurer or his authorized representative.

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**Article H.  
Rental Fees and Charges for the Use of Facilities  
At the People's Park in the Sky**

**Section 5H.01. Imposition of Fees.** There shall be collected from any person, natural or juridical for the use of People's Park facilities at the rates prescribed below.

|                    |              |
|--------------------|--------------|
| 1. Entrance fee    | 30.00/head   |
| 2. Conference Hall | 2,500.00/day |
| 3. View Deck       |              |
| One (1) whole day  | 800.00       |
| One half (1/2) day | 500.00       |
| 4. Ampitheater     |              |
| One day            | 1,500.00     |
| Half day           | 700.00       |
| 5. Picnic Hut      | 100.00/day   |

**Section 5H.02. Time and Manner of Payment.** The imposed in this Article shall be paid to the City Treasurer or his duly authorized representative before facility being leased could be used by the rentee.

**Section 5H.03 Administrative Provisions.**

1. Deposits of fifty percent (50%) of rental agreement shall be paid to the City Treasurer's Office upon reservation and application made fifteen (15) days before actual use of facilities.
2. No refund shall be allowed if rentee shall cancel the reservation for whatever reason. Rentee shall be held liable for any damages caused in the facilities subject of rent to gross negligence and vandalism.

**Article I.  
Rental Fees and Charges for the Use of  
Facilities at Picnic Grove**

**Section 5I.01. Imposition of Fees.** There shall be collected from any person, natural or juridical for the use of Picnic Grove facilities at the rates prescribed below.

|  |          |
|--|----------|
| <b>A. Entrance/use of facilities</b>                     |          |
| 1. Entrance fee (4 yrs. Old and above) per head          | 50.00    |
| 2. Parking Fee   |          |
| Cars   | 35.00    |
| Vans/jeepneys/coaster                                    | 50.00    |
| Bus  | 100.00   |
| 3. Cottage   |          |
| Table  | 100.00   |
| Picnic Huts  | 150.00   |
| Family shed  | 300.00   |
| 4. Pavilion  | 500.00   |
| 5. Room Tariff   |          |
| Double Occupancy/Triple Sharing with aircon & TV         | 1,800.00 |
| Double Occupancy, non –aircon with TV                    | 1,500.00 |
| (note: with free entrance and free use of swimming pool) |          |
| 6. Swimming Pool (per head)                              |          |
| Adult  | 100.00   |
| Kids   | 50.00    |
| 7. Tent Pitching   |          |
| Small  | 100.00   |
| Big  | 200.00   |
| 8. Horseback riding (per hour)                           |          |
| Small  | 150.00   |
| Big  | 200.00   |

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- 3. The General Services Officer or his duly authorized representative shall require evidence of payment of the fee imposed herein before he release the rented equipment. Further, official receipt number and date issued acknowledging payment shall be properly reflected in the rental form accomplished by the applicant.
- 4. The General Services Office thru the General Services Officer or his duly authorized representative is required to prepare quarterly inventory report for various equipments/furniture being rented for records and guidance purposes.

**Section 5J.04. Exemption.** The fee imposed in this ordinance shall not be collected from the City Government of Tagaytay for the use of furniture or equipment in any government sponsor activity.

**Article K.  
Rental and Other Fees in the  
Operation of Natures Park**

**Section 5K.01. Imposition of Fees.** There shall be collected a rental fee and other fees on all individuals engaged in the exercise or practice of his business/profession within the designated area operated by Nature's Park Management are as follows:

**A) FOR THE USE OF ALL GOVERNMENT SUPPLIED/CONSTRUCTED FACILITIES:**

|                                  |        |
|----------------------------------|--------|
| 1. Picnic huts (first 3 hours)   | 200.00 |
| Excess hour or fraction thereof  | 50.00  |
| 2. Camping tents                 |        |
| Large (608 persons capacity)     | 500.00 |
| 1. Medium (3-5 persons capacity) | 400.00 |
| Small (1-2 person/s capacity)    | 300.00 |

- Note: In case of damages after use, damages shall be borne by the occupants at cost.
- 3. Bringing of own tents shall be disallowed, except sleeping bags and other things used during camping.

|   |       |
|---|-------|
| 3. Entrance fee (4 years old and above), per head_    | 15.00 |
| 4. Tables (bamboo tables) for the first 3 hours       | 80.00 |
| Excess hour or fraction thereof                       | 30.00 |
| 5. Stall rentals/month (subject to Contract of Lease) |       |

**Section 5K.02. Manner of Payment.** The fees imposed herein shall be paid to the city Treasurer or his duly authorized representative or those official/employees properly designated by the Local Chief Executive.

**Section 5K.03. Administrative & General Provision**

- 1. The Local Chief Executive is hereby authorized to enter into and sign all contract agreement or Memorandum of Agreement for items mentioned under Section 1 (3) (B). Aside from the required terms and conditions amount of monthly rental shall be agreed upon by both the lessor & lessee.
- 2. Daily operation (Nature's Park) shall be opened to public at seven o'clock (7:00 am) in the morning and shall be closed at eight o'clock in the evening.
- 3. Security guard shall be provided specially at nighttime to safeguard government properties and for other security purposes.

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**Section 3G.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 each year. For newly acquired calesas or caretelas, the fee shall be payable within twenty (20) days after acquisition.

**Section 3G.03. Administrative Provisions.**

- (a) A metal plate shall be provided by the City Treasurer for every registered caretela or calesa.
- (b) The City Treasurer shall keep a register of all calesas or caretelas which shall contain, among others, the name and the address of the owner.

**Article H. Push Cart Registration Fee**

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

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

**Section 3H.03. Administrative Provision.** The Office of the Mayor shall keep a registration of all push carts which among others, set forth the name and address of the owner.

**Article I. Building Permit**

**Section 3I.01. Imposition of Fee.** There shall be collected from each applicant for a building permit fees of One Thousand Pesos (P1,000.00) pursuant to Department Order 155, Series of 1992 dated September 25, 1992 of the Department of Public Works and Highways.

**Section 3I.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 3I.03. Administrative Provisions.** The application for the construction and or repair shall be in writing and shall set forth the required information, such as the location and the general dimension of the building and/or other infrastructure of the owners as well as that of the architecture or engineer who draw the plan, an estimate of the entire cost of proposed work, and the following:

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

**Section 3I.04. Penalty.** Any violation of the provision of this article shall be punished by a fine of not more than One Thousand Pesos (P 1,000.00) but not more than Five Thousand Pesos or imprisonment of not more than (2) months, or both at the discretion of the Court. Provided, that notwithstanding the imposition of fine and imprisonment, the offender shall be further required to secure the necessary building permit and to pay the corresponding

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construction of the building or structure is not in conformity with existing regulations, the offender shall be required to remove or demolish the said building or structure within reasonable period upon receipt of the order of demolition; and Provided, finally, that upon failure to remove or demolish the said building or structure, the City Mayor or his duly authorized representative shall undertake such removal or demolition at the expense of the offender.

**Article J. Permit Fee and other charges in processing and approving Locational Clearances and Development Permits**

**Section 3J.01. Definition of Terms as used in this Article:**

- a. *Residential* – dwelling intended primarily for residential purposes.
- b. *Developer* – Shall mean the person who develops or improves the subdivision project.
- c. *Subdivision Project* – A tract or a parcel or land registered under Act. No. 496 which is partitioned primarily for residential purposes into individual lots with or without improvements thereon, and offered to the public for sale in cash or in installment terms. It includes all residential, commercial, industrial and recreational areas as well as open spaces and other community and public areas in the project.
- d. *Locational Clearances* – A clearance given in every project, certifying that such project comply with land use, set back building foot-print and building height as prescribed in city's master plan.
- e. *Alteration of Plan* – Change or alter the roads open spaces, infrastructure, facilities for public use and/or other form of subdivision development as contained in the approved subdivision plan.

**Section 3J.02. Scope and Coverage**

- a. Residential includes detached family dwelling, multi-family dwelling such as row-houses, apartments, homotel, Pension house, Dormitory, boarding house.
- b. Institutional includes government center, colleges, universities, convention center, hospital medical center, multi-purpose clinics, religious structures, museums.
- c. Commercial, Industrial/Agro-industrial, includes commercial housing such as hotel, motel apartel, club house, restaurant and other eateries, general retail/store and shops, food markets, personal services shops, recreational centers/establishment, short term educational facilities, store room and warehouse, filling and service station, bank and other financial institution, radio and television station building garage, transportation terminal/garage, publishing companies, junkshop, welding machine shop, repacking food products, wet and dry market.
- d. Special – other projects/structures not included in residential, institutional and commercial.

**Section 3J.03. Imposition of Fee.** There shall be collected permit fee and other charges prescribed hereunder:

**I. ZONING AND LOCATIONAL CLEARANCES**

|   |                                    |        |
|---|------------------------------------|--------|
| <b>A. Residential structure single or detached:</b> |                                    |        |
| 1.  | P15,000.00 but not over 50,000.00  | 250.00 |
| 2.  | 50,000.00 but not over 100,000.00  | 350.00 |
| 3.  | 100,000.00 but not over 200,000.00 | 450.00 |

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- 4. 200,000.00 but not over 300,000.00 550.00
- 5. 300,000.00 but not over 400,000.00 650.00
- 6. 400,000.00 but not over 500,000.00 850.00
- 7. For every additional 500,000.00 Project cost or fraction thereof 950.00

**B. Institutional base on the following project cost:**

- 1. P15,000.00 but not over 100,000.00 1,000.00
- 2. 100,000.00 but not over 200,000.00 1,250.00
- 3. 200,000.00 but not over 300,000.00 1,500.00
- 4. 300,000.00 but not over 400,000.00 1,750.00
- 5. 400,000.00 but not over 500,000.00 5,000.00
- 6. For every additional 500,000.00 and a fraction thereof 2,500.00

**C. Commercial, Industrial, Agro-industrial based on the following cost:**

- 1. P15,000.00 to 50,000.00 500.00
- 2. For every additional 50,000.00 or fraction thereof 250.00

**D. Special projects and other than residential, institutional, commercial, industrial, agro-industrial, building based on the following project cost:**

- 1. P15,000.00 to 50,000.00 500.00
- 2. For every additional 50,000.00 or fraction thereof 250.00

**E. Repair/Renovation/Alteration permit fifty percent (50%) of fees imposed computed at a cost repair renovation/alteration. Per City Ordinance No. 93-21 dated July 30, 1997, there shall be collected fees:**

**II. SUBDIVISION PROJUECTS/ACTIVITIES**

**A. Approval of Subdivision Plan**

- 1. Preliminary Processing Fees
  - a. for the first 10 hectare 1,000.00
  - b. For every additional hectare or a fraction thereof 250.00
- 2. Final Processing Fees
  - a. Subdivision having a density of 66 to 200 families gross hectares per hectare of a fraction thereof ..... 500.00
  - b. Subdivision having a density of 21 to 65 families gross hectares, per hectare a fraction thereof.... 750.00
  - c. Subdivision having a density of 20 and below families gross hectares, per hectare or a fraction thereof ..... 1,000.00
  - d. Additional fee on a floor area of houses/building sold with the lot, per square meter ..... 5.00

**3. Alteration of Plans fees same as final processing fees.**

**B. Registration and License at sell Subdivision/Condominium Project:**

- 1. a. Subdivision having a density of 66 to 100 family lots/gross hectare per saleable lot 50.00
- b. Subdivision having a density of 21 to 65 family lots/gross hectare per saleable lot 100.00
- c. Subdivision having a density of 20 family lots and below /gross hectare per saleable lot 75.00

**C. Final Inspection Fees and Issuance of Certificate of Completion:**

- 1. Subdivisions:

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|   |                              |
|---|------------------------------|
| b. Subdivision having a density of 21 to 65 family lots/hectare   | 500.00                       |
| c. Subdivision having a density of 20 family lots and below/hectare   | 750.00                       |
| D. Registration of Dealers, Brokers and Salesman:   |                              |
| 1. For dealer/broker  | 250.00                       |
| 2. For salesman   | 100.00                       |
| E. Application for the following:   |                              |
| 1. Temporary license to sell  | 250.00                       |
| 2. Advertisement Approval   | 200.00                       |
| 3. Cancellation/Reduction or performance bond   | 250.00                       |
| 4. Lifting of suspension of license to sell   | 250.00                       |
| 5. Extension of time of complete development  | 250.00                       |
| 6. Exemption from Cease and Desist Order (CDO)  | 50.00                        |
| 7. Clearance of Mortgage  | 250.00                       |
| 8. Lifting of Cease and Desist Order (CDO)  | 300.00                       |
| 9. Change of name/ownership   | 250.00                       |
| F. For economic and socialized housing and Batas Pambansa Bldg. 22 Fees under PD's 957, 1096 and 1105                                 |                              |
| 1. Plan(s) approval and development permit per Hectare  | 250.00                       |
| 2. Registration and Regular License to sell per unit/lot  | 50.00                        |
| 3. Building permit per square meter   | 10.00                        |
| 4. Final inspection for Certification of completion/occupancy   | 50.00                        |
| a. Land Development per hectare   | 50.00                        |
| b. Building per square meter  | 5.00                         |
| 5. Plan   | 50% imposed on area affected |
| G. Farm lot Subdivision   |                              |
| 1. Preliminary Processing Fee   |                              |
| a. For the first five (5) hectares  | 250.00                       |
| b. For every additional hectares or a fraction thereof  | 25.00                        |
| 2. Final Processing Fee   |                              |
| a. Per hectare of fraction thereof  | 500.00                       |
| 3. Alteration of Plans Fee  |                              |
| Same as final processing fee and shall cover the affected portions of the subdivisions, prorated against the fees for the total area. |                              |
| 4. Registration and License to sell farms lot subdivision   |                              |
| a. Per saleable lot   | 50.00                        |
| b. Certification or Registration  | 250.00                       |
| H. Fees on Memorial Park/Cemetery Plan  |                              |
| 1. Approval of memorial Park/Cemetery Plan  |                              |
| a. Preliminary processing fee /locational clearance fee for the first one hectare   | 500.00                       |
| b. For every additional hectare or a fraction thereof   | 250.00                       |
| c. Final processing fee per square meter  | 20.00                        |

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 Ordinance No. 100 Series of 2011

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- 2. Alteration of plans fee **P1.00** per sq. m. but covers only affected portions of plans subject to alteration.
- 3. Registration of License to lease/sell memorial Park/Cemetery per sq. m. saleable lot. .... 100.00
- 4. Inspection fee per hectare. .... 100.00

**Section 3J.04. Time and Manner of payment.** The fees imposed herein shall be paid to the City Treasurer upon application for the corresponding clearance, permit or documents aforementioned. Subject to the existing laws and national policies, the proceeds from the collection of fees and other charges for the processing and approval of subdivision plans for residential, commercial or industrial purposes and other development purposes shall accrue entirely to this city. Provided, that the impositions of charges and other fees for the processing and approval of application for condominium project and the issuance of development permit required for the issuance of a business permit for condominium projects shall still be under the authority of the Housing and Land Use Regulatory Board (HLURB) as per DILG MC No. 98-93.

**Section 3J.05. Rules and Regulations.** No person shall engage in real estate development business, and the like, in this city without first securing a permit and/or the corresponding clearance therefore from the duly authorized national and local officials concerned.

**Section 3J.06. Creation of Urban Development and Housing Board.** There is hereby created a Urban Development and Housing Board to be composed of the following: City Mayor, as Chairman; Sanggunian Committee Chairman on Housing, as Co- Chairman; and the City Assessor, City Treasurer, City Engineer, City Planning & Dev. Coordinator, city Social Welfare & Development Officer, City Legal Officer and one (1) representative from the NGO as members of the Board. The committee shall assist and advise the Local Chief Executive and the Sangguniang Panlungsod on the matters pertaining to the devolved functions of the HLURB. The committee shall also formulate the necessary rules and regulations for the proper implementation of this Article which shall be enforced and effect until revoked or modified by the Mayor or the Sangguniang Panlungsod.

**Section 3J.07. Administrative Provisions.**

- a. No person, natural or juridical, shall engaged in the business of real estate development in this City without first securing the necessary clearance or permit therefore from the Mayor.
- b. All applications for clearance or permit required under this article shall be submitted to the duly designated Housing and Land Use Enforcement Officer for the processing and appropriate action.
- c. The duly designated Enforcement Officer shall inspect the site for development to verify plan specifications and see to it if such development projects conform with the national laws, ordinances, or rules and regulations on housing and land uses.

**Section 3J.08. Applicability Clause.** All other matters, not herein specified related to the real estate development or the operation of subdivisions, and the like, shall be governed by the provisions of Presidential Decree No. 933; Executive Order No. 648, series of 1981 as amended by Executive Order No. 90, series of 1986; Presidential Decree No. 957; *Batas Pambansa Blg. 220*; Republic Act No. 7279; Executive Order No. 71, series of 1993; and other related laws, rules, regulations.

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

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

Bonita & Family, Atty. James P. ...  
 optimara

...  
 ...  
 ...  
 ...

- 2) Others 80.00/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 3K.02. Time of Payment.** The fee shall be paid to the City Treasurer upon application of the permit with the City Mayor.

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

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

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

|   |          |
|---|----------|
| a. Storage of gasoline, diesel, fuel, kerosene and similar products             |          |
| 500 to 2,000 liters   | 300.00   |
| 2,001 to 5,000 liters   | 500.00   |
| 5,001 to 20,000 liters  | 750.00   |
| 20,001 to 50,000 liters   | 1,000.00 |
| 50,0001 to 100,000 liters   | 1,500.00 |
| Over 100,000 liters   | 2,000.00 |
| b. Storage of cinematographic film  | 500.00   |
| c. Storage of celluloid   | 500.00   |
| d. Storage of calcium carbide   |          |
| 1. Less than 50 cases   | 500.00   |
| 2. 50 to 99 cases   | 750.00   |
| 3. 100 or more cases  | 1,000.00 |
| e. Storage of tar, resin and similar materials                                  |          |
| 1. Less than 1,000 kls  | 300.00   |
| 2. 1,000 to 2,500 kls.  | 500.00   |
| 3. 2,500 to 5,000 kls.  | 750.00   |
| 4. Over 5,000 kls.  | 1,000.00 |
| f. Storage of coal deposits   |          |
| 1. Below 100 tons   | 300.00   |
| 2. 100 tons or above  | 500.00   |
| g. Storage of combustible, flammable or explosive Substance not mentioned above | 500.00   |

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

**Section 3L.03. Administrative Provisions.**

(a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefore. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.

(b) The Mayor shall promulgate regulations for the proper storing of said substances and

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

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

- (a) Internal combustibles engines:
  - 1. 2 HP and below 250.00
  - 2. 5HP and below but not lower than 3 HP 350.00
  - 3. 10HP and below but not lower than 5 HP 550.00
  - 4. 14HP and below but not lower than 10HP 750.00
  - 5. Above 15HP 1,000.00
  
- (b) Other stationery engines or machines:
  - 1. 3 HP and below 200.00
  - 2. 5 HP and below but not lower than 3 HP 300.00
  - 3. 10 HP and below but not lower than 5 HP 400.00
  - 4. 14 HP and below but not lower than 10 HP 500.00
  - 5. Above 14 HP 700.00
  
- (c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).

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

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

**Article N. Permit Fee on Circus and Other Parades**

**Section 3N.01. Imposition of Fee.** There shall be collected a Mayor's Permit Fee of Three Hundred Pesos (P300.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this city.

**Section 3N.02. Time and Manner of Payment.** The fee imposed herein shall be due and payable to the City Treasurer upon application for a permit to the City Mayor at least ten (10) days before the scheduled date of the circus or parade and on such activity shall be held.

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

**Section 3N.04. Administrative Provisions.**

- a) Any persons who shall hold a parade within this city shall first obtain from the City Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.
  
- b) The Station Commander of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such

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**Article O. Fee for Sealing and Licensing of Weights and Measures**

**Section 30.01. Implementing Agency.** The City Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

**Section 30.02. Sealing and Testing of Instruments of Weights and Measures.** - All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be City Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

**Section 30.03. Imposition of Fees.** Every person before using instruments of weights and measures within this City shall first have them sealed and licensed annually and pay therefore to the City Treasurer the following fees:

|  | <u>Amount of Fee</u> |
|--|----------------------|
| (a) For sealing linear metric measures   |                      |
| Not over one (1) meter   | 100.00               |
| Measure over one (1) meter   | 150.00               |
| (b) For sealing metric measures of capacity:   |                      |
| Not over ten (10) liters   | 100.00               |
| Over ten (10) liters   | 150.00               |
| (c) For sealing metric instruments of weights:   |                      |
| With capacity of not more than 30 kg   | 200.00               |
| With capacity of more than 30 kg. but not more than 300 kg   | 300.00               |
| With capacity of more than 300 kg. but not more than 3,000 kg  | 400.00               |
| With capacity of more than 3,000 kg  | 500.00               |
| (d) For sealing apothecary balances of precision   | 200.00               |
| (e) For sealing scale or balance with complete set of weights:   |                      |
| For each scale or balances or other Balances with complete set of weights for use therewith  | 100.00               |
| For each extra weight  | 200.00               |
| (f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of <b>One Hundred Pesos (P100.00)</b> for each instrument shall be collected. |                      |

**Section 30.04. Payment of Fees and Surcharge.** The fees herein imposed shall be paid and collected by the City Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

**Section 30.05. Place of Payment.** The fees herein levied shall be paid in the city where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the city where he maintains his residence.

**Section 30.06. Exemptions.**

- (a) All instruments for weights and measures used in government work of or maintained for public use by any instrumentality of the government shall be tested

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- (b) Dealers of weights and measures instruments intended for sale.

**Section 30.07. Administrative Provisions.**

(a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the City Treasurer or his deputies.

(b) The City Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and technology.

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

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

**Section 30.08. Fraudulent Practices Relative to Weights and Measures**

The following acts related to weights and measures are prohibited:

- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;
- d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license

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- h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- j) for any person to fraudulently give short weight or measure in the making of a scale;
- k) for any person, assuming to determine truly the weight or measure of an article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) for any person to procure the commission of any such offense abovementioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed therein remains intact and in the same position and condition in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, be sealed promptly on demand by the official sealer or his duly authorized representative without penalty except a surcharge equal to two (2) times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the City Treasurer in the same manner as the regular fees for sealing such instruments.

**Article P. Registration and Transfer Fees on Large Cattle.**

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

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

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

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

**Section 3P.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 3P.04. Administrative Provisions.**

- (a) Large cattle shall be registered with the City Treasurer upon reaching the age of two (2) years.
- (b) The ownership of a large cattle or its sale or transfer of ownership to another person shall be registered with the City Treasurer. All branded and counter-branded large cattle presented to the City Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.

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(c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the city issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the City Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

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

**Article Q. Permit On Hauling and Trucking Services**

**Section 3Q.01. Imposition of Fee.** There shall be collected from every person engaged in the business of hauling and trucking services operating within this city a permit fee of One Thousand pesos (P1,000.00) pesos per truck, per annum. The fee imposed herein shall not be collected from operators of hauling and trucking services whose truck merely pass this city.

**Section 3Q.02. Time of Payment.** The fee imposed shall be paid to the City Treasurer upon application for a Mayor's permit to operate hauling or trucking services in this city. In the succeeding year, the fee shall be paid within the first twenty (20) days of January of every year in the case or renewal thereof.

**Section 3Q.03. Surcharge for Late Payment.** Failure to pay the fee required in this article shall subject the taxpayer to a surcharge to be paid at the same time and in the same manner as the original amount of fees due.

**Section 3Q.04. Administrative Provisions.**

1. The Mayor's Permit shall be issued only to the applicant after payment of the required fee.
2. The weight capacity of roads and bridges shall be carefully observed by the driver of the vehicle being used in hauling such cargoes.
3. Haulers shall also observe carefully the proper loading of logs, sugar cane, cattle, swine, fowl and other kinds of cargoes, that same are securely tied or properly covered.
4. The mayor's permit shall be carried at all times while engaged in hauling activities in this city and shall be presented to the authorities concerned upon the latter's demand.

**Article R. Permit on Operation of Business Rendering On Offering to Render "Transport Services For-A-Fee"**

**Section 3R.01. Imposition of Fee.** There shall be collected from operators of business rendering or offering to render "transport service for-a-fee an annual permit fee based on the number or vehicles being used as indicated below:

|   |        |
|---|--------|
| 1. Operation of "Tricycle-for-hire" business Per unit of tricycle       | 100.00 |
| 2. Operation of "jeepney or AUV for hire" business, per unit of vehicle | 150.00 |
| 3. Operation of "truck or wagon for hire" business, per unit of vehicle | 200.00 |
| 4. Operation of "car-for-hire" business, per car                        | 300.00 |

**Section 3R.02. Time and Manner of Payment.** The permit fee imposed herein shall be due and payable upon application for a Mayor's permit and within the first twenty (20) days of January of each year, on case of renewal thereof.

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**Section 3R.03. Surcharge for Late Payment.** Failure to pay the fee imposed in this article within the time required shall subject the taxpayer to a surcharge of twenty percent(20%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the original amount of fee due.

**Section 3R.04. Exemption from Payment of Business Tax.** Except for the "regulatory fee" imposed herein no other kind of tax (include business tax) for the operation of the motor vehicles being used shall be collected from operators of such kind of business undertaking.

**Section 3R.05. Exemption of other Transport Vehicle.** Transport vehicle being utilized as a component of duly established business enterprise and not being offered for hire including those being used primarily fro private purposes are exempted from the provisions of this Article. Also exempted are operators of "passenger buses, jeepney's, or AUV's which have been granted a "Certificate of Public Convenience" by the Land Transportation Franchising and Regulatory Board (LTFRB) to operate in this city or whose vehicle merely passes thru this city.

**Section 3R.06. Administrative Provisions.**

1. No permit to operate any business of rendering or offering to render transport services for-a-fee shall be issued unless the motor vehicle, except motorized tricycle, being used or to be used has been duly registered with the LTO, DOTC.
2. A numbered plate, metal or otherwise, shall be provided by the office of the treasurer to be paid at cost by the applicant.
3. The Chief, Business permits, Licensing and Inspection and Inspection Division, Office of the Mayor, shall keep a registry of all the transport vehicle being issued a numbered plate and such as its make and brand, the name and address of the operator and such other pertinent information as may be required.

**Article S. Permit Fee for Excavation**

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

*Surety Bond* - refers to a certain percentage of the computed value of infrastructure on favor of the City Government to cover future damages for violation on specific project execution.

*Cash Bond* - refers to a certain percentage of the computed value of infrastructure on favor of the City Government to cover future damages for violation on specific project execution.

*Road Right of Way* – refers to the road limit of public roads where construction is being done.

**Section 3S.02. 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.

|  | Amount of Fee |
|--|---------------|
| (a) For crossing streets with concrete pavement:   |               |
| 1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.)                        | 600.00        |
| 2. For crossing across base of streets with concrete pavement, per linear meter (boring method)  | 500.00        |
| (b) For crossing streets with asphalt pavement:  |               |
| 1. Minimum fee   | 300.00        |
| 2. Additional fee for each linear meter crossing the streets (minimum width of excavation, .80m) | 100.00        |
| (c) For crossing the streets with gravel pavement:   |               |
| 1. Minimum fee   | 200.00        |

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- (d) For crossing existing curbs and gutters resulting in the Damage 300.00
- (e) Additional fee for every (day or week) of delay In excess of excavation period provided in the Mayor's permit 50.00

**Section 3S.03. Time and Manner of Payment.** The fee imposed herein shall be paid to the City Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit in an amount equal to ten percent (10%) shall be deposited with the City Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the City Government in case the restoration to its original form of the street excavated is not made within fifteen (15) days after the purpose of the excavation is accomplished.

**Section 3S.04. Administrative Provisions.**

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

**Article T. Permit Fee on Film-Making**

**Section 3T.01. Imposition of Fee.** There shall be collected the following permit fee from any person who shall go on location-filming of not more than three (3) days within the territorial jurisdiction of this city.

**Rate of Fee Per Filming**

|    |                           |          |
|----|---------------------------|----------|
| a. | Commercial movies         | 5,000.00 |
| b. | Commercial advertisements | 3,500.00 |
| c. | Television Film           | 3,000.00 |
| d. | Documentary film          | 2,000.00 |
| e. | Videotape coverage        | 1,000.00 |

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

**Section 3T.02. Time of Payment.** The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit ten (10) days before location-filming is commenced.

**Article U.**

**Permit Fee for Agricultural Machinery and Other Heavy Equipment**

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

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|----|--|----------|
| c. | Heavy Tractors   | 500.00   |
| d. | Bulldozer  | 750.00   |
| e. | Forklift   | 1,000.00 |
| f. | Heavy Graders  | 1,000.00 |
| g. | Light Graders  | 500.00   |
| h. | Mechanized Threshers   | 500.00   |
| i. | Manual Threshers   | 300.00   |
| j. | Cargo Truck  | 750.00   |
| k. | Dump Truck   | 750.00   |
| l. | Road Rollers   | 500.00   |
| m. | Pay Loader   | 1,000.00 |
| n. | Prime Movers/Flatbeds  | 1,000.00 |
| o. | Backhoe  | 750.00   |
| p. | Rock Crusher   | 1,500.00 |
| q. | Batching Plant   | 3,000.00 |
| r. | Transit/Mixer Truck  | 1,000.00 |
| s. | Crane  | 1,000.00 |
| t. | Other agricultural machinery or heavy equipment not enumerated above | 500.00   |

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

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

**Article V**

**Fee for Registration of Religious Civic, Social and/or Sports Organizations, Clubs, Associations or Fraternities**

**Section 3V.01. Imposition of Fee.** There shall be collected an annual registration fee of One Hundred (P100.00) pesos for every religious, civic social and/or sports organizations, clubs, associations, federations or fraternities organized and /or operating in this city for purposes not contrary to laws, rules and regulations.

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

**Section 3V.03. Surcharge for Late Payment.** Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty (20) percent of the original amount of fee due, to be paid at the same time and in the same manner as the original fee due.

**Section 3V.04. Administrative Provisions.**

1. It shall be the duty of the Officers of the organizations covered under this Article, through their President or Chairman to register the name of their organization with the office of the Mayor.
2. The application for registration shall be accompanied by a copy of the organization's Constitution and By-Laws or, in the absence of which, a joint affidavit to be executed by two officers of the said organization is stating therein the purpose or purposes for which organization is established or formed, together with a copy of the list of all its members including their respective addresses.

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**Article W. Special Mayor's Permit**

**Section 3W.01. Permit to Hold Benefits.** Religious, civic, social and/or sports organization, 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 assure or benefit the welfare organization or intended for purposes that will round 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, and provided further, that a permit therefore shall first be secured from the Department of Social Welfare and Development (DSWD) authorizing the holding of such activities.

**Section 3W.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 6170 & Article 101 (paragraph 1) of its implementing rules and regulations. Provide 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 optional policy standards and regulations on morals, 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 3W.03. Administrative Provisions.** Except for the Barangay Council, it shall be unlawful for any person, private or juridical to hold benefit shows, programs, contest and other fund raising activities without the corresponding permit from the Mayor.

**Article X. Permit Fees on Tricycle Operation**

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

- (a) *Motorized Tricycle* is a motor vehicle propelled other than by muscular power,
- (b) *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.*
- (c) *Tricycle Operators* are persons engaged in the business of operating tricycles.
- (d) *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.
- (e) *Motorized Tricycle Operator's Permit (MTOPI)* is a document granting provisional authority/ franchise or license to a person, natural or juridical, allowing him to operate tricycle-for-hire over specified zones. Valid for five (5) years, provided, that MTOPI is validated every year.
- (f) *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 3X.02. Imposition of Fees.**

|                                      |         |
|--------------------------------------|---------|
| A) Application for one unit tricycle |         |
| 1. Filing Fee                        | P 50.00 |
| 2. Police Clearance                  | 50.00   |
| 3. Medical Certificate               | 50.00   |
| 4. Registration                      | 100.00  |

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|  |                                     |
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| 6. Mayor's Permit                              | 100.00                              |
| 7. Character Seminar & ID                      | 20.00                               |
| 8. Plate/Sticker                               | 75.00                               |
| 9. Franchise tax/business tax                  | 82.5% of one 1% of the gross income |
| <b>B) For Validation of Franchise (yearly)</b> |                                     |
| 1. Mayor's Permit                              | P100.00                             |
| 2. Supervision Fee                             | 50.00                               |
| 3. Sticker                                     | 75.00                               |
| 4. Police Clearance                            | 50.00                               |
| 5. Medical Clearance                           | 50.00                               |
| 6. Franchise Tax                               | 82.5% of one 1% of the gross income |
| <b>C) Other Fees</b>                           |                                     |
| 1. Dropping/cancellation of franchise          | 50.00                               |
| 2. Certificate of True Copy (MTOF)             | 50.00                               |
| 3. Fare Adjustment Fare Increase               | 200.00                              |
| 4. Filing Fee for Amendment of MTOF            | 200.00                              |

**Section 3X.03. Time of Payment.**

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

**Section 3X.04. Surcharge for Late Payment.** - Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

**Section 3X.05. Administrative Provisions.**

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOF) from the Sangguniang Panlungsod.
- (b) The following requirement must be submitted by the operator or applicant for MTOF.
  - a. application form from the TFRC
  - b. Voter's ID OR Certificate of Registration from COMELEC (operator)
  - c. Certificate of Registration
  - d. Brgy. Clearance & Drug Test (driver)
  - e. Medical Certificate (driver)
  - f. Police clearance (driver)
  - g. Motor Vehicle Liability Insurance for tricycles
  - h. 2x2 picture (operator and driver)
  - i. stencil of motor and chassis number
  - j. Tricycle Operator Zone Registration
  - k. Certification of Road Worthiness from TOPS and CEO
  - l. Character ID

- (c) Operator must ensure the following:
  - a. head lights and signal lights
  - b. seatbelt and backrests
  - c. clear windshields and side mirrors
  - d. silencers
  - e. posted tariff

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- f. posted character ID
- g. waste can
- h. MTOP
- i. prescribed color for the sidecar with body number at the back and front

(c) MTOP shall be valid for 5 years, provided that it should be validated from January 1-20 of every year.

(d) The Sangguniang Panlungsod of this city shall

1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the city unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
3. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Panlungsod;
6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) KPH. The Sangguniang Panlungsod may provide exceptions if there is no alternative route.
7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.

(e) 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.

Only legitimate members of respective tricycle operators and drivers association shall be qualified to apply for franchise.

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

The official rate to be initially adopted shall be a minimum fee of Eight Pesos (P8.00) plus One Peso (P1.00) per km. in excess of four (4.0) km. distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Panlungsod.

Operators of tricycles-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares.

*Boots & ...*

*opdimano*

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- (g) 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.
- (h) For the purpose of this Article, a Tricycle Franchising Regulatory Committee is hereby composed of the following:

Chairman: City Vice Mayor  
 Vice-Chairman: Sanggunian Chairman on Transportation  
 Members: Head, Tagaytay Office Public Safety  
 Head, Business Permit Licensing Office  
 City Engineer  
 Pres., Federation of Tricycle Operators  
 PNP Chief  
 City Planning & Development Coordinator  
 Secretary, Sangguniang Panlungsod

The TFRC 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 copy of which shall be furnished to the Office of the City Treasurer.

**Article Y. Permit Fee on Occupation of Calling Not Requiring Government Examination**

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

| Occupation or Calling   | Rate of Fee/Annum |
|---|-------------------|
| (a) On employees and workers in generally Considered "Offensive and Dangerous Business Establishments" .....  | 300.00            |
| (b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public .....  | 200.00            |
| (c) On employees and Workers in food or eatery establishment .....  | 200.00            |
| (d) On employees and workers in night or night and day establishment .....  | 200.00            |
| (e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the City Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder .... | 200.00            |

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

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

- (a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:
- (1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
  - (2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardwares; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
  - (3) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.
- (c) Employees and workers in food or eatery establishments such as but not limited to the following:
- (1) Employees and workers in canteen, carindaria, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
  - (2) Stallholders, employees and workers in public markets;
  - (3) Peddlers of cook or uncooked foods;
  - (4) All other food peddlers, including peddlers of seasonal merchandise.
- (d) Employees or workers in night or night and day establishments such as but not limited to the following:

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*Bozette R. ...*

*opinion*

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

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

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

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

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

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

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

The individual Mayor's Permit so secured shall be renewed during the respective birth month of the permittee next following calendar.

**Section 3Y.06. Administrative Provisions.**

- (a) The City Treasurer shall keep a record of persons engaged in occupation and /or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.
- (b) Persons engaged in the above mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the City Treasurer and to the City Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

**Article Z. Permit Fee for the Conduct of Group Activities**

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

1. Conference meetings, rallies and demonstration in

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*ordinance*

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- 3. Coronation and ball 1,500.00
- 4. Promotional sales 1,500.00
- 5. Other Group Activities 1,000.00

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

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

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

**Article AA. Demolition Permit**

**Section 2AA.01. Imposition of Fees.** Every contractor/Officer-in-Charge or head of demolition team are required to secure demolition permit from the City Engineer's Office and pay to the City Treasurer or his deputies the sum of Two Pesos (P2.00) per square meter of the total floor area plus inspection fee of Two Hundred Pesos (P200.00) for dwellings, residential structure and Five Hundred Pesos (P500.00) for commercial structure or building before any demolition activities could be effected within the City of Tagaytay.

**Section 2AA.02. Definition of Terms. As used in this article.**

- a) *Dwelling* - refer to a place to live in, residence whether private or commercial.
- b) *Structure* - refer to complex entity.
- c) *Demolish* - means to tear down or to do away with completely.
- d) *Demolition* - means the act or process of wrecking or destroying a building or structure.
- e) *Demolition Team* - refers to a group of people composed of persons as team members and headed by a contractor or an officer-in-charge that will undertake demolition job in a given area.

**Section 2AA.03. General Provisions**

- A. Demolition permit shall be posted at the gate of the property to be demolished.
- B. Demolition of dwelling/structure whether private or public rendered by private person or entity are subject to payment of demolition permit fees except those government sponsored demolition activities.
- C. The local PNP & the City Engineer's Office as lead agency shall monitor the implementation of this ordinance.

**CHAPTER IV. SERVICE FEES**

**Article A. Secretary's Fees**

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

|   | <u>Amount of Fee</u> |
|---|----------------------|
| (a) For every page or fraction thereof typewritten (not including the certificate and notation) | 50.00                |
| (b) For each certificate of correctness (with seal of Office)                                   |                      |

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- (c) For certifying the official act of the City Judge or other judicial certificate with seal 50.00
- (d) For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page 50.00
- (e) Photocopy or any other copy produced by copying machine per page 50.00

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

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

**Article B. Local Civil Registry Fees**

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

- (a) Marriage Fees:
  - 1. Application fee 100.00
  - 2. Marriage License fee 200.00
  - 3. Solemnization fee 300.00
  - 4. Family Planning Fee and Marriage Counseling Fee 100.00
- (b) True copy of the ff:
  - 1. Certificate of Death 50.00
  - 2. Certificate of Marriage 50.00
  - 3. Certificate of Live Birth 50.00
  - 4. Certificate of Founding 50.00
  - 5. Certificate of death/fetal death 50.00
  - 6. Application for Marriage License 50.00
  - 7. Court Orders/Court Decrees 50.00
  - 8. Legal Instruments 50.00
- (c) Certified photocopies of the ff:
  - 2. Certificate of Death 50.00
  - 2. Certificate of Marriage 50.00
  - 3. Certificate of Live Birth 50.00
  - 4. Certificate of Founding 50.00
  - 5. Certificate of death/fetal death 50.00
  - 6. Application for Marriage License 50.00
  - 7. Court Orders/Court Decrees 50.00
  - 8. Legal Instruments 50.00
- (d) Registration of the following
  - 1. Court Orders/Decrees
    - a) Adoption/Rescission of adoption 200.00
    - b) Annulment of Marriage/Declaration of Absolute Nulity of Marriage/Legal Separation/Court Order setting aside the deals of legal separation 200.00
    - c) Change of name 100.00

Books & Family Registry - 1999  
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|  |        |
|--|--------|
| e) Declaration of Presumptive Death of the Absent spouse<br>Judicial Declaration of Absence              | 200.00 |
| f) Compulsory Recognition of Illegitimate Child<br>Voluntary recognition of minor illegitimate child     | 100.00 |
| g) Appointment of Guardian/Termination of Guardianship   | 100.00 |
| h) Judicial Determination of Filiation   | 100.00 |
| i) Judicial Determination of the fact of reappearance of absent spouse if disputed                       | 100.00 |
| j) Naturalization Certificate/Cancellation of naturalization certificate                                 | 100.00 |
| k) Separation of Property/Revival of Former Property Regime  | 100.00 |
| l) Emancipation of Orphaned Minor  | 100.00 |
| m) Other registrable court decrees/orders  | 100.00 |
| n) Correction of entry   | 100.00 |
| 2. Legal Instruments   |        |
| a) Affidavit of REappearance   | 100.00 |
| b) Acknowledgement   | 100.00 |
| c) Acquisition of Citizenship  | 200.00 |
| d) Authorization and Ratification of Artificial Insemination   | 200.00 |
| e) Certificate of Legal Capacity to Contract Marriage  | 250.00 |
| f) Legitimation  | 100.00 |
| g) Option to Elect Citizenship   | 250.00 |
| h) Partition and Distribution of properties of spouses and delivery of children's presumptive legitimate | 100.00 |
| i) Marriage settlements and any modification thereof   | 200.00 |
| j) Repatriation document with Oath of Allegiance   | 200.00 |
| k) Voluntary Emancipation of Minor   | 100.00 |
| l) Waiver of Rights/Interest of absolute community of property   | 100.00 |
| m) Other registrable legal instrument  | 100.00 |
| (e) Fort certified copies of any document in the register which may be:                                  |        |
| 1. For local purposes  | 50.00  |
| 2. For travel abroad/employment abroad   | 50.00  |
| 3. By court order  | 50.00  |
| 4. By legal instrument   | 50.00  |
| (f) Permit for Cadaver disposition   |        |
| 1. Burial permit fee   | 50.00  |
| 2. Fee for the exhumation of cadaver   | 100.00 |
| 3. Fee for the removal of cadaver  | 100.00 |
| 4. Fee for the transfer of cadaver to other place outside of this city                                   | 100.00 |
| 5. Fee for the interment of non-resident   | 30.00  |
| 6. Cemetery fee (city)   | 50.00  |
| 7. Embalmer's fee  | 50.00  |
| (g) For certified copies of any document in the register, for each One Hundred (100) words               | 50.00  |

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|   |        |
|---|--------|
| (h) Processing Fee  |        |
| 1. a. Delayed registration/out of town registration/<br>supplemental report of death  | 100.00 |
| b. Marriage   | 100.00 |
| c. Live Birth   | 100.00 |
| d. Fetal Death  | 100.00 |
| e. Foundling  | 100.00 |
| f. Court Orders/Decrees   | 100.00 |
| g. Legal Instrument   | 100.00 |
| 2. Court Orders/Decrees   |        |
| a. Adoption/Rescission of adoption  | 200.00 |
| b. Annulment of Marriage/Declaration of Absolute<br>Nullity of Marriage/Legal Separation/court order<br>Setting aside the deals of legal separation | 200.00 |
| c. Change of name   | 100.00 |
| d. Correction of entry  | 100.00 |
| e. Civil Interdiction   | 100.00 |
| f. Declaration of Presumptive Death of the Absent<br>spouse Judicial Declaration of Absence   | 100.00 |
| g. Compulsory Recognition of Illegitimate child<br>Voluntary recognition of minor illegitimate child  | 100.00 |
| h. Appointment of Guardian/Termination of<br>Guardianship   | 100.00 |
| i. Judicial Determination of Filiation  | 100.00 |
| j. Judicial Determination of the fact of<br>reappearance of absent spouse if disputed   | 100.00 |
| k. Naturalization Certificate/Cancellation of<br>naturalization certificate   | 100.00 |
| l. Separation of Property/Revival of Former<br>Property REGIME  | 100.00 |
| m. Emancipation of Orphaned Minor   | 100.00 |
| n. Other registrable Court Decrees/Orders   | 100.00 |
| 3. Legal Instruments  |        |
| a. Affidavit of REappearance  | 100.00 |
| b. Acknowledgement  | 100.00 |
| c. Acquisition of Citizenship   | 100.00 |
| d. Authorization and Ratification of Artificial<br>Insemination   | 100.00 |
| e. Legitimazation   | 100.00 |
| f. Partition and Distribution of properties of spouses<br>and delivery of children's presumptive legitimate   | 100.00 |
| g. Marriage settlements and any modification<br>thereof   | 100.00 |
| h. Repatriation document with Oath of Allegiance  | 100.00 |
| i. Voluntary Emancipation of Minor  | 100.00 |
| j. Waiver of Rights/Interest of absolute community of<br>property   | 100.00 |
| k. Other registrable legal instrument   | 100.00 |
| 4. Transfer of Registered Document  |        |
| a. Live Birth   | 150.00 |
| b. Death/Fetal Death  | 150.00 |
| c. Marriage   | 150.00 |
| d. Other registrable documents  | 150.00 |

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|--|--------|
| (i) Verification Fee                   |        |
| 1. Death/Fetal Death                   | 50.00  |
| 2. Live Birth                          | 50.00  |
| 3. Marriage                            | 50.00  |
| 4. Foundling                           | 50.00  |
| 5. Application for marriage            | 50.00  |
| 6. Court Orders/Decrees                | 50.00  |
| 7. Legal Instruments                   | 50.00  |
| (j) Professional Fee to Administer Oat | 100.00 |
| (k) Service fee                        | 50.00  |
| (l) Authentication fee                 | 50.00  |

**Section 4B.02. Exemption.** 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 to other government agency.
- b. Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- c. Burial permit of a pauper, per recommendation of the City Mayor.
- d. Issuance of birth certification for children less than six (6) years old.
- e. Issuance of civil registry certifications and collections of any civil registration fee every 27<sup>th</sup> day of February of every year as per Proclamation No.682.

**Section 4B.03. Time of Payment.** The fee imposed herein 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.**

1. All applicants for marriage license shall secure a certification from the Family Planning Coordinating Council of this city, thru its duly authorized representative, stating that they are informed and aware of the importance of family planning and have undergone a family planning counseling or seminar.
2. With the exemption of marriage "articulo mortis" no marriage license shall be issued by the Local Civil Registrar unless the applicant could present the required "certification" mentioned above.

**Article C. Police Clearance Fee**

**Section 4C.01. Imposition 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 grants | 50.00                |
| 2. For change of name                        | 200.00               |
| 3. For application for Filipino citizenship  | 1,500.00             |
| 4. For passport or visa application          | 200.00               |
| 5. For firearms permit application           | 1,000.00             |
| 6. For other purposes                        | 100.00               |

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**Section 4C.02. Exemption.** The fee imposed in this Article shall not be collected for clearance certificate issued to Barangay officials.

**Section 4C.03. Time of Payment.** The service fee provided under this Article shall be paid to the City Treasurer upon application for police clearance certificate.

**Article D. Sanitary Inspection Fee**

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

|   |          |
|---|----------|
| a. Dwelling and spaces for rent, including facilities and amenities thereof:  |          |
| 1. Hotels, per room accommodation   | 100.00   |
| 2. Building, per room accommodation   | 100.00   |
| 3. Apartels, pension houses, drive-inns, per accommodation  | 50.00    |
| 4. Commercial apartments, per concession space  | 50.00    |
| 5. Residential apartments, per door   | 50.00    |
| 6. Dormitories, lodging or boarding houses, per boarder accommodation   | 20.00    |
| 7. Residential houses for rent, per house <sup>7</sup>  |          |
| a. with garage and or swimming pools  | 200.00   |
| b. without garage and or swimming pools   | 150.00   |
| c. with rooms occupied by different tenants with common kitchen and/or comfort facilities   | 100.00   |
| b. Financial institutions such as banks, lending investors, insurance companies, finance and other investment companies dealers in Securities and main office | 1,000.00 |
| c. Gasoline service/filling stations  | 400.00   |
| d. Private hospitals, physical therapy center   | 1,000.00 |
| e. Medical/Dental Veterinary, lying-in clinics  | 300.00   |
| f. Institution of learning, per room teaching accommodation   | 50.00    |
| g. Media facilities   | 200.00   |
| h. Telephone, electric and power companies:   |          |
| - main office   | 500.00   |
| - every branch office   | 300.00   |
| i. Administrative offices, display offices, or offices of professionals   | 150.00   |
| j. peddlers   | 50.00    |
| k. All other business, industries, commercial agricultural establishments not specifically mentioned above whose operations requires a Mayor's Permit:        |          |
| - With an area of 200 sq.m. or more   | 1,800.00 |
| - 150 or more but less than 200 sq.m.   | 1,500.00 |
| - 100 or more but less than 150 sq.m.   | 1,200.00 |
| - 75 or more but less than 100 sq.m.  | 1,000.00 |
| - 50 or more but less than 75 sq.m.   | 700.00   |
| - 35 or more but less than 50 sq.m.   | 500.00   |
| - 25 or more but less than 35 sq.m.   | 200.00   |
| - Less than 25 sq.m.  | 100.00   |

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

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*Francis A. Ramirez*

*Albuquerque*

*Yvonne P. P. P.*

*edpiman*

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*Francis A. Ramirez*

*Albuquerque*

*Yvonne P. P. P.*

*edpiman*

**Section 4D.03. Administrative Provisions.**

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

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

**Article E. Service Fees for Health Examination**

**Section 4E.01. Imposition of Fee.** There will be collected a fee of Fifty Pesos (P50.00) from any person who is given a physical examination by the City Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of Fifty Pesos (P50.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the City Health Officer.

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

**Section 4E.03 . Administrative Provisions.**

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

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

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

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

**Article F. Dog Vaccination Fee**

**Section 4F.01. Imposition Fee –** There shall be collected/imposed from every owner of the dog a vaccination fee of One Hundred fifty pesos (P150.00) for every dog vaccinated within the territorial jurisdiction of this city.

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*Boa To 1. Council/Delegacion*

*opinion*

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

**Section 4F.03. Administrative Provisions**

1. **Vaccination Against Rabies** – means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAU, City Veterinarian Office and City Agriculture Office.

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

(b) During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the City Rabies Control Authority.

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

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

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

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

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

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

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

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

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

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

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

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

It shall be the responsibility of the City Rabies Control Authority to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the City Rabies Control Authority.

**Article G. Assessor's Annotation and Certification Fee.**

**Section 4.01. Imposition of Fee.** There shall be collected from every person requesting the annotation of certain documents, certified true copy of Tax Declaration and other certifications from the City Assessor's Office the following fees:

|  |       |
|--|-------|
| 1. Certified true copy of tax declaration                                | 50.00 |
| 2. Annotation of bail, amortization, mortgage or encumbrances and others | 50.00 |
| 3. Record verification fee   | 50.00 |
| 4. Processing fee  | 50.00 |
| 5. all other certification not mentioned above                           | 50.00 |

**Section 4.02. Time of Payment.** the fee imposed in this article shall be paid to the City Treasurer at the time of request, written or otherwise, before the request is granted.

**Article H. Clearance or Certification Fee.**

**Section 4.01. Imposition of Fee.** There shall be collected for the issuance of a clearance or certification by any offices of the city government the following fees:

|   |        |
|---|--------|
| 1. Certification/Clearance to be used in securing A driver's License        | 50.00  |
| 2. Certification/Clearance for purposes of entering The military services   | 50.00  |
| 3. Certification/Clearance for the purpose of Transferring residents aliens | 100.00 |
| 4. Certification/Clearance for other purposes not mentioned Above           | 50.00  |

**Section 4.02. Exemption.** No fee shall be collected for the issuance of a certification or clearance when it is officially requested by any Court or government agency.

**Section 4.03. 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.

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### CHAPTER V. CITY CHARGES

#### Article A. Service Charge for Garbage Collection

**Section 5A.01. Imposition of Fee.** There shall be collected monthly from every operator of business establishments located within the "area covered by the garbage collection service" a garbage collection fee in the accordance with the following schedule;

|    |  |        |
|----|--|--------|
| 1. | On business of printing and publication  | 100.00 |
| 2. | On business with franchise   | 200.00 |
| 3. | On business establishment:   |        |
|    | A. Manufacturers, producers  |        |
|    | B. Exporters/Importers   |        |
|    | C. Independent wholesalers, dealers, distributors, repackers, and retailers with aggregate area of:              |        |
|    | • Less than 25 sq. m   | 30.00  |
|    | • 25sq.m. or more but less than 35sq.m.  | 50.00  |
|    | • 35sq.m. or more but less than 50sq.m.  | 80.00  |
|    | • 50sq.m. or more but less than 75sq.m.  | 100.00 |
|    | • 75sq.m. or more but less than 100sq.m.   | 150.00 |
|    | • 100sq.m. or more but less than 150sq.m.  | 250.00 |
|    | • 150sq.m or more but less than 200sq.m.   | 350.00 |
|    | • 200sq.m. or more   | 500.00 |
|    | D. On owners or operators of business establishments rendering services:   |        |
| 1. | Business office/employment agencies, private detective agencies, advertising agencies with an aggregate area of: |        |
|    | • Less than 25 sq. m   | 30.00  |
|    | • 25sq.m. or more but less than 35sq.m.  | 50.00  |
|    | • 35sq.m. or more but less than 50sq.m.  | 80.00  |
|    | • 50sq.m. or more but less than 75sq.m.  | 100.00 |
|    | • 75sq.m. or more but less than 100sq.m.   | 150.00 |
|    | • 100sq.m. or more but less than 150sq.m.  | 250.00 |
|    | • 150sq.m or more but less than 200sq.m.   | 350.00 |
|    | • 200sq.m. or more   | 500.00 |
| 2. | Other contractors/business establishments engaged in rendering services, with an aggregate area of:              |        |
|    | • Less than 25 sq. m   | 10.00  |
|    | • 25sq.m. or more but less than 35sq.m.  | 20.00  |
|    | • 35sq.m. or more but less than 50sq.m.  | 30.00  |
|    | • 50sq.m. or more but less than 75sq.m.  | 40.00  |
|    | • 75sq.m. or more but less than 100sq.m.   | 50.00  |
|    | • 100sq.m. or more but less than 150sq.m.  | 70.00  |
|    | • 150sq.m or more but less than 200sq.m.   | 100.00 |
|    | • 200sq.m. or more   | 150.00 |
| 3. | Brewers, Distillers, compounders and public eating places with aggregate area of:                                |        |
|    | • Carinderia   | 10.00  |
|    | • Less than 25 sq. m   | 20.00  |
|    | • 25sq.m. or more but less than 35sq.m.  | 30.00  |
|    | • 35sq.m. or more but less than 50sq.m.  | 40.00  |
|    | • 50sq.m. or more but less than 75sq.m.  | 50.00  |
|    | • 75sq.m. or more but less than 100sq.m.   | 70.00  |
|    | • 100sq.m. or more but less than 150sq.m.  | 100.00 |
|    | • 150sq.m or more but less than 200sq.m.   | 150.00 |
|    | • 200sq.m. or more   | 200.00 |

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*Donato C. Benito/Secretary*

*James*

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| 4. On financial institution:   |          |
| • Commercial Banks   | 150.00   |
| • Savings and Loan Association   | 100.00   |
| • Lending Investors/money shop   | 50.00    |
| 5. On private owned public markets and shopping center per stall   | 20.00    |
| 6. On lessor, of real estab such as hotels, Motels, Pension Inns, Drive-inns, Boarding Houses, Apartels, Dormitories, Dwellings and other spaces for lease or rent hotels: |          |
| • Five star  | 1,500.00 |
| • Four star  | 1,000.00 |
| • Three star   | 500.00   |
| • Motels, drive inns   | 200.00   |
| • Apartels, pension inns   | 200.00   |
| • Boarding houses, lodging houses, dormitories   | 200.00   |
| • Residential houses for lease or rent   | 50.00    |
| • Commercial apartment – per door  | 30.00    |
| • Residential apartment per door   | 30.00    |
| 7. Amusement Places:   |          |
| • Bowling establishment  | 300.00   |
| • Casinos  | 1,500.00 |
| • Night/day clubs, discos, other similar establishments  | 500.00   |
| • Sauna baths and massage clinic   | 1,500.00 |
| • Pelota courts, tennis courts and other similar establishments  | 50.00    |
| • Theaters and cinema houses   | 500.00   |
| • Billiards and/or pool halls  | 50.00    |
| • Cockpits   | 500.00   |
| • Golf links or ranges   | 100.00   |
| • Resorts or other similar establishments  | 1,000.00 |
| • All other amusement places nor specifically mentioned above  | 50.00    |

**Section 5A.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 shall be exempted from the provision of this article.

**Section 5A.03 Time of Payment.** The fee imposed in this article shall be paid to the City Treasurer either monthly or manually. If the option selected is monthly, it shall be paid on or before the tenth (10<sup>th</sup>) days of every month. If annually, it shall be paid in advance within the first twenty (20) days of January of every year.

**Section 5A.04. Surcharge for Late Payment.** Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due, such surcharge to be paid at the same time and in the same manner as the fee due.

**Section 5A.05. Administrative Provisions**

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

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- b. The City Health Officer shall issue the necessary rules and regulation for garbage collection and shall inspect each month the business establishment to find out whether garbage is properly disposed of within the premises.
- c. The City Health Officer shall issue the necessary rules and regulations for the proper implementation of this Article which shall be enforceable until modified, rescinded or revoked by the Mayor or higher authorities.
- d. As need arises, the local chief executive shall be authorized to negotiate for or enter into contract to any business establishment in connection with their garbage collection.

**Article B. Charges for Parking**

**Section 5B.01. Imposition of Fee.** There shall be collected permit fees for the use of any city owned parking area, for every 4hrs. or fraction thereof.

|   |       |
|---|-------|
| Parking fee per park                        |       |
| 1. Passenger buses                          | 20.00 |
| 2. Jeepney/AUV/Vans                         | 15.00 |
| 3. Cargo trucks                             | 30.00 |
| 4. Motorcycles/tricycles                    | 5.00  |
| 5. Private car                              | 20.00 |
| In excess of four hours or fraction thereof | 5.00  |

**Section 5B.02. Time of Payment.** The fee imposed herein shall be paid to the City Treasurer or to his authorized representative upon parking thereon.

**Section 5B.03. Surcharge Of 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 and in the same manner as the fee due.

**Section 5B.04. Administrative Provisions.** The City Government shall not be responsible for loss of vehicle or any of its accessories or article left therein. Customers shall be held liable for any damage caused by him to person/s or property within the parking area.

**Article C. Impact Fee**

**Section 5C.01. Definition.**

- (A) *Impact Fee* – charges and fees to be charged on applicants applying for the construction of a five (5) story and above building (high-rise) within the city's jurisdiction.
- (B) *Developers* – all persons, company, group and the like engaged in developments such as residential, subdivision, parks, institutional, commercial and others.

**Section 5C.02. Imposition of Fees** – Impact Fee to be imposed shall be five hundred (P500.00) pesos per square meter for the construction of 5 storey bldg. and above and that the proponent shall be exempted from the payment of Development Levy.

**Section 5C.03. Administrative Provision** The City Planning & Development Office (CPDO) will be held responsible in the evaluation, assessment and computation of fees based on the submitted cost submitted by developers, owners while the Treasurer's Office will be responsible in the collection of fees as determined by the CPDO.

**Article D. Antenna/Tower Fee**

**Section 5D.01. Definition of Terms.**

- a) *Antenna* shall mean a conducting wire or coil from which the radio waves are sent or received

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- b) *Mast* shall refer to a vertical support made of galvanized iron pipes or wooden post over fifteen (15) meters in height supported by guide wire for carrying radio aerials.
- c) *Tower* shall be construed as a tall structural steel framework of high proportion to its lateral dimensions, standing independently or constructed on a base with foundation used for UHF, cell sites/relay stations/disks.

**Section 5D.02. Imposition of Fees.** There shall be collected an annual fee for the operation of antenna of antenna, tower, cell sites/relay stations at the rates prescribed hereunder:

|  |            |
|--|------------|
| a) Antenna Tower Base for CB   | 10,000.00  |
| b) Antenna Mast Base/Tower for UHF/VHF/Disks   | 50,000.00  |
| c) Tower for cell site/relay station and other tower reached the prescribed height of the Zoning ordinance | 200,000.00 |

Towers are allowed for one (1) repeater and additional repeater attachments shall be charged accordingly in the amount of **P10,000.00** annually per repeater.

**Section 5D.03. Time and Manner of Payment** – The fee shall be paid to the City Treasurer or his authorized representative on or before January 20 or on a quarterly basis, on or before the 20<sup>th</sup> day of the first month of the quarter. A ten percent (10%) discount shall be granted to those who will pay the full amount on or before the prescribed period. All facilities used by national agencies not included in Section 5D.04 shall pay fifty percent (50%) of the rate stated in Section 5D.02 and can avail discounts.

**Section 5D.04. Exemptions**

- a) All facilities used by the City Government of Tagaytay and those stated in the Local Government Code.
- b) All facilities used by religious institution for religious purposes.

**Section 5B.03. Surcharge for Late Payment.** Failure to pay the fee prescribed in this Article within the time required shall subject to a surcharge of twenty percent (25%) of the original amount of fees due. Such surcharge shall be imposed in the succeeding year, if failed to pay in the preceding year.

**Article E. Public Cemetery Charges**

**Section 5E.01. Imposition of Fees.** There shall be collected the following rental fees for a period of five (5) years for the rental of City Cemetery lots:

|                                   | For the Lease Period |
|-----------------------------------|----------------------|
| 1) For built-in niches            |                      |
| Bottom niches                     | 1,600.00             |
| Upper niche                       | 1,500.00             |
| 2) Niche constructed over another | 200.00               |
| 3) Interment in old niche         | 200.00               |
| 4) Lot without niche, adult       | 200.00               |
| 5) Lot without niche, child       | 200.00               |
| 6) Reopening of niche             | 200.00               |
| 7) Rental of burial lot           | 100.00/sq.m          |
| 8) Renewal every five (5) years   | 100.00/sq.m          |

**Section 5E.02. Time of Payment.** The fee shall be paid to the City Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

The fee shall not be collected in a pauper's burial, upon recommendation of the City Mayor.

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### Section 5E.03. Administrative Provisions.

- (a) As used in this Article, City Cemetery shall refer to the lot owned by this city.
- (b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- (c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- (d) In addition to the burial permit, a certificate of death issued by the attending physician or City Health Officer; or, if no medical officer is available, by the City Mayor, City Administrator, or any member of the Sangguniang Panlungsod shall be required.
- (e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the City Mayor, upon recommendation of the City Health Officer.
- (f) In case a lessee intends to renew the lease after its termination, he must inform the City Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefore.
- (g) It shall be the duty of the City Treasurer to prepare and submit to the City Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The City Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- (h) The City Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the Sangguniang Panlungsod the lease period.

### Article F. Tagaytay Memorial Park

**Section 5F.01. Definition of Terms** - For the purpose of this Special Ordinance the following terms shall be defined as follows :

- a. CEMETERY - shall mean a private or public land used for the burial of the dead.
- b. BURIAL GROUND - shall mean cemetery, memorial park, or any place duly authorized by law for permanent disposal of the dead.
- c. AD IDEM - to the same point or effect.
- d. GROUND INTERMENT - shall mean underground burial
- e. LAWN LOT - with a size of 1.0m x 2.44m (2.44 sq.m.) covered with lush carpet of well maintained manicured grass.
- f. GARDEN LOT - with a size of 2.44m x 4m (9.76 sq.m.) covered with lush carpet of well maintained manicured grass.
- g. FAMILY ESTATE - with a size of 5m x 5m (25 sq.m.)
- h. MAUSOLEUM - shall mean an exclusive area with structures for private family with the provisions for Ossuary and Cinerariums.
- i. OSSUARY - shall mean interment space for bones of the dead.
- i. CINERARIUM - shall mean a small niche for the remains

- k. NICHE - shall mean the space for the dead.
- l. TOMBSTONE - shall mean the marker that contains the names, dates of birth dates of death and others.
- m. REMAINS - shall mean the bones of the dead person including some belongings.
- n. CREMAINS - shall mean the ash resulting from the cremated remains of dead body.
- o. CITY OFFICIALS - elected City Officials and appointed with the rank of Division Chief and up
- p. EMPLOYEES - permanent and casual
- q. CASH BASIS – one-time payment only
- r. KIN - shall mean relatives
- s BURIAL RIGHTS - shall mean the privilege given by lot owner to the nearest kin to use same lot.

**Section 5F.02. Imposition of Fees:**

**A. Available lots and their corresponding Prices**

|                                     |            |
|-------------------------------------|------------|
| 1. Lawn lots for ground interment   | 12,200.00  |
| 2. Garden lots for ground interment | 48,800.00  |
| 3. Family estates                   | 125,000.00 |

**Section 5F.03. Mode of Payment.** The manner of payments may be in :

- A. Cash Basis is applicable for Lawn Lots, Garden Lots and Family Estate;
- B. 30% downpayment, balance payable in one (1) year, monthly basis installment in salary deduction is applicable to present City Officials and employees and for LAWN LOTS ONLY.

|                              |  |
|------------------------------|--|
| 30% downpayment<br>P3,660.00 | Monthly Payment for one year<br>P 711.70 |
|------------------------------|--|

- C. Upon fullpayment, cash or installment basis, Certificate of Ownership shall be given.

**Section 5F.04. Administrative Provision**

- A. The Assessor's Office shall be in charge for the sale, maintenance, and records keeping for the Tagaytay Memorial Park;
- B. The City Treasurer's Office shall accept payment as endorsed by the Assessor's Office including the implementation of Salary Deduction as stated in this ordinance;
- C. The City Engineering Office shall prepare guidelines/manual for their use in SUPERVISING the construction of Mausoleum, Ossuary, Cinerariums and the manner of ground interment, all of which at the EXPENSE OF THE LOT OWNERS.

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**Section 5F.05. TRANSFER OF REMAINS, CREMAINS, BURIAL RIGHTS AND THE RATES THEREOF** - Transfer of remains from Old Tagaytay Cemeteries and other Cemeteries will be allowed including the burial rights of the nearest kin in the following provisions :

- A. if lot owner is single, nearest kin are both parents;
- B. if lot owner is married, burial rights is for couple plus one (1) child;
- C. both A & B are applicable to LAWN LOTS and GARDEN LOTS ONLY;
- D. transfer of remains and burial rights shall pay 10% of the acquired value of lot and subject to 30% of 10% increase every three (3) years;
- E. one uniform size tombstone shall be allowed for Lawn Lots and Garden Lots;
- F. for FAMILY ESTATES, it is allowed for two (2) niches only plus one (1) OSSUARY and CINERARIUMS only to all relatives allowed by the lot owner;
- G. Ossuary and Cenerariums used in Family Estate shall pay 10% of the acquired value and subject to 30% of 10% increase every three (3) years.

**SECTION 5.** All transfer of remains, cremains, and burial rights shall be subject to the Rules and Regulations of the Existing Sanitary Code.

**Article G  
Hospital Fees and Other Charges**

**Section 5G.01. Imposition of fees and other charges.** There shall be collected from every patient that will use hospital facilities the corresponding fee or charges at the rates prescribed below:

**I. ROOM RATE**

**A. Old Buidling**

- a. private room 500.00
- b. semi-private 250.00
- c. isolation room 200.00

**B. Annex Building**

- 1. Private room with common CR
  - a. with aircon 600.00
  - b. with electric fan 450.00
- 2. Semi-private room without aircon 400.00
- 3. Semi-private room with aircon and TV 800.00
- 4. Big private room with aircon, TV, ref, and sofa 1,200.00
- 5. Private rooms/isolation room
  - a. with aircon 750.00
  - b. with electric fan 400.00
- 6. Female ward with electric fan 300.00/bed
- 7. Male ward with electric fan 300.00/bed
- 8. Pedia Ward 300.00/bed

**II. ANCILLARY SERVICES**

**A. Laboratory**

- 1. CBC 175.00
- 2. Urinalysis 50.00
- 3. Fecalysis 75.00
- 4. HGB/HCT 75.00
- 5. BUN 120.00
- 6. Blood typing 187.50
- 7. ERS 125.00

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| 8. Creatinine                        | 120.00 |
| 9. Pregnancy Test                    | 187.50 |
| 10. CT/DT                            | 80.00  |
| 11. Gram Stain                       | 150.00 |
| 12. Cross Match                      | 500.00 |
| 13. Platelet                         | 60.00  |
| 14. Occult blood                     | 90.00  |
| 15. Blood Glucose                    | 100.00 |
| 16. Cholesterol                      | 130.00 |
| 17. SGOT/SGPT                        | 190.00 |
| 18. ASO                              | 260.00 |
| 19. Triglyceride                     | 220.00 |
| 20. Salmonella/Typhidot              | 600.00 |
| 21. Blood Uric Acid (BUA)            | 160.00 |
| 22. Drug Test                        | 350.00 |
| 23. HbSAg Test (Hepatitis) screening | 250.00 |
| 24. Hemoglobin & Hematocrit          | 60.00  |
| 25. Hgt                              | 100.00 |
| 26. Lipid Profile                    | 500.00 |
| 27. Potassium                        | 150.00 |
| 28. RPR                              | 150.00 |
| 29. Sodium                           | 150.00 |
| 30. CBC/Platelets                    | 250.00 |
| 31. HGB/HCT/PLT (HHP)                | 150.00 |
| 32. VDRL                             | 187.50 |

**B. ADMINISTRATIVE RECORDS**

|                                |          |
|--------------------------------|----------|
| 1. Medical Certificate         | 50.00    |
| 2. Medico Legal (form)         | 50.00    |
| 3. Medico Legal (Doctor's fee) | 1,500.00 |
| 4. Birth Certificate           | 50.00    |
| 5. Death Certificate           | 50.00    |

**C. TRANSPORT – Ambulance**

|                     |          |
|---------------------|----------|
| 1. Within Cavite    | 1,000.00 |
| 2. Metro Manila     | 2,000.00 |
| 3. Nearby provinces | 2,500.00 |

**D. OB-GYNE (Delivery Charge/Package rate including Doctor's Fee (OB-Gyne, Pedia and medicines)**

**E. ULTRA SOUND (60%-40% sharing)**

|  |          |
|--|----------|
| 1. BPS (Bio Physical Score)                | 700.00   |
| 2. Eyeball                                 | 250.00   |
| 3. Free Fluid                              | 500.00   |
| 4. HBT (Liver & Gall bladder)              | 500.00   |
| 5. HBT, KUB                                | 1,800.00 |
| 6. HBT pancreas                            | 750.00   |
| 7. Kidneys                                 | 650.00   |
| 8. KUB Prostate, Kidneys & Urinary bladder | 900.00   |
| 9. KUB (Kidneys & urinary Bladder)         | 750.00   |
| 10. Liver                                  | 500.00   |
| 11. Pancreas                               | 500.00   |
| 12. Pelvic                                 | 450.00   |
| 13. Prostate                               | 500.00   |
| 14. Spleen                                 | 500.00   |
| 15. TVS (transvaginal)                     | 700.00   |
| 16. Upper abdomen                          | 1,350.00 |
| 17. Whole abdomen                          | 1,500.00 |

**F. PHYSICAL THERAPY (70%-30% sharing) 300.00**

**G. X-RAY (60%-40% sharing)**

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|   |          |
|---|----------|
| PAL (6-11 yrs old)                          | 300.00   |
| PAL (adult)                                 | 400.00   |
| 2. Skull                                    | 400.00   |
| 3. KUB                                      | 850.00   |
| 4. Plain Abdomen                            | 260.00   |
| 5. Pelvimetry APL                           | 700.00   |
| 6. PNS                                      | 650.00   |
| 7. Mastoid Series                           | 500.00   |
| 8. KUB-IVP                                  | 1,500.00 |
| 9. Esophogram                               | 500.00   |
| 10. Cervical APL (Pedia)                    | 300.00   |
| 11. Chest Bucky                             | 250.00   |
| 12. Lumbar Sacral APL                       | 400.00   |
| 13. Pelvis AP                               | 250.00   |
| 14. Pelvis AP/Frog Leg                      | 410.00   |
| 15. Plain Abdomen Upright/Supine            | 450.00   |
| 16. Thoracic cage                           | 450.00   |
| 17. Thoraco-Lumbar APL                      | 750.00   |
| 18. Mandible Shots Open Mouth (L&R)         |          |
| Close (L&R)                                 | 500.00   |
| 19. Paranasal Sinuses (Waters Caldwell Lat) | 650.00   |
| 20. Spot/Apocolordotic                      | 150.00   |
| 21. Tow's View/Nasal bone                   | 250.00   |
| 22. Water's View Skull                      | 250.00   |
| 23. Soft Tissue Lat                         | 250.00   |
| UPPER EXTREMITIES                           |          |
| 1. Arm APL                                  | 260.00   |
| 2. Elbow APL                                | 260.00   |
| 3. Forearm APL                              | 260.00   |
| 4. Hand APO                                 | 260.00   |
| 5. Shoulder APL                             | 410.00   |
| 6. Wrist APL                                | 260.00   |
| LOWER EXTREMITIES                           |          |
| 1. Ankle APL                                | 260.00   |
| 2. Foot APO                                 | 260.00   |
| 3. Knee APL                                 | 260.00   |
| 4. Leg APL                                  | 260.00   |
| 5. Thigh APL                                | 260.00   |

Note: X-ray charges are for out-patients only, for in-patient additional P20.00 to P30.00 shall be added from its regular cost.

|  |        |
|--|--------|
| III. EMERGENCY ROOM  |        |
| 1. Nebulization (excluing medicine)                                  | 20.00  |
| 2. Consultation  | 250.00 |
| 3. Consultation (out-patient)  | 350.00 |
| IV. OTHER CHARGES  |        |
| 1. Admitting fee   | 250.00 |
| 1st day of admission   | 100.00 |
| Succeeding days  | 50.00  |
| 2. New born screening  | 600.00 |
| 3. Linen   | 350.00 |
| 4. Oxygen (max: 2000) (nx3)  | 600.00 |
| 5. ECG   | 250.00 |
| 6. Delivery room/operating room                                      | 500.00 |
| 7. Suturing per stitch (for doctors depending on Severity of injury) | 50.00  |

**Section 5G.02. Time of Payment.** The fee imposed herein shall be paid to the City Treasurer or his authorized representative.

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**Article H.  
Rental Fees and Charges for the Use of Facilities  
At the People's Park in the Sky**

**Section 5H.01. Imposition of Fees.** There shall be collected from any person, natural or juridical for the use of People's Park facilities at the rates prescribed below.

|                    |              |
|--------------------|--------------|
| 1. Entrance fee    | 30.00/head   |
| 2. Conference Hall | 2,500.00/day |
| 3. View Deck       |              |
| One (1) whole day  | 800.00       |
| One half (1/2) day | 500.00       |
| 4. Ampitheater     |              |
| One day            | 1,500.00     |
| Half day           | 700.00       |
| 5. Picnic Hut      | 100.00/day   |

**Section 5H.02. Time and Manner of Payment.** The imposed in this Article shall be paid to the City Treasurer or his duly authorized representative before facility being leased could be used by the rentee.

**Section 5H.03 Administrative Provisions.**

1. Deposits of fifty percent (50%) of rental agreement shall be paid to the City Treasurer's Office upon reservation and application made fifteen (15) days before actual use of facilities.
2. No refund shall be allowed if rentee shall cancel the reservation for whatever reason. Rentee shall be held liable for any damages caused in the facilities subject of rent to gross negligence and vandalism.

**Article I.  
Rental Fees and Charges for the Use of  
Facilities at Picnic Grove**

**Section 5I.01. Imposition of Fees.** There shall be collected from any person, natural or juridical for the use of Picnic Grove facilities at the rates prescribed below.

|  |          |
|--|----------|
| <b>A. Entrance/use of facilities</b>                     |          |
| 1. Entrance fee (4 yrs. Old and above) per head          | 50.00    |
| 2. Parking Fee   |          |
| Cars   | 35.00    |
| Vans/jeepneys/coaster                                    | 50.00    |
| Bus  | 100.00   |
| 3. Cottage   |          |
| Table  | 100.00   |
| Picnic Huts  | 150.00   |
| Family shed  | 300.00   |
| 4. Pavilion  | 500.00   |
| 5. Room Tariff   |          |
| Double Occupancy/Triple Sharing with aircon & TV         | 1,800.00 |
| Double Occupancy, non –aircon with TV                    | 1,500.00 |
| (note: with free entrance and free use of swimming pool) |          |
| 6. Swimming Pool (per head)                              |          |
| Adult  | 100.00   |
| Kids   | 50.00    |
| 7. Tent Pitching   |          |
| Small  | 100.00   |
| Big  | 200.00   |
| 8. Horseback riding (per hour)                           |          |
| Small  | 150.00   |
| Big  | 200.00   |

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- 3. The General Services Officer or his duly authorized representative shall require evidence of payment of the fee imposed herein before he release the rented equipment. Further, official receipt number and date issued acknowledging payment shall be properly reflected in the rental form accomplished by the applicant.
- 4. The General Services Office thru the General Services Officer or his duly authorized representative is required to prepare quarterly inventory report for various equipments/furniture being rented for records and guidance purposes.

**Section 5J.04. Exemption.** The fee imposed in this ordinance shall not be collected from the City Government of Tagaytay for the use of furniture or equipment in any government sponsor activity.

**Article K.  
Rental and Other Fees in the  
Operation of Natures Park**

**Section 5K.01. Imposition of Fees.** There shall be collected a rental fee and other fees on all individuals engaged in the exercise or practice of his business/profession within the designated area operated by Nature's Park Management are as follows:

**A) FOR THE USE OF ALL GOVERNMENT SUPPLIED/CONSTRUCTED FACILITIES:**

|                                  |        |
|----------------------------------|--------|
| 1. Picnic huts (first 3 hours)   | 200.00 |
| Excess hour or fraction thereof  | 50.00  |
| 2. Camping tents                 |        |
| Large (608 persons capacity)     | 500.00 |
| 1. Medium (3-5 persons capacity) | 400.00 |
| Small (1-2 person/s capacity)    | 300.00 |

- Note: In case of damages after use, damages shall be borne by the occupants at cost.
- 3. Bringing of own tents shall be disallowed, except sleeping bags and other things used during camping.

|   |       |
|---|-------|
| 3. Entrance fee (4 years old and above), per head_    | 15.00 |
| 4. Tables (bamboo tables) for the first 3 hours       | 80.00 |
| Excess hour or fraction thereof                       | 30.00 |
| 5. Stall rentals/month (subject to Contract of Lease) |       |

**Section 5K.02. Manner of Payment.** The fees imposed herein shall be paid to the city Treasurer or his duly authorized representative or those official/employees properly designated by the Local Chief Executive.

**Section 5K.03. Administrative & General Provision**

- 1. The Local Chief Executive is hereby authorized to enter into and sign all contract agreement or Memorandum of Agreement for items mentioned under Section 1 (3) (B). Aside from the required terms and conditions amount of monthly rental shall be agreed upon by both the lessor & lessee.
- 2. Daily operation (Nature's Park) shall be opened to public at seven o'clock (7:00 am) in the morning and shall be closed at eight o'clock in the evening.
- 3. Security guard shall be provided specially at nighttime to safeguard government properties and for other security purposes.

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- 5 Cleanliness of the leased property shall be the responsibility of the occupants.
- 6 Selling of wines, beers & liquors (local or foreign) and other similar products are strictly prohibited.
- 7 Cigar, cigarettes and other tobacco products shall not be sold to minors eighteen (18) years and below, Violators shall be subject to the existing City Ordinance No. 2002-203 approved on March 18, 2002.
- 8 Ambulant vendors are not allowed inside the Nature's Park premises.
- 9 Collection function shall be solely the responsibility of the City Treasurer or his duly authorized representative or other person duly designated by the Local Chief Executive.
- 10 Collection realized during the day shall be remitted daily to the City Cashier, Office of the City Treasurer, this City if in excess of Five Hundred (P500.00).
- 11 Cash tickets to be issued shall annotate at the back thereof the date of issue and signature of the collecting officer.
- 12 There will be one employee to be assigned at Natures Park to monitor those who will be staying at night, aside from the assigned Security Guard.
- 13 Surcharge for late payment and interest on unpaid taxes shall be imposed.

**Article L.  
Fees and Other Charges in the Operation of Government  
Owned Tagaytay International Convention Center  
And Tagaytay Character Hotel**

**Section 5L.01. Imposition of Fees & Other Charges.** There shall be collected from any person whether natural or juridical to pay corresponding fees and other charges to the City Treasurer or his duly authorized representative for the use of TICC and Character Hotel facilities at the rates prescribed hereunder:

- 1. Published/Rack Rates per Room per night
  - A. Executive rooms 3,500.00
  - B. Dormitory (max. of 6-8 pax) 3,000.00
  - C. Dormitory (max of 10-12 pax) 5,000.00
  - B. Free breakfast (A & B) Php 30.00/person (max of 3)
    - Free breakfast (C & D) Php 20.00/person (max of 12)
    - Inclusive of 10% Service charge
    - Incidental Charges e.g. laundry service, phone calls (incoming & outgoing) fax, xerox and other similar charges shall be billed separately on the guest personal account accruable to the TICC and hotel account. The General Manager or Officer-In-Charge may issue additional implementing guidelines to determine specifically the amount to be collected for every incidental charges subject to the approval of the Local Chief Executive.
    - Government and travel agencies can avail discounts not exceeding 30% on the authorized published rate.
- 2. Group Rates, Package Rate/Person (max of 30 persons), per night
  - A. Executive rooms 1,700.00
  - B. Deluxe Rooms (triple) 1,200.00
  - C. Deluxe Rooms (quadruple) 1,000.00
  - D. Dormitory 900.00

Bonds to Family Suburban - 11/11/11

F. H. D.

optimization

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- inclusive of three (3) meals (breakfast, lunch and dinner) and two (2) snacks, in-house F & B not to exceed :
  - a) Php 340.00 (for meals)
  - b) Php 600.00 (for meals)
  - c) Php 800.00 (for meals)
- inclusive (free use) of Wisdom/Initiative Hall
- inclusive of 10% Service charge
- Incidental Charges e.g. laundry service, phone calls (incoming & outgoing) fax, xerox and other similar charges shall be billed separately on the guest personal account accruable to the TICC and hotel account. The General Manager or Officer-In-Charge may issue additional implementing guidelines to determine specifically the amount to be collected for every incidental charges subject to the approval of the Local Chief Executive.

3. Group Rates, Package Rate/Person (for 31-50 persons), per night

|                             |          |
|-----------------------------|----------|
| A. Executive rooms          | 1,500.00 |
| B. Deluxe Rooms (triple)    | 1,100.00 |
| C. Deluxe Rooms (quadruple) | 1,000.00 |
| E. Dormitory                | 850.00   |

- inclusive of three (3) meals (breakfast, lunch and dinner) and two (2) snacks, in-house F & B not to exceed :
  - a) Php 340.00 (for meals)
  - b) Php 600.00 (for meals)
  - c) Php 800.00 (for meals)
- inclusive (free use) of Wisdom/Initiative Hall
- inclusive of 10% Service charge
- Incidental Charges e.g. laundry service, phone calls (incoming & outgoing) fax, xerox and other similar charges shall be billed separately on the guest personal account accruable to the TICC and hotel account. The General Manager or Officer-In-Charge may issue additional implementing guidelines to determine specifically the amount to be collected for every incidental charges subject to the approval of the Local Chief Executive.

4. Group Rates, Package Rate/Person (for 50 persons and above), per night

|                             |          |
|-----------------------------|----------|
| A. Executive rooms          | 1,500.00 |
| B. Deluxe Rooms (triple)    | 770.00   |
| C. Deluxe Rooms (quadruple) | 580.00   |
| F. Sunflower Hostel (dorm)  | 400.00   |

- Inclusive of (free) breakfast
- Inclusive of 10% Service Charge
- Incidental Charges e.g. laundry service, phone calls (incoming & outgoing) fax, xerox and other similar charges shall be billed separately on the guest personal account accruable to the TICC and hotel account. The General Manager or Officer-In-Charge may issue additional implementing guidelines to determine specifically the amount to be collected for every incidental charges subject to the approval of the Local Chief Executive.

5. Corporate Rates, Package Rate/Person/Night (PAGCOR, Raja Casino)

|                          |          |
|--------------------------|----------|
| A. Executive rooms       | 1,600.00 |
| B. Deluxe Rooms (triple) | 1,500.00 |

- Inclusive of (free) breakfast (max. of 3)
- Inclusive of 10% Service Charge

6. Conference Rooms (Hotel), per day

|   |          |
|---|----------|
| A. Initiative Hall (max. of 30 persons) | 2,500.00 |
|---|----------|

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- 7. Conference Rooms (TICC), per day
  - A. Tagaytay Plenary Hall 60,000.00
  - B. Sambong Banquet hall 35,000.00
  - C. Sungay Hall 25,000.00
  - D. Taal Hall 20,000.00
  - E. Exhibit Foyer 20,000.00
  - F. Balcony 10,000.00
  - F. Honor & Jade Room 5,000.00
  - composed of three (3) break-up rooms at Php 8,000.00 each

**Section 5L.02. Time and Manner of Payment.** The fees imposed under Section 1 above, shall be paid to the City Treasurer or his duly authorized representative before the use of TICC and hotel facilities.

**Section 5L.03. Miscellaneous Provisions.**

1. Check-in time is at 2:00 pm and check out time is at 12:00 noon the following day. In case exceeded the check out time, the guest will be charged an additional amount per hour or fraction thereof to be computed on pro-rated basis based on the authorized rates mentioned above.
2. Ten (10%) percent Service Charge shall be collected from any person Using TICC & hotel facilities from the total amount of foods and other related products being served or prescribed under Section 1 hereof during the duration of stay at the TICC and the hotel.
3. Disposition of Ten (10%) Percent Service Charge. For exemplary performance while on the tour of duty, the subject 10% service charge shall be given to all TICC and hotel support staff to be divided equally or pro-rated among themselves. This benefits shall be given and disbursed semi-annually to coincide with the school opening and Christmas Season.
4. The Local Chief Executive may issue from time to time necessary guidelines for an effective and efficient implementation of this article.

**Section 5L.04. Exemption.** The Tagaytay City Government sponsored conferences/seminar/workshop shall be exempted from payment of various fees and charges imposed under this ordinance.

**Article M. Fees and Charges Covering  
Printed Materials Processed in the Electronic Data Processing Unit  
Under the Office of the City Mayor**

**Section 5M.01. Imposition of Fees.** There is hereby collected from any office or person whether natural or juridical the corresponding amount for all improvised accounting and other printed forms or materials whether for public or private purposes to the City Treasurer or his duly authorized representative at the rate prescribed hereunder.

1. Accounting forms per pad
  - a. Letter size 100.00
  - b. Legal size 150.00
2. Accounting forms per piece
  - a. 8 1/2 x 17 3.00
  - b. Board paper – 8 1/2 x 11 1.00
  - c. Board paper – 4 x 5 1.00
  - d. Certificates – 8 1/2 x 11 5.00
  - e. Certificates – 8 1/2 x 13 7.00

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|   |        |
|---|--------|
| 3. Invitations                                      |        |
| a. Parchment paper                                  |        |
| 1 whole   | 25.00  |
| 1/2   | 15.00  |
| b. Photo paper                                      |        |
| 1/2   | 50.00  |
| 1/4   | 25.00  |
| 4. Letterhead (with paper) ordinary bond paper/ream |        |
| Letter size   | 500.00 |
| Legal size  | 600.00 |
| Letter size back to back                            | 600.00 |
| Legal size back to back                             | 700.00 |
| 5. Letterhead (excluding paper) printing only       |        |
| Letter size   | 350.00 |
| Legal size  | 350.00 |
| Letter size back to back                            | 450.00 |
| Legal size back to back                             | 450.00 |
| 6. Others   |        |
| ID lamination (big)                                 | 25.00  |
| ID lamination (small)                               | 15.00  |
| ID with logo  | 100.00 |
| ID lace   | 25.00  |
| ID in board paper                                   |        |
| - big   | 30.00  |
| - small   | 15.00  |

All City ordinances and resolutions to be given to the public shall be exempted on printing charges.

**Article N.  
Fees and Charges for the Use of  
City-owned Swimming Pool**

**Section 5N.01. imposition of Fees.** There shall be collected from user of government owned and/or operated swimming pool at the rates provided below.

|   |          |
|---|----------|
| 1. Entrance fee, per head                                     |          |
| a. on weekdays for adult                                      | 35.00    |
| b. on weekdays for children                                   | 30.00    |
| c. on weekends for adult                                      | 40.00    |
| d. on weekends for children                                   | 35.00    |
| e. on night swimming from 6:00 pm to 11:00 pm during weekends | 50.00    |
| 2. For holding swimming sports festivities                    |          |
| a. first six (6) hours  | 7,500.00 |
| b. for every succeeding hour or fraction thereof              | 1,000.00 |

**Section 5N.02. Time of Payment.** The fees and charges imposed this Article shall be paid to the City Treasurer or his representative before any user or rentee of the facilities could be allowed.

**Section 5N.03. Administrative Provisions.** On the use of swimming pool.

The pool shall be open to the public during:  
 • Weekdays (Tuesday to Friday) from 8 am to 5pm

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- No swimmers will be allowed to use the pool without wearing the prescribed swim suit, wearing of maong shorts with button or zippers are not allowed.
- Smoking, intoxicating drinks, bringing of foods and eating on the pool side is strictly prohibited.
- Children will not be allowed in the pool without accompanying adult.

**Article O.  
Fees and Charges for the Use of  
City-owned Gymnasiums**

**Section 50.01. imposition of Fees.** There shall be collected from user of government owned and/or operated gymnasiums at the rates provided below.

**Tagaytay Sports Center**

- |   |          |
|---|----------|
| 1. As Basketball/Volleyball Court, per hour               |          |
| a. for practice game (day time)                           | 150.00   |
| b. for practice game (night time)                         | 400.00   |
| c. per session (actual ball game) first 6 hours           | 7,500.00 |
| 2. d. for every succeeding hour or fraction thereof       | 750.00   |
| 2. For holding non-sports activities                      |          |
| a. Prayer rallies, conventions and meetings (first 6 hrs) | 1,000.00 |
| for every succeeding hour or fraction thereof             | 500.00   |
| b. Disco, parties and ballroom dancing (first 6 hrs)      | 2,000.00 |
| For every succeeding hour or fraction thereof             | 750.00   |

Note: All other related activities not mentioned herein shall be treated as case to case basis.

- |  |          |
|--|----------|
| 3. As Badminton Court/use                        |          |
| Group and/or exclusive use per hour (3 courts)   |          |
| a. Monday – Sunday, from 8:00 am to 5:00 pm      | 500.00   |
| b. Monday – Sunday, from 5:00 pm onwards         | 1,500.00 |
| Individual Use per court/hour (single or double) |          |
| a. Monday – Friday, from 8:00 am to 3:00 pm      | 100.00   |
| b. Monday-Friday, from 3:00 pm onwards           | 180.00   |
| c. Saturday & Sunday                             | 180.00   |

**Tolentino Sports Center**

- |                                   |           |
|-----------------------------------|-----------|
| 1. Per Hour Use                   |           |
| a. from 8:00 am to 5:00 pm        | 1,000.00  |
| b. from 5:00 pm onwards           | 3,000.00  |
| 2. Whole Day Affair               |           |
| a. from 8:00 am to 10:00 pm       | 25,000.00 |
| b. additional fee for excess hour | 3,000.00  |

**Section 50.02. Administrative Provisions.**

- the Gymnasium will be opened to the public for free during Sunday from 9am to 4pm to play basketball/volleyball on a first come first serve basis, giving preference to Tagaytay residence, permission to use the gym is required at least three (3) working days from the Mayor's office thru the city sports and games officer.

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- The lead of the group/players shall be responsible for the cleanliness of the gym after the game and shall also be held liable for any damage(s) to the gym apparatus.

**Article P.  
Permit on Certain Activities**

**Section 5P. 01. Issuance of Permit for Certain Unspecified Activities.** The issuance of a permit for certain activities not specifically enumerated in this Code shall be governed by the pertinent provisions of PD 771, PD 1185 and other existing laws, rules and regulations.

The City government thru its agencies concerned shall, by virtue of PD 1096 (National Building Code) and PD 1185 (Fire Code of the Philippines) issue the necessary permit as well as the collection of fees and/or surcharges for the following:

- 1) Signs, signboards and advertisements
- 2) Building permit
- 3) Sanitary/Plumbing Permit
- 4) Electrical Permit
- 5) Mechanical Permit
- 6) Sidewalk construction permit
- 7) Sidewalk occupancy permit
- 8) Excavation permit
- 9) Inspection (plumbing, electrical and mechanical)
- 10) Line and Grade Establishment
- 11) Certificate of Occupancy
- 12) Other related matter covered by the provisions of PD 1185

**Article Q. Towing Fee**

**Section 5Q.01. Imposition of Fee.** There shall be collected a towing fee of **One Thousand (P1,000.00) Pesos** from the time a motor vehicle that breaks down, or is involved in a traffic, within this city is towed by a towing vehicle of the Office of Public Safety or the Philippine National Police up to the time the said vehicle is delivered inside PNP compound.

**Section 5Q.02. Time of Pyment.** The towing shall be paid to the City Treasurer before the impounded vehicle is released to its owner.

**Section 5Q.03. Administrative Provisions.** The owner and operator of any motor vehicle that breaks downs on any street within this city shall immediately take it away so that it may cause any public nuisance or traffic hazards. In case it is involved in a traffic accident, the owner or operator shall only take it away after a police officer has conducted the necessary investigation or when the police officer conducting the investigation has given his permission to the owner or operator or said vehicle to take it away. If the owner or operator refuses or failed to take away within a certain period of time given to him, the Police Department thru its authorized representative shall abate the same by towing it to the police headquarters and its owner or operator shall pay the corresponding towing fee prescribed herein.

**Article R.  
Socialized Housing**

**Section 5R.01. Mode/Manner of Payment:**

**A.. BLISS HOUSING PROJECT**

|            |                 |   |           |
|------------|-----------------|---|-----------|
| OPTION I - | Cash payment    | P | 75,000.00 |
| OPTION II  | 50% downpayment |   | 37,500.00 |

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|              |   |                     |
|--------------|---|---------------------|
| OPTION III - | 30% downpayment<br>Monthly (60 months)  | 22,500.00<br>875.00 |
| OPTION IV -  | 20% downpayment<br>Monthly (120 months) | 15,000.00<br>500.00 |
| OPTION V -   | Downpayment<br>Monthly (15 years)       | 3,000.00<br>400.00  |

**B. INTER-ASIA PABAHAY VILLAGE**

|              |  |   |                       |
|--------------|--|---|-----------------------|
| OPTION I -   | Full payment                             | P | 87,500.00             |
| OPTION II -  | 50% down payment<br>Monthly (12 months)  |   | 43,750.00<br>3,645.85 |
| OPTION III - | 30% down payment<br>Monthly (60 months)  |   | 26,250.00<br>1,020.85 |
| OPTION IV -  | 20% down payment<br>Monthly (120 months) |   | 17,500.00<br>585.00   |
| OPTION V -   | 10% down payment<br>Monthly (15 years)   |   | 8,750.00<br>437.50    |

**C. INA NG PAG-IBIG VILLAGE**

|   |   |                       |
|---|---|-----------------------|
| I. Cash Payment                         | P | 125,000.00            |
| II. Downpayment<br>Monthly (12 months)  |   | 65,000.00<br>5,416.00 |
| III. Downpayment<br>Monthly (60 months) |   | 40,500.00<br>1,575.00 |
| IV. Downpayment<br>Monthly              |   | 10,000.00<br>750.00   |

**D. BAHAY TAGAYTAY I**

- A. Informal Settlers affected by the on-going progress and development of the City, downpayment shall be minimal and the balance shall be paid for fifteen (15) years or 180 months.

|                              |           |
|------------------------------|-----------|
| For Row House<br>Downpayment | 10,000.00 |
| Monthly                      | 1,500.00  |

|                                    |           |
|------------------------------------|-----------|
| For Single Detached<br>Downpayment | 12,000.00 |
| Monthly                            | 1,700.00  |

**B. For Other Applicants**

|                              |           |
|------------------------------|-----------|
| For Row House<br>Downpayment | 25,000.00 |
| Monthly                      | 1,685.00  |

|                                |           |
|--------------------------------|-----------|
| Single Detached<br>Downpayment | 25,000.00 |
| Monthly                        | 1,925.00  |



**BAHAY TAGAYTAY II**

|  |           |
|--|-----------|
| Block 1, Unit 1 to 4                             |           |
| For Tagaytay Residents:                          |           |
| Downpayment                                      | 55,000.00 |
| Monthly  | 3,200.00  |
| For Non-residents:                               |           |
| Downpayment                                      | 75,000.00 |
| Monthly  | 3,500.00  |
| Block 2, Unit 5 to 13 and Block 3, Unit 14 to 20 |           |
| For Tagaytay Residents:                          |           |
| Downpayment                                      | 34,000.00 |
| Monthly  | 2,200.00  |
| For Non-residents:                               |           |
| Downpayment                                      | 54,000.00 |
| Monthly  | 2,500.00  |

**BAHAY TAGAYTAY III**

- A. Beneficiaries shall pay the downpayment as specified below and the balance shall be paid in fifteen (15) years or 180 months.

|             |           |
|-------------|-----------|
| Downpayment | 40,000.00 |
| Monthly     | 3,800.00  |

- B. In cash 575,000.00  
(with 20% discount in the first year after date of award)

**BAHAY TAGAYTAY IV**

- C. Informal Settlers affected by the on-going progress and development of the City, downpayment shall be minimal and the balance shall be paid for fifteen (15) years or 180 months.

|             |           |
|-------------|-----------|
| Downpayment | 10,000.00 |
| Monthly     | 1,030.00  |

- D. Informal Settlers/not affected by the said development in the City, downpayment as specified below and the balance be paid for fifteen (15) years.

|             |           |
|-------------|-----------|
| Downpayment | 15,000.00 |
| Monthly     | 1,030.00  |

**Section 5R.02. Restrictions.**

1. The Tagaytay Housing Office shall be directly responsible in the supervision of the program implementation and ensure that policies and guidelines are carried out accordingly;
2. Beneficiaries shall be 70% married employees of City Government of Tagaytay (local) and 30% non-property holder constituents of Tagaytay.
3. CERTIFICATE OF OCCUPANCY shall be awarded after the full payment as stated in the contracts.
4. The beneficiary shall pay a Documentation Fee in the amount of P1,500.00 prior to the awarding of Lot Occupancy.
5. The beneficiary shall undergo a one-day Character Seminar prior to the awarding of Certificate of Lot Occupancy.
6. The beneficiary shall pay the prescribed downpayment upon signing of the Contract of Occupancy of the unit.

7. Non-permanent Occupancy for three (3) consecutive months or prior to three (3) notices issued by the Tagaytay Housing Office.
8. Non-payment for three (3) consecutive monthly dues or prior to three (3) notices issued by the Tagaytay Housing Office upon recommendation by the City Treasurer's Office.
9. The city has the right to terminate the contracts of the beneficiaries who will not comply with the restrictions stated in the contract, including failure to pay three consecutive monthly dues or non-occupancy on their respective units.
10. Certificates of Occupancy and or contracts shall be retrieved by the City and ejection of occupants if the unit was sold/transferred to another person except for their immediate dependents.
11. In the event that the beneficiary who has fully paid for the unit/lot does not have any immediate relative to whom the said unit/lot can be transferred, said beneficiary shall voluntarily surrender the unit/lot to the City Government, which shall select and decide to whom the unit should be transferred.
12. Non-awardee/beneficiary shall not be allowed to occupy the said unit.
13. Improvement/Repair shall be allowed but must be approved by the Local Chief Executive upon recommendation of the Tagaytay Housing Office.

**Section 5R.03. Other Provisions and Special Authority**

1. The Local Chief Executive is hereby granted the authority to sign, enter into Contracts with the beneficiaries of the housing project.
2. The Local Chief Executive is hereby granted to conduct a raffle in any manner of payment and cost during special events celebrated by the City Government.
3. The Local Chief Executive is hereby granted the authority to award the unit in any manner of payment and cost to families affected by man-made and natural calamities; families affected from any demolition and ejection and any other disasters beyond the control of the City Government.
4. The Local Chief Executive is hereby granted the authority to amend/revise/adjust the housing cost and manner of payment as need arises.
5. The Local Chief Executive is hereby granted the authority to award the lot after fifteen (15) years and/or after full payment of the house subject to ten (10) years back taxes.
6. Expenses for Survey, Approval of Subdivision Plan and Titling Fees and charges shall be shouldered by the beneficiary with the assistance of the Tagaytay Housing Office.
7. Pending full payment, a Certificate of Award and Certificate of Usufruct shall b issued by the City Government.

**Article S. Permit Fees for all kind of Signs, Signage's, Billboards and the likes:**

**Section 5S.01. Definition of terms:**

- Advertisement -- a notice to attract public attention or patronages:

Sign & Signage's - shall be all kinds of signs, such as streamers, neon lights, billboards, business display on surfaces;

Coverage - shall be within the property of the owner, along right of way and road casements;

**Section 5S.02. Imposition of Fees and Other Charges** - there shall be collected Annual Permit fees and other charges for those existing and those to be erected/installed signage's, signboards, billboards and the like that rates prescribed below:

| Size/measurement  | Signboards/Double Faces |
|-------------------|-------------------------|
| 0 - 1.0 sq. m.    | 2,000.00 - P 4,000.00   |
| 1.01 - 2.0 sq. m. | 4,000.00 - 6,000.00     |
| 2.01 - 3.0 sq. m. | 6,000.00 - 10,000.00    |

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|----------------|------------|------------------------------------|
| 3.01 -         | 4.0 sq. m. | 8,000.00                           |
| 4.01 -         | 5.0 sq. m. | 10,000.00                          |
| Renewal Rate - |            | fifty percent (50%) of initial tax |

**Section 5S.03. Time of Payment** - The fee imposed herein shall be paid to the City Treasurer or his representative within the first twenty (20) days of January every year in case of renewal, and upon application for mayor's permit in case of new installation.

**Section 5S.04. Administrative Provisions** for purpose of this article, the fees and charges imposed above shall be based on the corresponding size and measurements/specifications as indicates herein below:

- a. Maximum of five (5) meters in height from road elevation along tourism strip are (non-obstructive);
- b. Maximum of seven (7) meters in height from road elevations along tourism strip;
- c. Maximum of five (5) square meter in area; and
- d. No signs, signage's or billboards and like shall use and rounding light.

**Section FS.05. Exemption.** Those displayed at the place where the business or profession is conducted and those installed or carried by any service or public utility vehicles.

**Article T. Mayor's Permit Fees for the Construction/Erection of VHF/UHF/Antenna, Tower/Mast/HF Radio whether it is use for private or commercial purposes.**

**Section 5T.01 - Definition of terms** when use in this Article:

- Antenna - a conducting wire/coil from which radio waves are sent or received;
- Mast - a vertical support made of GI-pipes or wooden post over 15 meters in height supported by guide wire for carrying radio aerials.
- Tower - a tall structural steel frameworks, high in proportion to its lateral dimensions, standing independently/constructed on a bass with foundations;
- VHF - Very High Frequency designating 30-300 megacycles;
- UHF - Ultra High Frequency designating 30-300 megacycles;

**Section 5T.02. Imposition of Fees.** There shall be collected an annual permit fee for construction erection of VHF/UHF antenna/HF radio/Tower/mast at the rates prescribed hereunder:

|                         |            |
|-------------------------|------------|
| - Tower Self-supporting | P 5,000.00 |
| - Tower Guide           | 2,500.00   |
| - Mast                  | 1,500.00   |
| - Repeater System       | 5,000.00   |

**Section 5T.03. Manner of Payment.** the fee imposed herein shall be paid to the City Treasurer or his representative before any construction or erection of the subject mentioned above could be started. Renewal shall be paid within the first Twenty (20) days of January every year, however, permit fee for new construction shall be reckoned from the beginning of the calendar month.

**Section 5T.04. Surcharge for the late Payment** - Failure to pay the fee required in this article shall be taxpayer to a surcharge of a twenty five percent (25%) of the original amount due, such surcharge to be paid at the same time and on the same manner as the original amount of fees due.

**Section 5T.05- Prohibition.** No aerial tower must shall be constructed without the necessary construction and mayor's permit.

**Section 5T.06- Height Limitation** - The maximum height of Tower/mast shall not exceed thirty six (36) meters in height measure from the ground level. Meralco & Digital

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**Article U. Permit on Installation of Streamer and Movable Tents**

**Section 5U.01 – Definition** - When used in this Article , the term:

Streamer - refers to a cloth material which is usually attached or hanged for a short period of time containing a caption used for advertisement and other purposes.

Movable Tent - refers to a temporary shelter of canvass or the like, supported by poles and fastened by cords or string.

**Section 5U.02 - Imposition of Fees.** There shall be collected a fee permit for any prospective person natural or juridical wishing to install movable ten including streamer in the course of their daily business activity along the roads within the city limit at the rates prescribed below:

- Movable tent for the first three (3) days - P 500.00
- In excess of three (3) days - 100.00
- Streamer - 100.00

**Section 5U.03 - Time of Payment.** The fee imposed in this article be paid to the City Treasurer or his duly authorized representative before any business activities could be conducted.

**Section 5U.04 - Administrative Provision.** No Streamer, tent shall be installed without first securing a permit from Business Permit License Office.

**Article V. Permit Fee on the Prospecting of Biological and Genetic Resources**

**Section 5V.01. Definition of Terms** as used in this Article

“Biological Resources” – includes genetic resources, organism or parts thereof, populations or any biotic components of ecosystem with actual or potential use or value for humanity such as plants, seeds, tissues and other propagation materials, animals, micro-organism, live or preserved whether whole or in part thereof;  
“Genetic Resources” refers to genetic materials of actual or potential value;

“Bioprospecting or Prospecting” refers to the research, collection and utilizations of biological and genetic resources for the purpose of applying the knowledge derived therefrom for scientific and/or commercial purposes;

“Inter-Government Entity” refers to academic and/or scientific organization and institution, whether Gov’t. or Regional created by an agreement among the different states and with the Republic of the Philippines as the party thereof;

“Traditional Use” refers to the customary utilization of biological and genetic resources by the local community and indigenous people in accordance with written or unwritten rules, usages, customs, and practices traditionally observed, accepted and recognized by them.

**Section 5V.02. Scope Coverage** – This article shall govern the ff:

- Properties of all biological and genetic resources in public domain, including natural growths in private lands, intended to be utilized by both foreign and local individuals, entities, organizations, whether government or private.

- All bioprospecting activities aimed at discovering, exploring, or using these resources for pharmaceutical development, agricultural and commercial application, except traditional use.

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**Section 5W.03. Time and Manner of Payment.** The fee imposed in the article and said to the City Treasurer or the representative the time of the request or before the request is granted.

**Section 5W.04. Exemption.** No fees shall be collected for the issuance of said certification or clearance where it is effectively requested on or before in any court of government agency.

**Section 5W.05. Administrative Provisions.**

a. The applicant shall submit to the city a copy of land title, location title, tax certification, location plan and other miniments of title as well as barangay clearance prior to the issuance of land dispute clearance or certification.

b. The city through the supported representative will conduct thorough inspection, investigation or no concern property before the issuance and approval of the said clearances.

c. The applicant shall submit to the city a copy of land title, location title, tax declaration, location plan, and other miniments or title as well as barangay clearance prior to the issuance of land dispute clearances or certification.

d. The city, through its authorized representatives from the Tagaytay Housing Office will conduct thorough inspection/investigation of the concerned property before the issuance and approval of the said clearances.

e. The Unit head of the Tagaytay Housing Office is hereby authorized to issue and approve the above-referred land dispute clearance/certification.

**Article X.**

**Fees and Charges of the Tagaytay City College**

**Section 5X.01. Definition of Terms.**

*Registration* – this is to cover the processing of the student's registration to be a bonafide enrollee of the City College of Tagaytay

*Guidance Fee* – counseling services.

*Medical/Dental* – medical assistance provided to enrollees during the semester, includes dental check-up and cleaning.

*Library Fee* – for the use of library, issuance of library card, books and publication updates and library maintenance.

*College Publication* – for the Violet Crown Publication, the official school newspaper; staff maintenance and client coverage.

*Southern College Athletic Association (SCAA)* – for students who would be representing the college in any Inter College Sports Activities.

*Athletic Fee* – for sports equipment and membership fee for SCAA

*School Facilities Development fund (SFDF)* – For non Tagaytay City residents who are enjoying the benefits of quality and affordable education are thus required to contribute in the development and maintenance of the school.

*Student Resource Fund (SRF)* – for developmental research in seeking ways and means for additional services that would directly benefit each student;

*Laboratory Fee* – for the maintenance and improvement of laboratories and equipments

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*Affiliation Fee* – charged to students undertaking practicum as payment to hospitals/schools/establishments charging affiliation fee for the use of their equipment and training area for the student to be adept with various nursing disciplines.

*Related Learning Experience (RLE)* – charge to nursing students, to augment the payment of Clinical Instructor for each area of expertise.

*Student Handbook* – refers to CCT students guide to college rules and regulations thus instilling responsibility and respect for order and discipline.

*Insurance* – Insurance per semester covering insurance against accident or injuries on a 24-hour basis that may occur during college activities.

**Section 5X.02. Imposition of Fees**

**A. TUTION FEE**

1. Tagaytay Residents are free from tuition fees and other miscellaneous expenses.
2. Non-Tagaytay resident
 

|                              |              |
|------------------------------|--------------|
| a) BS Nursing                | 217.00/unit  |
| b) Other Courses             | 192.50/unit  |
| c) SK officials              | 100% - FREE  |
| d) Brgy. officials dependent | 100% - FREE  |
| e) Violet Crown Editors      | 25% discount |
| f) CCT Varsity               | 50% discount |

**A. MISCELLANEOUS FEES: For Non-Tagaytay Residents**

- |    |   |            |
|----|---|------------|
| 1. | Registration  | 55.00      |
| 2. | Guidance Fee  | 25.00      |
| 3. | Medical/Dental  | 50.00      |
| 4. | Library Fee   | 550.00     |
| 5. | College Publication   | 55.00      |
| 6. | SCAA  | 55.00      |
| 7. | Athletic Fee  | 55.00      |
| 8. | Student Handbook  | 80.00      |
| 9. | Insurance   | 25.00      |
|    |   |            |
| B. | SFDF (School Facilities Development Fund)                     |            |
|    | BS Nursing  | 2,409.75   |
|    | Other Courses   | 1,417.50   |
|    |   |            |
| C. | SRF (Student Resource Fund)                                   |            |
|    | BS Nursing  | 2,677.50   |
|    | Other Courses   | 1,785.00   |
|    |   |            |
| D. | Laboratory Fee (per lab unit)                                 |            |
|    | BS Nursing  | 206.85     |
|    | Other Courses   | 193.20     |
|    |   |            |
| E. | Affiliation Fee   | 3,000.00   |
|    |   |            |
| F. | RLE (Related Experience Fee (RLE) (per duty hour)             | 35.00      |
|    |   |            |
| H. | Credentials   |            |
|    | Honorable/Dismissal/Transfer Credentials                      | 30.00      |
|    | Transcript of Records for College Undergrad. (original/Xerox) | 35.00/page |
|    | Certification of Grades                                       | 30.00      |

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|   |       |
|---|-------|
| Certification of Good Moral/Recommendation Letter | 30.00 |
| Certification of Subject Description              | 30.00 |
| Completion of Grades                              | 30.00 |
| Assessment of fees                                | 30.00 |
| Certification of Graduation                       | 30.00 |
| Certification of Authentication (personal)        | 30.00 |
| Certification of Verification                     | 30.00 |

**Section 5X.03. Administrative Provision.** The Tagaytay City College Free Education is governed by the Implementing Rules and Guidelines as per City Resolution No. 2010-017.

**Article Y. Hanggang sa Kabilang Buhay Services**

**Section 5Y.01. Imposition of Fees.**

|                        |           |
|------------------------|-----------|
| Ordinary Casket        | 5,000.00  |
| Metal casket-half open | 10,000.00 |
| Metal casket-full open | 15,000.00 |

For much expensive casket/coffin  
 Additional Service Fee of 10,000.00

**Section 5Z.02. Administrative Provision**

1. Hanggang Sa Kabilang Buhay Services shall be under the control, administration and supervision of the Office of the City Mayor.
2. The City will construct a building for the office, stockroom/carpentry room, garage, provision for embalming room within the Tagaytay City Centrum near the City Health Office.
3. The City will provide affordable funeral services which include coffin, embalming, wake and interment services, hearse, among others, to the constituents of the City of Tagaytay.
4. In the absence of an embalmer, the City will enter into a Memorandum of Agreement with any licensed embalmer/funeral parlor operating within the City or in the nearby town to provide the embalming services until such time the city trained or hired its own embalmer.
5. The City will enter into a Memorandum of Agreement with the National Bureau of Investigation (NBI) for the services of "Medico Legal" and SOCO (Scene of the Crime Operation)/PNP Crime Laboratory to conduct an autopsy as requested by the bereaved family or as needs arises.
6. The Local Civil Registrar will assist the bereaved family in preparing the necessary documents e.g. Death Certificates duly signed by the attending physician or by the City Health Officer.
7. The City Health Office/Sanitary Inspector will conduct a regular inspection on the facility to maintain cleanliness and sanitation.
8. City employees to be assigned will be provided with appropriate training relative to funeral management/operation; this include fabrication/design of coffin and funeral paraphernalias.
9. The beneficiary of the program are local residents of Tagaytay who are registered voters and minors whose parents are registered voters of the city.
10. A separate book of account for income of the funeral service shall be prepared by the City Treasurer's Office and the City Accountant's Office and the income shall be used solely for this purpose.

**Article Z. Hanggang Sa Kabilang Buhay Chapel, Crematorium and Columbarium**

**Section 5Z.01. Imposition of Fees and Charges.**

|                  |            |
|------------------|------------|
| a. Cremation     |            |
| Bones            | P 5,000.00 |
| Fresh Human Dead | 20,000.00  |

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|   |          |
|---|----------|
| b. Columbarium/Niche (for Local Residents Only)                     |          |
| One Time Fee for five (5) years<br>(renewable every five (5) years) | 5,000.00 |
| c. Chapel (for funeral wake)  |          |
| For three (3) days  | 1,000.00 |
| For extra day   | 500.00   |

### Section 5AA.02. Administrative Provisions.

Operation. The Chapel and Crematorium shall be under the direct supervision of the Hanggang Sa Kabilang Buhay Services while the Columbarium shall be under the Office of the City Assessor.

#### Regulation in the Operation of the Crematorium.

1. The Hanggang sa Kabilang Buhay Crematorium Office is located in Barangay Maitim II Central (near the Tagaytay Memorial Park), Tagaytay City.
2. A duly accomplished application form must be filed at the Office of the Hanggang sa Kabilang Buhay Services for approval at least one (1) day before the intended date of cremation and accompanied by a Death Certificate and the Official Receipt for the payment of the prescribed fee.
3. Schedule of Cremation will be from Monday to Sunday including Holidays, 8:00 A.M. to 5:00 P.M..
4. The applicant must provide a receptacle for receiving ashes with the full name of the deceased.
5. After the cremation the ashes will be entrusted to the custody of the person who applied for the cremation.

#### Operation of the Columbarium/Niche and interments

1. The Hanggang sa Kabilang Buhay Columbarium is for the interment of the ashes of the cremated human dead and will be a final consecrated resting place.
2. A fees shall be collected by the City Government for the unit in the columbarium and a Certificate of Interment Rights will be issued to have human remains interred to one niche.
3. Only approved urns must be used for the interment of the cremated remains in the columbarium. Niches shall be opened, closed and secured only by the family members of the deceased and will remain securely closed at all times.
4. Bones exhumed from the old cemetery and memorial park can be cremated and ashes will be allowed to be interred in the family's niche in the columbarium. Families who do not want to avail a unit/niche in the columbarium can still bury the remains of their loved ones in the old cemetery or the memorial park.
5. The City will provide a common urn area for families who do not have the capacity to avail a unit/niche in the columbarium. Abandoned niches in the old cemetery for more than ten (10) years without claimants or visitors shall be exhumed and cremated by the City and will be placed in the common urn area.
6. The family of the deceased shall be allowed to bring home the cremated remains only in an approved cremains container for a period of two (2) years and shall not be kept permanently at home or family altar. When the family of the deceased decided to dispose the cremated remains, the family can bury/inter the urn of the cremated remains in their unit/niche in the columbarium upon presentation to the Office of the City Assessor the approved application form for cremation and the proof of payment for the said unit.

The disposal of the cremated remains shall be in accordance with the provision of Chapter XVIII-Refuse Disposal of the Code of Sanitation of the Philippines Section 83-c – that refuse shall not be thrown in any street, sidewalk, yard, park or any body of water.

7. The engraving on each niche face shall be of a uniform size and design as determined by the City Planning and Development Office (CPDO) and shall consist

8. The columbarium is reserved for the interment of human cremated remains; animal remains will not be permitted.

**Article BB. Tagaytay City Rescue and Emergency Medical Service**

**Section 6BB.01. Imposition of Fees.**

Ambulance Rate:

|  |           |
|--|-----------|
| Tagaytay City to Dasmariñas City/Trece Martires City | P1,500.00 |
| Tagaytay City to Imus                                | 2,500.00  |
| Tagaytay City to Bacoor                              | 3,000.00  |
| Tagaytay City to Manila                              | 3,500.00  |
| Tagaytay City to Quezon City                         | 4,500.00  |
| Alfonso to Manila                                    | 5,000.00  |

**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 Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

**Sec. 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 real 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.

**Sec. 6.04. Exemption**

The following are exempted from the Community Tax:

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- (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. It can be paid through the City Treasurer or to the deputized Barangay Treasurer.

**Section 6.06. Time of Payment ; Penalties for Delinquency:**

- (a) The Community Tax shall accrue on the first (1<sup>st</sup>) day of January each year which shall be paid not later than the last date of February of each year.
- (b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
- (c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1<sup>st</sup>) 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 (P10.00).

**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 person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

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

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

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

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

- (a) The City Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.
- (b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of this city.

The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:

- (1) Fifty (50%) percent shall accrue to the general fund of the city; and
- (2) Fifty (50) percent shall accrue to the barangay where the tax is collected.

**CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS**

**Article A. Collection and Accounting of City Taxes and Other Impositions**

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

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

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

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

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

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

**Section 7A.06. Collection.** Unless otherwise specified, all taxes, fees and charges due to this city shall be collected by the City Treasurer or his duly authorized representatives.

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

**Section 7A.07. Issuance of Receipts.** It shall be the duty of the City Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

**Section 7A.08. Record of Persons Paying Revenue.** It shall be the duty of the City Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying city taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

**Section 7A.09. Accounting of Collections.** Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the City.

**Section 7A.10. Examination of Books of Accounts.** The City Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the city, and subject to city taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

In case the examination herein authorized is to be made by a duly authorized deputy of the City Treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the City Treasurer, his deputy or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

**Section 7A.11. Accrual to the General Fund of Fines, Costs, and Forfeitures.** Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any city ordinance shall accrue to the General Fund of the city.

**Article B. Civil Remedies for Collection of Revenues**

**Section 7B.01. Local Government's Lien.** Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

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**Section 7B.02. Civil Remedies.** The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

- (a) By administrative action through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and to levy upon real property and interest in or rights to real property; and
- (b) By judicial action.

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the City Treasurer.

**Section 7B.03. Distraint of Personal Property.** The remedy by distraint shall proceed as follows:

- (a) Seizure. Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the City Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- (b) Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the City Mayor.
- (d) Release of Distrainted Property Upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.
- (e) Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the City Treasurer, shall make a report of the proceedings in writing to the City Mayor.

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

Said Committee on Appraisal shall be composed of the City Treasurer as Chairman, with a representative of the Commission on Audit and the City Assessor as Members.

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the owner of the property. The City Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

(j) Redemption of Property Sold. Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the City Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the City Treasurer or his representative.

The City Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

The owner, shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

(k) Final Deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

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

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

(m) Resale of Real Estate Take for Taxes, Fees or Charges. The Sangguniang Panlungsod may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this city.

(n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. The city may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

(o) Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

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(p) Personal Property Exempt from Distrain of Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

**Article C. Taxpayer's Remedies**

**Section 7C.01. Periods of Assessment and Collection.**

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

(b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

(c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

(d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

**Section 7C.02. Protest of Assessment.** When the City Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the City Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The City Treasurer shall decide the protest.

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within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

**Section 7C.03. Claim for Refund of tax Credit.** No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the City Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

**Section 7C.04. Legality of this Code.** Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

**Article D. Miscellaneous Provisions**

**Section 7D.01. Power to Levy Other taxes, Fees or Charges.** The city may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

**Section 7D.02. Publication of the Revenue Code.** Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation: Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

**Section 7D.03. Public Dissemination of this Code.** Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

**Section 7D.04. Authority to Adjust Rates.** The Sangguniang Panlungsod shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

**Section 7D.05. Withdrawal of Tax Exemption Privileges.** Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

**CHAPTER VIII. GENERAL PENAL PROVISIONS**

**Section 8.01. Compromise Power.** That before a case is filed in court for any offense in violation of any provision of the code which does not involve fraud the City Treasurer is hereby authorized to settle such offense upon payment of the standard penalty in the

**Section 8.02. Penalties for Violation of Tax Ordinance.** Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (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, at the discretion of the court.

If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.

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

**CHAPTER IX. FINAL PROVISIONS**

**Section 9.01. Separability Clause.**

If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

**Section 9.02. Applicability Clause.** All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

**Section 9.03. Repealing Clause.** All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

**Section 9.04. Special Transitory Provisions.**

- (a) Provisions of existing Market Code and Slaughterhouse Fees are retained and deemed to be full in force and effect.
- (b) The tax on special levy and socialized housing shall be collected upon enactment by Sangguniang Panlungsod of an enabling ordinance.

**Section 9A.05. Effectivity.**

This Ordinance shall take effect on June 1, 2011.

Enacted, April 4, 2011.

  
**HON. FREDLANDER V. BAY**  
City Councilor

  
**HON. REYMOND A. AMBION**  
City Councilor

  
**HON. ESTEBAN M. MENDOZA**  
City Councilor

  
**HON. LORNA S. TOLEDO**  
City Councilor

  
**HON. VIOLETA C. PARRA**  
City Councilor

  
**HON. DOROTEO N. MARASIGAN JR.**  
City Councilor

  
**HON. ALEXANDER T. ZAIDE**  
City Councilor

  
**HON. ROMEO D. MARIANO**  
City Councilor

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**HON. ELISEO B. JAVIER**  
City Councilor

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**HON. GENER M. VERGARA**  
City Councilor

*[Signature]*  
**HON. MARCELO A. AUSTRIA**  
ABC President

*[Signature]*  
**HON. EDITHA P. DIMARANAN**  
SKF President

**Certified Correct:**

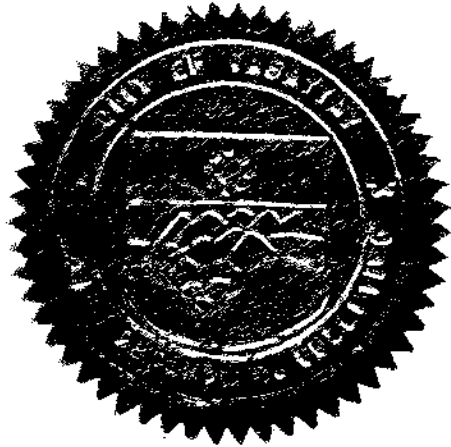
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**PACITA Z. AQUINO**  
Acting Secretary to the Sanggunian

**Attested :**

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**HON. CELSO P. DE CASTRO**  
City Vice Mayor  
Presiding Officer

**APPROVED / DISAPPROVED :**

*[Signature]*  
**HON. ABRAHAM N. TOLENTINO**  
City Mayor



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