



REVENUE CODE

SAN CARLOS CITY, NEGROS OCCIDENTAL



ORDINANCE NO. 17- 60

Series of
20
17

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REPUBLIC OF THE PHILIPPINES
City of San Carlos, Negros Occidental
OFFICE OF THE SANGGUNIANG PANLUNGSOD

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLUNGSOD HELD ON THE 9TH DAY OF NOVEMBER 2017 AT 4:05 P.M. AT THE SP SESSION HALL, THIS CITY

PRESENT:

Hon. RENATO Y. GUSTILO,	City Vice-Mayor/Presiding Officer
“ BENITO Y. GUSTILO, JR.,	SP Member
“ CHRISTOPHER PAUL S. CARMONA,	SP Member
“ MARI-CAR O. QUISUMBING,	SP Member
“ JOSE CARLOS L. VILLARANTE,	SP Member
“ VICTORIANA C. CABILI,	SP Member
“ MARK E. CUI,	SP Member
“ CLINT S. MANSUETO,	SP Member
“ WILMER L. YAP,	SP Member
“ JONIE S. UY,	SP Member
“ ALEXANDER Y. ONGTIAOBOK,	SP Member
“ CARLITO S. LASTIMOSO,	SP Member (ABC Representative)

ABSENT: None

**ORDINANCE NO. 17-60
SERIES OF 2017**

**AN ORDINANCE AMENDING THE REVENUE CODE
OF SAN CARLOS CITY, NEGROS OCCIDENTAL**

Introduced by Hons. CUI, CARMONA, ONGTIAOBOK and UY

Be it ordained by the Sangguniang Panlungsod of the City of San Carlos, Negros Occidental, in regular session assembled, that

**CHAPTER I
GENERAL PROVISIONS**

Article A.

Short Title and Scope

Section 1. Short Title. This ordinance shall be known as "*The San Carlos City Revenue Code of 2017*".

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

Article B.

Construction of Provisions

Section 1. 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 2. Rules of Construction. In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions:

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

Article C.
Definition of Terms

Section 1. Definition of Terms – When used in this Code, the term:

- (a) “*Business*” means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- (b) *Charges* refer to pecuniary liability, as rents or fees against persons or property;
- (c) *Cooperative* is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- (d) *Corporations* includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participación), associations or insurance companies but does not include general

professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;

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

- (e) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);
- (f) *Fee* means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;
- (g) *Franchise* is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- (h) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);
- (i) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine.
- (j) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (k) *Municipal Waters* include not only streams, lakes and tidal waters within the city, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- (l) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (m) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.
- (n) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

- (o) *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (p) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for whom the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;
- (q) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (r) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- (s) *Tax* means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- (t) *Vessel*s include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II **CITY TAXES**

Article A. **Real Property Tax**

Section 1. Imposition of the Basic Real Property Tax. There is hereby levied an annual ad valorem tax at the rate of **One Percent (1.00%)** 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 2. Additional Levy on Real Property for the Special Education Fund (SEF). There is hereby levied a **One Percent (1.00%)** tax on the assessed value of real property which shall be in addition to the basic real property. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

Section 3. Exemptions. The following are exempted from payment of the basic real property tax and the SEF tax:

- (a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- (b) Charitable institutions, churches, and parsonage or convents appurtenant thereto, mosques, nonprofit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;
- (c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- (d) All real property owned by duly registered cooperatives as provided for under RA 9520 or the Philippine Cooperative Code of 2008;

- (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; and,
- (f) Real properties exempted under RA 7916 (as amended by RA 8748) or the Special Economic Zone Act of 1995, the San Carlos City Investment Code, the Board of Investments (BOI), and other national laws and local ordinances.

Section 4. Time of Payment. The Basic 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 quarterly installments: the first Quarter installment on or before March 31; the second Quarter installment, on or before June 30; the third Quarter installment, on or before September 30; and the last Quarter installment, on or before December 31.

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

Section 5. Tax Discount for Advanced and Prompt Payment. If the basic real property and additional SEF tax are paid on or before the deadlines as provided for in Section 5 of this Code, the taxpayer shall be entitled to a discount of **Ten percent (10%)**. If the above-mentioned taxes are paid in full before January 1, the taxpayer shall be entitled to a **Ten percent (10%)** tax discount.

Section 6. Collection and Distribution of Proceeds. The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the City Treasurer. The City Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay: Provided, that the Barangay Treasurer is properly bonded for the purpose: Provided, further, that the premium on the bond shall be paid by the City Government.

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

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

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

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

Section 7. Administrative Provisions.

(a) Declaration of Real Property by the Owner or Administrator.

1. It shall be the duty of all persons, natural or juridical, owning or administering real property, including improvements therein within the jurisdiction of the City of San Carlos, or their duly authorized representative, to prepare or cause to be prepared, and file with the city assessor, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which all be the current and fair market value of the property, as determined by the declarant.
2. Such declaration shall contain a description of the property sufficient in detail to enable the city assessor or his deputy to identify the same for assessment purposes.
3. All property owners or administrators or their duly authorized representatives shall file the sworn declaration of real property values once every three (3) years during the period from January 1 to June 30.
4. Failure to declare the true value of their property or properties during the period above-specified every three (3) years, shall subject all property owners or their duly authorized representatives to a fine of ¼ of 1% of their total assessed value of real property but not to exceed P10,000.00 or by imprisonment of one (1) year or both at the discretion of the court.

(b) On the Collection of the Real Property Tax

1. *Assessor to Furnish Treasurer with Assessment Roll.* The City Assessor shall prepare and submit to the City Treasurer on or before the thirty-first (31st) day of December each year, an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties.
2. *Notice of Time for Collection of Tax.* The City Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of Basic Real Property Tax and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Panlungsod in the case of any other tax levied under this Article, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the city hall. Said notice shall also be sent to different Local Government Units for posting in their respective LGUs.
3. *Payment under Protest.*
 - a. No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the words "*paid under protest.*" The protest in writing must be filed within thirty (30) days from payment of the tax to the City Treasurer who shall decide the protest within sixty (60) days from receipt.
 - b. Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Section 7 of this Article.

- c. In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protester, or applied as tax credit against his existing or future tax liability.
 - d. In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in subparagraph (a), the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.
4. *Repayment of Excessive Collection.* When an assessment of Basic Real Property Tax, or any tax levied under this Article, is found to be illegal or erroneous and tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the City Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

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

5. *Notice of Delinquency in the Payment of the Real Property Tax.*
 - a. When the real property tax or any other tax imposed under this Article becomes delinquent, the City Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the city hall and in a publicly accessible and conspicuous place in each barangay. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the city.
 - b. Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of tax with surcharges, interests, and penalties may be made in accordance with Section 8 of this Article, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.
6. *Remedies for the Collection of Real Property Tax.* For the collection of the basic real property tax and any other levied under this Article, the city may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.
7. *City Government's Lien.* The basic real property tax and any other tax levied under this Article constitutes a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and related interests and expenses.
8. *Levy on Real Property.* After the expiration of the time required to pay the basic real property tax or any other tax levied under this Article, real property subject to such tax may be levied upon through issuance of

a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. The City Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the city. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and Register of Deeds of the city, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

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

9. *Penalty for Failure to Issue and Execute Warrant.* Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.
10. *Advertisement and Sale.* Within thirty (30) days after the service of the warrant of levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be affected by posting a notice at the main entrance of the city hall, and in a publicly accessible and conspicuous place in the barangay where the property is located, and by publication once a week for two (2) consecutive weeks in a newspaper of general circulation in the city. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the city hall, or on the property to be sold, or at any other place as specified in the notice of sale.

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

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

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

the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption, which shall be issued, by the City Treasurer or his deputy.

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

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

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

13. *Purchase of Property by the City Government for Want of Bidder.* In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the City Government to satisfy the claim and within two (2) days thereafter shall make a report of the proceedings which shall be reflected upon the records of his office.

It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the city without the necessity of an order from a competent court.

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

14. *Resale of Real Estate Taken for Taxes, Fees or Charges.* The Sangguniang Panlungsod may, through a separate ordinance and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding subsection at public auction. The proceeds of the sale shall accrue to the General Fund of the City.

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

16. *Collection of Real Property Tax Through the Courts.* The City Government may enforce the collection of the Basic Real Property Tax or any tax levied under this article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed.

a. The City Treasurer shall furnish the City Legal Office a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the city, the proper court of competent jurisdiction.

- b. Where cognizable in an inferior court, the action must be filed in the city where the delinquent property is located. Where the Regional Trial Court has jurisdiction, the plaintiff LGU shall file the complaint in the city where the property is situated.
 - c. In both cases, that is, where the claim is either cognizable by an inferior court or by the Regional Trial Court, the City Treasurer shall furnish the City Legal Officer the exact address of the defendant where he may be served with summons.
17. *Action Assailing Validity of Tax Sale.* No court shall entertain action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be refunded to the depositor if the action fails.
- Neither shall any court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive right of the delinquent owner of real property or the person having legal interest therein have been impaired.
18. *Payment of Delinquent Taxes on Property Subject of Controversy.* In any action involving the ownership or possession of, or succession to 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.

(c) 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 on Court Actions.* As provided for in Section 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 Section 282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.
8. *Sale and Forfeiture Before Effectivity of this Code.* Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected, before the effectivity of this Code shall be governed by the provisions of applicable ordinance or laws then in force.

Section 8. Interests on Unpaid Real Property Tax. Failure to pay the Basic Real Property Tax or any other tax levied under this Article upon the expiration of the periods as provided in Section 5, or when due, as the case may be, 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: Provided, however, That in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 9. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts. Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by a fine of not less than One thousand pesos (P1,000.00) nor more than Five thousand pesos (P5,000.00), or by imprisonment of not less than one (1) nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

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

Any other officer required in this Article to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by a fine of not less than Five hundred pesos (P500.00) nor more than Five thousand pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and punishment, at the discretion of the court.

Section 10. Penalties for Delaying Assessment of Real Property and Assessment Appeals. Any government official who intentionally and deliberately delays the assessment or real property or the filing of any appeal against its

assessment shall, upon conviction, be punished by a fine of not less than Five hundred pesos (P500.00) nor more than Five thousand pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and punishment, at the discretion of the court..

Section 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) but not more than Five thousand pesos (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

Article B.

Tax On Transfer Of Real Property Ownership

Section 1. Imposition of Tax. There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of **Eighty-Two and One-Half Percent (82.5%) of One Percent (1%)** of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

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

Section 2. Exemptions:

1. The sale, transfer or other disposition of real property pursuant to RA 6657 or the Comprehensive Agrarian Reform Law shall be exempt from this tax.
2. The sale, transfer or other disposition of real property pursuant to RA 7279 or An Act To Provide For A Comprehensive And Continuing Urban Development And Housing Program, Establish The Mechanism For Its Implementation, And For Other Purposes.
3. Real properties purchased by the city for other purposes.

Section 3. 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 4. Surcharge and Penalties for Late Payment. Any person liable to pay the tax and who fails the same within the period of sixty (60) days from the date of the execution of the Deed or from the date of the property owner's death shall be subject to a **surcharge of Twenty-Five Percent (25%)** and an **interest at the rate of Two Percent (2%) per month of the unpaid taxes including surcharges** until such amount is fully paid but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Section 5. Administrative Provisions.

- (a) The Registrar of Deeds of the city shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City Assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one.

- (b) Notaries Public shall furnish the City Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

Article C. Tax on Printing and Publication

Section 1. Imposition of Tax. There is hereby levied a tax at the rate of **Eighty-Two and One-Half Percent (82.5%) of One Percent (1%)** of the gross annual receipts for the preceding calendar year on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature.

In the case of a newly started business, the tax shall be **Three-Fortieth (3/40) of One Percent (1%) of the capital investment**. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

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

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

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

Section 3. 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 D. Franchise Tax

Section 1. Definition. When used in this Article, *Franchise* is a right or privilege, affected with public interest 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 2. Imposition of Tax. There is hereby imposed a tax on business enjoying a Franchise at a rate of **Eighty-Two and One-Half Percent (82.5%) of One Percent (1%)** of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within the territorial limits of the city.

In the case of a newly started business, the tax shall be **Three-Fortieth (3/40) of One Percent (1%) of the capital investment**. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

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

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

Section 3. Exemptions. The term businesses enjoying franchise shall not include holders of Certificates of Public Convenience for the operation of public vehicles for reason that such certificates are not considered as franchises.

Section 4. 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

Section 1. Imposition of Tax. There is hereby imposed an annual Professional Tax on each person engaged in the exercise or practice of his/her profession requiring government examination at the rate of **Three Hundred Thirty pesos (P330.00)**.

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

Section 3. Exemption. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

Section 4. 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 5. 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 6. Place of Payment. Every person legally authorized to practice his profession shall pay the Professional Tax to this city where he/she practices his/her profession or where he/she maintains his/her principal office in case he/she practices his/her profession in several places.

Section 7. Administrative Provisions.

- (a) A person who has paid the corresponding Professional Tax shall be entitled to practice his/her profession in any part of the Philippines without being subjected to any other national or local tax, license, 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 License/s issued by the Professional Regulation Commission (PRC).
- (c) Any individual or corporation employing a person subject to the professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.
- (d) Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and designs, survey's and maps, as the case may be, the number of the official receipt issued to him.

Article F.
Amusement Tax on Admission

Section 1. Definitions. When used in this Article, the term:

- (a) *Amusement* means a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun.
- (b) *Amusement Places* include theaters, cinemas, concert halls, circuses, and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.

Section 2. Imposition of Tax. There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at the rate of **Eleven Percent (11%)** of the gross receipts from admission fees.

Section 3. Manner of Computing Tax. In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

Section 4. Exemption. The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock or similar concerts, shall be exempted from the payment of the tax herein imposed.

Section 5. Time and Place of Payment. The Amusement Tax on Admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the *month next following that for which* they are due to the City Treasurer before the gross receipts are divided between the proprietors, lessees, or operator and the distributors of the cinematographic films.

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

Section 6. Administrative Provisions.

- (a) Filing of Return. Upon payment of the tax due, the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement, shall attach a true and complete sworn return showing the gross receipts from admission fees during the preceding month.
- (b) Forms of Tickets. The proprietor, lessee or operator of an amusement place where payment of a fee is required for admission, shall provide for himself with tickets, which shall be serially numbered indicating therein the name of the amusement place and the admission price. The serial number must be printed on both ends of tickets such that when divided into two upon being presented for admission, the serial number shall appear on both parts. The gatekeeper shall drop one-half of the torn ticket in a locked box or receptacle and the other half to be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the Office of the City Treasurer.
- (c) Registration of Tickets. All admission tickets, which shall be sold to the public, must first be registered with the Office of the City Treasurer and shall be stamped with the seal of said office. It shall 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 of Manufacturers or Producers, Wholesalers of, Dealers or Retailers in, Certain Products

Section 1. Imposition of Tax. There is hereby imposed an Annual Fixed Tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigar and cigarettes, and other products as may hereafter be determined by the Sangguniang Panlungsod, to sales outlets, or consumers, whether directly or indirectly, within the city in the following rates:

The Annual Fixed Tax for every truck, van or any motor vehicle is classified as follows:

Motorcab -	P 250.00
Four (4) Wheeler (light vehicle) -	P 600.00
Six (6) Wheeler -	P 700.00
Ten (10) Wheeler -	P 825.00

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

Section 3. Exemption. The manufacturers, producers, wholesalers, dealers and retailers referred to in this Article shall be exempt from the payment of Peddlers Tax as prescribed in Section 2(g), Article H of Chapter III in this Code.

Article H.
Tax on Business

Section 1. Definitions. When used in this Article, the term:

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

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

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

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

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

As used herein, the term "banks" or "banking institutions" shall refer to persons or entities engaged in the lending of funds obtained from the public through the receipt of deposits or the sale of bonds, securities or obligations of any kind and all entities regularly conducting such operations. The term "banks" and "banking institutions" are synonymous and interchangeable.

For purposes of this ordinance, Banks shall be classified as follows:

- 1). Commercial Banks
- 2). Thrift Banks composed of:
 - a. Savings and Mortgage banks

- b. Stock Savings and Loan Associations
 - c. Private Development Bank
- 3). Regional Unit Banks consisting of Rural Banks
 - 4). Specialized and unique Government Banks such as the Development Bank of the Philippines and Land Bank of the Philippines which are governed by their respective charters
 - 5). Other classes of banks as may be authorized by the Monetary Board of the Central Bank of the Philippines
 - 6). Branches of the above-cited banks which have been authorized to be established nationwide by the Monetary Board of the Central Bank of the Philippines.

Banking Institutions include the following:

- 1). Entities regularly engaged in the lending of funds or purchasing of receivables or other obligations with funds obtained from the public through the issuance, endorsement or acceptance of debt instruments of any kind for their own account, or through the issuance of certificates of assignments or similar instruments with recourse, trust certificates, or of repurchase agreements, whether any of these means of obtaining funds from the public is done on a regular basis or only occasionally.
- 2). Entities regularly engaged in the lending of funds which receive deposits only occasionally; and
- 3). Trust companies, building and loan associations, non-stock savings and loan associations.

Branch – is a fixed place in a locality established as a branch of a banking or financing institution, as authorized by the Securities and Exchange Commission. However, a regional or extension office shall not be considered as a branch.

Head Office – shall refer to the main office of the banking or financing institution indicated in the pertinent documents submitted to the Securities and Exchange Commission or to the Monetary Board of the Central Bank of the Philippines, the locality specifically mentioned in the Articles of Incorporation and other official registration papers as being the official address of said Head Office

Credit – shall mean any loan, mortgage, deed of trust, advance or discount, and conditional sales contract, any contract to sell, or sale or contract of sale of property or service, either for present or future delivery, under which, part or all of the price is payable subsequent to the making of such sale or contract; any rental-purchase contract; any option, demand, lien, pledge, or other claim against, or for the delivery of, property or money, any purchase, or other acquisition of or any credit upon the security of, any obligation or claim arising out of foregoing, and any transaction or series of transactions having similar purpose or effect.

Financial Institutions – shall refer to individuals (single proprietorships), partnerships or corporations, except those regulated by the Central Bank of the Philippines, the Insurance Commission and the Cooperative Development Authority, which are primarily organized for the purpose of extending credit facilities to consumers and to industrial, commercial or agricultural enterprises, either by discounting or factoring commercial papers or accounts receivable, or by buying and selling contracts, leases, chattel mortgages, or other evidences of indebtedness, or by leasing of motor vehicles, heavy equipment and industrial machinery, business and office machines and equipment, appliances and other movable property.

Purchase Discount – is the difference between the value of the receivable purchased or credit assigned, and the net amount paid by the finance company for such purchase or assignment, exclusive of fees, service charges, interest and other charges incident to the extension of credit.

- (f) *Brewer* includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters;
- (g) *Business Agent* includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies;
- (h) *Cabaret/Dance Hall* includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed;
- (i) *Capital Investment* is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;
- (j) *Carinderia* refers to any public eating place where food that is already cooked is served at a price;
- (k) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights;
- (l) *Contractor* includes persons, natural or juridical, not subject to Professional Tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls, for the exercise or use of the physical or mental faculties of such contractor or his employees;

As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper,

magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

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

- (m) *Dealer* means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- (n) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax, which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof;
- (o) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;
- (p) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (P 50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;
- (q) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

- (r) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;
- (s) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like;
- (t) *Rectifier* comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying;
- (u) *Restaurant* refers to any place, which provides food to the public and accepts orders from them at a price. This term includes *Caterers*;
- (v) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- (w) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water;
- (x) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;
- (y) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

Section 2. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the city a Graduated Business Tax in the amounts hereafter prescribed:

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

<u>Amount of Gross Sales/Receipts</u>	<u>Amount of Tax per Annum</u>
<u>For the Preceding Calendar Year:</u>	
Less than 10,000.00	272.25
10,000.00 or more but less than 15,000.00	363.00
15,000.00 or more but less than 20,000.00	498.30
20,000.00 or more but less than 30,000.00	726.00
30,000.00 or more but less than 40,000.00	1,089.00
40,000.00 or more but less than 50,000.00	1,361.25
50,000.00 or more but less than 75,000.00	2,178.00
75,000.00 or more but less than 100,000.00	2,722.50
100,000.00 or more but less than 150,000.00	3,630.00

150,000.00 or more but less than 200,000.00	4,537.50
200,000.00 or more but less than 300,000.00	6,352.50
300,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	13,200.00
750,000.00 or more but less than 1,000,000.00	16,500.00
1,000,000.00 or more but less than 2,000,000.00	20,831.25
2,000,000.00 or more but less than 3,000,000.00	27,225.00
3,000,000.00 or more but less than 4,000,000.00	29,997.00
4,000,000.00 or more but less than 5,000,000.00	34,996.50
5,000,000.00 or more but less than 6,500,000.00	40,218.75
6,500,000.00 or more	40,218.75 plus at a rate of sixty-one and 85/100 percent (61.85%) of one percent (1%) in excess of 6,500,000.00

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

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

<u>Amount of Gross Sales/Receipts</u>	<u>Amount of Tax per Annum</u>
For the Preceding Calendar Year:	
Less than 1,000.00	29.70
1,000.00 or more but less than 2,000.00	54.45
2,000.00 or more but less than 3,000.00	82.50
3,000.00 or more but less than 4,000.00	118.80
4,000.00 or more but less than 5,000.00	165.00
5,000.00 or more but less than 6,000.00	199.65
6,000.00 or more but less than 7,000.00	193.05
7,000.00 or more but less than 8,000.00	272.25
8,000.00 or more but less than 10,000.00	308.55
10,000.00 or more but less than 15,000.00	363.00
15,000.00 or more but less than 20,000.00	453.75
20,000.00 or more but less than 30,000.00	544.50
30,000.00 or more but less than 40,000.00	726.00
40,000.00 or more but less than 50,000.00	1,089.00
50,000.00 or more but less than 75,000.00	1,633.50
75,000.00 or more but less than 100,000.00	2,178.00
100,000.00 or more but less than 150,000.00	3,085.50
150,000.00 or more but less than 200,000.00	3,993.00
200,000.00 or more but less than 300,000.00	5,445.00
300,000.00 or more but less than 500,000.00	7,260.00
500,000.00 or more but less than 750,000.00	10,890.00

750,000.00 or more but less than 1,000,000.00	14,540.00
1,000,000.00 or more but less than 2,000,000.00	16,540.00
2,000,000.00 or more	16,540.00 plus at a rate of eighty-two and 50/100 percent (82.50%) of one percent (1%) in excess of P 2,000,000.00

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

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

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

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

(d) On retailers:

Gross Sales/Receipts for the preceding calendar year :	<u>Rate of Tax per Annum:</u>
-for the first P400,000.00	3.00%
-in excess of that first P400,000.00	plus 1.50%

Explanation: The rate of three percent (3%) per annum shall be imposed on sales for the first or up to Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and one-half percent (1.50%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand.

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:

<u>Amount of Gross Sales/Receipts</u>	<u>Amount of Tax per Annum</u>
For the Preceding Calendar Year:	
Less than 5,000.00	45.38
5,000.00 or more but less than 10,000.00	101.64
10,000.00 or more but less than 15,000.00	172.43
15,000.00 or more but less than 20,000.00	272.25
20,000.00 or more but less than 30,000.00	453.75
30,000.00 or more but less than 40,000.00	635.25
40,000.00 or more but less than 50,000.00	907.50
50,000.00 or more but less than 75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	2,178.00
100,000.00 or more but less than 150,000.00	3,267.00
150,000.00 or more but less than 200,000.00	4,356.00
200,000.00 or more but less than 250,000.00	5,989.50
250,000.00 or more but less than 300,000.00	7,623.00
300,000.00 or more but less than 400,000.00	10,164.00
400,000.00 or more but less than 500,000.00	13,612.50
500,000.00 or more but less than 750,000.00	15,262.50
750,000.00 or more but less than 1,000,000.00	16,912.50
1,000,000.00 or more but less than 2,000,000.00	18,975.00
2,000,000.00 or more	18,975.00 plus at a rate of rate of eighty-two and 50/100 percent (82.50%) of one percent (1%) in excess of P 2,000,000.00

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

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

(f) On Banks and Other Financial Institutions at the rate of **Eighty-Two and One-Half Percent (82.50%) of One Percent (1%)** of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium.

All other income and receipts not herein enumerated shall be excluded in the computation of the tax:

1. Interest from loans and discounts – this represents interest earned and actually collected on loans and discounts. The following is a breakdown:
 - a. Discounts earned and actually collected in advance on bills discounted.
 - b. Interest earned and actually collected on demand loans
 - c. Interest earned and actually collected on time loans, including earned portions of interest collected in advance
 - d. Interest earned and actually collected on mortgage contracts receivables.
2. Interest earned and actually collected on interbank loans;
3. Rental of property – this represents the following rental income:
 - a. Earned portion of rental collected in advance from lessees of safe deposit boxes;
 - b. Rental earned and actually collected from lessees on bank premises and equipment.
4. Income earned and actually collected from acquired assets;
5. Income from sale or exchange of assets and property;
6. Cash dividends earned and received on equity investments;
7. Bank commissions from lending activities; and,
8. Income component of rentals from financial leasing.

Administrative Provisions for (f):

- a. At the time of the annual payment of the tax due, the bank shall submit to the City Treasurer a Schedule of Annual Income of the preceding calendar year.
- b. Activities which are inherent, related, necessary or incidental to the banking business shall be treated as one business activity subject to the same tax thereon, which shall be computed on the basis of the combined gross receipts of all said banking activities, as defined above.
- c. The provision requiring a person or entity to get a separate Mayor's Permit for each business activity shall not apply to the banking activities, as defined above.
- d. The City Treasurer, or any of his deputized representative/s duly authorized in writing, may examine the books of accounts and other pertinent records of banks in order to ascertain, assess, and collect the correct amount of tax due. The examination shall be made during regular office hours not oftener than once a year for every tax period, which shall be limited to verifying the summary of transactions contained in the prescribed form submitted by the bank upon which the declaration of gross receipts for the preceding calendar year has been based and tax paid thereon.

Such examination shall be certified by the examining official, which certification shall be made of record in the books of accounts of the bank examined.

Situs of the Tax. For purposes of collection of the tax, the following shall apply:

All transactions filed with or negotiated in the branch and the gross receipts derived from said transactions shall be taxable by the city.

This rule shall be applied to:

- (i) transactions negotiated with and approved by the branch manager under his own authority; or,
- (ii) transactions filed and negotiated in the branch but being beyond the approving authority of the branch manager, are forwarded to the Head Office for final approval.

The gross receipts derived from transactions made by the Head Office, except gross receipts recorded in the branches, shall be taxable by the city if such Head Office is located in the city.

In case there is a transfer or relocation of the Head Office or of any branch to another city or municipality, the bank shall give due notice of such transfer or relocation to the City Mayor within fifteen (15) days after such transfer or relocation is effective.

g). On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of One Hundred pesos (P100.00) per peddler annually.

Delivery trucks, vans or any motor vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Article G of Article II of this Code shall be exempt from the Peddlers Tax herein imposed.

h). On operators of Public Utility Vehicles (PUV) 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 Bus	1,500.00 / unit
Bus Without Air-con	1,000.00 / unit
Mini-Buses / Cebro	750.00 / unit
Jeepney / Fierra	750.00 / unit
V-Hire with Air-con	700.00 / unit
V-Hire without Air-con	500.00 / unit

i). All other businesses, not otherwise specified in the preceding paragraphs, shall be at the rate of 3% of gross sales or receipts of the preceding calendar year.

Section 3. Time and Manner of Payment. The tax herein imposed shall be payable within the first twenty (20) days of January.

An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

Section 4. Presumptive Income Level (PIL). For every tax period, the City Treasurer's Office shall prepare a stratified schedule of "Presumptive Income Level" to validate the declarations of gross receipts for each business classification.

Section 5. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

Section 6. Surcharge and Interest for Late Payment. Failure to pay the tax within the prescribed period shall be subject to a **Surcharge of Twenty Five Percent (25%)** and **an Interest at the rate of Two Percent (2%) per month** of the unpaid taxes including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof shall exceed Thirty-Six (36) months.

Section 7. Penal Provision. Any person who violates any provision of this Article shall be punished by a **fine of One Thousand Pesos (P 1,000.00)** or **an imprisonment of Two (2) months, or both** at the discretion of the court.

Article I.
Situs of Tax

Section 1. 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 Incorporation or official registration papers as being the official address or said principal office shall be considered as the *situs* thereof.

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

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

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

(b) Sales Allocation

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.

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.

In cases where there is a factory, project office, plant or plantation in pursuit of business, Thirty Percent (30%) of all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located, and Seventy Percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located. The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for.

In case of a plantation located in a locality other than that where the factory is located, said Seventy Percent (70%) sales allocation mentioned-above 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.

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 mentioned-above 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.

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

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

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

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

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

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

Article J. Payment of Business Taxes

Section 1. Payment of Business Taxes.

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

The conduct or operation of two or more related businesses provided for under Article H 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 Article H which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.
- (c) In cases where a person conducts or operates two (2) or more businesses mentioned in Article H 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 2. 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 3. Time of Payment. The tax shall be paid in full 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 4. Administrative Provisions

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

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed

place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the City Mayor, City Treasurer, or their duly authorized representatives.

- (c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.
- (d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the City Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.
- (e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the Business Tax provided in this Code shall submit a certified photocopy of their Income Tax Returns (ITR) on or before April 30 of each year. The deficiency in the Business Tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.
- (f) *Issuance of Certification.* The City Treasurer may, upon presentation of 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 serial number and the date of issuance of the official receipt issued, upon payment of a fee under Article A of Chapter IV (Secretary's Fees).
- (g) *Transfer of Business to Other Location.* Any business for which the person conducting it has paid a city business tax may be transferred and continued in any other place within the territorial limits of this city without payment of additional tax during the period for which the payment of the tax was made.
- (h) *Retirement of Business.* Any person natural or juridical, subject to the tax on business under Article H, 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 purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

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

- a. The City Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the City Treasurer shall recommend to the City Mayor the disapproval of the application of the termination or retirement of said business;
- b. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
- c. In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefore.

In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year shall 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.

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

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

Article K.

Tax on Ambulant and Itinerant Amusement Operators

Section 1. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, Carnivals, and the like	P 75.00 per day
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Merry-Go-Round, Roller Coaster, Ferris Wheel, Swing, Shooting Gallery and other similar set-up	P 50.00 per day
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Section 2. Time of Payment. The tax herein imposed shall be payable before engaging in such activity to the City Treasurer's Office.

Article L.

Tax on Mining Operations

Section 1. Definitions. When used in the Article.

- (a) *Minerals* refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.
- (b) *Mineral Products* shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.
- (c) *Quarry Resources* means any common stone or other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

Section 2. Imposition of Tax. There is hereby levied an annual tax at the rate of **Three Percent (3%)** based on the gross receipts of the preceding year for mining operations.

Section 3. Situs of the Tax. Payment of the tax shall be made to this city which has jurisdiction over the mining area. In case the area transcends two (2) or more local government units, payment shall be made to the local government unit having the largest area.

Section 4. Exclusion. Extraction of the following are excluded from the coverage of the tax levied herein:

- (a) Mineral products such as ordinary stones, sand, gravel, earth and other quarry resources; and
- (b) Indigenous petroleum such as mineral oil, hydrocarbon gas, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

Section 5. 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.

Section 6. Administrative Provision.

- (a) The City Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights that includes acquisition, sub-lease, operating agreements, transfers, assignments, condonement, cancellation and others, are recorded.
- (b) It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed.
- (c) **Business Tax on Mining Companies.** The tax on mining companies shall be levied on their gross receipts for the preceding year, as follows:

1. Mining companies ***which exclusively operate for*** the extraction of minerals metallic or non-metallic, the tax rate ***shall not exceed three percent (3%)*** of their gross receipts pursuant to Section 143(h) of the LGC imposed under the ordinance of the LGU concerned.
 2. Mining companies whose operations include the processing of extracted minerals to finished products shall be taxed on their gross receipts pursuant to Section 143(a) of the LGC imposed under the ordinance of the LGU concerned or Section 2(a) of Article H hereof.
- (d) **Liability to Real Property Tax.** Any person, grantee or concessionaire who shall undertake and execute mining operations (exploration development and commercial utilization) of certain mineral deposits existing within the mining area shall be subject/liable to real property tax.
- (e) **Payment of Mayor's Permit and Other Regulatory Fees.** Mayor's Permit and other regulatory fees shall be collected before the start of the mining operation of a mining company pursuant to Sections 147 and 151 of the LGC and as implemented under a duly-enacted revenue code of the LGU concerned.

Article M.

Tax on Forest Concessions and Forest Products

Section 1. Definitions. When used in this article:

- (a) *Forest Products* means timber, pulp-wood/chipwood, firewood, charcoal, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.
- (b) *Forest Lands* include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 2. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of **Three Percent (3%)** of the annual gross receipts of the concessionaire of the preceding year.

Section 3. 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.

CHAPTER III

PERMIT AND REGULATORY FEES

Article A.

Mayor's Permit Fee on Business

Section 1. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the city.

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

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

Type	Asset Size	Number of workers
Micro-Industries	Below P 100,000.00	No specific
Cottage Industries	Over P 100,000.00 up to P 500,000.00	1 – 10
Small-Scale Industries	Over P 500,000.00 up to P 5 Million	11 – 99
Medium-Scale Industries	Over P 5 Million up to P 20 Million	100 – 199
Large-Scale Industries	Over P 20 Million	200 and above

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

(a) On business subject to Graduated Fixed Taxes (based on classification of Business Tax)

1. On Manufacturers / Importers / Producers

Small	1,000.00
Medium	3,000.00
Large	5,000.00

2. On Banks

a. Rural, Thrift and Savings Banks	5,000.00
b. Commercial, Industrial and Development Banks	10,000.00
c. Universal Banks	15,000.00

3. On Other Financial Institutions

Small	3,000.00
Medium	6,000.00
Large	9,000.00

4. On Contractors / Service Establishments

Cottage	1,500.00
Small	3,000.00
Medium	5,000.00
Large	10,000.00

5. On Wholesalers / Retailers / Dealers or Distributors

Micro-Industry	250.00
Cottage	500.00
Small	750.00
Medium	1,000.00
Large	2,000.00

6. On Transloading Operations

Medium	6,000.00
Large	10,000.00

7. On Communications, Telecommunications, Cable Companies, Internet Providers and Internet Café

Micro	1,500.00
Cottage	3,000.00
Small	5,000.00
Medium	7,500.00
Large	10,000.00

8. On Lessors of Real Estate (Land)

Cottage	1,500.00
Small	2,000.00
Medium	3,000.00
Large	5,000.00

(COMMERCIAL BUILDING)

Cottage	1,500.00
Small	2,500.00
Medium	4,000.00
Large	7,000.00

(RESIDENTIAL BUILDING)

Cottage	1,000.00
Small	1,300.00
Medium	1,800.00
Large	2,500.00

9. Hotels, Motels, Pension Houses, Appartelies

Cottage	1,000.00
Small	2,000.00
Medium	3,000.00
Large	5,000.00

10. Lodging/Boarding House

Micro	500.00
Cottage	1,000.00
Small	1,500.00
Medium	2,000.00
Large	3,000.00

11. Amusement Places (to include but not limited to Video-Karaoke Bars, Video Houses, Theaters, Cinema Houses, Resorts and Disco Houses)

Micro	700.00
Cottage	1,000.00
Small	2,000.00
Medium	3,000.00
Large	5,000.00

12. Restaurants, Cafes, Cafeterias, Carenderias, Snackhouses and Catering Services

Micro	200.00
Cottage	500.00
Small	1,000.00
Medium	2,000.00
Large	3,000.00

13. Manufacturers, Wholesalers, Retailers, Dealers and Distributors of foreign and domestic liquors, distilled spirits, fermented liquors and tobacco shall be imposed a fee of 25% higher than those dealing with regular goods.

14. Solar/ Power Companies **15,000.00**

15. Other Industrial companies and the like

Small	5,000.00
Medium	10,000.00
Large	15,000.00

16. Other Businesses not specifically mentioned above

Micro	200.00
Cottage	500.00
Small	700.00
Medium	1,500.00
Large	3,000.00

Section 2. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the City Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Section 3. Administrative Provisions.

- (a) **Supervision and control over establishments and places.** The City Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the city.
- (b) **Application for Mayor's Permit: False Statement.** An application for a Mayor's Permit shall be filed with the Office of the City Mayor. The form for the purpose shall be issued by the same Office, thru its Business Permits and Licensing Office (BPLO), and shall set forth the required information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.
1. For a newly started business:
 - a. Location sketch of the new business;
 - b. Paid-up capital of the business as shown in the Articles of Incorporation (if a corporation or partnership), or a sworn statement of the capital invested by the owner or operator (if a sole proprietorship);
 - c. Business name Registration with DTI/SEC;
 - d. Special permit from National Government/Regulatory Body for businesses requiring special permit;
 - e. A certificate attesting to the tax exemption if the business is tax exempt;
 - f. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations;
 - g. Tax and other fees clearances showing that the proprietor/owner/operator has paid all tax obligations in the city (RPT, Market, Waterworks, etc.);
 - h. Barangay clearance where business establishment is located;
 - i. Three (3) passport size pictures of the owner or operator; or in cases of a partnership or corporation, the picture of the senior or managing partners and that of the President or General Manager;
 - j. Health Certificate and Sanitary Permit for all food handlers, and those required the provisions of Chapter IV, Article D (*Sanitary Inspection and other Health Services* of this Code);
 - k. Community Tax Certificate;
 - l. Building Permit and/or Clearance as to Building Inspection;
 - m. Police Clearance; and,
 - n. Fire Safety Inspection Certificate.
 2. For renewal of existing business permits:
 - a. Previous year's Mayor's permit;
 - b. Two (2) copies of the annual or quarterly tax payments;
 - c. Two (2) copies of all receipts showing payment of all regulatory fees as provided for in this Code;
 - d. Tax and other fees clearances showing that the operator has paid all tax obligations related to the business applied for city (RPT, Market, Waterworks etc.);
 - e. Certificate of tax exemption from local taxes or fees, if exempt;
 - f. Barangay clearance where Business Establishments is located;
 - g. Community Tax Certificate;
 - h. Police Clearance;

- i. Health Certificate and Sanitary Permit for all food handlers, and those required under the provisions of Chapter IV, Article D (*Sanitary Inspection and other Health Services* of this Code);
- j. Fire Safety Inspection Certificate; and
- k. Building Permit and/or Clearance as to Building Inspection.

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

To speed up the processing of renewal of existing business permits especially those that are low risk, inspection may be conducted and clearances may be submitted within 30 days after January, the licensing period. Further, the City Mayor is hereby empowered to devise schemes or procedures to speed up the processing of permits.

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

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

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

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

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

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

The city shall, upon presentation of satisfactory proof that the original copy of the permit has been lost, stolen or destroyed, **issue a duplicate of the permit upon the payment of Two Hundred Pesos (P 200.00).**

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

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

(f) Revocation of Permit. When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the city or abuses his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the City Mayor may, after investigation, revoke the Mayor's Permit.

Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines 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 whose privilege is revoked, until restores by the Sangguniang Panlungsod.

Section 4. Rules and Regulations on Certain Establishments.

(a) On restaurants, cafes, cafeterias, carinderias, eateries, canteens, food caterers, ice cream and other refreshment parlors, soda fountain bars, snack bars, food stalls:

- No owner of said establishments shall employ any cook or food dispenser without a Food Handler's Certificate from the City Health Officer, renewable every six (6) months.

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

(c) Sauna bath, massage, barber and beauty shops:

- Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding Medical Certificate from the City Health Officer.

Section 5. Penalties.

a. Any business establishment operating without the necessary Mayor's Permit shall be subjected to immediate business closure after proper notice by the BPLO and may be prosecuted in accordance with letter b under this section:

- a.1. A proper notice shall be served to the owner/proprietor/manager/in-charge of the business establishment duly signed by the Licensing Officer (or his duly authorized representative) of BPLO and duly noted by the City Mayor;
- a.2. A grace period of 5 working days shall be given to the owner/proprietor/manager/in- charge of the business establishment to facilitate its application for a Mayor's Permit;
- b. Any violation of the provisions of this Article shall be subject to a **fine of not less than Five Thousand (Php 5,000.00) pesos or an imprisonment of six (6) months or both at the discretion of the court.**

Article B.
**Permit Fee for Cockpit Owners/Operators/
 Licensees/Promoters and Cockpit Personnel**

Section 1. Definitions. When used in this Article:

- (a) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (b) *Bet taker or Promoter* refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.
- (c) *Gaffer (Taga-tari)* refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- (d) *Referee (Sentenciador)* refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

Section 2. 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. Application filing fee	P 200.00
2. Annual cockpit permit fee	3,000.00

(b) From cockpit personnel:

1. Promoters	500.00 per promotion
2. Pit Manager	300.00
3. Referee	250.00
4. Bet Taker "Kristo/Llamador"	250.00
5. Bet Manager "Maciador/Kasador"	250.00
6. Gaffer "Mananari"	250.00
7. Cashier	250.00
8. Derby (Matchmaker)	250.00

Section 3. Time and Manner of Payment.

- (a) The application filing fee and annual cockpit permit fee are payable to the City Treasurer upon application for a permit or license to operate and/or maintain cockpits within the first twenty days of January of each year.
- (b) In the case of a newly-started cockpit business, the application filing fee and annual cockpit permit fee shall be paid before the business starts to operate.
- (c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit.

Section 4. Administrative Provisions.

- (a) Ownership, operation and management of cockpit. Only Filipino citizens, not otherwise inhibited by existing ordinances or laws, shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) Establishment of cockpit. The Sangguniang Panlungsod shall determine the number of cockpits to be allowed in this city.
- (c) Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the City Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings.

Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by PD 449. Approval or issuance of building permits for the construction of cockpits shall be made by the City Engineer in accordance with existing ordinances, laws and practices.

- (d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this City. No operator or owner of a cockpit shall employ or allow the participation of any of the above-mentioned personnel in a cockfight 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 5. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 creating the Philippine Gamefowl Commission, and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this City.

Article C. Special Permit Fee for Cockfighting

Section 1. Definitions. When used in this Article:

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

- (b) Local Derby is an invitational cockfight participated in by game cockers or cockfighting "aficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

- (c) International Derby refers to an invitational cockfight participated in by local and foreign game cockers or cockfighting "aficionados" with "pot money" awarded to the proclaimed winning entry.

Section 2. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

(a) Special Cockfights (Pintakasi)	300.00
(b) Special Derby Assessment from Promoters of:	
Two-Cock Derby	600.00
Three-Cock Derby	700.00
Four-Cock Derby	900.00
Five-Cock Derby	1,200.00

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

Section 4. 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 5. Administrative Provisions.

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this city only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during city agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Panlungsod. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (Bonifacio Day), August 29 (National Heroes Day), a Holy Thursday, a Good Friday, during Election or Referendum Day and on Registration Days for such election or referendum.

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

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

Section 6. 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.

Permit Fee on Pedaled Tricycle

Section 1. Imposition of Fee. There shall be collected from the owner of pedaled tricycle operated within the city a permit fee of **Fifty Pesos (Php 50.00) per annum.**

Section 2. Time of Payment. The imposed herein shall be due on the first day of January and payable to the City Treasurer within the first twenty (20) days of January of every year.

For pedaled tricycle acquired after January 20, the permit fee **shall be paid without the penalty** within the first twenty (20) days of the quarter following the date of purchase.

Section 3. Administrative Provisions.

- (a) A metal plate and/sticker shall be provided by the city at the expense of the owner of the pedaled tricycle granted a permit at cost.
- (b) The Business Permits and Licenses Office (BPLO) of the City Mayor's Office shall keep a registry of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

Article E.

Building Permit

Section 1. Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to Department Order 155, Series of 1992 dated September 25, 1992 of the Department of Public Works and Highways: Any person, firm or corporation, including any agency or instrumentality of the government who shall erect, construct, alter, repair, move, convert or demolish any building or structure or cause the same to be done shall first secure a building permit therefore from the Building Official and pay a fee in the following schedule:

Classification and General Requirements of all buildings by use or occupancy:

Buildings proposed for construction shall be identified according to their use or the character of its occupancy and shall be classified as follows:

Group A – Residential Dwellings: Group A Occupancies shall include:

Division 1: Residential building/structure for exclusive use of single family occupants including school or company staff housing; single (nuclear) family dwellings; churches or similar places of worship; church rectories; community facilities and social centers; parks, playgrounds, pocket parks, parkways, promenades and play lots; clubhouses and recreational uses such as golf courses, tennis courts, basketball courts, swimming pools and similar uses operated by the government or private individuals as membership organizations for the benefit of their members, families, and guests and not operated primarily for gain.

Division 2: Residential building for the exclusive use of non-leasing occupants not exceeding 10 persons including single-attached or duplex or townhouses, each privately-owned; school dormitories (on campus); convents and monasteries; military or police barracks/dormitories; pre-schools, elementary and high schools, provided that they do not exceed 16 classrooms; outpatient clinics,

family planning clinics, lying-in clinics, diagnostics clinics, medical and clinical laboratories; each branch library and museum; steam/dry cleaning outlets; arty needs and accessories (leasing of tables and chairs, etc).

Group B – Residential, Hotels and Apartments: Group B Occupancies shall be multiple dwelling units including boarding or lodging houses, hotels, apartment buildings, row houses, convents, monasteries and other similar building each of which accommodates more than 10 persons.

Group C – Education and Recreation: Group C Occupancies shall be building used for school or day-care purposes, involving assemblage for instruction, education, or recreation, and not classified in Group I or in Division 1 and 2 or group H. Occupancies.

Group D – Institutional: Group D Occupancies shall include:

Division 1: Mental hospitals, mental sanitaria, jails, prisons, reformatories, and building were personal liberties of inmates are similarly restrained.

Division 2: Nurseries for full-time care of children under kindergarten are hospitals, sanitaria, nursing homes with non-ambulatory patients, and similar building each accommodating more than five persons.

Division 3: Nursing homes for ambulatory patients, homes for children of kindergarten age or over, each are accommodating more than five persons: Provided, that Group D Occupancies shall not include.

Group E – Business and Mercantile: Group E Occupancies shall include:

Division 1: Gasoline filling and service stations, storage garages, and boat storage structures where no work is done, except, exchange of parts and maintenance requiring no open flame, welding, or the use of highly flammable liquids.

Division 2: Wholesale and retail stores, office buildings, drinking and dining establishments having an occupant load of less than one hundred persons, printing plants, police and fire stations, factories and workshop using not highly flammable or combustible materials and paint stores without bulk handlings.

Division 3: Aircraft hangers and open parking garages, where no repair work is done except exchange of parts and maintenance requiring no open flame, welding or the use of highly flammable liquids.

Group F – Industrial: Group F Occupancies shall include: ice plants, power plants, pumping plants, cold storage, and creameries, factories and workshop using incombustible and non-explosive materials and storage and sales rooms for incombustible and non-explosive materials.

Group G – Storage and Hazardous: Groups G Occupancies shall include:

Division 1: Storage and handling of hazardous and highly flammable material.

Division 2: Storage and handling of flammable materials, dry cleaning plants using flammable liquids; paint stores with bulk handling, paint shops and spray painting rooms.

Division 3: Wood working establishment, planning mills and box factories, shops, factories where loose combustible fibers or dust are manufactured, processed or generated; warehouses where highly combustible materials is stored.

Division 4: Repair garages.

Division 5: Aircraft repair hangers.

Group H – Assembly Other Than Group I: Group H Occupancies shall include:

Division 1: Any assembly building with a stage and an occupant load of less than 1,000 in the building.

Division 2: Any assembly building without stage and having an occupant load of 300 or more in the building.

Division 3: Any assembly building without a stage and having an occupant load of less than 300 in the building.

Division 4: Stadia, reviewing stands, amusement park structures not include within Group I or in Division 1, 2, and 3 of this group.

Group I – Assembly Occupant Load 1000 or More: Group I Occupancies shall be any assembly building with a stage and an occupant load of 1,000 or more in the building.

Group J – Accessory: Group J Occupancies shall include:

Division 1: Agricultural structures.

Division 2: Private garage, carports, fences over 1.80 meters high, tanks, swimming pools and towers.

Division 3: Stages, platforms, pelota, tennis, badminton or basketball courts, tombs, mausoleums, niches, aviaries, aquariums, zoo structures, banks and record vaults.

Other subgroupings or divisions within Groups A to J may be determined by the secretary. Any other occupancy not mentioned specifically in this Section, or about which there is any question, shall be included in the Group, which it most nearly resembles, based on the existing or proposed life and fire hazard.

SCHEDULE OF FEES AND OTHER CHARGES

1. Bases of assessment:

- a. Character of occupancy or use of building/structure
- b. Cost of construction

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

TABLE II. G.1. On Fixed Cost of Construction Per Square Meter:

LOCATION	GROUP		
	A, B, C, D, E, G, H, I	F	J
All Cities and Municipalities	Php 10,000.00	Php 8,000.00	Php 6,000.00

3. Construction/addition/renovation/alternation of building or structure under Group/s and Sub-Division shall be assessed as follows:

a. Division A-1

Area in sq. meters	Fee per sq. meter
1. Original complete construction up to 20.00 sq. meters	Php 2.00
2. Additional/renovation/alternation up to 20.00 sq. meters regardless of floor area of original construction	Php 2.40
3. Above 20.00 sq. meters to 50.00 sq. meters	Php 3.40
4. Above 50.00 sq. meters to 100.00 sq. meters	Php 4.80
5. Above 100.00 sq. meters to 150 sq. meters	Php 6.00
6. Above 150.00 sq. meters	Php 7.20

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

Floor area = 75.00 sq. meters

Therefore area bracket is 3.a.iv.

Building Fee = 75.00 x 4.80 = P 360.00

b. Division A -2

Area in sq. meters	Fee per sq. meter
1. Original complete construction up to 20.00 sq. meters	Php 3.00
2. Additional/renovation/alternation up to 20.00 sq. meters regardless of floor area of original construction	Php 3.40
3. Above 20.00 sq. meters to 50.00 sq. meters	Php 5.20
4. Above 50.00 sq. meters to 100.00 sq. meters	Php 8.00
5. Above 150.00 sq. meters	Php 8.40

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

Area in sq. meters	Fee per sq. meter
1. Up to 5,000	Php 23.00
2. Above 5,000 to 6,000	Php 22.00
3. Above 6,000 to 7,000	Php 20.50

4. Above 7,000 to 8,000	Php 19.50
5. Above 8,000 to 9,000	Php 18.00
6. Above 9,000 to 10,000	Php 17.00
7. Above 10,000 to 15,000	Php 16.00
8. Above 15,000 to 20,000	Php 15.00
9. Above 20,000 to 30,000	Php 14.00
10. Above 30,000	Php 12.00

NOTE: Computation of the building fee for item 3.c. is cumulative. The total area is split up into sub-areas corresponding to the area bracket 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 a floor area of 32,000 sq. meters:

First 5,000 sq. meters at Php 23.00.P	Php	11,500.00
Next 1,000 sq. meters at Php 22.00		2,200.00
Next 1,000 sq. meters at Php 20.50		2,050.00
Next 1,000 sq. meters at Php 19.50		1,950.00
Next 1,000 sq. meters at Php 18.00		1,800.00
Next 1,000 sq. meters at Php 17.00		1,700.00
Next 5,000 sq. meters at Php 16.00		8,000.00
Next 5,000 sq. meters at Php 15.00		7,500.00
Next 10,000 sq. meters at Php 14.00		14,000.00
Last 2,000 sq. meters at Php 12.00		<u>2,400.00</u>
Total Building Fee	Php	53,100.00

d. Divisions C-2/D-1, 2, 3

Area in sq. meters	Fee per sq. meter
1. Up to 5,000	Php 12.00
2. Above 5,000 to 6,000	Php 11.00
3. Above 6,000 to 7,000	Php 10.20
4. Above 7,000 to 8,000	Php 9.60
5. Above 8,000 to 9,000	Php 9.00
6. Above 9,000 to 10,000	Php 8.40
7. Above 10,000 to 15,000	Php 7.20
8. Above 15,000 to 20,000	Php 6.60
9. Above 20,000 to 30,000	Php 6.00
10. Above 30,000	Php 5.00

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 industrials structures:

a. Total Connected Load (kVA)

	Fee
1. 5 kVA or less	Php 200.00
2. Over 5 kVA to 50 kVA	Php 200.00 + Php 20.00/kVA
3. Over 50 kVA to 300 kVA	Php 1,100.00 + Php 10.00/kVA
4. Over 300 kVA to 1,500 kVA	Php 3,600.00 + Php 5.00/kVA
5. Over 1,500 kVA to 6,000 kVA	Php 9,600.00 + Php 2.50/kVA
6. Over 6,000 kVA	Php 20,850.00 + Php 1.25/kVA

NOTE: Total Connected Load as shown in the load schedule.

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

	Fee
1. 5 kVA or less	Php 40.00
2. Over 5 kVA to 50 kVA	Php 40.00 + Php 4.00/kVA
3. Over 50 kVA to 300 kVA	Php 220.00 + Php 2.00/kVA
4. Over 300 kVA to 1,500 kVA	Php 720.00 + Php 1.00/kVA
5. Over 1,500 kVA to 6,000 kVA	Php 1,920.00 + Php 0.50/kVA
6. Over 6,000 kVA	Php 4,170.00 + Php 0.25/kVA

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

c. Pole/Attachment Location Plan Permit

1. Power Supply Pole Location	Php 30.00/pole
2. Guying Attachment	Php 30.00/attachment

NOTE: 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

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

e. Formula for Computation of Fees

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

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Code and the Electrical Engineering Law (RA 7920), and the owner fails to perform corrective measures within the reasonable time provided by the Building Official, the latter and/or his/her 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:

1. Refrigeration (cold storage), per ton or fraction thereof	Php 40.00
2. Ice Plants, per ton or fraction thereof	Php 60.00
3. Packaged/Centralized Air Conditioning System: - Up to 100 tons	Php 90.00/ton
- For every ton or fraction thereof above 100 tons	Php 40.00/ton
4. Window type Air Conditioning System	Php 60.00/unit
5. Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent	Php 40.00
6. In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation or inspection fees, and shall not be considered individually.	

For evaluation purposes:

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

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

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

- a. 3.50 kW per ton, for compressors up to 50 tons capacity.
- b. 3.25 kW per ton, for compressors above 5 tons up to 50 tons capacity.
- c. 3.00 kW per ton, for compressors above 50 tons capacity.

For Air conditioning (refer to 5.a.iii.):

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

b. Escalators and moving walks, funiculars and the like:

1. Escalator and moving walk, per kW or fraction thereof	Php	10.00
2. Escalator and moving walks:		
- up to 20.00 lineal meters or fraction thereof	Php	20.00
- every lineal meter of fraction thereof in excess of 20 lineal meters	Php	10.00
3. Funicular, per kW or fraction thereof	Php	200.00
(a) per lineal meter travel	Php	20.00
4. Cable car, per kW or fraction thereof	Php	40.00
(a) per lineal meter Travel	Php	5.00

c. Elevators, per unit:

1. Motor driven dumbwaiters	Php 600.00
2. Construction elevators for material	Php 2,000.00
3. Passenger elevators	Php 5,000.00
4. Freight elevators	Php 5,000.00
5. Car elevators	Php 5,000.00

d. Boilers, per kW:

1. Up to 7.5 kW	Php 500.00
2. Above 7.5 kW to 22 kW	Php 700.00
3. Above 22 kW to 37 kW	Php 900.00
4. Above 37 kW to 52 kW	Php 1,200.00
5. Above 52 kW to 67 kW	Php 1,400.00
6. Above 67 kW to 74 kW	Php 1,600.00
7. Every kW or fraction thereof above 74 kW	Php 5.00

NOTE: (a) Boiler rating shall be computed on the basis of 1.00 square meter of heating surface for one (1) boiler kW.

(b) Steam from this boiler used to propel any prime mover is exempted from fees.

(c) Steam engines/turbines/etc propelled from geothermal source will use the same schedule of fees above.

e. Pressurized water heaters, per unit Php 200.00

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

g. Automatic fire sprinkler system, per sprinkler head Php 4.00

h. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar generating units and the like, per kW:

1. Every kW up to 50 kW Php 25.00

2. Above 50 kW	Php	20.00
3. Every kW above 100 kW	Php	3.00

i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet	Php	20.00
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j. Gas Meter, per unit	Php	100.00
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k. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cubic meter or fraction thereof whichever is higher	Php	4.00
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I. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:
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1. Up to 50 kW	Php	10.00
2. Above 50 kW to 100 kW	Php	12.00
3. Every above 100 kW or fraction thereof	Php	3.00

m. Pressure Vessels, per cu. Meter or fraction thereof	Php	60.00
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n. Other Machinery/Equipment for commercial / industrial / institutional use not elsewhere specified, per kW or fraction thereof	Php	60.00
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o. Pneumatic tubes, Conveyors, monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal meters or fraction thereof	Php	10.00
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p. Weighing Scale Structure, per ton or fraction thereof	Php	50.00
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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”	Php	24.00
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b. Every fixture in excess of ONE UNIT:

1. Each water closet	Php	7.00
2. Each floor drain	Php	3.00
3. Each sink	Php	3.00
4. Each lavatory	Php	7.00
5. Each faucet	Php	2.00
6. Each shower head	Php	2.00

c. Special Plumbing Fixtures:

1. Each slop sink	Php 7.00
2. Each urinal	Php 4.00
3. Each bath tub	Php 7.00
4. Each grease trap	Php 7.00
5. Each garage trap	Php 7.00
6. Each biget	Php 4.00
7. Each dental cuspidor	Php 4.00
8. Each gas-fired water heater	Php 4.00
9. Each drinking fountain	Php 2.00
10. Each bar or soda fountain sink	Php 4.00
11. Each laundry sink	Php 4.00
12. Each laboratory sink	Php 4.00
13. Each fixed-type sterilizer	Php 2.00
 d. Each water meter	Php 2.00
1. 12 to 25 mm	Php 8.00
2. Above 25mm	Php 10.00
 e. Construction of septic tank, applicable in all Groups	
1. Up to 5.00 cubic meters of digestion chamber	Php 24.00
2. Every cubic meter or fraction thereof in excess of 5.00 cubic meters	Php 7.00
 tronics Fees	
Central Office switching equipment, remote-switching units, concentrators, PABX/PBX's cordless/ wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, interest service, cellular, paging and other types/forms of wired or wireless communications	Php 2.40/port
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, cell sites, equipments silos/shelters and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, test and measurements, global positioning and personnel/vehicle location	Php 1,000.00/location

- c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigation equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and others similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoors Php 10.00/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 Php 2.40/outlet
 - e. Station/terminal/control point/port/central or remote panels/outlets for security and alarm system (including watchman system, burglar alarms, intrusion detection systems, lightning controls, monitoring and surveillance system, sensors, 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 Php 2.40/termination
 - f. Studios, auditions, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities Php 1,000.00/location
 - g. Antenna towers/masts or other structures for installation of anyelectronic and/or communications transmission/reception Php 1,000.00 / structure
 - h. Electronic or electronically-controlled indoor and outdoor signage and display systems, including TV monitors, multi-media signs, etc. Php 50.00/unit
 - i. Poles and attachment:
 - i. per Pole (to be paid by pole owner) Php 20.00
 - ii. per attachment (to be paid by any entity who attaches to the pole of others) Php 20.00
 - j. Other types or electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above Php 50.00/unit

8. Accessories of the Building/Structure Fees

- a. All parts of a building 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. Building with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (Php 0.25) per cubic 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 girts, whichever applies.
 - c. Bank and Records Vaults with interior volume
 - up to 20.00 cubic meters Php 20.00
 - in excess of 20.00 cubic meters Php 8.00
 - d. Swimming Pools, per cubic meter or fraction thereof:
 - 1. GROUP A Residential Php 3.00
 - 2. Commercial/Industrial GROUPS B, E, F, G Php 36.00
 - 3. Social/Recreation/Institutional GROUPS C, D, H, I Php 24.00
 - 4. 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.
 - 5. Swimming pool shower rooms/locker rooms:
 - (a) per unit of fraction thereof Php 60.00
 - (b) Residential GROUP A Php 6.00
 - (c) GROUP B, E, F, G Php 18.00
 - (d) GROUP C, D, H Php 12.00
 - e. Construction of firewalls separate from the building:
 - per square meter or fraction thereof Php 3.00
 - (Provided, that the minimum fee shall be Php 48.00)
 - f. Construction/erection of towers: including Radio and TV towers, water tank supporting structures and the like:
- | Use or Character of Occupancy | Self | Trilon |
|--|--------------|------------|
| | Supporting | (Guyed) |
| 1. Single detached dwelling units | Php 500.00 | Php 150.00 |
| 2. Commercial/Industrial (Groups B, E, F, G)
up to 10.00 meters in height | Php 2,400.00 | Php 240.00 |

(a)	Every meter or fraction thereof in excess of 10.00 meters	Php 120.00	Php 12.00
3.	Educational/Recreation/Institutional (Groups C, D, H, I) up to 10.00 meters in height	Php 1,800.00	Php 120.00
(a)	Every meter or fraction thereof in excess of 10.00 meters	Php 120.00	Php 12.00
g.	Storage Silos up to 10.00 meters in height		Php 2,400.00
1.	Every meter or fraction thereof in excess of 10.00 meters		Php 150.00
2.	Silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e. of this Schedule.		
h.	Construction of Smokestacks and Chimneys for Commercial/ Industrial Use Groups B, E, F and G:		
1.	Smokestacks up to 10.00 meters in height, measured from the base	Php 240.00	
(a)	Every meter or fraction thereof in excess of 10.00 meters	Php 12.00	
2.	Chimney up to 10.00 meters in height, measured from the base	Php 48.00	
(a)	Every meter or fraction thereof in excess of 10.00 meters	Php 2.00	
i.	Construction of Commercial/Industrial Fixed Ovens, per square meters or fraction thereof on interior floor areas		Php 48.00
j.	Construction of Industrial Kiln/Furnace, per cubic meter or fraction thereof of volume	Php 12.00	
k.	Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cubic meters	Php 12.00	
1.	Every cubic meter or fraction thereof in excess of 2.00 cubic meters	Php 12.00	
2.	For all other than Groups A and B up to 10.00 cubic meters	Php 480.00	
(a)	Every cubic meter or fraction thereof in excess of 10.00 cubic meters	Php 24.00	
l.	Construction of Water and Waste Water Treatment Tanks: including Cisterns, Sedimentation and Chemical Treatment Tanks;per cubic meter of volume	Php 7.00	

m.	Construction of reinforced concrete or steel tanks for Commercial/Industrial use:	
1.	Above ground, up to 10.00 cu meters	Php 480.00
	(a) Every cu. m or fraction thereof in excess of 10.00 cu. meters	Php 24.00
2.	Underground, up to 20.00 cu. meters	Php 540.00
	(a) Every cu. m or fraction thereof in excess of 20.00 cu meters	Php 24.00
n.	Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:	
1.	Underground, per cu. meter or fraction thereof of excavation	Php 3.00
2.	Saddle or trestle mounted on horizontal tanks, per cu. meter or fraction thereof of volume of tank	Php 3.00
3.	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 square meter or fraction thereof of floor area:	
1.	Construction of permanent type	Php 10.00
2.	Construction of temporary type	Php 5.00
3.	Inspection of knock-down temporary type, per unit	Php 24.00
p.	Construction of buildings and other accessory structures within cemeteries and memorial parks:	
1.	Tombs, per sq. meter of covered ground areas	Php 5.00
2.	Semi-enclosed mausoleums whether canopied or not per sq. meter of built-up area	Php 5.00
3.	Totally enclosed mausoleums, per sq. meter of floor area	Php 12.00
4.	Columbarium, per sq. meter	Php 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	Php 24.00
	Every meter or fraction thereof in excess of 10.00meters	Php 2.40
b.	Ground Preparation and Excavation Fee	

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.

1. Inspection and Verification Fee	Php 200.00
2. Per cubic meter of excavation	Php 3.00
3. Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit	Php 50.00
4. Per cubic meter of excavation for foundation with basement	Php 4.00
5. Excavation other than foundation or basement, per cubic meter	Php 3.00
6. Encroachment of footings or foundations of buildings/structures to public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment	Php 250.00
c. Fencing Fees	
1. Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof	Php 3.00
2. In excess of 1.80 meters in height, per lineal meter or fraction thereof	Php 4.00
3. Made of indigenous materials, barbed, chicken or hog wires, per linear meter	Php 2.40
d. Construction of Pavements, up to 20.00 square meters	Php 24.00
e. In excess of 20 square meters 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	Php 3.00
f. Use of Streets and Sidewalk, Enclosures and Occupancy of Sidewalk up to 20.00 square meters, per calendar month	Php 240.00
Every square meter or fraction thereof in excess of 20.00sq.meters	Php 12.00
g. Erection of Scaffoldings Occupying Public Areas, per calendar month	
1. Up to 10.00 meters in length	Php 150.00
2. Every lineal meter or fraction thereof in excess of 10 meters	Php 12.00

10. Sign Fees

a. Erection and anchorage of display surface, up to 4.00 square meters of signboard area	Php 120.00
Every square meter or fraction thereof in excess of 4.00 square meters	Php 24.00
1. Installation Fees, per sq. meter or fraction thereof of display surface:	

Type of Sign Display	Business Signs	Advertising Signs
Neon	Php 36.00	Php 52.00

Illuminated	Php 24.00	Php 36.00
Others	Php 15.00	Php 24.00
Painted-on	Php 9.60	Php 18.00

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

Type of Sign Display	Business Signs	Advertising Signs
Neon	Php 36.00, minimum fee shall be Php 124.00	Php 46.00, minimum fee shall be Php 200.00
Illuminated	Php 18.00, minimum fee shall be Php 72.00	Php 38.00, minimum fee shall be Php 150.00
Others	Php 12.00, minimum fee shall be Php 40.00	Php 20.00, minimum fee shall be Php 110.00
Painted-on	Php 8.00, minimum fee shall be Php 30.00	Php 12.00, minimum fee shall be Php 100.00

11. Repairs Fees

12. Raising of Buildings/Structures Fees

- a. Assessment of fees for raising of any building /structures shall be based on the new usable area generated.
 - b. The fees to be charged shall be as prescribe under Sections 3.a to 3.e of this Schedule, whichever Group applies.

1. Demolition/Moving of Buildings/Structures Fees, per square meter of area or dimensions involved:	
a. Buildings in all Groups per square meter floor area	Php 3.00
b. Building System/Frames or portion thereof per vertical or horizontal dimensions, including fences	Php 4.00
c. Structures of up to 10.00 meters in height	Php 800.00
(a) Every meter or portion thereof in excess of 10.00 meters	Php 50.00
d. Appendage of up to 3.00 cubic meter/unit	Php 50.00
(a) Every cubic meter or portion thereof in excess of 3.00 meters	Php 50.00
e. Moving Fee, per square meter of area of building/structure to be moved	Php 3.00

13. Certificates of Use or Occupancy (Table II.G.1. for fixed costing)

a. Division A-1 and A-2 Buildings:	
1. Costing up to Php 150,000.00	Php 100.00
2. Costing more than Php 150,000.00 up to Php 400,000.00	Php 200.00
3. Costing more than Php 400,000.00 up to Php 850,000.00	Php 400.00
4. Costing more than Php 850,000.00 up to Php 1,200,000.00	Php 800.00
5. Every million or portion thereof in excess of Php 1,200,000.00	Php 800.00
b. Divisions B-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/I-1 Buildings:	
1. Costing up to Php 150,000.00	Php 200.00
2. Costing more than Php 150,000.00 up to Php 400,000.00	Php 400.00
3. Costing more than Php 400,000.00 up to Php 850,000.00	Php 800.00
4. Costing more than Php 850,000.00 up to Php 1,200,000.00	Php 1,000.00
5. Every million or portion thereof in excess of Php 1,200,000.00	Php 1,000.00
c. Divisions C-1, 2/D-1, 2, 3 Buildings:	
1. Costing up to Php 150,000.00	Php 150.00
2. Costing more than Php 150,000.00 up to Php 400,000.00	Php 250.00
3. Costing more than Php 400,000.00 up to Php 850,000.00	Php 600.00
4. Costing more than Php 850,000.00 up to Php 1,200,000.00	Php 900.00
5. Every million or portion thereof in excess of Php 1,200,000.00	Php 900.00
d. Division J-I Buildings/structures:	
1. With floor area of up to 20.00 square meters	Php 50.00
2. With floor area above 20.00 square meters up to 500.00 square meters	Php 240.00
3. With floor area above 500.00 square meters up to 1,000.00 square meters	Php 360.00
4. With floor area above 1,000.00 square meters up to 5,000.00 square meters	Php 480.00
5. With floor area above 5,000.00 square meters up to 10,000.00 square meters	Php 1,200.00
6. With floor area above 10,000.00 square meters	Php 2,400.00

e. Division J-2 Structures:

1. Garages, carports, balconies, terraces, lanais and the like 50% of the rate of the principal building, of which they are accessories.
2. Aviaries, aquariums, zoo structures and the like: same rates as for Section 12.d. above.
3. 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 Php 800.00
 - b. Every meter or fraction thereof in excess of 10.00 meters Php 50.00
- f. Change in Use/Occupancy, per sq. meter or fraction thereof of area affected Php 5.00

14. Annual Inspection Fees

a. Divisions A-1 and A-2:

1. Single detached dwelling units and duplexes are not subject to annual inspections.
2. If the owner request for inspections, the fee for each of the services enumerated below is Php 120.00
 - a. Land Use Conformity
 - b. Architectural Presentability
 - c. Structural Stability
 - d. Sanitary and Health Requirements
 - e. 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/ and I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:

1. Appendage of up to 3.00 cu. meters/unit Php 150.00
2. Floor area to 100.00 sq. meters Php 120.00
3. Above 100.00 sq. meters up to 200.00 sq. meters Php 240.00
4. Above 200.00 sq. meters up to 350.00 sq. meters Php 580.00
5. Above three hundred 350.00 sq. meters up to 500.00sq.m. Php 720.00
6. Above 500.00 sq. meters up to 750.00 sq. meters Php 960.00
7. Above 750.00 sq. meters up to 1,000.00 sq. meters Php 1,200.00
8. Every 1,000.00 sq. meters or its portion in excess of 1,000sq.m. Php 1,200.00

c. Divisions C-1, 2, Amusement Houses, Gymnasia and the like:

1. First class cinematographs or theaters Php 1,200.00
2. Second class cinematographs or theaters Php 720.00
3. Third class cinematographs or theaters Php 520.00
4. Grandstands/Bleachers, Gymnasia and the like Php 720.00

d.	Annual plumbing inspection fees, each plumbing unit	Php 60.00
e.	Electrical Inspection Fees:	
1.	A one-time electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.	
2.	Annual Inspection Fees are the same as in Section 4.e.	
f.	Annual Mechanical Inspection Fees:	
1.	Refrigeration and Ice Plant, per ton:	
(a)	Up to 100 tons capacity	Php 25.00
(b)	Above 100 tons up to 150 tons	Php 20.00
(c)	Above 150 tons up to 300 tons	Php 15.00
(d)	Above 300 tons up to 500 tons	Php 10.00
(e)	Every ton or fraction thereof above 500 tons	Php 5.00
2.	Air Conditioning Systems:	
	Window type air conditions, per unit	Php 40.00
3.	Package or centralized air conditioning systems:	
(a)	First 100 tons, per ton	Php 25.00
(b)	Above 100 tons, up to 150 tons per ton	Php 20.00
(c)	Every ton or fraction thereof above 500 tons	Php 8.00
4.	Mechanical Ventilation, per unit, per kW:	
(a)	Up to 1 kW	Php 10.00
(b)	Above 1 kW to 7.5 kW	Php 50.00
(c)	Every kW above 7.5 kW	Php 20.00
5.	Escalators and Moving Walks; Funiculars and the like:	
(a)	Escalator and Moving Walks, per unit	Php 120.00
(b)	Funiculars, per kW or fraction thereof	Php 50.00
(c)	Per lineal meter or fraction thereof of travel	Php 10.00
(d)	Cable Car, per KW or fraction thereof	Php 25.00
(e)	Per lineal meter of travel	Php 2.00
6.	Elevators, per unit:	
(a)	Passenger elevators	Php 500.00
(b)	Freight elevators	Php 400.00
(c)	Motor driven dumbwaiters	Php 50.00
(d)	Construction elevators for materials	Php 400.00
(e)	Car elevators	Php 500.00
(f)	Every landing above first five (5) landings for all the above elevators	Php 50.00

7. Boilers, per unit:	
(a) Up to 7.5 kW	Php 400.00
(b) 7.5 kW up to 22 kW	Php 550.00
(c) 22 kW up to 37 kW	Php 600.00
(d) 37 kW up to 52 kW	Php 650.00
(e) 52 kW up to 67 kW	Php 800.00
(f) 67 kW up to 74 kW	Php 900.00
(g) Every kW or fraction thereof above 74 kW	Php 4.00
g. Pressurized Water Heaters, per unit	Php 120.00
1. Automatic Fire Extinguishers, per sprinkler head	Php 2.00
2. Water, Sump and Sewage pumps for building/structures and for commercial/industrial purposes, per kW:	
(a) Up to 5 kW	Php 55.00
(b) Above 5 kW to 10 kW	Php 90.00
(c) Every kW or fraction thereof above 10 kW	Php 2.00
3. Diesel/Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
(a) Per kW, up to 50 kW	Php 15.00
(b) Above 50 kW up to 100 kW	Php 10.00
(c) Every kW or fraction thereof above 100 kW	Php 2.40
4. Compressed air, vacuum, commercial/institutional/ industrial gases, per outlet	Php 10.00
5. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cubic meter or fraction thereof, whichever is higher	Php 2.00
6. Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like,	
(a) Per unit, up to 10 kW	Php 100.00
(b) Every kW above 10 kW	Php 3.00
7. Other machineries and/or equipments for commercial/industrial/ institutional use not elsewhere specified, per unit:	
(a) Up to ½ kW	Php 8.00
(b) Above ½ kW up to 1 kW	Php 23.00
(c) Above 1 kW up to 3 kW	Php 39.00
(d) Above 3 kW up to 5 kW	Php 55.00
(e) Above 5 kW up to 10 kW	Php 80.00
(f) Every kW up to 10 kW or fraction thereof	Php 4.00
8. Pressure Vessels, per cubic meter or fraction thereof	Php 40.00
9. Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof	Php 2.40

10. Weighing Scale Structure, per ton or fraction thereof	Php 30.00
11. Testing/Calibration of pressure gauge, per unit	Php 24.00
Each Gas Meter, tested, proved and sealed, per gas meter	Php 30.00
12. Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit	Php 30.00
h. Annual electronics inspection fees shall be the same as the fees in Section 7 of this Schedule.	

15. Certifications

a. Certified true copy of building permit	Php 50.00
b. Certified true copy of Certificate of Usdee/Occupancy	Php 50.00
c. Issuance of Certificate of Damage	Php 50.00
d. Certified true copy of Certificate of Damage	Php 50.00
e. Certified true copy of Electrical Certificate	Php 50.00
f. Issuance of Certificate of Gas Meter Installation	Php 50.00
g. Certified true copy of Certificate of Operation	Php 50.00
h. Other Certifications	Php 50.00

NOTE: *The specifications of the Gas Meter shall be:*

Manufacturer
 Serial Number
 Gas type
 Meter Classification/Model
 Maximum Allowable Operating Pressure – psi (kPa)
 Hub Size – mm (inch)
 Capacity – m³/hr. (ft³/hr)

Section 2. Exemptions. Public buildings and traditional indigenous family dwellings shall be exempt from payment of building permit fees.

As used in the Code, the term “traditional indigenous family dwelling” means a dwelling intended for the use and occupancy by the family of the owner only and constructed with native materials such as bamboo, nipa, logs, or lumber, the total cost of which does not exceed fifteen thousand pesos (P15,000.00).

Section 3. Time of Payment. The fees specified under this article shall be paid to the City Treasurer upon application for a building permit from the City Engineering Department.

Section 4. Administrative Provisions.

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

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

2. Imposition of Administrative Fines

The Secretary of Department of Public Works & Highways (DPWH) or his duly authorized representative may prescribe and impose fines not exceeding ten thousand pesos (P10,000.00) in the following cases, subject to the terms and procedures as hereunder provided:

- a. Erecting, constructing, altering, repairing, moving, converting, installing or demolishing a private or public building/structure if without building/demolition permit.
- b. Making any alteration, addition, conversion or repair in any building/structure/appurtenances thereto constructed or installed before the adoption of the Code, whether public or private, without a permit.
- c. Unauthorized change, modification or alteration during the construction in the duly submitted plans and specification on which the building permit is based.
- d. Non-compliance with the work stoppage order or notice and/or orders to effect necessary correction in plans and specifications found defective.
- e. Non-compliance with order to demolish building/structure declared to be nuisance, ruinous or dangerous.
- f. Use or occupancy of a building/structure without Certificate of Occupancy/Use even if constructed under a valid building permit.
- g. Change in the existing use or occupancy classification of a building/structure or portion thereof without the corresponding Certificate of Change of Use.
- h. Failure to post or display the certificate of occupancy/use/operation in a conspicuous place on the premises of the building/structure/appurtenances.
 - i. Change in the type of construction of any building/structure without an amendatory permit.

In addition to the imposed penalty, the owner shall correct/remove his violations of the provisions of the code.

3. Determination of Amount of Fines.

In the determination of the amount of fines to be imposed, violations shall be classified as follows:

a. Light Violations

1. Failure to post Certificate of Occupancy/Use/Operation Failure to post Building Permit construction information sign.
2. Failure to provide or install appropriate safety measures for the protection of workers, inspectors, visitors, immediate neighbors and pedestrians.

b. Less Grave Violations

1. Non-compliance with the work stoppage order for the alternation/addition/conversion/repair without permit.
2. Use or occupancy of building/structure without appropriate Certificate of Occupancy/Use/Operation.

c. Grave Violations

1. Unauthorized change, modification or alternation during construction in the duly submitted plans and specifications on which the building permit is based.
2. Unauthorized change in type of construction from more fire-resistive to less fire-resistive.
3. Non-compliance with order to abate or demolish.
4. Non-compliance with work stoppage order for construction/demolition without permit.
5. Change in the existing use or occupancy without Certificate of Change of Occupancy/Use/Operation.
6. Excavations left open without any work being done in the site for more than one hundred twenty (120) days.

4. Amount of Fines

The following amount of fines for violations of the Building Code and this Section is hereby prescribed:

Light Violations	-	P 5,000.00
Less Grave Violations	-	P 8,000.00
Grave Violations	-	P 10,000.00

5. Penalty

Without prejudice to the provisions of the preceding Sections, the Building Official is hereby authorized to impose a penalty or surcharge in the following cases in such amount and in the manner as hereunder fixed and determined:

- a. 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 100% of the building fees; provided, that when the work in the building/structure is started pending issuance of the Building Permit by the Building Official, the amount of the surcharge shall be according to the following:

Excavation for Foundation	10% of the building permit fees
Construction of foundation (including pile driving and laying of reinforcing bars)	25% of the building permit fees
Constructions of superstructure up to 2.00 meters above establishment grade	50% of the building permit fees
Construction of superstructure above 2.0 meters	100% of the building permit fees

- b. For failure to pay the annual Inspection Fee within thirty (30) days from the prescribed date, a surcharge of 25% of the inspection fee shall be imposed.
- c. It shall be unlawful for any person, firm or corporation to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Building Code.

Any person, firm or corporation who shall violate any of the provision of this Article, and/or commit any act hereby declared to be unlawful, shall, upon conviction, be punished by a fine of not more than **Twenty Thousand pesos (P 20,000.00)** or by imprisonment of not more than two (2) years or both such fine and imprisonment; Provided, that in the case of a corporation, firm, partnership or association, the penalty shall be imposed upon its officials responsible for such violation and in case the guilty party is a foreigner, he shall immediately be deported after payment of the fine and/or service of his sentence.

Article F.

Permit Fee for Zoning or Locational Clearance

Section 1. Imposition of Fee. There shall be collected a Mayor's Permit Fee for Zoning/Locational Clearance for all structures constructed in this City in accordance with prescribed HLURB rates:

Type of Fees	Amount
A). Zoning/Location Clearance	
1. Single residential structure attached or detached, the project cost of which is:	
a. For electrical installation of existing structure	Php 100.00
b. Php 100,000.00 and below	Php 200.00
c. Over Php 100,000.00 to Php 200,000.00	Php 400.00

d.	Over Php 200,000.00	Php 500.00 plus 1/10 of 1% in excess of Php 200,000.00
2.	Commercial, Industrial and Agro-Industrial, the project cost of which is:	
a.	Below Php 100,000.00	Php 1,000.00
b.	Over Php 100,000.00 to Php 500,000.00	Php 1,500.00
c.	Over Php 500,000.00 to Php 1 Million	Php 2,000.00
d.	Over Php 1 Million to Php 2 Million	Php 3,000.00
e.	Over Php 2 Million	Php 3,000.00 plus 1/10 of 1% in excess of 2 Million
3.	Special uses/Utilities (as describe in CZO – S2001)	
a.	Below Php 2 Million	Php 5,000.00
b.	Over Php 2 Million	Php 5,000.00 plus 1/10 of 1% in excess of 2 Million
4.	Alternation/Expansion (affected areas/cost only)	Same as original application

B.) Subdivision Projects – P.D. 957

1.	Approval of Subdivision Plan (including town houses)	
a.	Preliminary Approval and Locational Clearance (PALC) or a fraction thereof	Php 500.00 / lot
1.	Inspection Fee	Php 1,000.00/hectare (Regardless of density)
b.	Final approval and development permit	
	- Additional fee on floor area of houses regardless of building sold with the lot	Php 2,000.00/hectare (Regardless of density) 2.00/sq.m.
	- Inspection fee (Not applicable for projects already inspected for PALC application)	Php 1,000.00/hectare
c.	Alternation of Plan (affected areas only) and development permit	Same as final approval

C.) Subdivision (C) Projects – BP220

1. Subdivision

Preliminary approval/Locational clearance	
a. Socialized Housing	Php 200.00/ha.
b. Economic Housing	Php 500.00/ha.
Inspection Fee	
a. Socialized Housing	Php 500.00/ha.
b. Economic Housing	Php 750.00/ha.
Final approval and development permit	
a. Socialized Housing	Php 500.00/ha.
b. Economic Housing	Php 1,000.00/ha.
Inspection free (Not applicable for projects already inspected for PALC application)	
a. Socialized	Php 500.00/ha.
b. Economic	Php 1,000.00/ha.
Alteration plan (affected areas only)	Same as final approval and development permit
Building permit (floor area of housing unit)	Php 5.00/sq.m.

D.) Approval of Farmlot Subdivision

1. Preliminary approval and Locational Clearance
Inspection Fee
Php 500.00/ha.
Php 1,000.00/ha
2. Final approval and development permit
Inspection Fee
Php 1,000.00/ha.
Php 2,000.00/ha.

(Project already inspected for PALC application may not be charged inspection fees)

3. Alteration of Plan (affected area only)
Same as final approval and development permit

E.) Approval Memorial Park/Cemetery Project Columbarium

1. Preliminary approval and Locational clearance
 - a. Memorial Park
Php 1,000.00/ha.
 - b. Cemeteries
Php 500.00/ha.
 - c. Columbarium
Php 1,000.00/ha.

Inspection fees:

a. Memorial Park	Php 1,500.00/ha.
b. Cemeteries	Php 750.00/ha.
c. Columbarium	Php 15.00/sq.m. of GFA
2. Final approval and development permit	
a. Memorial park	Php 2,000.00/ha.
b. Cemeteries	Php 1,000.00/ha.
c. Columbarium	Php 200.00/floor area Php 4.00/sq.m. of GFA Php 5.00/sq.m. of land area

Inspections fees (Projects already inspected for PALC application may not be charged inspection fees)

a. Memorial park	Php 2,000.00/ha.
b. Cemeteries	Php 1,000.00/ha.
c. Columbarium	Php 15.00sq.m. of GFA
3. Alternation of Plan (affected areas only)	Same as final approval and development permit

F.) Approval Of Industrial/Commercial Subdivision

1. Preliminary approval and Locational clearance	Php 2,000.00/ha.
-Inspection fees:	1,000.00/ha.
2. Final approval and development permit	Php 5,000.00/ha.
-Inspection fees:	Php 1,500.00/ha.

(Projects already inspected for PALC application may not be charged inspection fees)

3. Alternation of Plan (affected areas only)	Same as final approval and development permit
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G.) Other Transactions/Certifications

A. Zoning Certifications

1. Residential	Php 200.00 / lot
2. Commercial	Php 500.00 / lot
3. Industrial	Php 1,000.00 / lot
4. Agricultural	Php 500.00 / hectare

B. Research Fee (50% Discount for Student)

Student
Discounted Rate

1. Copy of Maps (Poblacion, General Map, and Barangay)			
a. Standard Plan Size (A3 paper)	Php 100.00	Php 50.00	
b. Bond Paper Size	Php 50.00	Php 25.00	
2. City Profile			
a. Soft Copy	Php 100.00	Php 50.00	
b. Hard Copy	Php 200.00	Php 100.00	

C. For new Businesses with Capitalization of

1. Php 50,000.00 to Php 100,000.00	Php 500.00
2. More than Php 100,000.00	Php 1,000.00

Section 2. Time of Payment. The applicant or his representative shall pay the fees in this Article to the City Treasurer before a Zoning/Locational Clearance is granted.

Section 3. Administrative Provisions. The City Mayor shall, thru the City Planning and Development Officer, administer the provisions of this Article together with other existing ordinances, executive orders, and laws relating to and governing the issuance of Zoning/Locational Clearance.

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

Section 1. Imposition of Fee. Any person, who shall temporarily use and/or occupy a street, sidewalk, alley or a portion thereof in the city in connection with their business, construction works, and other purposes, shall first secure a permit from the City Mayor and pay the corresponding fee before the actual use or occupancy of said street, sidewalk, alley or a portion thereof.

a. For construction purposes	Php 15.00/sq.m. or fraction thereof per week
b. For business purposes	Php 15.00/sq.m. or fraction thereof per week

Section 2. Time of Payment. The fee shall be paid to the City Treasurer upon application of a permit with the City Mayor.

Section 3. 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.

Section 4. Penalty. Violation of this article shall be punished by a fine of not more than Three Hundred (P300.00) pesos and the imposed fee of the illegal usage thereto or imprisonment of not more than one month, or both at the discretion of the court.

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

Section 1. Imposition of Fee. Any person, natural or juridical, who shall keep or store at his place of business or elsewhere within the jurisdiction of San Carlos City, transport or convey over the streets of the city any flammable, explosive or highly combustible material shall first secure a permit from the City Fire Marshall, to be granted after inspection of the place or conveyance, and upon payment of the corresponding fees per conveyance therefore as follows:

a. Inflammable Liquids:

1. Class 1 – Inflammable liquids with flashpoints at 20 degrees Fahrenheit or below, such as gasoline, ether, carbon bisulphide, naphta, bensol (benzen) collection and acetone:

QUANTITY

5 gallons to 50 gallons	Php 100.00
over 50 gallons to 100 gallons	Php 200.00
over 100 gallons to 2,000 gallons	Php 300.00
over 2,000 gallons to 4,000 gallons	Php 400.00
over 4,000 gallons to 8,000 gallons	Php 600.00
over 8,000 gallons to 20,000 gallons	Php 1,200.00
over 20,000 gallons to 50,000 gallons	Php 3,200.00
over 50 gallons to 200,000 gallons	Php 5,000.00
over 200,000 gallons to 500,000 gallons	Php 6,000.00
over 500,000 gallons to 1,500,000 gallons	Php 9,000.00
over 1,500,000 gallons	Php 12,000.00

2. Class II – Inflammable Liquids with flashpoints at above 20 degrees Fahrenheit but below 70 degrees Fahrenheit such as alcohol, amyl, acetate, toluene, and ethyl acetate:

QUANTITY

5 gallons to 50 gallons	Php 100.00
over 50 gallons to 100 gallons	Php 160.00
over 100 gallons to 300 gallons	Php 300.00
over 300 gallons to 500 gallons	Php 400.00
over 500 gallons to 1,000 gallons	Php 700.00
over 1,000 gallons to 5,000 gallons	Php 1,000.00
over 5,000 gallons to 25,000 gallons	Php 1,500.00
over 25,000 gallons to 50,000 gallons	Php 2,000.00
over 50,000 gallons	Php 3,000.00

3. Class III – Inflammable liquids with flashpoints at 70 degrees Fahrenheit but below 200 degrees Fahrenheit such as kerosene, turpentine, thinner, prepared paints, varnish, cleaning solvent, polishing liquids, diesel oil, and fuel oil:

QUANTITY

5 gallons to 40 gallons	Php 100.00
over 40 gallons to 50 gallons	Php 200.00

over 50 gallons to 1,000 gallons	Php 500.00
over 1,000 gallons to 5,000 gallons	Php 800.00
over 5,000 gallons to 10,000 gallons	Php 1,200.00
over 10,000 gallons to 50,000 gallons	Php 1,500.00
over 50,000 gallons to 100,000 gallons	Php 1,800.00
over 100,000 gallons to 500,000 gallons	Php 3,400.00
over 500,000 gallons to 900, 000 gallons	Php 5,800.00
over 900,000 gallons	Php 6,400.00

"Flashpoint" – for purposes of this ordinance shall mean the temperature at which the liquid gives off vapor sufficient enough to form an ignitable mixture with the air near the surface of the liquid or within the vessel used.

b. Inflammable Gases:

Acetylene, hydrogen and other inflammable materials in gasoline forms, including liquefied petroleum gas (LPG) and other compressed flammable gaseous:

QUANTITY

over 15 gallons to 100 gallons (water capacity)	Php 200.00
over 100 gallons to 500 gallons (water capacity)	Php 400.00
over 500 gallons to 2,000 gallons (water capacity)	Php 600.00
over 2,000 gallons to 10,000 gallons (water capacity)	Php 1,000.00
over 10,000 gallons to 50,000 gallons (water capacity)	Php 2,000.00
over 50,000 gallons to 100,000 gallons (water capacity)	Php 3,000.00
over 100,000 gallons (water capacity)	Php 4,000.00

c. Combustible Solids:

Calcium Carbide over 10 kilos to 50 kilos	Php 80.00
Calcium Carbide over 50 kilos to 100 kilos	Php 120.00
Calcium Carbide over 100 kilos to 500 kilos	Php 150.00
Calcium Carbide over 500 kilos to 1,000 kilos	Php 200.00
Calcium Carbide over 1,000 kilos to 5,000 kilos	Php 400.00
Calcium Carbide over 5,000 kilos to 10,000 kilos	Php 600.00
Calcium Carbide over 10,000 kilos to 50,000 kilos	Php 1,000.00
Calcium Carbide over 50,000 kilos	Php 1,500.00

d. Pyroxylin (Nitrocellulose Films and Celluloid)

Below 10 kilos	Php 50.00
Over 10 kilos to 50 kilos	Php 100.00
Over 50 kilos to 200 kilos	Php 140.00
Over 200 kilos to 500 kilos	Php 180.00
Over 500 kilos to 1,000 kilos	Php 300.00
Over 1,000 kilos to 3,000 kilos	Php 600.00
Over 3,000 kilos to 10,000 kilos	Php 1,000.00
Over 10,000 kilos	Php 2,000.00

Matches from 500 kilos and not more than 1,000 kilos	Php 400.00
Matches from 1,000 kilos and not more than 5,000 kilos	Php 800.00
Matches over 5,000 kilos	Php 1,200.00

Nitrate, Phosphorus, bromine, sodium, ferric acid, and other hazardous chemicals Similar inflammable explosives, corrosive, oxidizing or lachrymatory properties:

5 to 25 kilos	Php 100.00
25 to 100 kilos	Php 150.00
100 to 500 kilos	Php 300.00
500 to 1,000 kilos	Php 500.00
1,000 to 5,000 kilos	Php 1,000.00
over 5,000 kilos	Php 1,400.00

Shredded combustible materials such as work shaving (kusot), excelsior, kapok, sawdust, straw, hay, combustible loose fibers, such as common waste (estopa), sisal, sakum, and other similar combustible shavings and fine materials:

Bulk Storage from 20 cu. ft. to 100 cu. ft.	Php 50.00
Bulk Storage from 100 cu. ft. to 500 cu. ft.	Php 120.00
Bulk Storage from 500 cu. ft. to 1,000 cu. ft.	Php 200.00
Bulk Storage from 1,000 cu. ft. to 2,500 cu. ft.	Php 400.00
Bulk Storage over 2,500 cu. ft.	Php 700.00

Tar, resin, waxes, copra, rubber, cork, bituminous coal, and similar combustible material:

50 kilos to 100 kilos	Php 100.00
100 kilos to 1,000 kilos	Php 300.00
1,000 kilos to 5,000 kilos	Php 500.00
over 5,000 kilos	Php 800.00

Other combustible, inflammable or explosive substances
not mentioned herein

Php 400.00

Section 2. Time of Payment. The fees imposed in Article shall be paid to the City Treasurer upon application for a permit with the Mayor to keep or store the aforementioned substances.

Section 3. Administrative Provisions.

- a. The City Fire Marshall shall have supervision over the location and manner of storing the inflammable, explosive and combustible substances and the installation of gas system or cooking appliances within the city's jurisdiction, subject to the rules and regulations on fire prevention and protection. If in his judgment, the location and manner of storing such materials, and the installation of such gas system or cooking appliances constitute fire hazards, he shall issue an order to the applicant directing that the same be removed within twenty-four (24) hours.
- b. No permit shall be issued for the conveyance of gunpowder, dynamite, and explosives, blasting supplies or ingredients thereof unless a permit has been previously secured from the Chief of the Philippine National Police.

- c. No person shall keep or store at his place of business or elsewhere in this city any explosive, inflammable, or combustible materials mentioned in the succeeding paragraphs without first having obtained a license therefore from the Chief of the Philippine National Police.
- d. In determining the quantity of combustible or explosive substances stored at a particular premise or establishment, each specific combustible or explosive substances and aggregate of all the different combustible or explosive substances found in said establishment shall be measured or weighed separately as the case may be.
- e. The City Fire Marshal and the duly authorized representative of the City Mayor shall have the authority to enter and make inspection, from time to time and during reasonable hours whenever they may deem it necessary, of buildings, property or establishments required to be licensed under this Article.
- f. The determination of fire hazard characteristics and the regulation for the storage, handling and use of inflammable liquids and gases, combustible materials and explosive substances shall be in accordance with the standards and regulations as the City Fire Marshal and the City Engineer may prescribed, which shall be in conformity with national laws and generally accepted good practice and standards.

Section 4. Penalty. Any violation of this Article shall be punished by a fine of Five Thousand pesos (Php 5,000.00) or imprisonment of six (6) months, or both, at the discretion of the court.

Article I.

Permit Fee on Circus and Other Parades

Section 1. Imposition of Fee. There shall be collected a Mayor's Permit Fee of **Three Hundred Pesos (Php 300.00) per day** on every circus and other parades using banners, floats or musical instruments carried on in this city.

Section 2. 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 three (3) days before the scheduled date of the circus or parade and on such activity shall be held.

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

Section 4. Administrative Provisions.

- (a) Any persons who shall hold a parade within this city shall first obtain a permit from the City Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.
- (b) The Chief of Police 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 J.
Fees for Sealing and Licensing of Weights and Measures

Section 1. 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 2. Sealing and Testing of Instruments of Weights and Measures. All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be City Treasurer or his duly authorized representative upon payment of fees required under this Article, provided, that all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 3. 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:

Fees for sealing linear metric measure:

- | | |
|-----------------------|---------------------------|
| a. One meter and less | Php 60.00 per annum (p/a) |
| b. Over one meter | Php 60.00 p/a |
| c. Meter Stick | Php 60.00 p/a |

Fees for sealing metric instruments of weight:

- | | |
|--------------------------------|----------------|
| a. Over 3,000 kilograms | Php 600.00 p/a |
| b. Over 300 to 3,000 kilograms | Php 300.00 p/a |
| c. Over 30 to 300 kilograms | Php 150.00 p/a |
| d. 30 kilograms or less | Php 100.00 p/a |

Fees for sealing apothecary balance or other balance or precision:

- | | |
|--------------------------------|----------------|
| a. Over 3,000 kilograms | Php 600.00 p/a |
| b. Over 300 to 3,000 kilograms | Php 300.00 p/a |
| c. Over 30 to 300 kilograms | Php 150.00 p/a |
| d. 30 kilograms or less | Php 100.00 p/a |

Fees for sealing scale or balance with completed set of weights:

- | | |
|---|----------------|
| a. For each scale or balance with complete set of weights | Php 200.00 p/a |
| b. For each extra weight | Php 40.00 p/a |

Fees for sealing metric measures of capacity:

- | | |
|--------------------------------------|------------------|
| a. Not over ten (10) liters | Php 300.00 p/a |
| b. Not over fifty (50) liters | Php 500.00 p/a |
| c. Not over one hundred (100) liters | Php 700.00 p/a |
| d. One hundred liters and more | Php 1,000.00 p/a |

*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 Four Hundred (Php 400.00) Pesos for each instrument shall be collected.*

Section 4. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the City Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period.

Failure to have the instrument re-tested and the corresponding fees therefore paid within the prescribed period shall subject the owner or user to a **surcharge of Five Hundred Percent (500%)** of the prescribed fees, which shall no longer be subject to interest.

Section 5. Place of Payment. The fees herein levied shall be paid in the city where persons conducting their business use instruments of weights and measures 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 6. Exemptions.

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

Section 7. Administrative Provisions.

- (a) Every person before using any instrument of weights and measures within this city shall first have them sealed and licensed.
- (b) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license (official receipt) shall be preserved by the owner and, together with the weight or measure covered by the said license, shall be exhibited on demand by the City Treasurer or his deputies.
- (c) The City Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards of the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.
- (d) The City Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures of instruments within the city.

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

Section 8. Fraudulent Practices Relative to Weights and Measures

It is strictly prohibited:

- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;
- d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;
- h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- j) for any person to fraudulently give short weight or measure in the making of a scale;
- k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) for any person to procure the commission of any such offense above-mentioned by another.

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

Section 9. Penalties

- (a) Any person who shall violate the provisions of paragraphs (a) to (e) of Section 7 and paragraph (l) of Section 8 shall, upon conviction, be subject to a fine of not less than Two Hundred Pesos (Php 200.00) but not more than One Thousand Pesos (Php 1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- (b) Any person who shall violate the provision of paragraphs (a) to (g) of Section 8 for the first time shall be subject to fine of not less than Five Hundred Pesos (Php 500.00) 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 8 shall, upon conviction, be subject to a fine of not less than Three Hundred Pesos (Php 300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article K.

Registration and Transfer Fees on Large Cattle.

Section 1. 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 2. Imposition of Fee. All owners of large cattle, which have attained the age of two (2) years, shall register ownership thereof with the City Treasurer for which a **Certificate of Ownership** shall be issued to the owner upon payment of a **registration fee** of **One Hundred Pesos (Php 100.00)** per head.

If the large cattle is sold or its ownership is transferred to another person, the sale or transfer shall likewise be registered with the City Treasurer for which a **Certificate of Transfer** shall be issued to the purchaser upon payment of a **transfer fee** in the amount of **One Hundred Pesos (Php 100.00)** per head.

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

Section 4. Administrative Provisions.

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

identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.

- (c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the city issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the City Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.
- (d) All large cattle, which have attained the age of two years, must be branded and registered and it shall be the duty of the owner or other person in possession of cattle not branded or registered to cause the same to be affected in conformity with the provisions of this ordinance.

All owners of large cattle are required to register with the City Treasurer the brand or brands used by them in identifying their cattle, by filing in duplicate, a true copy of said brand or brands, impressed or accurately drawn upon stout paper, approximately fifteen centimeters wide by twenty centimeters long, the brand referred to herein is distinct and separate from the brand use by the City and Barangays.

No person shall be permitted to register or file a duplicate of any brand thereto registered in the name of another unless he produces to the City Treasurer satisfactory evidence that he has succeeded to the right to such brand previously registered and filed.

Buyers that will transport large cattle to other towns and cities shall secure a Veterinary Inspection Permit from the Office of the City Agriculturist to ensure that these animals are free from diseases and pay the corresponding fee for inspection per Provincial Tax Ordinance.

- (e) The City Treasurer may deputize the Barangay Treasurer in order to ensure wider coverage of the registration and branding of large cattles in the barangays within the jurisdiction of the city. Each barangay shall have a distinctive mark or brand for the purpose of branding large cattle/s. The branding shall be done in the presence of the Barangay Captain or his representative, the Barangay Treasurer or in the presence of at least three persons designated by the Barangay Captain or City Agriculturist or his representative.

Section 5. Penalty Clause. Any violation on the provisions of this Article shall be punished by a fine of **Four Hundred Pesos (Php 400.00)** or imprisonment of not less than ten (10) days but not exceeding one (1) month, or both, at the discretion of the court.

Section 6. Applicability Clause. All other matters relating to the registration of large cattles shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances, rules and regulations.

Article L.

Permit Fee for Excavation

Section 1. Imposition of Fee. There is hereby imposed the fees on every person who shall make or cause to be made any excavation in local public roads within the jurisdiction of the City of San Carlos.

- (a) For crossing or along streets with concrete pavement

(Every sq.m. or fraction thereof)

Php 1,500.00

(b) For crossing or along streets w/ asphalt pavement (Every sq.m. or fraction thereof)	Php 1,000.00
(c) For crossing or along streets w/ gravel pavement (Every sq.m. or fraction thereof)	Php 500.00
(d) For crossing or along existing curbs and gutters (Every sq.m. or fraction thereof)	Php 1,000.00

Section 2. Time and Manner of Payment. The fee imposed herein shall be paid to the City Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit in an amount equal to the assessed value of that street portion to be excavated as certified by the City Engineer, to include its materials for construction and labor, 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 seven (7) days after the purpose of the excavation is accomplished.

Section 3. Administrative Provisions. No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the city streets unless a permit shall have been first secured from the Office of the City Mayor, upon the recommendation of the City Engineer specifying the duration of the excavation.

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 the purposes of the collection of the additional fees.

The owner and contractor shall be jointly responsible for the safety, protection, security and convenience of the general public and his/her personnel, third parties, the works, equipment and the like.

Any facility and/or utility damaged shall be properly repaired and restored to its original condition by the owner/applicant Subject to the approval of the City Engineering Department and the proper authorities concerned.

Article M.

Permit Fee for Rental or Lease of

Agricultural Machinery and Other Heavy Equipment

Section 1. 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 or leasing out said equipment in this city:

	<u>Rate of Fee per Annum</u>
a. Handtractors	P 500.00
b. Light Tractors	P 600.00
c. Heavy Tractors	P 800.00
d. Bulldozer	P 1,000.00
e. Forklift	P 600.00
f. Heavy Graders	P 600.00
g. Light Graders	P 500.00
h. Mechanized Threshers	P 600.00

i. Manual Threshers	P	500.00
j. Cargo Truck	P	800.00
k. Dump Truck	P	800.00
l. Road Rollers	P	800.00
m. Payloader	P	800.00
n. Primemovers/Flatbeds	P	1,000.00
o. Backhoe	P	900.00
p. Rockcrusher	P	1,800.00
q. Batching Plant	P	1,300.00
r. Transit/Mixer Truck	P	800.00
s. Crane	P	1,300.00
t. Other agricultural machinery or heavy equipment	P	800.00
u. 10-wheeler truck	P	1,000.00
v. Equipment not enumerated above	P	800.00

Section 2. 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 3. 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 N. Permit Fees on Tricycle Operation

Section 1. Definitions. When used in this Article:

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

Section 2. Imposition of Fees. There shall be collected for every applicant for franchise of Tricycle/Motorcab for Hire, the following fees:

- | | |
|--|--|
| (a) Franchise Fee
(for first five units; every 3 years) | Php 500.00
plus Php 150.00 for
each unit in excess of
the first 5 units |
|--|--|

(b) Annual Parking Fee	Php 365.00
(c) Filing Fee per unit <i>For every unit thereafter not to exceed (10) ten units</i>	Php 200.00/unit
(d) Amendments to MTOP (Motorized Tricycle Operation Permit)	Php 450.00
(e) Fare adjustment fee for fare increase	Php 50.00 (Tariffa)

The following fees payable every year are hereby imposed in the operation of Motorcycle/Tricycle for Hire:

Business Tax (per unit)	Php 400.00
Mayor's Permit	Php 150.00
Motor Plate (per unit)	(at cost)
Supervision and Regulation Fee	Php 50.00

Section 3. 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.
- (b) Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone and change of ownership of unit.

Section 4. Administrative Provisions.

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's Permit (MTOP) from the Sangguniang Panlungsod.
- (b) The Sangguniang Panlungsod of this city shall:

Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.

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).

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.

Operators of tricycles-for-hire shall employ drivers duly licensed by LTO.

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

- (c) The Sangguniang Panlungsod, under Ordinance No. 152, Series of 1993, otherwise known as "*The Tricycle Ordinance of the City of San Carlos, Negros Occidental*", provides that: "*The city is divided into zone 1, zone 2 and zone 3.*" All operators of tricycle for hire shall paint their cab or sidecar that is attached to the motorcycle with a common color according to the following:

Zone 1 = RED
Zone 2 = YELLOW
Zone 3 = GREEN

Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

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

Operators of Tricycles-For-Hire are required to post in the conspicuous part of the tricycle the schedule of fares.

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

Annual Registration Fees on Bicycles, Pedicabs/Trisikads

Section 1. Imposition of Fee. There shall be collected an Annual Registration Fee for every Bicycle unit, Pedicab/Trisikad for hire:

Business Tax (per unit)	Php 250.00
Mayor's Permit	Php 50.00
Plate	(at cost)
Registry Sticker	(at cost)
Driver's Permit	Php 70.00

Section 2. Administrative Provisions:

1. A metal plate, with a corresponding registry number, shall be provided by the City Treasurer for every bicycle, pedicab or trisikad issued a permit. The registry number assigned to a bicycle, pedicab or trisikad shall be its permanent number and cannot be given to another.
2. The BPLO-Mayor's Office shall keep a registry of all bicycles, trisikad or pedicabs which shall include the following information:
 - a. Make and brand of the bicycle and pedicab/trisikad

- b. The name and address of the owner, and
 - c. Plate number
3. The PNP Traffic Division of the city shall be furnished with a copy of this list.
4. The operator/owner is required to paint/print the registry number on the inside of the pedicab/trisikad where it shall be visible to the riding public.
5. The Identification Card (ID Card) issued by the City Treasurer's Office to the Pedicab Driver shall be worn at all times by the driver of the pedicab/trisikad.
6. The change of ownership for pedicab/trisikad for hire shall be registered with the Office of the City Treasurer, which shall be properly recorded in the Registry Book.

Section 3. Time and Manner of Payment. The fee imposed herein shall be due on the first day of January and payable to the City Treasurer within the first twenty (20) days of January of every year. For new acquisitions, payment shall be due after twenty (20) days following its acquisition.

Section 4. Surcharge for Late Payment. Failure to pay as prescribed in this Article within the time required shall subject the taxpayer to a **Surcharge of Twenty-Five Percent (25%)** of the original amount of the fees due thereon, such surcharge to be paid at the same time and in the same manner as the fees due.

Section 5. Penalty. A fine of One Hundred (**Php 100.00**) Pesos or imprisonment of ten (10) days, or both, at the discretion of the court shall punish any violator to the provisions of this Article.

Article P.

Permit Fee on Occupation or Calling Not Requiring Government Examination

Section 1. 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 engaged in the practice of the occupation or calling not requiring government examination with the city as follows:

Occupation or Calling	Rate of Fee/Annum
(a) On employees and workers in generally considered as "Offensive and Dangerous Business Establishments"	Php 100.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	Php 100.00
(c) On employees and workers in food or eatery establishment	Php 100.00
(d) On employees and workers in night or night and day establishment	Php 100.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the City Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technicianclub/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant,	

lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder **Php 100.00**

Section 2. 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 3. Person Governed. The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith:

- a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:
 - (1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
 - (2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardware; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
 - (3) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors that endanger their physical and health well being.
- b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries; supermarkets; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.
- c) Employees and workers in food or eatery establishments such as but not limited to the following:
 - (1) Employees and workers in canteen, 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 uncooked foods;
 - (4) All other food peddlers, including peddlers of seasonal merchandise.
- d) Employees or workers in night or night and day establishments such as but not limited to the following:
- Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time.
- In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusements, they shall under no circumstances allow hostesses, waitress, waiters, entertainers, or hospitality girl below 18 years of age to work as such. For those who shall secure the Individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.
- e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the city aside from those already specifically mentioned above.

Section 4. Time and Manner of Payment. The fees prescribed in this Article shall be paid to the City Treasurer upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the city for its employees.

Section 5. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a **Surcharge of Twenty-Five Percent (25%)** of the original amount of the fee due such surcharge shall be paid at the same time and in the same manner as the tax due.

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

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

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

Section 6. Administrative Provisions.

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

City Treasurer and to the City Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

Article Q.
Permit Fee for the Conduct of Group Activities

Section 1. Imposition of Fee. Every person who shall conduct or hold any program or activity involving the grouping of people within the jurisdiction of the City of San Carlos shall obtain a Mayor's Permit, therefore for every occasion of *not more than twenty-four (24) hours* and pay to the City Treasurer the corresponding fee in the following schedule.

a. Rallies and demonstrations:

1. Government Facilities	300.00
2. Outdoors: in parks, plazas, roads/streets	600.00

b. Dances:

1. Benefit Dances:

a. Ordinary days:

1. Barangays	
1.a. Ordinary Sound/Light System	150.00
1.b. Stereo quadrosonic sound and disco lights	300.00

2. Poblacion Area

2.a. Ordinary Sound/Light System	200.00
2.b. Stereo quadrosonic sound and disco lights	300.00

b. Fiesta Days (3 days before and 1 day after):

1. Barangays

1.a. Ordinary Sound/Light System	200.00
1.b. Stereo quadrosonic sound and disco lights	400.00

2. Poblacion Area

2.a. Ordinary Sound/Light System	300.00
2.b. Stereo quadrosonic sound and disco lights	450.00

c. Promotion Sales:

1. Hawking individual (rate per person)	50.00
2. With sound system	75.00
3. With vehicle mounted sound system	150.00
4. With vehicle mounted sound system and shows	200.00
5. With display area	250.00

d. Sales on Special Occasion

1. Ambulant	100.00
2. Retailer	200.00
3. Service	300.00

e. Stage Presentation:

1. Stage Shows	200.00
2. Drama	200.00
3. Cultural and Fashion Shows	200.00
4. Beauty Contest	200.00
5. Singing or Dance Contest	200.00

f. Bingo Socials:

200.00

g. Other activities not specifically stated herein

200.00

Section 2. Time of Payment. The fees imposed in this article shall be paid to the City Treasurer upon filing of the application for Mayor's Permit upon the recommendation of the City Engineer.

Section 3. Exemption. Programs or activities conducted by educational, charitable, religious and governmental institutions may be exempt from the payment of the fees herein on the discretion of the City Mayor, provided that the corresponding Mayor's Permit shall be secured prior to the activity.

Section 4. Administrative Provision.

- a. A copy of every permit to conduct group activities issued by the City Mayor shall be furnished to the City Engineer's Office and the Chief of Police or PNP Station Commander in the City, who shall assign police officers to the venue of the program or activity to help maintain peace and order.
- b. The Barangay should see to it that a vehicle lane passage is provided whenever public streets are used for benefit dances, coronation and balls, and stage presentations.

Article R.

Fire Safety Inspection Fees

Section 1. Imposition of Fees. There is hereby imposed a Fire Safety Inspection Fee, a certificate of which shall be issued only upon payment by the applicant of all prescribed fees under R.A. No. 9514, otherwise known as the "Fire Code of the Philippines of 2008" and its Implementing Rules and Regulations, after inspection has been duly conducted by the personnel of the Bureau of Fire.

a. Fire Safety Inspection Fee	75.00
b. Fire Clearance Certificate	75.00
c. For Insurance Claims	150.00

Section 2. Time and Manner of Payment. Fire Safety Inspection Fee shall be paid to the City Treasurer or his/her duly authorized representative before a fire safety inspection shall be conducted by the Bureau of Fire.

Section 3. Administrative Provisions.

- a. All Fire Code taxes, fees, charges/fines under R. A. No. 9514 and its Implementing Rules and Regulations shall be collected by the Bureau of Fire of the Philippines (BFP) pursuant to Section 13 of said Act.
- b. Personnel of the BFP shall conduct inspection of buildings, structures and business establishments for fire safety in accordance with the provisions of R.A. No. 9514 prior to their issuance of Fire Safety Clearance/Certificate.

- c. Inspection by the Bureau of Fire for existing business establishments shall be conducted at least a quarter before the Business Permit and Licensing period so as not to delay the issuance of such business permits and licenses.
- d. The fees imposed above (Section 1) shall accrue solely to the General Fund of the City.
- e. All other provisions regarding Fire Safety Standards shall be governed by R.A. 9514 and its IRR and other related issuances.

**Article S.
Fee on Advertisements**

Section 1. Imposition of Tax. There is hereby levied a fee on billboards, signboards or advertisements at the rates prescribed hereunder:

SIGN PERMIT FEES:

a. Erection of supports of any signboard, Billboard, marquee and the like:

1. Up to 4 sq. m of signboard area	300.00
2. Every sq. m. or fraction thereof in excess of 4 sq. m	50.00

b. Installation Permit Fees:

Per sq. m. of display surface or fraction thereof	15.00
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Business Signs:

1. Neon	40.00
2. Illuminated	25.00
3. Others	18.00
4. Painted-on	12.00

Note: Signs not exceeding 0.20 sq. m. display surface and/or temporary signs for charitable, religious and civic purposes are not required to obtain a permit.

For Marketing Materials:

(definition) materials that are employed or utilized directly or indirectly by an individual or organization in order to inform, persuade, advertise, campaign, promote or publicize products, services or ideas to the public or a particular target market purposely for sale, consumption or patronage.

Merchandising	Maximum Duration	Material	Price per piece as to Dimension/Duration (Php)							
Material	of Posting	Component	2 m	3 m	4 m	5 m	6 m	7 m	8 m-up	
Streamer/Banner	1 month	Tarpaulin	200.00	300.00	400.00	500.00	600.00	700.00	800.00	
	1 month	Sack-cloth	100.00	150.00	200.00	250.00	300.00	350.00	400.00	
	1 month	Cloth	100.00	200.00	300.00	400.00	500.00	600.00	700.00	
Mounted Signs	1 year	Steel	400.00	500.00	600.00	700.00	800.00	900.00	1000.00	
	1 year	Wood	200.00	250.00	300.00	350.00	400.00	450.00	500.00	
	1 year	Concrete	400.00	500.00	600.00	700.00	800.00	900.00	1000.00	
	1 year	Fiber glass	350.00	450.00	550.00	650.00	750.00	850.00	950.00	
Leaflets/Distributed			200pcs	300pcs	400pcs	500pcs	600pcs	700pcs	800 pcs or more	
			100.00	150.00	200.00	250.00	300.00	350.00	400.00	
			1 m	2 m	3 m	4 m	5 m	6 m	7 m –up	
Lighted Signs	1 year		350.00	450.00	550.00	650.00	750.00	850.00	950.00	
Painted Signs	1 year		100.00	150.00	200.00	250.00	300.00	350.00	400.00	
Mural	1 year	Painted	350.00	450.00	550.00	650.00	750.00	850.00	950.00	
Giant Billboards	6 months		5m	6m	7m	8m	9m	10m	11-15m	
<i>National Law</i>			1,000.00	2,000.00	3,000.00	4,000.00	5,000.00	6,000.00	10,000.00	
Recorida / Audio Van	8:00am to 5:00pm		1 day	2 days	3 days	4 days	5 days	6 days	7 days	
			200.00	300.00	400.00	500.00	600.00	700.00	800.00	

c. Renewal of fees:

Per square meter of display surface or fraction thereof:

1. Neon signs 40.00

Provided that the minimum fee shall be 150.00

2. Illuminated signs 25.00

Provided that the minimum fee shall be 70.00

3. Others 18.00

Provided that the minimum fee shall be 50.00

4. Painted-on signs 30.00

Provided that the minimum fee shall be 30.00

In addition to the taxes provided above, under item (a) to (e), inclusive, for the use of electric or neon lights in billboards per sq. m. or portion thereof

20.00

d. Mass display of signs or fraction thereof (per quarter):

From 100 to 250 display signs 600.00

From 251 to 500 display signs	900.00
From 501 to 750 display signs	1,250.00
From 751 to 1,000 display signs	1,500.00
From 1,001 or more display signs	2,500.00

e. Advertisement by means of vehicles, balloons, kite, etc. (per quarter):

per day or fraction	100.00
per week or fraction	250.00
per month or fraction	300.00

Section 2. Exemptions. Signs, signboards, billboards and advertisements displayed at the place where the profession or business advertised is conducted shall be exempt from the payment of the taxes imposed under this article.

Section 3. Time, Place and Manner of Payment. The tax imposed shall be paid to the City Treasurer before the advertisement, sign, signboard or billboard is displayed and within the first twenty (20) days of January each year and each subsequent quarter.

Section 4. Administrative Provisions:

- (1). Any person desiring to display signs, signboards, billboards and/or advertisements in any place within the jurisdiction of the city, shall file a written application on the required form and submit the necessary plans and description of the advertisement, sign, signboard or billboard to the Office of the City Engineer.
- (2). The City Treasurer shall collect the tax before the advertisement, sign, signboard and/or billboard is displayed and the City Engineer shall see to it that the tax has been paid and that the sign, signboard, billboard or advertisement shall clearly indicate the number of the permit issued by the Office of the City Mayor.
- (3). Slogans that serve as reminders or markers or landmarks of any sort, that will give information or direction to any particular place or building within the territorial jurisdiction of the city, that are painted on any structure, edifice, billboard, signboard and/or streamers that announce a certain event which carries an advertisement of any product or products and the total area for the advertisement is larger than the message it wishes to convey, shall be levied a tax under the provision of this Article. Advertisements of this category are permitted without having to pay the tax under this Article as long as the advertisement occupies only one fourth (1/4) of the total area of the structure, edifice, billboard, signboard and/or streamer.
- (4). It shall be the duty of the permittee to cause the removal of signboards, signs, billboards, and/or advertisements after the duration of the display period per its application.
- (5). The City Engineer has the responsibility to remove signboards, signs, billboards, and/or advertisements without permit and non-payment of fees.

Section 5. Penalty. Violation of this article shall be punished by a fine of One Thousand (Php 1,000.00) Pesos in addition to the payment of the imposed fee or imprisonment of not more than one (1) month or both at the discretion of the court.

CHAPTER IV

SERVICE FEES

Article A.

Secretary's Fees

Section 1. Imposition of Fees. There is hereby levied and collected secretary's fee from every person requesting for the issuance of copies of official records and documents from Offices of the City Government of San Carlos, at the following rates:

	<u>Amount of Fee</u>
a. For every 100 words or fraction thereof, typewritten (not including the certificate and any notation)	75.00
b. Where the copy to be furnished is in printed form, in whole or in part for each page (double this fee if there are two pages in a sheet)	75.00
c. For each certificate of correctness (with seal of office) written on the copy or attached thereto	75.00
d. For certifying the official act of the City Judge or other judicial certificate clearances, of that of the City Mayor, City Treasurer, City Assessor, SP Secretary, CPDC, City Accountant and other City Officials:	
1 st two (2) copies	75.00
per page thereafter	10.00
e. For administering oaths, per document	75.00
f. For every certification related to zoning and subdivision plan approved by the Sangguniang Panglunsod	100.00
g. Issuance of a certification that the business tax has been paid, indicating therein the serial number and the date of issuance of the official receipt issued	75.00
h. Supplier's Registration Fee (per annum)	1,000.00
i. Copy produced by copying machine or computer per page	5.00
j. Certified true copy of photocopied documents, per page	75.00

k. Certified sketched plan/vicinity map, of not more than:

150 square inches	300.00
In excess of 150 square inches	5.00 per sq. inch or fraction thereof

I. Certification for the Notice of Application for Quarrying Permit 100.00

m. SP Endorsement to the Province thru Resolution for Quarry application:

Sand and Gravel/ Guano:

Filing Fee	200.00
Verification Fee	400.00

Small Scale Mining:

Filing Fee	200.00
Verification Fee	500.00

The ocular inspection and verification of the quarry area based on the submitted survey plan shall be undertaken by the CPDO.

n. Sale of Bid Documents:

Approved Budget of the Contract (ABC):

Below P 100,000.00	150.00
More than P 100,000.00 to P 300,000.00	300.00
More than P 300,000.00 to P 500,000.00	500.00
More than P 500,000.00	1/10 of 1% of the ABC

Section 2. 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 3. 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 1. 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	350.00
2. Furnishing blank forms of application for marriage license	30.00 per page
3. Marriage license fee	75.00

4. Marriage solemnization fee (*Fee on the exercise of a privilege to solemnize marriage*)

a. Where marriage license is required	150.00
b. Under Article 34 (No marriage license is required)	550.00

(b) Registration Fees of Court Decrees/Orders:

1. Adoption	550.00
2. Foreign Decree of Adoption	1,750.00
3. Rescission of Adoption	1,750.00
4. Annulment of Marriage	1,250.00
5. Declaration of Absolute Nullity of Marriage	1,250.00
6. Legal Separation	1,250.00
7. Setting aside Decree of Legal Separation	1,250.00
8. Change of Name	175.00
9. Correction of Entry	175.00
10. Aliases	550.00
11. Presumptive Death of Absent Spouse or Judicial Declaration of Absence	1,250.00
12. Compulsory recognition of illegitimate child	350.00
13. Voluntary recognition of minors illegitimate child	350.00
14. Voluntary emancipation of minors	550.00
15. Appointment of Guardian	350.00
16. Termination of Guardianship	350.00
17. Judicial determination of Filiation	175.00
18. Judicial determination of the fact of reappearance of absent Spouse, if disputed	1,250.00
19. Naturalization certificate	1,750.00
20. Cancellation of Naturalization certificate	1,750.00
21. Repatriation or voluntary renunciation of Citizenship	1,750.00
22. Separation of Property	1,750.00
23. Revival of former property regime	1,750.00
24. Emancipation of Orphaned Minor	350.00
25. Other registrable court decrees	350.00

(c) Registration Fees of Legal Instruments:

1. Affidavit of Reappearance	1,000.00
2. Acknowledgement	350.00
3. Affidavit to Use the Surname of the Father	175.00
4. Certificate/Affidavit of Legal Capacity to Contract Marriage of Foreigners	500.00
5. Legitimation	250.00
6. Option to Elect Philippine Citizenship	1,000.00
7. Partition and Distribution of Properties of Spouses and Delivery of the Children's Presumptive Legitimacy	1,000.00
8. Marriage Settlements and any modifications thereof	1,000.00
9. Repatriation Document with Oath of Allegiance	1,000.00
10. Affidavit or oath of allegiance	850.00
11. Voluntary Emancipation of minor	200.00
12. Waiver of Rights/Interests of Absolute Community of Property	1,000.00
13. Other Registrable Legal Instruments	175.00

(d) Certification Fees

1. Certifications or Certified Machine copies of any documents on file in the Office of the Local Civil Registrar	75.00
2. Other certifications not specified herein	75.00

(e) Processing Fees for Supplemental Report (To Supply Missing Entries)

1. Birth	300.00
2. Death	300.00
3. Marriage	300.00

Note: *Incident expenses for cost of mailing and request of PSA annotated document shall be borne by the client.*

(f) Filing Fees for Petitions (without need of Judicial Order) Under Republic Act Nos. 9048 and 10172

1. Correction of Clerical Error under RA 9048	1,000.00
2. Change of First Name	3,000.00
3. Correction of Clerical Error (sex, month and/or date of birth)	3,000.00
Under RA 10172	

(g) Service Charges/Fees for Migrant Petitions (without need of Judicial Order) under Republic Act Nos. 9048 and 10172

1. Change of First Name	1,000.00
2. Correction of Clerical Error under RA 9048	500.00
3. For the Correction of Clerical Error under RA 10172	1,000.00

Note: *In a MIGRANT PETITION, the petitioner's present residence or domicile is different from where his civil registry record or records are registered.*

(h) Service Charge/Fee for a Request of a Philippine Statistics Authority (PSA) Copy of a Civil Registry Document Through the Batch Request Entry Query System (BREQS)

1. Birth, Death, Marriage	75.00
2. Certificate of No Marriage (CENOMAR)	75.00

(i) Service Charges/Fees on Processing of out-of-town (Outgoing) Transactions of the Following Services:

1. Out-of-Town Registration of Birth	150.00
2. Out-of-Town Registration of Marriage	150.00
3. Out-of-Town Registration of Death	150.00
4. Out-of-Town Processing of Legitimation	150.00
5. Out-of-Town Processing of Acknowledgment of natural children	150.00

Note: *Outgoing Out-of-Town transactions above indicated refer to the processing of transactions to be forwarded to the civil registrar's office of the place where the event actually occurred and whose approval is sought to effect registration and or annotation on the document affected.*

(j) Advance Submission Fee of Currently Registered Documentary for Security Paper (SECPA) copy purposes:

1. Birth, Death, Marriage	200.00
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Note: A currently registered document refers to a birth, death and marriage certificate registered within the current month.

An advance submission means the submission of the documents referred herein without waiting for the submission of the same to the Philippine Statistics Authority (PSA) within the first ten days of the following month as mandated by Administrative Order No. 01, Series of 1993.

Section 2. 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 by the City Mayor.

Section 3. Time of Payment. The fees shall be paid to the City Treasurer before registration or issuance of any permit, license or certified copy of local registry records or documents.

Section 4. Administrative Provision. A marriage license shall not be issued unless the Family Planning Coordinating Council issues a certification that the applicant have undergone lectures on Family Planning or Pre-Marriage Counseling **except where both parties are of the ages 25 years old and above since marriage counseling is no longer required.**

Article C. Police Clearance and Other Police Certification Fee

Section 1. Imposition Fee. There shall be paid for each police clearance and other certificate obtained from the Station Commander of the Philippine National Police of this city the following fees:

- | | |
|---|--------|
| a. For local/domestic employment, scholarship, study grant,
and other purposes not hereunder specified | 75.00 |
| b. For change of name | 100.00 |
| c. For application for Filipino citizenship | 800.00 |
| d. For passport, visa application, and employment abroad
<i>(to include foreign scholarship)</i> | 400.00 |
| e. For firearms permit application | 500.00 |
| g. For PLEB clearance | 100.00 |
| h. For commission in the Armed Forces of the Philippines | 100.00 |
| i. For Certification of Detention Period at the Police Station | 75.00 |

i.	For Police Blotter Extracts:	
a.	For Insurance Claims purposes	100.00
b.	For other purposes	75.00
j.	Local Police Permit / Inspection Fee to any of the following:	
1.	Large Cattle (as defined under Article K, Chapter III)	100.00 per trip
2.	Goats, sheep and other animals	50.00 per trip
3.	Hogs/pigs	50.00 per trip
4.	Sand and gravel, rocks, boulders	200.00/truckload
5.	Mineral ores, rock phosphate, limestone	200.00/truckload
6.	Organic fertilizer (guano)	100.00/truckload
7.	Gamecocks	50.00 per trip
8.	Fowls:	
	1 - 20 heads	50.00 per trip
	21 - 50 heads	75.00 per trip
	51 or more	150.00 per trip
9.	Logs, lumbars, timbers	200.00/truckload
10.	Scrap, Junk and other Recyclable Materials	200.00/truckload
11.	Charcoal	50.00 per trip
12.	Others not specifically stated herein	50.00 per trip
k.	In addition to the above police clearance fee, the applicant shall pay a research or I.T. fee for the issuance of a police clearance certification	50.00

Section 2. Time of Payment. The fee provided under this Article shall be paid to the City Treasurer upon application for a police clearance and other certificate.

Section 3. Administrative Provision. It shall be the duty of the Chief of Police to monitor, check and scrutinize every Police Clearance and other Police Certifications applied and issued for proper implementation of the different rates hereof.

Article D. **Sanitary Inspection Fee**

Section 1. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this city or house for rent for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

<u>Type</u>	<u>Asset Size</u>	<u>Number of workers</u>
Micro-Industries	Below P 100,000.00	No specific
Cottage Industries	Over P 100,000.00 up to P 500,000.00	1 – 10
Small-Scale Industries	Over P 500,000.00 up to P 5 Million	11 – 99
Medium-Scale Industries	Over P 5 Million up to P 20 Million	100 – 199

Large-Scale Industries	Over P 20 Million	200 and above
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***The permit fee shall either be based on asset size or number of workers,
whichever will yield the higher fee.***

a. Amusement Places (Theaters, Coliseums, Bowling Alleys, Cockpits):

1. Micro-Industries	No Specific	200.00
2. Cottage Industries	1 – 10	350.00
3. Small-Scale Industries	11- 19	500.00
4. Medium-Scale Industries	100-199	800.00
5. Large-Scale Industries	200 and above	1,000.00

b. Hotel, Motel, Apartments, Lodging, Boarding or Tenement Houses, Condominium, House for Rent:

1. Micro-Industries	No Specific	200.00
2. Cottage Industries	1 – 10	350.00
3. Small-Scale Industries	11- 19	500.00
4. Medium-Scale Industries	100-199	800.00
5. Large-Scale Industries	200 and above	1,000.00

d. Food Establishments:

1. Micro-Industries	No Specific	350.00
2. Cottage Industries	1 – 10	500.00
3. Small-Scale Industries	11- 19	750.00
4. Medium-Scale Industries	100-199	1,000.00
5. Large-Scale Industries	200 and above	1,200.00

e. Bakeries, Bakeshops:

1. Micro-Industries	No Specific	350.00
2. Cottage Industries	1 – 10	500.00
3. Small-Scale Industries	11- 19	750.00
4. Medium-Scale Industries	100-199	1,000.00
5. Large-Scale Industries	200 and above	1,200.00

g. Karaoke/Videoke Bars, Night Clubs, Massage Clinics, Sauna Baths:

1. Micro-Industries	No Specific	500.00
2. Cottage Industries	1 – 10	600.00
3. Small-Scale Industries	11- 19	700.00
4. Medium-Scale Industries	100-199	800.00
5. Large-Scale Industries	200 and above	1,200.00

h. Tonsorial and Beauty Establishments:

1. Micro-Industries	No Specific	150.00
2. Cottage Industries	1 – 10	250.00
3. Small-Scale Industries	11- 19	350.00
4. Medium-Scale Industries	100-199	500.00
5. Large-Scale Industries	200 and above	750.00

k. Rest Areas, Bus Terminal, Bus Stops, Service Stations, Bus Companies, Gasoline Stations:

1. Micro-Industries	No Specific	350.00
2. Cottage Industries	1 – 10	500.00
3. Small-Scale Industries	11- 19	750.00
4. Medium-Scale Industries	100-199	1,000.00
5. Large-Scale Industries	200 and above	1,200.00

l. Distilleries, Factories, Sugar Mills:

1. Micro-Industries	No Specific	500.00
2. Cottage Industries	1 – 10	750.00
3. Small-Scale Industries	11- 19	1,000.00
4. Medium-Scale Industries	100-199	1,500.00
5. Large-Scale Industries	200 and above	2,000.00

m. Distributors (Softdrinks, Beers, Liquors):

1. Micro-Industries	No Specific	350.00
2. Cottage Industries	1 – 10	550.00
3. Small-Scale Industries	11- 19	750.00
4. Medium-Scale Industries	100-199	1,000.00
5. Large-Scale Industries	200 and above	1,300.00

n. Drugstores:

1. Micro-Industries	No Specific	500.00
2. Cottage Industries	1 – 10	650.00
3. Small-Scale Industries	11- 19	800.00
4. Medium-Scale Industries	100-199	1,000.00
5. Large-Scale Industries	200 and above	1,200.00

o. Shipping Companies:

1. Micro-Industries	No Specific	350.00
2. Cottage Industries	1 – 10	600.00
3. Small-Scale Industries	11- 19	800.00
4. Medium-Scale Industries	100-199	1,000.00
5. Large-Scale Industries	200 and above	1,200.00

p. Food Caterers:

1. Micro-Industries	No Specific	350.00
2. Cottage Industries	1 – 10	550.00
3. Small-Scale Industries	11- 19	750.00
4. Medium-Scale Industries	100-199	1,000.00
5. Large-Scale Industries	200 and above	1,200.00

q. Funeral Parlors:

1. Micro-Industries	No Specific	350.00
2. Cottage Industries	1 – 10	550.00
3. Small-Scale Industries	11- 19	750.00
4. Medium-Scale Industries	100-199	1,000.00
5. Large-Scale Industries	200 and above	1,200.00

s. Medical and Dental Clinics:

1. Micro-Industries	No Specific	350.00
2. Cottage Industries	1 – 10	550.00
3. Small-Scale Industries	11- 19	600.00

t. Oxygen and Acetylene Depots:

1. Small-Scale Industries	1 – 10	350.00
2. Medium-Scale Industries	11-20	400.00
3. Large-Scale Industries	21 and above	450.00

x. Private Schools:

1. Micro-Industries	No Specific	500.00
2. Cottage Industries	1 – 10	650.00
3. Small-Scale Industries	11- 19	800.00
4. Medium-Scale Industries	100-199	1,000.00
5. Large-Scale Industries	200 and above	1,200.00

y. Private Hospitals, Private Laboratories:

1. Micro-Industries	No Specific	550.00
2. Cottage Industries	1 – 10	650.00
3. Small-Scale Industries	11- 19	800.00
4. Medium-Scale Industries	100-199	1,000.00
5. Large-Scale Industries	200 and above	1,200.00

z. Poultry, Livestock, Piggery, Prawn and Tilapia Raisers:

1. Micro-Industries	No Specific	350.00
2. Cottage Industries	1 – 10	500.00
3. Small-Scale Industries	11- 19	650.00
4. Medium-Scale Industries	100-199	800.00
5. Large-Scale Industries	200 and above	1,200.00

af. Retailers, Wholesalers:

1. Small-Scale Industries	1 – 5	100.00
2. Medium-Scale Industries	6 – 10	150.00
3. Large-Scale Industries	11 and above	300.00

ag. Supermarkets:

1. Small-Scale Industries	1 – 99	750.00
2. Medium-Scale Industries	100 – 199	900.00
3. Large-Scale Industries	200 and above	1,000.00

ai. Warehouses:

1. Small-Scale Industries	1 – 10	250.00
2. Medium-Scale Industries	11 – 20	300.00
3. Large-Scale Industries	21 and above	350.00

ak. Other Businesses/Entities (as provided for under P.D. 856: Sanitation Code of the Phils):

1. Micro-Industries	No Specific	200.00
2. Cottage Industries	1 – 10	300.00

3. Small-Scale Industries	11- 19	500.00
4. Medium-Scale Industries	100-199	800.00
5. Large-Scale Industries	100 and above	1,000.00

Section 2. 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 3. Administrative Provisions.

- a. The City Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.
- b. The City Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.
- c. Personnel or employees, regardless of position or rank, of establishments specified under letters (a) to (ak) of this article shall secure Health Cards from the City Health Office. Said Health Cards shall form part of the required documents before the issuance of a Sanitary Permit.

Section 4. Other Health Services. Imposition of Fees. There is hereby imposed and collected fees on other services rendered by the City Health Office:

a. Issuance of a Health Card	50.00
b. Sputum Exam	50.00
c. Stool Exam	50.00
d. Pre-Marital Counseling (PMC):	
Group	200.00
Special	1,000.00
e. Issuance of a PMC Certificate, changed or corrected	75.00

DENTAL SERVICES:

a. Extraction, permanent, per tooth	200.00
b. Extraction, temporary, per tooth	100.00
c. Permanent filling, per cavity	300.00
d. Temporary filling, per cavity	150.00
e. Oral Prophylaxis	350.00
f. Dental Certificate	75.00

Article E.

Service Fees for Health Examination

Section 1. Imposition of Fee. There will be collected a fee of **Seventy Five Pesos (Php 75.00)** 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 **Thirty Pesos (Php 30.00)** shall be collected **for each additional copy** of subsequent issuance of a copy of the initial medical certificate issued by the City Health Officer.

Section 2. Time of Payment. The fee shall be paid to the City Treasurer or his duly authorized representative before the physical examination is made and the medical certificate is issued.

Section 3. Administrative Provisions:

- (a) Individuals engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter:
 1. Food establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.
 2. Public swimming or bathing places.
 3. Dance schools, dance halls and night clubs - include dance instructors, hostess, cooks, bartenders, waitresses, etc.
 4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
 5. Massage clinics and sauna bath establishments - include masseurs, massage clinic/sauna bath attendants, etc.
 6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.
- (b) Food handlers and vendors shall be required to undergo stool examination, sputum, vaccination and X-ray.
- (c) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- (d) The City Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 4. Penalty.

Any violation of the provisions of this article shall be subject to a fine of One Thousand Five Hundred Pesos (Php 1,500.00) or an imprisonment of two (2) months, or both at the discretion of the court.

Further, such penalty shall be paid or serve to the owner, manager or operator of the establishment for employee/s found to be without the necessary medical certificate/s.

Article F.

Charges on Animal Impoundment, Quarantine and Disposition

Section 1. Imposition of Fees.

1. The owner of any animal impounded or taken into custody may, at any time before the disposition thereof, redeem the same by paying all accrued fees and corresponding charges, and in the absence of compulsory registration papers, relevant expenses thereof:

For Large Cattle	Five Hundred Pesos (P500.00) and additional of One Hundred Pesos (P100.00) per day of impoundment
For Pigs, Goats, Sheep, Dogs and Cats	Three Hundred Pesos (P300.00) and additional of Fifty Pesos (P50.00) per day of impoundment

2. **Adoption Fee.** Prospective buyers of dogs or cats for pet purposes will be screened on their capabilities for the care and management of the animal. The buyer should be a San Carlos City resident. The buyer shall pay an **adoption fee of Five Hundred Pesos (P500.00)** and sign an adoption contract at the City Agriculture's Office. The City Agriculture's Office or its authorized representative will conduct a periodic check on the dog for at least once every semester.

Section 2. Administrative Provisions.

1. All animals shall be kept by the City Agriculture's Office for a period of not less than five (5) working days, unless redeemed within such period. Computation of the five (5) working day impoundment period shall commence from the date of apprehension. The city is not held liable in case of death on the impounded animal during its impoundment.
2. Impounded Large Cattle, Pigs, Goats and Sheep not claimed within five (5) working days after the date of impounding shall be sold at public auction under the following procedures:
 - 2.a. There shall be created a Committee on Public Auction of Impounded Large Cattle, Pigs, Goats and Sheep composed of the following:

Chairman:	City Agriculturist
Members:	City Treasurer or his/her authorized representative
	City Accountant
	General Services Department
 - 2.b. For the Barangay, their Committee on Public Auction of Impounded Large Cattle, Pigs, Goats and Sheep shall be composed of the following:

Chairman:	Barangay Captain
Members:	Kagawad, Chairman, Committee on Agriculture
	Barangay Secretary
 - 2.c. The committee shall post notice for public auction of impounded large cattle, pigs, goats and sheep for three (3) days in three (3) conspicuous places including the main door of the City Hall and the public markets
 - 2.d. The committee shall determine the minimum selling price of the impounded animals. The animal shall be sold to the highest bidder.
 - 2.e. The Committee on Public Auction of Impounded Large Cattle, Pigs, Goats and Sheep shall make a report of the proceedings in writing to the City Mayor within seven (7) days after the auction sale.
3. The proceeds of the auction sale shall accrue to the General Fund of the City.

4. In case the impounded animal is not disposed of within five (5) working days from the Notice of Public Auction, the same shall be considered sold to the city government for the amount equivalent to the impounding fees.
5. It is hereby prescribed that the adoption days for impounded animals shall be Mondays to Fridays except during holidays, starting from 9:00 A.M. till 12:00 noon at the City Agriculturist's Office in the presence of the representative of the City Treasurer.
6. Any dog or cat held in custody not redeemed by its owner within five (5) working days, shall be deemed abandoned and may be disposed of by the City Agriculture's Office through adoption or euthanasia, provided, however, that if said animal is dangerous to retain or is suffering excessively from contagious and highly communicable disease either to humans or animals, in which case, it may be forthwith humanely destroyed.
7. For all other provisions concerning animal sanitation disease, nuisance and stray animal control of the City of San Carlos, refer to Ordinance No. 15-11 approved on May 22, 2015.

Article G. Library Fees

Section 1. Imposition of Fee. There shall be charged the following fees and penalties for the use of the City Library:

a. Library Fees:

1. Library Card	30.00
2. Internet Fee	FREE

The Internet shall be used solely for research and references. Using the Internet facility other than what is intended for its use shall be subject to a fine of Php 500.00 and confiscation of Library Card and blacklisting from the use of the Public Library.

a. Printing Fee:

a. Ordinary	5.00 per copy
b. Colored	10.00 per copy

c. Penalties for overdue books and other library materials:

1. Books	10.00 per day (per book)
2. Magazines/Periodicals	5.00 per day (per issue)
3. Tapes/CDs (Documentaries, Research, Lectures, etc.)	10.00 per day (per material)

d. Lost books and/or other library materials, that includes magazines, periodicals, CDs.

In case of loss, the borrower must replace the materials or pay its equivalent current price. For lost Reference Books, Filipiniana and Novels, the borrower must replace it with the same title and author with the latest copyright, if possible. Further, the borrower will be instructed to buy books on demand.

Section 2. Time of Payment. The Library fees and penalties shall be collected through an authorized Library staff duly deputized by the City Treasurer to collect such. Collections will be remitted to the City Treasurer's Office twice a month.

Section 3. Administrative Provisions:

- a. A master list of books and other library resources shall be prepared and maintained by the City Librarian. Rare collections are subject for library use only.
- b. Borrowers who wish to take out library materials should apply for a library card. Library card is valid for one (1) year and renewable annually. Library privileges may be withdrawn for cause such as violation/s of any duly approved library rules and regulations, delinquency, damage to books, tearing of books or any library materials and other willful destruction of library materials, among others.
- c. The Librarian must have a registry of borrowers that were issued with library cards, their complete addresses, contact numbers, and, if applicable, the recent school to which the borrower has been enrolled.
- d. Any other policies pertaining to library operations, provided that they are not specifically for the collection of library fees or fines and are not covered by this section of the Article, shall be formulated by the City Librarian and duly approved by the City Mayor.

Article H. Assessment Fees

Section 1. Imposition of Fee. There shall be levied and collected fees for the following services rendered by the City Assessor:

- a. Research fees (Retrieval of Assessment Records and Title and/or Lot Numbers) - There shall be charged the following research fees for the retrieval of assessment records, Title and/or Lot Numbers per Real Property Unit (RPU) upon the special request of the taxpayer, and is not within the regular course of operation:

a.1. Research Fees (Retrieval of Assessment Records) 100.00

a.2. Issuance of Certified Photocopy of Documents (per page), issuance of Certificate of Tax Declaration and/or Property Record Form (per RPU):

Current Year up to 2001 GR	100.00
Below 2001 GR up to post war	150.00
For Pre-war records	200.00

a.3. Issuance of Certificate of Landholdings (per RPU) 75.00

a.4. Issuance of Certified Sketched Plan and Vicinity Maps:

Not more than 150 sq. inches	250.00
In excess of 150 sq. inches (per inch)	5.00

- b. Inspection fee (Area Field Verification for purposes of Reclassification of Real Property):

Agricultural Lands (per Lot) 200.00

plus 10.00 for every
kilometer (km) or a fraction

thereof in excess of the 5km radius from the Poblacion.

Commercial Land (per Lot) 400.00

Residential Land (per Lot) 100.00

Industrial Land (per Lot) 500.00

plus 10.00 for every kilometer (km) or a fraction thereof in excess of the 5km radius from the Poblacion.

For Lands not classified above 200.00

For Buildings, Machinery and Manmade Improvements:

For every Industrial Building and Manmade Improvement 400.00

For Commercial building 300.00

For Residential building 100.00

For Machinery 100.00

For Agricultural Building 100.00

For those buildings and/or machineries and/or improvements
not classified herein 100.00

The above inspection or area field verification is conducted upon request of property owner other than that made during the general revision period.

Section 2. Time of Payment. The fee shall be paid to the City Treasurer before release or issuance of any certification or document from the City Assessor's Office or before the conduct of any inspection or area field verification.

CHAPTER V

CITY CHARGES

Article A.

Fishery Rentals, Fees and Charges and other Use of City Waters

Section 1. 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 (Php 50,000.00) 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. *Vessel/s* include every sort of boat, craft, or other artificial contrivance used as a means of transportation on water.

Section 2. Privilege to Use the City Waters. This city, through the City Mayor, shall have the exclusive authority to grant license/permit to any person, cooperative, partnership, association or corporation qualified under the provisions of "The Comprehensive Fisheries and Coastal Resource Management Ordinance of the City of San Carlos" for the privilege of using the City waters and other coastal resources for fisheries, mariculture, recreation and tourism, marine transport and navigation, salvaging and underwater works, research and others, upon payment of the corresponding fees to the City Treasurer.

Section 3. Imposition of Fees. There shall be collected the following rentals, fees and charges for the grant of such permit and/ privilege of using the City waters under Section 2.

A. User/Rental fee for Recreation and Tourism

1. Beach Resort and the like. Annual Fee: 1.00 / square meter

2. Recreation and Tourism Activities:

	<i>Inside the MPA</i>		<i>Outside the MPA</i>	
	<u>Locals</u>	<u>Foreigners</u>	<u>Locals</u>	<u>Foreigners</u>
2.a. Scuba Diving *	150.00/head/dive	300.00/head/dive	100.00/head/dive	200.00/head/dive
2.b. Scuba Diving w/ Camera (still picture or video) *	200.00/head/dive	350.00/head/dive	150.00/head/dive	250.00/head/dive
2.c. Snorkeling *		50.00/head/day		

2.d. Swimming within
the designated area * 10.00/head/day

2.e. Swimming with
googles within the
designated area * 20.00/head/day

2.f. Accreditation for
Dive Masters 500.00/year

2.g. Air refill for SCUBA tanks 400.00/tank

2.h. Sports Fishing 500.00/ person/ day

* Fees shall be paid to the City Treasurer before any activity is conducted.

* Total Fees collected from items 2.a to 2.e shall be distributed as follows:

a. *Fifty percent (50%) shall accrue to the General Fund of the Barangay and shall be released to the Barangay within fifteen (15) days after the end of each month.*

b. *Fifty percent (50%) shall be held in trust by the City and shall be transferred to the accredited Fisherfolk Association or Cooperative once it performs its co-management function with the barangay.*

B. Permit fee for Private Ports/Wharfs

1. Family Use 500.00

2. Commercial Use
a. Class A (berthing vessels more than 3 GRT) – 5,000.00
b. Class B (berthing vessels less than 3 GRT) – 1,000.00

C. Fishery Licenses and Permits

		<u>Amount of Fee/annum</u>
1.	Operation of fishponds, oyster/mussel/aquatic culture	350.00
2.	Operation of seaweeds culture beds (per hectare)	350.00
3.	Catching "bangus" fry or "kawag-kawag":	500.00
4.	Operation of Fish corrals (Bunsod or Dumpil) erected in sea: less than 3 meters deep	70.00
	3 meters deep or more but less than 5 meters	120.00
	5 meters deep or more but less than 5 meters	200.00
	8 meters deep or more but less than 10 meters	300.00
	10 meters deep or more but less than 15 meters	500.00
	15 meters deep or more	1,200.00

5. Other Fishing Activities:

Kinds of Fishing Gear
(such as nets, traps or other fishing gear used commonly in the locality)

	<u>Amount of Fee/annum</u>
• <i>Fisherman Using Net</i>	
a. Anud, Kurantay, Cayagcag, Sagiwiwiw, Taan, Pamulinao, Lamba and the like	75.00
b. Bangus Fry Catching Gear:	
1. Sabay-Sabay	40.00
2. Traveling, Sapyaw	50.00
• <i>Fisherman Using Traps/Gears</i>	
a. Bubo	150.00
b. Panggal	100.00
c. Surambao	50.00
• <i>Fisherman Using Hook and Line</i>	
a. Pamanitan (Subid)	200.00
b. Palabay	75.00
c. Pandalupapa	200.00
d. Pannucos, Pataw-pataw, LatakTonton, Laslas, Habyog	75.00
• <i>Fish Aggregating Device</i>	
a. Arong (per unit)	50.00
b. Payao (per unit)	100.00
6. Fish Hatcheries/Breeding Activities	500.00
7. Fry Stockhouse/Yard	500.00

The marginal fishermen gathering fry for sale and using catching gears like *sabay-sabay*, *traveling* and *sapyaw* and the like shall only pay the corresponding license and shall not pay the tax on the sales of the fries.

D. Permit to Moor/Anchor and/or Engage in Business in the City.

All sea crafts of more than three (3) registered gross tons that will anchor in the city waters, and/or engage in any business in the city shall pay the corresponding fees, provided, that the anchorage or stay shall be limited; provided further, that anti-pollution measures are observed: provided furthermore, that the city government reserves its right to disallow or prohibit anchorage of any vessel whenever or whichever, public interest demand, upon recommendation of the barangay, FARMC, and concerned citizens, upon public hearing.

Dive boats and other vessels are allowed to moor/anchor in the city waters but only in designated marine transport and navigation zone and to moor within designated areas to be determined by the city government upon application and approval of a permit with corresponding fees.

All resort operators and dive shops operating outside the City of San Carlos but transporting divers and tourists and engaging business to the city water shall secure a Mayor's Permit.

Anchorage/Mooring Fees

For sea crafts less than 3 GT	250.00/day or a fraction thereof
For sea crafts of 3 – 10 GT	500.00/day or a fraction thereof
For sea crafts of more than 10 GT	1,000.00/day or a fraction thereof
For dry docking/repair of vessels less than 3 GT	250.00/day or a fraction thereof
For dry docking/repair of vessels 3 GT and more	500.00/day or a fraction thereof

E. Special Permits. Special Permits may be granted by the City Mayor for research works and the use of compressor specifically for the conduct of underwater salvaging, underwater works or installation of underwater structures upon payment of fees hereunder set:

Use of Air Compressor	500.00/activity
Research Purposes	500.00/permit issued (maximum of 5 persons per group)

F. Auxillary Invoice – All fish and fishery products, except those caught in violation of the provisions of The Comprehensive Fisheries and Coastal Resource Management Ordinance of the City or are declared as health hazards by concerned institutions, must have an auxillary invoice to be issued by the City CRM Office prior to their transport from the point of origin to the point of destination in the Philippines and/or export purposes upon payment of the prescribed fee to defray administrative costs thereof:

1. Matured Fish	
a) Less than one (1) ton	30.00
b) More than one (1) ton	50.00
2. Bangus Fry/Fingerlings	
a) Less than one (1) million fries	30.00
b) More than one (1) million fries	50.00

Section 4. Time and Manner of Payment.

- a. The license fees for the privilege to catch fish from city waters with nets, traps, and other fishing gears, the operation of fishponds, fish corrals, and all other activities above, and the operation of fishing vessels shall be paid to the City Treasurer or his/her duly authorized representative upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.
- b. All other fees and charges shall be paid to the City Treasurer or his/her duly authorized representative prior to the conduct of any activity thereat.

Section 5. Administrative Provisions.

- a. A licensee of other localities shall not fish within the city waters of this city without first securing the necessary permit from the City Mayor and paying the corresponding fee to the City Treasurer.
- b. The City Treasurer shall issue Official Receipts and/or Cash Tickets as the case maybe as evidence of payment and the Barangay Treasurer or representative shall be responsible for the collection and accounting of tickets before any activity is allowed in the City Waters.
- c. The regulation of all activities within the City waters shall be governed by The Comprehensive Fisheries and Coastal Resource Management Ordinance of the City.

- d. Failure to pay the rental or license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

Section 6. Applicability of Pertinent Provisions of Laws. All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

Article B.
Service Charge for Garbage Collection

Section 1. 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:

a.	Manufacturers, Importers, and Exporters of any articles of commerce, including brewers, distillers and compounders of liquors, distilled spirits and/or wines	4,000.00
b.	Sugar Centrals and Refineries, Millers, Assemblers, Processors, and other Similar Businesses	4,000.00
	b.1. Bio-Ethanol Plant	4,000.00
c.	Retailers, dealers, wholesaler and distributors of any articles of commerce:	
	1. Sari-Sari Store	100.00
	2. Groceries	600.00
	3. Supermarkets	1,400.00
	4. Bazaars and Department Stores	400.00
	5. Drugstores	200.00
	6. Agricultural & Veterinary Products	200.00
	7. Tires, Batteries and Accessories	200.00
	8. General Merchants	200.00
	9. Beverage (wholesalers)	400.00
	10. Beverage (distributors)	1,000.00
	11. Malls	4,000.00
	12. Bakeries	400.00
	13. Others	100.00
d.	Cafes, Cafeterias and Carinderias:	
	1. Class A	300.00
	2. Class B	150.00
	3. Class C	100.00
e.	Restaurants and other similar establishments	1,000.00
f.	Hotels, Pension Houses, Motels, Apartments, Apartelles	1,000.00
g.	Lodging Houses	500.00
h.	Boarding Houses	500.00

i. Amusement Places:

1. Night and Day Clubs	1,000.00
2. Theaters and Cinema Houses	1,000.00
3. Video-Karaoke Bars	300.00
4. Cockpits	400.00
5. Other similar establishments not specified in this section	200.00
j. Financing institutions like banks, insurance companies, pawnshops	500.00
k. Barber shops, Tailor shops	100.00
l. Service Stations	300.00
m. Rice and Corn Mill	400.00
n. Private Hospitals	4,000.00
o. Medical, Dental and Optical Clinics	400.00
p. Funeral Homes	2,000.00
q. Repair Shop for motor vehicles and engines	400.00
r. Piggery, Poultry, Livestock raisers	300.00
s. Other establishments not mentioned above	100.00

Section 2. Time of Payment. The fees prescribed in this Article shall be paid to the City Treasurer on or before the twentieth (20th) day of January of every year.

Section 3. Administrative Provisions:

- (a) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage cans and/or receptacles properly covered and shall be in accordance with the Waste Management Disposal System of the city.

- (b) The Sanitary Inspector (of the City Health Office) shall inspect once every month to find out whether garbage is properly disposed and collected.

Section 4. Penalty. Any violation of the provision of this article shall be punished by a fine of not less than One Thousand (Php 1,000.00) pesos, or imprisonment of not less than One (1) month, or both, at the discretion of the court.

Article C.
City Hospital Service Fees

Section 1. Imposition of Fees. There is hereby imposed fees on the health services rendered in the City Government Hospital and Laboratories.

RATES

PARTICULARS	RESIDENT OF SCC	NON-RESIDENT OF SCC
ROOMS (rate per day)		
Private Room with Aircon	PHIC RATE + 800.00	PHIC RATE + 900.00
Private Room Without Aircon	PHIC RATE + 400.00	PHIC RATE + 500.00
Semi-Private With Aircon	PHIC RATE + 500.00	PHIC RATE + 600.00
Semi-Private Without Aircon	PHIC RATE + 200.00	PHIC RATE + 300.00
Medical Ward	PHIC RATE	PHIC RATE + 50.00
OB Ward	PHIC RATE	PHIC RATE + 50.00
NICU (Nursery)	PHIC RATE	PHIC RATE + 50.00
NICU w/ incubator use	PHIC RATE + 100.00	PHIC RATE + 150.00
Female, Male, Pedia Ward	PHIC RATE	PHIC RATE + 50.00
Surgical Ward	PHIC RATE	PHIC RATE + 50.00
Isolation Room	PHIC RATE	PHIC RATE + 100.00
Delivery Room	PHIC RATE	PHIC RATE + 100.00
Intensive Care Unit (ICU)	1,500.00	1,600.00
 Operating Room:		
Operating Room RUV of: above 10 units (81 & above)	PHIC RATE	PHIC RATE + 550.00
Operating Room 5.1 to 10 units (31-80)	PHIC RATE	PHIC RATE + 300.00
Operating Room 5.0 and below (30 & below)	PHIC RATE	PHIC RATE + 150.00
Emergency Room (ER) Fee	350.00	400.00
Recovery Room	50.00/hr	60.00/hr
Labor Room Fee/hr	50.00/hr	60.00/hr
 MEDICAL FEES		
Medical Certificate	75.00	100.00
Medico Legal Certificate	100.00	125.00
Birth/Death Certificate	75.00	75.00
Certification of True Copy	75.00	75.00
Consultation (Outpatients)	FREE	100.00
 AMBULANCE		
Within City Proper	250.00/service	300.00/service
Outside City Proper	+ 25.00/km	+ 30.00/km
San Carlos City - Bacolod City	3,200.00	3,900.00
San Carlos City - Dumaguete	4,000.00	5,000.00

San Carlos City - Cebu (via Toledo) (Passenger/Patient to shoulder the freight charge on RORO and all other fees - vice versa)	5,500.00	7,000.00
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DENTAL SERVICES

Extraction, permanent, per tooth	200.00	250.00
Extraction, temporary, per tooth	100.00	150.00
Permanent filling, per cavity	300.00	350.00
Temporary filling, per cavity	150.00	200.00
Calcium Hydroxide	100.00	150.00
Glass Ionomer	200.00	250.00
Oral Prophylaxis	350.00	400.00
Periapical Lateral X-Ray	300.00	350.00

WOUND DRESSING

Small (0.5 cm or less)	40.00	50.00
Medium (0.5 - 4.0 cm)	75.00	100.00
Large (more than 4.0 cm)	100.00	125.00
Debridement Fee	PHIC RATE	PHIC RATE

MINOR SURGICAL PROCEDURES

Excision of Cyst	PHIC RATE	PHIC RATE
Incision and Drainage	PHIC RATE	PHIC RATE
Suturing	PHIC RATE	PHIC RATE
Circumcision	PHIC RATE	PHIC RATE
Closed Reduction	PHIC RATE	PHIC RATE
Application of Plaster Cast	PHIC RATE	PHIC RATE
Removal of Plaster Cast	100.00	150.00
Removal of Toil Nail	PHIC RATE	PHIC RATE
Insertion of NGT	150.00	200.00
Insertion of Urinary Catheter	150.00	200.00
Removal of Urinary Catheter	75.00	100.00

OTHER FEES

Cardiac Monitor Fee	25.00/hr	50.00/hr
Pulse Oximeter Fee	10.00/hr	15.00/hr
Syringe Pump Fee / Infusion Pump Fee	50.00/day	100.00/day
Doppler Fee	50.00/use	75.00/use
Fetal Monitor	25.00/hr	30.00/hr
Defibrillator Fee	150.00/use	200.00/use
Bill Light/Photo Therapy use	100.00/day	150.00/day

Injection Fee	15.00	25.00
Nebulization	20.00	35.00
EKG	300.00	350.00
Respiratory Suction Fee	50.00/day	50.00/day
Mechanical Ventilator	700.00/day	800.00/day
Electrical Appliances	50.00/day	60.00/day
HEMODIALYSIS	PHIC RATE	PHIC RATE + 100.00
PERITONIAL DIALYSIS	PHIC RATE	PHIC RATE + 100.00

SERVICE FEE

DAILY VISIT

General Practitioner	PHIC RATE	PHIC RATE
Specialist	PHIC RATE	PHIC RATE
SURGERY	PHIC RATE	PHIC RATE

ULTRASOUND

Whole Abdomen	1,100.00	1,150.00
Upper Abdomen	600.00	650.00
Lower Abdomen	600.00	650.00
Kidney, ureter, bladder (KUB)	600.00	650.00
Pelvic/gynecology evaluation	450.00	500.00
Abdomen per quadrant	400.00	450.00
Transvaginal/transectal	800.00	900.00
Liver	400.00	450.00
Gallbladder	400.00	450.00
Spleen	400.00	450.00
Pancreas	400.00	450.00
Prostate	400.00	450.00
Urinary Bladder	400.00	450.00
Hepatobiliary	450.00	500.00
Kidneys	400.00	450.00
Appendix	600.00	650.00
Kidneys, Urinary bladder & prostate	800.00	850.00
Abdominal aorta or IVC	400.00	450.00
Biophysical score	450.00	500.00
Pleural space	400.00	450.00
Pregnancy evaluation (pelvis)	400.00	450.00
Breast	1,100.00	1,200.00
Hemi thorax	900.00	950.00

Thyroid	900.00	950.00
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PATHOLOGICAL SERVICES (LABORATORY)

HEMATOLOGY

CBC	120.00	130.00
CT/BT	70.00	80.00
Blood Typing	75.00	100.00
Sedimentation Rate (ESR)	110.00	120.00
Retic Count Rate	120.00	130.00
Reverse Blood Typing	100.00	110.00

CLINICAL MICROSCOPY

Urinalysis (Quantitative Urinalysis)	80.00	85.00
Stool Exam/ Fecalysis	50.00	60.00
Pregnancy Test	100.00	110.00

SEROLOGY

Dengue Test	500.00	550.00
RPR/TPHA (syphillic)	250.00	300.00
Hepa "A" (Rapid)	250.00	300.00
Hepa "B" Antigen (Rapid)	150.00	200.00
Dengue Duo (Ag, IgG, IgM) with NS1	750.00	800.00
Hepa-C	300.00	350.00
HIV Test	300.00	350.00
Salmonella Typhidot IgG/IgM	600.00	650.00
Donor Screening Fee	1,685.00	1,735.00
Crossmatching (conventional)	200.00	250.00
Crossmatching (gel method)	400.00	450.00
Leptospirosis	400.00	450.00
Chikungunia	400.00	450.00
H. Pylori	400.00	450.00
Anti-body screen	400.00	450.00

CLINICAL CHEMISTRY

FBS	130.00	140.00
RBS	100.00	110.00
BUN	130.00	140.00
Creatinine	150.00	160.00
Uric Acid	140.00	150.00
Lipid Profile	600.00	650.00

Liver Profile	900.00	950.00
Cholesterol	150.00	160.00
Triglyceride	150.00	160.00
HDL only	130.00	140.00
LDL only	130.00	140.00
Electrolytes (K,NACI (600/3)	800.00	850.00
K (Potassium)	300.00	310.00
Na (Sodium)	300.00	310.00
Chloride	300.00	310.00
Amylase	250.00	260.00
Calcium	250.00	260.00
SGPT/ALT	150.00	160.00
SGOT/AST	150.00	160.00
HbA1c	600.00	650.00
TPAG	300.00	350.00
Total Protein only	130.00	140.00
Albumin only	130.00	140.00
Globulin only	130.00	140.00
B1B2	390.00	400.00
Total Bilirubin	130.00	140.00
Indirect Bilirubin	130.00	140.00
Direct Bilirubin	130.00	140.00
Prothrombin Time	600.00	650.00
APTT	700.00	750.00
TROP I	600.00	650.00
CK-MB	400.00	450.00
Alkaline Phosphatase	250.00	300.00

PARASITOLOGY

Stool Exam / Fecalysis	50.00	100.00
Occult Blood	150.00	200.00

SPECIAL PROCEDURES

Thyroid Panel (T3, T4, TSH) package	1,800.00	1,850.00
T3	650.00	700.00
T4	650.00	700.00
FT3	650.00	700.00
FT4	650.00	700.00
TSH	650.00	700.00
Kato Katz	130.00	140.00

AFB	100.00	110.00
Drug Testing Kit	300.00	350.00
Cell Morphology	100.00	110.00
Differential Count	100.00	110.00
Malaria Smear	100.00	110.00
Micral Test	150.00	160.00
PSA (Ountitative)	1,000.00	1,050.00
Histopathology: FNAB	1,250.00	1,300.00
Newborn Screening Fee	PHIC RATE + 150.00	PHIC RATE + 200.00
Newborn Hearing Screening Test	PHIC RATE	PHIC RATE + 100.00
Vaginal Smear (Medico Legal)	100.00	150.00

RADIOLOGIC SERVICES (X-RAY)

CHEST (ADULT)

Chest AP or PA	220.00	270.00
Chest PA & PA Portable	230.00	280.00
Chest PA & Lateral	380.00	430.00
Chest PA & Left or Right Oblique	380.00	430.00
Chest PA & Lordotic	400.00	450.00
Chest PA & Bilateral Oblique	380.00	430.00
Chest Left or Right Lateral	220.00	270.00
Chest Lordotic	220.00	270.00
Chest Left or Right Oblique	220.00	270.00
Chest Bilateral Oblique	380.00	430.00
Chest Lateral Decubitus	260.00	310.00
Chest (Bucky) AP or PA	220.00	270.00
Chest (Bucky) AP or PA & Left or Right Lateral	380.00	430.00
Chest (Bucky) AP or PA & Left or Right Oblique	380.00	430.00
Chest (Bucky) AP or PA & Bilateral	600.00	650.00

CHEST (6 YEARS OLD AND BELOW)

Chest AP or PA	220.00	270.00
Chest AP or PA & Lateral	350.00	400.00
Chest AP Portable	220.00	270.00

ABDOMEN (ADULT)

Abdomen AP (Supine or Upright)	375.00	425.00
Abdomen AP (Supine and Upright)	610.00	660.00
Abdomen Left/Right Lateral Decubitus	265.00	315.00
Abdomen Left/Right Lateral	375.00	425.00

Abdomen AP (Supine, Upright & Decubitus)	860.00	910.00
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ABDOMEN (INFANT 1-YEAR OLD & BELOW)

Abdomen AP (Supine or Upright)	265.00	315.00
Abdomen AP (Supine & Upright)	550.00	600.00
Abdomen Left/Right Lateral Decubitus	265.00	315.00
Abdomen AP (Supine, Upright & Decubitus)	690.00	740.00
Abdomen (Wangenstein Right)	575.00	625.00

HEAD

Skull AP or PA	310.00	360.00
Skull Lateral	310.00	360.00
Skull AP & Lateral	565.00	615.00
Skull – Towne's View	310.00	360.00
Skull - Waters	310.00	360.00
Skull - Submentovertical	310.00	360.00
Skull AP & Towne	565.00	615.00
Skull AP & Waters	565.00	615.00
Skull Towne & Waters	565.00	615.00
Skull Lateral & Towne	565.00	615.00
Skull Lateral & Waters	565.00	615.00
Skull AP, Lateral & Towne	690.00	740.00
Skull AP, Lateral & Waters	690.00	740.00
Skull AP, Lateral & Tangential	690.00	740.00
Skull AP, Towne & Waters	690.00	740.00
Skull AP/Lateral/Towne/Waters & Submentovertical	760.00	810.00
Skull Series	760.00	810.00
Skull – Tangential	220.00	270.00
Mastoids (Any One View)	310.00	360.00
Mastoids (Any Two Views)	550.00	610.00
Mastoids (Any Three Views)	600.00	650.00
Mastoids Complete	690.00	740.00
Mandible Pa & Axiolateral	460.00	510.00
Temporo-Mandibular Joints	690.00	740.00
Paranasal Sinuses - Lateral	265.00	315.00
Paranasal Sinuses - Caldwell	265.00	315.00
Paranasal Sinuses - Waters	265.00	315.00
Paranasal Sinuses - Caldwell & Waters	380.00	430.00
Paranasal Sinuses - Lateral & Caldwell	380.00	430.00

Paranasal Sinuses - Lateral & Waters	380.00	430.00
Paranasal Sinuses - Complete	520.00	550.00
Sella Turcica - Lateral	220.00	290.00
Sella Turcica - AP Axial	220.00	290.00
Sella Turcica - AP Axial & Lateral	485.00	520.00
Facial Bones/Maxillae	575.00	600.00
Nasal Bone - Waters, Lateral & Dental	600.00	620.00
Nasal Bone - Dental	220.00	290.00
Orbits	645.00	660.00
Optic Foramen	645.00	660.00
Zygomatic Aches	380.00	430.00

SHOULDER GIRDLE AND BONY THORAX

Shoulder AP	220.00	270.00
Shoulder AP & Lateral Shoulder APO	380.00	430.00
Both Shoulder AP	380.00	430.00
Both Shoulder AP (Internal & External Rotations)	380.00	430.00
Scapula AP	220.00	270.00
Scapula Lateral	220.00	270.00
Scapula AP & Lateral	380.00	430.00
Scapula AP & PA or AP Oblique	380.00	430.00
Clavicle AP & Axial Sternum	575.00	625.00
Sternoclavicular Joints	575.00	625.00
Ribs Detail AP or PA	220.00	270.00
Ribs Detail AP & PA & Left or Right Oblique	690.00	740.00
Ribs Detail AP/PA & Bilateral Oblique	690.00	740.00

VERTEBRAL COLUMN

Cervical Spine AP, Lateral, Open-Mouth	690.00	740.00
Cervical Spine - Bilateral Oblique	380.00	430.00
Cervical Spine (Complete)	830.00	880.00
Cervical Spine AP	220.00	270.00
Cervical Spine (Atias/Axis)	220.00	270.00
Cervical Spine (Flexion & Extension)	380.00	430.00
Cervical Spine – Translateral (Cross-table)	220.00	270.00
Spine Cervical AP & Translateral	380.00	430.00
Cervical Spine - Translated Open-mouth	380.00	430.00
Cervicothoracic Lateral (swimmer's)	220.00	270.00
Thoracic (dorsal) Spine AP & Lateral	690.00	740.00
Thoracic Spine AP	400.00	450.00

Thoracic Spine Lateral	400.00	450.00
Thoracic Spine Left or Right Oblique	400.00	450.00
Thoracic Spine (Bilateral Oblique)	650.00	700.00
Thoracic Spine (Complete)	1,380.00	1,430.00
Thoracic - Lumbar Spine AP (Supine or Upright)*** Scoliosis Study	440.00	490.00
Thoracic - Lumbar Spine AP & Lateral (Supine or Upright)*** Scoliosis Study	725.00	775.00
Lumbar/Lumbosacral Spine AP & Lateral	690.00	740.00
Lumbar/Lumbosacral Spine AP	400.00	450.00
Lumbar/Lumbosacral Spine Lateral	400.00	450.00
Lumbar/Lumbosacral Spine Left or Right Oblique	400.00	450.00
Lumbar/Lumbosacral Spine Bilateral Oblique	530.00	580.00
Lumbar/Lumbosacral Spine (Complete)	1,400.00	1,450.00
Sacrum AP or PA & Lateral	525.00	575.00
Coccyx AP or PA & Lateral	460.00	510.00

UPPER EXTREMETIES

Hand PA	220.00	270.00
Both Hand PA	380.00	430.00
Hands PA, Oblique & Lateral	380.00	430.00
Wrist PA & Lateral	220.00	270.00
Wrist PA (Flexion)	220.00	270.00
Wrist - PA, Lateral PA (Flexion)	460.00	510.00
Wrist - Carpal Canal	220.00	270.00
Forearm AP & Lateral	480.00	530.00
Elbow AP Lateral	345.00	390.00
Humerus AP & Lateral	460.00	510.00

PELVIS & LOWER EXTREMETIES

Pelvis AP	495.00	545.00
Pelvis AP & Left or Right HIP	610.00	660.00
Pelvis AP & Bilateral Hips	840.00	890.00
Hip AP & Bilateral Hips	485.00	535.00
Hip AP & Groin Axiolateral	495.00	545.00
Both Hips AP	495.00	545.00
Hips (Frog-Leg)	495.00	545.00
Hip Nailing	760.00	810.00
Femur AP & Lateral	485.00	535.00
Femur AP	220.00	270.00
Knee AP & Lateral	380.00	430.00

Knee AP	220.00	270.00
Knee Oblique	220.00	270.00
Knee Lateral	220.00	270.00
Both Knees AP (Weight Bearing)	485.00	535.00
Patella – Tangential	220.00	270.00
Knee AP, Lateral, & Patella (Tangential)	690.00	740.00
Knee – Intercondyloid Fossa (Axial)	220.00	270.00
Knees AP, Lateral & Intercondyloid Fossa (Axial)	485.00	535.00
Leg AP	220.00	270.00
Leg Lateral	220.00	270.00
Leg AP & Lateral	485.00	535.00
Ankle AP	220.00	270.00
Ankle Lateral	220.00	270.00
Ankle - Mortise View	220.00	270.00
Ankle AP, Lateral & Oblique	460.00	510.00
Ankle AP, Lateral & Mortise View	460.00	510.00
Ankle - Tenential (Calcaneus)	220.00	270.00
Ankle AP, Lateral, Oblique & Tangential Calcaneus	575.00	625.00
Foot AP	220.00	270.00
Foot Lateral	220.00	270.00
Foot AP, Lateral & Oblique	550.00	600.00
Both Feet AP	440.00	490.00
Both Feet Lateral	440.00	490.00
Both Feet Oblique's	440.00	490.00
Both Feet AP, Lateral & Oblique's	1,115.00	1,165.00

SPECIAL EXAMINATIONS

Neck - Soft Tissue Lateral	220.00	270.00
Neck - Soft Tissue AP & Lateral	380.00	430.00
Nasopharyngogram (Soft Tissue Study)	480.00	530.00
Oropharyngogram (Soft Tissue Study)	480.00	530.00
Pharyngogram (Soft Tissue Study)	480.00	530.00
Oral GB Series/ Oral Cholecystography	940.00	990.00
Scout Film - Oral GB Series	220.00	270.00
Operative Cholangiogram	1,115.00	1,165.00
Scout Film - Operative Cholangiogram	220.00	270.00
T - Tube Cholangiography	1,035.00	1,085.00
KUB	375.00	425.00
IVP	1,540.00	1,590.00

Scout Film – IVP	220.00	270.00
IVP with voiding Cystogram	1,795.00	1,845.00
Retrograde Pyelography	1,200.00	1,250.00
Bilateral Retrograde Pyelography	2,330.00	2,380.00
Cystography	875.00	925.00
Urethrography	875.00	925.00
Voiding Cystourethrography	1,035.00	1,085.00
Fetography Pelvimetry	415.00	465.00
Fistulogram/Sinus Tract Visualization	920.00	970.00
Bone Survey (Adult)	2,760.00	2,810.00
Bone Survey (Children)	2,930.00	2,980.00
Barium Enema	940.00	990.00
Barium Swallow	940.00	990.00
Gastro Intestinal Series (G.I. Series)	1,540.00	1,590.00

Section 2. 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 3. Administrative Provisions.

1. There shall be a **10% surcharge fee** on the total amount of medicines, supplies and other medical materials **bought outside** the City Hospital Pharmacy.
2. **Senior Citizens and Persons With Disability (PWD)** shall enjoy a **20% discount** on the total medical expenses *in excess of the PhilHealth benefit*.
3. **Barangay Officials** (*Punong Barangays, Kagawads, SK Chairpersons, Treasurers and Secretaries*) shall enjoy a **20% discount** on the total medical expenses *in excess of their PhilHealth benefit*.
2. **Regular Employees** (*Permanent, Contractual and Co-terminus*) of the Local Government of San Carlos admitted at the City Hospital are entitled to enjoy a **30% discount** on the total medical expenses *in excess of their PhilHealth benefit*, provided, that the following criteria shall be complied:
 - a. Only LGU employee can avail of said benefit, immediate family not included.
 - b. Must present a certificate from the OHRM that said employee has a Very Satisfactory (VS) rating from his/her IPCR for the last semester prior to his/her admittance.
 - c. Has not been tardy for more than five (5) times in a month for the past 6 months prior to his/her admittance as certified by the OHRM.
 - d. Only expenses that were incurred while patient was admitted at the City Hospital will be covered by this provision. Patients who transferred to another hospital of choice for further handling and treatment will shoulder personally the expenses incurred thereat.
3. For out-patients: **Film Reading Fee** will be added automatically to the current rate of Radiologic Procedure.
4. Ultrasound Rates include a **20% Doctor's Professional Fee**.

5. **Additional 10% charges** to all laboratory services for all admitted patients and STAT request.

6. For all other provisions, please refer to Ordinance No. 27-06 or the Ordinance enacting the San Carlos City Hospital Code approved on October 12, 2006.

Article D. City Cemetery Charges

Section 1. Imposition of Fees. There shall be collected the following fees for the use of the City Cemetery and Barangay Cemetery lots (Public or Private):

a.	Rental fee for each niche good for five (5) years at the City Cemetery	1,500.00
b.	Rental fee for each niche good for five (5) years at the City Cemetery for Indigent Residents as certified by Punong Barangay and confirmed by the City Social Welfare and Development Officer (CSWDO)	150.00
c.	Burial Permit	75.00
d.	Issuance Fee for Death Certificate	75.00
e.	Each Death Certificate changed or corrected	100.00
f.	Transfer fee of remains from City Cemetery to tree-park (after 5 years):	
1.	Non-indigent	250.00
2.	Indigent residents (as certified by Punong Barangay and confirmed by the CSWDO)	FREE
g.	Renewal of Lease for each niche (extension to a maximum of 1 year period) at the City Cemetery	300.00
h.	New Entombment	150.00
i.	Cemetery Fee:	
1.	Non-indigent	50.00
2.	Indigent residents (as certified by Punong Barangay and confirmed by the CSWDO)	FREE
j.	Exhumation Permit to remove cadaver	75.00
k.	Service Fee for removal of remains	75.00
l.	Entrance Fee of cadaver from other cities/municipalities	150.00
m.	Transfer Fee of cadaver to other cities/municipalities	150.00
n.	Cremation Fee	100.00

Section 2. Time of Payment. The corresponding fees shall be paid to the City Treasurer upon application for a burial permit prior to the construction thereon of any structures, whether permanent or temporary, or to the interment of the deceased.

The Transfer Fee of remains from the City Cemetery to the tree-park (under letter f) shall also be paid at the same time to the City Treasurer upon application of a burial permit.

No fees shall be collected in a pauper's or unknown (Juan dela Cruz/John Doe) individual's burial, upon the evaluation and recommendation by the CSWDO and approval of the City Mayor.

Section 3. Administrative Provisions.

- a. As used in this Article, the City Cemetery shall refer to the lot owned by this city **located at corner V. Gustilo and Endrina Streets, San Carlos City.**
- b. A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- c. Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- d. In addition to the burial permit, a Certificate of Death issued by the attending physician or City Health Officer; or, if no medical officer is available, by the City Mayor, City Administrator, or any member of the Sangguniang Panlungsod, shall be required.
- e. Any construction of whatever kind or nature in the City 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 Health Officer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding **proportionate fee** with the extended period therefore to the City Treasurer. An **extension** of the lease shall have a maximum period of **one (1) year**, after which, the remains shall be transferred to the tree-park.
- g. The City Health Office shall keep a register in account of the City Cemetery, together with such additional information as may be required by the City Mayor or the Sangguniang Panlungsod.
- h. All other administrative provisions not stated herein, specifically on Prohibitions, Memorial Park, and Burial Hour, please refer to Ordinance No. 203, Series of 1998.

Article E.
Rental Fee on Mineral Lands

Section 1. Definitions. When used in this Article:

- (a) *Minerals* mean all naturally occurring inorganic substances in solid, liquid, or any intermediate state including coal. Soil which supports organic life, sand and gravel, guano, petroleum, geothermal energy and natural gas are included in this term but are governed by special laws.
- (b) *Mineral Lands* are those lands in which minerals exist in sufficient quantity and grade to justify the necessary expenditures in extracting and utilizing such minerals.

Section 2. Collection of Fee. There shall be collected an Annual Rental Fee from the lessee of mineral lands in this city for the exploration, development and exploitation and disposition of minerals from said lands covered by lease in accordance with the following rates:

a. On coal-bearing public lands:

1. Five pesos (P 5.00) per hectare or fraction thereof for each and every year for the first ten (10) years; and,
2. Ten pesos (P 10.00) per hectare or fraction thereof for each and every year thereafter during the lease period.

b. On public lands bearing quarry resources:

Fifty pesos (P 50.00) per hectare or fraction thereof for each and every year during the lease period

c. On all other mineral lands containing metallic or non-metallic minerals under existing mining laws and decrees:

Ten pesos (P 10.00) per hectare, or a fraction thereof for each and every year during the lease period

Section 3. Time of Payment. The rental fee shall be paid in advance to the City Treasurer or his duly authorized representative on the date of the granting of the lease and on the same date every year thereafter during the life of the lease.

Article F.

Charges for the Use of Algers Consuelo Community Center

Section 1. Imposition of Fees. The following facilities of Algers Consuelo Community Center shall be under the management of the City, to charge the following fees for their use:

<u>SOCIAL/FUNCTION ROOMS/AMENITIES:</u>	RATES
a. Function Room <i>(air-con with sitting capacity of 50 - 180 persons)</i>	300.00 / hour
b. Conference Room * <i>(air-con with sitting capacity of 35 - 50 persons)</i>	200.00 / hour
<i>* formerly the multi-purpose area (an open space with a capacity of 70 persons, newly renovated, already an enclosed area with aircon units that could accommodate 35-50 persons)</i>	
c. Board Room <i>(air-con with a sitting capacity of 20-30 persons with Projector Screen)</i>	150.00/hour
d. Mess Hall <i>(sitting capacity of 30-40 persons)</i>	400.00/day <i>(without air-con)</i> <i>2 ceiling fans only</i>

		100.00/hour (with air-con and use of the 2 ceiling fans)
e. Kitchen		100.00/day

SLEEPING QUARTERS
(For Overnight Stay. Check-Out Time: 12:00NN)

f. Executive Room (air-con room good for 3 persons, with shower and CR)	800.00/night
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g. Dormitory (non air-con rooms, ceiling fans only)	150.00/person/night
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- **Women's Dorm** (can accommodate a maximum of 43 persons):
20 double-deck beds and 3 single beds
with 2 CRs and 3 shower rooms

- **Men's Dorm** (can accommodate a maximum of 30 persons):
15 double-deck beds with 2 CRs and 2 shower rooms

OTHERS:

h. Extra Foam/Mattress

i. Plastic Table	100.00/person/night
j. Plastic Chair (Monobloc)	20.00/pc/day
	5.00/pc/day

Article G.

Charges for Use of the City Auditorium and its Facilities/Amenities

Section 1. Imposition of Fees. The following facilities of the City Auditorium and its facilities/amenities shall be under the management of the City, to charge the following fees for their use:

- a. Civic organizations, non-government organizations and people's organizations, private individuals, groups or associations with or without entrance fees or sale of tickets – **Three Thousand Pesos (P 3,000.00) for the first six (6) hours or less and an additional fee of Three Hundred Pesos (P 300.00) per hour thereafter (in excess of 6 hours).** These include the free rehearsals/practices on the same day of exhibitions, the use of tables and chairs and other existing facilities at the City Auditorium, except for the use of additional special lightings, effects, and sound system.
- b. Religious organizations, charitable and educational institutions, who will use the City Auditorium and all its existing facilities for purely religious, educational or social activities or purposes, such as but not limited to masses, prayer meetings, prayer rallies, educational film showing, schools/organizations/institutions holding activities *without entrance fees or sale of tickets* – **One Thousand Pesos (P 1,000.00) for the first six (6) hours or less and an additional fee of One Hundred Fifty Pesos (P 150.00) per hour thereafter (in excess of 6 hours).** These include the free rehearsals/practices on the same day of exhibitions, the use of tables and chairs and other

existing facilities at the City Auditorium, except for the use of additional special lightings, effects, and sound system.

- c. Religious organizations, charitable and educational institutions, civic organizations, non-government organizations and people's organizations who will use the City Auditorium and all its existing facilities for other purposes, schools/organizations/institutions holding activities *with entrance fees or sale of tickets* – **Two Thousand Pesos (P 2,000.00) for the first six (6) hours or less and an additional fee of Two Hundred Pesos (P 200.00) per hour thereafter (in excess of 6 hours)**. These include the free rehearsals/practices on the same day of exhibitions, the use of tables and chairs and other existing facilities at the City Auditorium, except for the use of additional special lightings, effects, and sound system.
- d. Individuals, groups, associations, non-government organizations and people's organizations who wanted to use the City Auditorium *for rehearsals/practices/meetings* other than those specified under letters a, b and c: **an hourly rate of Two Hundred Twenty Five Pesos (P 225.00) per hour.**
- e. Individuals, groups, associations, non-government organizations and people's organizations who wanted to use the *Rehearsal Room only*: **an hourly rate of One Hundred Fifty Pesos (P 150.00) per hour.**
- f. For the use of other equipments and facilities:
 - 1. Rental of **Plastic Chairs** (single/monobloc) **5.00** per piece/day
(taken outside of the Auditorium premises)
If broken or damaged, payment should be collected at cost.
 - 2. Use of additional Sound System **1,000.00** per day
 - 3. Installation of additional lighting and other devices or equipment with electric consumption in addition to the existing fees and charges: **600.00** (whole duration of the program)
 - 4. Rental of **Plastic Tables** (taken outside of the Auditorium premises) **20.00** per piece/day
 - 5. Rental of long table (wood)
(taken outside of the Auditorium premises) **30.00** per piece/day
If broken or damaged, payment should be collected at cost.
 - 6. Rental of special lights/equipments owned by the LGU and kept in the City Auditorium **600.00** (whole duration of the program)
- g. For the use of the Comfort Rooms
(located outside of the City Auditorium) **3.00** per use (*urination*)
5.00 per use (*defecation*)

Section 2. Administrative Provision. All City Government sponsored and co-sponsored activities shall be FREE from the rates provided in Section 4 (Sub-section 4.1.a, b, c, d and e). Further, the City Mayor may issue a

Special Permit to educational, both public and private, and other private institutions to use the auditorium and/or its facilities for FREE.

Article H.

Charges for the Use of the People's Park and Its Facilities and Amenities

Section 1. Definition of Terms:

- a. People's Park – the city's manmade tourism facility which is being developed as a theme park ideal for recreation and relaxation with amenities such as kiosk, pavilion, playground, picnic areas, activity centers, sports facility and others.
- b. Outdoor Café, Pavilion, Boardwalk and Swimming Pool – are the buildings or structures constructed by the city government inside the compound/premises of the People's Park Project that shall be indicated by proper signage.
- c. Rental Rates – are the charges or fees that the city government shall impose for the use of any of the facilities inside the People's Park whether presently existing or that may be constructed by the city government in the future.
- d. Entrance Fees – are the fees charged or imposed to persons as they enter the People's Park.

Section 2. Imposition of Fees. The following facilities of the People's Park shall be under the management of the City, to charge the following fees for their use:

FACILITIES:

RATES:

a. Pavilion and Outdoor Café:

Rental of the whole structure:	1st four (4) hours	800.00
	After 1st four (4) hours	100.00/hour

Rental shall include use of electricity and water. All other amenities shall have to be provided by the lessee.

b. Use of the Swimming Pool and Rental of Pool Facilities:

* Pool Entrance Fee (**whether maligo or not**):

- Adults (including children 8 years old and above)	50.00
- Children 7 years old and below	10.00

* Kiosks	150.00
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* Tables	20.00
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* Chairs	5.00
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Rental of the Swimming Pool for Special Occasions (for exclusive use):

* during weekdays: starting at 9:00AM to 9:00PM	4,000.00/day
* during weekends: starting at 9:00AM to 9:00PM	6,000.00/day

c. Boardwalk:

Rental of the whole structure:	1st four (4) hours	500.00
	After 1st four (4) hours	100.00/hour

d. **Entrance Fees** shall be collected by the duly assigned collector at the **Entrance Gate** from persons entering the People's Park as follows:

1. Per person (<u>excluding drivers of vehicles entering the People's Park</u>)	10.00
2. Children 7 years old and below and accompanied by an Adult	FREE
3. Vehicles (<u>including the drivers, excluding the passengers</u>):	
Single Motorcycles	15.00
Light vehicles (4 wheeled)	20.00
Trucks, Jeepneys and Buses	25.00

Section 3. Administrative Provision.

- a. **Waiver of Rental Fees.** Any of the above-stated fees may be waived at the discretion of the City Mayor on certain occasions.
- b. **The People's Park** (except the Swimming Pool) shall be opened for operation from **5:00AM to 10:00PM every day**, unless otherwise closed on certain occasions or for valid reasons at the discretion of the City Mayor.
- c. **The Swimming Pool** shall be opened for use from **9:00AM to 9:00PM every day**.
- d. **No Entrance Fees** (except the Swimming Pool) shall be collected for the period **5:00AM to 8:00AM**.
- e. **Senior Citizens** shall enjoy **20% discount** on **Entrance Fees (Gate and Swimming Pool) only**.
- f. The City Mayor shall issue additional rules and regulations for the efficient operation of the People's Park.

Article I.

Service Charge For Request For Police Marshall/s

Section 1. Imposition of Fees. There shall be paid for each request for Police Marshall/s or assistance by business institutions/enterprises, private individuals, non-government agencies and other private establishments for the purpose of having Police Personnel visibility for security reasons during private affairs, private gala and shows, private parties and the like, to cover for the gasoline or diesel expenses in going to and from the requested area:

Police Marshall Service Charge (per request) **Php 500.00 per request**

Section 2. Collection and Time of Payment. The service charge shall be paid to the City Treasurer before the dispatch of Police Personnel. The proceeds collected shall accrue entirely to the general fund of this city.

Section 3. Exemptions. Government and religious activities are exempted from the payment of said service charge.

Section 4. Administrative Provision.

1. It shall be the duty of the Chief of Police or Officer-in-Charge of the Philippine National Police San Carlos City Station to facilitate the dispatching of Police Personnel to the requested area for security purposes, the number of personnel to be dispatched based on the gravity of the request.

2. Private individuals, business institutions/enterprises, non-government agencies and other private establishments should first write a letter of request addressed to the Chief of Police or PNP Officer-in-Charge for his/her approval before the dispatch of Police Personnel.

Article J.
Terminal Fees And Other Charges

Section 1. Definition of Terms: When used in this Article, the term:

- a. Bus Terminal - shall refer to the Public Transport Terminal owned and operated by the City Government of San Carlos City, Negros Occidental.
- b. Overnight Parking - shall mean parking anytime **from 7:00 p.m. onwards.**
- c. Motorcab for Hire - shall refer to the two-wheeled motorcycle attached or bolted to a wheeled sidecar / sidecar unit granted franchised by the City Government to operate and transport passengers and goods, upon demand for a fee, within the City of San Carlos, Negros Occidental.
- d. Private Motorcab - shall refer to a motorcycle with a wheeled sidecar unit bearing no body number and with a private plate utilized or operated for some personal or specific purpose, other than a public utility, within the City of San Carlos, Negros Occidental.
- e. Public Utility Jeepney - refers to a type of vehicle offering service to the public with compensation, or vehicle provided with franchise issued by the proper government offices.
- f. Terminal Fees - are charges that the City Government shall impose on persons and on all vehicles for use of the public transport terminal facilities.

Section 2. Imposition of Fees. There shall be collected the following fees or charges for use of the terminal owned and operated by this City:

2.a. Entrance Fees

The following entrance fees shall be charged on the following vehicles upon entrance **and** parking in the premises of the public transport terminal anytime of the day, for the purpose of unloading and loading of cargoes, or for other personal transactions:

10-wheeler Trucks	50.00 /entry
Other Delivery Trucks / Panels	30.00 /entry

2.a.1. Time, Place and Manner of Payment.

The entrance fees prescribed herein shall be paid to the City Treasurer thru the duly authorized personnel of the Public Transport Terminal **upon every entry.**

2.a.2. Administrative Provisions.

1. The City Treasurer, thru the duly authorized personnel of the Public Transport Terminal, shall issue an **official receipt** as evidence of payment of entrance fees, which shall form part of its income.
2. The office of the Public Transport Terminal is authorized to issue additional related rules and regulations, which shall be approved first by the City Mayor before implementation, to further strengthen the procedures of this provision.

2.b. Terminal Fees

The following terminal fees shall be charged on the following public utility vehicles for every trip out of the terminal:

Buses (31 – 50 passengers)	50.00 /trip
Mini-Buses (21 – 30 passengers)	40.00 /trip
Jeepneys/Multicabs (14 – 20 passengers)	30.00 /trip
Van-for-Hire/V-hire (10 – 15 passengers)	30.00 /trip

2.b.1. Administrative Provisions.

1. The Office of the City Treasurer, thru the duly authorized personnel of the Public Transport Terminal, shall issue an **official receipt** as evidence of payment which shall form part of its income.
2. The office of the Public Transport Terminal is authorized to issue additional related rules and regulations, which shall be approved first by the City Mayor before implementation, to further strengthen the procedures of this provision.

2.c. Overnight Parking Fees

The following overnight parking fees shall be charged on **vehicles** for **overnight** parking, **from 7:00 p.m. onwards**, within the designated areas of the public transport terminal and its premises **for the first five (5) hours, or a fraction thereof**. The succeeding hours shall be charged **an additional of P10.00/hour, or a fraction thereof**.

Delivery Trucks / panels	100.00 /parking for 1 st 5 hours, or a fraction thereof
10-wheeler Trucks	150.00 /parking for 1 st 5 hours, or a fraction thereof
PUVs / V-Hires	50.00 /parking for 1 st 5 hours, or a fraction thereof

2.c.1. Time, Place and Manner of Payment.

- a. The overnight parking fees for the first five (5) hours, or a fraction thereof, prescribed herein shall be paid to the Office of the City Treasurer thru the duly authorized personnel of the Public Transport Terminal, who shall issue an **official receipt** as evidence of payment, **before overnight parking** shall be allowed in designated areas.
- b. The additional overnight parking fees exceeding the first five (5) hours, as prescribed herein, shall be paid to the to the Office of the City Treasurer thru the duly authorized personnel of the Public Transport Terminal or its duly authorized representative, **before subject vehicle shall be released**.

2.c.2. Administrative Provisions.

- a. The Office of the City Treasurer, thru the duly authorized personnel of the Public Transport Terminal, shall issue an **official receipt** as evidence of payment of overnight parking fees, which shall form part of its income.
- b. **No entrance fees shall be collected from public utility vehicles** that enter the public transport terminal for the purpose of loading and unloading passengers, and for **which are charged terminal fees**. However, **if these are parked overnight within the public transport terminal premises, the same shall be charged overnight parking fees** as prescribed herein.
- c. Motorcabs for Hire shall be allowed to park in the public transport terminal premises **free of charge**, provided the operators/drivers of said motorcabs for hire have already paid the corresponding annual parking fees to the Office of the City Treasurer thru the duly authorized personnel of the Public Transport Terminal. The City Government of San Carlos, Negros Occidental, shall in no way be held liable for any damage or theft, or loss of the vehicle while parked overnight inside the public transport terminal premises.
- d. The office of the Public Transport Terminal is authorized to issue additional related rules and regulations, which shall be approved first by the City Mayor before implementation, to further strengthen the procedures of this provision.

2.d. Block Rental Fees

The following block rental fees shall be imposed on all occupants of blocks for rent within the public transport terminal:

On the Ground Floor	5.00 /sq.m./day
On the Second Floor (Food Court)	5.00 /sq.m./day
At the Cafeteria (ground floor)	4.50 /sq.m./day
At the Carenderia (ground floor)	4.50 /sq.m./day

2.d.1. Extension Fees

Public transport terminal lessees may extend or occupy spaces beyond their rented blocks, provided it is still within the allowable limit authorized by the terminal management, and that they shall pay the following extension fees:

First square meter, or a fraction thereof	2x the rate
Next succeeding square meters, or fraction thereof	3x the rate

2.d.2. Time, Place and Manner of Payment.

Rental fees for blocks shall be paid to the Office of the City Treasurer, thru the duly authorized personnel of the Public Transport Terminal, either daily, weekly, or monthly, at the option of the lessee, the **due date** of which shall be at the **end of every month**. If the end of the month falls on a weekend or a holiday, payment shall be made on the next working day.

2.d.3. Administrative Provisions.

- 1.) The rent payment shall be collected either daily, weekly, or monthly, at the option of the **LESSEE**, provided that an advance payment of one (1) month equivalent to one (1) month rental shall paid to the Office of the City Treasurer thru the duly authorized personnel of the Public Transport Terminal upon the execution of the Lease Contract, to answer or cover for any claim, damages, or unpaid rent against the **LESSEE**.
- 2.) The Office of the City Treasurer, thru the duly authorized personnel of the Public Transport Terminal, shall issue an **official receipt** as evidence of payment of block rental, surcharges and extension fees thereof, which shall all form part of its income.
- 3.) The office of the Public Transport Terminal is authorized to issue additional related rules and regulations, which shall be approved first by the City Mayor before implementation, to further strengthen the procedures of this provision.

2.d.4. Surcharge for Late Payment.

- i. Failure to pay on time, after the five (5) days grace period, the lessee shall be charged 25% surcharge. **If end of the five (5) day grace period falls on a weekend or holiday, payment for rental fees shall be made on the next working day.**
- ii. Non-settlement of the account shall cause **outright automatic cancellation and termination of the Lease Contract**, without need of legal or court action, and shall further authorize the Public Transport Terminal management to close the leased premises and declare it vacant for occupancy of other qualified applicants.
- iii. Violators who have been meted the penalty of cancellation/termination of the Lease Contract shall be **perpetually ineligible for award** of any business block, stall, booth, and tile space in any city-owned and operated public transport terminal and its support facilities.

2.e. Car Wash Services

The following are the prescribed car wash service fees to be imposed on the following vehicles availing of car wash services in the Public Transport Terminal:

For 10-wheeler Trucks	75.00 /wash
For Delivery Trucks / Panels	50.00 /wash
For Buses	50.00 /wash
For Private Cars and Service Vehicles	50.00 /wash
For Jeepneys and V-Hire	40.00 /wash
For all Motorcabs	20.00 /wash
For Pedicabs/Trisikads and Single Motorcycles	15.00 /wash

2.e.1. Time, Place and Manner of Payment.

The car wash service fees prescribed herein shall be paid to, to the Office of the City Treasurer thru the duly authorized personnel of the Public Transport Terminal **before** car wash services shall be allowed.

2.e.2. Administrative Provisions.

- 1.) The City Treasurer, thru the duly authorized personnel of the Public Transport Terminal, shall issue an **official receipt** as evidence of payment of car wash service fees which shall form part of its income.
- 2.) The office of the Public Transport Terminal is authorized to issue additional related rules and regulations, which shall be approved first by the City Mayor before implementation, to further strengthen the procedures of this provision.

2.f. Comfort Room Fees

The following are the prescribed rates of comfort room / restroom fees, **for every person per use**, to be paid immediately upon use of any comfort room / restroom in public transport terminals:

Defecation	5.00 /person/use
Urination	3.00 /person/use
Bathing / Washing purposes	10.00 /person/use

2.f.1. Time, Place and Manner of Payment.

The comfort room fees prescribed herein shall be paid to the office of the Public Transport Terminal, or its duly authorized representative, either **upon entry** of the comfort room, **or after using** the comfort room.

2.f.2. Administrative Provisions.

- a. The City Treasurer, thru the duly authorized personnel of the Public Transport Terminal, shall issue **cash ticket** as evidence of payment of comfort room fees, which shall form part of its income.
- b. In the issuance of cash tickets, the authorized CR Tender of the office of the Public Transport Terminal **shall tear the cash ticket in half to avoid use by unscrupulous persons**.
- c. The office of the Public Transport Terminal is authorized to issue additional related rules and regulations, which shall be approved first by the City Mayor before implementation, to further strengthen the procedures of this provision.
- d. **Concessionaires (vendor and one helper)** shall be allowed to use the comfort rooms for **FREE** provided that a duly approved **Identification Card (ID) is presented**.

2.g. Electrical Service Fees

The following electrical service fees shall be collected for the wear and tear of the generating set used during power blackouts, as well as for other electrical maintenance and overhead cost:

Use of Generator Set with Fuel	0.25 /Kw hour
Reconnection Fee	60.00 /reconnection

2.g.1. Time, Place and Manner of Payment.

a. For the Use of the Generator Set with Fuel:

Electrical Service fees shall be paid to the City Treasurer, thru the duly authorized personnel of the Public Transport Terminal, at the **end of every month**. If end of month falls on a weekend or a holiday, payment shall be made on the next working day. Disconnection of electrical consumption is three (3) days after due date.

b. For the Reconnection Fee:

The Electrical Service Fee shall be paid to the City Treasurer, thru the duly authorized personnel of the Public Transport Terminal, **before the electrics shall be reconnected**.

2.g.2. Administrative Provisions.

- a. The City Treasurer, thru the duly authorized personnel of the Public Transport Terminal, shall issue an **official receipt** for all payments on Electrical Service Fees which shall form part of its income.
- b. The office of the Public Transport Terminal is authorized to issue additional related rules and regulations, which shall be approved first by the City Mayor before implementation, to further strengthen the procedures of this provision.
- c. **Disconnection** shall be made **three (3) days after the Due Date**.

Article K.

Slaughter and Other Related Fees

Section 1. Definition of Terms: When used in this Article, the term:

- a. **Carcass** - refers to the body of any slaughtered animal after bleeding and dressing.
- b. **“Fit for Human Consumption”** - in relation to meat, it means an article which has passed and appropriately branded by an inspector and in which no changes due to disease, decomposition or contamination have subsequently been found.
- c. **Hot Meat** - refers to the meat from food animal and poultry clandestinely slaughtered and sold to the public.
- d. **Meat** - means the edible part of any animal slaughtered in the slaughterhouse or abattoir.
- e. **Offal** - refers to the by-products, organs, glands and tissue other than meat of the food animal. Such offal, in relation to slaughtered animals, may or may not be edible.
- f. **Slaughter** - the killing of food animals in relation to meat inspection.
- g. **Slaughterhouse or Abattoir** - refers to a place or premise designated and approved by law to be used in the slaughter of animals, and clean and cut it up for human consumption.

Section 2. Imposition of Fees. There shall be imposed the following:

- a. **PERMIT FEE TO SLAUGHTER.** Before any animal is slaughtered for public or home consumption, a permit therefore shall be secured from the Public Market & Slaughterhouse Department, **through its**

authorized Meat Inspector who will determine whether the animal or fowl is fit for human consumption, and the corresponding permit fee to slaughter shall be collected at the rates fixed below:

Large Animals	-	55.00 / head
Hogs	-	30.00 / head
Goats / Sheep	-	20.00 / head

b. SLAUGHTER FEE. The fee shall be paid to cover for the cost of services and use of slaughterhouse facilities, at the rates prescribed below:

Large Animals	-	4.00 / kilo, or a fraction thereof
Hogs	-	3.00 / kilo, or a fraction thereof
Goats / Sheep	-	4.00 / kilo, or a fraction thereof

c. CORRAL FEE. There shall be collected from owners or butchers of livestock a corral fee for the animals to be slaughtered for public or home consumption, which are to be kept in a corral owned and operated by the City Government of San Carlos, through the Public Market and Slaughterhouse Department, at the rates prescribed below:

Large Animals	-	20.00 / head / day or a fraction thereof
Hogs	-	15.00 / head / day or a fraction thereof
Goats / Sheep	-	10.00 / head / day or a fraction thereof

d. ANTE-MORTEM FEE. There shall be collected an ante-mortem fee for the ante-mortem examination and inspection made on all animals before the slaughter shall be allowed, to determine the presence of any animal disease or any abnormal condition, at the rates prescribed below:

Large Animals	-	15.00 / head
Hogs	-	9.00 / head
Goats / Sheep	-	15.00 / head

e. POST-MORTEM FEE. There shall be collected a post-mortem fee for the careful and rigid examination and inspection, to be conducted by the Meat Inspector, of all the carcasses, edible offals, and other parts of slaughtered animals, for the thorough determination of any animal disease and abnormality, at the rates prescribed below:

All kinds of Animals	-	0.50 centavos / kilo, or a fraction hereof
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Section 3. Time, Place and Manner of Payment.

a. Permit Fee to Slaughter

1.) The fee shall be paid to the City Treasurer thru the duly authorized personnel of the office of the Public Market and Slaughterhouse Department, **upon application for a permit to slaughter with the Meat Inspector.**

2.) **Before issuance of permit fee to slaughter of large cattle**, the Meat Inspector shall require:

i. For branded cattle:

- if applicant is the original owner: its Certificate of Ownership, or the Certificate of Transfer showing title in the name of the person applying for the permit.,

- 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 by the City Treasurer, and the corresponding permit to slaughter fee to be collected therefore by the City Treasurer, thru the duly authorized personnel of the office of the Public Market and Slaughterhouse Department.

ii. For unbranded cattle:

- that have not yet reached the age of branding, the Meat Inspector shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit fee to slaughter has been requested.
- that have reached required age, the necessary Certificate of Ownership and / or transfer shall be issued by the Office of the City Treasurer, and the corresponding permit fee to slaughter collected therefore by the Public Market and Slaughterhouse Department, or by its duly authorized representative, **before** the permit to slaughter is granted.

b. Slaughter Fee

The fee shall be paid to the City Treasurer thru the duly authorized representative of the office of the Public Market and Slaughterhouse Department, **before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal,** if it takes place elsewhere outside the public slaughterhouse.

c. Corral Fee

The fee shall be paid to the City Treasurer thru the duly authorized representative of the office of the Public Market and Slaughterhouse Department, **before the animal is to be kept in the city corral** or any place designated as such. If the animal is kept in the corral beyond the period paid for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

d. Ante-Mortem Fees

The fee shall be paid to the City Treasurer thru the duly authorized representative of the office of the Public Market and Slaughterhouse Department, **before the slaughter shall be allowed,** to determine the presence of any animal disease or any abnormal condition.

e. Post-Mortem Fees

The fee shall be paid to the City Treasurer thru the duly authorized representative of the office of the Public Market and Slaughterhouse Department, **after the slaughter of animals,** for the careful and rigid examination and inspection, to be conducted by the Meat Inspector, of all the carcasses, edible offals, and other parts of slaughtered animals, for the thorough determination of any animal disease and abnormality.

Section 4. Administrative Provisions.

- a. The City Treasurer, thru the duly authorized representative of the office of the Public Market and Slaughterhouse Department, shall issue an **official receipt**, as evidence of all payments of slaughter and other related fees.
- b. The slaughter of any kind of animal *intended for sale* shall be done only in the city slaughterhouse.
- c. The slaughter of animals intended *for home consumption may be done elsewhere, only after paying the required fees* to the City Treasurer, thru the duly authorized representative of the office of the Public Market and Slaughterhouse Department, *except for large animals which shall be slaughtered only in the public slaughterhouse.* The animal slaughtered for home consumption shall not be sold or offered for sale.

- d. For far-flung barangays (*outside of Barangays 1 to 6*) with no barangay slaughterhouse, animals for public consumption shall be slaughtered in a barangay-designated slaughter area, designated as such *through a barangay resolution*.
- e. Inspection of animals to be slaughtered, *in far-flung barangays*, shall be done by any barangay official or personnel trained in meat inspection by the City Veterinarian. A certificate of attendance/training shall be given to those concerned who have undergone the appropriate basic training on meat inspection.
- f. The permit to slaughter as herein required shall be kept by the owner of the slaughtered animal to be posted in a conspicuous place in his/her stall/tile at all times.
- g. *In all other barangays within the City proper, or in Barangays 1 to 6*, it is the barangay officials, or their duly authorized representatives, with the assistance of the PNP personnel, who shall apprehend illegal slaughtering of animals in their respective barangays.
- h. *In far-flung barangays*, it is the sole responsibility of the barangay officials or their duly authorized representatives who shall apprehend illegal slaughtering of animals.
- i. *In the case of barangay apprehensions*, the person caught illegally slaughtering an animal shall pay the cash fine to the office of the barangay concerned, or to its duly authorized representative.
- j. *In the case of barangay apprehensions*, the penalty of doing community service shall also be done within the apprehending barangay.
- k. It is strictly prohibited to sell hot meat and “double-dead meat” anywhere within the City of San Carlos, Negros Occidental.

Section 5. Penal Provisions:

- a. Violation of any provisions on Slaughterhouse and Other Related Fees shall be meted by the following fines and penalties:

1st Offense - Cash fine of Php 2,000.00.

2nd Offense - Cash fine of Php 4,000.00, and violator shall render eight (8) hours of

community service under the supervision of the office of the public Market and Slaughterhouse Department, or its duly authorized representative.

3rd Offense and Succeeding Offenses - Cash fine of Php 5,000.00 and sixteen (16) hours of community service under the supervision of the office of the Public Market and Slaughterhouse Department, or its duly authorized representative.

- b. Public market vendors caught selling hot meat or “**double-dead meat**” shall be meted the following penalties: a cash fine of **FIVE THOUSAND pesos (P5,000.00)**, and confiscation of condemned meat, and revocation of business permit and license to sell, and closure of business establishment and/or imprisonment of six (6) months or both, subject to the discretion of the court.

Article L.
Market Fees and Other Charges

Section 1. Definition of Terms. When used in this Article, the term:

- a. **Ambulant or Transient Vendors** refer to those vendors who are not renting or occupying a definite or permanent block, stall, booth, tile or place in the public market, and who sell their merchandise by staying in any place, or by moving from one place to another place within the premises of the public market or in any of its support facilities.
- b. **Bagsakan or Farmers' Market** is basically an open area for the delivery of wholesale goods in bulk and functions as a transaction area among producers, wholesalers and retailers.
- c. **Cold Storage** refers to a place properly furnished, where perishable goods are stored separately.
- d. **Hawkers** refer to ambulant vendors who sell their wares on daily basis.
- e. **Livestock** refer to domestic farm animals raised for profit.
- f. **Marine Products** refer to fresh fish, seaweeds, shells like mussels, clams, shrimps, lobster and the like.
- g. **Market Premises** refer to any open space in the market compound, part of the public market lot, consisting of bare or cemented concrete, covered or not covered by market buildings, usually occupied by transient vendors especially during market days, and the total area designated as the market place.

For purposes of this Code, the buying and selling of goods in any public market and in all its support facilities, including those made in duly licensed establishments, **within the streets surrounding the Jose V. Valmayor Public Market, specifically:**

- Carmona Street** from Jones Building to Rodem Building;
- Valdevia Street** from corner of Yu Ok Building owned by Ms. Belen Yu to Yap Building owned by Ms. Ester Yap;
- Medina Street** from Yap Building to Mondragon Building; and
- Locsin Street** from Esmeralda Building owned by Ms. Amalia Gatuslao to Rivera Building owned by Mr. Ulysses Rivera;
- as well as the adjacent sidewalks on both sides of these streets, are considered within the market premises and are subject to market fees.
- h. **Public Market** refers to a place, building or structure of any kind built, owned and operated by the city, dedicated to the service of the general public, where basic food items and other commodities are displayed and offered for sale. **A public market also includes market stalls, booths, tiles, tiendas, buildings, roads, drainage, parking spaces and other appurtenances which are integral thereto.**
 - i. **Peddler** means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and delivers the same.
 - j. **Rental Fee** means a charge fixed by law or by an agency, whether in money or otherwise, given for the enjoyment or use of a thing.

- I. **Support Facilities** refer to service areas directly supportive of market operations, including the "bagsakan" area or the farmers' market, the city's slaughterhouse, toilets inside the public market and slaughterhouse, parking areas, ice cold storage facilities and storage rooms, warehouses, barangay markets, and such other facilities designated by law to be under the supervision of the Public Market & Slaughterhouse Department.

Section 2. Imposition of Fees.

2.1. MARKET ENTRANCE FEES - There shall be levied, charged, and collected market entrance fees on fresh fish and other marine products, commodity, goods, or merchandise, being brought into the public market and its premises and all its support convenient unit of measure, from the original owner, comprador and transient vendor/s, based on the prescribed rates amending Section 4 of the City Revised Revenue Code.

A. Agricultural Products

Root Crops

1. Potatoes/Carrots	-	P1.00/kg
2. All other kinds of root crops	-	0.50/kg

Fruits

1. Apples, grapes, oranges	-	10.00/box
2. Bananas of all variety	-	5.00/hundred pcs or a fraction thereof
3. Calamansi, naranghita, dalandan	-	1.00/hundred pcs
4. Durian	-	2.00/kg
5. Guavas	-	1.00/hundred pcs
6. Jackfruit	-	1.00/hundred
7. Lanzones, mangosteen, rambutan, longgan-		10.00/box
8. Mangoes (Tuod)	-	1.00/kg
9. Marang	-	1.00/kg
10. Other mango varieties	-	0.50/kg
11. Papaya	-	0.50/kg.
12. Pineapple	-	0.50/kg
13. Pomelo & other citrus fruits	-	0.50/kg
14. Siriguelas	-	0.50/hundred pcs
15. Watermelon& all other melon varieties	-	1.00/pc
16. All other fruits not enumerated herein	-	0.50/kg

Vegetables

1. Ampalaya, bantiyong (white squash),	-	0.50/kg
Eggplant, cucumber, sikwa (patola), sayote		
Baguio beans, squash, upo, string beans,		
bamboo shoots, mongo sprouts, tomatoes		
2. Cabbage,native pechay	-	0.50/kg
3. Cauliflower, Chinese pechay, lettuce,	-	1.00/kg
Chicharo, broccoli		
4. Dried peas, beans & all other legumes	-	0.50/kg
5. Mongo	-	1.00/kg

Spices

1. Garlic & bulb onions	-	1.50/kg
2. Pepper: Atsal (Bell Pepper)	-	1.00/kg
Espada	-	0.50/kg
Black pepper, laurel leaves, dried		
Banana blossoms, hibi, dried mushrooms,		
Tengang-daga		
3. All other kinds of spices	-	0.25/kg.

Cereals and Grains

1. Cacao	-	20.00/sack
2. Coffee beans	-	20.00/sack
3. Corn bran, rice bran, pollard, copra meal-		5.00/sack
Fish meal		
4. Corn grains	-	5.00/sack
5. Corn grits & rice	-	5.00/sack
6. Corn on the cob (native anagon)	-	2.00/sack
7. Peanuts	-	10.00/sack
8. Poultry feeds, animal feeds, prawn &	-	5.00/sack
9. Soya beans, castor (tangan-tangan)	-	5.00/sack
10. Sweet corn on the cob	-	1.00/kg

Other Agricultural Products

1. Coconut	-	5.00/sack
2. Dried tobacco leaf	-	5.00/bundle
3. Eggs	-	1.00/tray
4. Sugar	-	5.00/sack
5. Flour, starch & other similar products	-	5.00/sack

B. Forest Products

1. Bamboo poles, guod	-	1.00/pole
2. Bamboo slats	-	2.00/hundred pieces
3. Charcoal	-	3.00/sack
4. Firewood	-	0.50/bundle

C. Industrial Products

1. Bamboo crafts, basket, kaing, amakan, -		1.00/pc.
Nigo, ayagan and other similar products		
2. Ceramics, pottery, & stone crafts		
Small	-	0.25/pc
Medium	-	0.50/pc
Large	-	0.75/pc
3. Hats	-	0.50/pc
4. Mats: Buri	-	1.00/pc
Other similar products	-	2.00/pc
5. Rope: synthetic fiber	-	0.75/k
Native fiber	-	0.50/k
6. Shell craft	-	1.00/k
7. Wood crafts	-	1.00/pc

Plastic, Textiles, Leather and Other Similar products

1. Fabrics:	1 st Class	-	50.00/roll
	2 nd class	-	25.00/roll
2. Footwear:	Slippers	-	5.00/dozen
	Sandals and shoes	-	10.00/dozen
3.	Bags	-	2.00/pc
4.	RTW	-	10.00/dozen
5.	Used clothing	-	25.00/bundle
6.	Vinyl, linoleum, leatherette, tarpaulin, Laminated plastic straw, plastic sheets	-	25.00/roll

D. Convenience Goods**Groceries**

1.	Coffee, dairy products, canned goods	-	2.00/box
	Noodles, chips, candies, biscuits & other similar products		
2.	Soy sauce, vinegar & other liquid seasoning-	0.10/liter	
3.	Spices & condiments	-	2.00/box
4.	Vegetable Oil	-	0.25/ liter
5.	Other grocery items not enumerated above-	5.00/box	
	Bottled Drinks	-	2.00/box or case
	Cigarettes, Liquor and distilled spirits	-	10.00/box
	Toiletries and Cosmetics	-	2.00/box
	Other convenience goods not enumerated-	2.00/box	

E. Hardware and Other Construction Materials

1.	Cyclone wire, barbed wire, chicken wire	-	5.00/roll
2.	Door knobs, door locks, padlocks	-	10.00box
3.	Electrical accessories & other materials	-	2.00/box
4.	Electrical wires & cable	-	10.00/roll
5.	Plastic & nylon screen, fishing nets and other similar materials	-	2.00/roll
6.	Plywood (ordinary), lawanit	-	2.00/sheet
7.	Other construction materials not specified-		5.00/box or 5.00/length

F. Pharmaceutical Products

Medicines	-	5.00/box
Medical supplies	-	2.00/box

G. School and Office Supplies:

1.	Paper products	-	Big	10.00/box
2.	Pens & markers	-	Medium	7.00/box
3.	Assorted supplies & materials	-	Small	5.00/box

H. Fresh Fish, Crustaceans and Other Marine Products

i. First Class	-	1.00 per kilo, or a fraction thereof
		Badlon, Tangigue, Panghalwan, Mamsa, Bangus,
		Kawayanon, Mangodlom, Lapulapu, Pugapo,
		Saguisihon, Kinsan, Ahaan, Putian, Dugso, Lison,

Balaulo, Nokos, Katambak, Pasayan, Lokon,
Banagan, Alimango, Alimusau, Lambay,
Pitikpitik, Blue Marlin (Malasugi)

ii. Second Class	-	0.75 per kilo, or a fraction thereof
Kitong, Bukaw-bukaw, Malatindok, Pantat, Bakulan, Kugita, Tabugok, Balo, Tabangko, Puawis / Danggit, Kasag, Tilapia, Solid, Bilason, Bid-bid, Diwit, Lumayagan, Dalinuan, Dilis, Ansohan, Salmonete, Dagoldolan, Bansikol.		
iii. Third Class	-	0.50 per kilo, or a fraction thereof
Guno, Tamban, Malangsi, Mulmul, Sapsap, Bolinao, Ito, Salasa		
I. Seashells and Seaweeds	-	0.25 per kilo, or a fraction thereof
J. Meat and Meat Products		
1. Dressed chicken	-	1.00/kilo
2. Other meat products & by-products	-	1.00/kilo
K. Live Animals (shall be sold at the Bagsakan or Farmer's Market)		
1. Ducks, geese, turkeys and the like	-	1.00/head
2. Chicken	-	1.00/head
3. Goat	-	10.00/head
4. Pig	-	20.00/head
L. Other commodities not specifically mentioned in the foregoing enumeration shall be computed as: Value x 2.5%, in accordance with the Revised City Revenue Code.		

In case of a vendor paying an entrance fee occupies any space with an area in excess of what he paid for; he shall be required to pay the correct amount of the fee due thereon.

2.1.1. Time and Manner of Payment. Before the sale or purchase of any commodity or goods inside the public market or its premises, or into any of its support facilities, any transient vendor, supplier or consignee, is required to comply with the following conditions:

1. Pay the fee in advance for the occupancy of market premises;
2. Pay the assessed various market entrance fees to the Office of the City Treasurer, through the duly authorized representative of the Public Market and Slaughterhouse Department.
3. Upon payment of the corresponding market entrance fees, the duly authorized market collector shall immediately issue an Official Receipt, to be accomplished in front of the vendor.

2.1.2. Administrative Provisions.

1. For purposes of this Article, vendors selling their goods in open spaces along market premises shall pay the corresponding market fees.
2. Agricultural products, not sold on the day when the corresponding market entrance fee was paid, shall be subject to market entrance fee of only twenty-five (25%) percent of the original imposition, if still displayed or offered for sale the following day. On the third (3rd) day and thereafter, the same shall no longer be subject to market entrance fee, until sold.

3. Vendors shall be issued an Official Receipt immediately, as proof of their payments of the market entrance fees.
4. Confiscated or impounded goods/merchandise shall be redeemed by the owners, only after paying the corresponding market fees and an additional surcharge of 25%.

2.1.3. Penal Provisions - Any person who violates any provision of this article shall be penalized in accordance with the existing City Revised Revenue Code.

2.2. BLOCK/STALL/BOOTH/TILE RENTAL FEES/EXTENSION FEES/OFFICE SPACES FEES - There shall be collected rental fees from those occupying blocks / stalls / booths / tiles / extension fees / office spaces in the Public Market and in all its support facilities:

	Rates	
	for <u>newly constructed</u>	
	Rates for <u>existing</u>	<u>or newly renovated</u>
	stalls/booths/blocks/tiles	stalls/booths/blocks/tiles
a. For those occupying blocks/stalls/booths/tiles fronting city streets on the ground floor:		
1. At corner	4.00 / sq. m./day	5.50 / sq. m./day
2. In-Between	3.50 / sq. m./day	4.50 / sq. m./day
b. For those occupying blocks / stalls / booths / tiles inside (not fronting city streets on the ground floor):		
1. At Corner	3.50 / sq. m./day	4.50 / sq. m./day
2. In-Between	3.00 / sq. m./day	4.00 / sq. m./day
c. For those occupying the second floor of the public market building for Office Use only:		
1. For Local and Nat'l. Govt. Offices	1.00 / sq. m./day	2.00 / sq. m./day
2. For Private Offices	3.00 / sq. m./day	4.00 / sq. m./day
d. For those occupying the second floor for sale of goods and merchandise, except for food vending:		
1. Fronting City streets and At Corner	3.50 / sq. m./day	4.00 / sq. m./day
2. Inside	3.00 / sq. m./day	3.50 / sq. m./day
e. For those occupying the food court on the second floor:	3.00 / sq. m./day	3.00 / sq. m./day
f. For those occupying the landing area:	3.50 / sq. m./day	3.50 / sq. m./day

2.2.1. Extension Fees. There shall be levied the following payment of Extension Fees to those extension of rented/leased spaces, duly authorized and approved by the City Government Department Head I, in accordance with the existing Revised City Revenue Code:

First square meter, or a fraction thereof	2x the existing rate/day
Subsequent square meter, or a fraction thereof	3x the existing rate/day

2.2.2. Transfer Fees. There shall be collected an amount of **P200.00 for payment of transfer fees**, from the original selling place to a new selling location.

2.2.3. Subdivision of Market Building and Rates of Office Spaces Fees Thereof. The public market shall be divided into sections, with each section housing one class or group of allied goods, commodities or merchandise and correspondingly numbered to determine its **occupants/lessees**.

It shall be the duty and responsibility of the City Government Department Head I to submit an updated listing of the NAMES of actual occupants/lessees, as well as, the existing vacant blocks/stalls/booths/tiles/office spaces, with their corresponding Section Number, every month to the City Mayor, the SP Chairman, Committee on Markets and Slaughterhouse and the City Treasurer, for their information and appropriate action.

2.2.4. Time, Place and Manner of Payment.

1. Rental fees for occupancy of blocks/stalls/tiles/booth/extension/office spaces and transfer fees shall be paid at the office of the Public Market and Slaughterhouse Department, Monday to Friday during office hours or directly to the PMSD representative in-charge for such collection during non-office hours like Saturdays, Sundays and Holidays. Upon payment of the corresponding rentals fees, the duly authorized market collector shall immediately issue an Official Receipt, to be accomplished in front of the lessee.
2. The rent payment shall be made through cash basis only, the due date of which shall be at the end of every month. If end of month falls on a weekend or a holiday, payment shall be made on the next working day.
3. Surcharge for Late Payment. Failure to pay on time, after the five (5) days grace period, shall be charged 25% surcharge. However, if the end of the five (5) days grace period falls on a weekend or holiday, payment shall be made on the next working day, in accordance with the existing Revised City Revenue Code.
4. New occupants shall pay a one (1) month cash advance rental fee before actual occupancy. The amount of one month advance deposit shall be placed under the TRUST FUND and must not be considered an INCOME of the Public Market and Slaughterhouse Department. This advance deposit shall be applied for payments of all delinquencies and other unpaid rentals, fees, etc. in case the lessee abandons/closes his business operation in the future.
5. Transient vendors selling at open spaces shall pay rental fees in advance, one day before any commodity or merchandise is sold within the market premises.

2.2.5. Administrative Provisions:

1. In case the lessee stops to operate his business, he shall surrender immediately in writing, his vacated selling place to the Office of the Public Market and Slaughterhouse Department, by duly accomplishing a SURRENDER FORM, manifesting therein the reason/reasons for such surrender. Copies of the duly accomplished SURRENDER FORM shall be furnished to the City Mayor, SP Chairman, Committee on Markets and Slaughterhouse and the City Treasurer's Office immediately, for their information and appropriate action. Failure to do so shall be considered forfeiture of the lessee's right to occupy any stall/block/booth/tile in the future. The computation of the corresponding rentals/fees/surcharges, etc. shall continue to be imposed, until such time that a SURRENDER FORM shall have been officially submitted to proper authorities.
2. The City Government Department Head I shall ensure that ocular updates/checkups on abandoned/vacated stall/block/booth/tile/office spaces, have been undertaken, so that immediate closure of the stall/block/booth/tile/office space shall be made, after one month of abandonment.

3. Upon payment of the corresponding rentals/fees/surcharges, etc., the duly authorized market collector shall immediately issue an Official Receipt, to be accomplished in front of the lessee.

4. A 25% surcharge shall be imposed for failure to pay on time, after the lapse of five (5) days grace period. The non-settlement of the account within a reasonable time, prescribed under existing laws, shall cause *outright automatic cancellation and termination of the Lease Contract*. Upon closure, the City Government Department Head I, with the recommendation of the Public Market Committee and approval of the City Mayor, shall declare the stall/booth/block/tile/office spaces, VACANT and ready for occupancy for other qualified applicants.

2.3. OPEN SPACE/COLD STORAGE RENTAL FEES - There shall be collected open space rental fees, from those occupying open spaces in public market premises.

A. For transient vendors in public market premises:

1. For those occupying open spaces fronting city streets:

a. At corner	10.00 per sq.m./day
b. In-between	8.00 per sq.m./day

2. For those occupying open spaces inside (not fronting city streets):

a. At corner	10.00 per sq.m./day
b. In-Between	8.00 per sq.m./day

B. For the public market cold storage and / or storage area:

1. Computed per cubic foot (in terms of volume) per day of the freezer or refrigerator used by the vendor.
2. If the whole cold storage area shall be rented, then the rates for block rental fees, as prescribed herein, shall apply.

2.3.1. Time, Place and Manner of Payment.

1. Open Space Rental Fees shall be paid to the City Treasurer, through the duly authorized personnel of the Public Market and Slaughterhouse Department, before actual occupancy of the space. Upon payment of the corresponding fees, the duly authorized market collector shall issue an Official Receipt immediately, to be accomplished in front of the vendor.
2. The open space rental fees shall be made through cash basis only, before the actual display of goods, commodity and merchandise shall be made by the transient vendors at the public market premises and all its support facilities.
3. The selling or vending by mobile stores within public market premises, or in the premises in any of its other support facilities, is strictly prohibited from 5:30 a.m. to 6:00 p.m. daily.

2.3.2. Surcharge for Late Payment - For transient vendors occupying open spaces, all relative provisions for late payments for those occupying blocks, stalls, booths, office and tile, shall apply.

2.3.3. Fees/Rentals for Actual Occupancy – The Office of the City Treasurer, through the Public Market and Slaughterhouse Department, shall collect fees or rentals for the occupancy, or use of the public market, premises, in accordance with the existing City Revised Revenue Code.

2.4. PARKING FEES. Charges shall be imposed on vehicles parked on *designated parking spaces around public market premises and in all its support facilities*, on a per hour basis (even if only a fraction thereof), *from 6:00*

a.m. to 8:00 p.m. only, either to deliver, load or unload goods, commodity, and merchandise, or to attend to personal matters.

a. Single Motorcycles	4.00/hour (2.00/hr. for market vendors)
b. Motorcabs	6.00/hour (3.00/hr. for market vendors)
c. 4-wheeled vehicles	10.00/hour (5.00/hr. for market vendors)
d. 6 wheeled vehicles	50.00/hour (25.00/hr. for market vendors)
e. 10-wheeled vehicles	100.00/hour (50.00/hr. for market vendors)

2.4.1. Designated Parking Areas /Delivery Areas Within Public Market Premises - The following are hereby designated, as Parking areas and delivery areas within the Public Market premises, wherein the starting points and the end points shall be specifically marked by the Public Market and Slaughterhouse Department, in accordance with the provisions of this code and other pertinent traffic laws:

- a) Vehicles delivering sea foods/fish -to park in the left corner of Valdevia Street
- b) Vehicles delivering frozen foods/meat products - to park in the right portion of Medina street
- c) Government Vehicle/Red Plated - at the entrance of the Public market
- d) Government employees of offices Occupying the public market - Public Market along V. Gustilo Street and near the Post Office
- e) Other delivery trucks and panels - right side portion of public market along S. Carmona Street and right side portion of Valdevia
- f) Employees of the Post Office - space fronting the post office along S. Carmona Street
- g) Parking for Persons with Disability - beside government parking (left side)
- h) Passenger Motorcycles (Yellow & Green) - left side portion of Public Market along S. Carmona Street

All other areas not specified herein shall be pay parking for other vehicles as may be indicated in the signs which shall be posted in specific locations.

2.4.2. Time, Place and Manner of Payment.

1. For all types of Delivery Trucks, Private Cars, vehicles, conveyances, etc.- Pay parking on designated areas;
2. Ten-wheelers delivery trucks shall only be allowed to enter the premises of the Public Market on Thursdays and Saturdays, from 4AM to 10AM only.
3. Upon parking - the prescribed parking fees, as prescribed in this Market Code, shall be paid to the City Treasurer, through the duly authorized representative of the Public Market and Slaughterhouse Department.

2.4.3. No Overnight Parking from 8:00PM to 4:00AM.

2.4.4. Fifty Percent (50%) Discount. Registered stall owners or lease holders of the Jose P. Valmayor Public Market shall be given **50% discount on parking fees.**

2.4.5. Administrative Provisions

1. Cash tickets corresponding to the parking fee shall be issued upon parking, by authorized representative of the Office of the Public Market & Slaughterhouse Department.
2. Government employees with private vehicles shall be allowed to park for FREE during office hours provided that they utilize the area designated for them otherwise they shall pay the corresponding fees if they park outside their designated parking area.
3. No parking fees shall be collected from red-plated government vehicles and motorcycles, from officers and enlisted men of the Armed Forces of the Philippines and members of the Philippine National Police, during the discharge of their official duties. Persons with Disabilities are also free of charge, provided they shall park their vehicles at designated parking area only.
4. The Philippine National Police, or its duly authorized representative, with the assistance of the duly authorized representative of the Public Market and Slaughterhouse Department, shall apprehend violators relative to these provisions.

2.5. COMFORT ROOM FEES - Upon entry or after using any comfort room / restroom in all public markets and in all its support facilities, the user shall pay the corresponding prescribed rates, in accordance with the existing Revised City Revenue Code:

1. Defecation	5.00 per person per use
2. Urination	3.00 per person per use
3. Washing / Bathing purposes	10.00 per person per use

2.5.1. Stall owners free use of Comfort Rooms - Registered Stall Owner and one store helper are allowed to use the comfort rooms in the public market for free provided that they wear/bring an Identification Card and present it to the CR Tender during every use. This privilege is non-transferrable. If the stall owner changes his/her helper, the stall owner should inform the Public Market & Slaughterhouse Department of such change for the issuance of new ID.

2.5.2. Administrative Provisions -

1. For every use of the comfort room, a cash ticket shall be issued upon payment to the duly assigned Public Market and Slaughterhouse Department personnel. The date of payment shall be written at the back of the cash ticket which shall be torn immediately.
2. It is strictly prohibited for anybody to urinate or defecate anywhere inside the public market and its premises and in all of its support facilities, other than in the comfort room.
3. Public market vendors are strictly prohibited to bring in “arinolas” in their respective business establishments to relieve themselves.
4. It is strictly prohibited for public market vendors to urinate or defecate inside plastic bags when they are inside the public market premises or in all its support facilities.
5. To further achieve better goals and objective, the Public Market & Slaughterhouse Department Head I may enforce additional governing rules and regulations, with the approval of the City Mayor, through the SP Committee on Public Market and Slaughterhouse.

2.6. ELECTRICAL CONSUMPTION - There shall be levied payments for electrical service fee used in every stall/block/booth/tile, in accordance with the actual power rates imposed by the electric company (NONECO) of the city. An additional amount shall be collected for the payment of reconnection fee for every event of reconnection.

2.6.1. Time, Place and Manner of Payment - The electrical Service Fee shall be paid every end of the month to the City Treasurer, through the duly authorized representative of the Public Market and Slaughterhouse Department. Upon payment, the duly authorized collector shall immediately issue an Official Receipt, to be accomplished in front of the vendor/payor.

2.7. INSTALLATION FEE ON STREAMER, TARPAULIN, SIGNAGE AND BILLBOARD. There shall be imposed installation fee on every streamer, tarpaulin, signage and billboard installed and placed within the premises and walls of the Jose Valmayor Public Market Building and the Farmer's Market, which shall be paid at the Public Market and Slaughterhouse Department Office before its installation, computed as follows:

$$\text{No. of sq. ft.} \times \text{P}10.00/\text{sq. ft./month} = \begin{array}{l} \text{installation fee for a minimum} \\ \text{period of 1 mo. or a fraction thereof} \end{array}$$

The Public Market and Slaughterhouse Department is hereby authorized to remove the streamers, tarpaulin, signage, signboards and billboard whose display period has expired or not renewed.

The Public Market and Slaughterhouse Department has the right to cancel, stop the installation and remove the streamer, tarpaulin, signage, signboard and billboard within its market premises if found violating any provisions of this ordinance, National Building Code of the Philippines, Outdoor Advertising and Association of the Philippines Code of Ethics.

Section 3. ALL OTHER PROVISIONS. For all other provisions, please refer to Ordinance No. 15-35 or the Omnibus Ordinance Enacting the Market Code Of 2015 of the City Of San Carlos, Negros Occidental approved on October 22, 2015.

Article M. Water Charges

Section 1. Definition of Terms.

As used in this Article, the following words and terms shall have the meaning herein set forth, unless a different meaning clearly appears for the context:

1. **Abandonment** - There is abandonment if the consumer fails to settle his water bill/accounts within sixty (60) calendar days from disconnection date.
2. **Alteration** – refers to a change either in the consumer's record or in his waterline, or a change to both of the same.
3. **Bulk Sales** – the sale of water in bulk through water service connection with meter size bigger than 2" or the sale of water in bulk other than through the ordinary and usual course of business.
4. **City Waterworks Department** - an economic enterprise of the City Government entrusted to regulate the operation of the Water System.
5. **Commodity Charge** – the charge per unit cubic meter of water consumed in excess of the certain maximum water consumption.
6. **Consumer** – one who in accordance with this ordinance has obtained a water service connection.

- 7. Delinquency interest** - payment of 2% additional charges per month imposed not only on the amount of water billed but also on the surcharge imposed thereon when the consumer fails to pay said bill after thirty (30) days from disconnection date.
- 8. Disconnection date** - the day after due date.
- 9. Due date** – the last day of the payment period without penalty.
- 10. Effective disconnection** - means that no water runs through the waterline after the lockwing has been padlocked.
- 11. Filing Fee** – a fee for the cost of filing such as application forms and its incidental forms and attachments.
- 12. Flat rate** – a fixed monthly charge for the service paid independently on the amount of water used, usually applied to defective meter connectors. It is based on some factors, parameters or other physical features as the basis of charge.
- 13. Illegal Tapping** – an act by the consumer of extending his waterline to a house or building belonging to another person, or an act of tapping on a CWD's waterline by any person without securing the necessary requirements.
- 14. Independent Water Provider (IWP)** – a person, natural or juridical, other than the city government or the CWD engage in the business of providing water.
- 15. Inspection Fee** – the cost of investigation and inspection before a waterline has been installed in which case it is called pre-installation inspection or the cost of investigation or inspection of an in-house plumbing system upon request of the consumer in which case it is called post-installation inspection.
- 16. Installation Fee** – the cost of installing the consumer's water meter and lockwing.
- 17. Minimum service charge** - the base rate charged per consumer for a certain maximum water consumption in cubic meters and below it per meter size of connection respectively.
- 18. New connection** – refers to a new water service connection having a separate water meter with an approved application regardless of whether or not the applicant has other existing water service connections.
- 19. Old CWD consumers** – refer to CWD water service connectors before the effectivity of this ordinance.
- 20. Orientation fee** – the cost for the conduct of an orientation the purpose of which is to furnish the consumer the necessary information regarding his responsibilities, limitations and obligations as well as basic knowledge on the salient features of the water ordinance and other applicable laws governing and regulating the operations of the CWD.
- 21. Payment Period Without Penalty** – The period between the bill distribution period and the disconnection date.
- 22. Penalty period** - the period starting from disconnection date until payment of the over due bill has been made.
- 23. Permanent disconnection** – the pulling out of the water meter beyond the Reconnection Period by reason of non-payment of water bill (involuntary) or the pulling out of the water meter after a written request has been formally filed by the consumer before the CWD and upon payment of all his accounts should there be any (voluntary).
- 24. Production cost** – the total cost of producing potable water.
- 25. Re-application** - a remedy available to a water consumer whose water service connection has been permanently disconnected.
- 26. Reconnection** - a remedy available to a water consumer whose water service connection has been temporarily disconnected.
- 27. Reconnection period** – the sixty (60) day period from disconnection date.
- 28. Registration Fee** – a regulatory fee for the registration of a consumer in relation to a particular waterline or for each and every waterline he has applied and installed.
- 29. Sector** – a composition of barangays or service areas grouped together for a particular billing or collection period.

- 30. Security Deposit** - an amount paid by the consumer during his application or re-application for water service connection to secure and subsequently answer any amount of delinquency after he is permanently disconnected for failure to pay his water bill/account.
- 31. Service Connection** – a line that joins or fastens together a circuit.
- 32. Stub-out allocation cost** – a regulatory fee imposed upon every consumer/applicant to be one among the limited number of consumers connected to a particular stub-out
- 33. Surcharge** – an additional sum added to the sales value of water consumed.
- 34. Temporary disconnection** – an effective disconnection made within the Reconnection Period as defined under this article.
- 35. Water Bill** - a statement of fees or charges of the sales or value of water consumed.
- 36. Water Meter** – an instrument that records the quantity of water passing through a pipe.
- 37. Waterworks** – a water system which includes reservoirs, tanks, buildings, pumps, pipes and other appurtenances.
- 38. Water Rate** – the cost or value of water per cubic meter.

Section 2. Imposition of Fees.

A. For Barangays 1, 2, 3, 4, 5, 6, Palampas, Punao, and Rizal

CLASSIFICATION	SERVICE CHARGE (In Pesos)	COMMODITY CHARGES PER CUBIC METER (In Pesos)				
		11-20	21-30	31-40	41-50	51-UP
1/2"	120.00	13.30	14.00	14.70	15.40	17.85
3/4"	192.00	13.30	14.00	14.70	15.40	17.85
1"	384.00	13.30	14.00	14.70	15.40	17.85
1 1/2"	960.00	13.30	14.00	14.70	15.40	17.85
2"	2,400.00	13.30	14.00	14.70	15.40	17.85
Greater than 2" or BULK SALE / Wholesale	53.55 per cu. m.					

B. For Barangays Buluangan, Prosperidad and Nataban

WATER METER SIZE	WATER RATE per cubic meter (in pesos)
1/2"	25.00

- No minimum charge per consumption
- Rate is per cubic meter consumed

B.1. Ten percent (10%) share for Barangays Buluangan, Prosperidad and Nataban

Barangays Buluangan, Prosperidad and Nataban shall each have a **10% share** of the gross receipts of sale of commodities within their respective territorial jurisdictions.

This 10% share to each of said barangay shall be allocated as aid for the development and maintenance of their water system and for other related purposes.

C. For Barangays Bagonbon, Codcod and Quezon

CLASSIFICATION	SERVICE CHARGE (In Pesos)	COMMODITY CHARGES PER CUBIC METER (In Pesos)				
		11-20	21-30	31-40	41-50	51-UP
Meter Size (inches)	MINIMUM CHARGE (10 CU.M.)					
1/2"	50.00	6.00	7.00	9.00	10.00	15.00
3/4"	80.00	6.00	7.00	9.00	10.00	15.00
1"	160.00	6.00	7.00	9.00	10.00	15.00
1 1/2"	400.00	6.00	7.00	9.00	10.00	15.00
2"	1,000.00	6.00	7.00	9.00	10.00	15.00
Greater than 2" or BULK SALE / Wholesale	45.00 per cu. m.					

C.1. Ten percent (10%) share for Barangays Bagonbon, Codcod and Quezon

Barangays Bagonbon, Codcod and Quezon shall each have a **10% share** of the gross receipts of sale of commodities within their respective territorial jurisdictions.

This 10% share to each of said barangay shall be allocated as aid for the development and maintenance of their water system and for other related purposes.

D. For Barangays Ermita and San Juan

CLASSIFICATION	SERVICE CHARGE (In Pesos)	COMMODITY CHARGES PER CUBIC METER (In Pesos)				
		0-10	11-20	21-30	31-40	41-50
Meter Size (inches)						
1/2"	25.00	25.00	25.00	25.00	25.00	25.00

3/4"	40.00	27.70	28.40	29.10	29.80	37.20
1"	80.00	27.70	28.40	29.10	29.80	37.20
1 1/2"	200.00	27.70	28.40	29.10	29.80	37.20
2"	500.00	27.70	28.40	29.10	29.80	37.20
Greater than 2" or BULK SALE / Wholesale	111.60 per cu. m.					

- No minimum charge/consumption
- Rate is per cubic meter consumed

D.1. Ten percent (10%) share for Barangays Ermita and San Juan

Ten percent (10%) share. Each has a **10% share** of the gross receipts of sale of commodities within their respective territorial jurisdictions.

This 10% share to each of said barangays shall be allocated as aid for the development and maintenance of their water system and for other related purposes.

Section 3. Application for Water Service Connection:

- a. **Any person may apply for water service connection.** Any person, whether natural or juridical, whether as owner or lessee or in legal possession of a house or building, may apply for water service connection. Provided that where the applicant is a lessee or in legal possession otherwise than an owner consent of the latter shall be secured.
- b. **City Mayor must approve.** All applications shall be filed before the Office of the City Waterworks Department, duly approved by the City Mayor and upon payment of the required fees as follows:

b.1. For Barangays 1, 2, 3, 4, 5, 6, Palampas, Punao, and Rizal

- | | | |
|-------------------------------|---|----------|
| i) Registration Fee | - One Hundred Pesos | P 100.00 |
| ii) Installation Fee | - Two Hundred Pesos | P 200.00 |
| iii) Stub-out Allocation Cost | - Five Hundred Pesos | P 500.00 |
| iv) Inspection Fee | - Two Hundred Pesos | P 200.00 |
| v) Filing Fee | - Fifty Pesos | P 50.00 |
| vi) Orientation Fee | - Thirty Pesos | P 30.00 |
| vii) Security Deposit | - in an amount equivalent to three (3) months minimum service charge depending upon the size of the water meter used as provided for in Sec. 1(A), Article IV of this ordinance, but in no case shall it be lesser than P 300.00. | |

b.2. For Barangay Buluangan, Prosperidad, Nataban, Ermita and San Juan

- | | | |
|----------------------|---------------------|----------|
| i) Registration Fee | - One Hundred Pesos | P 100.00 |
| ii) Installation Fee | - Two Hundred Pesos | P 200.00 |

iii)	Stub-out Allocation Cost	- Five Hundred Pesos	P 500.00
iv)	Inspection Fee	- Two Hundred Pesos	P 200.00
v)	Filing Fee	- Fifty Pesos	P 50.00
vi)	Orientation Fee	- Thirty Pesos	P 30.00
vii)	Security Deposit	- Three Hundred Pesos	P 300.00

b.3. For Barangays Bagonbon, Prosperidad, Codcod and Quezon

i)	Registration Fee	- One Hundred Pesos	P 100.00
ii)	Installation Fee	- Two Hundred Pesos	P 200.00
iii)	Inspection Fee	- Two Hundred Pesos	P 200.00
iv)	Filing Fee	- Fifty Pesos	P 50.00
v)	Orientation Fee	- Thirty Pesos	P 30.00
vi)	Security Deposit	- in an amount equivalent to three (3) months minimum service charge depending upon the size of the water meter used as provided for in Sec. 1(C), months Article IV of this ordinance, but in no case shall it be lesser than P100.00.	

The security deposit herein referred shall be placed in a TRUST FUND ACCOUNT of the City Waterworks Department (CWD). Beyond sixty (60) calendar days to be counted from disconnection date and the consumer fails to pay his water bill or settle all his accounts, such deposit shall, in accordance with accounting and auditing rules and procedures, be considered as income of the CWD.

Section 4. Alteration of Service Connection.

- a. Written request must be filed.
- b. **CWD's approval sufficient.** With a written request duly filed before the CWD, and **except for the application for permanent disconnection, which is free of charge**, alterations or changes of all other types of service connection shall be charged a service fee of Two Hundred Pesos (=P200.00). However, if the request made is for more than one type of alteration at any given single time, the service fee to be collected shall only be Two Hundred pesos (=P=200.00) instead of charging for each alteration to be made.

Said alterations or changes shall include but not limited to the following:

- b.1. change of billing address or location
- b.2. change of name of consumer
- b.3. change of size of service connection
- b.4. replacement of damaged or defective water meter

For **Barangays Bagonbon, Prosperidad, Codcod and Quezon**, due to their distance from the city and the expenses of fuel that the CWD may incur, all alterations or changes of all other types of service connection referred hereof shall be charged a **service fee of Three Hundred Pesos (=P 300.00)**.

Section 5. Reconnection Fee. Water services disconnected by reason of nonpayment of water bill or violation of the provisions of this ordinance shall only be reconnected upon payment of all arrears, surcharges, penalties, interest and a reconnection fee based on the following rates:

METER SIZE	RECONNECTION FEE
½	100.00
¾	160.00
1	320.00
1 ½	800.00
2	2,000.00

For reasons of fairness to all those who have been disconnected on disconnection date, payments made during the reconnection period by those whose water services were not disconnected on disconnection date shall also be imposed a reconnection fee based on the herein specified rates.

Section 6. Collection Of Payment Of Water Bill And Other Charges

6.1. Grouping of Barangays or Service Areas. Except for Barangays Buluangan, Bagonbon, Prosperidad, Nataban, Codcod and Quezon, the following barangays or service areas are grouped into three (3) sectors, to wit:

- a. Sector "A" is composed of Barangays 1, 3, and Punao;
- b. Sector "B" is composed of Barangays 2, 4, and Palampas, Ermita and San Juan;
- c. Sector "C" is composed of Barangays 5, 6, and Rizal.

6.2. Billing Period

Sector or Barangay	Period
a. Sector "A"	21 st day of the month to the 20 th day of the following month
b. Sector "B"	1 st day of the month to the end of the month
c. Sector "C"	11 th day of the month to the 10 th day of the following month
d. Buluangan, Prosperidad, Bagonbon and Nataban	16 th day of each month up to the 15 th day of the succeeding month
e. Codcod and Quezon	1 st day of the month to the end of the month

6.3. Meter Reading and Posting Period

Sector or Barangay	Period
a. Sector "A"	every 21 st day to the 23 rd day of the month
b. Sector "B"	every 1 st day to the 3 rd day of the month
c. Sector "C"	every 11 th day to the 13 th day of the month
d. Buluangan, Prosperidad, Bagonbon and Nataban	16 th to the 18 th day of each month

e. Codcod and Quezon	1 st day of the month to the 3 rd day of the same month
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6.4. Encoding and Bill Printing

Sector or Barangay	Period
a. Sector "A"	22 nd day of the month to the 24 th day of the same month
b. Sector "B"	2 nd day of the month to the 4 th day of the same month
c. Sector "C"	12 th day of the month to the 14 th day of the same month
d.Buluangan, Prosperidad, Bagonbon and Nataban	17 th day of the month to the 19 th day of the same month
e. Codcod and Quezon	2 nd day of the month to the 4 th day of the same month

6.5. Distribution of Water Bills

Sector or Barangay	Period
a. Sector "A"	24 th day of the month to the 28 th day of the same month
b. Sector "B"	4 th day of the month to the 8 th day of the same month
c. Sector "C"	14 th day of the month to the 18 th day of the same month
d.Buluangan, Prosperidad, Bagonbon and Nataban	19 th day of the month to the 23 rd day of the same month
e. Codcod and Quezon	4 th day of the month to the 7 th day of the same month

6.6. Payment Period Without Penalty

Sector or Barangay	Period
a. Sector "A"	29 th day of the month to the 10 th day of the following month
b. Sector "B"	9 th day of the month to the 20 th day of the same month
c. Sector "C"	19 th day of the month to the end of the same month
d.Buluangan, Prosperidad, Bagonbon and Nataban	24 th day of the month to the 5 th day of the following month
e. Codcod and Quezon	8 th day of the month to the 19 th day of the same month

The consumer shall pay his account to the City Waterworks Department who shall issue the corresponding official receipts based on the water bill duly prepared and issued to the consumer.

6.7. Due Dates

Sector or Barangay	Period
a. Sector "A"	10 th day of the month
b. Sector "B"	20 th day of the month
c. Sector "C"	End of the Month (EOM)
d.Buluangan, Prosperidad, Bagonbon and Nataban	5 th day of the month
e. Codcod and Quezon	19th day of the month

6.8. Disconnection Period

Sector or Barangay	Period
a. Sector "A"	11 th day of every month
b. Sector "B"	21 st day of every month
c. Sector "C"	1 st day of every month
d.Buluangan, Prosperidad, Bagonbon and Nataban	6 th day of every month
e. Codcod and Quezon	20 th day of every month

6.9. Stages from billing period to disconnection date summarized.

The above-stated provisions are herein presented in table form, to wit:

Sector (1)	Barangay (2)	Billing Period (3)	Meter Reading & Posting Period (4)	Encoding & Bill Printing (5)	Distribution of Water Bills (6)	Payment Period Without Penalty (7)	Due Date (8)	Disconnection Date (9)
A	1, 3 and Punao	21 st day of the month to the 20 th day of the following month	every 21 st day to the 23 rd day of the month	22 nd day of the month to the 24 th day of the same month	24 th day of the month to the 28 th day of the same month	29 th day of the month to the 10 th day of the following month	10 th day of the month	11 th day of every month
B	2, 4, Palampas, Ermita and San Juan	1 st day of the month to the end of the month	every 1 st day to the 3 rd day of the month	2 nd day of the month to the 4 th day of the same month	4 th day of the month to the 8 th day of the same month	9 th day of the month to the 20 th day of the same month	20 th day of the month	21 st day of every month
C	5, 6 and Rizal	Every 11 th day of the month to the 10 th day of the following month	every 11 th day to the 13 th day of the month	12 th day of the month to the 14 th day of the same month	14 th day of the month to the 18 th day of the same month	19 th day of the month to the end of the same month	End of the Month	1 st day of every month
	Bagonbon, Prosperidad, Nataban and Buluangan	16 th day of each month up to the 15 th day of the succeeding month	16 th to the 18 th day of each month	17 th day of the month to the 19 th day of the same month	19 th day of the month to the 23 rd day of the same month.	24 th day of the month to the 5 th day of the following month	5 th day of the month	6 th day of every month.

	Codcod and Quezon	1 st day of the month to the end of the month	1 st day of the month to the 3 rd day of the same month.	2 nd day of the month to the 4 th day of the same month	4 th day of the month to the 7 th day of the same month.	8 th day of the month to the 19 th day of the same month	19 th day of the month	20 th day of every month
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Section 7. Penalties for Late Payment. Payment made during the penalty period which starts from disconnection date shall be imposed the following penalties, to wit:

- a. **Disconnection date** - 25% surcharge + disconnection
- b. **Within 30 days after disconnection date** - 25% surcharge + disconnection + Reconnection Fee
(disconnected or not)
- c. **After 30 days from disconnection date** - 25% surcharge + disconnection + Reconnection Fee +
2% monthly delinquency interest of the water bill
and surcharge
- d. **After 60 days from disconnection date** - permanent disconnection by pulling out of meter."

Article N.

Charges for the Sale of Seedlings Produced and/or Propagated by the City

Section 1. Imposition of Fees. There is hereby imposed fees/charges for the sale of seedlings produced or propagated by the City through the City Agriculturist's Office:

A. Grafted, marcotted, budded or cuttings:

A.1. Lanzones, Rambutan, Durian, Mangosteen	60.00/seedling
A.2. Mango	30.00/seedling
A.3. Other seedlings not mentioned in A.1 & A.2	20.00/seedling

B. Non-grafted, non-marcotted, non-budded or non-cuttings

seedlings	10.00/seedling
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Section 2. Time and Manner of Payment. The charges/fees shall be paid to the City Treasurer or his/her representative before the release of the products by the City Agriculture

Section 3. For Other Provisions. For all other provisions, please refer to Ordinance No. 15-38 or an Ordinance amending Section 4 of Ordinance No. 07-13, entitled An Ordinance Setting the Prices of Seedlings Produced and/or Propagated by the City of San Carlos, Negros Occidental approved on October 15, 2015.

Article O.

Rental Fee for the Use of Farm Tractor and other Farm Implements

Section 1. Imposition of Fees. There is hereby imposed a rental fee for the use of Farm Tractor and other Farm Implements owned by the City at the following rates:

- a) **P 600.00 per hour** of actual farming operation.
- b) **P 52.00 per kilometer** of travel from the point of origin where the farm tractor is in storage to the point of the farming activity.

Section 2. Time and Manner of Payment. The rental fee shall be paid to the City Treasurer or his/her representative before the farm tractor and other farm implements are released for use by the lessee.

Section 3. Administrative provisions:

- (a) The City Government shall provide for the fuel, maintenance of the farm tractor and other farm implements and for the daily compensation of the tractor operator who shall be employed either as a regular employee or job order worker.
- (b) The farmer-lessee shall deposit a minimum amount of Php 5,000.00 to the City Treasurer's Office which shall correspondingly issue a receipt for such deposit. In case the rental exceeds the initial deposit, he shall pay the difference; provided, if the deposit is more than the accrued rental, the City Treasurer's Office shall refund the corresponding amount.
- (c) The farmer-lessee shall be held responsible for the safety of the farm tractor/implements of the city.
- (d) In case of occurrence of any event which prevents the farm tractor/farm implements from performing the service for which it is leased, when such is not due to the fault of the lessee, the rental shall be computed based on the actual number of hours rendered by the leased tractor/implement.
- (e) For all other provisions, please refer to Ordinance No. 14-08 or an providing for the Lease of Farm Tractor and other Farm Implements of the City of San Carlos, regulating its use, and fixing the standard rental rate and terms of conditions thereof approved on February 6, 2014.

Article P.

**Fees/Charges for the Sale of Palay, Palay Seeds, Clean Rice, Rice Bran,
Cutflowers, Vegetables, Fruits and other Agricultural Crops**

Section 1. Imposition of Fees. There is hereby imposed fees/charges for the sale of agricultural products produced by the City through the City Agriculturist's Office such as, but not limited to: palay, palay seeds, clean rice, rice bran and other by-products, cutflowers, vegetables, fruits and other produce.

The prices of the agricultural products for sale shall be the prevailing market price which shall be determined by a Special Committee to be created by the City Mayor. Such Special Committee shall be composed of the following:

Chairman: City Agriculturist or his/her duly authorized representative

Members: City Treasurer or his/her duly authorized representative
City Accountant or his/her duly authorized representative
Duly authorized representative from the CLDO

Secretariat: Personnel from the City Agriculturist's Office

Section 2. Time and Manner of Payment. The charges/fees shall be paid to the City Treasurer or his/her representative before the release of the products by the City Agriculture

Section 3. Exemptions. City government sponsored and co-sponsored activities that use flowers for decorations are exempted from the payment of the charge stipulated herein, provided that a written request is duly approved by the City Mayor and that said request is subject to availability of the flowers.

Section 4. Administrative Provisions.

1. The City shall subsidize the farmers for the price of the palay seeds at a **50% discount** on the prevailing market price.
2. The Committee shall determine the price of the agricultural products based on the prevailing market price within the city or province.
3. City government employees shall be given preferential right to purchase the agricultural products for consumption only.
4. The special committee is further authorized to promulgate related rules and regulations, which shall be approved by the City Mayor for the procedure of the sale of the agricultural products.

Article Q.
Fees/Charges for the Sale of Livestocks

Section 1. Imposition of Fees. There is hereby imposed a fee/charge for the sale of livestock raised/breed by the City through the City Agriculturist's Office such as, but not limited to: large cattle, pig, goat, sheep and other livestocks.

The livestock shall be sold thru a public auction, of which its minimum selling/bid price shall be determined by a Special Committee to be created by the City Mayor. Such Special Committee shall be composed of the following:

Chairman: City Agriculturist or his/her duly authorized representative

Members: City Treasurer or his/her duly authorized representative
City Accountant or his/her duly authorized representative
Duly authorized representative from the CLDO

Secretariat: Personnel from the City Agriculturist's Office

Section 2. Administrative Provisions. The conduct of public auction of large cattle, pig, goat, sheep and other livestocks owned by the City Government for sale shall observe the following procedures:

1. In determining the minimum selling/bid price of the animal to be auctioned, the special committee may use the Monthly Provincial Average Livestock Live Weight Price by the Provincial Veterinary Office of Negros Occidental.
2. The notice for public auction sale shall be posted for at least five (5) days prior to the date of auction in three (3) conspicuous places including the main lobby of the City Hall and the Public Market and an Invitation to Bid shall be sent/given to prospective bidders which shall contain the description of the animal/s for sale, the minimum selling price, the date, time and place of the auction.
3. The public auction sale shall be held at the date, time and place set forth in the Notice/Invitation to Bid.

4. Bidders shall post a refundable bidder's bond computed at 10% of the Bid Price which shall be in cash or manager's check.
5. The livestock shall be sold to the highest bidder.
6. The City Treasurer or his duly authorized representative shall issue the corresponding Official Receipt for the winning bid price.
7. The Committee on Public Auction through its Secretariat shall make a report of the proceedings in writing to the City Mayor within seven (7) days after the public auction sale.
8. The proceeds of the sale shall accrue to the General Fund of the City.

Article R.

Rental Fee for the Use of Heavy Equipments

Section 1. Imposition of Fees. There is hereby imposed a rental fee for the use of heavy equipments owned by the City at the following rates:

Type of Heavy Equipment:	Rental Rate per hour
<i>(inclusive of Driver / Operator)</i>	
1. Bulldozer	3,379.00
2. Payloader	1,733.00
3. Motorized Road Grader	2,173.00
4. Pneumatic Tire Roller	561.00
5. Vibratory Roller	1,846.00
6. Tandem Steel Roller	1,652.00
7. Backhoe	1,537.00
8. Backhoe, Wheel Mounted	922.00
9. One Bagger Mixer	172.00
10. Dump Truck	1,420.00
11. Boom Truck	1,017.90
12. Water Truck/Pump	2,450.00
13. Low Bed Trailer	1,650.00

Section 2. Time and Manner of Payment. The rental fee shall be paid to the City Treasurer or his/her representative before heavy equipments are released for use by the lessee.

Section 3. Administrative provisions:

- (a) The lease of the heavy equipment shall be covered with a Lease Contract or Memorandum of Agreement (MOA) entered into by the lessor and the lessee. The Lease Contract or Memorandum of Agreement (MOA) shall provide for the duration of the lease with a minimum lease period of one day (8 hours) (unless otherwise determined to be more than 8 hours), the terms and other conditions, or stipulations that are not disadvantageous to the City Government and at the same time beneficial to the lessee, as long as such are not in conflict with the terms and conditions provided by this Article.

One rental day shall be equivalent to: 1 day = 8 hours of operation

- (b) The City Mayor is hereby authorized to enter into and sign for and on behalf of the City Government any contract related with the lease of the heavy equipment, provided that a resolution has been duly passed by the Sanggunian for said purpose.
- (c) The lessee shall provide for the fuel. The driver-operator shall be provided by the City Government.
- (d) The lessee shall pay the a minimum amount equivalent to 8 hour-usage (rental rate x 8 hours) per heavy equipment to the City Treasurer's Office. In case the rental exceeds the initial deposit after 8 hours, the lessee shall pay the difference the following working day; however, if the deposit is more than the accrued rental, the City Treasurer's Office shall refund the corresponding amount upon the consummation of the lease contract.
- (e) The lessee shall be held responsible for the safety of the leased heavy equipment of the city.
- (f) In case of occurrence of any event which prevents the heavy equipment from performing the service for which it is leased, when such is not due to the fault of the lessee, the rental shall be computed based on the actual number of hours rendered by the leased heavy equipment.
- (g) The City Mayor, as custodian of all city government property, may issue rules and regulations, guidelines, memoranda or circulars for the effective and efficient use, maintenance, and management of the heavy equipments.

Section 3(a) Prohibitions. The following acts are prohibited under this Article:

1. The heavy equipment shall not be used other than the purpose for which it is intended;
2. It shall not be operated by any person other than the authorized driver-operator duly designated by the City Engineering Department;
3. It shall not be used or taken outside the City of San Carlos to serve for the benefit of any person or entity not residing or establishing business in the city;
4. Necessary repair of the heavy equipment shall not be done by the lessee or his representative. The lessor-city government has the sole obligation to do such repair and preventive maintenance work on the heavy equipment;
5. The lessee and the driver-operator shall not allow any intentional or willful negligence that may cause any damage or loss to the leased heavy equipment.

CHAPTER VI

COMMUNITY TAX

Section 1. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the city.

Section 2. Individuals Liable to Community Tax. Every inhabitant of the Philippines who is a resident of this city, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00).

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

Section 3. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this city shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

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

For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) Pesos.

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

Section 4. Exemptions. 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 5. Place of Payment. The Community Tax shall be paid in the Office of the City Treasurer or to the deputized Barangay Treasurer.

Section 6. Time of Payment; Penalties for Delinquency:

- a. The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February of each year.
- b. If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.

- c. Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.
- d. Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.
- e. If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

Section 7. 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 subjected to the Community Tax upon payment of One Peso (P1.00).

Section 8. 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 in either private or public office; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

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

- b. When, through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction or business is made or 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 9. 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.
- c. The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:
 1. Fifty percent (50%) shall accrue to the general fund of the city; and
 2. Fifty percent (50%) shall accrue to the barangay where the tax is collected.

CHAPTER VII

GENERAL ADMINISTRATIVE PROVISIONS

Article A.

Collection and Accounting of City Taxes and Other Impositions

Section 1. Tax Period. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 2. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectiveness of the Ordinance imposing such new levies or taxes.

Section 3. 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.

The Sangguniang Panlungsod may, for justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 4. 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 5. Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any other revenue due to the city, except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 6. 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 7. Issuance of Receipts. It shall be the duty of the City Treasurer or his authorized representative, to issue the required official receipt/s to the person/s 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.

Section 8. Record of Persons Paying Revenue. It shall be the duty of the City Treasurer and the other Department Heads concerned to keep a record, alphabetically arranged and open to public inspection during office

hours, of the names of all persons paying city taxes, fees and charges. They shall, as far as practicable, establish and keep current the appropriate tax roll or record for each kind of tax, fee or charge provided in this Ordinance.

Section 9. Accounting of Collections. Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the City.

Section 10. Examination of Books of Accounts. The City Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the city, and subject to city taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours at least 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 11. Accrual to the General Fund of Fines, Costs, and Forfeitures. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any city ordinance shall accrue to the General Fund of the city.

Article B.

Civil Remedies for Collection of Revenues

Section 1. Local Government's Lien. Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 2. 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 3. 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 his 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. Distrained 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) public and conspicuous places in the territory of the city where the distraint is made; specifying the time and place of sale, and the articles 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 the City Mayor.
- (d) Release of Distrained Property Upon Payment Prior to Sale. If at any time prior to the consummation of the sale, all the proper charges are paid to the officer conducting the 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 city for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be 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 to pay the delinquent tax, fee or charge, real property may be levied on before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the City Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate 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 dismissed from the service after due notice and hearing.
- (i) Advertisement and Sale. Within thirty (30) days after levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be affected by posting a notice at the main entrance of the city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the city. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the City Hall or on the property to be sold, or at any other place as determined by the City Treasurer, conducting the sale and specified in the notice of sale.

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

in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

- (j) **Redemption of Property Sold.** Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the City Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the City Treasurer or his representative.

The City Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

The owner, shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

- (k) **Final Deed of Purchaser.** In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- (l) **Purchase of Property by the City for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the City Treasurer shall purchase the property on behalf of the city to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this city without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the city.

- (m) **Resale of Real Estate Taken for Taxes, Fees or Charges.** The Sangguniang Panlungsod may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this city.
- (n) **Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action.** The city may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

- (o) Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- (p) Personal Property Exempt from Distraint of Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:
1. Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
 2. One horse, cow, carabao, or other beast of burden such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
- His necessary clothing, and that of all his family;
- Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (₱10,000.00);
- Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
- The professional libraries of doctors, engineers, lawyers and judges;
- One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (₱10,000.00), by the lawful use of which a fisherman earns his livelihood; and
- Any material or article forming part of a house or improvement of any real property.
- Article C.**
Taxpayer's Remedies
- Section 1. Periods of Assessment and Collection.**
- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: *Provided*, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of three (3) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: *Provided*, however, that taxes, fees and charges assessed before the effectivity of the Local Government Code of 1991 may be assessed within a period of three (3) years from the date of assessment.
- (d) The running of the period of prescription provided in the preceding paragraphs shall be suspended for the time during which:
1. The treasurer is legally prevented from making the assessment or 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 2. Protest of Assessment. When the City Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the City Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The City Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial of the protest or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

Section 3. 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 4. Legality of this Ordinance. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: *Provided, however,* that such appeal shall not have the effect of suspending the effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: *Provided finally,* that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 1. Power to Levy Other taxes, Fees or Charges. The city may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: *Provided,* that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. *Provided, further,* that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 2. 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 3. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

Section 4. 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 Ordinance.

Section 5. Withdrawal of Tax Exemption Privileges. Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER VIII

GENERAL PENAL PROVISIONS

Section 1. Penalties for Violation of this Tax Ordinance. Unless otherwise duly specified under the different Articles/Sections/Provisions of this ordinance, any person or persons who violates any other 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 (₱1,000.00) but not more than Five Thousand Pesos (₱5,000.00), or imprisonment of not less than one (1) month but not more than six (6) months, or both, at the discretion of the court.

If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.

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

Section 2. Authority to Withhold Issuance of Permits. The City Treasurer or his authorized representative shall be authorized to withhold the issuance of permits, clearances and other pertinent public documents to a person transacting business with the local government, unless fines and penalties due to the city government arising from any violation/s of the city ordinances are settled or fully paid by the violator or his representative.

CHAPTER IX

FINAL PROVISIONS

Section 1. Separability Clause. If for any reason, any section or provision of this Ordinance shall be found to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions hereof.

Section 2. Applicability Clause. All other matters relating to the imposition in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 3. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed, amended or modified accordingly.

Section 4. Special Transitory Provisions. The tax on special levy and socialized housing shall be collected upon enactment by the Sangguniang Panlungsod of an enabling ordinance.

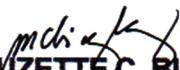
Section 5. Effectivity. This Ordinance shall take effect on January 2, 2018.

ENACTED: November 9, 2017, by the affirmative votes of Hons. GUSTILO, CARMONA, QUISUMBING, VILLARANTE, CABILI, CUI, MANSUETO, YAP, UY, ONGTIAOBOK and LASTIMOSO.

Negative: None.

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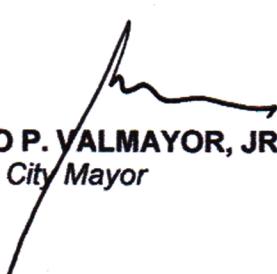
I HEREBY CERTIFY to the correctness of the foregoing ordinance which was duly enacted by the Sangguniang Panlungsod during its regular session held at the SP Session Hall, this city on November 9, 2017.


MA. CECILIA SUZETTE C. BINGHAY
Secretary to the Sangguniang Panlungsod

**ATTESTED AND CERTIFIED
TO BE DULY ENACTED:**


RENATO Y. GUSTILO
City Vice Mayor/Presiding Officer

APPROVED ON 13 NOV 2017, 2017:


GERARDO P. VALMAYOR, JR.
City Mayor



City Hall, F. C. Ledesma Avenue, San Carlos City, Negros Occidental, Philippines 6127
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