AN ORDINANCE CODIFYING THE TAX ORDINANCES, REGULATORY FEES AND USER CHARGES IN THE CITY OF PARANAQUE.

WHEREAS, the revenue imposition of the City of Paranaque is found in numerous ordinances adopted by the Sangguniang Panglunsod on different occasions;

WHEREAS, the rate of tax imposed on business amusement tax, tax on delivery vans, tax on printing and publication through several ordinances has not been increased and was adopted in this ordinance as part of the codification process;

WHEREAS, the imposition on business permits, regulatory fees, and user charges relied on the obsolete metro manila commission ordinance and was necessarily updated to harmonize with the cost of inspection, cost of the services and cost of materials and equipment used; the indicators in the imposition of fees and charges;

WHEREAS, through the process of codification, the tax payer of Paranaque will now be provided with a single source of references that will properly inform of what the rate of tax imposed on their business or property as well as the regulatory fees and user charges that is due to the city government of Paranaque;

WHEREAS, the city government of Paranaque through this codified revenue impositions will be provided with a dynamic revenue base able to provide the funds that service to the people and the community known as Paranaque will require.
NOW THEREFORE:

BE IT ORDAINED, AS IT IS HEREBY ORDAINED by the Sangguniang Panglunsod of Paranaque, in Session assembled that:

SECTION 1. This ordinance shall be known as the Revenue Code of the City of Paranaque.

SECTION 2. All taxes, fees and charges imposed under this ordinance are hereby ratified and approved accordingly.

SECTION 3 This ordinance shall take effect after the required publication and posting has been complied with.

SECTION 4. Repealing Clause – All ordinances, tax measures or resolutions inconsistent with the provisions of the Revenue Code of the City of Paranaque are hereby deemed repealed, amended or modified accordingly.

ENACTED this 22nd day of December, 2004 at Paranaque City, Metropolitan Manila.

CERTIFIED BY:

COUN. GUSTAVO S. TAMBUNING
Temporary Presiding Officer

SPONSORED BY:

COUN. GUSTAVO S. TAMBUNING
Chairman, Committee on Appropriations

CO-PROPONEENTS:

CARLITO D. ANTIQUESTO
City Councilor

JOSE ENRICO T. GOLEZ
City Councilor

RICARDO L. BAES, JR.
City Councilor

EDWARD R. CO
City Councilor
Ordinance No. 04-28 - AN ORDINANCE CODIFYING THE TAX ORDINANCES, REGULATORY FEES AND USER CHARGES IN THE CITY OF PARANAQUE.

NORBERTO A. BONSOL
City Councilor

JAIME N. DELOS SANTOS
City Councilor

CONCURRED BY:

GIOVANNI E. ESPLANA
City Councilor

PABLO M. GABRIEL
City Councilor

LORNA L. CAMPAÑO
City Councilor

JOAN VILLAFUERTE DENSING
City Councilor

VALMAR C. SOTTO
City Councilor

FRANCISCO C. DELA CRUZ
City Councilor

FIDELINO G. BENZON, JR.
City Councilor

FLORANTE C. ROMEY, JR.
City Councilor

CONCHITA S. BUSTAMANTE
City Councilor

JOHN PAOLO MARQUEZ
SK President

CLEMENTE M. ADVINCULA
Liga President

ATTESTED BY:

ATTY. LINO C. SANDIL
City Coun. Secretary

APPROVED BY:

FLORENCIO M. BERNABE, JR.
City Mayor
CITY REVENUE CODE
Republic of the Philippines
City of Paranaque

City Ordinance No. 04-32

REVENUE CODE OF THE CITY OF PARAÑAQUE

Be it ordained by the Sangguniang Panlungsod of the City of Parañaque, that

CHAPTER 1. GENERAL PROVISIONS
Article A. Short Title and Scope

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

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

Article B. Construction of Provisions

Section 1B.01. Words and Phrases Not Herein Expressly Defined. Words and Phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

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

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

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

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

(d) Computation of Time. The time which an act is to be done as provided in this Code, or in any rule 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, Article 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.
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 a partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participación), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;

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

(e) Barangay Micro Business Enterprise herein after refereed as to BMBE, refers to any business entity or enterprises 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 lands on which the particular business entity’s office land equipment are situated, shall not be more than Three Million Pesos (P3,000,000.00).

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

(g) Franchise is a right of 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 charge or materials supplied with the services and deposits or advance payment actually received during the taxable quarter for the services performed or to be performed for the another person excluding discounts if determinable at the times of sales, sales return, excise tax, and value added tax (VAT);

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

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

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

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

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

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

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

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

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

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

(t) Vessels include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.
CHAPTER 2: CITY TAXES
Article A. Real Property
(Taken from Ordinance No. 129 series of 1992)

Section 2A.01. Imposition of the Basic Real Property Tax. There is hereby levied an annual ad valorem tax at the rate of
Residential one percent (1%), Commercial two percent (2%), Industrial two percent (2%), Agricultural one percent (1%) and
Special one and one half percent (1 1/2%) of the assessed value of real property, such as lands, buildings, machinery and other
improvements affixed or attached to real property located in this city.

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

Section 2A.03. Exemptions. The following are exempted from payment of the basic property tax and SEF tax:

(a) Real property owned by the Republic of the Philippines or any 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 equally, directly and exclusively used by local water districts and
government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and
transmission of electric power;

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

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

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

Both the basic tax and the additional SEF tax must be collected simultaneously. Payments of real property tax shall first be
applied to prior years delinquencies, interests and penalties, if any, and only after said delinquencies are settled may tax
payment be credited for the current period.
Section 2A.05. Tax Discount for Advance and Prompt Payment. (Taken from Ordinance No. 02-17)

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

a) **Advance Payment** refers to full payment in advance of the real property tax equivalent to at least one (1) year before the taxable year. An advance payment discount of twenty percent (20%) of the tax due shall be granted to taxpayers who will pay the real property tax in full for the next taxable year if such payment is made at any time during the period December 1 to 15 of the current year. If the advance payment is made for the full one year real property tax is made on December 16 to 31 of the current year, the taxpayer shall be entitled to a sixteen percent (16%) discount on the value of the real property tax.

b) **Prompt Payment** refers to payment of the real property tax equivalent to at least one (1) whole quarter made on or before the first twenty (20) calendar days of any taxable quarter of the current year. Any taxpayer who shall pay the real property tax due for the quarterly at any time during the first the first twenty calendar days of each quarter shall be entitled to a discount of ten percent (10%) of the value of the quarterly tax due.

Section 2A.06. Collection and Distribution of Proceeds. The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the City Treasurer. The City Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay; Provided that the Barangay Treasurer is properly bonded for the purpose; Provided, further, that the premium on the bond shall be paid by the City Government.

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

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

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

The share of the barangay shall be released directly to the Barangay Treasurer on a quarterly basis within ten (10) 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 building, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the city school board.
Section 2A.07. Administrative Provisions.

(a) On the Collection of the Real Property Tax

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

2. Notice of Time for Collection of Tax. The City Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Panlungsod in the case of any other tax levied under this Article, post the notice of the dates when the tax may he paid without interest at a conspicuous and publicity accessible place at the city hall. Said notice shall likewise be published in newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

3. Payment Under Protest.

a. No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the words “paid under protest.” The protest in writing must be filed within thirty (30) days from payment of the tax the City Treasurer who shall decide the protest within six y (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 taxpayers, the amount or portion of the tax protested shall be refunded to the protestor, 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 taxpayers may, within sixty (60) days from receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

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

The City Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer may within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

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

b. Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that any time before the distraint of personal property, payment of tax with surcharges, interests, and penalties may be made in accordance with Sec. 2A.09 of this Code, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

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

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

8. Levy on Real Property. After the expiration of the time required to pay the basic real property tax or any other tax levied under this Article, real property subject to such tax may be levied upon through issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. The City Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the city. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and Registry of Deeds of the city, who shall annotate the levy on the tax declaration and certificate of title of the property respectively.

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

9. Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer or his deputy who fails to issue or execute the warrant of levy within three (3) years from the time the tax becomes delinquent or within thirty (30) days from the date of issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.
10. **Advertisement and Sale.** Within thirty (30) days after the service of the warrant of levy, the City Treasurer shall proceed to publicity 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 sales 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 sales 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 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 the property free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

13. **Purchase of Property by the City Government for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the City Government to satisfy the claim and within two (2) days thereafter shall make a report of the proceedings which shall be reflected upon the records of his office. It shall be the duty of Register of Deeds upon the records of 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 or competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed in subsection 21 of Sec. 2A.08.

- The City Treasurer shall furnish the City Legal Office a certified statement of delinquency who, within thirty (30) 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 Three Hundred Thousand Pesos (P300,000.00) the competent court is the City Trial Court and where the amount is in excess of Three Hundred Thousand Pesos (P300,000.00), 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 Trail Court, the City Treasurer shall furnish the City Legal Officer the exact address of the defendant where he may be served with summons.

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

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

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

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

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

Section 2A.08. Interests on Unpaid Real Property Tax. Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Sec. 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 shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 2A.09. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts. Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by a fine of not less than One Thousand Pesos ($1,000.00) not more than Five Thousand Pesos ($5,000.00), 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), not more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and punishment, at the discretion of the court.

Section 2A.10. Penalties for Delaying Assessment of Real Property and Assessment Appeals. Any government official who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00), not more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and punishment, at the discretion of the court.

Section 2A.11. Penalties for Failure to Dispose the Delinquent Real Property at Public Auction. The City Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article or 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) or 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 Transfer of Real Property Ownership
(Taken from Ordinance No. 131 Series of 1992)

Section 2B.01. Imposition of Tax. There is hereby levied a tax on the sale, donation, barter, or any other mode of transferring ownership or title or real property at the rate of fifty percent (50%) of one percent (1%) of the total consideration involved in the acquisition of the property or the fair market value/zonal 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 reflected in the prevailing schedule of fair market values enacted by the Sangguniang Panlungsod.

Section 2B.02. Exemptions. The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax. Likewise, all Socialized Housing Projects as defined under Section 3 paragraph r) of Republic Act No. 7279 otherwise known as the Urban Development and Housing Act of 1992 within this City are hereby granted exemption from payment of taxes on the transfer of real property ownership.

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

Section 2B.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 sixty (60) days from the date of notarization.
Article C. Tax on Printing and Publication
(Taken from Ordinance No. 139 Series of 1992)

Section 2C.01. Imposition of Tax. There is hereby levied a tax at the rate of fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding calendar year on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature.

In the case of a newly started business, the tax shall be one-twentieth (1/20) of the fifty percent (50%) 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 2C.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 2C.03. Time of Payment. The tax imposed in this Article shall be due and payable in each year to the City Treasurer within the first twenty (20) days of January in the case of a newly-started business, the tax shall be paid before the business starts to operate.

Article D. Franchise Tax

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

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

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

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

(b) In the case of a branch or sales office 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 in the branch of sales office.

Section 2D.03. Exemptions. The term businesses enjoying franchise shall not include holders or certificates of public convenience for the operation of public vehicles for reason that such certificates are not considered as franchises.
Section 2D.04. Time of Payment. The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter in the case of a newly-started business, the tax shall be paid before the business starts to operate.

Article E. Professional Tax
(Taken from Ordinance No. 96-07 Series 1999)

Section 2E.01. Imposition of Tax. There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate of Three Hundred Pesos (P300.00) such as

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

Section 2E.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 2E.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 2E.06. Place of Payment. Every person legally authorized to practice his profession in this City, and maintains his principal office hereat, shall pay his professional tax to the City Treasurer.

Section 2E.07. Administrative Provisions.

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

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

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

Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and designs, survey's and maps, as the case may be, the number of the official receipt issued to him.
Article F.  Amusement Tax on Admission

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

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

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

Section 2F.02 Imposition of Tax. There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, and other places of amusements at the rate of thirty percent (30%) of the gross receipt from admission fees. In the case of boxing stadia the rate shall be at twenty percent (20%) of the gross receipt.

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

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

Section 2F.06 Administrative Provisions.

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

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

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

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

Said duly authorized inspectors shall have access to all admission tickets being sold to the public from opening time of the amusement place up to closing time.
Article G. Annual Fixed Tax for Every Delivery Truck or Van  
(Taken from Ordinance No. 92-138 Series of 1992)

Section 2G.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 within the territorial jurisdiction of Paranaque as follows:

(a) Manufacturers or producers of, or dealers in distilled spirits fermented liquors, soft drinks, cigars and cigarettes, delivering or distributing their product to sales outlets, or selling to consumers whether directly or indirectly within the city, per truck or van Seven Hundred Pesos (P700.00)

(b) Manufacturers or producers of, or dealers in, products other than the above commodities, delivering or distributing such commodities to sales outlets or selling to consumers whether directly or indirectly within the city, per truck or van Five Hundred Pesos (P500.00).

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

Section 2G.03. Time and Place of Payment. 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 of each year.

Article H. Graduated Tax on Business  
(Taken from Ordinance No. 137 Series of 1992)

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

(a) Advertising Agency includes all persons who are engaged in the businesses 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, vegetable, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original or not.

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

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

(d) 

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

(e) 

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

(f) 

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

(g) 

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

(h) 

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

(i) 

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

(j) 

Canteen refers to any public eating place where foods already cooked are served at a price.

(k) 

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

(l) 

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

As used in this Article the term “contractor” shall include general engineering, general building and specialty contractors as defined under applicable laws, filling, demolition and salvage work contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system and a gas or electric light, heat, or establishments; proprietors or operators or establishments for repairing. Repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract of saw or cut logs belonging to others: a 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 operator of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinic, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishment; photographic studios; funeral parlor; proprietors or operators of hotels, motels, and lodging hoses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumber, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspapers, 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 terms "contractor" shall also include, but shall not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz.: welding shops, service stations, white/blue printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

(m) **Dealer** means one who business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market:

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

(o) **Manufacturer** includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or

Partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw materials or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for an of the use industry, or who by any such process, combines any raw materials 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 manufacture in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption.

(p) **Marginal Farmer or Fisherman** refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (Php50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher:

(q) **Vehicle** means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolleys cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes:

(r) **Motor Vehicle** means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolleys 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:

(s) **Public Market** refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.
(t) **Rectifier** comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than original or continuous distillation from mash, wash, 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 rectifier and as being engaged in the business of rectifying.

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

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

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

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

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

Section 2H.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 of nature. In accordance with the following schedule:

<table>
<thead>
<tr>
<th>Amount of Gross Sales/Receipts for the Preceding Calendar Year</th>
<th>Amount of Tax per Annum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10,000.00</td>
<td>165.00</td>
</tr>
<tr>
<td>10,000.00 or more but less than 15,000.00</td>
<td>220.00</td>
</tr>
<tr>
<td>15,000.00 or more but less than 20,000.00</td>
<td>302.00</td>
</tr>
<tr>
<td>20,000.00 or more but less than 30,000.00</td>
<td>440.00</td>
</tr>
<tr>
<td>30,000.00 or more but less than 40,000.00</td>
<td>650.00</td>
</tr>
<tr>
<td>40,000.00 or more but less than 50,000.00</td>
<td>825.00</td>
</tr>
<tr>
<td>50,000.00 or more but less than 75,000.00</td>
<td>1,320.00</td>
</tr>
<tr>
<td>75,000.00 or more but less than 100,000.00</td>
<td>1,650.00</td>
</tr>
<tr>
<td>100,000.00 or more but less than 150,000.00</td>
<td>2,200.00</td>
</tr>
<tr>
<td>150,000.00 or more but less than 200,000.00</td>
<td>2,750.00</td>
</tr>
<tr>
<td>200,000.00 or more but less than 300,000.00</td>
<td>3,850.00</td>
</tr>
<tr>
<td>300,000.00 or more but less than 500,000.00</td>
<td>5,500.00</td>
</tr>
<tr>
<td>500,000.00 or more but less than 750,000.00</td>
<td>8,000.00</td>
</tr>
<tr>
<td>750,000.00 or more but less than 1,000,000.00</td>
<td>10,000.00</td>
</tr>
<tr>
<td>1,000,000.00 or more but less than 2,000,000.00</td>
<td>13,750.00</td>
</tr>
<tr>
<td>2,000,000.00 or more but less than 3,000,000.00</td>
<td>16,500.00</td>
</tr>
<tr>
<td>3,000,000.00 or more but less than 4,000,000.00</td>
<td>19,800.00</td>
</tr>
</tbody>
</table>
At the rate of thirty seven and a half (37½%) percent of one percent (1%) of the excess of 6,500,000.00

The preceding rates shall apply only to amounts 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 in any article of commerce of whatever kind or nature in accordance with the following schedules:

<table>
<thead>
<tr>
<th>Gross Sales/Receipts for the Preceding Calendar Year</th>
<th>Amount of Tax Per Annum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 1,000.00</td>
<td>19.00</td>
</tr>
<tr>
<td>1,000.00 or more but less than 2,000.00</td>
<td>35.00</td>
</tr>
<tr>
<td>2,000.00 or more but less than 3,000.00</td>
<td>53.00</td>
</tr>
<tr>
<td>3,000.00 or more but less than 4,000.00</td>
<td>76.00</td>
</tr>
<tr>
<td>4,000.00 or more but less than 5,000.00</td>
<td>105.00</td>
</tr>
<tr>
<td>5,000.00 or more but less than 6,000.00</td>
<td>128.00</td>
</tr>
<tr>
<td>6,000.00 or more but less than 7,000.00</td>
<td>151.00</td>
</tr>
<tr>
<td>7,000.00 or more but less than 8,000.00</td>
<td>174.00</td>
</tr>
<tr>
<td>8,000.00 or more but less than 10,000.00</td>
<td>197.00</td>
</tr>
<tr>
<td>10,000.00 or more but less than 15,000.00</td>
<td>231.00</td>
</tr>
<tr>
<td>15,000.00 or more but less than 20,000.00</td>
<td>281.50</td>
</tr>
<tr>
<td>20,000.00 or more but less than 30,000.00</td>
<td>341.00</td>
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<td>30,000.00 or more but less than 40,000.00</td>
<td>462.00</td>
</tr>
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<td>40,000.00 or more but less than 50,000.00</td>
<td>693.00</td>
</tr>
<tr>
<td>50,000.00 or more but less than 75,000.00</td>
<td>1,040.00</td>
</tr>
<tr>
<td>75,000.00 or more but less than 100,000.00</td>
<td>1,386.00</td>
</tr>
<tr>
<td>100,000.00 or more but less than 150,000.00</td>
<td>1,964.00</td>
</tr>
<tr>
<td>150,000.00 or more but less than 200,000.00</td>
<td>2,541.00</td>
</tr>
<tr>
<td>200,000.00 or more but less than 300,000.00</td>
<td>3,465.00</td>
</tr>
<tr>
<td>300,000.00 or more but less than 500,000.00</td>
<td>4,620.00</td>
</tr>
<tr>
<td>500,000.00 or more but less than 750,000.00</td>
<td>6,931.00</td>
</tr>
<tr>
<td>750,000.00 or more but less than 1,000,000.00</td>
<td>9,240.00</td>
</tr>
<tr>
<td>1,000,000.00 or more but less than 2,000,000.00</td>
<td>10,500.00</td>
</tr>
<tr>
<td>2,000,000.00 or more</td>
<td>At a rate of fifty percent (50%) of one percent (1%)</td>
</tr>
</tbody>
</table>

The business enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers provided in this Article.
On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article:

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

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

(d) On retailers.

Gross Sales/Receipts for the Preceding year Rate of Tax Per Annum

<table>
<thead>
<tr>
<th>Gross Sales/Receipts for the Preceding Calendar Year</th>
<th>Amount of Tax per Annum</th>
</tr>
</thead>
<tbody>
<tr>
<td>More than P30,000.00 but not over P400,000.00</td>
<td>2%</td>
</tr>
<tr>
<td>More than 400,000.00</td>
<td>1%</td>
</tr>
</tbody>
</table>

The rate of two percent (2%) be imposed on sales not exceeding Four Hundred Thousand Pesos (P400,000.00) while the rate of one percent (1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

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

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

Gross Sales/Receipts for the Preceding Calendar Year Amount of Tax per Annum

<table>
<thead>
<tr>
<th>Gross Sales/Receipts for the Preceding Calendar Year</th>
<th>Amount of Tax per Annum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 5,000.00</td>
<td>27.50</td>
</tr>
<tr>
<td>5,000.00 or more but less than 10,000.00</td>
<td>61.60</td>
</tr>
<tr>
<td>10,000.00 or more but less than 15,000.00</td>
<td>104.50</td>
</tr>
<tr>
<td>15,000.00 or more but less than 20,000.00</td>
<td>165.00</td>
</tr>
<tr>
<td>20,000.00 or more but less than 30,000.00</td>
<td>275.00</td>
</tr>
<tr>
<td>30,000.00 or more but less than 40,000.00</td>
<td>385.00</td>
</tr>
<tr>
<td>40,000.00 or more but less than 50,000.00</td>
<td>550.00</td>
</tr>
<tr>
<td>50,000.00 or more but less than 75,000.00</td>
<td>880.00</td>
</tr>
<tr>
<td>75,000.00 or more but less than 100,000.00</td>
<td>1,320.00</td>
</tr>
<tr>
<td>100,000.00 or more but less than 150,000.00</td>
<td>1,980.00</td>
</tr>
<tr>
<td>150,000.00 or more but less than 200,000.00</td>
<td>2,640.00</td>
</tr>
<tr>
<td>200,000.00 or more but less than 250,000.00</td>
<td>3,630.00</td>
</tr>
</tbody>
</table>

20
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) One banks and other financial institutions, at the rate of fifty percent (50%) of one percent (1%) of the gross receipts of the preceding calendar year derived from the 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.

(g) The same rates of graduated taxes, viz.:

<table>
<thead>
<tr>
<th>Gross Sales/Receipts For the Preceding Calendar Year</th>
<th>Amount of tax Per Annum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 1,000.00</td>
<td>20.00</td>
</tr>
<tr>
<td>1,000.00 or more but less than 2,000.00</td>
<td>40.00</td>
</tr>
<tr>
<td>2,000.00 or more but less than 3,000.00</td>
<td>60.00</td>
</tr>
<tr>
<td>3,000.00 or more but less than 4,000.00</td>
<td>80.00</td>
</tr>
<tr>
<td>4,000.00 or more but less than 5,000.00</td>
<td>100.00</td>
</tr>
<tr>
<td>5,000.00 or more but less than 6,000.00</td>
<td>120.00</td>
</tr>
<tr>
<td>6,000.00 or more but less than 7,000.00</td>
<td>140.00</td>
</tr>
<tr>
<td>7,000.00 or more but less than 8,000.00</td>
<td>160.00</td>
</tr>
<tr>
<td>8,000.00 or more but less than 10,000.00</td>
<td>200.00</td>
</tr>
<tr>
<td>10,000.00 or more but less than 15,000.00</td>
<td>300.00</td>
</tr>
<tr>
<td>15,000.00 or more but less than 20,000.00</td>
<td>400.00</td>
</tr>
<tr>
<td>20,000.00 or more but less than 30,000.00</td>
<td>600.00</td>
</tr>
<tr>
<td>30,000.00 or more but less than 40,000.00</td>
<td>800.00</td>
</tr>
<tr>
<td>40,000.00 or more but less than 50,000.00</td>
<td>1,800.00</td>
</tr>
<tr>
<td>50,000.00 or more but less than 75,000.00</td>
<td>1,500.00</td>
</tr>
<tr>
<td>75,000.00 or more but less than 100,000.00</td>
<td>2,000.00</td>
</tr>
<tr>
<td>100,000.00 or more but less than 150,000.00</td>
<td>3,000.00</td>
</tr>
<tr>
<td>150,000.00 or more but less than 200,000.00</td>
<td>4,000.00</td>
</tr>
<tr>
<td>200,000.00 or more but less than 300,000.00</td>
<td>6,000.00</td>
</tr>
<tr>
<td>300,000.00 or more but less than 500,000.00</td>
<td>10,000.00</td>
</tr>
<tr>
<td>500,000.00 or more but less than 750,000.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td>750,000.00 or more but less than 1,000,000.00</td>
<td>20,000.00</td>
</tr>
<tr>
<td>1,000,000.00 or more but less than 2,000,000.00</td>
<td>40,000.00</td>
</tr>
</tbody>
</table>
| 2,000,000.00 or more - at a rate of seventy-five percent (75%) of one percent (1%) is hereby imposed on the following:
1. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, Ferris wheels, swings, shooting galleries, and other similar contrivances, theater and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.

2. Commission agents

3. Lessors, dealers, brokers or real estate;

4. Travel agencies and travel agents;

5. Boarding houses, pension houses, motels, apartments, apartelles, and condominiums

6. Subdivision owners / Private Cemeteries and Memorial Parks

7. Privately-owned markets;

8. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;

9. Cockpit operations (to include plasada and cockpit rentals)

10. Operators of Cable Network System

11. Operators of computer services establishment

12. General consultancy services

13. All other similar activities consisting essentially of the sales of services for a fee.

(h) Restaurants, cafes, cafeterias, eateries, food caterers, ice cream and other refreshment parlors, and soda fountain bars at 2% of gross sales.

(i) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Five Hundred Pesos (P500.00) per peddler annually.

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

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.
On operators of public utility vehicles 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
- Buses without air conditioning
- "Mini" buses
- Jeepneys/Fieras/Tamaraws
- Taxis

Section 2H.03 Presumptive Income Level. For every tax period, the Business Permit License Office shall prepare a stratified schedule of "presumptive income level" to validate the declarations of gross of each business classification.

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

Section 2H.05 Tax on Newly-Started Business. In the case of a newly started business under this Article, the tax shall be fixed by the quarter, the initial tax for the quarter in which the business starts to operate shall be 1/20 of 1% of the capital investments, but in no case shall it be less than the minimum provided thereof by the pertinent schedule. However, in succeeding quarter or quarters, in case the business opens before the last quarter of the years, the tax shall be based in the gross sales, receipts for the preceding quarter at the rate of 1/ of the annual rates fixed in the pertinent schedule or as the case may be. In the succeeding years, regardless of when the business started to operate, the tax shall be based in the gross.

Sales/receipts for the preceding calendar year, or any fraction thereof, are provided in the pertinent schedule.

Article I. Situs of Tax

Section 2I.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 ten (10) days such transfer or relocation is effected.

2. Branch of 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 displays 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, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

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

(b) Sales Allocation

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

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

3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) of 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 whether the factory, project office, plant or plantation is located.

4. In case of a plantation located in 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, the sale shall be covered by paragraph (1) or (2) above.
In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs or taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer’s products shall be considered as the factory or plant and warehouse of the manufacturer.

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

(c) Port of Loading – the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article 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.

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

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

Article J. Payment of Business Taxes

Section 2J.01. Payment of Business Taxes.

(a) The taxes imposed under Section 2A.041 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 business for which such tax has been paid. The tax on a business must be paid by the paid 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 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 2J.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 2J.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 2J.04. Administrative Provisions

(a) Requirement. Any person who shall establish, operate or conduct any business, trade or activity mentioned on 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 One Hundred Pesos (P100.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or style, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of three (3) 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 operations shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the City Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

(e) Submission of Certified Income Tax Return Copy. All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before June 1 of each year. The deficiency in the business tax arising out the difference in gross receipt or sales declared in the application for Mayor's Permit / Declaration of gross before June 1 of the same year with interest at the rate of two percent (2%) 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 two percent (2%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

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

(g) Transfer of Business to Other Location. Any business for which a city business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this city without payment of additional tax during the period for which the payment of the tax was made.
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 charge 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 registration of the same business under a new name will only be considered by the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

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

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

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

c. In addition, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and

2. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

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

(i) Death of Licensee. When any individual paying a business tax dies, and the business is continued by a person interested in his estate, nor additional payment shall be required for the residue of the term for which the tax was paid.
Article K. Tax on Ambulant and Itinerant Amusement Operators

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

<table>
<thead>
<tr>
<th>Activity</th>
<th>Tax Rate (P)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Circus, carnivals, or the like per day</td>
<td>200.00</td>
</tr>
<tr>
<td>Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day</td>
<td>50.00</td>
</tr>
<tr>
<td>Sports contest/exhibitions per day</td>
<td>200.00</td>
</tr>
</tbody>
</table>

Section 2K.02. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.
CHAPTER III. PERMIT & REGULATORY FEES

Article A. Mayor’s Permit Fee on Business

Section 3A.01. Imposition of Fees. 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.

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.

MAYOR’S PERMIT FEE FOR PARAÑAQUE

<table>
<thead>
<tr>
<th>Flammable</th>
<th>Non-Flammable</th>
<th>Assorted</th>
<th>Consumable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Combustible</td>
<td>Non-Combustible</td>
<td>Non-Explosive</td>
<td>Dry Goods</td>
</tr>
<tr>
<td>Explosive</td>
<td>Substances</td>
<td>Substances</td>
<td>Merchandise</td>
</tr>
</tbody>
</table>

1. MANUFACTURERS / PRODUCERS IN GENERAL

a. Factory and office within Parañaque
   1. Small-scale industries
      Bakeries
      RTW
   10,000.00 8,000.00 6,000.00 4,000.00

b. Factory – within Parañaque
   Office – outside Parañaque
   1. Small-scale industries
   8,000.00 6,000.00 4,000.00 3,000.00

c. Factory – outside Parañaque
   Office – within Parañaque
   1. Small-scale industries
   5,000.00 3,000.00 2,000.00 1,500.00

d. Multiple Products Manufactured or Produced
   3,000.00
## MAYOR’S PERMIT FEE FOR PARAÑAQUE

<table>
<thead>
<tr>
<th></th>
<th>Flammable</th>
<th>Non-Flammable</th>
<th>Assorted</th>
<th>Consumable</th>
<th>In General</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Combustible Explosive Substances</td>
<td>Non-Combustible Non-Explosive Substances</td>
<td>Non-Perishable Dry Goods Merchandise or Articles</td>
<td>Refrigerated Goods</td>
<td></td>
</tr>
<tr>
<td>II. IMPORTERS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Office and warehouses within Paranaque</td>
<td>10,000.00</td>
<td>8,000.00</td>
<td>6,000.00</td>
<td>4,000.00</td>
<td></td>
</tr>
<tr>
<td>b. Office – outside Paranaque Warehouse – within Paranaque</td>
<td>8,000.00</td>
<td>6,000.00</td>
<td>4,000.00</td>
<td>3,000.00</td>
<td></td>
</tr>
<tr>
<td>c. Office – outside Paranaque Warehouse – within Paranaque</td>
<td>5,000.00</td>
<td>3,000.00</td>
<td>2,000.00</td>
<td>1,500.00</td>
<td></td>
</tr>
<tr>
<td>d. Multiple Products/Manufactured/Produced</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>III. EXPORTERS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Office and warehouses within Paranaque</td>
<td>10,000.00</td>
<td>8,000.00</td>
<td>6,000.00</td>
<td>4,000.00</td>
<td></td>
</tr>
<tr>
<td>b. Office – outside Paranaque Warehouse – within Paranaque</td>
<td>8,000.00</td>
<td>6,000.00</td>
<td>4,000.00</td>
<td>3,000.00</td>
<td></td>
</tr>
<tr>
<td>c. Office – within Paranaque Warehouse – outside Paranaque</td>
<td>5,000.00</td>
<td>3,000.00</td>
<td>2,000.00</td>
<td>1,500.00</td>
<td></td>
</tr>
<tr>
<td>d. Multiple Products / Manufactured / Produced</td>
<td>7,500.00</td>
<td>5,000.00</td>
<td>4,000.00</td>
<td>3,000.00</td>
<td></td>
</tr>
<tr>
<td>IV. GASOLINE STATION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. With more than eight (8) pumps</td>
<td>5,000.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. With six (6) pumps but not more than eight (8) pumps</td>
<td>3,000.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. With less than six (6) pumps</td>
<td>2,000.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. With convenient store additional</td>
<td>1,000.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
V. MANUFACTURERS/PRODUCERS OF:
   a. CIGARS 5,000.00
   b. CIGARETTES 5,000.00

DISTILLERS/RECTIFIERS/REPACKERS OF:
WINES, COMPOUNDERS OF DISTILLED SPIRIT
OR WINE, OR BREWERS OF FERMENTED LIQUOR

   a. Factory – within Parañaque 10,000.00
      Office - outside Parañaque 8,000.00
   b. Factory – within Parañaque
      Office - outside Parañaque 5,000.00

VI. RESTAURANTS
   CATERERS
   CAFES/CAFETERIAS
   ICE CREAM PARLORS
   SODA FOUNTAIN BARS
   CARINDERIAS
   INDEPENDENT CAFES

   a. Restaurants/caterers offering 5,000.00
to the public int'l or multiple meals or menu
   b. Restaurants and caterers offering 3,000.00
to the public native meals or menu
   c. Restaurants and fast-food offering 2,000.00
to the public regular and special meals including food all ready cooked or served
   d. Ice cream parlors/soda fountain bars and others 800.00
   e. Cafes and cafeterias 800.00
   f. Independent cafeterias 500.00
   g. Carinderias 300.00
VII. SERVICES

1. Gen. bldg. contractors as classified by Contractors Accreditation Board
   a. Class AA 6,000.00
   b. Class A 4,000.00
   c. Class B 3,000.00
   d. Class C 2,000.00
   e. Class D 1,000.00

2. Bldg. Maintenance Contractors 4,000.00
   1. Demolition
   2. Filing – Salvage Contractor
   3. Electric Light / Gas System Installers
   4. Engineering Contractor
   5. General – Special Contractors
   6. Garbage Disposal Contractors
   7. Proprietors / Operators of Heavy Equipment
   8. Light by dozens / tractors
   9. Landscaping Contractors
   10. Interior Decorating Services
   11. Installations of Water System
   12. Sawmills under contract to saw
   13. Cutting logs belonging to others
   14. Towing services

3. Advertising Agencies 3,000.00
   1. Booking Offices for film exchange
   2. Booking Offices for transportation on commission basis
   3. Business Management Services
   4. Cinematographic film owners, lessors, or distributors
   5. Commercial and immigration services
   6. Custom Brokers
   7. Feasibility Studies
   8. Consultancy Services
   9. Insurance agencies, adjusters, brokerage
   10. Management consultant not subject to occupation tax
   11. Mercantile Agencies
13. Managerial Services
14. Real estate appraisers
15. Real estate brokerage
16. Shipping agencies
17. Travel agencies 3,000.00
18. Tour guides 500.00
19. Liaison Officer 300.00
20. Tourist Transport 5,000.00
21. Sports & Recreational Facilities 3,000.00

4. Service station for washing / greasing of motor vehicles
   a. For the first service outlet for Washing and greasing 2,000.00
   b. For every service outlet for Washing and greasing 1,000.00

5. Smelting Plants
   a. Principal office and plant within Parañaque 10,000.00
   b. Principal office outside Parañaque 5,000.00
   c. Principal office within Parañaque 2,500.00

6. Video Coverage Services 1,000.00

7. Stevedoring Services, office only 1,000.00

8. Business Agent 1,000.00

9. Watch repair center of exclusively Manufactured watches 2,000.00
10. Watch repair center of exclusively manufactured watches 1,000.00
11. Ordinary watch repair center of Manufactured watches 200.00

12. Plant maintenance or 1,000.00
   a. A rent-a-plant services offering to rent 200.00
   b. Plant maintenance or rent-a-plant services offering to rent if not more than ten plants 500.00

13. Stable for horse races 1,000.00
   a. For the 1st stable 100.00
14. Rentals – video tapes, furniture, sound system

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>For every stable thereafter</td>
<td>1,000.00</td>
</tr>
</tbody>
</table>

15. Parking Area

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 300 sq. m.</td>
<td>500.00</td>
</tr>
<tr>
<td>300 sq. m. or more but less than 500 sq. m.</td>
<td>750.00</td>
</tr>
<tr>
<td>500 sq. m. or more but less than 1,000 sq. m.</td>
<td>1,000.00</td>
</tr>
<tr>
<td>1,000 sq. m. or more but less than 2,000 sq. m.</td>
<td>2,000.00</td>
</tr>
<tr>
<td>2,000 sq. m. or more</td>
<td>4,000.00</td>
</tr>
</tbody>
</table>

16. Escort services                              | 4,000.00|

17. Warehouse or bodega

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 50 sq. m.</td>
<td>500.00</td>
</tr>
<tr>
<td>50 sq. m. or more but less than 100 sq. m.</td>
<td>1,000.00</td>
</tr>
<tr>
<td>100 sq. m. or more but less than 200 sq. m.</td>
<td>1,500.00</td>
</tr>
<tr>
<td>200 sq. m. or more but less than 300 sq. m.</td>
<td>2,000.00</td>
</tr>
<tr>
<td>300 sq. m. or more but less than 500 sq. m.</td>
<td>3,000.00</td>
</tr>
<tr>
<td>500 sq. m. or more</td>
<td>5,000.00</td>
</tr>
</tbody>
</table>

18. Stock markets                                | 10,000.00|

19. Stock brokers w/ trading seats in and outside stock exchange in Parañaque | 2,000.00|

20. Stock brokers w/o trading seats in any stock exchange | 500.00|

21. Gold and silver smith                        | 1,000.00|

22. Lathe machines                               | 1,000.00|

23. Funeral services                             | 5,000.00|

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Funeral establishment owning and maintaining memorial parks</td>
<td></td>
</tr>
<tr>
<td>b. Independent funeral services</td>
<td>1,000.00</td>
</tr>
</tbody>
</table>

24. Medical-dental laboratories, Assaying laboratories | 1,000.00|

25. Veterinary clinics                            | 500.00|

26. School for polo players and/or horseback Riding academy | 500.00|

27. Slendering and body-building saloons, Massage and therapeutic clinic | 1,000.00|

28. Recruitment and job placement services         | 4,000.00|

29. Animal hospitals,                             | 3,000.00|

30. Animal hospitals,                             | 3,000.00|
30. Motor repair and painting shops, ordinary laundry shops, sculptor shops, derma press, dyeing establishments, planning establishment 1,000.00
31. Photographic studios with sophisticated photographic equipments 1,000.00
32. Ordinary photographic studios 500.00
33. Silkscreen t-shirts 100.00
34. Shoe shine stand 100.00
35. Vaciador shops 100.00
36. Bicycle rental 100.00
37. Other independent contractors; (juridical / natural) not included among those subject to professional tax 500.00
38. Inspection services for incoming and outgoing cargoes 4,000.00
39. Indentors 2,000.00
40. Lighter age services 2,000.00
41. Lithographers 2,000.00
42. Mine drillers 2,000.00
43. Logistics services 3,000.00
44. Sauna bath / Massage parlor 8,000.00
45. Bars/ Super Club/ Disco Houses/ Videoke Club & V.I.P. rooms
   a. With live entertainment, auditorium and V.I.P. rooms 15,000.00
   b. Without live entertainment or floor shows with V.I.P. rooms 10,000.00
   c. With V.I.P. rooms and G.R.O. 8,000.00
   d. Without V.I.P. room but with G.R.O 3,000.00
46. Movie houses / Concert halls 4,000.00
47. Recopying and duplicating services like lamination photos, white/blue printing
   and mimeo graphic services
   a. For the first recopying or duplicating machine 300.00
   b. For every duplicating or recopying machine 200.00 thereafter
   c. Plastic lamination and mimeographing machine 500.00
   d. Photo static and blue-printing machine 1,000.00
   e. Xerox machine 200.00
   f. Typing services (manual) 100.00
   g. Typesetting services 500.00

48. Roasting of pigs/fowls 300.00

49. Lechon House 1,000.00

50. Shipyard for repairing ship (office only) 2,000.00

51. Tailor shops, dress shops
   a. For the first sewing machine 300.00
   b. For every additional parlor equipment 200.00

52. Beauty parlors
   a. For the first beauty parlor equipment 500.00
   b. For every additional parlor equipment 200.00

53. Wood carving shops 500.00

54. Hatters and millennia shops 500.00

55. Barber shops
   a. For the 1st tonsorial seat 300.00
   b. For every additional tonsorial seat 200.00

56. Upholstery shops 300.00

57. Vulcanizing shops 200.00

58. Tire-recapping plants 4,000.00

59. Real Estate developers 4,000.00

60. Janitorial / Manpower services 1,000.00
VIII. HOTELS DULY LICENSED AND ACCREDITED BY THE CITY OF PARAÑAQUE

1. Hotel deluxe 10,000.00
2. Hotel first class 8,000.00
3. Hotel standard 6,000.00
4. Hotel economy 2,000.00
5. Spartal - combination of hotel-apartment 2,000.00
6. Pension home 1,000.00

IX. REAL ESTATE DEALERS

1. Subdivision Operators 6,000.00
2. Other real estate dealers 4,000.00

X. REAL ESTATE LESSORS

1. Commercial Bldg.
   a. Less than three (3) stories 3,000.00
   b. Three (3) stories or more but less than ten (10) stories 5,000.00
   c. Ten (10) stories or more 7,000.00

2. Residential Building
   a. Less than three (3) stories 1,500.00
   b. Three (3) stories or more but less than ten (10) stories 2,500.00
   c. Ten (10) stories or more 3,500.00

3. Commercial Apartment
   a. Less than three (3) doors 1,000.00
   b. Three (3) doors or more but less than ten (10) doors 2,000.00
   c. Ten (10) doors or more 3,000.00

4. Residential Apartment / Home
   a. Less than three (3) doors 500.00
   b. Three (3) doors or more but less than ten (10) doors 1,000.00
   c. Ten (10) doors or more 2,000.00
   d. House for rent with garage and a swimming pool 4,000.00
   e. House for rent without garage or swimming pool 1,000.00
   f. House for rent with common kitchen comforts/ facilities 500.00
   g. Boarding home 1,000.00
   h. Lodging home 1,000.00
   i. Boarding and lodging home 2,000.00
XI. **PRIVATELY OWNED PUBLIC MARKET, SHOPPING CENTER AND FOOD CENTER**

a. For the first ten (10) stalls 2,000.00  
b. Ten (10) stalls but not more than fifteen (15) stalls 3,000.00  
c. Fifteen (15) stalls but not more than twenty (20) stalls 4,000.00  
d. Twenty (20) stalls but not more than thirty (30) stalls 7,000.00  
e. Thirty (30) stalls or more 10,000.00  

Every privately owned public market, shopping center or food center situated in this city shall be subject to a separate permit regardless of whether the said privately owned Public Markets, shopping center or food center is owned and separated by the same person, partnership, or a corporation as the case maybe.

**ALL OTHER BUSINESSES NOT SPECIFICALLY MENTIONED FOR MAINTAINING AN OFFICE WITH AN AREA AS FOLLOWS:**

<table>
<thead>
<tr>
<th>Area Description</th>
<th>Permit Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 sq. m. or more but less than 10 sq. m.</td>
<td>50.00</td>
</tr>
<tr>
<td>10 sq. m. or more but less than 50 sq. m.</td>
<td>150.00</td>
</tr>
<tr>
<td>50 sq. m. or more but less than 100 sq. m.</td>
<td>300.00</td>
</tr>
<tr>
<td>100 sq. m. or more but less than 200 sq. m.</td>
<td>450.00</td>
</tr>
<tr>
<td>200 sq. m. or more but less than 300 sq. m.</td>
<td>600.00</td>
</tr>
<tr>
<td>300 sq. m. or more but less than 400 sq. m.</td>
<td>750.00</td>
</tr>
<tr>
<td>400 sq. m. or more but less than 500 sq. m.</td>
<td>900.00</td>
</tr>
<tr>
<td>500 sq. m. or more but less than 600 sq. m.</td>
<td>1,050.00</td>
</tr>
<tr>
<td>600 sq. m. or more but less than 700 sq. m.</td>
<td>1,200.00</td>
</tr>
<tr>
<td>700 sq. m. or more but less than 800 sq. m.</td>
<td>1,350.00</td>
</tr>
<tr>
<td>800 sq. m. or more but less than 900 sq. m.</td>
<td>1,500.00</td>
</tr>
<tr>
<td>900 sq. m. or more but less than 1,000 sq. m.</td>
<td>1,650.00</td>
</tr>
<tr>
<td>1,000 sq. m. or more but less than 2,000 sq. m.</td>
<td>1,800.00</td>
</tr>
<tr>
<td>2,000 sq. m. or more but less than 3,000 sq. m.</td>
<td>2,000.00</td>
</tr>
<tr>
<td>3,000 sq. m. or more but less than 4,000 sq. m.</td>
<td>3,000.00</td>
</tr>
<tr>
<td>4,000 sq. m. or more</td>
<td>4,000.00</td>
</tr>
</tbody>
</table>

PROVIDED, that on business with principal officer maintaining or operating branch or sales offices, the following permit fees per branch shall be imposed:

<table>
<thead>
<tr>
<th>Capital of Principal Office</th>
<th>Within Same Locality</th>
<th>Within Same Locality</th>
</tr>
</thead>
<tbody>
<tr>
<td>OVER 10,000,000.00</td>
<td>500.00 per branch / sales outlet</td>
<td>1,200.00 per branch / sales outlet</td>
</tr>
<tr>
<td>1,000,000.00 (or over but not less)</td>
<td>200.00 per branch / sales outlet</td>
<td>500.00 per branch / sales outlets</td>
</tr>
<tr>
<td>below 1,000,000.00</td>
<td>100.00 per branch / sales outlet</td>
<td>200.00 per branch / sales outlet</td>
</tr>
</tbody>
</table>

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, 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.

Fee for Special Mayor’s/Business Permit for Business Activity of Limited Duration

<table>
<thead>
<tr>
<th>Organizer</th>
<th>P3,000.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regardless of the stalls to be use</td>
<td></td>
</tr>
<tr>
<td>a) Food Kiosk/Cart</td>
<td></td>
</tr>
<tr>
<td>b) RTW</td>
<td></td>
</tr>
<tr>
<td>c) Gen. Merchandise</td>
<td></td>
</tr>
<tr>
<td>Less than 10 days but not more than 15 days</td>
<td>P500.00</td>
</tr>
<tr>
<td>Less than 15 days but not more than 30 days</td>
<td>800.00</td>
</tr>
<tr>
<td>Less than 30 days but not more than 60 days</td>
<td>1,000.00</td>
</tr>
</tbody>
</table>

Section 3A.03. Administrative Provisions.

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

(b) Application for Mayor's Permit: False Statement. An application for a Mayor's Permit shall be filed with the Office of the City Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and other such 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 the zoning regulations
   e. Tax clearance showing that the operator has paid all tax obligations in the city
   f. Barangay clearance
   g. Three (3) passport size pictures of the owner or operator or in cases of partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
   h. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code.

2. For renewal of existing business permits
   a. Previous year's Mayor's permit
   b. One (1) copy of the annual or quarterly tax payments
   c. One (1) copy of all receipt showing payment of all regulatory fees as provided for in this Code
   d. Certificate of tax exemption from local taxes or fees, if exempt
Upon submission of the application, it shall be the duty of the proper officer 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 tax regulations, and safety, health and other requirements of the city; (3) who has unsettled tax obligation, debt or other liability to the government; (4) who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

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

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

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

The city shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Two Hundred Pesos (P200.00).

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

For failure to post the Official Mayor's/Business Permit:

a) First Offense - P1,000.00
b) Second Offense - 2,000.00
c) Third Offense - 5,000.00 and revocation of the Mayor's/Business Permit

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

(f) Revocation of Permit. When a person doing business under the provisions of this code violates his privilege any provision of this Article, refuses to pay an indebtedness or liability to the city or abuses his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the City Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the
Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person who privilege is revoked, until restored by the Sangguniang Panlungsod.

Section 3A.05. Rules and Regulations on Certain Establishments.

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

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

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

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

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

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

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

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

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

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

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

1. Annual cockpit permit fee 6,000.00
Section 3B.03. Time and Manner of Payment.

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

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

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

Section 3B.04. Administrative Provisions.

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

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

(c) Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the City Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public building. Owners, lessees, or operators of cockpits which are allowing existence and do not conform to this requirement are required to comply with these revisions within a period to be specified by the City Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the City Building Official on accordance with existing ordinance with existing ordinances, laws and practices.

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

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

Section 3B.05. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding if 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 in either side are laid. Cockfighting may also be formed as “cockfighting derby pintakasi or tupacla,” or its equivalent in different Philippine localities.
(b) Local Derby refers to an invitational cockfight participate in by local and foreign gamecocker or cockfighting aficionados with “pot money” awarded to the proclaimed winning entry.

Section 3C.02. Imposition of Fees. These shall be collected the following fees per day for cockfighting:
(a) International Derby/day 5,000.00
(b) Special Cockfights (Pintakasi) 2,000.00
(c) Special Derby Assessment from Promoters of:
   - Two-Cock Derby/day 2,000.00
   - Three-Cock Derby/day 2,200.00
   - Four-Cock Derby/day 2,500.00
   - Five-Cock Derby/day 3,000.00

Section 3C.03. An amusement levy winning bets shall likewise be paid as follows:
In derbies winning bet of less than Four Thousand (P4,000.00) Pesos ---------------------------- 50.00
In derbies with winning bets of more than Four Thousand (P4,000.00) Pesos --------------- 100.00

Section 3C.04. Cockpit personnel who fail to secure a permit and pay the corresponding fees shall be penalized by a fine not less than Five Hundred (P500.00) persons nor more than One Thousand (P1,000.00) Pesos or not more than 30 days imprisonment.

Section 3C.06. Cockpit Managers maintenance or operators who fail to secure the permits and pay the corresponding rates stated herein shall be penalized by a fine of Five Thousand (P5,000.00) Pesos of six (6) months imprisonment.

Section 3C.07. 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.08. 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 (Philippines Independence Day), and 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 “Balikhayans”, or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution if the Sangguniang Panlungsod, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

(c) Cockfighting official, Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the city without first securing a license renewable every year on their birth month from the city where such cockfighting is held. Only gaffers, referees, bet takers, or promoters licensed by the city shall officiate in all kinds of cockfighting authorized herein.

Section 3C.09. 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 D. Building Permit

Article D. FEES AND OTHER CHARGES FOR BUILDING & ANCILLIARY/ACCESSORY PERMITS

Section 3D.01 Imposition of Fees. Any person desiring to obtain a building permit and any ancillary/accessory permit/s together with a Building Permit shall file application therefore on the prescribe application form and shall be imposed fees and other charges on the hereunder schedule. The applicant pays the corresponding non-refundable filing fee of one hundred pesos (P100.00) for project cost not exceeding one million pesos (P1M); three hundred pesos (P300.00) for project cost above one million but not exceeding two million (P2M), and five hundred pesos (P500.00) for project cost above two million pesos (P2M).

1. Bases of assessment
   a. Character of occupancy or use of building/structure
   b. Cost of construction
   c. Floor area
   d. Height

2. Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

   Fixed Cost of Construction Per Square Meter

<table>
<thead>
<tr>
<th>LOCATION</th>
<th>GROUP</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Cities and Municipalities</td>
<td>A,B,C,D,E,F,H,I F J</td>
</tr>
<tr>
<td>P 10,000.00</td>
<td>P8,000.00</td>
</tr>
</tbody>
</table>

3. Construction/addition/renovation/alteration of building/structures under Group/s and Sub-division shall be assessed as follows:

   A. Division A-1

<table>
<thead>
<tr>
<th>Area in sq. meters</th>
<th>Fee per sq. meter</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Original complete construction up to 20.00 sq. meters</td>
<td>P 2.00</td>
</tr>
<tr>
<td>ii. Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction</td>
<td>2.40</td>
</tr>
<tr>
<td>iii. Above 20.00 sq. meters to 50.00 sq. meters</td>
<td>3.40</td>
</tr>
<tr>
<td>iv. Above 50.00 sq. meters to 100.00 sq. meters</td>
<td>4.80</td>
</tr>
</tbody>
</table>
v. Above 100.00 sq. meters to 150.00 sq. meters ................................. 6.00
vi. Above 150.00 sq. meters .......................................................... 7.20

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

Floor area = 75.00 sq. meters
Therefore area bracket is .a.iv.
Fee = P4.80/sq. meter
Building Fee = 75.00 x 4.80 = P 360.00

B. Division A-2

<table>
<thead>
<tr>
<th>Area in sq. meters</th>
<th>Fee per sq. meter</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td></td>
</tr>
<tr>
<td>Original complete construction up to 20.00 sq. meters</td>
<td>P 3.00</td>
</tr>
<tr>
<td>ii.</td>
<td></td>
</tr>
<tr>
<td>Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction</td>
<td>3.40</td>
</tr>
<tr>
<td>iii.</td>
<td></td>
</tr>
<tr>
<td>Above 20.00 sq. meters to 50.00 sq. meters</td>
<td>5.20</td>
</tr>
<tr>
<td>iv.</td>
<td></td>
</tr>
<tr>
<td>Above 50.00 sq. meters to 100.00 sq. meters</td>
<td>8.00</td>
</tr>
<tr>
<td>v.</td>
<td></td>
</tr>
<tr>
<td>Above 150.00 sq. meters</td>
<td>8.40</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Area in sq. meters</th>
<th>Fee per sq. meter</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td></td>
</tr>
<tr>
<td>Up to 500</td>
<td>P 23.00</td>
</tr>
<tr>
<td>ii.</td>
<td></td>
</tr>
<tr>
<td>Above 500 to 600</td>
<td>22.00</td>
</tr>
<tr>
<td>iii.</td>
<td></td>
</tr>
<tr>
<td>Above 600 to 700</td>
<td>20.50</td>
</tr>
<tr>
<td>iv.</td>
<td></td>
</tr>
<tr>
<td>Above 700 to 800</td>
<td>19.50</td>
</tr>
<tr>
<td>v.</td>
<td></td>
</tr>
<tr>
<td>Above 800 to 900</td>
<td>18.00</td>
</tr>
<tr>
<td>vi.</td>
<td></td>
</tr>
<tr>
<td>Above 900 to 1,000</td>
<td>17.00</td>
</tr>
<tr>
<td>vii.</td>
<td></td>
</tr>
<tr>
<td>Above 1,000 to 1,500</td>
<td>16.00</td>
</tr>
<tr>
<td>viii.</td>
<td></td>
</tr>
<tr>
<td>Above 1,500 to 2,000</td>
<td>15.00</td>
</tr>
<tr>
<td>ix.</td>
<td></td>
</tr>
<tr>
<td>Above 2,000 to 3,000</td>
<td>14.00</td>
</tr>
<tr>
<td>x.</td>
<td></td>
</tr>
<tr>
<td>Above 3,000</td>
<td>12.00</td>
</tr>
</tbody>
</table>

NOTE: Computation of the building fee for item 3.c. is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicated in the Table above. Each sub-area and the fee corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example:

Sample Computation for Building Fee for a building having area of 3,200 sq. meters.

First 500 sq. meters @ 23.00 ......................... P 11,500.00
First 100 sq. meters @ 22.00 ......................... 2,200.00
First 100 sq. meters @ 20.50 ......................... 2,050.00
First 100 sq. meters @ 19.50 ......................... 1,950.00
First 100 sq. meters @ 18.00 ......................... 1,800.00
First 100 sq. meters @ 17.00 ......................... 1,700.00
First 100 sq. meters @ 16.00 ......................... 8,000.00
First 500 sq. meters @ 15.00 ......................... 7,500.00
Next 1,000 sq. meters @ 14.00 ......................... 14,000.00
Last 200 sq. meters @ 12.00 ......................... 2,400.00

Total Building Fee ............................................. P 53,100.00
D. Divisions C-2/D-1,2,3

<table>
<thead>
<tr>
<th>Area in sq. meter</th>
<th>Fee per sq. meter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 500</td>
<td>P 12.00</td>
</tr>
<tr>
<td>Above 500 to 600</td>
<td>11.00</td>
</tr>
<tr>
<td>Above 600 to 700</td>
<td>10.20</td>
</tr>
<tr>
<td>Above 700 to 800</td>
<td>9.60</td>
</tr>
<tr>
<td>Above 800 to 900</td>
<td>9.00</td>
</tr>
<tr>
<td>Above 900 to 1,000</td>
<td>8.40</td>
</tr>
<tr>
<td>Above 1,000 to 1,500</td>
<td>7.20</td>
</tr>
<tr>
<td>Above 1,500 to 2,000</td>
<td>6.60</td>
</tr>
<tr>
<td>Above 2,000 to 3,000</td>
<td>6.00</td>
</tr>
<tr>
<td>Above 3,000</td>
<td>5.00</td>
</tr>
</tbody>
</table>

NOTE: Computation of the building fee in item 3.d. follows the example of Section 3.c. of this Schedule.

E. Division J-2 structures shall be assessed 50% of the rate of the principal building of which they are accessories (Sections 3.a. to 3.d.).

4. Electrical Fees

The following schedule shall be used for computing electrical fees in residential, institutional, commercial and industrial structures.

a. Total Connected Load (kVA)

<table>
<thead>
<tr>
<th>Fee Schedule</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>5kVA or less</td>
<td>P 200.00</td>
</tr>
<tr>
<td>Over 5kVA to 50 kVA</td>
<td>+ P 20.00/kVA</td>
</tr>
<tr>
<td>Over 50kVA to 300 kVA</td>
<td>+ P 10.00/kVA</td>
</tr>
<tr>
<td>Over 300 kVA to 1,500 kVA</td>
<td>+ P 5.00/kVA</td>
</tr>
<tr>
<td>Over 1,500 kVA to 6,000 kVA</td>
<td>+ P 2.50/kVA</td>
</tr>
<tr>
<td>Over 6,000 kVA</td>
<td>+ P 1.25/kVA</td>
</tr>
</tbody>
</table>

b. Total Transformer/Uninterrupted Power Supply (UPS)/Generator Capacity (kVA)

<table>
<thead>
<tr>
<th>Fee Schedule</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>5kVA or less</td>
<td>P 40.00</td>
</tr>
<tr>
<td>Over 5kVA to 50 kVA</td>
<td>+ P 4.00/kVA</td>
</tr>
<tr>
<td>Over 50kVA to 300 kVA</td>
<td>+ P 2.00/kVA</td>
</tr>
<tr>
<td>Over 300 kVA to 1,500 kVA</td>
<td>+ P 1.00/kVA</td>
</tr>
<tr>
<td>Over 1,500 kVA to 6,000 kVA</td>
<td>+ P 0.50/kVA</td>
</tr>
<tr>
<td>Over 6,000 kVA</td>
<td>+ P 0.25/kVA</td>
</tr>
</tbody>
</table>

NOTE: Total Transformer/UPS/Generator Capacity shall include all transformer, UPS and generators which are owned/installed by the owner/applicant as shown in the electrical plans and specifications.

c. Pole/Attachment Locations within the premises.

<table>
<thead>
<tr>
<th>Fee Schedule</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Power Supply Pole Location</td>
<td>P 30.00/pole</td>
</tr>
<tr>
<td>Guying Attachment</td>
<td>P 30.00/attachment</td>
</tr>
</tbody>
</table>

This applies to designs/installations within the premises.
d. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

<table>
<thead>
<tr>
<th>Use or Character of Occupancy</th>
<th>Electric Meter Issuance</th>
<th>Wiring Permit Issuance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential</td>
<td>P 15.00</td>
<td>P 15.00</td>
</tr>
<tr>
<td>Commercial/Industrial</td>
<td>60.00</td>
<td>36.00</td>
</tr>
<tr>
<td>Institutional</td>
<td>30.00</td>
<td>12.00</td>
</tr>
</tbody>
</table>

e. Formula for Computation of Fees

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

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA 7920), and the Owner fails to perform corrective actions within the reasonable time provided by the Building Official, the latter and/or their duly authorized representative shall forthwith cancel the permit and the fees thereon shall be forfeited.

5. Mechanical Fees

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

i. Refrigeration (cold storage) per ton or fraction thereof.........P 40.00

ii. Ice Plants, per ton or fraction thereof........................................ 60.00

iii. Packaged/Centralized Air Conditioning Systems

     up to 100 tons, per ton................................................ 90.00

iv. Every ton or fraction thereof above 100 tons.......................... 40.00

v. Window type air conditioners , per unit...................................... 60.00

vi. Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent.................................................... 40.00

g ii In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration of installation/inspection fees, and shall not be considered individually.

For evaluation purposes:

For Commercial/Industrial Refrigeration without Ice Making (refer to 5.a.i):

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

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

3.50 kW per ton, for compressors up to 50 tons capacity,
3.25 kW per ton, compressors above 5 up to 50 tons capacity,
3.00 Compressors above 50 tons capacity.
For Air conditioning (refer to 5.a.iii):

0.90 kW per ton, for compressors 1.2 to 5 tons capacity.
0.80 kW per ton, for above 5 up to 50 tons capacity.
0.70 kW per ton, for compressors above 50 tons capacity.

b. Escalators and Moving Walks, funiculars and the like:

i. Escalators and moving walk, per kW or fraction thereof......P 10.00
ii. Escalators and moving walks up to 20.00 lineal meters or fraction thereof.................................................. 20.00
iii. Every lineal meter or fraction thereof in excess of 20.00 lineal meters................................................ 10.00

iv. Funicular, per kW or fraction thereof.................................................. 200.00
(a) Per lineal meter travel........................................... 20.00
v. Cable car, per kW or fraction thereof...................................... 40.00
(a) Per lineal meter travel........................................... 5.00

c. Elevators, per unit:

i. Motor driven dumbwaiters........................................... 600.00
ii. Construction elevators for material.................................. 2,000.00
iii. Passenger elevators................................................. 5,000.00
iv. Freight elevators...................................................... 5,000.00
v. Car elevators........................................................... 5,000.00

d. Broilers, per kW:

i. Up to 7.5 kW.......................................................... P 500.00
ii. Above 7.5 kW to 22 kW............................................. 700.00
iii. Above 22 kW to 37 kW............................................. 900.00
iv. Above 37 kW to 52 kW............................................. 1,200.00
v. Above 52 kW to 67 kW............................................. 1,400.00
vi. Above 67 kW to 74 kW............................................. 1,600.00
vii. Every kW or fraction thereof above 74 kW........................................... 5.00

NOTE: (a) Broiler rating be computed on the basis of 1.00 Sq. meter of heating surface for one (1) broiler kW.
(b) Steam from this broiler used to propel any prime-mover is exempted from fees.
(c) Steam engines/turbines/etc. propelled from geothermal source will use the same schedule of fees above.

e. Pressurized water heaters, per unit...................................... 200.00

f. Water, sump and sewage pumps for commercial/industrial use per kW or fraction thereof........................................... 60.00

g. Automatic fired sprinkler system, per sprinkler head...................... 4.00
h. Diesel/Gasoline ICE, steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:
   i. Every kW up to 50 kW ....................................... 25.00
   ii. Above 50 kW up to 100 kW .................................. 20.00
   iii. Every kW above 100 kW ....................................... 3.00

i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet .................................. 20.00

j. Power piping for gas/steam/etc., per lineal meter or fraction thereof of per cu. Meter or fraction a thereof whichever is higher ....................................................... 4.00

k. Other Internal Combustion Engines, including Cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:
   i. Up to 50 kW ................................................. 10.00
   ii. Above 50 kW to 100 kW ..................................... 12.00
   iii. Every above 100 kW or fraction thereof ................. 3.00

l. Pressure Vessels, per cu. Meter or fraction thereof ........................................... 60.00

m. Other Machinery/Equipment for commercial/Industrial/Institutional Use not elsewhere specified, Per kW or fraction thereof ........................................... 60.00

n. Pneumatic tubes, Conveyors, Monorails for Materials handling and addition to existing supply And/or exhaust duct works and the like, Per lineal meters or fraction thereof ........................................... 10.00

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

6. Plumbing Fees
   a. Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of a whole "UNIT"

b. Every fixture in excess of one unit:
   i. Each water closet ......................................... 7.00
   ii. Each floor drain ......................................... 3.00
   iii. Each sink ............................................. 3.00
   iv. Each lavatory .......................................... 7.00
   v. Each faucet ........................................... 2.00
   vi. Each shower head ..................................... 2.00
c. Special Plumbing Fixtures:

i. Each slop sink...........................................P 7.00
ii. Each urinal................................................ 4.00
iii. Each bath tub............................................... 7.00
iv. Each grease trap............................................ 7.00
v. Each garage trap........................................... 7.00
vi. Each bidet................................................... 4.00
vii. Each dental cuspidor....................................... 4.00
viii. Each gas-fired water heater............................... 4.00
ix. Each drinking fountain.................................. 2.00
x. Each bar or soda fountain sink........................... 4.00
xi. Each laundry sink.......................................... 4.00
xii. Each laboratory sink..................................... 4.00
xiii. Each fixed-type sterilizer................................ 2.00

d. Each water meter............................................... P 2.00

i. 12 to 25 mmØ.............................................. 8.00
ii. Above 25 mmØ............................................. 10.00

e. Construction of septic tank, applicable in all Groups

i. Up to 5.00 cu. Meters of digestion chamber.............. 24.00
ii. Every cu. Meter or fraction thereof
    In excess of 5.00 cu. Meters................................ 7.00

7. Electronic Fees

a. Central Office switching equipment, remote
   Switching units, concentrators, PABS/PBX’s, cordless/
   Wireless telephone and communication systems,
   Intercommunication system and other types of switching/
   Routing/distribution, equipment used for voice, data
   Image text, facsimile, internet service, cellular, paging
   And other types/forms of wired or wireless
   Communications................................................. 2.40/per port

b. Broadcast station for radio and TV for both
   commercial and training purposes, CATV headed, transmitting/
   receiving/relay radio and broadcasting communications
   stations, communications centers, switching centers,
   control centers, operation and/or maintenance centers,
   call centers, cellsites, equipment silos/shelters and
   other similar, locations/structures used for electronics and
   communications services, including those used for navigational
   aids, radar, telemetry, tests and measurements, global
   positioning and personnel/vehicle location...................... 1,000 per unit

c. Electronics and communications outlets
   Tending and other types of electronic dispensing machines
telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or machine applications, photography and reproduction machines, x-ray scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoors........................................... 10.00 per unit

d. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected....................................... 2.40 per unit

e. Station/terminal/control point/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensor, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early-detection systems, smoke detectors, etc.), sound-reinforcement/background, music/paging/conference systems and the like. CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected.............. 2.40 per termination

f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities........................................ 1,000.00 per location

g. Antenna towers/masts or other structures for installation of any electronic and/or communication transmission/reception........................................ 1,000.00 per location

h. Electronic or electronically-controlled indoor and outdoor signage's and display systems, including TV monitors, multi-media signs, etc................. 50.00 per unit

i. Poles and attachment:

   i. Per Pole (to be paid by pole owner)....................... 20.00

   ii. Per attachment (to be paid by any entity who attaches to the pole of others).............. 20.00
j. Other types or electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above.......................... 50.00 per unit

8. Accessories of the Building/Structure Fees

a. All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are a part (Sections 3.a to 3.d. of this Schedule).

b. Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (P0.25) per cu. Meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girls, whichever applies.

c. Bank and Records Vaults with interior volume
   Up to 20.00 cu. meters ........................................... 20.00
   i. In excess of 20.00 cu. meters .................................. 8.00

d. Swimming Pools, per cu. meter or fraction thereof.
   i. GROUP A Residential ............................................ 3.00
   ii. Commercial/Industrial GROUPS B,E,F,G ................... 36.00
   iii. Social/Recreational/Institutional GROUPS C,D,H,I, .. 24.00
   iv. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates
   v. Swimming pool shower rooms, locker rooms:
      (a) Per unit or fraction thereof ............................... 60.00
      (b) Residential GROUP A ...................................... 6.00
      (c) GROUP B,E,F,G ............................................ 18.00
      (d) GROUP C,D,H ................................................ 12.00

e. Construction of firewalls separate from the building:
   i. Per sq. meter or fraction thereof .......................... 3.00
   ii. Provided, that the minimum fee shall be ............... 48.00

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

<table>
<thead>
<tr>
<th>Use or character of Occupancy</th>
<th>Self-Supporting</th>
<th>Trillion (Guyed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Single detached dwelling units</td>
<td>P 500.00</td>
<td>P 150.00</td>
</tr>
<tr>
<td>ii. Commercial/Industrial (Groups B,E,F,G) up to 10.00 meters in height</td>
<td>2,400.00</td>
<td>240.00</td>
</tr>
<tr>
<td>(a) Every meter or fraction thereof in excess of 10.00 meters</td>
<td>120.00</td>
<td>12.00</td>
</tr>
<tr>
<td>iii. Educational/Recreational/Institutional</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
(Groups C,D,H,I)

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost 1</th>
<th>Cost 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>up to 10.00 meters in height</td>
<td>1,800.00</td>
<td>120.00</td>
</tr>
<tr>
<td>(a) Every meter or fraction thereof</td>
<td></td>
<td></td>
</tr>
<tr>
<td>in excess of 10.00 meters</td>
<td>120.00</td>
<td>12.00</td>
</tr>
</tbody>
</table>

**g. Storage Silos, up to 10.00 meters in height**

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Every meter or fraction thereof</td>
<td>2,400.00</td>
</tr>
<tr>
<td>in excess of 10.00 meters</td>
<td></td>
</tr>
<tr>
<td>ii. Silos with platforms or floors shall be</td>
<td></td>
</tr>
<tr>
<td>charged an additional fee in accordance with Section 3.e. of this Schedule</td>
<td>150.00</td>
</tr>
</tbody>
</table>

**h. Construction of smokestacks and Chimneys for Commercial/Industrial Use Groups B,E,F, and G:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Smokestacks, up to 10.00 meters in height, measured from the base</td>
<td>240.00</td>
</tr>
<tr>
<td>(a) Every meter or fraction thereof in excess of 10.00 meters</td>
<td>12.00</td>
</tr>
<tr>
<td>ii. Chimney up to 10.00 meters in height, measured from the base</td>
<td>48.00</td>
</tr>
<tr>
<td>(a) Every meter or fraction thereof in excess of 10.00 meters</td>
<td>2.00</td>
</tr>
</tbody>
</table>

**i. Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas**

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>48.00</td>
<td>48.00</td>
</tr>
</tbody>
</table>

**j. Construction of Industrial Kiln/furnace, per cu. meter or fraction thereof of volume**

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.00</td>
<td>12.00</td>
</tr>
</tbody>
</table>

**k. Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. meters**

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.00</td>
<td>12.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Every cu. m or fraction thereof in excess of 2.00 cu. meters</td>
<td>12.00</td>
</tr>
<tr>
<td>ii. For all other than Groups A and B</td>
<td>480.00</td>
</tr>
<tr>
<td>up to 10.00 cu. meters</td>
<td></td>
</tr>
<tr>
<td>(a) Every cu. m or fraction thereof in excess of 10.00 cu. meters</td>
<td>24.00</td>
</tr>
</tbody>
</table>

**l. Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter of volume**

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.00</td>
<td>7.00</td>
</tr>
</tbody>
</table>

**m. Construction of reinforced concrete or steel tanks except for Commercial/Industrial Use:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Above ground, up to 10.00 cu. meters</td>
<td>480.00</td>
</tr>
<tr>
<td>Every cu. m or fraction thereof in excess of 10.00 cu. meters</td>
<td>480.00</td>
</tr>
<tr>
<td>ii. Underground, up to 20.00 cu. meters</td>
<td>540.00</td>
</tr>
</tbody>
</table>
Every cu. meter or fraction thereof
In excess of 20.00 cu. meters.............. 24.00

n. Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:
   i. Underground, per cu. meter or fraction thereof of excavation..................... 3.00
   ii. Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank 3.00
   iii. Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k. above.

o. Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:
   i. Construction of permanent type.................................................. 10.00
   ii. Construction of temporary type.................................................. 5.00
   iii. Inspection of knock-down temporary type, per unit........................................ 24.00

p. Construction of buildings and other accessory structures within cemeteries and memorial parks:
   i. Tombs, per sq. meter of covered ground areas........................................ 5.00
   ii. Semi-enclosed mausoleums whether canopied or not, per sq. meter of build-up area 5.00
   iii. Totally enclosed mausoleums, per sq. meter of floor area.......................... 12.00
   iv. Totally enclosed mausoleums, per sq. meter of floor area.......................... 5.00
   v. Columbarium, per sq. meter......................................................... 18.00

9. Accessory Fees

a. Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters.............. 24.00
   i. Every meter or fraction thereof in excess of 10.00 meters.......................... 2.40

b. Ground Preparation and Excavation Fee
   i. While the application for Building Permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.
a. Inspection and Verification Fee .................................. 200.00
b. Per cu. meters of excavation ........................................ 3.00
c. Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit .................................................. 50.00
d. Per cu. meter of excavation for Foundation with basement .................................................. 4.00
e. Excavation other than foundation or basement, per cu. meter.................................................. 3.00
f. Encroachment of footings or Foundations of buildings/structures to Public areas as permitted, per sq. meter or Fraction thereof of footing or foundation Encroachment .................................................. 250.00
c. Fencing Fees:
   i. Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof .................................................. 3.00
   ii. In excess of 1.80 meters in height per lineal meter or fraction thereof .................................................. 4.00
   iii. Made of indigenous materials, barbed, chicken or hog wires, per linear meter .................................................. 2.40
d. Construction of Pavements, up to 20.00 sq. meters .................................................. 240.00
e. In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like .................................................. 3.00
f. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, per Calendar month .................................................. 240.00
   i. Every sq. meter or fraction thereof in excess of 20.00 sq. meters .................................................. 12.00
g. Erection of Scaffoldings Occupying Public Areas, per calendar month.
   i. Up to 10.00 meters in length .................................................. 150.00
   ii. Every lineal meter or fraction thereof in excess of 10.00 meters .................................................. 12.00
h. Sign Fees:
   i. Erection and anchorage of display surface, up to 4.00 sq. meters of signboard area .................................................. 120.00
      (a) every sq. meter or fraction thereof in excess of 4.00 sq. meters .................................................. 24.00
   ii. Installation Fees, per sq. meter or fraction thereof of display surface:
### Type of Sign Display

<table>
<thead>
<tr>
<th></th>
<th>Business Signs</th>
<th>Advertising Signs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Neon</td>
<td>P 36.00</td>
<td>P 52.00</td>
</tr>
<tr>
<td>Illuminated</td>
<td>24.00</td>
<td>36.00</td>
</tr>
<tr>
<td>Others</td>
<td>15.00</td>
<td>24.00</td>
</tr>
<tr>
<td>Painted-on</td>
<td>9.60</td>
<td>18.00</td>
</tr>
</tbody>
</table>

#### Annual Renewal Fees, per sq. meter of display surface or fraction thereof:

<table>
<thead>
<tr>
<th>Type of Sign Display</th>
<th>Business Signs</th>
<th>Advertising Signs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Neon</td>
<td>P 36.00, min. fee shall be</td>
<td>P 46.00, min. fee shall be</td>
</tr>
<tr>
<td></td>
<td>P 124.00</td>
<td>P 200.00</td>
</tr>
<tr>
<td>Illuminated</td>
<td>P 18.00, min. shall be</td>
<td>P 38.00, min. fee shall be</td>
</tr>
<tr>
<td></td>
<td>P 72.00</td>
<td>P 150.00</td>
</tr>
<tr>
<td>Others</td>
<td>P 12.00, min. fee shall be</td>
<td>P 20.00, min. fee shall be</td>
</tr>
<tr>
<td></td>
<td>P 40.00</td>
<td>P 110.00</td>
</tr>
<tr>
<td>Painted-on</td>
<td>P 8.00, min. fee shall be</td>
<td>P 12.00, min. fee shall be</td>
</tr>
<tr>
<td></td>
<td>30.00</td>
<td>100.00</td>
</tr>
</tbody>
</table>

#### Repairs Fees:

i. Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, For all Groups: 5.00

ii. Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, For all Groups: 5.00

#### Repairs on buildings/structures in all Groups costing more than five thousand Pesos (P 5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)

#### Raising of Buildings/Structures Fees:

i. Assessment of fees for raising of any buildings/structures shall be based on the new usable area generated.

ii. The fees to be charged shall be as prescribed under Sections 3.a to 3.e of this Schedule, whichever Group applies.

#### Demolition/moving of Buildings/Structures Fees:

Per sq. meter of area or dimensions involved:

i. Building in all Groups per sq. meter floor area: 3.00
ii. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences .......................................... 4.00
iii. Structures of up to 10.00 meters in height................................. 800.00
   (a) Every meter or portion thereof in excess of 10.00 meters .......... 50.00
iv. Appendage of up to 3.00 cu. meter/unit................................. 50.00
   (a) Every cu. meter or portion thereof in excess of 3.00 cu. meters ........................................... 50.00
v. Moving Fee, per sq. meter of area of building/structure to be moved ........................................... 3.00

10. Certificate of Use or Occupancy (Table II.6.1. for fixed costing)
   a. Division A-1 and A-2 Buildings:
      i. Costing up to P150,000.00 ..................................... 100.00
      ii. Costing more than P150,000.00 up to P400,000.00 ...... 200.00
      iii. Costing more than P400,000.00 up to P850,000.00 ...... 400.00
      iv. Costing more than P850,000.00 up to P1,200,000.00 ...... 800.00
      vi. Every million or portion thereof in excess of P1,200,000.00 . 800.00
   b. Divisions B-1/E-1,2,3/F-1/G-1,2,3,4/H-1,2,3,4/1-1 Buildings:
      i. Costing up to P150,000.00 ..................................... 200.00
      ii. Costing more than P150,000.00 up to P400,000.00 ...... 400.00
      iii. Costing more than P400,000.00 up to P850,000.00 ...... 800.00
      iv. Costing more than P850,000.00 up to P1,200,000.00 ...... 1,000.00
      v. Every million or portion thereof in excess of P1,200,000.00 . 1,000.00
   c. Divisions C-1, 2/D-1,2,3 Buildings:
      i. Costing up to P150,000.00 ..................................... 150.00
      ii. Costing more than P150,000.00 up to P400,000.00 ...... 250.00
      iii. Costing more than P400,000.00 up to P850,000.00 ...... 600.00
      iv. Costing more than P850,000.00 up to P1,200,000.00 ...... 900.00
      v. Every million or portion thereof in excess of P1,200,000.00 . 900.00
   d. Division J-1 Buildings/Structures:
      i. With floor area up to 20.00 sq. meters ...................... 50.00
      ii. With floor area above 20.00 sq. meters up to 500.00 sq. meters ................. 240.00
      iii. With floor area above 500.00 sq. meters
iv. With floor area above 1,000.00 sq. meters
up to 5,000.00 sq. meters ..................................... 480.00
v. With floor area above 5,000.00 sq. meters
up to 10,000.00 sq. meters........................................ 200.00
With floor area above 10,000.00 sq. meters...................... 2,400.00

e. Division J-2 Structures:
i. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.
ii. Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d. above.
iii. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:
   (a) First 10.00 meters of height from the ground
   (b) Every meter or fraction thereof in excess of 10.00 meters ................................... 800.00

f. Change in Use/Occupancy, per sq. meter or fraction thereof of area affected....................................................... 5.00

11. Annual Inspection Fees

a. Divisions A-1 and A-2:
i. Single detached dwelling units and duplexes are not subject to annual inspections.
ii. If the owner request inspections, the fee for each of the services enumerated below is ...................... 120.00
   Land Use Conformity
   Architectural Presentability
   Structural Stability
   Sanitary and Health Requirements
   Fire-Resistive Requirements

b. Divisions B-1/D-1,2,3/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4/I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:
i. Appendage of up to 3.00 cu. meters/unit ..................... 150.00
ii. Floor area to 100.00 sq. meters .................................. 120.00
iii. Above 100.00 sq. meters up to 200.00 sq. meters ............... 240.00
iv. Above 200.00 sq. meters up to 350.00 sq. meters ................. 80.00
v. Above three hundred fifty 350.00 sq. meters up to up to 500.00 sq. meters ........................................ 720.00
vi. Above 500.00 sq. meters up to
750.00 sq. meters........................................... 960.00
vii. above 750.00 sq. meters
up to 1,000.00 sq. meters................................... 1,200.00
viii. Every 1,000.00 sq. meters or
its portion in excess of
1,000.00 sq. meters........................................... 1,200.00

c. Divisions C-1,2. Amusements Houses, Gymnasia and the like:
i. First class cinematographs or theaters.................. 1,200.00
ii. Second class cinematographs or theaters........... 720.00
iii. Third class cinematographs or theaters............... 520.00
iv. Grandstands/Bleachers, Gymnasia and the like........ 720.00

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

e. Electrical Inspection Fees:
i. A one time electrical inspection fee equivalent to 10%
of Total Electrical Permit Fees shall be charged to
cover all inspection trips during construction.
ii. Annual Inspection Fees are the same as in Section 4.e.

f. Annual Mechanical Inspection Fees:
i. Refrigeration and Ice Plant, per ton:
   (a) Up to 100 tons capacity................................. P 25.00
   (b) Above 100 tons up to 150 tons......................... 20.00
   (c) Above 150 tons up to 300 tons......................... 15.00
   (d) Above 300 tons up to 500 tons......................... 10.00
   (e) Every ton or fraction thereof above 500 tons........ 5.00

   ii. Window type air conditioners, per unit................. 40.00

   iii. Packaged or centralized air conditioning systems:
      (a) First 100 tons, per ton................................. 25.00
      (b) Above 100 tons, up to 150 tons per ton............ 20.00
      (c) Every ton or fraction thereof above 500 tons........ 8.00

   iv. Mechanical Ventilation, per unit, per KW:
      (a) Up to 1 kW.................................................. 10.00
      (b) Above 100 tons up to 150 tons...................... 50.00
      (c) Above 150 tons up to 300 tons...................... 20.00

   v. Escalators and Moving Walks; Funiculars and the like:
      (a) Escalators and Moving Walks, per unit.............. 120.00
      (b) Funiculars, per kW or fraction thereof............ 50.00
      (c) Per lineal meter or fraction thereof of travel..... 10.00
      (d) Cable Car, per kW or fraction thereof.............. 25.00
      (e) Per lineal meter of travel............................. 2.00

   vi. Elevators, per unit:
      (a) Passenger elevators...................................... 500.00
      (b) Freight Elevators........................................ 400.00
      (c) Motor driven dumbwaiters.............................. 50.00
      (d) Construction elevators for materials............... 400.00
<table>
<thead>
<tr>
<th>Costs</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>500.00</td>
<td>Car elevators.</td>
</tr>
<tr>
<td>50.00</td>
<td>Every landing above first five (5) landings for all the above elevators.</td>
</tr>
<tr>
<td>400.00</td>
<td>Boilers, per unit: Up to 7.5 kW.</td>
</tr>
<tr>
<td>550.00</td>
<td>7.5 kW up to 22 kW.</td>
</tr>
<tr>
<td>600.00</td>
<td>22 kW up to 37 kW.</td>
</tr>
<tr>
<td>650.00</td>
<td>37 kW up to 52 kW.</td>
</tr>
<tr>
<td>800.00</td>
<td>52 kW up to 67 kW.</td>
</tr>
<tr>
<td>900.00</td>
<td>67 kW up to 74 kW.</td>
</tr>
<tr>
<td>4.00</td>
<td>Every kW or fraction thereof above 74 kW.</td>
</tr>
<tr>
<td>120.00</td>
<td>Pressurized Water Heaters, per unit.</td>
</tr>
<tr>
<td>2.00</td>
<td>Automatic Fire Extinguishers, per sprinkler head.</td>
</tr>
<tr>
<td>55.00</td>
<td>Water, Sump and Sewage pumps for buildings/structures for commercial/industrial purposes, per kW: Up to 5 kW.</td>
</tr>
<tr>
<td>90.00</td>
<td>Above 5 kW to 10 kW.</td>
</tr>
<tr>
<td>2.00</td>
<td>Every kW or fraction thereof above 74 kW.</td>
</tr>
<tr>
<td>15.00</td>
<td>Diesel/ Gasoline Internal Combustion Engine, Gas Turbine/engine, Hydro, Nuclear or Solar Generating Units and the like, per kW: Per kW, up to 50 kW.</td>
</tr>
<tr>
<td>10.00</td>
<td>Above 5 kW to 10 kW.</td>
</tr>
<tr>
<td>2.40</td>
<td>Every kW or fraction thereof above 10 kW.</td>
</tr>
<tr>
<td>10.00</td>
<td>Compressed air, Vacuum, commercial/Institutional/industrial gases, per outlet.</td>
</tr>
<tr>
<td>2.00</td>
<td>Power piping for gas, steam, etc., Per lineal meter or fraction thereof, Whichever is higher.</td>
</tr>
<tr>
<td>100.00</td>
<td>Other Internal Combustion Engines, Including Cranes, Forklifts, Loaders Mixers, Compressors and the like, Per unit, up to 10 kW.</td>
</tr>
<tr>
<td>3.00</td>
<td>Every kW above 10 kW.</td>
</tr>
<tr>
<td>40.00</td>
<td>Other machineries and/or equipment for commercial/industrial/institutional use not elsewhere specified, per unit: Up to 1/2 kW.</td>
</tr>
<tr>
<td>8.00</td>
<td>Above 1/2 kW up to 1 kW.</td>
</tr>
<tr>
<td>23.00</td>
<td>Above 1 kW up to 3 kW.</td>
</tr>
<tr>
<td>39.00</td>
<td>Above 3 kW up to 5 kW.</td>
</tr>
<tr>
<td>55.00</td>
<td>Above 5 kW up to 10 kW.</td>
</tr>
<tr>
<td>80.00</td>
<td>Every kW above 10 kW.</td>
</tr>
<tr>
<td>2.40</td>
<td>Pressure Vessels, per cu. Meter or fraction thereof.</td>
</tr>
<tr>
<td>40.00</td>
<td>Pneumatic tubes, Conveyors, Monorails for materials handling, Per lineal meter or fraction thereof.</td>
</tr>
<tr>
<td>2.40</td>
<td>Testing/ Calibration of pressure gauge, per unit.</td>
</tr>
</tbody>
</table>
(a) Each Gas Meter, tested, proved and sealed, per gas meter ............................................... 30.00

xix Every mechanical ride inspection, etc., used in amusement centers of fairs, such as pony wheel, and the like, per unit ................................................... 30.00

f. Annual electronics inspection fees shall be the same as the fees in Section 7, of this Schedule.

12. Certifications:
   a. Certified true copy or certification of any building/ancillary accessory permits and/or any certificates for each page ................................................... P 50.00

13. Penalties:
   a. A surcharge of one hundred percent (100%) of the building permit fee shall be imposed and collected for any person who shall construct, install, repair, alter or cause any change in the use or occupancy of any building or parts thereof or appurtenances thereto without any permit.
   b. All types of fees shall be paid within thirty (30) days from the prescribed date, otherwise, a surcharge of twenty five percent (25%) shall be imposed.
   c. Any building/structure occupied, used and operated without securing the necessary Certificate of Occupancy, permit to use or operate shall be likewise imposed a surcharge of one hundred percent (100%).
   d. Administrative fines, penalties and/or surcharges for various violations are prescribed under Administrative Sanction of the Implementing Rules and Regulations by the National Building Code (PD 1096).

A. Determination of Amount Fines:

A.1. In the determination of the amount of fines to be imposed the City Building Official shall, without prejudice to the other sanctions under the National Building Code, take into consideration the following:

   A.1.1. Light Violations:
      A.1.1.1. Failure to post Certificate of Occupancy use/operation
      A.1.1.2. Failure to post Building permit Construction Information Sign.
      A.1.1.3. Failure to provide or install appropriate safety measures for the protection of workers, inspectors, visitors, immediate neighbors and pedestrians.

   A.1.2. Less Grave Violations:
      A.1.2.1. Non-compliance with the work stoppage order for the alteration/addition/conversion/repair without permit.
      A.1.2.2. Use or occupancy without appropriate Certificate of Occupancy/Use/Operation.

   A.1.3. Grave Violations:
      A.1.3.1. Unauthorized changes during construction.
      A.1.3.2. Unauthorized changes during construction from more fire-resistant to less fire resistant.
      A.1.3.3. Non-compliance with order to abate or demolish.
      A.1.3.4. Non-compliance with work stoppage order for construction/installation/alteration/repair/conversion/demolition without permit.
A.2. Fines in Pesos
A.2.1. Light Violation – Three Thousand Pesos (P 3,000.00)
A.2.2. Less grade violation – Four Thousand Pesos (P 4,000.00)
A.2.3. Grave violation – Five Thousand Pesos (P 5,000.00)

B. Surcharge / Penalty

B.1. Without prejudice to the provision of the proceeding Sections, the City Building Official is hereby also authorized to impose a penalty or surcharge in the following cases in such amount and in the manner as hereunder fixed and determined:

B.1.1. For constructing, installing, repairing, altering or causing any change in the occupancy / use of any building/ structure or part thereof or appurtenances thereto without any permit, there shall be imposed a surcharge of one hundred percent (100%) of the building fees. Provided, that when the work in the building / structure is started, pending issuance by the City Building Official of the application for the building permit, the amount of the surcharge shall be according to the following:

B.1.1.1. Excavation for foundation .................................. 10%
B.1.1.2. Construction of foundation (including pile driving and laying, reinforcing bars) .............................................. 25%
B.1.1.3. Construction of superstructure up to two (2.00) m. above established grade ....................... 50%
B.1.1.4. Construction of superstructure above two (2.00) meters ................................................. 100%

B.1.2. Provided further, that when the work on the building/ structure is started with due notice and advice to the City Building Official and after the lapse of thirty (30) days from the date of filing and acceptance of the application for Building Permit, no surcharge or penalty shall be imposed.

B.1.3. For failure to pay fee within thirty (30) days from the prescribed date, surcharge of twenty five percent (25%) of the fee shall be imposed.

Section 3D.02. Time and Payment. When satisfied that the application for the Building Permit and the plans and specifications herewith conforms to the requirements of the National Building Code and its Implementing Rules and Regulations, the technical staff of the Office of the City Building Official prepares assessment of corresponding fees and order of payment including the point one percent (0.1%) Fire Service Fund (FSF) and shall be paid to the City Treasurer, the City Building Official within fifteen (15) days from payment of the required fees by the applicant under this Article, issue the building permit applied for.

The City Building Official may issue a Ground Preparation and Excavation Permit while the application is still being processed and shall charge corresponding fees therefor in accordance with the pertinent provision of the Implementing Rules and Regulation of the National Building Code. For excavation more than fifty (50) cu. meters and more than two (2.00) meter in depth, the owner / permittee shall post a cash bond of fifty thousand pesos (P 50,000.00) for the first fifty (50.00) cu. m. and three hundred pesos (P 300.00) for every cu. meter and thereafter to be deposited with the City Treasurer. Said excavation shall not exceed one hundred (100.00) cu. meter or three (3.00) meter in depth until the building permit is issued and shall not be left open without any work being done in the site for more than one hundred twenty (120) days, otherwise the Cash Bond shall be forfeited in favor of the City Government to cover the expense for the necessary restoration should the owner / permittee fail to restore the same. If the bond is insufficient to effect the necessary restoration, additional cost to be incurred to complete the
restoration shall be charged to the account of the owner/permittee or to whoever shall assume ownership of the property.

Section 3D.03 Fees. The City Building Official shall keep a permanent record and accurate account of all fees and other charges fixed and to be collected and received under the National Building Code subject to existing budgetary accounting and auditing rules and regulations, the City Building Official is authorized to retain not more than twenty percent (20%) of fees collection for the operating expenses of his Office, the remaining eighty percent (80%) shall be deposited with the City Treasurer and shall accrue to the general fund of the City concerned.

Section 3D.04 Use of Income from Fees. The use of all net income realized by the Office of the City Building Official from the collection of fees and charges not exceeding twenty percent (20%) thereof and in accordance with Section 208 of the National Building Code: such income may be used to cover necessary operating expenses including the purchase of equipment, supplies and materials, traveling expenses, obligation expenses and sheriff's fees and payment of other prior years' obligation not adequately funded, subject to existing budgetary and auditing rules and regulations.

Section 3D.05 Administrative Fines. For the violation of any provision of the National Building Code and its Implementing Rules and Regulations issued there under the City Building Official as authorized by secretary of Public Works and Highways is empowered to prescribe and impose fines not exceeding ten thousand pesos (P 10,000.00).

**Article E. Permit Fee for Zoning/Locational Clearance**

Sectional 3E.01. Imposition of Fee. There shall be collected a Processing Fee for Zoning/Locational Clearance for all structures/establishments applying for building permit and business permit.

Section 3E.02. Time of Payment. The fees in this Article shall be paid by the applicant or his representative to the City Treasurer when Zoning/Locational clearance is granted. As follows:

Section 3E.02A. Collection of Processing Fee.

The administration and collection of processing fee for locational clearance of the Office of the Zoning Administrator for its personnel, maintenance and operating expenses shall be as follows:

a. **Filing Fee**
   1. For Locational Clearance
   2. For motion of reconsideration
   3. For petition/request for re-classification
   4. For filing complain, except those involving pauper litigant which shall be free of charge

b. **Land Use Fee**
   1. Residential (single, detached and duplex type)
   2. Commercial establishments, including apartments, mass housing, townhouses
<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constructed primarily for gain purposes</td>
<td>3.00 sq.m.</td>
<td>of total floor area</td>
<td></td>
</tr>
<tr>
<td>3. Industrial establishments</td>
<td>3.00 sq.m.</td>
<td>of total floor area</td>
<td></td>
</tr>
<tr>
<td>4. Institutional (schools, hospital, etc.)</td>
<td>3.00 sq.m.</td>
<td>of total floor area</td>
<td></td>
</tr>
<tr>
<td>5. Memorial Parks / Cemeteries</td>
<td>3.00 sq.m.</td>
<td>of total floor area</td>
<td></td>
</tr>
<tr>
<td>6. Agro-Industrial</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Manufacturing</td>
<td>4.10 sq.m.</td>
<td>of total floor area</td>
<td></td>
</tr>
<tr>
<td>b) Non-manufacturing</td>
<td>2.00 sq.m.</td>
<td>of total floor area</td>
<td></td>
</tr>
<tr>
<td>7. Telecommunications / Towers</td>
<td>4.10 sq.m.</td>
<td>of total floor area</td>
<td></td>
</tr>
<tr>
<td>8. Billboards</td>
<td>0.50 sq.m.</td>
<td>of total floor area</td>
<td></td>
</tr>
<tr>
<td>9. Yards utilized for Industrial purposes</td>
<td>1.20 sq.m.</td>
<td>of total floor area</td>
<td></td>
</tr>
<tr>
<td>10. Yards utilized for commercial purposes</td>
<td>1.20 sq.m.</td>
<td>of total floor area</td>
<td></td>
</tr>
<tr>
<td>11. All types of renovation</td>
<td></td>
<td>75% of the corresponding prescribed rate</td>
<td></td>
</tr>
</tbody>
</table>

c. Processing Fee

Twenty Five Percent (25%) of the corresponding prescribed Land Use Fee shall be paid for processing of all clearances.

d. Certificate Fee

Forty Five Pesos (P45.00) shall be collected for each certificate of conformance/non-conformance and all other certification issued.

V. Section 2. Section 29.0 of Municipal Ordinance 97-08, series of 1997 is hereby amended to read as follows:

Section 29.0 Violations and Administrative Penalties.

Any applicant, proponent, proprietor, owner or representative who commits any of the following Acts shall after due notice be punished by a fine in accordance with following schedule follows:
Section 29.1.0  For undertaking any activity or project in violation of Municipal Ordinance No. 97-08, Series of 1997 as amended, otherwise known as the Revised Comprehensive Land Use Plan Zoning Ordinance of Municipality of Paranaque:

29.1.0 Unauthorized expansion or alteration of any activity formerly covered by a Certificate of non-conformance... a fine equivalent to 100% of the prescribed processing fee but in no case be less than P2,000 nor more than P5,000.00.

29.1.2 For commencing or undertaking any project without having first secured a location clearance... a fine of not less than P2,000.00 nor more than P10,000.00 in case of commercial, industrial and institutional projects or according to the following phases of construction:

a. Excavation for foundation  
   
P  2,000.00

b. Construction of foundation  
   
P  3,000.00

c. Construction of structure up to  
   Two (2) Meters above established Grade  
   
P  5,000.00 or an  
   Imprisonment of not more than six (6) months, or both in the discretion of the court

d. Construction of structure more than  
   Two (2) Meters and completed Structures (100%) finished  
   
P  5,000.00 or an  
   Imprisonment for a period not exceeding one (1) year, or both in the discretion of the court.

29.1.3 For home / cottage industry or  
   Incidental home occupation and Auxiliary uses.  
   
P  500.00

29.1.4 All types of residential structures  
   
P  1,000.00

29.1.5 All types of Commercial and Industrial  
   Structures 100 sq. and below  
   
P  2,000.00

29.1.6 All types of Commercial and Industrial  
   Structures more than 100 sq. m.  
   
P  10,000.00

29.2.0 Unauthorized expansion or alteration of any activity formerly covered by a certificate of non-conformance... a fine equivalent to 100% of the prescribed processing fee but in no case be less than P2,000.00 nor more than P5,000.00

29.2.1 Fraud or misrepresentation as to use  
   
P  5,000.00 or an  
   imprisonment for a period not exceeding one (1) year, or both in the discretion of the court.

29.2.2 Fraud or misrepresentation as to floor  
   Area  
   
P  5,000.00

29.2.3 Fraud or misrepresentation as to  
   Location  
   
P  5,000.00 or any  
   Imprisonment for a period not exceeding one (1) year, or both in the discretion of the court
29.2.4 Non-disclosure or any material fact 

---

2,000.00

29.3.0 For refusing within any premises subject to inspection by a duly authorized inspector:

29.3.1 First refusal not exceeding

---

2,000.00

29.3.2 Subsequent Refusal not exceeding

---

5,000.00

29.4.0 For failing and refusing, without justifiable reason, to appear during a proceeding before the City Zoning Administrator of Parañaque or his duly authorized officers – A fine not more than P2,000.00

29.5.0 For failing to renew the Temporary Use Permit (TUP) on the date specified and stamped on TUP A fine equivalent to Fifty (50%) Percent of the prescribed fee but in no case lower than P500.00

29.6.0 If the violation is committed by a firm, corporation or partnership, the managing partners, directors or any other person in charge with the management thereof shall be held responsible. Professionals who are in charge of the project, if found to be constructing any structure without the necessary locational clearance in violation of this Regulation shall be held liable and the case will be referred to the Professional Regulation Commission (PRC) for appropriate action. Building officials found to be issuing building permits without the required locational clearance shall likewise be held liable and the case be referred to the City Mayor concerned for appropriate action.

Section 3E.03. Administrative Provision. The Zoning Administrator shall administer the provision of this article and other existing ordinances, executive orders, law related to and governing zoning/locational clearances.

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

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

1) For construction

---

P50.00 s.q. per month of fraction thereof

2) Others

---

50.00 s.q. per day

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

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

Section 3F.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 G. Permit Fee for the Storage of Flammable and Combustible Materials

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

<table>
<thead>
<tr>
<th>Storage Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Storage of gasoline, diesel, fuel, kerosene and similar products.</td>
<td></td>
</tr>
<tr>
<td>500 to 2,000 liters</td>
<td>P 1,500.00</td>
</tr>
<tr>
<td>2,001 to 5,000 liters</td>
<td>2,000.00</td>
</tr>
<tr>
<td>5,001 to 20,000 liters</td>
<td>2,500.00</td>
</tr>
<tr>
<td>20,001 to 50,000 liters</td>
<td>3,000.00</td>
</tr>
<tr>
<td>50,001 to 100,000 liters</td>
<td>3,500.00</td>
</tr>
<tr>
<td>Over 100,000 liters</td>
<td>4,000.00</td>
</tr>
</tbody>
</table>

ix. Storage of tar, resin and similar materials

<table>
<thead>
<tr>
<th>Storage Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Less than 1,000 kls.</td>
<td>P 100.00</td>
</tr>
<tr>
<td>2) 1,000 to 2,500 kls.</td>
<td>200.00</td>
</tr>
<tr>
<td>3) 2,500 to 5,000 kls.</td>
<td>300.00</td>
</tr>
<tr>
<td>4) Over 5,000 kls.</td>
<td>500.00</td>
</tr>
</tbody>
</table>

C. Storage of combustible, flammable or explosive substance not mentioned above | 1,000.00 |

#### Section 3G.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 3G.03. Administrative Provisions.

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

(b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefore.
Article H. Permit Fee on Circus and Other Parades

Section 3H.01. Imposition of Fee. There shall be collected a Mayor's Permit of One Hundred (P100.00) Pesos per day on every circus and other parades using banners, floats or musical instruments carried on in this city.

Section 3H.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 3H.02. Exemption. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.


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

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

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

Section 3I.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 3I.02. Sealing and Testing of Instruments of Weights and Measures. All instruments for determining weights and measure in all consumer and consumer related transaction 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 3I.03. Imposition of Fees. Every person before using instruments of weights and measures within this city shall first have them sealed and licensed annually and pays therefore to the city Treasurer the following fees:

<table>
<thead>
<tr>
<th>Amount of Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) For sealing linear metric measures:</td>
</tr>
<tr>
<td>one (1) meter or more 50.00</td>
</tr>
<tr>
<td>(b) For sealing metric measures of capacity:</td>
</tr>
<tr>
<td>Not over ten (10) liters 30.00</td>
</tr>
<tr>
<td>Over ten (10) liters 50.00</td>
</tr>
<tr>
<td>(c) For sealing metric instruments of weights:</td>
</tr>
<tr>
<td>With capacity of not more than 30 kg. 50.00</td>
</tr>
<tr>
<td>With capacity of more than 30 kg. but not more than 300 kg. 100.00</td>
</tr>
<tr>
<td>With capacity of more than 300 kg. But not more than 3,000 kg. 200.00</td>
</tr>
<tr>
<td>With capacity of more than 3,000 kg. 500.00</td>
</tr>
</tbody>
</table>
(d) For sealing apothecary balances of precision 100.00
(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 50.00
   For each extra weight 10.00
(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 fifty (50.00) pesos for each
    instrument shall be collected.

Section 31.04. 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
对应的内容被截断了。外商直接投资法。部若本公司自动再校

Section 31.05. 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 31.06. Exemptions.
(a) All instruments for weight and measures used in government work of or maintained for public use by any
instrumentality of the government shall be tested and sealed free.
(b) Dealers of weights and measures instruments intended for sale.

(a) The official receipt for the fee issued for the sealing of a weight or measure shall reserves 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 measurer
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 31.08. 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) 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 official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official dealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully rested, calibrated, sealed or inspected;

(d) For any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristics sign used to indicate that such instruments 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 for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected.

(f) For any person to use or reuse any restored, altered, expired, damaged stamp, tag, certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;

(g) For any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;

(h) For any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;

(i) For any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;

(j) For any person to fraudulently give short weight or measure in the making of a scale;

(k) For any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or

(l) For any person to procure the commission of any such offence abovementioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed thereto remains intact and in the same position and condition in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, be sealed promptly on demand by the official sealer or his 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 Municipal Treasurer in the same manner as the regular fees for sealing such instruments.
Section 31.09. Penalties

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Two Hundred Pesos (P200.00) but not more than One Thousand Pesos (P1,000.00) or by imprisonment of not more than six (6) months, or both, upon the discretion of the court.

(b) Any person who shall violate the provisions of paragraph (g) of Section 3K.06 for the first time shall be subject to a fine not less than Five Hundred Pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.

(c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than three Hundred Pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

(This Article has updated to conform to the provisions of the Consumer Act of 1992, Republic Act No. 7394.)

Article J. Registration and Transfer Fees on Large Cattle.

Section 3J.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 3J.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:

<table>
<thead>
<tr>
<th>Amount of Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) For Certificate of Ownership</td>
</tr>
<tr>
<td>(b) For Certificate of Transfer</td>
</tr>
<tr>
<td>(c) For Registration of Private Brand</td>
</tr>
</tbody>
</table>

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

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

Section 3J.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 counterbranded 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 to the owner of the large cattle.
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 certificate of transfer and such other documents that show title to the owner.

Section 3J.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 K. Permit Fee for Excavation

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

1. Processing Fee
   a) For water house connections - P 300.00
   b) For all other excavations - 500.00

2. Excavation Permit Fee
   2.1 Underground Utility Lines
      a) For a maximum width of trench of 0.50 m.
         a.1) First 50 linear meter length of Excavation and below - 500.00
         a.2) Over 50 linear meter width of trench - 15.00/1.m.
      b) Excess over 0.50 meter width of Trench - 15.00/sq.m.
   2.2 For foundations of structures - 20.00/sq.m.
   2.3 For road concreting/blocking and Asphalt pavement - 5.00/sq.m.
   2.4 For installation of wooden/concrete utility poles - 100.00/pole

3. Restoration Deposit

   The restoration deposit shall be based on the following schedule:
   a. Concrete Pavement
      a.1) 9" thickness - P 950.00
      a.2) 8" thickness - 863.00
      a.3) 7" thickness - 784.00
      a.4) 6" thickness - 712.00
      a.5) 4" thickness - 588.00
Concrete Sidewalk - 588.00
Macadam Pavement - 400.00

b) Asphalt Pavement
   b.1) 2" thickness - 520.00

c) Curb and Gutter - 400.00

4. Maintenance Deposit
   a. Concrete Pavement Per square meter or fraction thereof
      a.1) 9" thickness - P 238.00
      a.2) 8" thickness - 216.00
      a.3) 7" thickness - 196.00
      a.4) 6" thickness - 178.00
      a.5) 4" thickness - 147.00
   b. Asphalt - 130.00
   c. Macadam - 50.00
   d. Curb and Gutter - 100.00

Section 3K.02. Time and Manner of Payment. The fees 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 Five Thousand Pesos (P5,000.00) shall be deposited with the City Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the City Government in case the restoration to its original form of the street excavated is not made within thirty (30) days after the purpose of the excavation is accomplished.

Section 3K.03. Administrative Provisions.

(a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the city streets of Paranaque unless a permit shall have been first secured from the Officer 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 L. Permit Fee on Film-Making,
Agri-Machinery and other Heavy Equipment

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

Rate of Fee Per Filming

<table>
<thead>
<tr>
<th>Type</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial movies</td>
<td>500/film</td>
</tr>
<tr>
<td>Commercial advertisements</td>
<td>300/film</td>
</tr>
<tr>
<td>Documentary film</td>
<td>100/film</td>
</tr>
<tr>
<td>Videotape coverage</td>
<td>100/coverage</td>
</tr>
</tbody>
</table>

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

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

Rate of Fee Per Annum

<table>
<thead>
<tr>
<th>Type</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Heavy Tractors</td>
<td>500.00</td>
</tr>
<tr>
<td>Bulldozer</td>
<td>500.00</td>
</tr>
<tr>
<td>Forklift</td>
<td>500.00</td>
</tr>
<tr>
<td>Heavy Graders</td>
<td>500.00</td>
</tr>
<tr>
<td>Light Graders</td>
<td>500.00</td>
</tr>
<tr>
<td>Road Rollers</td>
<td>500.00</td>
</tr>
<tr>
<td>Payloader</td>
<td>500.00</td>
</tr>
<tr>
<td>Backhoe</td>
<td>500.00</td>
</tr>
<tr>
<td>Rockcrusher</td>
<td>500.00</td>
</tr>
<tr>
<td>Batching Plant</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Crane</td>
<td>500.00</td>
</tr>
</tbody>
</table>

Section 3L.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 3L.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 M. Permit Fees on Tricycle Operation
(Taken from Ordinance No. 135 Series of 1992)

Section 3M.01. Definitions. When used in this Article.

(a) Tricycle Regulatory Office (TRO). The specialized administrative agency/instrumentality of the City Government which shall implement/enforce the provisions of existing ordinances, rules, regulations, guidelines and policies pertaining to the provisions of existing ordinances, rules, regulations, guidelines and policies pertaining to the operation of tricycles-for-hire.

(b) Tricycle-for hire. A motorized transport vehicle composed of a motorcycle fitted with a single-wheeled sidecar used in providing transport services to the riding public for a fee. The sidecar may be single or back-to-back. The maximum capacity of a single sidecar tricycle shall be four (4) persons whereas a back-to-back may carry six (6) persons, in both cases excluding the driver thereof.

(c) Tricycle Operators and Drivers Association (TODA). An organization of tricycle operators and drivers duly registered with the Securities and Exchange Commission (SEC) and accredited by the TRO. No award of new MTOP or renewal of the same shall be made unless the president of the TODA concerned certifies that he is a bona-fide member thereof. The acronym of the TODA shall be clearly visible in the front and rear of the sidecar.

(d) TODA Federation. A federation of Parañaque TODAs which be duly registered with the SEC and likewise be accredited by the TRO. The TODA Federation shall serve as a forum to ventilate its grievances to protect the interest and welfare of all tricycle operators and drivers in the City. The TODA Federation President ipso facto becomes a member of the Tricycle Regulatory Board.

(e) Motorized Tricycle Operators Permit (MTOP). Is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specialized zones or route-of-allocation.

(f) Tricycle Operator. Owner of a tricycle-for hire and awardee of an MTOP/franchise who shall be a bona fide member of an accredited TODA as certified by the president thereof, and who may or may not drive his/her tricycle-for-hire.

(g) Driver. A person authorized by the operator of a tricycle-for-hire to drive the same under an employment or "boundary" agreement. Such driver shall possess the appropriate professional driver’s license and likewise be a bona fide member of the accredited TODA as certified by the president thereof.

(h) Route-of-Allocation. A contiguous area specified in the MTOP, only within which a tricycle-for-hire shall be allowed to ply.

Section 3M.02. Imposition of Fees. The following fees shall be imposed and collected by the City Treasurer:

- MTOP fee (new award by SP) P 5,000.00/unit
- Annual MTOP/Franchise Fee 250.00/unit
- Amendment Fee of MTOP 250.00/unit
- City Plate/One Issuance 250.00/unit
- Fare Adjustment fee for fare increase to be collected during the renewal of the Franchise 200.00/unit
- Lost Plate 250.00/unit
- Annual City Sticker 100.00/unit
- TRO I.D. (w/out lamination) 100.00/unit
- Annual City Plate Sticker 50.00/unit
- Annual Inspection Fee 50.00/unit
- Annual Processing and Filing Fee 50.00/unit
- Annual Certification Fee 50.00/unit

Section 3M.03. Penalties and Charges. The penalty of fifty percent (50%) of every basic fee per annum shall be charged to an operator who failed to pay on the date the fee is due and demandable which is based on the last digit of his LTO plate.
Section 3M.04. Time of Payment

(a) The fee shall be paid to the City Treasurer upon application or renewal of the permit.

(b) The filing fee shall be paid upon application for an MTOP based on the number of units.

(c) Filing fee for amendment of MTOP shall be paid application for route of allocation, change of ownership of unit, or transfer of MTOP.

Section 3M.05. Administrative Provisions.

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

(b) The Sangguniang Panlungsod of this city shall:

1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefor; determine, fix prescribe or periodically adjust fares or rates for the service in coordination with the 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 qualification 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. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The Sangguniang Panlungsod may provide exceptions if there is no alternative route.

6. Tricycle-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within the city.

(c) The Sangguniang Panlungsod may impose a common color for tricycles for hire in the same route of allocation. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number and city plate number which is issued once, with the sticker renewed every year. All other markings on the sidecar maybe made by the operator provided that it is not offensive and contrary to give morals and traditions.

(d) For the purpose of this Article, a City Tricycle Regulatory Board is hereby created to be composed of the following:

<table>
<thead>
<tr>
<th>Members</th>
<th>Chairman</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chairman, Committee on Transportation</td>
<td>Chairman, Committee on Franchise</td>
</tr>
<tr>
<td>Chairman, Committee on Barangay Affairs</td>
<td></td>
</tr>
<tr>
<td>Chairman, Committee on Ways and Means</td>
<td></td>
</tr>
<tr>
<td>President, TODA Federation of Paranaque</td>
<td></td>
</tr>
</tbody>
</table>

(e) The Tricycle Regulation Office shall keep a registry of all tricycle operators, which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.
Article N. Permit Fee on Occupation of Calling Not Requiring Government Examination

Section 3N.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:

<table>
<thead>
<tr>
<th>Occupation</th>
<th>Rate of Fee/Annum</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) On employees and workers in generally Considered “Offensive and Dangerous Business Establishments”</td>
<td>P 75.00</td>
</tr>
<tr>
<td>(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public</td>
<td>50.00</td>
</tr>
<tr>
<td>(c) On employees and workers in food or eatery Establishment</td>
<td>75.00</td>
</tr>
<tr>
<td>(d) On employees and workers in night or night And day establishment</td>
<td>75.00</td>
</tr>
<tr>
<td>(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 mechanic, 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 sales girl, sculptor, waiter or waitress and welder chiefmates, flight attendants, commercial stewards and stewardess, insurance adjustments and surveyors masseurs, professional actors, and actresses, pelotaries foresters, tattos, stage performers, chiropodists, embalmers, hostesses, jockeys, statisticians, jewelry appraiser, meat handlers, cutters, dresser, vendors</td>
<td>P 125.00</td>
</tr>
</tbody>
</table>

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

Section 3N.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 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; 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 electronic 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 wilding shops.

2) Employees and workers in commercials establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services, junk shop, hardwares; pest control services; printing and publishing houses; services station; slaughter-houses; textile stores; warehouses; and parking lots.

3) Employees and workers on other industrial and manufacturing firms or commercials establishment who are normally exposed to excessive heat, light, noise, cold and other environment factors, which endanger their physical and health well-being.

(b) Employees and workers in commercials 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 saloons; tailor shop; dress shop; bank teller, receptionist, receiving clerk in paying outlets of public whose employees and workers attend to the daily needs of the inquiring or paying public.

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

1. Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains.
2. Stallholders, employees and workers in public markets.
3. Peddlers of cook or uncook foods:
4. All other foods peddlers, including peddlers of seasonal merchandise.
5. Employees workers in night and day establishment such as but not limited to the following.

Workers or employees in bars; boxing stadium; bowling alleys; billiards and poll halls; cinema houses; cabarets and dance halls; cocktails lounges; circuses, carnivals and the like; day clubs ad night clubs; massage clinic, sauna baths or similar establishment; hotels; motels; horse racing club; 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, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusement, they shall under no circumstances allow hostesses, waitresses, waiters, entertainers, or hospitality girl.
below 18 years of age to work as such. For those who shall secure the Individual Mayor’s Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.

i. All other employees and persons who exercise their profession, occupation or calling within

ii. The jurisdiction limits of the city aside from those already specifically mentioned in Section P.02.

Section 3N.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 the employees.

Section 3N.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 or partnership 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 his 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 start working.

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

Section 3N.36. Administrative Provisions.

a) The City Treasurer shall keep a record of persons 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 of Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

Article 0. Permit Fee for the Conduct of Group Activities

Section 30.01. 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 Mayor’s Permit therefore for every occasion of not more than five (5) hours and pay the City Treasurer the corresponding fee in the following schedule:

1. Conference, meeting, rallies and demonstration in outdoor, in parks, plazas, roads/streets One Hundred Pesos (P100.00)

2. Dances Five Hundred Pesos (P500.00)

3. Coronation and ball Five Hundred Pesos (P500.00)

4. Promotional Sales One Thousand Pesos (P1,000.00)

5. Other Group Activities One Thousand Five Hundred Pesos (P100.00)
Section 30.02. 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 30.03. Exemption. Programs or activities conducted by educational, charitable, religious and governmental institutions fee 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 are conducted by exempt entities.

Section 30.04. 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.

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 for copies records and documents from the officers of this city.

<table>
<thead>
<tr>
<th>Amount of Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) For every page or fraction thereof typewritten (not including the certificate and notation) 50.00</td>
</tr>
<tr>
<td>(b) For each certificate of correctness (with seal of Office) written on the copy or attached thereto 50.00</td>
</tr>
<tr>
<td>(c) Photocopy or any other produced by copying machine per page 50.00</td>
</tr>
<tr>
<td>(d) Fee to get a health data 50.00</td>
</tr>
</tbody>
</table>

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

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

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

(a) Marriage Fees:
   1. Application for marriage license 100.00
   2. Marriage license fee 50.00
   3. Marriage solemnization fee 100.00
   4. Marriage registration fee 100.00

(b) For registration of the following:
   1. Legitimation 200.00
   2. Adoption 200.00
   3. Annulment of Marriage 200.00
   4. Divorce/Legal Separation 250.00
   5. Naturalization 500.00
   6. Change of Name 3,000.00
   7. Correction of Name 1,000.00
   8. Transcript of any civil registry document 200.00
   9. Service Fee for migrant petitioner for change of name 1,000.00
  10. Service Fee for migrant petitioner for correction of entry 500.00
  11. Late Registration Fee for eight (8) years old and below Free
  12. Late Registration Fee for eight (8) years old and above 100.00
  13. Certification Fee 50.00

(c) For certified copies of any document in the register, for each page 50.00

(d) Burial Fees:
   1. Burial Fee 100.00
   2. Transfer of cadaver 200.00
   3. Fee for exhumation of cadaver 200.00
   4. Fee for removal of cadaver 200.00
   5. Fee for cremation 500.00

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

(a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.
(b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
(c) Burial permit of a pauper, per recommendation of the City Mayor.

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

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

Section 4C.01. Imposition 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:

<table>
<thead>
<tr>
<th>Amount of Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. For employment, scholarship, study grant And other purposes not hereunder specified</td>
</tr>
<tr>
<td>2. For change of name</td>
</tr>
<tr>
<td>3. For application for Filipino citizenship</td>
</tr>
<tr>
<td>4. For passport or visa application</td>
</tr>
<tr>
<td>5. For firearms permit application</td>
</tr>
<tr>
<td>6. For PLEB clearance</td>
</tr>
</tbody>
</table>

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

Article D. Sanitation 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) Financial institutions, such as banks, pawnshops, money shops, insurance companies finance and other investment companies, dealers in securities and foreign exchange dealers:
  - Main Office: P 250.00
  - Every branch thereof: 200.00

- b) Gasoline service/filling stations: 500.00

- c) Private hospitals: 1,500.00

- d) Medical clinics and dental and animal hospitals: 500.00

- e) Dwellings and other spaces for lease or rent:
  - 1) Hotels, motels, apartels, pension inns, drive inns:
    - Condotel: 800.00
    - With 150 or more rooms: 800.00
    - With 100 to 149 rooms: 600.00
    - With 50 to 99 rooms: 400.00
    - With 25 to 49 rooms: 300.00
    - With less than 25 rooms: 200.00
  - 2) Apartments, per door: 20.00
  - 3) Houses for rent: 20.00
  - 4) Dormitories, lodging or boarding houses
With accommodations for:

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>40 or more boarders or lodgers</td>
<td>400.00</td>
</tr>
<tr>
<td>15 to 39 boarders</td>
<td>250.00</td>
</tr>
<tr>
<td>less than 15 boarders or lodgers</td>
<td>150.00</td>
</tr>
<tr>
<td>Institutions of learning</td>
<td>600.00</td>
</tr>
<tr>
<td>Media facilities</td>
<td>150.00</td>
</tr>
<tr>
<td>Telegraph, teletype, cable and wireless</td>
<td>150.00</td>
</tr>
<tr>
<td>communication</td>
<td></td>
</tr>
<tr>
<td>Telephone/electric and power companies:</td>
<td></td>
</tr>
<tr>
<td>Main Office</td>
<td>400.00</td>
</tr>
<tr>
<td>Every branch/station thereof</td>
<td>200.00</td>
</tr>
<tr>
<td>Administration offices, display offices,</td>
<td>100.00</td>
</tr>
<tr>
<td>and/or office of professionals</td>
<td></td>
</tr>
<tr>
<td>Peddlers</td>
<td>20.00</td>
</tr>
<tr>
<td>Convenience stores, stalls in Shopping Malls and</td>
<td>100.00</td>
</tr>
<tr>
<td>Centers</td>
<td></td>
</tr>
<tr>
<td>Lending investors</td>
<td>200.00</td>
</tr>
<tr>
<td>All other business, industrial, commercial,</td>
<td></td>
</tr>
<tr>
<td>Agricultural establishment not</td>
<td></td>
</tr>
<tr>
<td>Specifically mentioned above</td>
<td></td>
</tr>
<tr>
<td>With an area of 1,000 sq. m. or more</td>
<td>1,000.00</td>
</tr>
<tr>
<td>500 or more but less than 1,000 sq. m.</td>
<td>800.00</td>
</tr>
<tr>
<td>200 or more but less than 500 sq. m.</td>
<td>500.00</td>
</tr>
<tr>
<td>100 or more but less than 200 sq. m.</td>
<td>300.00</td>
</tr>
<tr>
<td>50 or more but less than 100 sq. m.</td>
<td>200.00</td>
</tr>
<tr>
<td>25 or more but less than 50 sq. m.</td>
<td>100.00</td>
</tr>
<tr>
<td>less than 25 sq. m.</td>
<td>50.00</td>
</tr>
</tbody>
</table>

In the case where a single person, partnership or corporation conducts or operates to or
More business in one place or establishment, the sanitary inspection permit fee shall be imposed on the business with the highest rate.

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

Section 4D. 03. Administrative Provisions.

a) The City Health Officer or his duly authorized representative shall conduct an annual inspection of all establishment and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and property for habitation.
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 Twenty Five Pesos (P25.00) shall be collected for each additional copy of subsequent issuance of the copy of the initial medical certificate is 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. Administration Provisions. 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.

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

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

(a) Owners, managers or operators of the establishment shall see to it that their employees who are required to undergo medical examination have been issued the necessary medical certificates.

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

Section 4E.04. Penalty. A fine of One Thousand Pesos (P1000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary health certificates.
### Article F. Health Services Fee

#### Section 4F.01. Imposition of Fee

The following fees shall be imposed upon for the laboratory tests and seminars that shall be undertaken by the City Health Office of the City of Paranaque under the Sanitation code. The fees shall be subject to review and/or re-evaluation every five (5) years.

<table>
<thead>
<tr>
<th>Routine Laboratory Tests</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Urine Exam</td>
<td>50.00</td>
</tr>
<tr>
<td>Stool Exam (DFS)</td>
<td>45.00</td>
</tr>
<tr>
<td>Stool Exam (KATOKATS)</td>
<td>100.00</td>
</tr>
<tr>
<td>Stool Exam (AECM)</td>
<td>100.00</td>
</tr>
<tr>
<td>Pregnancy Test</td>
<td>160.00</td>
</tr>
<tr>
<td>CBC</td>
<td>90.00</td>
</tr>
<tr>
<td>Platelet Count</td>
<td>60.00</td>
</tr>
<tr>
<td>Hgb/Hct</td>
<td>60.00</td>
</tr>
<tr>
<td>Blood Typing</td>
<td>80.00</td>
</tr>
<tr>
<td>Chest x-ray</td>
<td>150.00</td>
</tr>
<tr>
<td>Drug Test</td>
<td>300.00</td>
</tr>
<tr>
<td>HbsAg Test</td>
<td>200.00</td>
</tr>
<tr>
<td>Sputum Exam</td>
<td>60.00</td>
</tr>
<tr>
<td>Paps Smear</td>
<td>50.00</td>
</tr>
</tbody>
</table>

**Blood Chemistry:**

<table>
<thead>
<tr>
<th>Test</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>FBS</td>
<td>90.00</td>
</tr>
<tr>
<td>Cholesterol</td>
<td>90.00</td>
</tr>
<tr>
<td>Uric Acid</td>
<td>90.00</td>
</tr>
<tr>
<td>BUN</td>
<td>90.00</td>
</tr>
<tr>
<td>Creatinine</td>
<td>90.00</td>
</tr>
</tbody>
</table>

**Social Hygiene Tests:**

<table>
<thead>
<tr>
<th>Test</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gram Staining</td>
<td>50.00</td>
</tr>
<tr>
<td>NSS/KOH Stain</td>
<td>50.00</td>
</tr>
<tr>
<td>BHS AG</td>
<td>200.00</td>
</tr>
<tr>
<td>RPR</td>
<td>60.00</td>
</tr>
<tr>
<td>Routine Urinalysis</td>
<td>50.00</td>
</tr>
<tr>
<td>Routine FecalYSIS</td>
<td>45.00</td>
</tr>
</tbody>
</table>

**Sanitation/Health Certificates:**

<table>
<thead>
<tr>
<th>Certificate</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health Certificates</td>
<td>30.00</td>
</tr>
<tr>
<td>Medical Certificates</td>
<td>50.00</td>
</tr>
<tr>
<td>STD Certificate</td>
<td>100.00</td>
</tr>
<tr>
<td>Sanitary Inspection</td>
<td>200.00</td>
</tr>
<tr>
<td>Renewal of Health Certificates</td>
<td>30.00</td>
</tr>
</tbody>
</table>
Fumigation of Business Establishment

- With an area of 50 sq.m. 200.00
- Additional per sq.m. 10.00

Bacteriological Water Exam - 150.00
Sanitary Clearance - 100.00
Food Establishment Classification - 100.00
Lost Card - 30.00

Fees for the accreditation of private laboratories
- Application Fee for Accreditation 1,000.00 (non-refundable)
- Accreditation Fee 5,000.00
- Renewal of Accreditation Fee 5,000.00

Article G. Dog Vaccination Fee

Section 4G.01. Imposition of Fee – There shall be collected/imposed from every owner of the dog a vaccination fee of One Hundred Pesos (P100.00) for every dog vaccinated within the territorial jurisdiction of this city.

Section 4G.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 Agriculture Office and the Office of the City Veterinarian.

Section 4G.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. Dog 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 vaccination campaign covering at least 80% of the dog population.

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

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

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

NOTE: The above provisions may not apply in a mass vaccination program. During a free mass dog vaccination, the cost shall be done 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 of the City Rabies Control Authority or vaccinated under the provisions of Section 3(4).

The licensed veterinarian/trained vaccinator of 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 licensed 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 sized 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 of the age of the dogs.

6. Reporting of Biting Incidents – The owner of a dog which has bitten any person and the person who has been bitten shall, within 24 hours of the occurrence, report the incident of the City Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it of the City Rabies Authority for investigation.

7. The owner of a dog which has bitten any person shall be responsible for all the Treatment and dog examination.

8. Financial support for the activity shall be borne by the City Government and the Barangay Government.

Section 4G.04. Penalty – Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2,500.00) Pesos without prejudice to the provision of section 3(7).

It shall be the responsibility of the City Rabies Control Authority to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the City Rabies Control Authority as defined under Section 1 of this article.
CHAPTER V. CITY CHARGES
(It is highly recommended that a separate Market Code be prepared)

Article A. Fishery Rentals, Fees and Charges

Section 5A.0. Definitions. When used in this Article

(a) Marginal Fisherman refers to an individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by himself and his immediate family. And whose annual net income from fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality whichever is higher.

(b) City Waters include not only streams, lakes and tidal waters within this city, not being the subject of private ownership, and not comprised within national parks, public forests, timber lands, forest reserves, or fishery reserves, but also marine waters included between two (2) lines drawn perpendicular to the general coastline from points where the boundary lines of the city to the sea at low tide and a third parallel with the general coastline and fifteen (15) Kilometers from it.

(c) Vessels include every sort of boat, craft, or other artificial contrivance used as a means of transportation on water.

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

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

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

Article B. Rentals of Personal and Real Properties
Owned By the City
(Rentals to be based at full cost pricing)

Section 5B.01. Imposition. The following rates of rental fees for the use of real and personal properties of this city shall be collected:

<table>
<thead>
<tr>
<th>Rate of Rental</th>
<th>(specify if annual, monthly, weekly, or daily)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.) Land only (per sq.m)</td>
<td></td>
</tr>
<tr>
<td>(a) Located in commercial/industrial area</td>
<td>100.00/ sq.m</td>
</tr>
<tr>
<td>(b) Others</td>
<td>50.00/ sq.m</td>
</tr>
<tr>
<td>2.) Building (per sq.m of floor area)</td>
<td></td>
</tr>
<tr>
<td>(a) Located in commercial/industrial area</td>
<td>100.00/ sq.m</td>
</tr>
<tr>
<td>(b) Others</td>
<td>50.00/ sq.m</td>
</tr>
</tbody>
</table>

(Note: For multi-storey structures rates can be categorized based on floor location as in ground floor, corner, etc)

3) Vehicles and equipment (Note: List down)
4) Others Properties that may be acquired after the promulgation of this ordinance) As may be decided by the Sangguniang Panlungsod.

Section 5B.02. Time of Payment. The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative, before the use or occupancy of the property.

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Article C. Service Charge for Garbage Collection And User Charges

Section 5C.01. Imposition of Fee. There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

Section 5C.02. Rate of Charges. Except as otherwise provided herein, garbage service, charges shall be collected quarterly from every person (natural or judicial) engaged in business, occupation or calling or any undertaking in the city in accordance with the following schedule:

Schedule A. Amusement places

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate per Quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Amusement centers and establishment with coin-operated and machines, appliances, amusement rides and shooting galleries, sideshow booths and other similar establishment with contrivances for the amusements of customers, per contrivances</td>
<td>100.00</td>
</tr>
<tr>
<td>2) Billiard and/or pool halls, tables</td>
<td>100.00</td>
</tr>
<tr>
<td>3) Bowling establishment</td>
<td></td>
</tr>
<tr>
<td>a) Automatic, per lane</td>
<td>120.00</td>
</tr>
<tr>
<td>b) Non-automatic, per lane</td>
<td>100.00</td>
</tr>
<tr>
<td>4) Casinos</td>
<td>8,000.00</td>
</tr>
<tr>
<td>5) Circuses, carnivals &amp; the like</td>
<td>2,000.00</td>
</tr>
<tr>
<td>6) Cockpits</td>
<td>2,400.00</td>
</tr>
<tr>
<td>7) Gymnasiums</td>
<td>400.00</td>
</tr>
<tr>
<td>8) Membership clubs, Associations or Organizations:</td>
<td></td>
</tr>
<tr>
<td>a) Serving foods, drinks and Lodging facilities</td>
<td>1,600.00</td>
</tr>
<tr>
<td>b) Serving foods and drinks Without lodging facilities</td>
<td>800.00</td>
</tr>
<tr>
<td>9) Night/day clubs, discos, cocktail</td>
<td></td>
</tr>
</tbody>
</table>
lounge or bars, beer gardens, karaoke or sing-alongs, cabaret or dance halls:
   a.) With ten (10) table and below  2,000.00
   b.) With ten (10) tables and above  4,000.00
   c.) Per table in excess of ten (10) table  200.00

10) Resorts and other similar establishments  3,000.00

11) Sauna baths and massage clinics, per cubicle  200.00

12) Theaters or cinema houses with seating capacity of:
   a) more than 2,000 persons  2,000.00
   b) 500 to 2,000 persons  1,600.00
   c) less than 500 persons  1,200.00

13) Pelota courts, badminton courts, basketball courts tennis courts and other similar nature  200.00

Schedule B. Electric and Power Companies

   1) Main office or each power plant  10,000.00
   2) Every branch office thereof  4,000.00

Schedule C Financial Institution

   1) Banks
      a) Commercial banks (main office)  6,000.00
         Every branch thereof  4,000.00
      b) Saving banks (main office)  6,000.00
         Every branch thereof  4,000.00
      c) Rural banks  2,000.00

   2) Savings and Loan Association, Insurance Companies, Pawnshop:
      a) Main office  2,000.00
         Every branch thereof  1,000.00

   3) Financial and/ or lending investors establishment, money shops
      a) Main office  2,000.00
         Every branch thereof  1,000.00
      b) Authorized dealer in foreign currencies and stock brokers  1,000.00
### Schedule D  Private Hospitals and Medical Clinics

With bed capacity for:

<table>
<thead>
<tr>
<th>Capacity</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>more than 500 persons</td>
<td>6,000.00</td>
</tr>
<tr>
<td>301 to 500 persons</td>
<td>4,000.00</td>
</tr>
<tr>
<td>151 to 300 persons</td>
<td>3,000.00</td>
</tr>
<tr>
<td>101 to 150 persons</td>
<td>2,000.00</td>
</tr>
<tr>
<td>76 to 100 persons</td>
<td>1,000.00</td>
</tr>
<tr>
<td>51 to 75 persons</td>
<td>1,200.00</td>
</tr>
<tr>
<td>25 to 50 persons</td>
<td>1,000.00</td>
</tr>
<tr>
<td>less than 25 persons</td>
<td>800.00</td>
</tr>
</tbody>
</table>

Animal hospitals and others: 400.00

### Schedule E  Liquefied Petroleum:

Gas Dealer:

<table>
<thead>
<tr>
<th>Category</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marketers</td>
<td>800.00</td>
</tr>
<tr>
<td>Dealer</td>
<td>400.00</td>
</tr>
</tbody>
</table>

### Schedule F  Market Stallholders:

1.) Public Markets:

   a) For each stall with 100 or more stallholders: 100.00
   b) For each stall with less than 100 stallholders: 80.00

2.) Private Markets:

   a) Each stall: 100.00

Stallholders with more than five (5) square meters and/or rendering special services such as: pawnshops, appliances stores, banks, and other similar establishment shall be excluded under the term stallholders and levied garbage in accordance with pertinent provisions of this Chapter.

### Schedule G  Telephone Companies:

1) Main Office: 8,000.00
2) Every branch/station thereof: 4,000.00

Other business not mentioned:

<table>
<thead>
<tr>
<th>Area</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,000 sq.m or more</td>
<td>6,000.00</td>
</tr>
<tr>
<td>700 sq.m but less than 1,000 sq.m</td>
<td>4,000.00</td>
</tr>
<tr>
<td>500 sq.m but less than 700 sq.m</td>
<td>3,000.00</td>
</tr>
<tr>
<td>300 sq.m but less than 500 sq.m</td>
<td>800.00</td>
</tr>
<tr>
<td>less than 300 sq.m</td>
<td>400.00</td>
</tr>
</tbody>
</table>

### Schedule H  Peddlers, Ambulant Vendors, Except Delivery Van or truck: 100.00
Schedule I

Film shooting per day

200.00

Schedule J

All other business and other service agencies not specifically mentioned above

1) Manufactures, producers and processors:
   a) Factory with an aggregate area of:
      - 1,000 sq.m or more: 6,000.00
      - 500 or more but less than 1,000 sq.m: 4,000.00
      - 200 or more but less than 500 sq.m: 3,000.00
      - 100 or more but less than 200 sq.m: 2,000.00
      - 50 or more but less than 100 sq.m: 1,600.00
      - 25 or more but less than 50 sq.m: 600.00
      - less than 25 sq.m: 200.00

On Contractors, independent, wholesalers, Dealers, distributors, Repackers and retailers with an aggregate area of:

- 1,000 sq.m or more: 6,000.00
- 500 or more but less than 1,000 sq.m: 4,000.00
- 200 or more but less than 500 sq.m: 3,000.00
- 100 or more but less than 200 sq.m: 2,000.00
- 50 or more but less than 100 sq.m: 1,600.00
- 25 or more but less than 50 sq.m: 600.00
- less than 25 sq.m: 200.00

Section 5C.03. Garbage Service Charges for Multiple Business where there are two or more kinds of business subject to the garbage charges, conducted in the same place or establishment by the same owner or operator, the charge to be collected shall be that which has the highest rate among the business concerned plus twenty five (25%) percent thereof, provided that the total garbage fee shall not exceed Fifty Thousand Pesos (50,000.00) per annum.

Section 5C.02. Time of Payment. The fees prescribed in this Article shall be paid to the City Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

Section 5C.03. Administrative Provisions:

(a) For purposes of the imposition, the area of garbage collection shall only be the business area of the city proper and Public market.

(b) The owner or operator of the aforementioned business establishment shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.

(c) The Sanitary Inspector (for the City Health Officer) shall inspect once every month of the said business establishment to find out whether garbage is properly disposed of within the premises.

(d) This Article shall not apply to business operators or establishments which provide their own system of garbage disposal.
Article D. Charges for Parking

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

A. Day Parking Rates
   Vehicle Type      Annual       Daily
   a) Light vehicle: Five (5) pesos for the first hour plus two (P2.00) pesos per succeeding hour or a Fraction thereof.
   b) Utility Vehicles: Five pesos (5.00) pesos per hour or a fraction thereof
   c) Delivery Trucks: Ten (10.00) pesos for the first hour plus five (5.00) pesos per succeeding hour or a fraction thereof.
   d) Overnight Parking Rates: Fifithly pesos (50.00) pesos from 7:00 to 5:00 am
   e) Towing fee of three hundred (300.00) and impounding fee of one hundred (100.00) pesos/day shall be collected from owners of vehicles who shall violate this Article.

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

Article E. City Hospital Service Fees

Section 5E.01. Imposition of City Hospital Service Fees.
The following schedule of fees is hereby imposed for services and facilities rendered by the city Hospital.

<table>
<thead>
<tr>
<th>Laboratory Services</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Hemoglobin</td>
<td>25.00</td>
</tr>
<tr>
<td>2. Stool Exam.</td>
<td>30.00</td>
</tr>
<tr>
<td>3. Urinalysis</td>
<td>35.00</td>
</tr>
<tr>
<td>4. C B C</td>
<td>45.00</td>
</tr>
<tr>
<td>5. Platelet</td>
<td>25.00</td>
</tr>
<tr>
<td>6. Pregnancy Test</td>
<td>100.00</td>
</tr>
<tr>
<td>7. Widal Test</td>
<td>100.00</td>
</tr>
<tr>
<td>8. X-Matching</td>
<td>120.00</td>
</tr>
<tr>
<td>9. Gram Staining</td>
<td>50.00</td>
</tr>
<tr>
<td>10. Urine Sugar</td>
<td>25.00</td>
</tr>
<tr>
<td>11. Bleeding Clotting</td>
<td>20.00</td>
</tr>
<tr>
<td>12. Malarial Smear</td>
<td>30.00</td>
</tr>
<tr>
<td>13. Occult Blood</td>
<td>40.00</td>
</tr>
<tr>
<td>14. RBC Court</td>
<td>15.00</td>
</tr>
<tr>
<td>15. HGB/HCT</td>
<td>25.00</td>
</tr>
<tr>
<td>16. WBC Diff. Count</td>
<td>25.00</td>
</tr>
<tr>
<td>17. E.S.R.</td>
<td>25.00</td>
</tr>
<tr>
<td>18. A.E.B.</td>
<td>60.00</td>
</tr>
</tbody>
</table>
Blood Chemistry:
1. F.B.S.  70.00
2. BUN  75.00
3. Cholesterol  75.00
4. Creatinine  70.00
5. Uric Acid  70.00
6. T.B. B1B2  120.00
7. Total Prof ALB/AG  120.00
8. SGOT  70.00
9. SGPT  70.00
10. CTBT  25.00
11. BUA  70.00
12. HBS/AG  20.00
13. Pap smear  30.00
14. E.C.G.  80.00

Radiology Services:
1. Chest X-Ray  100.00
2. Cervical Spine  140.00
3. Thoraco-Lumbar Spine  160.00
4. Lumbo Sacral Spine  160.00
5. Pelvis AP  140.00
6. T-Cage  140.00
7. Cervical  140.00
8. Skull (Pedia & Adult)  160.00
9. Zygomatic Bone  140.00
10. Paranasal  170.00
11. Nasal Bone  140.00
12. Mastoid  170.00
13. Waters View  140.00
14. Shoulders AP  140.00
15. Humerus AP-L  140.00
16. Elbow AP-L  140.00
17. Forearm AP-L  140.00
18. Wrist AP-L  140.00
19. Hand  140.00
20. Thumb  140.00
21. Hip Joint  140.00
22. Thigh  140.00
23. Knee  140.00
24. Leg  140.00
25. Ankle  140.00
26. Foot  140.00
27. Clavicle  140.00
28. Mandible  140.00
29. Plain Abdomen  140.00
30. Plain KUB  140.00

Special Procedures:
1. KUB-IVP  500.00
2. UGIS  500.00
3. Barium Swallow  450.00

In-Patient/Admission:
1. Accommodation 50.00
2. Delivery Room 150.00-200.00
3. Nursery 30.00
4. Anesthesia 30.00
5. Miscellaneous 50.00
6. Health Certificate 50.00

Section 5E.02. Time and Manner of Payment. The Fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

Section 5E.03. Exemptions. Residents who are certified by the assigned City Officer as indigent and upon approval by the City Mayor may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belongs to a family whose family income does not exceed 50,000.00 per year of the poverty line established by NEDA, Whichever is higher.

Section 5E.04. The amount collected from the fees and charges under the section shall accrue to a special account in the general fund shall be used exclusively for the purchase of medicines, medical supplies and equipment and the general upkeep of the Paranaque City Hospital and the receipts, transferees, and expenditures shall be properly taken up these under.

Article F. Cemetery Charges

Section 5F.01. Imposition of Fees. There shall be collected the following rental fees for a period of _______ years for the rental of City Cemetery lots:

<table>
<thead>
<tr>
<th></th>
<th>Adult Niche</th>
<th>Child Niche</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Rental fee for each burial lot</td>
<td>500.00</td>
<td>250.00</td>
</tr>
<tr>
<td>b) Second Layer</td>
<td>385.00</td>
<td>187.50</td>
</tr>
<tr>
<td>c) Third Layer</td>
<td>250.00</td>
<td>125.00</td>
</tr>
</tbody>
</table>

Section 5F.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 interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the period.

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

Section 5F.03. Administrative Provisions.

a) As used in this Article, City Cemetery shall refer to the lot owned by this city located at Brgy. San Dionisio.

b) A Standard Cemetery lot shall be three (3) meters long and (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 require.
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.

Article G. Slaughter and Coral Fees

Section 5G.01. Imposition of Fees. There shall be imposed the following:

(a) Permit Fee to Slaughter. Before any animals is slaughtered for public consumption, a permit fee therefore shall be secured from the City Veterinarian or his duly authorize representative who will determine whether the animal is fit for human consumption, thru the City Treasurer upon payment of the corresponding fee, as follows.

<table>
<thead>
<tr>
<th>Per Head</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large cattle/Horse</td>
<td>5.00</td>
</tr>
<tr>
<td>Hogs</td>
<td>3.00</td>
</tr>
<tr>
<td>Goat/Sheep</td>
<td>2.00</td>
</tr>
<tr>
<td>Chicken</td>
<td>0.50</td>
</tr>
</tbody>
</table>

(b) Slaughter Fee. The fee shall be paid to cover the cost of serve in the slaughter of animals at the City Slaughterhouse, in accordance with the following rates:

<table>
<thead>
<tr>
<th>Per Head</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large cattle/Horse</td>
<td>5.00</td>
</tr>
<tr>
<td>Hogs</td>
<td>3.00</td>
</tr>
<tr>
<td>Goat/Sheep</td>
<td>2.00</td>
</tr>
<tr>
<td>Chicken</td>
<td>0.50</td>
</tr>
</tbody>
</table>

(c) Corral Fee, per head, per day or fraction thereof:

<table>
<thead>
<tr>
<th>Per Head</th>
<th>5.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large cattle/Horse</td>
<td>5.00</td>
</tr>
<tr>
<td>Hogs</td>
<td>3.00</td>
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</tr>
<tr>
<td>Chicken</td>
<td>0.50</td>
</tr>
</tbody>
</table>

Section 5G.02 Prohibition. Permit to slaughter shall not be granted nor the corresponding fee on animals condemned by the City Veterinarian.

Section 5G.03 Time of Payment.

(a) Permit Fee. The fee shall be paid to the City Treasurer upon application for a permit to slaughter with the City Veterinarian.
(b) **Slaughter Fee.** The fee shall be paid to the City Treasurer or his duly authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal it takes place elsewhere outside the public slaughterhouse.

(c) **Corral Fee.** The fee shall be paid to the City Treasurer before the animal is kept in the city corral or any place designated as such. If the animal is kept in the corral beyond the period For, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

Section 5G.04. Time of Payment

(a) The slaughter of any kind of animal intended for sale shall done only in the city slaughterhouse designated as such by Sangguniang Panlungsod. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.

(b) Before issuing the permit for the slaughter of large cattle the City Treasurer shall require for branded cattle, production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefore.

For unbranded cattle that have not yet reached age of branding, the City Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested.

For unbranded cattle of the require age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefore before the slaughter permit is granted.

(c) Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the City Veterinarian or his duly authorized respective, through the City Treasurer. The permit shall bear the date and month of issue and the stamp of the City Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.

(d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous in his/her stall at all times.
CHAPTER VI – COMMUNITY TAX

Section 6A.01. Imposition of Tax. – There shall be imposed a community tax on persons, natural or juridical, residing in the city.

Section 6A.02. Individual 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 the property which in no case shall exceed Five Thousand Pesos (P5,000.00).

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

Section 6A.03. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident - foreign, engaged in or doing business in the Philippines whose principal office is located in this city shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos in accordance with the following schedule.

(a) For every Five Thousand (P5000.00) Pesos worth real property in the Philippines owned by it’s during the preceding year based on the evaluation 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 (P5000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two (P2.00) Pesos.

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

Section 6A.04. Exemption

The following are exempted from the Community Tax:

(a) Diplomatic and consular representatives; and

(b) Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 6A.05. Place of Payment. The Community Tax shall be paid in the Office of the City Treasurer or to the deputized Barangay Treasurer.

Section 6A.06. Time of Payment; Penalties for Delinquency:

(a) The Community Tax shall accrue on the first (1st) day of January each year which shall paid no 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 reaches such age or upon the day exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
(c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.

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

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

Section 6A.07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 6A.08. Presentation of Community Tax Certificate on certain Occasions.

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

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

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

(c) The Community Tax Certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the Fifteenth (15) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 6A.09. Collection and Allocation of Proceeds of the Community Tax.

(a) The City Treasurer shall 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, 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 in the rate of existing taxes, fees or charges, shall accrue on the first (1st) day of the quarter next following the affectivity 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 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 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.

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 representatives 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 taxes, fees and charges. He shall, as far as practicable, established and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this ordinance.
Section 7A.09. Accounting of Collection. 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 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 to 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 changes including related surcharges and interest.

Section 7B.02. Civil Remedies. The civil remedies for the collection of local taxes, fees or charges, and related surcharges and interest resulting from delinquency shall be:

(a) By administrative action through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and to levy upon real property and interest in or rights to real property; and

(b) By judicial action.

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the City Treasurer.
Section 76.03. 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 Distrained Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrained, 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 distrained. 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 City Mayor.

(d) Release of Distrained 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 distrained shall be restored to the owner.

(e) Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the same, the City Treasurer shall make a report of the proceedings in writing to the City Mayor.

Should the property distrained be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be canceled. Said Committee on Appraisal shall be composed of the City Treasurer as Chairman, with a representative of the Commission on Audit and the City Assessor as Members.

(f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

(g) Levy on Real Property. After the expiration of the time required paying the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the City Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee, or charge. and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register
of Deeds of the city who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the city, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

(h) Penalty for Failure to issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.

(i) Advertisement and sale. Within thirty (30) days after levy, the city Treasurer shall proceed to publicity advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city hall, and in a public conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the city. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short by publication once a week for three (3) weeks in a newspaper of general circulation in the city. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the City Hall or on the property to be sold, or at any other place as determine by the City Treasurer, conducting the sale and specified in the notice of sale.

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

(j) Redemption of Property Sold. Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the city Treasurer of the total amount of taxes, fees or charges, and related surcharges, interest 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 or 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 surcharges and other related surcharges, interest, 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 the liens of any taxes,
fees, charges, related surcharges, interest and penalties. The deed shall sufficiently recite all the proceedings upon which the
validity of the deed 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 than taxes, fees, or charges, related
surcharges, interest's, 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 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 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 Pantungsod 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 force 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, has
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 of necessary until the full amount due,
including all expenses is collected.

(p) Personal Property Exempt from Distraint of Levy. The following shall be exempt from distraint and the levy,
attachment 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 the 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 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 materials 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, however, that taxes, fees and charges assessed before the affectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

(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 affectivity 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 description 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 executor. The City Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or form the laps 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 raise on appeal within thirty (30) days from the affectivity 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 affectivity of those 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 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 for incentives granted to, or presently enjoyed by all persons, whether natural or judicial, including government-owned or controlled corporations, except local water districts, cooperative duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.
CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8A.01. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (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 thereof.

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

CHAPTER IX. FINAL PROVISIONS

Section 9A.01. Separability Clause. If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 9A.02. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 9A.03. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 9A.04. Effectivity.


[Tax ordinances and other revenue measures generally take effect on the first day of the quarter following its enactment].