ORDINANCE NO. 12860-2014

AN ORDINANCE PROVIDING FOR THE 2015 CAGAYAN DE ORO CITY REVENUE CODE AND FOR OTHER PURPOSES

BE IT ORDAINED by the City Council *(Sangguniang Panlungsod)* of the City of Cagayan de Oro in session assembled that:

CHAPTER I- GENERAL PROVISIONS

Article A: SHORT TITLE AND SCOPE

Section 1. Short Title. This ordinance shall be known as the Cagayan de Oro City Revenue Code of 2015.

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 3. 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.

Article C: DEFINITION OF TERMS

Section 4. Definitions – When used in this Code:

(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 styrofoam 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;

f) **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.

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

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

i) ***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.

j) **Business Permit Registration Plate** – shall mean an embossed plate similar to the registration plates issued to motor vehicles showing that a particular business operator is a legitimate and duly registered business operating within the territorial jurisdiction of the city to be secured from Business Permits and Licensing Division.

k) ***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.

l) ***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;

m) ***Carenderia*** refers to any public eating place where food already cooked are served at a price.

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

o) **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.

p) **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.

q) **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.

r) ***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.

s) ***Corporations*** includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participation), 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.

t) ***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);

u) ***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.

v) ***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 planing or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging hoses; 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.

The term "Contractor" shall not include private owners or government institutions who/which undertake construction or repair/renovation/rehabilitation/improvement of an infrastructure project by administration.

w) ***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.

x) ***Educational Institution*** means a place where people of different ages gain an education, such as: preschools, childcare, elementary schools, secondary schools, colleges and universities, review centers, vocational training schools or other similar institutions organized for profit.

y) **Electric companies** include all public utility companies whether corporation or cooperative engaged in the distribution and sale of electricity;

z) ***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;

aa) **Forest Products** means timber, pulp-wood/chipwood, firewood, fuel wood and minor forest products such as bark, treetops, 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 forestlands.

bb) **Forest Lands** include the public forest, the permanent forest or the forest reserves, and forest reservations.

cc) **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;

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

ee) **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).

"Gross Receipts" include money, its equivalent actually or constructively received in consideration for services rendered, or articles sold, exchanged or leased, whether actual or constructive. There is constructive receipt, when the consideration for the articles sold, exchanged or leased, or the services rendered has already been placed under the control of the person who sold the goods or rendered services without any restriction by the payor.

ff) **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.

gg) **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.

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

ii) **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.

jj) **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.

kk) ***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;

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

mm) **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.

nn) **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.

oo) **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.

pp) **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;

qq) ***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;

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

ss) **Operators Of Business Establishments** – shall mean all business operators required under existing laws & appropriate ordinances to secure and/or renew proper City permits and licenses as a prior condition to its operations within the territorial jurisdiction of the city except those ambulant vendors.

tt) ***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;

uu) ***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.

vv) **Pole User includes any person, natural or juridical, including government agencies and entities that use and rent poles and towers** for the installation of any cable, wires, service drops and other attachments.

ww) **Pole Owner** includes electric and telecommunication company or corporation that owns poles, towers and other accessories thereof.

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

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

zz) **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.

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

bbb) **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.

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

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

eee) ***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.

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

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

hhh) **Renewal Validating Stickers** – as used in this ordinance shall mean a legitimate sticker printed by the city showing that the Business Permit Registration Plate of a particular business operator has been duly renewed for the ensuing fiscal year or every so often as required by existing laws and appropriate ordinance.

iii) **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.

jjj) **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.

kkk) **Telecommunication companies** refer to establishments or entities that are holders of franchise through an Act of Congress to engage, maintain and operate telecommunications, voice and data services, under existing Philippines laws, rules and regulations.

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

mmm) **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;

nnn) **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.

ooo) **Transient business** refers to all types of trade and commerce involving the selling or dealing of agricultural and industrial products, wares, goods and services for a short duration of time or for the duration of a certain occasion like fiesta and the Christmas period.

ppp) **Transient vendor or exhibitor** refers to the operator, manager, proprietor or person in charge of transient business.

qqq) **Organizer** refers to a person or group of persons or association responsible for bringing into the city transient exhibitors or vendors.

rrr) **Landowner** refers to a person, company or corporation owning the lot, building or space leased by the organizers, exhibitors or transient vendors.

CHAPTER II - CITY TAXES

Article D: REAL PROPERTY TAX

Section 5. Rules of Construction. In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions;

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

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

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

(d) *Computation of Time*. The time 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.

Section 6. Imposition of the Basic Real Property Tax. There is hereby levied an annual ad valorem tax 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, at the following rates:

a. For residential, agricultural and/or other classes of properties - at the rate of one percent (1%)
b. For Commercial and/or Industrial - at the rate of two percent (2%)

Section 7. Additional Levy on Real Property for the Special Education Fund (SEF). There is hereby levied a one percent (1%) tax on the assessed value of real property which shall be in addition to the basic real property. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

Section 8. 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 real property owned by duly registered cooperatives as provided for under RA 6938; and

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

Section 9. Time of Payment. The real property tax herein levied together with the additional levy on real property for the Special Education Fund (SEF) shall ***accrue*** on the first day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: the first installment on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.

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

Section 10. Tax Discount for Advanced and Prompt Payment. If the basic real property tax and additional SEF tax are paid on or before the deadlines as provided for in Section 9 of this Code, or paid in full before January 1, the taxpayer shall be entitled to the following discounts:

Amount of Tax	***Tax Discount (Percent %)***	
	Advance (Annually before January 1)	***Prompt (Annually or Quarterly)***
Less than P50,000.00	*20*	*10*
P50,000.00 or more but less than P100,000.00	*18*	*9*
P100,000.00 or more but less than P250,000.00	*16*	*8*
P250,000.00 or more but less than P500,000.00	*14*	*7*
P500,000.00 or more but less than P1,000,000.00	*12*	*6*
P1,000,000.00 or more but less than P3,000,000.00	*10*	*5*
P3,000,000.00 or more but less than P5,000,000.00	*8*	*5*
P5,000,000.00 or more	*7*	*5*

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

Section 11. Collection and Distribution of Proceeds. The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the City Treasurer.

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

Section 12. Administrative Provisions.

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

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

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

3. *Payment Under Protest.*-

    a. No protest shall be entertained unless the taxpayers first pay 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 11 of this Code.
    c. In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protester, or applied as tax credit against his existing or future tax liability.
    d. In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in subparagraph a., the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefor, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

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

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

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

   a. When the real property tax or any other tax imposed under this Article becomes delinquent, the City Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the hall and in 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 13 of this Code, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

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

7. *City Government's Lien.* The basic real property tax and any other tax levied under this Article constitutes 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 of person having legal interest therein, or in case he is out of the country or cannot be located to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and Register of Deeds of the city, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

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

9. ***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 effected 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 in Section 270 of RA 7160.

    a. The City Treasurer shall furnish the City Legal Office a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the city, the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. Thus, where the delinquent tax due does not exceed Ten Thousand Pesos (P 10,000.00) the competent court is the City Trial Court and where the amount is in excess of Ten Thousand Pesos (P 10,000.00), the proper court is the Regional Trial Court.
    b. Where cognizable in an inferior court, the action must be filed in the city where the delinquent property is located. Where the Regional Trial Court has jurisdiction, the plaintiff LGU shall file the complaint in the city where the property is situated.
    c. In both cases, that is, where the claim is either cognizable by an inferior court or by the Regional Trial Court, the City Treasurer shall furnish the City Legal Officer the exact address of the defendant where he may be served with summons.

17. Periods Within Which To Collect Real Property Taxes. - The basic real property tax and any other tax levied under this Title shall be collected within five (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment. The period of prescription within which to collect shall be suspended for the time during which:

    (1) The local treasurer is legally prevented from collecting the tax;
    (2) The owner of the property or the person having legal interest therein requests for reinvestigation and executes a waiver in writing before the expiration of the period within which to collect; and

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

18. 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.

19. *Payment of Delinquent Taxes on Property Subject of Controversy.* In any action involving the ownership or possession of, or succession from real property, the court may moto propio 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.

20. *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.

(b) **Special Provisions.**

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

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

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

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

5. *Fees in Court Actions.* As provided for in 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 13. Interests on Unpaid Real Property Tax. Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Section 9, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 14. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts. Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by a fine of not less than One thousand pesos (₱1,000.00) nor more than Five thousand ,pesos (₱5,000.00), or by imprisonment of not less than one (1) nor more than six (6) months, or both such fine and imprisonment, . at the discretion of the court.

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

Any other officer required in this Article to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by a fine of not less than 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 15. 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 16. Penalties for Failure to Dispose the Delinquent Real Property at Public Auction. The City Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to a fine of not less than One thousand pesos (₱1,000.00) nor more than Five thousand pesos (₱5,000.00), or by imprisonment of not less than one (1) nor more than six (6) months, or both such fine and imprisonment, . at the discretion of the court

Section 17. City Board of Assessment Appeals. – (A) The City Board of Assessment Appeals is hereby created to be composed of the Registrar of Deeds, as Chairman, City Prosecutor and City Engineer as members thereof who shall serve as such in an ex-officio capacity without additional compensation.

B) The City Assessor shall serve as secretary to the Board also without additional compensation.

C) The chairperson and members of the Board of Assessment appeals of the city shall assume their respective positions without need of further appointment or special designation immediately upon effectivity of this Ordinance. They shall take an oath or affirmation of office in the prescribed form.

D) In the absence of the Registrar of Deeds, or the provincial or city prosecutor, or the provincial or city engineer, or the district engineer, the persons performing their duties, whether in an acting capacity or as a duly designated officer-in-charge, shall automatically become the chairman or member, respectively, of the said Board, as the case may be.

Article E: TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

Section 18. Imposition of Tax. (A) 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 following rates:

a) for commercial or industrial properties – seventy-five percent (75%) of one percent (1%);
b) for residential, agricultural and other classes – fifty percent (50%) of one percent (1%);

of the total consideration involved in the acquisition of the property or the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

(B) The fair market value as used herein shall be that reflected in the latest schedule of fair market values enacted by the Sangguniang Panlungsod; *or that which is reflected in the tax declaration. Provided*, that properties acquired or transferred in 1996 and prior years, the fair market value will be based on the 1994 schedule of fair market values.

(C) In no case shall the BIR zonal valuation or any other sources be used for the computation of the transfer tax of property pursuant to the Manual on Real Property Appraisal and Assessment Operation of Department of Finance-BLGF.

Section 19. Exemptions. The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax.

Section 20. 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 21. 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 and as well the presentation of new tax declaration in favor of the new owner. The City Assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one.
b. Notaries Public shall furnish the City Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

Article F: TAX ON PRINTING AND PUBLICATION

Section 22. Imposition of Tax. There is hereby levied a tax at the rate of seventy-five percent (75%) 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 seventy-five (75%) of one percent (1%) of the capital investment. In the succeeding quarter, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

Section 23. Exemptions. The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references shall be exempt from the tax herein imposed.

Section 24. 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 G: FRANCHISE TAX

Section 25. Imposition of Tax. There is hereby imposed a tax on business enjoying a franchise tax, at a rate of seventy-five percent (75%) of one percent (1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within this City.

In the case of a newly started business, the tax shall be seventy-five (75%) of one percent (1%) of the capital investment. In the succeeding quarter, 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 26. Exemptions:

a. 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.
b. Income from rentals on electric posts/poles shall not be included in the computation of the franchise tax.

Section 27. 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 H: TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES

Section 28. Imposition of Tax. There is hereby imposed a tax of five percent (5%) of the prevailing fair market value as determined by the Department of Trade and Industry per cubic meter of ordinary stones, sand, gravel, earth, and other quarry resources, such as but not limited to marl, marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted from the public lands or from the beds of seas, lakes, rivers, streams creeks, and other public waters within the territorial jurisdiction of the city.

Section 29. Issuance of Permit. Every person who shall extract sand and gravel and other quarry resources shall secure a permit from the City Mayor upon payment of tax, fees and other charges, pursuant to the procedural guidelines embodied in the Mines Administrative Order No. MRD-27, series of 1980, the applicable provisions of which are hereby adopted as an integral part of this ordinance.

Section 30. Exemptions. Any government agency that has been granted a gratuitous permit to extract the above-mentioned materials for the purpose of governmental projects within the city, shall be exempt from the payment of the tax herein prescribed.

Section 31. Time and Place of Payment. The tax shall be due and payable in advance to the City Treasurer or his duly authorized representative before the materials are extracted.

Section 32. Surcharge for Late Payment. Failure to pay the tax imposed in this Article on time shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 33. Interest on Unpaid Tax. In addition to the surcharge for the late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the date until the tax is fully paid but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Section 34. Sharing of Proceeds. The proceeds of the tax on sand, gravel, and other quarry resources shall be distributed as follows:

(a)	City	-	forty percent (40%)
(b)	Barangay where the sand and other quarry resources are extracted	-	fifty percent (50%)
(c)	CORDA	-	ten percent (10%)

Article I: PROFESSIONAL TAX

Section 35. Imposition of Tax. There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate of Three hundred pesos (P300.00)

Section 36. Coverage. Professionals who passed the bar examinations, or any board or other examinations conducted by the Professional Regulation Commission (PRC) shall be subject to the professional tax.

Section 37. Exemption. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

Section 38. 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 39. 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 40. Place of Payment. Every person legally authorized to practice his profession in Cagayan de Oro City shall pay to the city where he maintains his principal office in case he practices his profession in several places.

Section 41. Administrative Provisions.

a) A person who paid the Professional Tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax or fee for the practice of such profession **and shall not be levied business tax for maintaining an office or clinic that is not offering services like laboratory equipment or not engaging in trading or selling of drugs, equipment, books and other goods and materials related to their profession**.

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

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

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 J: AMUSEMENT TAX ON ADMISSION

Section 42. Imposition of Tax. – There is hereby levied and imposed an amusement tax on the proprietors, lessees, or operators of theaters, cinemas and other places of amusement at the rate of ten percent (10%) of the gross receipts of admission fees, except on the following:

1. In case of movie premiers or gala shows for the benefit of a charitable institution/foundation or for any government institution where higher admission fees are charged, the add-on or additional amount to the regular admission fees shall be exempted or excluded in the computation thereof.

2. For other amusement, entertainment and sports activities, the following amusement tax shall be imposed:

a)	DISCO	5% of the Gross Sales, but not less than ₱1,000.00/night
b)	BOXING	
	National Championship	5% of the Gross Sales but not less than ₱ 5,000.00
	Regional Championship	5% of the Gross Sales but not less than ₱ 4,000.00
	Non-Championship:	
	Participated by Foreigners	5% of the Gross Sales but not less than ₱ 4,000.00
	Non-Championship Bouts	5% of the Gross Sales but not less than ₱ 3,000.00
c)	BASKETBALL	
	PBA	5% of the Gross Sales but not less than ₱ 10,000.00
	PBL	5% of the Gross Sales but not less than ₱ 5,000.00
	Invitational Local Games	5% of the Gross Sales but not less than ₱ 2,500.00
d)	National Fashion shows	5% of the Gross Sales but not less than ₱ 5,000.00
	Back-to-Back fashion shows participated by local models and not more than five (5) national fashion models	5% of the Gross Sales but not less than ₱ 15,000.00
e)	Pop Rock or similar Concert	
	involving foreign professional artists	5% of the Gross Sales but not less than ₱ 15,000.00
	Filipino professional or recording artists	5% of the Gross Sales but not less than ₱ 10,000.00
f)	Karate, Arnis, Wrestling & Similar Sports	5% of the Gross Sales but not less than ₱ 1,000.00
g)	Carnival Fair	5% of the Gross Sales
h)	International circus	10% of the Gross Sales

For the prompt collection of the foregoing tax, operators, sponsors or promoters of said amusement or entertainment activities shall first pay the minimum tax herein-mentioned to the City Treasurer and present the corresponding receipt to the Office of the City Mayor for the issuance of the Mayor's Permit thereto. The said amount is deductible from the total amusement tax due which is 5% of the gross sales.

4. Amusement Tax for Cockpit:

A.	Admission Fee	3% based on ticket sales
B.	Regular Cockfighting	
	a) Saturday	₱ 500.00/day
	b) Sunday	1,000.00/day
	c) Special	1,500.00/day
C.	Derby (Including already derby fee)	
	(a) 3-, 4- or 5-cock derby with a guaranteed prize of ₱300,000.00 or less	₱ 3,300.00/day
	(b) 3-, 4- or 5-cock derby with a guaranteed prize of more than ₱300,000.00 up to ₱ 500,000.00	₱ 6,600.00/day
	(c) 4- or 5-cock derby with a guaranteed prize of more than ₱500,000.00	₱ 8,800.00/day

(d) 4-, 5- or 6-cock derby with a guaranteed prize of more than ₱1,000,000.00 ..... ₱ 11,000.00/day
(e) International Derby ..... ₱ 15,000.00/day

D. Cockfight (sultada fee):
(a) Regular/Special Cockfight ..... ₱ 10.00/sultada
(b) Derby 50.00/sultada
(c) International Derby 150.00/sultada

E. Registration of Tickets ..... P .50/ticket

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

Section 43. Exemption –

(a) Owners, operators or promoters of pop, rock or similar concerts and fashion shows, athletic games, meets and competitions exclusively participated in or performed by a Cagayanon(s) or Cagayan de Oro-based artist(s) or player(s) shall be totally exempt from the payment of amusement tax upon presentation of a certification by the Barangay Council where the artist(s), model(s) or player(s) resides attesting to the fact of the herein residency requirement and upon approval of the City Council of their duly filed application for exemption.

(b) The holding of operas, concerts, dramas, recitals, painting and art exhibition, flower shows, musical programs, literary and oratorical presentations, shall be exempt from payment of the tax herein imposed, except concerts performed by professional artists which shall be levied the tax imposed hereof.

(c) In order to be eligible for the grant of exemption from payment of amusement tax provided for in funding various educational and infrastructure projects and the delivery of basic services, the charitable institution or sponsoring organization should be duly accredited by the Sangguniang Panlungsod and shall have a track record for community-oriented projects. In the case of new organizations, the track record of its officials particularly its fiscal management and project implementation should be established.

(d) Amusement or entertainment activities held during the period of the city fiesta celebration from August 1-31 shall be exempt from the amusement tax; Provided, That the same are declared as official fiesta activities *by the City Council through an ordinance granting such exemption as recommended by the City Fiesta Coordinating Committee*; and Provided further, That said activities can not be considered as part of the usual or regular business of the sponsoring establishments or organizations.

Section 44. 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 45. 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 46. 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 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 K: TAX ON AMUSEMENT PLACES/BUSINESS

Section 47. Imposition of Tax. There is hereby imposed on all persons operating any or all of the following amusement places/business where the customers thereof actively participate, without making bets or wages, including but not limited to the following, at the rate indicated in each case:

		Tax Rate
1.	Night and Day Clubs	₱ 11,250.00
2.	Cocktail Lounges, bars, disco houses	3,000.00
3.	Cabaret or Dance Halls	2,500.00
4.	Skating Rinks	2,000.00
5.	Bath Houses, Swimming Pools, Beach Resorts & other similar establishments	5,000.00
6.	Social Clubs & Voluntary Associations	2,000.00
7.	Billiards and Pool Halls per table	500.00
8.	Bowling Alleys per establishment per lane:	
	(a) Automatic	500.00
	(b) Non-Automatic	400.00
9.	Mahjong per table	1,000.00
10.	Merry-Go-Round, Roller Coaster, Ferries Wheels, Swings, Shooting Galleries & Other similar contrivances (per each contrivance):	
	a. First ten (10) days per day	50.00
	b. Per day thereafter	25.00

11. Theaters and Cinema Houses :
    Non-air-conditioned Theaters:
    (a) For itinerant operators ..... ₱ 50.00 per day plus ₱100.00 permit fee the whole season or period
    (b) With Orchestra only and with seating capacity of less than 500 persons 1,000.00
    (c) With Balcony and Orchestra and with seating capacity of less than 500 persons 1,500.00
    (d) With Balcony and Orchestra and with seating capacity from 500 to 1,000 persons 2,000.00
    (e) With Balcony and Orchestra and with seating capacity over 1,000 persons 3,500.00
    (f) With Lodge, Balcony & Orchestra. 4,000.00
    (g) An additional tax of 100% of the amount prescribed above shall be imposed on air-conditioned theaters and cinema house

12. Boxing Stadium, Auditorium, gymnasium, Concert Halls or Similar Establishments ..... ₱ 2,000.00
13. Race Tracks for conducting Horse Races 3,000.00
    Plus ₱ 75.00 for every racingday or fractions thereof whenever actual races are held.

14. Pelota/Tennis/Squash Courts per court 500.00
15. Cockpits 10,000.00
16. Gun Clubs 400.00
17. Judo Karate Clubs 300.00
18. Other amusement places not above enumerated 500.00

19. Tax on Amusement Devices:
    (a) Each video and audio machine/sing/dance equipment 300.00
    (b) Each machine or apparatus for visual entertainment 150.00
    (c) Each apparatus for weighing persons 150.00
    (d) Each pinball machine and other vending machine for any use 240.00
    (e) Each machine or apparatus for printing letters 150.00
    (f) Similar devices for vending games of skills 150.00
    (g) Coin-operated amusement machine 1,000.00

20. Mahjong Fee:
    a) Permit Fee 5,000.00
    b) City Tax (per table) 1,000.00

21. Shooting Range 1,000.00

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

Section 48. 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 and hauling trucks of sand and gravel dealers, to sale outlets, consumers, whether directly or indirectly, within the City Based on the following schedule:

a) Three Hundred Pesos (₱300.00) for every delivery van/truck or any vehicle with below six (6) wheels;
b) Five Hundred Pesos (₱500.00) for every delivery van/truck or any vehicle with six (6) wheels and above but below ten (10) wheels;
c) Seven Hundred Fifty Pesos (₱750.00) for every delivery van/truck or any vehicle with ten (10) wheels and above

Section 49. Exemption. The manufacturers, producers, wholesalers, dealers, and retailer referred to in the preceding sections shall be exempt from the payment of the peddlers tax in the sale of any merchandise or article of commerce imposable by the city.

Section 50. 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.

Article M: GRADUATED TAX ON BUSINESS

Section 51. Imposition of Business 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:

Amount of Gross Sales/Receipts For the Preceding Calendar Year:	Amount of Tax per Annum
a) Less than 10,000.00	₱ 45.00
	67.50
b) 10,000.00 or more but less than 15,000.00	90.00
c) 15,000.00 or more but less than 20,000.00	135.00
d) 20,000.00 or more but less than 30,000.00	180.00
e) 30,000.00 or more but less than 40,000.00	225.00
f) 40,000.00 or more but less than 50,000.00	337.50
g) 50,000.00 or more but less than 75,000.00	450.00
h) 75,000.00 or more but less than 100,000.00	675.00
i) 100,000.00 or more but less than 150,000.00	900.00
j) 150,000.00 or more but less than 200,000.00	1,350.00
k) 200,000.00 or more but less than 300,000.00	2,250.00
l) 300,000.00 or more but less than 500,000.00	3,375.00
m) 500,000.00 or more but less than 750,000.00	4,500.00
n) 750,000.00 or more but less than 1,000,000.00	9,000.00

o)	1,000,000.00 or more but less than 2,000,000.00	13,500.00
p)	2,000,000.00 or more but less than 3,000,000.00	18,000.00
q)	3,000,000.00 or more but less than 4,000,000.00	22,500.00
r)	4,000,000.00 or more but less than 5,000,000.00	29,250.00
s)	5,000,000.00 or more but less than 6,500,000.00	45% of 1%
t)	In excess of 6,500.000.00	a fixed rate of

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:

Gross Sales/Receipts for the Preceding Calendar Year		Amount of Tax Per Annum
a)	Less than 1,000.00	₱ 37.50
b)	1,000.00 or more but less than 2,000.00	37.50
c)	2,000.00 or more but less than 3,000.00	37.50
d)	3,000.00 or more but less than 4,000.00	37.50
e)	4,000.00 or more but less than 5,000.00	37.50
f)	5,000.00 or more but less than 6,000.00	45.00
g)	6,000.00 or more but less than 7,000.00	52.50
h)	7,000.00 or more but less than 8,000.00	60.00
i)	8,000.00 or more but less than 10,000.00	75.00
j)	10,000.00 or more but less than 15,000.00	112.50
k)	15,000.00 or more but less than 20,000.00	150.00
l)	20,000.00 or more but less than 30,000.00	225.00
m)	30,000.00 or more but less than 40,000.00	300.00
n)	40,000.00 or more but less than 50,000.00	375.00
o)	50,000.00 or more but less than 75,000.00	562.50
p)	75,000.00 or more but less than 100,000.00	750.00
q)	100,000.00 or more but less than 150,000.00	1,125.00
r)	150,000.00 or more but less than 200,000.00	1,500.00
s)	200,000.00 or more but less than 300,000.00	2,250.00
t)	300,000.00 or more but less than 500,000.00	3,750.00
u)	500,000.00 or more but less than 750,000.00	5,625.00
v)	750,000.00 or more but less than 1,000,000.00	7,500.00
w)	1,000,000.00 or more but less than 2,000,000.00	15,000.00
x)	In excess of 2,000,000.00	a fixed rate of 75% of 1%

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

C. On Exporters, and on Manufacturers, Millers, Producers, Wholesalers, Distributors, Dealers Or Retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (A), (B), and (D) of this Article;

(1) Rice and Corn;
(2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
(3) Cooking oil and cooking gas;
(4) Laundry soap, detergents, and medicine;
(5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
(6) Poultry feeds and other animal feeds; egg-layering, growers;
(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 year	Rate of Tax Per Annum
Less than ₱ 50,000	barangay
₱ 50,000 or more but less than ₱ 200,000.00	1 %
₱200,000.00 or more but less than ₱ 400,000.00	1 %
₱400,000.00 or more but less than ₱ 20,000,000.00	1 %
₱20,000,000.00 or more but less than ₱ 50,000,000.00	1 %
More than P 50,000,000.00	1 %

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 (₱50,000.00) subject to existing laws and regulations.

E. On Contractors and Other Independent Contractors, in accordance with the following schedule:

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
a) Less than 5,000.00	₱37.50
b) 5,000.00 or more but less than 10,000.00	75.00
c) 10,000.00 or more but less than 15,000.00	112.50
d) 15,000.00 or more but less than 20,000.00	150.00
e) 20,000.00 or more but less than 30,000.00	225.00
f) 30,000.00 or more but less than 40,000.00	300.00
g) 40,000.00 or more but less than 50,000.00	375.00
h) 50,000.00 or more but less than 75,000.00	562.50
i) 75,000.00 or more but less than 100,000.00	750.00
j) 100,000.00 or more but less than 150,000.00	1,125.00
k) 150,000.00 or more but less than 200,000.00	1,500.00
l) 200,000.00 or more but less than 250,000.00	1,875.00
m) 250,000.00 or more but less than 300,000.00	2,250.00
n) 300,000.00 or more but less than 400,000.00	3,000.00
o) 400,000.00 or more but less than 500,000.00	3,750.00

p)	500,000.00 or more but less than 750,000.00	5,625.00
q)	750,000.00 or more but less than 1,000,000.00	7,500.00
r)	1,000,000.00 or more but less than 2,000,000.00	15,000.00
s)	In excess 2,000,000.00 ..... A fixed rate of	75% of 1%

For purposes of this section, the tax on general engineering, general building, or specialty contractors with business permits issued other than by the Cagayan de Oro shall initially be based on the total contract price, to be paid by the Contractor payable before the issuance of the Building Permit.

For Cagayan de Oro City-based Contractors, the contractors tax shall be levied only upon renewal of the business permit and in no case shall payment of the Contractor's Tax be made as a precondition or prerequisite in the application and issuance of any permit by the City Government; *i.e. building permit, occupancy permit, electrical permit, plumbing, fencing permit, etc.*

F. On Banks and Other Financial Institutions:

At the rate of seventy-five percent (75%) of one percent (1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

G. Tax on Cafes/Cafeterias, Eateries, Carenderias, Restaurants and Similar Establishments:

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
a) Less than 5,000.00	₱ 37.50
b) 5,000.00 or more but less than 10,000.00	75.00
c) 10,000.00 or more but less than 15,000.00	112.50
d) 15,000.00 or more but less than 20,000.00	150.00
e) 20,000.00 or more but less than 30,000.00	225.00
f) 30,000.00 or more but less than 40,000.00	300.00
g) 40,000.00 or more but less than 50,000.00	375.00
h) 50,000.00 or more but less than 75,000.00	750.00
i) 75,000.00 or more but less than 100,000.00	1,000.00
j) 100,000.00 or more but less than 150,000.00	1,500.00
k) 150,000.00 or more but less than 200,000.00	2,000.00
l) 200,000.00 or more but less than 250,000.00	2,500.00
m) 250,000.00 or more but less than 300,000.00	4,500.00 5,250.00
n.) 300,000.00 or more but less than 350,000.00	6,000.00
o) 350,000.00 or more but less than 400,000.00	7,500.00
p) 400,000.00 or more but less than 500,000.00	1.5% of 1 %
q) In excess of ₱500,000.00	

H. Tax on Real Estate Lessors, Real Estate Dealers and Real Estate Developers:

Rate	-	2% of Gross Sales or Receipts
Basis	-	Gross Sales or Receipts of the preceding calendar year

I. Tax on Dealers/distributors of Fermented Liquors, Distilled Spirits and/or Wine:

Rate - 3% of Gross Sales or Receipts
Basis - Gross Sales or Receipts of the preceding calendar year

J. On peddlers engaged in the sale of any merchandise or article of commerce:

Rate - ₱75.00 per peddler annually.

For purposes of this provision, additional annual business tax shall be imposed to peddler for gross sales realized for the preceding calendar year within the jurisdiction of the city concerned with tax rates prescribed in **subsection (a) and (d)** of this article, either:

a. Retailer
b. Wholesaler

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

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

K. Tax on Educational Institutions:

Rate - 75% of 1% of Gross Sales or Receipts
Basis - Gross Sales or Receipts of the preceding calendar year

L. Tax on Transient Business:

The following business tax rates shall be levied upon transient business based on the duration of the transient business and gross sales:

1. Transient Business

Duration of Business	Estimated Gross Sales	Business Tax	Regulatory Fees (MP, SC, & HC) plus GF	Total Tax Due
i. Less than 1 month	₱ 15,000.00	₱ 225.00	₱ 230.00	₱ 560.00
ii. 1 month but less than 2 months	30,000.00	480.00	230.00	725.00
iii. 2 months but less than 3 months	45,000.00	765.00	230.00	1,220.00
iv. 3 months but less than 4 months	60,000.00	1,080.00	230.00	1,715.00
v. More than 4 months	2% of the actual gross sales			

2. Organizers..... 2% of the Gross Receipts from organizing
3. Lot owner ..... 2% of the Gross Receipts from lease contract
(if not a regular business permittee as real estate lessor.)

M. TAX ON BILLBOARDS, SIGNBOARDS & ADVERTISEMENT

a)	Billboards or signboards for advertisement of business per square meter or fraction thereof:		
	1. Single face	₱	25.00
	2. Double face		50.00
b)	Billboards or signs for professionals per square meter or fraction thereof:		
	1. Single face		20.00
	2. Double face		40.00
c)	Billboards or signs on advertisement for business and profession painted on any building or structure or otherwise separated or otherwise detached therefrom, per square meter or fraction thereof		
d)	Advertisement for business by means of placards, vehicles, balloons, streamers, kites, etc. Per square meter or fraction thereof		30.00
e)	Advertisement for business or profession by means of slides payable by owners of movie houses		250.00
	'Provided, however that in addition to the taxes provided above in item (a) to (c) inclusive, for use of electric or neon lights in billboards, per square meter or fraction thereof		25.00

			Tax per Quarter
f)	Mass display of signs:		
	From 10 to 250 display signs	₱	1,200.00
	From 251 to 500 display signs		1,500.00
	From 501 to 750 display signs		1,700.00
	From 751 to 1,000 display signs		3,700.00
	More than 1,000 display signs		4,000.00

N. On any business, not otherwise specified in the preceding paragraphs, which the sanggunian concerned may deem proper to tax: *Provided*, That on any business subject to the excise, value-added or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year. The Sangguniang Panlungsod may prescribe a schedule of graduated tax rates but in no case to exceed the rates prescribed herein.

O. Withholding of payment of business tax, fees & other charges from Suppliers/Contractors:

For effective collection of business tax, the City Treasurer is hereby authorized to withhold payment of business tax, fees and other charges from vouchers covering payment of services rendered and/or supplies, material and equipment furnished to the City Government of Cagayan de Oro by any person whether natural or juridical, whether transient or regular licensee of this City, in accordance with the prescribed rates provided in this article.

Section 52. Tax on Newly Started Business. In the case of a newly started business under this Article, the tax shall be seventy-five percent of one percent (75% of 1%) of the capital investment. In the succeeding quarter, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article N: SITUS OF TAX

Section 53. 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 maybe.

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

   In case 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 executive 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 are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

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

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

   However, on site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under Article N, Section 58 and allocated in paragraph (b) of this Ordinance.

(b) Sales Allocation

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

2. If the business concerned has no branch office or sales outlet, the sale or transaction shall be recorded in the place where the principal office of the said business is located. The taxes, however, shall accrue and be paid to the municipality or city where the sale or transaction was made.

3. The following sales allocation shall only apply to manufacturers, assemblers, contractors, producers and exporters with a factory, project office, plant or plantation in pursuit of business:

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

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

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

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

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

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

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

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

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

(e) For route sales made in a locality where a manufacturer, producer, wholesaler, dealer or retailer has no branch, sales office or warehouse, the sales are recorded in the branch, sales office or warehouse from where the route trucks withdraw their products for sale, and the tax on such sales shall be paid to the City where the sale or transaction is made.

Article O: PAYMENT OF BUSINESS TAXES

Section 54. Payment of Business Taxes. -

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

The conduct or operation of two or more related businesses provided for under Article N of this Ordinance 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 Article N of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

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

Section 55. 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 56. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang Panlungsod may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 57. Administrative Provisions:

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

(b) *Issuance and Posting of Official Receipt.* - The City Treasurer shall issue an official receipt upon payment of the

business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this city.

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

(c) *Invoices or Receipt.* - All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five 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) Issuance of Certification. The City Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Thirty Pesos (P30.00).

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

(g) Retirement of Business.

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

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

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

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

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

Article P: TAX ON THE LEASE OR RENTAL OF ELECTRIC AND/OR TELECOMMUNICATION POSTS, POLES OR TOWERS BY POLE OWNERS TO OTHER POLE USERS

Section 58. Imposition of Tax. - There shall be imposed a tax on the lease or rental of electric and/or telecommunication posts, poles or towers by pole owners to other pole users at the rate of two point five percent (2.5%) of the annual rental income derived therefrom.

Section 59. Permit Required. - Pole owners herein defined engaged in the business of renting their posts, poles and/or towers shall secure a separate business permit therefor as provided for under this Ordinance.

Article Q: TAX ON MINING OPERATIONS

Section 60. Imposition of Tax. There is hereby levied an annual tax at the rate of two percent (2%) based on the gross receipts for the preceding year of mining operations.

Section 61. 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 62. 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;
b. Indigenous petroleum such as mineral oil, hydrocarbon gas, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

Section 63. 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 64. Administrative Provision.

a. The City Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, condonation, 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.

Article R: TAX ON FOREST CONCESSIONS AND FOREST PRODUCTS

Section 65. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

Section 66. 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 - COMMUNITY TAX

Section 67. Imposition of Tax. – There shall be imposed a community tax on persons, natural or juridical, residing in the City.

Section 68. 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 (₱1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (₱5.00) Pesos and an annual additional tax of One Peso (₱1.00) for every One Thousand Pesos (₱1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (₱5,000.00).

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 69. 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 (₱500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (₱10,000.00) in accordance with the following schedule:

a) For every Five Thousand (₱ 5,000.00) 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 (₱2.00) Pesos; and
b) For every Five Thousand (₱5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (₱2.00) 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 70. Exemption. - The following are exempted from the Community Tax:

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

Section 71. Place of Payment. The Community Tax shall be paid in the Office of the City Treasurer or to the deputized Barangay Treasurer.

Section 72. Time of Payment; Penalties for Delinquency:

a) The Community Tax shall accrue on the first (1st) day of January each year, which shall 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 dare, 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 73. Community Tax Certificate - A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (₱1.00).

Section 74. Presentation of Community Tax Certificate on Certain Occasions:

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

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

b) When through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business it shall be the duty of the public official with whom such transaction or business is made or 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 75. 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 the City.

The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:

(1) Fifty (50%) percent shall accrue to the general fund of the city; and
(2) Fifty (50) percent shall accrue to the barangay where the tax is collected.

CHAPTER IV - PERMIT AND REGULATORY FEES

Article S: MAYOR'S PERMIT FEE ON BUSINESS

Section 76. 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.

Section 77. License Necessary. -

(a) Every type or class of business and every separate or distinct place of business must be provided with a corresponding license. One type of business, profession, occupation, trade or calling does not become tax exempt merely by being conducted or operated in the residence or abode of the proprietor or manager or in one and the same place with some other business, profession or occupation for which license had already been paid, except as authorized hereof.
(b) No person shall open or begin any business, trade or occupation or practice of any profession or calling for which taxes, fees, charges, and/or rentals are authorized to be levied and collected under Republic Act No. 7160, dated January 1, 1992, otherwise known as Local Government Code of 1991, to continue the operation of the same for ensuing year or have any stock in trade without first paying the graduated or fixed taxes, fees, charges or rentals imposed under this Title.
(c) Any tax, fee or charges paid in any locality outside Cagayan de Oro for any business, occupation, profession, trade or calling which is required to be paid in Cagayan de Oro City under the provisions of this Title shall be invalid within the jurisdiction of this City and the same shall not be uses as a license to operate any business in Cagayan de Oro.

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

Section 78. Mayor's Permit Fee on the Operation of Business:

(1) Manufacturers, assemblers, repackers, processors and producers:

(i) Without factory, plant, farm or plantation in Cagayan de Oro City:

a.	Principal office	₱ 3,000.00
b.	Branch or sales office	2,000.00
c.	Warehouse, per square meter	3.00

(ii) With factories, plants, farms or plantations in Cagayan de Oro City :

a. Per square meter of work area occupied ..... ₱ 3.00
Provided, That the fee shall not be more than 5,000.00.

(2) Wholesalers, distributors, dealers and retailers:

a. Per square meter of work area occupied, including warehouses ..... ₱ 3.00
Provided, That the fee shall not be less than ₱200.00 nor more than ₱ 3,000.00

(3) Owners or operators of amusement places/devices:

(a)	Night Clubs ..... ₱	2,000.00
(b)	Super clubs, cocktail lounges, bars, disco houses, beer gardens and other similar establishments	2,000.00
(c)	Resorts and the like	1,000.00
(d)	Billiard halls/pool halls, per table	100.00
(e)	Bowling Establishment	2,000.00
(f)	Carnivals and the like	1,000.00
(g)	Merry-go-rounds-roller coaster, ferries wheels, swings, and the like	100.00
(h)	Shooting galleries, or similar contrivances, per booth	100.00
(i)	Bingo and other parlor games, per day	100.00
(j)	Theaters and cinema houses:	
	i. Air-conditioned	2,000.00
	ii. Non Air-Conditioned	1,000.00
(k)	Boxing stadia, auditoriums, gymnasia, concert halls or similar halls or establishments	2,000.00

(4) Banking and other financial institutions 3,000.00

(5) Private cemeteries/memorials parks 3,000.00

(6) Contractors:

(a)	Advertising agencies	1,000.00
(b)	Arrastre and /or stevedoring services	3,000.00
(c)	Audio-visual equipment rentals	500.00
(d)	Barber shops	200.00
(e)	Battery charging shops	200.00
(f)	Beauty Parlors	200.00
(g)	Blacksmith shops	200.00
(h)	Bookbinders	200.00
(i)	Booking offices for transportation on commission basis	300.00
(j)	Booking offices for film exchanges	300.00
(k)	Breeding of gamecocks	1,000.00
(l)	Building maintenance contractors	1,000.00
(m)	Business management services	300.00
(n)	Carenderias	200.00
(o)	Car rentals	300.00
(p)	Cinematographic film owners, lessors or distributors	1,000.00

(q)	Collecting agencies	500.00
(r)	Commercial or immigration brokers	2,000.00
(s)	Condominium lessors	300.00
(t)	Custom brokerages	1,000.00
(u)	Demolition, filing and salvage contractors	1,000.00
(v)	Education Institution, dancing school, vocational, driving, review centers, judo/karate/similar establishments	500.00
(w)	Electric light or gas systems installers	3,000.00
(x)	Engineering general & specially contractors	2,000.00
(y)	Engraving plants	200.00
(z)	Escort services	1,000.00
(aa)	Exporters	2,000.00
(bb)	Food caterers	500.00
(cc)	Funeral services	2,000.00
(dd)	Garbage disposal contractors	2,000.00
(ee)	Golf Range/links/course	2,000.00
(ff)	Gold and silversmith shops	500.00
(gg)	Heavy equipment for hire	2,000.00
(hh)	Hotels and motels	2,000.00
(ii)	Inspection services for incoming and outgoing cargoes	1,000.00
(jj)	Insurance agencies/adjusters/brokers	1,000.00
(kk)	Interior decorating services	1,000.00
(ll)	Job placement/recruiting agencies	1,000,00
(mm)	Landscaping contractors	500.00
(nn)	Lathe machine shops	500.00
(oo)	Laundry shops	500.00
(pp)	Lessors of real properties:	
	i. Residential house rooms	100.00
	ii. Apartelles, per unit	200.00
	iii. Apartments, per unit	100.00
	iv. Condominiums, per unit	150.00
	v. Townhouses, per house	500.00
	vi. Pads, boarding/lodging house, per room	100.00
(qq)	Lands and buildings, per square meter::	
	i. Commercial	2.00
	ii. Industrial	2.00
	iii. Residential	0.50
	iv. Special/others	0.50
(rr)	Lighterage services	2,000.00
(ss)	Light equipment rentals	500.00
(tt)	Management consultants	200.00
(uu)	Massage and therapeutic clinics/spa	500.00
(vv)	Messengerial and janitorial services	200.00
(ww)	Painting shops	200.00
(xx)	Parking lots	300.00
(yy)	Pension inns	500.00
(zz)	Photographic studios	300.00
(aaa)	Planning, resurfacing or recutting of lumber	1,000.00
(bbb)	Plating Services	500.00

(ccc)	Plumbing installation services	500.00
(ddd)	Warehouse or bodegas per sq.m. occupied	3.00
(eee)	Real estate dealers, appraisers or brokers	1,000.00
(fff)	Refreshment parlors, ice cream parlors and soda fountains	500.00
(ggg)	Recopying or duplicating services	100.00
(hhh)	Rentals of light equipment	300.00
(iii)	Repair shops for motor vehicles, equipment and appliances	500.00
(jjj)	Restaurants	1,000.00
(kkk)	Rice and corn millers	1,000.00
(lll)	Roasting pigs, fowls, etc	200.00
(mmm)	Sawmills on contract	1,000.00
(nnn)	Service stations for motor vehicles	2,000.00
(ooo)	Shipping agencies	3,000.00
(ppp)	Shipyards for repairing ships for others	5,000.00
(qqq)	Silk-screen shops	200.00
(rrr)	Slenderizing and body building salons	2,000.00
(sss)	Smelting plants	1,000.00
(ttt)	Stevedoring services	3,000.00
(uuu)	Subdivision developers	3,000.00
(vvv)	Tailoring or dress shops	200.00
(www)	Tinsmith shops	200.00
(xxx)	Towing services	500.00
(yyy)	Travel agencies	2,000.00
(zzz)	Typing and mimeographing services	200.00
(aaaa)	Upholstery shops	300.00
(bbbb)	Vaciadors	300.00
(cccc)	Veterinarian clinics	1,000.00
(dddd)	Video coverage services	300.00
(eeee)	Vulcanizing and tire recapping shops	300.00
(ffff)	Water system and electric power installers	500.00
(gggg)	Welding shops	300.00
(hhhh)	Wood carving shops	200.00
(iiii)	Water refilling stations	1,000.00
(jjjj)	Internet Cafes, per computer unit	50.00
(kkkk)	Video Games, Peso Net and the like per unit	50.00

(7) All other businesses not mentioned above 200.00

(8) An Annual Permit on operators of public utility vehicles operating within or outside Cagayan de Oro City under a certificate of public convenience and necessity or similar franchises:

a)	Air-conditioned buses	₱ 500.00 per unit
b)	Buses without air conditioning	400.00 per unit
c)	"Mini" buses	300.00 per unit
d)	Jeepneys/Fieras/Tamaraws	300.00 per unit
e)	Taxis	200.00 per unit

(9) An Annual Registration Fee of Cart or Sledge, Bicycle & Motorela:

a.	For bicycles, exclusive of the number plates which shall be issued at cost price	₱ 20.00
b.	For cart & sledges, exclusive of the number plates which shall be issued at cost price	30.00
c.	For push carts, exclusive of the number plates which shall be issued at cost price	30.00
d.	For motorela including legalization fee, exclusive of the number plates and stickers	400.00
e.	Tri-sikad	100.00

The fee imposed herein shall be due and payable within the first twenty (20) days of January of every year. For each cart or sledge newly acquired after the first twenty (20) days of January, the permit shall be paid without penalty within the first twenty (20) days of the quarter following the date of purchase.

The City Treasurer shall provide a metal plate with a corresponding registry number for every calesa or sledge at cost to the owner. The City Treasurer shall keep a register of all carts or sledges which shall set forth, among others, the name and address of the owner.

(10) Dispatching Application Fees:

a)	For individual motorela dispatcher per annum	₱ 10.00/annum
b)	For individual license or permit for PU's, PUJs, PUB's	₱ 15.00/annum
c)	For group or association licensing	₱ 150.00/annum

(11) Towing Fees:

All motor vehicles, illegally parked and stalled on any street, road or thoroughfares within the City not otherwise designated as parking areas shall be towed to the designated impounding areas to be released only to the owners, operators, drivers or duly authorized claimants upon payment of the corresponding towage and impounding fees, in accordance with the herein schedule. The towing fees herein stated shall be charged by the tow trucks for hire and shall be paid to the Office of the City Treasurer of the City of Cagayan de Oro:

Type/Load of Vehicle	Towing Fee			Impounding Fee per day
	1 Km or less	More than 1 Km but less than 5 Km	More than 5 KM	
a. Class A (Cars, jeepneys, and light vehicle)	₱100.00	₱300.00	₱500.00	₱100.00
b. Class B (delivery vans, trucks not more than 4,000 kilos gross weight)	₱150.00	₱400.00	₱700.00	₱200.00
c. Class C (buses, trucks, heavy equipment of more than 4,000 kilos gross weight)	₱200.00	₱500.00	₱1,000.00	₱300.00

Share of the City in the towing fees shall be 50% in such cases where the tow truck is not owned by the City.

Any impounded vehicle not claimed or redeemed by the lawful owner within ninety (90) days shall be sold to public auction subject to existing laws to answer fees and other charges unpaid for the period specified.

(12) **BMBE Application Fees** - There is hereby imposed an application fee of ₱1,000.00 from every applicant for Barangay Micro Business Enterprises (BMBEs) registration upon submission of the application form therefor to defray expenses for the cost of registering and monitoring BMBEs.

Section 79. 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.

Section 80. 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 and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

1. For a newly-started business

   a. Location sketch of the new business
   b. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship
   c. A certificate attesting to the tax exemption if the business is tax exempt
   d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations
   e. Tax clearance showing that the operator has paid all tax obligations in the city
   f. Barangay clearance
   h. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
   i. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code.

2. For renewal of existing business permits

   a. Previous year's Mayor's permit
   b. Original copy of the annual or quarterly tax payments
   c. Original copies of all receipts showing payment of all regulatory fees as provided for in this Code
   d. Certificate of tax exemption from local taxes or fees, if exempt

Upon submission of the application, it shall be the duty of the proper authorities to verify if other city requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with. The permit to operate shall

be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Code and other city tax ordinances.

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

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

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

c) **Issuance of Permit; Contents of Permit.** The city shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Thirty Pesos (₱ 30.00).

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 81. Rules and Regulations on Certain Establishments -

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

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

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

Article T: BUSINESS PLATE

Section 82. *Requirement* – All operators of business/commercial establishments operating within the territorial jurisdiction of the city except those ambulant or itinerant vendors are hereby required to register and secure a Business Permit Registration Plate upon payment of corresponding fees for the following year or so often from the Office of the City Treasurer. **Only one (1) business plate shall be issued for each business establishment regardless of the nature of businesses.**

Section 83. *Cost and Validity* – The Business Permit Registration Plate shall cost FIVE HUNDRED PESOS (P500.00) each and shall be valid for a period of three (3) years from its issuance unless altered, defaced or damaged in such a way that it shall become illegible. Once issued, such Business Permit Registration Plate shall be validated for the ensuing year and every so often through the issuance of a printed validation sticker bearing the current year of issuance visibly indicated which shall cost SIXTY PESOS (P60.00) each, which shall be affixed to such business registration plate.

Section 84. Increase of cost - That in the event the cost of production of the Business Permit Registration Plate shall increase, the City Treasurer shall within fifteen (15) days from notice of such increase cause through the Office of the Mayor the immediate adoption of an ordinance providing for such increase; Provided, however, that he may continue collecting and accepting business plate fee at the current/prevailing rate from the applicant/s and the increment (increase) shall be collected upon approval of the ordinance and issuance of the new plate; Provided, further, that the cost of Business Permit Registration Plate shall remain the same until all plates are disposed/sold.

Section 85. Display Of Business Registration Plate - Upon securing such Business Permit Registration Plate from the Office of the City Treasurer, the business operator shall post and display the same in a conspicuous location within his establishment to be readily seen or viewed by government inspectors in order to facilitate the proper identification of any unauthorized and/or non-registered business establishments which shall enable the government to properly enforce applicable laws and appropriate ordinances.

Section 86. Business Permit Renewal Scheduling - To ensure smooth and orderly renewal of business permits, the City Treasurer is hereby mandated and authorized to institute a scheme and other procedures it may deemed proper through the scheduling thereof based on the last number digit of the business plate.

Section 87. Implementing Office - The Office of the City Treasurer shall be responsible in the implementation of this Ordinance in coordination with the Business Permit and Licensing Division of the Office of the City Mayor, including the preparation, printing and fabrication of the design of the business registration plate which shall show the official seal and landmarks of Cagayan de Oro City and other pertinent data and identification as well as the renewal validation sticker; and monitoring of the implementation by the operators of business establishments including the imposition of penalties.

Section 88. Penalty - Any person, natural or juridical, found violating any of the provisions of this ordinance shall upon conviction, be punished with the following penalties:

a) For non-display of the plate	- Fine of P500 per offense;
b) For displaying a dilapidated plate as determined by the City Treasurer	- Fine of P500 per offense;
c) For displaying a counterfeit plate	- Fine of P5,000 plus revocation of business/mayor's permit

Article U: PERMIT FEE FOR COCKPITS OWNERS/OPERATORS/ LICENSEES/PROMOTERS AND COCKPIT PERSONNEL

Section 89. 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	₱ 500.00
	2.	Annual cockpit permit fee	10,000.00
(b)	From cockpit personnel		
	(1)	Promoters/Hosts	₱ 1,000.00
	(2)	Pit Manager	500.00
	(3)	Referee	300.00
	(4)	Bet Taker "Kristo/Llamador"	200.00
	(5)	Bet Manager "Maciador/Kasador"	250.00
	(6)	Gaffer "Mananari"	150.00
	(7)	Cashier	200.00
	(8)	Derby (Matchmaker)	500.00

Section 90. Time and Manner of Payment.

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

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

(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 within the first twenty (20) days of each year.

Section 91. 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 the City Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the City Engineer in accordance with existing ordinances, laws and practices.

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

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

Section 92. 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 V: SPECIAL PERMIT FEE FOR COCKFIGHTING/DERBY

Section 93. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

(a)	Special Cockfights (Pintakasi)	₱ 100.00
(b)	Special Derby Assessment from Promoters of:	
i.	Two-Cock Derby	200.00
ii.	Three-Cock Derby	300.00
iii.	Four-Cock Derby	400.00
iv.	Five-Cock Derby	500.00

Section 94. 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 95. 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 96. Administrative Provisions:

(a) *Cockfighting* – Regular cockfighting shall be allowed only in duly licensed cockpit during Saturdays and Sundays from 10:00 a.m. to 9:00 p.m.

(b) *Special cockfighting* – Special cockfighting shall likewise be allowed on special and legal holidays from 10:00 a.m. to 9:00 p.m. upon prior application and approval of the City Council through an ordinance for the purpose and the corresponding permit issued by the City Mayor, except on the days not allowed by law, to wit:

1. New Year's Day (January 1)
2. Maundy Thursday and Good Friday
3. Philippine Independence Day
4. All Saint's Day (November 1)
5. Christmas Day (December 25)
6. Election/Referendum Day
7. On the occasion of agricultural, commercial or industrial fairs, carnival or exposition within the month of the City fiesta.

(c) *Derby Regulations* – Derby shall be allowed once a month and for a duration not exceeding two days in each duly licensed cockpit with an interval of at least six (6) days, from 10:00 AM but not beyond 1:00 AM, to continue the following day thereafter. One additional derby for a duration not exceeding two days may be allowed on the occasion of the City or Barangay Fiesta where the cockpit is located and also during the Christmas Season. Such additional Derbies may not be covered by the 6-day interval. In all cases shall derby be allowed only upon prior approval of the City Council through an ordinance for the purpose and the corresponding permit issued by the City Mayor, except on the days not allowed by law. The filing of applications for derby with the Sangguniang Panlungsod shall be made at least thirty (30) days before the holding of the same.

In case of fully air-conditioned and soundproofed license cockpits as certified to by the City Engineer or any competent engineer, derby may be allowed for a duration of more than two days and beyond the 4:00 AM limitation, subject to the approval and determination of the extension period by the City Mayor.

(d) *Licensing of cockpits.*- Licensing of cockpits is under the jurisdiction of the City Council through an ordinance. The issuance of such license to operate a cockpit shall only be issued upon payment of the prescribed fees.

(e) 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 97. 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 W: FEES ON IMPOUNDING OF ASTRAY ANIMALS

Section 98. Imposition of Fee.

(A) There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

a)	For every Imported Breed Horse	₱ 1,000.00
b)	For every native horse	1,000.00
c)	For every carabao or cow	1,000.00
d)	For every hog	500.00
e)	For every goat/sheep/dog	200.00

(B) There shall be further charge per day the following additional fee for feeding said animals while in the City Pound:

a)	For every imported breed Horse	₱ 300.00
b)	For every native horse	200.00
c)	For every carabao or cow	200.00
d)	For every hog	200.00
e)	For every goat/sheep/dog	100.00

(C) There shall be charged a catching fee for every animal, which amount shall be paid to the person catching and/or to the barangay, as the case maybe, as follows:

a)	For every imported breed horse	₱ 500.00
b)	For every native horse	500.00
c)	For every carabao or cow	500.00
d)	For every hog	300.00
e)	For every goat/sheep/dog	200.00

Section 99. Time of Payment. The impounding fee shall be paid to the City Treasurer prior to the release of the impounded animal to its owner.

Article X: DOG VACCINATION FEE

Section 100. Imposition Fee – There shall be collected/imposed from every owner of the dog a vaccination fee of One Hundred Pesos (₱100.00) for every dog vaccinated within the territorial jurisdiction of this city.

Provided, that in case the dog owner is indigent, he may be exempted from paying the fee for not more than two (2) dogs; *Provided, further*, that the indigent person must get a Certificate of Indigency from the City Social Welfare Department (CSWD), free of charge.

Section 101.Time of Payment – The fee shall be paid to the City Treasurer prior to the vaccination of the dog in close coordination with the City Agricultural Office and the Office of the City Veterinarian.

Section 102. Administrative Provisions:

(a) *Anti-Rabies Vaccine.*- Every owner of dogs shall have his dogs, if four (4) months of age or over be vaccinated with anti-rabies vaccine, and the vaccine to be used for the immunization of dogs shall be prepared for a three-year period of immunity or over. For this purpose, the City Veterinarian or his authorized representative shall conduct a regular vaccination schedule.
(b) *Vaccination Stations.*- In the implementation of this Chapter, the City Veterinarian may establish Vaccination Stations in the poblacion and the different barrios, preferably in the Health and Reading Centers, for such periods as he may also promulgate rules and regulations for the effective discharge of his duties.
(c) *License Certificate & Metal Tag.*- It shall be the duty of the City Veterinarian to issue the following:

i. A License Certificate, which shall state therein the name of the owner, possessor, or custodian of the dog, the age and description of the dog, the date of vaccination, the expiration date of immunity, the kind of vaccine used, the person who administered the vaccine, the tag number, and such details as the City Veterinarian may deem necessary.
ii. A metal tag impressed with a serial number and the year of issue. The same shall be suspended from the collar of each dog.

(d) Year Interval.- The immunization and licensing of every dog shall be every three (3) years intervals.
(e) Astray Dogs.- All dogs found wandering in streets, plazas, markets and school premises, and other public places unaccompanied by owners, shall be considered astray dogs.
(f) Impounding of Astray Dogs.- All astray dogs without tags, indicating that they are not immunized shall be sold at the best obtainable price or humanely killed by the City Police Department or by the Health Authorities, and their carcasses disposed of by the Health Authorities by burning or burial in a sanitary manner. Provided, that if such dogs are claimed by their owners before they are sold or killed, the same shall be returned to them after they are properly vaccinated, licensed, issued a dog tag and the license and impounding fees paid to the City Treasurer.
(g) Claim Period.- All astray dogs without tags shall be impounded by the City Health Department with the cooperation of the City Police Department, the City Veterinarian, the City Engineer's Office and other City government agencies; and if not claimed within three (3) days by the owners, such dogs shall be sold or humanely killed as provided in the preceding section; Provided, that dogs claimed within the three (3) days period by it s owner or rightful possessor, said dog shall be immunized and licensed after paying to the City Treasurer the corresponding licensing and impounding fees.
(h) Dog Bite.- The owner of the dog that caused injury to another though biting shall immediately report to the City Veterinarian or the City Health Officer the said incident and bring the animal to either Office for immunization if the same has not been immunized. Likewise, the owner shall be responsible criminally and civilly for negligence to the injured person.

(i) Death of vaccinated dog.- The death or disappearance of a vaccinated dog shall be reported at once to the City Veterinarian. In case of death, the dog tag shall be surrendered to the City Treasurer.
(j) Definition of term - The term "owner" shall include the lawful owner, the possessor, or the person in custody of a dog.

Section 103. Penalty clause – Any person violating any of the foregoing provisions shall be penalized with the fine and imprisonment imposed under this Ordinance. This is without prejudice to the cause of action, which an injured person may take against the owner as stated herein-before.

Article Y: REGISTRATION AND TRANSFER FEES ON LARGE CATTLE

Section 104. 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 105. Imposition of Fee. The owner of large cattle is hereby required to register said cattle with the City Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

	Amount of Fee
(a) For Certificate of Ownership	₱ 60.00
(b) For Certificate of Transfer	60.00
(c) For Registration of Private Brand	60.00

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

Section 106. Time and Manner of Payment. The registration fee shall be paid to the City Treasurer upon registration or transfer of ownership of the large cattle.

Section 107. Administrative Provisions:

a. Large cattle shall be registered with the City Treasurer upon reaching the age of two (2) years.
b. The ownership of a large cattle or its sale or transfer of ownership to another person shall be registered with the City Treasurer. All branded and counter-branded large cattle presented to the City Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.
c. The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the city issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the City Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

Section 108. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article Z: BUILDING AND ELECTRICAL PERMIT FEES

Section 109. Classification and General Requirement of All Building by Use of Occupancy.- Building proposed for construction shall be identified according to their use or the character of its occupancy and shall be classified as follows:

(1) Group A - Residential Dwellings

(2) Group B - Residential, Hotels and Apartments units including boarding or lodging houses, hotels, apartment buildings, row houses, convents, monasteries, and other similar building each of which accommodates more than ten persons.

(3) Group C - Education and Recreation buildings used for school or day-care purposes, involving assemblage for instruction, education, or recreation, and not classified in Group I or in Division I and 2 or Group H Occupancies.

(4) Group D - Institutional shall include, Division 1 - Mental hospitals, mental sanitaria, jails, prisons, reformatories and buildings where personal liberties of inmates are similarly restrained. Division 2 - Nurseries for full-time care of children under kindergarten age, hospitals, sanitaria, nursing homes with non-ambulatory patients, and similar buildings each accommodating more than five persons. Division 3 - Nursing homes for ambulatory patients, homes for children of kindergarten age or over, each accommodating more than five persons; Provided, that Group D Occupancies shall not include buildings used only for private or family group dwelling purposes.

(5) Group E - Business and Mercantile shall include, Division 1 - Gasoline filling and service stations, storage garages and boot 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 workshops using not highly flammable or combustible materials and paint stores without bulk handlings. Division 3 - Aircraft hangers and open parking garage with no repair work is done except exchange of parts and maintenance requiring no open flame, welding or the use of highly flammable liquids.

(6) Group F - Industrial shall include ice plants, power plants, pumping plants, cold storage, and creameries, factories and workshops using incombustible and non-explosive materials, and storage and sale rooms for incombustible and nonexplosive materials.

(7) Group G - Storage and Hazardous shall include Division 1- Storage and handling of hazardous and highly flammable materials. 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 establishments, planning mills and box factories, shops factories where loose combustible fibers or dust are manufactured, processed or generated; warehouses where highly combustible material is store. Division 4 - Repair garages. Division 5 - Aircraft repair hangers.

(8) Group H - Assembly Other Than Group 1, shall include Division 1. Any assembly building with stage and an occupant load of less than 1000 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 included within Group I or in Division 1, 2 and 3 of this Group.

(9) Group I - Assembly Occupant Load 1000 or more shall be any assembly building with an age and an occupant load of 1000 or more in the building. (10) Group J. Accessory Group J Occupancies shall include: 1. Private garage, carports, sheds and agriculture buildings. 2 Fences over 1.80 meters high, and towers. (b) Other subgroupings or divisions within Groups A to J may be the Secretary. Any other occupancy not mentioned

specifically in this section, or about which is any question shall be included in the Group which it most nearly resembles based on the existing or proposed life and fire hazard.

(10) Group J - Accessory shall include, Division 1. Private garage, carports, sheds and agriculture buildings. Division 2. Fences over 1.80 meters high, tanks, and towers. (b) 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 it most nearly resembles based on the existing or proposed life and fire hazard.

Section 110. – Imposition of Fee. The following shall be The New Schedule of Building Permit Fees and other charges, pursuant to the National Building Code of the Philippines and NBCDO Memorandum Circular No. 1, series of 2004:

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

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

CATEGORY I
Group A
Division A - 1:

a) Residential bldg/structure for exclusive use of single-family occupants including school or company staff housing;
b) Single family Dwellings;
c) Churches or similar places of worship;
d) Church rectories;
e) Community facilities & social centers;
f) Parks, playgrounds, pocket parks, parkways, promenades & playlots;
g) Clubhouses & recreational uses such as golf courses, tennis courts, basketball courts, swimming pools & similar uses operated by the government or private individuals as membership organizations for the benefit of their members, families & guests and not operated primarily for gain.

	Area in square meters	Fee per sq. meters
i.	Original complete construction up to 20.00 sq. meters	₱ 2.00
ii.	Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	2.40
iii.	Above 20.00 sq. meters to 50.00 sq. meters	3.40
iv.	Above 50.00 sq. meters to 100.00 sq. meters	4.80
v.	Above 100.00 sq. meters to 150.00 sq. meters	6.00
vi.	Above 150.00 sq. meters	7.20

Division A-2 (Residential building for the exclusive use of non-leasing occupants not exceeding 10 persons

1) Residential Building for the exclusive use of non-leasing occupants not exceeding 10 exceeding 10 persons including single attached or duplex or town houses, each provatelt owned;
2) School & camp dormitories (on campus)
3) Convents & monasteries
4) Military or police barracks/dormitories
5) Pre-schools, elementary & high schools, provided that they do not exceed 16 classrooms
6) Outpatients clinics, family, planning clinics, lying-in clinics, diagnostics clinics, medical & clinical laboratories
7) Branch libraries & museums
8) Steam dry cleaning outlets
9) Party needs & accessories (leasing of tables & chairs, ect.)

	Area in square meters	Fee per sq. meters
i.	Original complete construction up to 20.00 sq. meters	₱ 3.00
ii.	Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	3.40
iii.	Above 20.00 sq. meters to 50.00 sq. meters	5.20
iv.	Above 50.00 sq. meters to 100.00 sq. meters	8.00
v.	Above 150.00 sq. meters	8.40

CATEGORY II – COMMERCIAL (Group B-1/C-1/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4/I-1 & j-1,2,3)

Group B – (Residential Building/Structures, Hotels & Apartments)

Division B-1

1. Leased single-detached dwelling unit, cottage with more than one (1) unit one (1) independent unit & duplexes
2. Boarding houses, lodging houses & hometel
3. Hotels, motels, inns, pension houses & apartels
4. Multiple-housing units for leased of still for sale
5. Townhouses, each privately owned
6. Accessories (shop houses), row houses, town houses, tenements & apartments
7. Multiple privately owned condominium units or tenement houses (residential building for the exclusive uses of non-leasing occupants not exceeding ten (10) persons & of low rise type (up to five (5) story's maximum building height)
8. Private or off campus dormitories, vocational schools
9. Elementary schools, high schools provided that this will not exceed twenty (20) classrooms

Group C – (Education and Recreation):

Division C-1

1. Educational institution like school, colleges, university, vocational, institution, seminars, convents, including school auditorium, gymnasia reviewing stands, little theater, concert halls, opera houses
2. Seminars/workshops facilities
3. Training center/facilities
4. Libraries, museums, exhibition halls & art gallery
5. Civic centers, clubhouses, lodges, community centers
6. Churches, mosque, temple, shrines, chapel & similar place of worship
7. Civic or government centers
8. Other types of government buildings

Group E – Business & Mercantile (Commercial)

Division E-1 (Business & Mercantile, where no work is done except change of part & maintenance requiring no open flame, welding or use of highly flammable liquids)

1. All used allowed in Division B-1 building/structures
2. Storage garage & boat storage
3. Gasoline filling & service stations
4. Commercial garages & parking buildings, display garages for cars, tractors, etc.
5. Car barns for street cars & buses
6. Bus station & train station, terminal, offices & railway depots
7. Transportation offices
8. Port and harbor facilities, ferry landing station piers shed & wharves
9. Boat storage structures where no work is done except exchange of parts maintenance requiring no open flame, welding or the use of highly flammable liquids
10. Airport terminal buildings & helicopter facilities
11. All other types of transport complexes large & small for private and for public services
12. Pawnshops, money shops, photo and portrait studios, shoeshine/repair stands, retail drugstores, tailoring & dress shops
13. Stores for construction supplies & building materials such as electrical & electronic, plumbing supplies, ceramic clay cement & other similar products except CHBs gravel & sand other concrete products

Division E-2 (Business & Mercantile, in nature)

1. General whole sale & retail stores
2. Shopping centers, supermarkets, groceries, laundries and laundromats
3. Local wet and dry markets
4. Restaurants having an occupant load of less than hundred (100) persons, restaurants, canteens, eateries, delicatessen shops, confectionary shops & automats/fast foods
5. Drinking & dining establishments having an occupant load of less than 100 persons
6. Day/night clubs, bars and cocktail lounges, beer gardens
7. Paint stores without bulk handlings
8. Engraving, photo developing & printing shops
9. Photographer & painter studios, tailoring and haberdashery shops
10. Printing and publishing plants & offices
11. Office buildings, employment/recruitment agencies, news syndicate services & office equipment & repair shops & other offices
12. Financial institutions

13. Funeral parlors, morgues and crematories
14. Memorial and mortuary chapels and columbarium
15. Telephone and telegraph exchanges
16. Radio and tv broadcasting & transmitting studios
17. Battery shops, auto repair shops
18. Factories and workshops using non-highly flammable or non-combustible materials
19. Bakeries, pastry shops and bakeshops
20. Police and fire station
21. Watch and sales services, locksmith and other related services
22. Other store and shops for conducting retail business & local shopping establishments
23. Radio, television and other electrical appliance repair shops
24. Furniture, repair, & upholstering job
25. Computer store and video shops, including repair
26. Internet cafes & cyberstations
27. Garment manufacturing with no more than twenty (20) machines
28. Signboard & streamer painting & silk screening
29. Lotto terminals, off-fronton, online bingo outlet & off track bating stations
30. Physical fitness gyms/centers

Division E-3 (Business & Mercantile, where no repair work is done except change of parts maintenance requiring no open flames, welding or use of highly flammable liquid))

1. All permitted uses in Division E-1 building structure
2. Aircraft hangars
3. Commercial parking lot and garages
4. Department stores, shopping malls/centers, commercial and sports complexes/areas
5. Institution uses as university complexes
6. Other commercial activity not elsewhere classified

Division F-1 (Light Industrial)

1. Ice plants and cold storage buildings
2. Power plants (thermal, hydro-electric and geothermal
3. Pumping plants (water supply, storm drainage, sewerage and irrigation)
4. Dairies and creameries
5. Factories and workshops using incombustible or non-explosivee materials
6. Rice mills and sugar centrals
7. Breweries, bottling plants, canneries and tanneries

Group G- Storage and Hazardous Materials

Division G-1 (Medium Industrial, which shall include storage & handling of hazardous & highly flammale materials)

1. Storage tanks, buildings for storing gasoline, acetelyne, LPG, calcium carbide, oxygen, hydrogen, etc
2. Armories and arsenals & munitions factories
3. Match and fireworks factories
4. Plastic resin plants (monomer & polymer)
5. Plastics compounding & processing plants

6. Factories for highly flammable chemicals
7. Acetylene, oxygen generating plants
8. Cooking oil & soap processing plants
9. Water & power generation /distribution complexes
10. Liquid & solid waste management facilities
11. All other types of complexes for public utilities

Division G-2 (Medium Industrial Building for storage & handling flammable materials)

1. Dry cleaning plants using flammable liquids
2. Paint stores with bulk handling
3. Paint shops and spray painting rooms
4. Sign and billboard painting shops

Division G-3 (Medium Industrial Building for wood working activity, paper cardboard manufacturers, and textile and garment factories)

1. Woodworking establishments, lumber and timber yards
2. Planning mills and sawmills, veneer plants
3. Wood drying kilns
4. Pulp, papers and paperboard factories
5. Wood and cardboard box factories
6. Textile & fiber spinning 4mills
7. Garments and undergarment factories
8. Factories where loose combustible fibers or dirt are manufacture, processed or generated
9. Warehouses where highly combustible materials are stored
10. Grain and cement silos

Division G-4 (Medium Industrial Building for repair garages and engine manufacturer)

1. Repairs garages and shops
2. Factories for engines & turbines & attached testing facilities

Division G-5 (Medium Industrial Building, for aircraft facilities)

1. Aircraft hangars
2. Manufacture & assembly plants, repair and testing shops for aircraft engines & parts

Group H- Cultural and/or Recreational assembly for less than 1,000

Division H-1 (Recreational, which are assembly buildings with stage and having an occupant load of less than 1,000 in the building)

1. Theaters and auditorium
2. Concert halls and open houses
3. Convention halls
4. Theater restaurants
5. Little theaters, audio-visual rooms

Division H-2 (Recreational, which are assembly buildings with stage and having an occupant load of 300 or more)

1. Dance halls, cabarets ballrooms
2. Cockfighting arenas

Division H-3 (Recreational, which are assembly buildings with stage and having an occupant load of less than 300)

1. Dance halls, ballrooms
2. Skating rinks

Division H-4 (Recreational, tourism estate development or tourism-oriented establishment, which is structure not included in Division H-1)

1. Sports stand
2. Reviewing stand
3. Grandstand and bleachers
4. Covered amusement parks
5. Boxing arenas, jai-alai stadium
6. Race tracks & hippodromes
7. All types of resorts complexes
8. All other types of amusement & entertainment complexes

Group I- Cultural and/or Recreational assembly for more than 1,000

Division I-1 (Recreational, assembly buildings with stage and an occupant load of 1,000 or more in the building)

1. Coliseum and sports complexes
2. Theaters and convention centers
3. Concert halls and open houses

Group J- Accessory (Agricultural & other Occupancies/Uses not specifically Mentioned under Group A-I)

Division J-1

1. Agricultural Structures
2. Sheds, barns, poultry houses, piggeries, hatcheries, stables, greenhouses, granaries and other structures for the storage of agricultural products

Division J-2 (Accessory)

1. Private garages, carports, fences over 1.80 meters high , separate fire walls, steel and/or concrete tanks, swimming pools
2. Towers, smokestacks, chimneys

Division J-3 (Accessory)

1. Stages, platforms & similar structures
2. Pelota, tennism badminton, basketball court courts
3. Aviaries & aquariums, zoo structures
4. Tombs, mausoleums, niches
5. Banks and record vaults

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

	Area in square meters		Fee per sq. meters
i.	Up to 500	₱	23.00
ii.	Above 500 to 600		22.00
iii.	Above 600 to 700		20.50
iv.	Above 700 to 800		19.50
v.	Above 800 to 900		18.00
vi.	Above 900 to 1,000		17.00
vii.	Above 1,000 to 1,500		16.00
viii.	Above 1,500 to 2,000		15.00
ix.	Above 2,000 to 3,000		14.00
x.	Above 3,000		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 3,200 sq. meters:

First 500 sq. meters @ 23.00	₱	11,500.00
Next 100 sq. meters @ 22.00		2,200.00
Next 100 sq. meters @ 20.50		2,050.00
Next 100 sq. meters @ 19.50		1,950.00
Next 100 sq. meters @ 18.00		1,800.00
Next 100 sq. meters @ 17.00		1,700.00
Next 100 sq. meters @ 16.00		8,000.00
Next 500 sq. meters @ 15.00		7,500.00
Next 1,000 sq. meters @ 14.00		14,000.00
Last 200 sq. meters @ 12.00		2,400.00
Total Building Fee	₱	53,100.00

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

	Area in square meters		Fee per sq. meters
i.	Up to 500	₱	12.00
ii.	Above 500 to 600		11.00
iii.	Above 600 to 700		10.20
iv.	Above 700 to 800		9.60
v.	Above 800 to 900		9.00
vi.	Above 900 to 1,000		8.40
vii.	Above 1,000 to 1,500		7.20
viii.	Above 1,500 to 2,000		6.60
ix.	Above 2,000 to 3,000		6.00
x.	Above 3,000		5.00

NOTE: Computation of the building fee in Item 3.d follows the example of Item 3.c of this schedule.

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

4. Electrical Fees.

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

a. Total Connected Load (kVA)

		Fee	
i.	5 kVA or less	₱200.00	
ii.	Over 5 kVA to 50kVA	₱200.00 +	20.00/kVA
iii.	Over 50 kVA to 300kVA	₱1, 100.00 +	10.00/kVA
iv.	Over 300 kVA to 1, 500kVA	₱3, 600.00 +	5.00/kVA
v.	Over 1, 500 kVA to 6, 000kVA	₱9, 600.00 +	2.50/kVA
vi.	Over 6, 000 kVA	₱20, 850.00 +	1.25/kVA

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

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

		Fee	
i.	5 kVA or less	₱40.00	
ii.	Over 5 kVA to 50 kVA	₱ 40.00 +	4.00/kVA
iii.	Over 50 kVA to 300 kVA	₱ 220.00 +	2.00/kVA
iv.	Over 300 kVA to 1, 500kVA	₱ 720.00 +	1.00/kVA
v.	Over 1, 500 kVA to 6, 000kVA	₱ 1, 920.00 +	0.50/kVA
vi.	Over 6, 000 kVA	₱ 4, 170.00 +	0.25/kVA

Note: Total Transformer /UPS/Generator Capacity shall include all transformers, 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:
i. Power Supply Pole Location ..... ₱ 30.00/pole
ii. Guying Attachment ..... ₱ 30.00/attachment

This applies to designs/installations within premises.

d. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection relocation and issuance of Wiring Permit:

Use or Character of Occupancy	Electric Meter	Wiring Permit Issuance
Residential	₱ 15.00	₱ 15.00
Commercial/Industrial	₱ 60.00	₱ 36.00
Institutional	₱ 30.00	₱ 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 Ordinance.

f. Forfeiture of Fees

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

5. *Mechanical Fees.*

a. Refrigeration, air Conditioning and Mechanical Ventilation:

i.	Refrigeration (cold storage), per ton or fraction thereof	₱	40.00
ii.	Ice Plants, per ton or fraction thereof.....	₱	60.00
iii.	Packaged/Centralized Air Conditioning Systems: Up to 100 tons, per ton.....	₱	90.00
iv.	Every ton or fraction thereof above 100 tons.....	₱	40.00
v.	Window type air conditioners, per unit.....	₱	60.00
vi.	Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent	₱	40.00
vii.	In a series of AC/REF system located in one establishments, the total installed tons of refrigeration shall be used as the basis computation of purposes of installation /inspection fees, and shall not be considered individuality.		

For evaluation purposes:

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

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

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

3.50 kW per ton, for compressor up to 50 tons capacity.
3.25 kW per ton, for compressor above 5 tons up to 50 tons capacity.
3.00 kW per ton, for compressor above 50 tons capacity.

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

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

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

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

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

c. Elevators, per unit:

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

d. Boilers, per kW:

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

Note: (a) Boiler rating shall be computed on the basis of 1.00 sq. meter of heating surface for one (1) boiler kW.
(b) Steam from this boiler used to propel any prime-over is exempted from fees.
(c) Steam engines /turbines/etc. propelled from geothermal sources will use the same schedule of fees above.

e.	Pressurized water heaters, per unit	₱	200.00
f.	Water, sump and sewage pups for commercial/industrial use, per kW or fraction thereof	₱	60.00
g.	Automatic fire sprinkler System per sprinkler head	₱	4.00
h.	Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:		
i.	Every kW up to 50 kW	₱	25.00
ii.	Above 50 kW up to 100 kW	₱	20.00
iii.	Every kW above 100 kW	₱	3.00
i.	Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet	₱	20.00
j.	Gas Meter, per unit	₱	100.00
k.	Power piping for gas/steam/etc, per lineal meter or fraction thereof or per cu. meter or fraction thereof whichever is higher	₱	4.00

l.	ther Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and like, not registered with he LTO, per kW:		
	i. Up to 50 kW	₱	10.00
	ii. Above 50 kW to 100 kW	₱	12.00
	iii. Every above 100 kW to 100 kW	₱	3.00
m.	Pressure Vessels, per cu. Meter or fraction thereof	₱	60.00
n.	Other Machinery/Equipment for commercial/industrial/ Institutionalized Use not elsewhere specified, per kW or fraction thereof	₱	60.00
o.	Pneumatic tubes, Conveyors, Monorail for materials handling and addition to existing supply and /or exhaust duct works and the like, per lineal meters or fraction thereof	₱	10.00
p.	Weighing Scale Structure per ton or fraction thereof	₱	50.00

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

6. *Plumbing Fees.*

a.	Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of a whole "UNIT".		
b.	Every fixture in excess of one unit:		
	i. Each water closet	₱	7.00
	ii. Each floor drain		3.00
	iii. Each sink		3.00
	iv. Each lavatory		7.00
	v. Each faucet		2.00
	vi. Each shower head		2.00
c.	Special Plumbing Fixtures:		
	i. Each slop sink	₱	7.00
	ii. Each urinal		4.00
	iii. Each bath tub		7.00
	iv. Each grease trap		7.00
	v. Each garage trap		7.00
	vi. Each bidet		4.00
	vii. Each dental cuspidor		4.00
	viii. Each gas-fired water heater		4.00
	ix. Each drinking fountain		2.00

x.	Each bar or soda fountain sink		4.00
xi.	Each laundry sink		4.00
xii.	Each laboratory sink		4.00
xiii.	Each fixed-type sterilizer		2.00
d.	Each water meter	₱	2.00
i.	12 to 25 mm Ø	₱	8.00
ii.	Above 25 mm Ø		10.00
e.	Construction of septic tank, applicable in all groups		
i.	Up to 5.00 cu. Meters of digestion chamber	₱	24.00
ii.	Every cu. Meter of fraction thereof in excess of 5.00 cu. meters		7.00

7. *Electronics Fees*:

a.	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 voices, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications	₱	2.40 per port
b.	Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control centers, operation and/or maintenance centers, call centers, cellsites, equipment silos/shelters and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location	₱	1,000.00 per location
c.	Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booth, pay phones, coin changers, location or direction-finding systems, navigational 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 other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoors	₱	10.00 per unit
d.	Electronics and communications outlets used for connection and termination of voices, data, computer (including workstations, servers, router, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected	₱	2.40 per outlet
e.	Station/terminal/control point/port/central or remote panels/outlets for security and alarm system (including watchman system, burglar, alarms, intrusion detection system, lighting controls, monitoring and surveillance system,		

sensors, detectors, parking management system, barriers controls, signal light, etc.), electronics fire alarm (including early-detection system, smoke detectors, etc.), sound-reinforcement/ background, music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected ..... ₱2.40 per termination

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

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

h. Electronic or electronically-controlled indoor and outdoor signages and display system, including TV monitors, multi-media signs, etc. ..... ₱ 50.00 per unit

i. Poles and attachment:

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

8. *Accessories of the Building/Structures Fees.*

a. All parts of building which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rates of the principal building of which they are a part (Items 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 (₱0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies.

c.	Bank and Records Vaults with interior volume up to 20.00 cu. Meters	₱	20.00
	i. In excess of 20.00 cu. meters		8.00
d.	Swimming Pools per cu. Meter of fraction thereof:		
	i. Group A residential	₱	3.00
	ii. Commercial/Industrial GROUPS B, E, F, G		36.00
	iii. Social/Recreational/Institutional GROUPS C, D, H, I		2400
	iv. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.		
	v. Swimming pool shower rooms/locker rooms:		
	(a) Per unit or fraction thereof	₱	60.00
	(b) Residential GROUP A		6.00
	(c) GROUP B, E, F, G		18.00

(d) GROUP C, D, H			12.00

e. Construction of firewalls separate from the building:

i. Per square meter or fraction thereof	₱		3.00
ii. Provided, that the minimum fee shall be			48.00

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

Use or Character of Occupancy		Self-Supporting		Trilon (Guyed)
i. Single detached dwelling units	₱	500.00	₱	150.00
ii. Commercial/Industrial (Groups B, E, F, G) up to 10.00 meters in height		2,400.00		240.00
(a) Every meter or fraction thereof in excess of 10.00 meters		120.00		12.00
iii. Educational/Recreational/Institutional (Groups C, D, H, I) up to 10.00 meters in height		1,800.00		120.00
(a) Every meter or fraction thereof in excess of 10.00 meters		120.00		12.00

g. Storage Silos, up to 10.00 meters in height:	₱	2,400.00
i. Every meter or fraction thereof in excess of 10.00 meters		150.00
ii. Silos with platforms or floors shall be charged an additional fee in accordance with Item 3.e of this Schedule		

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

i. Smokestacks, up to 10.00 meters in height, measured from the base	₱	240.00
(a) Every meter or fraction thereof in excess of 10.00 meters		12.00
ii. Chimney up to 10.00 meters in height, measured from the base		48.00
(a) Every meter or fraction thereof in excess of 10.00 meters		2.00

i. Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas	₱	48.00
j. Construction of Industrial Kiln/Furnace, per cu. Meter of fraction thereof of volume	₱	12.00
k. Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. meters	₱	12.00
i. Every cu. meter or fraction thereof in excess of 2.00 cu. meters		12.00
ii. For all other than Groups A and B up to 10.00 cu meters		480.00
(a) Every cu. meter or fraction thereof in excess of 10.00 cu. meters		24.00
l. Construction of Water and Waste Water Treatment Tanks: (including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meters of volume	₱	7.00

m.	Construction of reinforced concrete or steel tanks except for Commercial/Industrial Use:		
	i. Above ground, up to 10.00 cu. meters	₱	480.00
	Every cu. m or fraction thereof in excess of 10.00 cu. meters		480.00
	ii. Underground, up to 20.00 cu meters		540.00
	Every cu. m or fraction thereof in excess of 20.00 cu. meters		24.00
n.	Pulls-out and Reinstallation of Commercial/Industrial Steel Tanks:		
	i. Underground, per cu. meter of fraction thereof of excavation	₱	3.00
	ii. Saddle or trestle mounted horizontal tanks, per cu. meter of fraction thereof on volume of tanks		3.00
	iii. Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Item 8.k above.		
o.	Booths, Kiosks, Platforms, Stages and the like, per sq. meter of fraction thereof of floor area:		
	i. Construction of permanent type	₱	10.00
	ii. Construction of temporary type		5.00
	iii. Inspection of knock-down temporary type, per unit		24.00
p.	Construction of buildings and other accessory structures within cemeteries and memorial parks:		
	i. Tombs, per sq. meter of covered ground areas	₱	5.00
	ii. Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area		5.00
	iii. Totally enclosed mausoleums, per sq. meter of floor area		12.00
	iv. Totally enclosed mausoleums, per sq. meter of floor area		5.00
	v. Columbarium, per sq. meter		18.00

9. *Accessory Fees.*

a.	Establishment of line and grade, all side fronting of abutting streets, *esteros*, rivers and creeks, first 10.00 meters	₱	24.00
	i. Every meter of fraction thereof in excess of 10.00 meters		2.40
b.	Ground Preparation and Excavation Fee		
	i. While the application for Building Permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.		
	(a) Inspection and Verification Fee	₱	200.00
	(b) Per cu. meters of excavation		3.00
	(c) Issuance of GP & EP, valid only for thirty (30) days of superseded upon issuance of Building Permit		50.00

(d)	Per cu. meters of excavation for foundation with basement		4.00
(e)	Excavation other than foundation or basement, per cu. meter		3.00
(f)	Enroachment of footings or foundation of buildings/structures to public areas as permitted, per sq. meter or fraction thereof of footing or foundation enroachment		250.00
c.	Fencing Fees:		
i.	Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof	₱	3.00
ii.	In excess of 1.80 meters in height, per lineal meter or fraction thereof		4.00
iii.	Made of indigenous materials, barbed, chicken of hog wires, per lineal meter		2.40
d.	Construction of pavements, up to 20.00 sq. meters	₱	24.00
e.	In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/ institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like	₱	3.00
f.	Use of Streets and Sidewalk, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month	₱	240.00
i.	Every sq. meter or fraction thereof in excess of 20.00 sq. meters		12.00
g.	Erection of Scaffoldings Occupying Public Areas, per calendar month.		
i.	Up to 10.00 meters in length	₱	150.00
ii.	Every lineal meter of fraction thereof in excess of 10.00 meters		12.00
h.	Sign Fees:		
i.	Erection and anchorage of display surface, up to 4.00 sq. meters of signboard area	₱	120.00
(a)	Every sq. meter or fraction thereof in excess of 4.00 sq. meters		24.00
ii.	Installation Fees, per sq. meter or fraction thereof of display surface:		

Type of Sign Display	Business Signs	Advertising Signs
Neon	₱ 36.00	₱ 52.00
Illuminated	24.00	36.00
Other	15.00	24.00
Painted-on	9.60	18.00

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

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

i. Repairs Fees:

i. Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, for all Groups ..... ₱ 5.00
ii. Alteration/renovation/improvement on horizontal dimensions of buildings/ structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, for all Groups 5.00
iii. Repairs on buildings/structures in all Groups costing more than five thousand pesos (₱5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)

j. Raising of Buildings/Structures Fees:

i. Assessment of fees for raising of any buildings/structures shall be based on the new usable area generated.
ii. The fees to be charged shall be as prescribed under Items 3.a to 3.e of this Schedule, whichever Group applies

k. Demolition/Moving of Buildings/Structures Fees, per sq. meter of area or dimensions involved:

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

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

a. Division A-1 and A-2 Buildings:

i.	Costing up to ₱150,000.00	₱	100.00
ii.	Costing more than ₱150,000.00 up to ₱400,000.00		200.00
iii.	Costing more than ₱400,000.00 up to ₱850,000.00		400.00
iv.	Costing more than ₱850,000.00 up to ₱1,200,000.00		800.00
v.	Every million or portion thereof in excess of ₱1,200,000.00		800.00

b. Divisions B-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/and I-1 Buildings:

i.	Costing up to ₱150,000.00	₱	200.00
ii.	Costing more than ₱150,000.00 up to ₱400,000.00		400.00
iii.	Costing more than ₱400,000.00 up to ₱850,000.00		800.00
iv.	Costing more than ₱850,000.00 up to ₱1,200,000.00		1,000.00
v.	Every million or portion thereof in excess of ₱1,200,000.00		1,000.00

c. Divisions C-1, 2/D-1, 2, 3 Buildings:

i.	Costing up to ₱150,000.00	₱	150.00
ii.	Costing more than ₱150,000.00 up to ₱400,000.00		250.00
iii.	Costing more than ₱400,000.00 up to ₱850,000.00		600.00
iv.	Costing more than ₱850,000.00 up to ₱1,200,000.00		900.00
v.	Every million or portion thereof in excess of ₱1,200,000.00		900.00

d. Division J-1 Buildings/structures:

i.	With floor are up to 20.00 sq. meter	₱	50.00
ii.	With floor area above 20.00 sq. meters up to 500.00 sq. meters		240.00
iii.	With floor area above 500.00 sq. meters up to 1,000.00 sq. meters		360.00
iv.	With floor area above 1,000.00 sq. meters up to 5,000.00 sq. meters		480.00
v.	With floor area above 5,000.00 sq. meters up to 10,000.00 sq. meters		200.00
	With floor area above 10,000.00 sq. meters		2,400.00

e. Division J-2 structures:

i. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.

ii. Aviaries, aquariums, zoo structures and the like, same rates as for Item 10.d. above.

iii. Towers such as for radio and TV transmissions, cell site, sign (ground or roof type) and the 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	₱	800.00
(b)	Every meter or fraction thereof in excess of 10.00 meters		50.00

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

11. *Annual Inspection Fees:*

a. Divisions A-1 and A-2:

i. Single detached dwelling units and duplexes are not subject to annual inspections.

ii. If the owner request inspections, the fee for each of the services enumerated below is ..... ₱ 120.00

Land Use Conformity
Architectural Presentability
Structural Stability
Sanitary and Health Requirements
Fire-Resistive Requirements

b. Divisions B-1/D-1, 2, 3/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/ and I-1, Commercial, Industrial Institutional Buildings and appendages shall be assessed area as follows:

i.	Appendage of up to 3.00 cu. meters/unit	₱	150.00
ii.	Floor area to 100.00 sq. meters		120.00
iii.	Above 100.00 sq. meters up to 200.00 sq. meters		240.00
iv.	Above 200.00 sq. meters up to 350.00 sq. meters		80.00
v.	Above 350 sq. meters up to 500.00 sq. meters		720.00
vi.	Above 500.00 sq. meters up to 750.00 sq. meters		960.00
vii.	Above 750.00 sq. meters up to 1,000.00 sq. meters		1,200.00
viii.	Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters		1,200.00

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

i.	First class cinematographs or theaters	₱	1,200.00
ii.	Second class cinematographs or theaters		720.00
iii.	Third class cinematographs or theaters		520.00
iv.	Grandstands/Bleachers, Gymnasia and the like.....		720.00

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

e. Electrical Inspection Fees:

i. A one time electrical inspection fee equivalent to 10% of Total Electrical Permit fees shall be charged to cover all inspection trips during construction.

ii. Annual Inspection Fees are the same as in Item 4. e.

f. Annual Mechanical Inspection fees:

i. Refrigeration and Ice Plant, per ton:
(a) Up to 100 tons capacity ..... ₱ 25.00

	(b) Above 100 tons up to 150 tons		20.00
	(c) Above 150 tons up to 300 tons		15.00
	(d) Above 300 tons up to 500 tons		10.00
	(e) Every ton or fraction thereof above 500 tons		5.00
ii.	Air Conditioning Systems:		
	Window type air conditioners, per unit	₱	40.00
iii.	Packaged or centralized air conditioning systems:		
	(a) First 100 ton, per ton	₱	25.00
	(b) Above 100 tons, up to 150 tons per ton		20.00
	(c) Every ton or fraction thereof above 500 tons		8.00
iv.	Mechanical Ventilation, per unit, per kW:		
	(a) Up to 1 kW	₱	10.00
	(b) Above 1 kW to 7.5 kW		50.00
	(c) Every kW above 7.5 kW		20.00
v.	Escalators and Moving Walks; Funiculars and the like:		
	(a) Escalator and Moving Walks, per unit	₱	120.00
	(b) Funiculars, per kW or fraction thereof		50.00
	(c) Per lineal meter or fraction thereof of travel		10.00
	(d) Cable Car, per kW or fraction thereof		25.00
	(e) Per lineal meter of travel		2.00
vi.	Elevators, per unit:		
	(a) Passenger elevators	₱	500.00
	(b) Freight elevators		400.00
	(c) Motor driven dumbwaiters		50.00
	(d) Construction elevators for materials		400.00
	(e) Car elevators		500.00
	(f) Every landing above first five (5) landings for all the above elevators		50.00
vii.	Boilers, per unit:		
	(a) Up to 7.5 kW	₱	400.00
	(b) 7.5 kW up to 22 kW		550.00
	(c) 22 kW up to 37 kW		600.00
	(d) 37 kW up to 52 kW		650.00
	(e) 52 kW up to 67 kW		800.00
	(f) 67 kW up to 74 kW		900.00
	(g) Every kW or fraction thereof above 74 kW		4.00
viii.	Pressurized Water Heaters, per unit	₱	120.00
ix.	Automatic Fire Extinguishers, per sprinkler head	₱	2.00
x.	Water, Sump and Sewage pumps for buildings/structures for commercial/industrial purpose, per kW:		
	(a) Up to 5 kW	₱	55.00
	(b) Above 5kW to 10 kW		90.00
	(c) Every kW or fraction thereof above 10 kW		2.00
xi.	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	₱	15.00
	(b) Above 50 kW up to 100 kW		10.00
	(c) Every kW or fraction thereof above 100 kW		2.40

xii.	Compressed air, vacuum, commercial/institutional/ industrial gases, per outlet	₱	10.00
xiii.	Power piping for gas/steam/etc., per lineal meter or fraction thereof, or per cu. meter or fraction thereof, whichever is higher	₱	2.00
xiv.	Other Internal Combustion engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like,		
	(a) Per unit, up to 10 kW	₱	100.00
	(b) Every kW above 10 kW		3.00
xv.	Other machineries and/or equipment for commercial/industrial/ institutional use not elsewhere specified, per unit:		
	(a) Up to ½ kW	₱	8.00
	(b) Above ½ kW up to 1 kW		23.00
	(c) Above 1 kW up to 3 kW		39.00
	(d) Above 3 kW up to 5 kW		55.00
	(e) Above 5 kW up to 10 kW.....		80.00
	(f) Every kW above 10 kW or fraction thereof		4.00
xvi.	Pressure Vessels, per cu. meter or fraction thereof	₱	40.00
xvii.	Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof	₱	2.40
xviii.	Weighing Scale Structure, per ton or fraction thereof	₱	30.00
xix.	Testing/Calibration of pressure gauge, per unit	₱	24.00
	(a) Each Gas Meter, tested, proved and sealed, per gas meter.....	₱	30.00
xx.	Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit.....	₱	30.00

g. Annual electronics inspection fees shall be the same as the fees in Item 7 of this Schedule.

12. Certifications:

a.	Certified true copy of building permit.....	₱	50.00
b.	Certified true copy of Certificate of Use/Occupancy		50.00
c.	Issuance of Certificate of Damage		50.00
d.	Certified true copy of Certificate of Damage		50.00
e.	Certified true copy of Electrical Certificate		50.00
f.	Issuance of Certificate of Gas Meter Installation		50.00
g.	Certified true copy of Certificate of Operation		50.00
h.	Other Certifications		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 – m^3/hr. (ft^3/hr.)

13. **PERMIT FEES FOR Telecommunications Cable Facility (TCF). -** There shall be imposed fees to be collected by the City Treasurer for the issuance of TCF Permit in commercial and industrial establishments at the following rates:

Inside Plant Cabling		
CATV/CCTV	₱	10.00/outlet
PABX/KTS/Telephone lines		4.00/trunk line
		2.00/local line
		1.00/local extension line
LAN (more than 4 terminal/workstation)		10.00/workstation/terminal
Outside Plant Cabling		
Copper		1.00/10-pair per km.
Fiber Optics		2.00/4-core per km.
Coaxial-copper		1.00/km.

Section 111.Time and Payment. The fees specified under this article shall be paid to the City Treasurer upon application for a building permit from the City Mayor.

Section 112. Administrative Provisions. The application for the construction and or repair shall be in writing and shall set forth the required information, such as the location and the general dimension of the building and/or other infrastructure of the owners as well as that of the architecture or engineer who draw the plan, an estimate of the entire cost of proposed work, and the following:

a. A copy of the plan showing the location of the building to be constructed with the reference boundaries of the lot and is constructed in the town proper or poblacion.

b. General drawing showing:

b.1 Floor and roof plans
b.2 Foundation and footing plans
b.3 Transferee and longitudinal plan
b.4 Elevation
b.5 Framing plans showing complete forming of the building or structure
b.6 Isometric view of plumbing layout
b.7 Electrical layout, and
b.8 Detail of structure and architectural parts.

Section 113. Exemption from Building Permit Fees for Traditional Family Dwellings:

a. Traditional Family Dwelling shall refer to any residential building with a total floor area of 20 square meters designed to be resilient to climate change, constructed of mixed materials but not limited to light materials, such as amakan, bamboo, wood and nipa shingles. The total estimated cost shall be limited to Fifty Thousand Pesos (₱50,000.00). Mixed materials used for the construction shall be limited to the following specifications:

i. 4 layers of 4'x8'x16 concrete hollow blocks for walls from the natural ground line;
ii. Hardiflex for walls;
iii. Gauge 31 corrugated G.I. roofing;
iv. Wooden rafters or trusses;
v. Wooden ceiling joists;

vi. Plywood ceiling board;
vii. Rough finished concrete flooring for toilet and bathroom;
viii. Plain cement finished for kitchen counter tops;
ix. No overhead kitchen cabinet;
x. Plain cement finished concrete flooring;
xi. No gutter;
xii. Wooden windows.

b. Fixed Estimated Cost – A Two Thousand Pesos (₱2,000.00) per square meter fixed cost shall be the basis of the estimated cost for purposes of tax levy on general construction.

c. No Building Permit Fees shall be collected for the Traditional Family Dwelling. However, a tax on general construction shall be levied from the permit applicant.

Section 114. Fixed Estimates for Commercial Dining, Restaurant Including Outdoor Dining Constructed of Native Materials:

a. Commercial Dining and Restaurants Including Outdoor Dining Made of Native Materials and other similar structures shall be exempted from the Ten Thousand Pesos (₱10,000.00) per square meter fixed amount as stipulated in the National Building Code under the classification of Business and Mercantile.

b. Fixed Estimated Cost – For this type of structures, a fixed amount of Seven Thousand Pesos (₱7,000.00) per square meter shall be the basis of the estimated cost for purposes of tax levy on general construction.

c. Fees- Building Permit Fees shall be collected pursuant to the National Building Code.

Section 115. Penalty. In addition to the penalty imposed under this Ordinance for any violation of the provisions of this article, the offender shall be further required to secure the necessary building permit and to pay the corresponding fees thereof or as required by existing ordinances; *Provided*, that in case the construction of the building or structure is not in conformity with existing regulations, the offender shall be required to remove or demolish the said building or structure within reasonable period upon receipt of the order of demolition; and *Provided finally*, that upon failure to remove or demolish the said building or structure, the City Mayor or his duly authorized representative shall undertake such removal or demolition at the expense of the offender.

Article AA: PERMIT FEE FOR ZONING/LOCATIONAL CLEARANCE

Section 116. Imposition of Fee. There shall be collected from each applicant for zoning certification, zoning/locational clearance and subdivision approval for a permit and processing fees pursuant to Zoning Ordinance and Executive Order 71 and 72 series of 1993 as provided in R.A. 7160 series of 1991 known as the Local Government Code of the Philippines.

Section 117. Time of Payment. The fees specified under this Article shall be paid to the City Treasurer upon application for a permit/clearance. The herein fees and charges are the following:

Section 118. Application Fees. The following fees shall be payable on lodgment of an application, without which the application is deemed to be not lodged:

A. ZONING/LOCATIONAL CLEARANCE

A. Single residential structure attached or detached, the project cost of which is:	
1. ₱ 100,000 and below	₱ 200.00
2. Over ₱100,000 to ₱200,000.00	₱ 400.00
3. Over ₱200,000.00	₱ 500.00 + 1/10 of 1% in excess of ₱ 200,000
B. Apartments, the project cost of which is:	
1. Project cost of ₱500,000 and below	₱ 1,000.00
2. Over ₱500,000 to ₱ 2 Million	₱ 1,500.00
3. Over ₱ 2 Million	₱ 2,500.00 + 1/10 of cost in excess of ₱ 2 Million regardless of the number of doors
C. Dormitories, the project cost of which is:	
1. ₱ 2 Million and below	₱ 2,500.00
2. Over ₱ 2 Million	₱ 2,500.00 + 1/10 of 1% of ₱2 Million regardless of the number of doors
D. Institutional, the project cost of which is:	
1. Below ₱2 Million	₱ 2,000.00
2. Over ₱2 Million	₱ 2,000.00 + 1/10 of 1% of cost in excess of ₱2 Million
E. Commercial, Industrial, Agro-Industrial, the project cost of which is:	
1. Below ₱100,000	₱ 1,000.00
2. Over ₱100,000 – ₱500,000	₱ 1,500.00
3. Over ₱500,000 – ₱1 Million	₱ 2,000.00
4. Over ₱1 Million – ₱2 Million	₱ 3,000.00
5. Over ₱2 Million	₱ 5,000.00 + 1/10 of 1% of cost in excess of ₱2 Million
F. Special Uses/Special Projects, (Gasoline Station, cell sites, slaughterhouse, treatment plant, etc.) , the project cost of which is:	
1. ₱2 Million and below	₱ 5,000.00
2. Over ₱2 Million	₱ 5,000.00 + 1/10 of 1% of cost in excess of ₱2 Million
G. Alteration/Expansion (affected area/cost only)	Same as original application

B. Subdivision & Condominium Projects/Activities (under PD 957)

A. Approval of Subdivision Plan (including townhouses)	
(1) Preliminary Approval and Locational Clearance (PALC)/Preliminary Subdivision Development Plan (PSDP)	₱ 250.00/ha or a fraction thereof
• Inspection Fee	₱ 1,000/ha. regardless of density
(2) Final Approval and Development Permit	₱ 2,000/ha regardless of density
• Additional fee on floor area of houses and building sold with lot	₱ 2.00/sq.m.
• Inspection fee (not applicable for	

projects already inspected for PALC application)	₱ 1,000/ha. regardless of density
(3) Alteration of Plan (affected area only).....	Same as Final Approval and Development Permit

C. Approval of Condominium Project

1. Final Approval and Development Permit	
• Processing Fee	
a. Land Area.....	₱ 5.00/sq.m
b. No. of Floors.....	₱ 200.00/floor
c. Building Areas	₱ 4.00/sq.m
i.Inspection Fee	₱ 12.00/sq.m. of Gross Floor Area (GFA)
2. Alteration of plan (affected areas only).....	Same as Final Approval and Development Permit
3. Conversion (affected areas only).....	Same as Final Approval and Development Permit

D. Projects under BP 220

A. Subdivision	
1. Preliminary Approval and Locational Clearance	
• Processing Fee	
a. Socialized Housing.....	₱ 75.00/ha.
b. Economic Housing	₱ 150.00/ha
• Inspection Fee	
a. Socialized Housing	₱ 200.00/ha.
b. Economic Housing	₱ 500.00/ha.
2. Final Approval & Development Permit	
• Processing Fee	
a. Socialized Housing	₱ 500.00/ha.
b. Economic Housing	₱ 1,000.00/ha.
• Inspection Fee	
a. Socialized Housing	₱ 200.00/ha.
b. Economic Housing	₱ 500.00/ha.
(Projects already inspected for PALC application may not be charged inspection fee)	Same as Final Approval and Development Permit
3. Alteration of Plan (affected area only)	
4. Building Permit (floor area of housing unit)	₱ 5.00/sq.m.
5. Occupancy Permit	₱ 2.00/sq.m.
• Inspection Fee (saleable floor area of the housing unit)	
a. Socialized Housing	₱ 5.00/sq.m.
b. Economic Housing	₱ 5.00/sq.m.

E. Condominium

(1) Preliminary approval and Location Clearance	₱ 500.00
(2) Final approval and Development Permit:	
a. Total land area	₱ 5.00/sq.m.

b. Number of floor	₱ 100.00/floor
c. Building area	₱ 2.00/sq.m. of GFA
i. Inspection Fee	₱ 2.00/sq.m. of GFA
(3) Alteration of Plan (affected area only)	Same as Final Approval and Development Permit

F. Approval of Industrial/Commercial Subdivision

1. Preliminary Approval and Locational Clearance	₱ 300.00/ha
• Inspection Fee	₱ 1,000.00/ha. regardless of location
2. Final Approval & Development Permit	₱ 5,000.00/ha. regardless of location
• Inspection Fee ..... (Projects already inspected for application may not be charged inspection fee)	₱ 1,000.00/ha regardless of location
3. Alteration of Plan (affected areas only)	Same as Final approval and Development Permit

G. Approval of Farmlot Subdivision

A. Preliminary Approval and Locational Clearance	₱ 200.00/ha.
a. Inspection Fee	₱ 500.00/ha.
2. Final Approval & Development Permit	₱ 1,000.00/ha
• Inspection Fee ..... (Projects already inspected for PALC application may not be charged inspection fee)	₱ 500.00/ha.
3. Alteration of Plan (affected area only	Same as Final Approval and Development Permit

H. Approval of Memorial Park/Cemetery Project/ Columbarium

1. Preliminary Approval and Locational Clearance	
a. Memorial Projects	₱ 500.00/ha.
b. Cemeteries	₱ 200.00/ha.
c. Columbarium	₱ 2,500.00/ha.
• Inspection Fee	
a. Memorial projects	₱ 1,000.00/ha.
b. Cemeteries	₱ 500.00/ha.
c. Columbarium	₱ 12.00/sq.m. of GFA
2. Final Approval & Development Permit	
a. Memorial Projects	₱ 2.00/sq.m.
b. Cemeteries	₱ 1.00/sq.m.
c. Columbarium	₱ 200.00/floor ₱ 4.00/sq.m. of GFA ₱ 5.00/sq.m. of land area
• Inspection Fee (Projects already inspected for PALC application may not be charged inspection fee)	
a. Memorial Projects	₱ 1,000.00/ha.
b. Cemeteries	₱ 500.00/ha
c. Columbarium	₱ 12.00/sq.m. of GFA

3. Alteration Fee	Same as Final Approval/ Development Permit

I. Other Transactions/Certifications

A. Application/Request for:	
1. Cancellation/Reduction of Performance Bond	₱ 2,000.00
2. Change of Name/Ownership	₱ 1,000.00
3. Revalidation/Renewal of DP	50% of assessed current processing fees including inspection fee
B. Other Certifications	
1. Zoning Certifications	₱ 500.00/ha.
2. Certification of Credible Withholding Tax (maximum of 5 lots per certificate)	₱ 150.00
3. Others to include:	
a. Availability of records/public request	₱ 200.00
b. Certification of no records on file.....	₱ 200.00
c. Certificate Xerox copy of documents (report size):	₱ 30.00
1. Documents of five (5) pages or less	₱ 3.00
2. Every additional page	₱ 2.00
d. Photocopy of documents	

L. Fines and Penalties:

A. For Zoning Violations	
1. Administrative Fine.....	₱ 1,500.00 – ₱ 3,000.00
2. Non-conformity with Zoning Ordinance/CLUP.....	₱ 1,500.00

For any violation/s relating to subdivision Project Development, the corresponding provisions for Fines and Penalties provided for in Section 27 of PD 957 and Section 29 of BP 220 of the Implementing Rules and Regulations shall apply.

M. Map Production Fees

	Line/Text Map	Polyshaded Map	Electronic file copy (jpeg/pdf)
A. HP glossy Paper (per copy or page)			
A_0 (47" x 33")	₱ 780.00	₱ 1,560.00	1,248.00
A_1 (33" x 23")	₱ 385.00	₱ 770.00	616.00
A_2 (23" x 17")	₱ 200.00	₱ 400.00	320.00
B. Tracing Paper (per copy or page)			
A_0 (47" x 33")	₱ 335.00	₱ 670.00	536.00
A_1 (33" x 23")	₱ 165.00	₱ 330.00	264.00
A_2 (23" x 17")	₱ 85.00	₱ 170.00	136.00

C. Bond Paper (per copy or page)

A_3	₱ 50.00	₱ 100.00	80.00
A_4	₱ 30.00	₱ 60.00	48.00
Legal	₱ 30.00	₱ 60.00	48.00
Letter	₱ 30.00	₱ 60.00	48.00

D. There shall be granted a 50% discount to students.

E. Any person, whether natural or juridical, who wishes to get a copy of the map of the City or portion/s thereof shall file a request therefor at the GIS Division of the City Planning and Development Office indicating therein the size, shade and type of paper.

F. The applicant shall then pay the corresponding fee provided for herein at the City Treasurer's Office and present the official receipt thereof to the GIS.

G. *Proceeds* – Proceeds from the fees collected hereof shall be deposited as Trust Account for the GIS Division of the CPDO, to be used for the purchase of the needed supplies and materials therefor.

Section 119. Administrative Provision. The City Mayor through the city Planning and Development Office shall administer the provision of this Article and other existing ordinances, executive orders, laws regulating to and governing zoning permits.

Article BB: BILLBOARD FEES

Section 120. Fees.- In addition to the tax on billboards levied by existing ordinance, fees shall be collected by the City Treasurer for the following:

A. Sign Permit

1. Erection of supports of any signboard, billboard, marquee and the like:
   - i. Up to 4 sq.m. of signboard area ..... ₱ 100.00
   - ii. every sq.m. or fraction thereof in excess of 4 sq.m. 5.00

B. Installation Permit

1. Business signs per sq.m. of display surface or fraction thereof
   - i. Neon ..... ₱ 7.00
   - ii. Illuminated 7.00
   - iii. Others 6.00
   - iv. Painted-on 4.00

C. Annual Renewal per sq.m. of display surface or fraction thereof

1. Neon signs	₱	7.00
Provided that the minimum fee is		60.00
2. Illuminated signs		7.00
Provided that the minimum fee is		30.00
3. Other signs		4.00
Provided that the minimum fee is		20.00
4. Painted-on signs		10.00
Provided that the minimum fee is		10.00

D. Certification for true copy of sign permit ..... ₱ 20.00

A surcharge of 100% shall be imposed and collected from any person who shall construct, install, repair, alter or cause any change of signs or parts thereof or appurtenances thereto without any permit.

Article CC: PERMIT FEE FOR THE STORAGE OF FLAMMABLE AND COMBUSTIBLE MATERIALS

Section 121. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

1. Tax on Flammable Liquids:

1. Tax on Flammable Liquids:

a. With flash points at 20°F or below such as gasoline and other carbon besolphide, naphtha, benzol, allodin and acetone:

Over 5 to 25 gals.	₱ 11.25
Over 25 to 50 gals.	30.00
Over 50 to 100 gals.	60.00
Over 100 to 500 gals.	120.00
Over 500 to 1,000 gals.	180.00
Over 1,000 to 2,000 gals.	300.00
Over 2,000 gals.	450.00

2. Tax on Flammable Gases. Acetylene, hydrogen, coal gas, and other flammable in gaseous form, except liquefied petroleum gas and other compressed gases:

Over 5 to 25 gals.	₱ 15.00
Over 25 to 100 gals.	30.00
Over 100 to 500 gals.	90.00
Over 500 to 2,000 gals.	180.00
Over 2,000 to 10,000 gals.	450.00
Over 10,000 to 50,000 gals.	900.00
Over 50,000 to 100,000 gals.	1,350.00
Over 100,000 gals.	2,250.00

3. Tax on Combustible Solids:

a) Calcium Carbide

Over 10 to 20 kgs.	₱ 33.75
Over 20 to 50 kgs.	45.00
Over 50 to 500 kgs.	90.00
Over 500 to 1,000 kgs.	135.00
Over 1,000 to 5,000 kgs.	180.00
Over 5,000 to 10,000 kgs.	225.00
Over 10,000 to 50,000 kgs.	337.50
Over 50,000 kgs.	450.00

b) Pyrolyxin

Over 10 to 50 kgs.	₱ 30.00
Over 50 to 200 kgs.	60.00
Over 200 to 500 kgs.	120.00
Over 500 to 1,000 kgs	225.00
Over 1,000 to 3,000 kgs.	450.00
Over 3,000 to 10,000 kgs.	750.00
Over 10,000 kgs.	1,500.00

c) Matches

Over 25 to 100 kgs.	₱ 30.00
Over 100 to 500 kgs.	150.00
Over 500 to 1,000 kgs	300.00
Over 1,000 to 5,000 kgs.	600.00
Over 5,000 kgs.	1,200.00

d) Nitrate, phosphorous, bromine, sodium, pioric acid, and other with hazardous, explosive, corrosive, oxidizing or lachrymatory properties:

Over 5 to 25 kgs.	₱ 30.00
Over 25 to 100 kgs.	45.00
Over 100 to 500 kgs.	112.50
Over 500 to 1,000 kgs	225.00
Over 1,000 to 5,000 kgs.	337.50
Over 5,000 kgs.	450.00

e) Shredded combustible materials such as wood shavings (kusot), waste (estopa), eisal, oakum, and other similar combustible

Over 9 to 100 cu.ft.	₱ 30.00
Over 100 to 500 cu.ft.	80.00
Over 500 to 1,000 cu.ft.	135.00
Over 1,000 to 2,500 cu.ft.	225.00
Over 2,500 cu.ft.	337.50

f) Tar, rein, waxes, copra, rubber, coal, bituminous coal and similar combustible materials:

Over 50 to 100kgs.	₱ 33.75
Over 100 to 1,000 kgs.	67.50
Over 1,000 to 5,000 kgs.	135.00
Over 5,000 kgs.	225.00

Section 122. Time of Payment.- The fees imposed in Article shall be paid to the City Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 123. Administrative Provisions.

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

b. The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefor.

Article DD: PERMIT FEE FOR ELECTRIC AND/OR TELECOMMUNICATION POLES/POSTS

Section 124. There shall be imposed a Mayor's Permit Fee on electric and/or telecommunication poles/posts owned by public utility companies which are erected on government and/or private lots along government streets, roads, highways and/or alleys at the rate of Five Hundred Pesos (₱500.00) per post per year.

Section 125. For this purpose, the City Engineer shall conduct a regular inventory of all electric and telecommunication poles, posts and towers in the City, indicating the respective owners thereof, and submit the same to the City Treasurer for purposes of imposing the fee under this Ordinance.

Section 126. The foregoing provision shall not apply to poles, posts or towers erected or owned by the national government, its instrumentalities and other local government units.

Article EE: FEE FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 127. 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 128. 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 **annually** by the official sealer who shall be the 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.

Trained personnel of the City Economic Enterprises Department (CEED) are likewise authorized to undertake the calibration and repair of weighing scales used in the public markets of the City and after payment by the vendor-owner thereof of the corresponding sealing and licensing fees levied hereunder.

Section 129. Imposition of Fees. Every person before using instruments of weights and measures within this City shall first have them sealed and licensed annually and pay therefor to the City Treasurer the following fees:

(a)	For sealing linear metric measures:	
	Not over one (1) meter	20.00
	Measure over one (1) meter	30.00
(b)	For sealing metric measures of capacity:	
	Not over ten (10) liters	20.00
	Over ten (10) liters	50.00
(c)	For sealing metric instruments of weights:	
	With capacity of not more than 30 kg.	30.00
	With capacity of more than 30 kg. but not more than 150 kg.	40.00
	With capacity of more than 150 kg. but not more than 300 kg.	50.00

With capacity of more than 300 kg. but not more than 3,000 kg.	60.00
With capacity of more than 3,000 kg.	100.00

(d) For sealing apothecary balances of precision

Over 3,000 kg.	80.00
Over 300 to 3,000 kg.	60.0
Over 30 to 300 kg.	40.00
Over 30 kg. Or less	20.00

(e) For sealing of pumps:

Per nozzle per product	100.00
Per Nozzle (Oil Dispenser)	500.00
Calibration for Kerosene/Gasoline/Diesel Pump per nozzle per product	200.00
Calibration for Weights & Measure	200.00

(f) For each and every re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator by reason of formal complaint, an additional service charge of One Hundred Pesos (P100.00) for each instrument shall be collected.

Section 130. 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 therefor 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 131. Place of Payment. The fees herein levied shall be paid in the City where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the City where he maintains his residence.

Section 132. Exemptions:

(a) All instruments for weights and measures used in government work of or maintained for public use by any instrumentality of the government shall be tested and sealed free.
(b) Dealers of weights and measures instruments intended for sale.
(c) The instruments for weights and measures under this Article shall not include utility meters such as electric meter, water meter and taximeter, etc.

Section 133. Administrative Provisions.

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

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

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

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

(e) The City Economic Enterprises Department (CEED) Manager or his authorized representative is likewise hereby authorized to confiscate defective and/or tampered weighing scales being used in the public markets of the City.

All weighing scales confiscated by the CEED Manager or his authorized representative for being defective and/or tampered shall be disposed of in the following manner:

i. Repairable weighing scales shall be repaired by authorized CEED personnel who shall calibrate and seal the same, and shall be returned to the owner thereof upon payment of the cost of repair amounting to P100.00 inclusive of the cost of the sticker and the lead seal.
ii. Irreparable weighing scales shall be destroyed in public by allowing a road roller to run over the same.

Section 134. Fraudulent Practices Relative to Weights and Measures:

The following acts related to weights and measures are prohibited:

a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully rested, calibrated, sealed or inspected;
d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any 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 abovementioned by another.

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

Section 135. Penalties:

a. Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 133 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (₱200.00) but not more than One thousand pesos (₱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 provisions of paragraph of (g) of Section 133 for the first time shall be subject to fine of not less than Five hundred pesos (₱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 133 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (₱300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court..

Article FF: PERMIT FEE FOR EXCAVATION

Section 136. Imposition of Fee. There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public streets within this City.

I.	Inspection and Supervision Fee	₱	90.00/day
II.	Cost of Surface Course Restoration per surface course type:		
A.	Portland Cement Concrete Pavement (Item 311-20 cm thick)		
	Concrete Pavement (0.20 m)	₱	585.00/sq.m.
	Base Course (0.10 m)		43.00/sq.m.
	Sub-Base Course (0.10 m)		43.00/sq.m.
	Total		671.00/sq.m.
B.	Portland Cement Concrete Pavement (Item 311-15 cm thick)		
	Concrete Pavement (0.15 m)	₱	435.00/sq.m.
	Base Course (0.10 m)		43.00/sq.m.
	Sub-Base Course (0.15 m)		64.00/sq.m.
	Total		542.00/sq.m.
C.	Bituminous Concrete Surface Course (Item 310-6.35 cm thick)		
	Asphalt Pavement (0.0635 m)	₱	485.00/sq.m.
	Prime Coat		26.00/sq.m.
	Base Course (0.10 m)		43.00/sq.m.
	Sub-Base Course (0.10 m)		86.00/sq.m.
	Sub Grade (0.0635 m)		13.00/sq.m.
	Total Cost		653.00/sq.m.

D. Bituminous Concrete Surface Course (Item 304 Direct Application)

Asphalt Pavement	(0.030 m)	₱	113.00/sq.m.
Prime Coat			26.00/sq.m.
Base Course	(0.10 m)		43.00/sq.m.
Sub-Base Course	(0.20 m)		86.00/sq.m.
Sub Grade	(0.07 m)		23.00/sq.m.
Total Cost			291.00/sq.m.

E. Aggregate Surface Course (Item 300)

Grave Surface	(0.10 m)	₱	43.00/sq.m.
Base Course	(0.10 m)		43.00/sq.m.
Sub-Base Course	(0.20 m)		86.00/sq.m.
Total Cost			172.00/sq.m.

Section 137. Time and Manner of Payment. The fee imposed herein shall be paid to the City Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

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

Section 138. Administrative Provisions:

(a) *Requirements*.- It shall be unlawful for any person to cut, trench, dig or excavate in or along any road or street or to disturb or removed any public works or materials therein, without a permit to do so from the City Engineer, approved by the City Mayor, which permit shall be displayed at the place of excavation while work is being done, conspicuous to the public, the inspector, police and other persons having authority to examine the same.

It shall also be unlawful for any contractor of government project, whether national or local, to proceed to undertake the project without first securing the necessary permit from the City Engineer, approved by the City Mayor.

(b) *Conditions of permit* – The City Engineer in granting the permit shall prescribe the following conditions:

i. That the excavated soils shall be placed as not to cause obstruction to traffic and pedestrians;
ii. That no culverts shall be placed along the road unless the excavation is all ready for the laying of such culverts;
iii. Temporary support of adjoining property.- The person causing any excavation to be made shall provide such sheet pilling and bracing as may be necessary to prevent the earth of adjoining property from caving in before permanent support have been provided for the sides of the excavation;
iv. Permanent support of adjoining property.- Whenever provisions are not made for the permanent support of the sides of an excavation, the person causing it to be made shall build a retaining wall which shall be carried to a height sufficient to retain the adjoining earth and shall be properly coped.
v. That private contractor or any person who may be allowed to make any excavations along or across any street is required to deposit such amount representing the estimated cost of restoration of diggings or excavations as may be recommended by the City Engineer, subject to withdrawal by the private contractor

or any person making such digging or excavation upon recommendation of the City Engineer's Office that the restoration works are properly done, otherwise, such amount will be used by the City to make or complete the restoration works using the amount deposited and whatever balance, if any shall be returned to the depositor.

vi. Fix the period or date of completing the restoration works of the excavated portions, which shall be posted in a conspicuous place near the digging area/s.

vii. If the digging or excavation works involve several streets, alleys or roads, the private contractor thereof shall first restore to its original condition the excavated portions before a permit will be issued to proceed to other areas.

viii. The digging/excavation area shall be cordoned by a luminous tape three (3) inches in width and printed throughout on both sides with the phrase: "DANGER EXCAVATION GOING ON", and/or installed with railings and other similar structures as well as battery or electric emergency blinking lighting facilities to be operated from sundown to sunrise of the following day, in addition to the required road warning signs in order to forewarn pedestrians and motorists of the ongoing work."

Article GG: PERMIT FEE ON FILM-MAKING

Section 139. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this city.

		Rate of Fee Per Filming
a.	Commercial movies	P 5,000.00 /film
b.	Commercial advertisements	2,000.00 /film
c.	Documentary film	1,000.00 /film
d.	Videotape coverage	500.00 /coverage

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

Section 140. Time of Payment. The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit five (5) days before location-filming is commenced.

Article HH: PERMIT FEE FOR AGRICULTURAL MACHINERY AND OTHER HEAVY EQUIPMENT

Section 141. Imposition of Fees. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from non-resident operators of said machinery, renting out said equipment in this city.

		Rate of Fee Per Annum
(a)	Handtractors	₱ 500.00
(b)	Light Tractors	500.00
(c)	Heavy Tractors	1,000.00
(d)	Bulldozer	1,000.00
(e)	Forklift	500.00
(f)	Heavy Graders	1,000.00
(g)	Light Graders	500.00
(h)	Mechanized Threshers	500.00

(i)	Manual Threshers	300.00
(j)	Cargo Truck	1,000.00
(k)	Dump Truck	1,000.00
(l)	Road Rollers	1,000.00
(m)	Payloader	1,000.00
(n)	Primemovers/Flatbeds	2,000.00
(o)	Backhoe	2,000.00
(p)	Rockcrusher	2,000.00
(q)	Batching Plant	5,000.00
(r)	Transit/Mixer Truck	1,000.00
(s)	Crane	2,000.00
(t)	Other agricultural machinery or heavy equipment not enumerated above	500.00

Section 142. 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 143. 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 II: PERMIT AND INSPECTION FEE ON MACHINERIES AND ENGINES

Section 144. Imposition of Fee.- There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

a.	For each electric motor and its controlling equipment of ¼ hp or less	₱ 1.00
b.	For each electric motor and its controlling equipment above ¼ hp but not exceeding 3 hp	2.00
c.	For each electric motor and its controlling equipment above 3 hp but not exceeding 10 hp	4.00
d.	For each electric motor and its controlling equipment above 10 hp but not exceeding 30 hp	6.00
e.	For each electric motor and its controlling equipment above 30 hp but not exceeding 60 hp	12.00
f.	For each electric motor and its controlling equipment above 60 hp but not exceeding 100 hp	20.00
g.	For every horsepower above 100 hp	0.30

Electrical generators and other machine propelled by electric motors will be levied the same rates found above.

Section 145. Time of Payment. The annual fee imposed in this Article shall be paid to the City Treasurer upon application of the Permit with the Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

Section 146.Administrative Provision. No engine or machine mentioned above shall be installed or operated within the limits of this City, without the permit of the City Mayor and the payment of the inspection fee prescribed in this Article

Article JJ: PERMIT FEE ON OCCUPATION OF CALLING NOT REQUIRING GOVERNMENT EXAMINATION

Section 147. Imposition of Fee - There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the city as follows:

Occupation or Calling	Rate of Fee/Annum
a. On employees and workers in generally Considered "Offensive and Dangerous Business Establishments"	₱ 150.00
b. On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	100.00
c. On employees and Workers in food or eatery establishment	100.00
d. On employees and workers in night or night and day establishment	150.00
e. All occupation or calling subject to periodic inspection, surveillance and/or regulations by the City Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	150.00

Section 148. 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 149. Person Governed- The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

(a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:

(1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure

manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.

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

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

(b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.

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

(1) Employees and workers in canteen, carenderia, 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:

1. 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.
2. 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 in Section 149(e).

Section 150. 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 151. 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 152. 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.

CHAPTER V - SERVICE FEES

Article KK: SECRETARY'S FEES

Section 153. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this city.

		Amount of Fee
(a)	For every page or fraction thereof typewritten (not including the certificate and notation)	₱ 20.00
(b)	For each certificate of correctness (with seal of Office) written on the copy or attached thereto	20.00
(c)	Photocopy per page	20.00
(d)	Computer generated certificates per page	40.00
(e)	Certificate Fee for every approved Social Acceptability Clearance issued by the City by and through the City Local Environment and Natural Resources Office	₱500.00

Section 154. 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 155. 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 LL: BIDDING DOCUMENT FEES

Section 156. There shall be levied and collected the following service fees from every person requesting for copies of bidding documents and/or eligibility forms from the Bids and Awards Committee, to wit:

		Amount of Fee
'a)	For Bidding Documents of goods per project ..... ₱	50.00/set
'b)	Procurement of Civil Works	50.00/set
'c)	Procurement of Consulting Services	50.00/set
'd)	Minutes of Meeting	20.00/page
'e)	Resolutions	20.00/page
'f)	Others	20.00/page

Article MM: FEE FOR COLLECTION OF JUST DEBTS

SECTION 1. - There shall be collected by the City Treasurer upon any person, natural or juridical, who will file with the City Legal Office a case for payment of just debts against city officials and employees a fee equivalent to ten-percent (10%) of the amount of debt to be collected but not less than ₱100.00.

SECTION 2. - For this purpose, the City Legal Officer, or his/her authorized representative, shall compute the exact amount of fee to be paid by the complainant/petitioner who shall pay the amount in full at the City Treasurer's Office.

Article NN: LOCAL CIVIL REGISTRY FEES

Section 157. Imposition of Fees. There shall be collected for services rendered by the City Civil Registrar of this city the following fees:

(a)	Sale of application form for marriage ..... ₱	₱100.00
(b)	Filing Fee	150.00
(c)	Marriage Solemnization fee	100.00

A. Registration of documents and for certified copies of documents in the Civil Registry:

(d)	Legal Separation ..... ₱	300.00
(e)	Divorce	300.00
(f)	Annulment of Marriage (including the preparation of documents)	350.00
(g)	Legitimization of birth of child	75.00
(h)	Adoption – Foreign	900.00
(i)	Adoption – Local	450.00
(j)	Voluntary Emancipation of Minors	200.00
(k)	Court recognizing or acknowledging natural children or impugning or denying recognition	200.00
(l)	Judicial determination of affiliation	200.00
(m)	Court decision or order on the custody of minors & guardianship	200.00
(n)	Election of Filipino Citizenship	450.00
(o)	Change of Name	250.00
(p)	Change of Alias	200.00
(q)	Naturalization	450.00

(r)	Repatriation on voluntary renunciation of citizenship	400.00
(s)	For affidavit of oath of allegiance of a wife and/or children of citizen	400.00
(t)	Registration of birth:	
	1. Within 30 days	Exempted
(u)	For each death certificate changed or corrected	10.00
(v)	Judicial order for correction or change of entry in any certificate of birth and marriage	200.00
(w)	Filing Fee for supplemental (birth/death/ marriage)	50.00
(x)	Photocopy or Xerox copy of documents on file with the Civil Registry	30.00
(y)	Computer generated true copy of documents on file with the Civil Registry	50.00
(z)	Permit for cadaver disposition:	
	i. Burial Permit Fee	10.00
	ii. For exhumation of cadaver	10.00
	iii. For removal of cadaver	10.00
	iv. For cremation	20.00
	v. For entrance from other city/town	10.00
	vi. For entrance to other city/town	10.00
	vii. Cemetery Fee	10.00
(aa)	Marriage license fee (local)	50.00
(bb)	Affidavit using the surname of the father (AUSF) RA 9255	100.00
(cc)	Out of town registration	100.00
(dd)	Late registration fee (birth, death & marriage)	50.00

B. Filing Fee for:

(a)	Petition for correction of clerical errors in the birth, death & marriage certificates	₱ 1,000.00
(b)	Petition for change of first name in the birth certificates	3,000.00

C. Service fee for migrant petitioner:

(a)	For correction of clerical error in the birth, death & marriage certificate	₱ 500.00
(b)	For change of first name in the birth certificate	1,000.00

Section 158. Exemptions. The fee imposed in this Article shall not be collected in the following cases:

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

Section 159. Time of Payment. The fees shall be paid to the City Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Section 160. Administrative Provision. A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article OO: POLICE CLEARANCE FEE

Section 161. Imposition Fee. There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this city the following fees:

		Amount of Fee
(a)	For employment, scholarship, study grant, and other purposes not hereunder specified	₱ 20.00
(b)	For change of name	30.00
(c)	For application for Filipino citizenship	100.00
(d)	For passport or visa application	100.00
(e)	For firearms permit application	200.00
(f)	For PLEB clearance	100.00

Section 162. Time of Payment. The service fee provided under this Article shall be paid to the City Treasurer upon application for police clearance certificate.

Article PP: SANITARY INSPECTION FEE

Section 163. Imposition of Fee. Every owner or operator of business, Industrial or Agricultural establishment, accessories, building or house for rent, shall secure sanitary certificate or permit for the purpose of supervision and enforcement of existing rules and regulations on sanitation and safety of the public, upon payment to the office of the City Treasurer of an annual fee, in accordance with the following schedule:

		Amount of Fee
a)	Aircraft and watercraft companies	₱ 500.00
b)	Financial institutions, as banks, pawnshops, money shops, insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealer:	
	i. Main	300.00
	ii. Every branch thereof	200.00
c)	Private Hospitals	1,800.00
d)	Gasoline service/filling stations	1,500.00
e)	Medical and dental clinics and animal hospitals	500.00
f)	Dwelling and other spaces for lease or rent:	
	1. Hotels, motels, apartelles, pension inn, drive inns:	
	i. With more than 150 rooms	800.00
	ii. With 100 to 149 rooms	600.00
	iii. With 50 to 99 rooms	400.00
	iv. With 25 to 49 rooms	200.00
	2. Apartment per door	100.00
	3. Accessories or houses for rent	100.00
	4. Dormitories, lodging or boarding houses with accommodation for:	
	i. More than 40 boarder or lodgers	500.00
	ii. 15 to 39 boarders or lodgers	300.00
	iii. less than 15 boarders or lodgers	200.00
g)	Institutions of learning:	
	1. Over 500 students	1,600.00

2.	300 students but not more than 500	1,200.00
3.	200 students but not more than 300	1,000.00
4.	100 students but not more than 200	800.00
5.	below 100 students	600.00
h)	Media facilities	500.00
i)	Telegraph, teletype, cable and wireless communication companies	500.00
j)	Telephone/electric and power companies:	
i.	Main Office	1,000.00
ii.	Every Branch/Status thereof	400.00
k)	Administration office, display offices, and/or offices of professionals	100.00
l)	Peddler	100.00
m)	Lending Investors	500.00
n)	All other business, industrial, commercial or agricultural establishments not specifically mentioned above:	
i.	With an area of more than 1,000 sq.m.	1,500.00
ii.	500 or more but less than 1,000 sq.m.	1,000.00
iii.	200 or more but less than 500 sq.m.	500.00
iv.	100 or more less but less than 200 sq.m.	400.00
v.	50 or more but less than 100 sq.m.	300.00
vi.	25 or more but less than 50 sq.m.	200.00
vii.	less than 25 sq.m.	100.00

Section 164. 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 165. Administrative Provisions.

a) The City Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.
b) The City Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

Article QQ: SERVICE FEE FOR HEALTH EXAMINATION

Section 166. Imposition of Fee. There shall be collected a fee of Thirty Five Pesos (₱35.00) from any person who is given a physical examination by the City Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of Twenty Pesos (P20.00) 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 167. Exemption. – Indigents as recommended by the City Social Welfare and Development Office and approved by the City Mayor shall be exempted from paying the Service Fee for Health Examination. The CSWDO Certification on Indigency shall be presented to the City Health Officer prior to the conduct of physical examination and issuance of medical certificate.

Section 168. Time of Payment. The fee shall be paid to the City Treasurer before the physical examination is made and the medical certificate is issued.

Section 169. Administrative Provisions.

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

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

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

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

Section 170. Penalty. A fine of One Thousand Pesos (₱1,000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article RR: FEES FOR THE CONDUCT OF SMEARING, GRAM STAINING AND BLOOD EXAMINATION OF MALE OR FEMALE ENTERTAINMENT WORKERS/EMPLOYEES

Section 171. - For purposes of this Ordinance, the term *Male/Female Entertainment Workers* shall refer to employees, working either transient or regular, in night and/or day establishments including but not limited to night clubs, sing-along, karaoke and videoke bars, cabarets, massage clinics, sauna baths or any other local places of entertainment and amusement, who sit, entertain and dance with customers.

Section 172. - There shall be imposed fees for the conduct of smearing, gram staining and blood examination of male or female entertainment workers/employees in night and/or day establishments at the following rates:

a) Regular male or female entertainment workers/employees	₱400.00 per year, payable quarterly at ₱100.00 per quarter
b) Transient male or female entertainment workers/employees	₱20.00 for smearing examination; and ₱100.00 for syphilis blood examination to be done twice a year

Article SS: CITY LIBRARY FEE

Section 173. Fees.- There shall be imposed and collected a regulatory and service fee of Thirty (P30.00) Pesos per annum from each City Library patron or borrower of books therefrom.

Indigent and poor students shall be exempted from payment of the said regulatory & service (membership) fee; *Provided, That* they can secure certification as indigent from the City Social Welfare and Development Office, which shall not impose any fee for the issuance of said certificate.

Section 174. Membership Card.- Upon payment of the amount of Thirty (₱30.00) Pesos to the City Treasurer and upon presentation of the receipt, the City Library in charge shall issue the membership card which shall entitle the holder to borrow books subject to the rules and regulations of the Library.

Section 175. Free Internet. – The use of internet at the City Library shall be free of charge.

Section 176. Cash Ticket. - For this purpose, the City Treasurer shall issue corresponding Cash Tickets to the City Librarian to facilitate collection and accounting of the fees imposed herein.

Section 177. The City Treasurer, City Accountant and City Budget Officer are hereby authorized to create a Special Account or Fund for the City Public Library where the collections or proceeds therefrom shall accrue and which shall be disbursed solely for the Internet subscription cost and for the maintenance and purchase of supplies and materials relative to the Internet service operation thereof.

Article TT: LOCAL ASSESSMENT FEES

Section 178. Imposition of Fee. There shall be collected for services rendered by the City Assessment Department the following fees:

		Amount of Fee
A.	Annotation Fee (mortgage, bailbond, levy, court order)	₱ 150.00
B.	Tax Mapping Lot Verification Fee	50.00/lot
C.	Inspection Fee	100.00/property
D.	Late Declaration of Real Property	200.00
E.	Office Document Reproduction Fee	25.00/page
F.	Certification Fees (computer-generated copy):	
	a) Certified True Copy of tax Declaration	50.00
	b) Certification of Land Holding	50.00
	c) Certification of Latest and Existing Tax Declaration	50.00
	d) Certification of No Improvement	50.00
	e) Others	50.00

Section 179. Exemptions. The fee imposed in this Article shall not be collected in the following cases:

A. Certification of Land Holding issued for indigents
B. Fees and Certifications issued for official use at the request of a competent court or other government agency, except those copies required by court at the request of the litigants, in which case the fee should be collected.

Article UU: REGISTRATION FEES OF TOURISM ESTABLISHMENTS

Section 180. ***Registration Fees.***- A registration fee shall be imposed on all tourism establishments, whether operating as principal, branch or extension office at Cagayan de Oro City payable as follows and without prejudice to the collection of taxes, fees and surcharges imposed under existing laws, ordinances, regulations and other local issuances:

1. PAYABLE ANNUALLY

a.	Resorts		
	i. Class "AAA"	₱	2,000.00
	ii. Class "AA"		1,500.00
	iii. Class "A"		1,000.00
	iv. Special Interest Resort		1,000.00
b.	Accommodation Establishments (Motels, Apartels, Inns,etc.)		1,000.00
c.	Travel Agency		3,000.00
d.	Tour Guides		75.00
e.	Tourism-Related Establishments		1,000.00

2. PAYABLE ANNUALLY TO BE DIVIDED INTO THREE INSTALMENTS

a.	Hotels		
	i. Deluxe	₱	11,000.00
	ii. First Class		9,000.00
	iii. Standard Class		6,000.00
	iv. Economy Class		4,000.00

Section 181. ***Issuance of Certificate of Registration/License and Sticker.***- After having determined that all requirements set forth herein have been completed by the applicant, the CTO and the City Mayor's Office shall issue the corresponding a Certificate of Registration, License and sticker within seven (7) working days after the receipt of application.

Section 182. ***Objection to Applications for Registration and License of Premises.***- Any person may file a written objection to the CTO for the issuance or renewal of Certificate of Registration/License and/or sticker to the applicant. The objection shall state the facts upon which it is based and shall be sworn to before a person authorized to administer oath. Upon receipt of such objection, the CTO shall within three (3) days furnish the applicant with a copy of the objection and require them to answer within five (5) working days from receipt thereof. Within seven (7) days from receipt of the answer of the applicant, the CTO shall then conduct a hearing with both parties duly notified and present. The CTO shall render a decision on the objection within seven (7) days from the start of the hearing.

Section 183. ***Validity of Certificate of Registration.***- The certificate of registration and license of tourism-oriented and related establishments shall be valid until revoked or cancelled for a valid cause, while the license shall be renewable on an annual basis. If the said establishments concerned has ceased operation for at least six (6) months, it shall reapply for registration.

Section 184. ***Documents/Requirements to be Submitted for the Renewal of License.***- Application for the renewal of license shall be supported by the following documents:

a. A copy of the amended Article of Incorporation or Articles of Partnership and By-Laws, if any;
b. List and information sheets of additional personnel, if any, or any change in the manpower complement;
c. Latest Income Tax Return and Audited Financial Statements covering the preceding year's operation;
d. A resolution of the Board of Directors authorizing the continuation of business;
e. Proof of renewal of General Liability Insurance (additional requirement for resorts and tourist inn/apartel);
f. Renewal of Surety Bond (additional requirement for tourist transport operation); and
g. Barangay Clearance.

CHAPTER VI - CITY CHARGES

Article VV: FISHERY RENTALS, FEES AND CHARGES

Section 185. Fisheries - Municipal Waters:

a. The Municipal Waters within the jurisdiction of Cagayan de Oro are hereby divided into fishing zones, as follows:

1. Fishing zone no. 1 - shall comprise the fishing waters within the area from the mouth of the Iponan River, thence eastward up to the south of Cagayan de Oro River and extending towards the Macajalar Bay for three (3) miles.
2. Fishing zone no. 2 - shall comprise the fishing waters within the area from the mouth of the Bitan-ag Creek to the boundary of Bugo and Tagoloan and extending into the Macajalar Bay for three (3) miles.
3. The area between the mouth of Cagayan de Oro River and Bitan-ag Creek, extending toward Macajalar Bay for three (3) miles, shall be known as zone 3, and shall not be disposed of or opened to fish corrals, fishponds, culture beds, or any constructions or devices that will obstruct or hamper navigation.

Section 186. License permit, fishery grant - No person, cooperative, partnership, association or corporation shall take or catch fish or other aquatic products by means of nets, traps or other fishing gears in the Municipal Waters of Cagayan de Oro by means of fishing boats or vessels three tons gross or less, unless provided with necessary license permit issued for the purpose by the City Treasurer. It shall be likewise illegal for any person, cooperative, partnership, association or corporation to operate fish corrals or oyster culture beds, or take or catch "bangus" fry or fry of other species for propagation within the jurisdiction of this City without first securing a Municipal grant thereof conferred as provided for by law and this Title.

Section 187. Person eligible for fishing and/or fishery privileges:

A. Citizen of the Philippines;
B. Cooperatives, partnerships, associations or corporations duly registered or incorporated under the laws of the Philippines and authorized to transact business in the Philippines and at least sixty percentum (60%) of whose capital stock belong wholly to citizens of the Philippines.

No person, cooperative, partnership, association or corporation not qualified by the law and this Article for the effect, to engage, personally or through other persons in fishing, catching or collecting aquatic products in any municipal waters within the jurisdiction of this City.

Section 188. Government "bangus" fry reservation.- In the zoning and classification of municipal waters for purposes of awarding through public biddings, areas for the construction or operation of fish corrals, oyster culture beds or gathering of fry, this City hereby sets aside not more than one fifth (1/5) of the area earmarked for the gathering of

bangus fry in one zone within its municipal waters as may de designated by the City Council as government "Bangus" fry reservation.

Section 189. Grant of exclusive fishery privilege.- The exclusive privilege to erect fish corral, operate fishpond or oyster culture bed or catch bangus fry in the Municipal waters of Cagayan de Oro shall be awarded through competitive public bidding in accordance with the terms and conditions prescribed in this Article. The City Council may grant to the higher qualified bidder the exclusive privilege of constructing and operating fish corrals, oyster culture beds or gathering "Bangus" fry or fry of other species in the municipal waters of Cagayan de Oro for a period not exceeding five (5) years. Provided, however, that no fishing zone or any portion thereof which has been awarded to bidder shall be let, lease or subleased by the grantee, lessee, licensee or concessionaire to any person whatsoever for whatever purpose, reason or consideration.

Section 190. Issuance of individual license.- If after two notices for the exclusive fishery rights through public auction, no interested bidder opt to lease any fishing zone within the municipal waters of the City of Cagayan de Oro, the City Council is authorized to grant the privilege of erecting fish corrals, operating oyster culture beds, or catching "bangus" fry or "kawag-kawag" within a definite area or portion of the municipal waters to individuals upon payment of license fees therefor at the rates not exceeding those fixed hereunder.

Section 191. Application for exclusive fishery privileges.- Application for any of the exclusive fishery mentioned in the preceding section shall be made on official form duly approved by the City Council.

Section 192. Whom to submit application.- All application shall be forwarded to the City Mayor, upon receipt of the application, the City Mayor shall satisfy himself that the license applied for will not prejudice public interest and that the portion or area for which application for lease has been presented is not covered by any subsisting lease.

Section 193. Committee on Auction.- A Committee on Auction is hereby created to conduct the public auction to be constituted as follows:

(a) The Mayor or his duly authorized representative as Chairman;
(b) Two (2) members of the Sangguniang Panlungsod to be designated by said body,
(c) The City Treasurer.

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

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

An application to participate in the public bidding shall be submitted to the City Mayor in a form prescribed therefor. Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least five percent (5%) of the quotation which amount shall be deducted from the first rental by the person should the bid be awarded to him.

At the time and place designated in the notice, the Committee sitting en banc shall open all the bids and award the lease to the qualified bidder offering the highest bid. The lease shall be executed within ten (10) days after the award is made by a committee and if the successful bidder refuses to accept, or fails or neglects to execute the lease within

such time, his deposit shall be forfeited to the city government, in such a case another bidding shall be held in the manner provided above.

The deposits of the unsuccessful bidders shall be returned upon the execution of the lease contract by the successful bidder or before the calling of another bid.

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

Section 194. License permit.- The privilege of taking or catching in the municipal waters of this City with nets, traps or other fishing gears with or without using therefor fishing boats or vessels three tons gross or less shall be granted under license permit issued by the City Treasurer to any person, cooperative, partnership, association or corporation qualified under this Article upon payment of the corresponding license permit fee required therefor in the following:

Section 195. General schedule of license fee:

	NAME OF FISHING GEARS	ANNUAL RATE
a)	baling, 10 meters long or less	₱ 20.00
b)	baling, more than 10 meters but less than 20 meters long	30.00
c)	baling, 20 meters or more but less than 30 meters long	40.00
d)	baling, 30 metes or more but less than 40 meters long	50.00
e)	baling, 40 meters or more but less than 60 meters long	60.00
f)	baling, 60 meters or more but less than 80 meters long	80.00
g)	baling, 80 meters or more	100.00
h)	bisig	40.00
i)	anud, less than 10 meters long	12.00
j)	anud, 10 meters or more but less than 20 meters long	20.00
k)	anud, 20 meters or more but less than 30 meters long	30.00
l)	anud 20 meters long or more	40.00
m)	cayagyag, less than 10 meters long	12.00
n)	cayagyag, 10 meters or more but less than 20 meters long	20.00
o)	cayagyag, 20 meters or more but less than 30 meters long	30.00
p)	cayagyag, 30 meters or more	40.00
q)	Bubo	10.00
r)	Laya, from 2 meters to 3 meters in diameter	5.00
s)	Laya, more than 3 but less than 4 meters in diameter	8.00
t)	Laya, 5 meters or more in diameter	12.00
u)	pucot/salibut, less than 10 meters long	12.00
v)	pucot, or salibut from 10 meters or more but less than 20 meters long	20.00
w)	pucot, or salibut, 20 meters long or more but less than 30 meters long	30.00
x)	pucot or salibut, 30 meters long or more	40.00
y)	Bahan, less than 10 meters long	28.00
z)	Bahan, from 10 meters long or more but less than 20 meters long	34.00
aa)	Bahan, 20 meters long or more but less than 30 meters long	40.00
bb)	Bahan, 30 meters long or more	60.00
cc)	fishing lamp less than 200 candle power	8.00

dd)	fishing lamp, 200 to 300 candle power	10.00
ee)	fishing lamp, above 300 - 400 candle power	14.00
ff)	fishing lamp, above 400 - 500 candle power	20.00
gg)	fishing lamp, above 500 candle power	30.00
hh)	fishing boat (baroto) handpowered with a capacity less than 2 adult persons	4.00
ii)	fishing boat (baroto), handpowered with a capacity of 2 adult persons or more but less than 6 adult persons	8.00
jj)	fishing boat (baroto), handpowered with a capacity of 6 persons or more	12.00
kk)	fishing boat (baroto), with a capacity of 2 to 5 persons, engine power	16.00
ll)	fishing boat (baroto) with a capacity of six (6) adult persons or more, engine power	24.00
mm)	fishing boats other than baroto, engine power	30.00/ton
nn)	Oyapan	12.00

Provided, that no other fee shall be collected from fisherman duly licensed by another municipality unless the license fees paid by them in the municipality are less than those prescribed above, in which case the difference between the two annual fees may be collected:

Provided, further, that fishing boats of more than three tons gross and fishermen licensed by the National Government shall not be subject to the requirements of this Title, especially the payment of City License tax, fee or charge:

Provided, furthermore, that the residents of this City who have not been granted license for commercial fishing shall be allowed to fish in municipal waters for their home consumption:

Provided, finally, that it shall be beyond the power of the City Council to impose a license or the privilege of gathering marine mollusks or the shells thereof, for pearling boats and pearl divers, or for prospecting, collecting, or gathering of other aquatic products or for the culture of fishery/aquatic products: Provided, lastly, that they shall not fish within two hundred (200) meters from any fish corral operated under exclusive privilege granted by the City in accordance with this Title.

License permits issued under this section shall be valid for the year in which they are used.

Section 196. Imposition of Fees. There shall be collected the following license fee for the grant of exclusive fishery rights to erect fish corrals, operate fishponds or oyster, mussel or aquatic beds, or take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation, if there are no interested bidders in the public auction., are as follows

1. Erection of Fish Corrals

Less than 3 meters deep	₱ 45.00
3 meters deep or more but less than 5 meters	90.00
5 meters deep or more but less than 8 meters	300.00
8 meters deep or more but less than 10 meters	540.00
10 meters deep or more but less than 15 meters	750.00
15 meters deep or more	1,200.00

2. Operation of fishponds or oyster culture beds, per hectare 500.00

3.	Catching of "bangus fry" or kawag-kawag" less than 1,000 sq.m.	750.00
	1,000 sq.m. or more but less than 2,000 sq.m.	1,200.00
	2,000 sq.m. or more but less than 4,000 sq.m.	2,250.00
	4,000 sq.m. or more but less than 6,000 sq.m.	3,300.00
	6,000 sq.m. or more but less than 8,000 sq.m.	4,500.00
	8,000 sq.m. or over	6,000.00
4.	Fish corrals in Inland water with an area of:	
	Less than 500 sq.m.	150.00
	500 sq.m. or more but less than 1,000 sq.m.	300.00
	1,000 sq.m. or more but less than 5,000 sq.m.	540.00
	5,000 sq.m. or more but less than 10,000 sq.m.	750.00
	10,000 sq.m or more	1,200.00
5.	Issuance of Auxiliary invoice to transport fish and other fishery products to Cagayan de Oro City (developed function from DA to LGU per LGC):	
	Per Shipment:	
	4 wheels	100.00
	6 wheels	300.00
	10 wheels	500.00

Section 197. Report of Fish Caught.- Any individual or entity who has obtained a fishery grant or license to take or catch fish in the municipal waters of Cagayan de Oro City shall submit to the City Treasurer within the first ten (10) days of each month a report in triplicate copies showing the kind, quantity and value, if sold, of fish caught during the month:

Provided, that the City Council shall furnish the Department of Agriculture for statistical purposes on forms which shall be furnished by the Department such information and data on fishery matters as are reflected in such forms.

Section 198. Restrictions.- Licenses and permits issued or contracts executed under this Title shall contain provisions to the effect that:

a. No fish corral or "baklad" shall be constructed within two hundred (200) meters of another fish corral in marine fisheries or one hundred (100) meters in fresh water fisheries unless they belong to the same licensee/grantee, but in no case shall the distance be less than sixty (60) meters apart, except in waters less than two (2) meter deep at low tide, or unless previously approved by the Secretary of Agriculture.
b. Fish corrals shall be entirely opened during closed season period established by the City Council for the free passage of fish to enable a considerable number to reach the spawning grounds.
c. Nothing in the license shall be construed as permitting the lessee or licensee, grantee or permittee to undertake any construction which will obstruct the free navigation in any stream or lake flowing through or adjoining the fish corral, or impede the flow and ebb of the tide to and from the area where in the lessee or licensee, grantee or permittee is granted a fishery privilege.
d. The licensee agrees unconditionally to comply with all the laws, decrees, orders Rules and Regulations governing fishing bow or which may later be promulgated.
e. The licensee assumes responsibility for any and all acts of his agents and employees of the contractors connected with his fishing operation.
f. Failure to pay any or file a bond when due is prescribed in the permit, license, contract or regulation shall be sufficient reason for the cancellation of the license, permit, or contract.

Section 199. Additional conditions in the contract of lease.- The contract of lease to be executed by and between the City and the highest winning bidder for the grant of the exclusive fishery privileges under this Article shall contain the following additional terms and conditions pursuant to Presidential Decree No. 1585:

a. That when the National interest so requires, the President of the Philippines may review, mend, modify, revive, rescind or revoke any such contract, concession condition or provision therein.
b. That upon the recommendation of the government agency or instrumentality concerned with the administration of any such contract, concession, license, permit, lease or similar privilege, the President may, pending the conduct of appropriate hearing, summarily suspend and order the concession of all activities and operations under the contract, concession, license, permit, lease or similar privilege for violation of any of the conditions or provisions therein or any condition prescribed in duly issued rules and regulations of the administering government agency or instrumentality.

Section 200. Privilege of Residents to Take Fish in City Waters. - Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every city water, for as long as no communal fishery therein is not yet established; Provided, That, such fishing shall not take place within two hundred (200) meters from a fish corral licensed by this city; and that such fish caught under this privilege shall not be sold.

Furthermore, no rental fee, charge, or any other imposition whatsoever shall be collected from marginal fishermen.

Section 201. Time and Manner of Payment:

a. The annual rental for the lease shall be paid in advance. For the initial year of the lease, the rental shall be paid at the time all the necessary documents granting the lease are executed, and the subsequent installments within the first twenty (20) days after the anniversary date of the grant of such lease. The deposit made by the successful bidder accompanying the sealed bid shall be applied against the rental due from him.
b. The Sangguniang Panlungsod shall set aside not more than one-fifth (1/5) of the area earmarked for the gathering of fry, as may be designated by the Bureau of Fisheries, as government "bangus" fry reservation.
c. The license fee for the grant of exclusive fishery rights in the city waters for at least the corresponding current quarter shall be paid in advance.
d. The license fees for the privilege to catch fish from city waters with nets, traps, and other fishing gears and the operation of fishing vessels shall be paid upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 202. 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. No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in this city waters.
c. Failure to pay the rental of license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

Section 203. 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.

Section 204. Penalty- Any individual or entity found violating any of the foregoing provisions shall be punished for each offense by a fine of not less than ₱500.00 nor more than ₱1,500.00 or an imprisonment of not less than one (1) month and ten (10) days nor more than four (4) months, or both such fine and imprisonment at the discretion of the court.

Article WW: RENTALS OF PERSONAL AND REAL PROPERTIES OWNED BY THE CITY

Section 205. Imposition. The following rates of rental fees for the use of real and personal properties of this city shall be collected:

A. Rental of Amphitheater and Bandstand/Kiosk:
   (a) For political meetings and rallies/commercial programs sponsored by business firms:
      i. For the first hour or fraction thereof ₱ 500.00
      ii. For the second hour and succeeding hours or fraction thereof 300.00/hour

   Provided, that each political group representing a slate for city positions shall be entitled to one meeting or rally at the said amphitheater and bandstand/kiosk during a campaign season with paying the aforementioned rentals.

B. Barangay/Tourism Hall Rental. - For all the use of Barangay/Tourism Hall, rental shall be imposed and collected at ₱4,500.00 for a minimum of three hours and at ₱1,500.00 per hour for the succeeding hours or fraction thereof for the following activities:
   (a) Commercial programs sponsored by business firms;
   (b) Private events, wedding, baptism & social affairs;
   (c) Seminar, conferences by other government agencies—business, religious purposes, etc.

Section 206. Imposition. The following rates of rental fees for the use of real and personal properties of this city shall be collected:

1. Rental of Amphitheater and Bandstand:

   (a) Political meetings and rallies
      1. For the first hour or fraction thereof ..... ₱ 200.00
      2. For the second and succeeding hours or fraction thereof 100.00

   Provided, that each political group representing a state for city positions shall be entitled to one meeting or rally at the said amphitheater during a campaign season with paying the aforementioned rentals:

   (b) Commercial programs sponsored by National business firms:
      1. For the first hour or fraction thereof ..... ₱ 200.00
      2. For the second hour or fraction thereof 150.00
      3. For the succeeding hour or fraction thereof 50.00

2. Barangay/Tourism Hall Rental. For the use of Barangay/Tourism Hall, rental shall be imposed and collected in accordance with the following rates:

   b) Political meetings and rallies
      1. For the first hour or fraction thereof ..... ₱ 300.00
      2. For the second and succeeding hours or fraction thereof 200.00

   b) Commercial programs sponsored by National business firms

1. For the first hour or fraction thereof ..... ₱ 300.00
2. For the second hour or fraction thereof 200.00

c) Rentals on Airspace

	Rate per annum
1. For level one	₱ 21.00/sq.m.
2. For level two	16.80/sqm.
3. For level three	12.60/sq.m.
4. For level four	8.40/sq.m.

Section 207. Time of Payment. The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative, before the use or occupancy of the property

Article XX: PERMIT FEE FOR TEMPORARY USE OF ROADS, STREETS, SIDEWALK, ALLEYS, PATIOS, PLAZAS AND PLAYGROUNDS

Section 208. Imposition of Fee. Any person who shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this City in connection with their construction works and other purposes, shall first secure a permit from the Mayor and pay a fee in the following schedule:

1) For construction ..... ₱ 50.00/sq.m. per day or fraction thereof
2) Others ..... ₱ 25.00/sq.m. per day

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

Section 209. Time of Payment. The fee shall be paid to the City Treasurer upon application of the permit with the City Mayor.

Section 210. Administrative Provisions:

a. 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.

b. *Regulation.*- No permit for the temporary use of sidewalk mentioned in the next preceding section shall be issued without presentation of receipt of payment therefor specifying the amount and the number of days.

c. *Assessment.*- Additional assessment shall be made against the permitee for excess use of area and number of days actually availed of over what has been paid for and covered by the permit.

Article YY: PERMIT FEE ON CIRCUS AND OTHER PARADES

Section 211. Imposition of Fee. There shall be collected a Mayor's Permit Fee of one hundred pesos (₱100.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this city.

Section 212. 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 five (5) days before the scheduled date of the circus or parade and on such activity shall be held.

Section 213. Exemption. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 214. Administrative Provisions.

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

Article ZZ: PERMIT FEE FOR THE CONDUCT OF GROUP ACTIVITIES

Section 215. Imposition of Fee. Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this city shall obtain a Mayor's permit therefor for every occasion of not more than twenty-four (24) hours and pay the City Treasurer the corresponding fee in the following schedule:

(a)	Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	₱ 200.00
(b)	Dances	100.00
(c)	Coronation and ball	200.00
(d)	Promotional sales	300.00
(e)	Other Group Activities	100.00

Section 216. Time of Payment. The fee imposed in this article shall be paid to the City Treasurer upon filing of application for permit with the City Mayor.

Section 217. Exemption. Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Section 218. Administrative Provision. A copy of every permit issued by the City Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the city who shall assign police officers to the venue of the program or activity to help maintain peace and order.

Article AAA: SERVICE CHARGE FOR GARBAGE COLLECTION

Section 219. Imposition of Fee. The following garbage fees shall be imposed and collected by the City Treasurer to all residential, non-commercial, business establishments operating in the City of Cagayan de Oro:

1. Regular Garbage Fees:

Commercial and Industrial Garbage Fees shall be levied and collected during the renewal of Business Permit and shall accrue to the City of Cagayan de Oro not later than 20th of January of each year according to the schedule provided below:

a)	Amusement Places Garbage Gee:	
1.	Amusement Centers and Establishments per contrivance	₱ 60.00
2.	Mahjong per table	100.00
3.	Billiard and Pool Ball per table	150.00
4.	Bowling establishments:	
	a. Automatic per lane	300.00
	b. Non-automatic	200.00
5.	Circuses, carnivals & the like	2,000.00
6.	Cockpits	2,000.00
7.	Gymnasiums/Physical Fitness	1,000.00
8.	Boxing Stadium	1,000.00
9.	Membership clubs, Association/Organization	
	a. Servicing foods, with lodging facilities	1,200.00
	b. Servicing foods, without lodging facilities	1,000.00
10.	Night and Day Clubs/Disco and other similar establishments:	
	a. Night Clubs	2,000.00
	b. Day Clubs	1,000.00
	c. Cocktail Lounges/Beer Gardens/KTV Bars/Sing-Along	1,000.00
	d. Cabaret Dance Halls	600.00
11.	Beauty Parlor and Barber Shop	400.00
12.	Beach Resorts or other similar establishments	2,000.00
13.	Sauna Baths/massage clinics	1,000.00
14.	Theaters/Cinema Houses with seating capacity of:	
	a. More than 1,000 persons	1,500.00
	b. 500 to 999 persons	1,300.00
	c. Less than 500 persons	1,000.00
b)	Electric Power Companies	
1.	Main Office	₱ 4,000.00
2.	Each Power Plant	1,000.00
c)	Financial Institutions	
1.	Banks per office	₱ 1,500.00
2.	Insurance Companies	1,300.00
3.	Pawnshop per office	800.00
4.	Financial and/or Lending Investors, Money Shops per office	1,300.00
d)	Gasoline Service Filling Stations	
1.	More than 500 sq.m. or more	₱ 2,000.00
2.	400 sq.m. or more but less than 500 sq.m.	1,500.00
3.	300 sq.m. or more but less than 400 sq.m.	1,000.00
4.	Less than 300 sq.m.	800.00
5.	Curbs Pumps and filling Station	1,000.00

e) Private Hospital & Medical Clinics with Bed Capacity of:

1.	More than 300 persons	₱ 2,000.00
2.	151 to 300 persons	1,800.00
3.	101 to 150 persons	1,700.00
4.	76 to 100 persons	1,600.00
5.	51 to 75 persons	1,500.00
6.	25 to 50 persons	1,400.00
7.	less than 25 persons	1,300.00

f) Hotels, Motels, Apparels, Pension Inns, Drive Inns, Boarding Houses, Lodging Houses, Dormitories, Dwellings and Other Spaces for Lease or Rent:

1. Hotels:
   a. Three-Star per rooms:

a.1 Single Bed	₱ 50.00
a.2 Double Bed	80.00
a.3 Suite	120.00
a.4 Hotels and Drive Inns per rooms	120.00

2. Hotels, Apartelles, Pension Inns:
   a. With Aircon per room:

a.1 Single Bed	80.00
a.2 Double Bed	100.00

   b. Without Aircon per rooms:

b.1 Single Bed	50.00
b.2 Double Bed	80.00

g) Institution of Learning:

1. Private Universities, Colleges, Schools and Educational or Vocational Institutions based on the total semestral enrollment as follows:

a. 3,001 students or more	₱ 3,000.00
b. 2,001 to 3,000 students	2,000.00
c. 1,001 to 2,000 students	1,000.00
d. 301 to 1,000 students	1,000.00
e. 300 students below	500.00

h) Liquefied Petroleum:

1. Gas Dealers:

a. Marketer	₱ 1,500.00
b. Dealer	1,000.00

2. Market Stallholders:
   1. Public Market Stall:

a. Fruit/Vegetable per stall	₱ 100.00
b. Sari-Sari	100.00
c. Fish/Meat	100.00

3. Private Market each stall 100.00
4. Media Facilities
   1. Newspaper, book or magazine publication:
      a. Weekly Magazine ..... ₱ 1,000.00

b. Radio Station 1,500.00
c. TV Station 2,000.00

5. Telegram Facilities, Cable and wireless Communication Companies, etc.

a. Main Office ..... ₱ 2,000.00
b. Every branch/station thereof 1,000.00

6. Telephone Company
a. Every branch/station thereof ..... ₱ 3,000.00

7. Water Craft Company
a. Main/Branch Office ..... ₱ 1,000.00

8. Terminal Garage for Bus, Taxi and Other Public Utility Vehicles except those used for Home Garage:

With an area of:
i. 1,000 sq.m. or more ..... ₱ 1,500.00
ii. 700 sq.m. or more but less than 1,000 sq.m. 1,200.00
iii. 500 sq.m. or more but less than 700 sq.m. 1,000.00
iv. 300 sq.m. or more but less than 500 sq.m. 800.00
v. Less than 300 sq.m. 600.00

9. Peddlers, Ambulant Vendors, without however recognizing their Legal Status, except Delivery Van or Truck ..... ₱ 50.00

10. Administration Offices, Display Office and /or Office of Profession .. ₱ 50.00

11. Private Warehouse or Bodega

i. 1,000 sq.m. or more ..... ₱ 2,000.00
ii. 500 sq.m. or more but less than 1,000 sq.m. 1,500.00
iii. 300 sq.m. or more but less than 500 sq.m. 1,000.00
iv. Less than 300 sq.m. 800.00

12. All Other Business and Service Agencies not specifically mentioned above:

a) Manufacturer, Producer and Processor:
i. Factory with an area of more than 500 sq.m. ..... ₱ 3,000.00
ii. 400 sq.m. or more but less than 500 sq.m. 2,800.00
iii. 300 sq.m. or more but less than 400 sq.m. 2,500.00
iv. 200 sq.m. or more but less than 300 sq.m. 2,000.00
v. 100 sq.m. or more but less than 200 sq.m. 1,500.00
vi. 50 sq.m. or more but less than 100 sq.m. 1,000.00
vii. Less than 50 sq.m. 800.00
viii. Exporter/Importer 2,000.00

b) Brewers, distillers, Compounders and Public Eating Places (Restaurant, Fastfood) with an area of:

i.	More than 500 sq.m.	2,500.00
ii.	400 sq.m. or more but less than 500 sq.m.	2,200.00
iii.	300 sq.m. or more but less than 400 sq.m.	2,000.00
iv.	200 sq.m. or more but less than 300 sq.m.	1,800.00
v.	100 sq.m. or more but less than 200 sq.m.	1,500.00
vi.	50 sq.m. or more but less than 100 sq.m.	1,200.00
vii.	25 sq.m. or more but less than 50 sq.m.	1,000.00
viii.	Less than 25 sq.m	800.00
	Cooked Food, Carenderia & Take Out Counters	200.00

c) Owners or Operators of Business Establishments rendering services:

i.	More than 500 sq.m.	₱ 2,000.00
ii.	400 sq.m. or more but less than 500 sq.m.	1,800.00
iii.	300 sq.m. or more but less than 400 sq.m.	1,500.00
iv.	200 sq.m. or more but less than 300 sq.m.	1,200.00
v.	100 sq.m. or more but less than 200 sq.m.	1,000.00
vi.	50 sq.m. or more but less than 100 sq.m.	800.00
vii.	25 sq.m. or more but less than 50 sq.m.	500.00
viii.	Less than 25 sq.m	400.00

d) Residential and Non-Commercial Building Owners of all types of houses having the following floor area shall be levied the corresponding garbage fee to be paid on or before the 20th day of January of each year by owners or administrators of the house or building serviced by garbage trucks and/or skip hoist containers:

i.	30 sq.m below	40.00
ii.	31 sq.m. to 50 sq.m.	60.00
iii.	51 sq.m. to 80 sq.m	120.00
iv.	81 sq.m. to 100 sq.m	240.00
v.	101 sq.m. to 150 sq.m	480.00
vi.	151 sq.m. to 300 sq.m	700.00
vii.	301 sq.m. above	1,000.00

e) Other Businesses:

Persons or firms engaged in any other business not enumerated herein shall pay the following garbage fees on the combine gross sales or receipt for the preceding calendar year covering all kinds of taxable business or trade conducted within each establishment in a single location thus:

1.	₱ 5,001.00 to P 10,000.00	100.00

2.	₱ 20,000.00 or less	160.00
3.	₱ 20,001.00 to not more than 50.000.00	320.00
4.	₱ 50,001.00 to not more than 250,000.00	600.00
5.	₱ 250,001.00 to not more than 500,000.00	1,200.00
6.	₱ 501,001.00 to not more than 1,000,000.00	1,600.00
7.	₱ 1,000,001.00 to not more than 2,000,000.00	2,400.00
8.	For every P 500,000.00 or fraction thereof in excess of 2,000,000.00	500.00

2. Special Request:

a) Large quantities of garbage from private entities/institutions maybe requested to be disposed by the City Public Services Offices at:

i.	More than 8 cu. meters ₱	400.00
ii.	6 cu. meters or more but less than 8 cu. meters	300.00
iii.	4 cu. meters or more but less than 6 cu. meters	200.00
iv.	Less than 6 cu. meters	100.00

b) Upon special request for reasons acceptable to the City Public Services Office, the City Garbage Vehicles may enter within the compound premises of an industrial or commercial establishment to collect the garbage thereat: Provided, that the concerned party shall pay an additional ₱ 400.00 per load over and above the fees schedule set forth in this Code and provided further that such garbage or refuse shall be placed in appropriate containers.

c) Solid wastes, pathological, commercial, industrial wastes from commercial/industrial establishments, companies, institutions, local government units outside Cagayan de Oro City and building contractors, which will dispose of their garbage in bulk at the City's Controlled Dumpsite using their own trucks or other vehicles and personnel shall be charged with disposal/dumping/tipping fees as follows:

i.	10 wheelers and above ₱	400.00
ii.	6 wheelers and above but less than 10 wheelers	300.00
iii.	Below 6 wheelers	200.00

d) Private individuals/government entities within Cagayan de Oro City, which will voluntarily dispose of household garbage or refuse at the City's Controlled Dumpsite using their own trucks, vans or other vehicles and personnel shall be exempted from paying the fees specified above.

3. Market Garbage Fees – Stallholders and temporary vendors of the public markets including flea markets shall be levied a garbage fee equivalent to ten (10) percent of the stall rentals or cash tickets, as the case maybe.

4. Bulky Lumber and Weeds – The cuttings of plants, foliage, lumber wastes and similar bulky refuse or any solid waste considered extra ordinary maybe disposed of the City Public Services Office provided that a special garbage fee shall be levied, thus:

i.	More than 10 cu. meters ..... ₱	600.00
ii.	8 cu. meters or more but less than 10 cu. Meters	500.00
iii.	6 cu. meters or more but less than 8 cu. Meters	400.00
iv.	4 cu. meters or more but less than 6 cu. Meters	300.00
v.	Less than 4 cu. meters	200.00

Section 220. 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 or the authorized representative who shall collect the said fee from the establishment.

Section 221. Administrative Provisions:

(a) For purposes of the imposition, the area of garbage collection shall only be the business area of the city proper and Public Market.
(b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.
(c) The Sanitary Inspector (for the City Health Officer) shall inspect once every month of the said business establishment to find out whether garbage is properly disposed of within the premises.
(d) This Article shall not apply to business operators or establishments, which provides their own system of garbage disposal.

Article BBB: CITY HOSPITAL SERVICE FEES

Section 222. Patients. – On the basis of their income or paying capacity, patients of the JR Borja General Hospital shall be categorized as follows:

a) Class A – Pay
i. A paying patient.

b) Class B – Pay Ward
i. A patient admitted to a Pay Ward (3 beds or more)
ii. A patient who can and shall pay in full all fess/charges for professional and hospital services rendered at the Pay Ward level.

c) Class C – Ward
i. A patient or family who are the "workingpoor", those with fulltime work but their income is not sufficient to meet their treatment expenses in full.
ii. A patient admitted to a ward.
iii. has a monthly income of not more than ₱10,000.00

d) Class D – Full Social Services
i. A patient or family who cannot provide for the basic food and non-food requirements, which is called the poverty threshold. Their income is below the latest Per Capita Poverty Threshold (PCPT) for Region 10.
ii. Patients covered by Republic Acts, special laws, Executive Orders, local ordinances, or other national policy instrumens that are issued because of specific circumstances or situations or the target groups or sectors of society.

Section 223. Modifying Circumstances. – The patient's capacity to pay shall be further evaluated on the basis of the following modifiers:

A. Modifiers related to personal circumstances:

(a) Patients in crises situations
(b) Patients who are differently-abled or have physical/mental disabilities or limitations
(c) Patients who have no known family relatives or guardians
(d) Patients who are orphans, "senior citizens", war veterans, or widows with no concrete source of financial support

B. Modifiers related to community situations:

(a) Patients coming from "squatter" areas or urban slums;
(b) Patients dislocated from their homes or communities as a result of disasters or calamities caused by nature, by accidents or by human failures or intentions, such as inclement whether and violent climate disturbances, typhoons, floods, droughts, fires and wars or armed conflict, among others; and
(c) Patients belonging to economically disadvantaged or marginalized ethnic groups or indigenous cultural communities.

C. Modifiers related to the nature of illness/disease:

(a) Patients which chronic diseases needing long-term and costly treatment; e.g., chronic kidney disease, chronic lung ailments and cancer
(b) Patients with acute or chronic diseases for which no curative medicines are currently available or diseases known to require hospital services, drugs of health care equipment that are expensive or beyond their means, such as HIV/AIDS, cancer, etc.

Section 224. Duties of the Medical Social Services Officer. – It shall be the duty of the Medical Social Services Officer assigned at the JR Borja General Hospital to conduct and prepare a Case Study, which shall include among others a certification from the Punong Barangay that he/she is a resident in that barangay within the City of Cagayan de Oro, for each patient of the hospital categorized as Class C and D based on the foregoing modifying circumstances. Such Case Study shall be approved by the Chief of Hospital or his/her authorized representative.

The Case Study shall be used as basis by the Chief of Hospital in determining how much a patient will pay as his/her actual share of hospital expense incurred.

Section 225. Rates. – The schedule of fees and charges imposed for facilities used and for services rendered by the JR Borja General Hospital is hereby fixed, as follows:

		CATEGORY OF PATIENT		
		A/B	C	D
A.	**LABORATORY**			
1.	**Hematology**			
a.	CBC – Manual	70.00	52.50	Free
b.	CBC –Automated	140.00	105.00	Free
c.	CBC *w/* platelet count	140.00	105.00	Free
d.	CBC only	100.00	75.00	Free
e.	Hemoglobin/Hematocrit	70.00	52.50	Free
f.	WBC/DIFF CT	50.00	37.50	Free
g.	Prothrombin time	₱ 250.00	₱ 187.50	Free
h.	APTT	250.00	187.50	Free
i.	Clotting time/bleeding time	50.00	37.50	Free
j.	Reticulocvte count	80.00	60.00	Free
k.	Platelet count onlv	80.00	60.00	Free
l.	ESR	80.00	60.00	Free
m.	Peripheral smear	200.00	150.00	Free
n.	Bone Marrow smear	300.00	225.00	Free
o.	Peripheral smear, staining only	100.00	75.00	Free
p.	Bone Marrow smear, staining only	100.00	75.00	Free
q.	Bone Marrow smear & Biopsy (staining/reading)	500.00	375.00	Free
r.	Malarial Smear	100.00	75.00	Free
2.	**Clinical Microscopy**			
a.	Urinalysis	50.00	37.50	Free
b.	Fecalysis	50.00	37.50	Free
c.	Pregnancy Test	100.00	75.00	Free
d.	Occult Fecal Blood (Screening)	200.00	150.00	Free
e.	Occult Fecal Blood (confirmation)	400.00	300.00	Free
f.	CSF Cell Count and Chemistry	250.00	187.50	Free
g.	Body Fluid (Routine)	200.00	150.00	Free
h.	Semenalysis	250.00	187.50	Free
3.	**Microbiologv**			
a.	Culture/Sensitivitv Test	650.00	487.50	Free
b.	Culture/Sensitivitiy Test(BACTEC)	1,300.00	975.00	Free
c.	Blood Culture (Bacti-Alert)	450.00	337.50	Free
d.	Urine Culture w/ID (API-E)	450.00	337.50	Free
e.	CIS (no ID)	300.00	225.00	Free
f.	CIS & ID (API-E)	450.00	337.50	Free

		CATEGORY OF PATIENT		
		A/B	C	D
g.	Urine Colony Count	350.00	262.50	Free
h.	Gram Stain	100.00	75.00	Free
i.	AFB Stain	100.00	75.00	Free
j.	Trichomona (NSS)	100.00	75.00	Free
k.	KOH Stain	100.00	75.00	Free
l.	Fem Test	100.00	75.00	Free
m.	India Ink	100.00	75.00	Free
4.	**Serology**			
a.	Blood Typing includina RH tvpina	150.00	112.50	Free
b.	L.E. Prep	100.00	75.00	Free
c.	Cross-matchina includina retVPina	300.00	225.00	Free
d.	Direct Coombs Test	100.00	75.00	Free
e.	Indirect Coombs Test	100.00	75.00	Free
f.	Coomb's test	100.00	75.00	Free
g.	WIDAL (4 Aa)	200.00	150.00	Free
5.	**Blood Chemistry**			
a.	FBS/RBS (Fasting/Random Blood Sugar)	100.00	75.00	Free
b.	OGCT (Oral Glucose Challenge Test) 50g	300.00	225.00	Free
c.	OGTT (Oral Glucose Tolerance Test) 100g	400.00	300.00	Free
d.	Creatinine	100.00	75.00	Free
e.	Creatinine Clearance	300.00	225.00	Free
f.	24 Hours Urine Creatinine	300.00	225.00	Free
g.	Uric Acid	100.00	75.00	Free
h.	BUN	100.00	75.00	Free
i.	Cholesterol only	100.00	75.00	Free
j.	Trialycerides Only	150.00	112.50	Free
k.	Lipid Profile (LDL, HDL, Chol, Trigy)	500:00	375.00	Free
l.	Albumin only	100.00	75.00	Free
m.	Globulin only	100.00'	75.00	Free
n.	Total Protein only	100.00	75.00	Free
o.	*A/G* Ratio only	150.00	112.50	Free
p.	Total Bilirubin	100.00	75.00	Free
q.	B1 (indirect Bilirubin) only	150.00	112.50	Free
r.	B2 (Direct Bilirubin)	100.00	75.00	Free
s.	CK MB	350.00	262.50	Free
t.	LDH	200.00	150.00	Free

		CATEGORY OF PATIENT		
		A/B	C	D
u.	Troponin T	750.00	562.50	Free
v.	SGOT	150.00	112.50	Free
w.	SGPT	150.00	112.50	Free
x.	HDULDL	150.00	112.50	Free
y.	Alk. Phosphatase	150.00	112.50	Free
z.	Amylase	300.00	225.00	Free
aa.	Na+ (Sodium)	150.00	112.50	Free
bb.	K+ (Potassium)	150.00	112.50	Free
cc.	CH (Chloride)	150.00	112.50	Free
dd.	Ca+ (Calcium)	150.00	112.50	Free
ee.	Magnesium	150.00	112.50	Free
ff.	Phosphorous	150.00	112.50	Free
gg.	Blood Gas Analysis	500.00	375.00	Free
6.	**Immunology**			
a.	VORL	200.00	150.00	Free
b.	Hbsag (Surface Antigen)	250.00	187.50	Free
c.	Anti HCV Test	200.00	150.00	Free
d.	RF (Rehumatoid Factor)	400.00	300.00	Free
e.	CRP (C-Reactive protein)	200.00	150.00	Free
f.	ANA Test (Screening	300.00	225.00	Free
g.	ASO Titer	200.00	150.00	Free
h.	RPR	200.00	150.00	Free
i.	RA LATEXIRF	400.00	300.00	Free
j.	Salmonella Typhi	80.00	60.00	Free
k.	Dengue IgG/IgM Test	400.00	300.00	Free
7.	**Tumor Markers & Hormone Assays** (Special Tests)			
a.	PSA (Prostate Specific Ag)	1,300.00	975.00	Free
b.	CEA (CarcincembryonicAg)	650.00	487.50	Free
c.	Ca 125 (Ovarian Tumors)	1,300.00	975.00	Free
d.	AFP (a feto protein)	650.00	487.50	Free
e.	LH	550.00	412.50	Free
f.	FSH	550.00	412.50	Free
g.	Free Beta HCG	700.00	525.00	Free
h.	Total HCG	600.00	450.00	Free
i.	Free T3	750.00	562.50	Free
j.	Free T4	750.00	562.50	Free

	CATEGORY OF PATIENT		
	A/B	C	D
k. TSH	750.00	562.50	Free
l. GI-MA (ca-19-9)	1,300.00	975.00	Free
m. BR-MA	1,300.00	975.00	Free
n. ACTH	700.00	525.00	Free
o. Ferritin	650.00	487.50	Free
p. CK-MB	700.00	525.00	Free
q. Troponin I	700.00	525.00	Free
r. Anti-HBclgM	650.00	487.50	Free
s. Anti-HBS	700.00	525.00	Free
t. H. Pylori IgG	700.00	525.00	Free
u. Taxoplasma IgG	700.00	525.00	Free
8. Histopathology Section			
a. Surgical			
i. Small	390.00	292.50	Free
ii. Medium	460.00	360.00	Free
iii. Large	100:00	525.00	Free
iv. X-large	850.00	637.50	Free
b. 8.2 Body Fluid: Cytology and Cell block	400.00	300.00	Free
c. Body Fluid: Cytology only	280.00	210.00	Free
d. FNAB / FNAB CT guided	1,200.00	900.00	Free
e. FNAB (Cytology and Cell Block)	450.00	337.50	Free
f. FNAB (Cytology only)	280.00	210.00	Free
g. Papsmear	110.00	82.50	Free
h. Frozen Section			
9. Immunohistochemistry			
a. ER (Assay for Estrogen Receptor)	2,500.00	1,875.00	Free
b. PR (Assay for Progesterone Receptor)	2,500.00	1,875.00	Free
c. ER/PR (Estrogen/Progesterone Receptor Assay)	3,500.00	2,625.00	Free
10. Blood Service Facilities			
a. Fresh Whole Blood	1,500.00	1,125.00	Free
b. Packed Red Cells	1,100.00	825	Free
c. Platelet Concentrate	750	562.5	Free
d. Cryoprecipitate	750	562.5	Free
e. Cryosupernate	750	562.5	Free

	CATEGORY OF PATIENT		
	A/B	C	D
11. MEDICAL GASES			
1. Compressed Air	900.00	675.00	Free
2. Oxygen	660.00	495.00	Free
3. Oxygen (lit/min)	0.25	0.19	Free
4. Nitrous Oxide	10,800.00	8,100.00	Free
5. Nitrous Oxide (lit/min)	10.80	8.10	Free

	CATEGORY OF PATIENT				
	A/B		C		D
	Adult	Pedia	Adult	Pedia	
B. RADIOLOGY					
1. Skull					
a. AP/Lateral	260.00	185.00	195.00	138.75	Free
b. Nasal Bone	75.00	175.00	131.25	131.25	Free
c. Paranasal sinus	410.00	335.00	307.50	251.25	Free
d. Mastoid series	285.00	285.00	213.75	213.75	Free
e. TMJ	340.00	265.00	255.00	198.75	Free
f. Optic foramen (R/L)	340.00	340.00	255.00	255.00	Free
g. Orbit (2 views)	205.00	205.00	153.75	153.75	Free
h. Maxilla/Mandible (2 views)	190.00	190.00	142.50	142.50	Free
i. Zygoma	215.00	215.00	161.25	161.25	Free
j. Facial	215.00	215.00	161.25	161.25	Free
2. NECK					
a. Soft Tissue	195.00	195.00	146.25	146.25	Free
b. Foreign Body	195.00	195.00	146.25	146.25	Free
3. THORACIC					
a. Hear/Lungs 1 view	175.00	175.00	131.25	131.25	Free
b. Heart/Lungs 2 views	250.00	175.00	187.50	131.25	Free
c. Apicolordotic view	165.00	165.00	123.75	123.75	Free
4. ABDOMEN					
a. Plain and KUB	200.00	175.00	150.00	131.25	Free
5. VERTEBRAL COLUMN					
a. Cervical	205.00	205.00	153.75	153.75	Free
b. Thoracic	350.00	275.00	262.50	206.25	Free
c. Lumbar	350.00	275.00	262.50	206.25	Free

	CATEGORY OF PATIENT				
	A/B		C		D
	Adult	Pedia	Adult	Pedia	
d. Sacrum	195.00	195.00	146.25	146.25	Free
e. Scoliotic Series	600.00	450.00	450.00	337.50	Free
6. DIGESTIVE					
a. Barium Swallow	455.00	380.00	341.25	285.00	Free
b. UGIS	760.00	610.00	570.00	457.50	Free
c. Small Intestinal Series	380.00	380.00	285.00	285.00	Free
d. Barium Enema	785.00	635.00	588.75	476.25	Free
e. Hypotonic Duodenography	1,070.00	995.00	802.50	746.25	Free
f. Oral Chole-GI	660.00	585.00	495.00	438.75	Free
7. BILIARY SYSTEM					
a. Oral cholangiography	340.00	265.00	255.00	198.75	Free
b. T-tube cholangiography	360.00	285.00	270.00	213.75	Free
c. Operative cholangiography	435.00	360.00	326.25	270.00	Free
d. Additional per film	75.00	75.00	56.25	56.25	Free
e. PTC	1,820.00	1,820.00	1,365.00	1,365.00	Free
f. ERCP	1,770.00	1,770.00	1,327.50	1,327.50	Free
8. URINARY SYSTEM					
a. IVU	735.00	585.00	551.25	438.75	Free
b. Retrograde Pyelography	825.00	650.00	618.75	487.50	Free
c. Hypertensive IVP	835.00	685.00	626.25	513.75	Free
d. Cystography	350.00	275.00	262.50	206.25	Free
e. Urethrography	350.00	275.00	262.50	206.25	Free
f. VCUG	450.00	375.00	337.50	281.25	Free
g. Cysto-urethrography	550.00	475.00	412.50	356.25	Free
9. ABDOMEN, UPPER (HBT, SPLEEN, KIDNEYS, PANCREAS)	800.00		600.00		Free
10. ABDOMEN, LOWER	600.00		450.00		Free
11. ABDOMEN, WHOLE (UPPER & PELVIS)	960.00		720.00		Free
12. HEPATOBILIARY TREE	480.00		360.00		Free

	CATEGORY OF PATIENT				
	A/B		C		D
	Adult	Pedia	Adult	Pedia	
13. KUB (KIDNEYS, URETERS, BLADDER)	560.00		420.00		Free
14. KUBP (KUB + PROSTATE)	640.00		480.00		Free
15. THYROID	400.00		300.00		Free
16. BREAST	400.00		300.00		Free
17. CHEST	400.00		300.00		Free
18. LIVER	400.00		300.00		Free
19. KIDNEYS	400.00		300.00		Free
20. UMBILICAL AREA	400.00		300.00		Free
21. PELVIS	480.00		360.00		Free
22. INGUINAL AREA	400.00		300.00		Free
23. BIOPHYSICAL SCORING (BPS)	600.00		450.00		Free
24. TAS (TRANSABDOMINAL)	480.00		360.00		Free
25. TVS (TRANSVAGINAL)	600.00		450.00		Free
26. TRS (TRANSRECTAL)	480.00		360.00		Free
27. CRANIAL	400.00		300.00		Free
28. ANY SINGLE ORGAN	400.00		300.00		Free
29. ADDITIONAL ORGAN	80.00		60.00		Free
30. UPPER EXTREMITIES					
a. Shoulder	225	225	168.75	168.75	Free
b. Thoracic Cage	250	175	187.50	131.25	Free
c. Clavicle	160	160	120	120	Free
d. Scapula	320	245	240	183.75	Free
e. Sternum	245	245	183.75	183.75	Free
f. Humerus	320	320	240	240	Free
g. Elbow	160	160	120	120	Free
h. Forearm	245	245	183.75	183.75	Free
i. Wrist	160	160	120	120	Free
j. Hand	235	160	176.25	120	Free
31. LOWER EXTREMITIES					
a. Pelvis	250	250	187.50	187.50	Free
b. Hip Joint	320	320	240	240	Free
c. Femur	320	320	240	240	Free
d. Knee	160	160	120	120	Free
e. Leg	320	245	240	183.75	Free
f. Ankle	160	160	160	120	Free

	CATEGORY OF PATIENT				
	A/B		C		D
	Adult	Pedia	Adult	Pedia	
g. OS Calcis	160	160	120	120	Free
h. h. Foot	235	160	176.25	120	Free
i. i. Skeletal Survey	1,000	850	750	637.50	Free

	CATEGORY OF PATIENT		
	A/B	C	D
C. HOSPITAL EQUIPMENT *(Per hour of use)*			
1. Cardiac Monitor	45.00	33.75	Free
2. Cautery Machine	25.00	18.75	Free
3. Ventilator	60.00	45.00	Free
4. Nebulizer	75.00	56.25	Free
5. Pulse Oximeter	30.00	22.50	Free
6. Infusion Pump	20.00	15.00	Free
7. Syringe Pump	20.00	15.00	Free
8. Incubator	20.00	15.00	Free
9. Drop Light/ Spot Light	10.00	7.50	Free
10. Suction Machine	10.00	7.50	Free
11. Phototherapy	5.00	3.75	Free
D. ROOM RATES (per day)			
1. Service Ward	300.00	225.00	Free
2. Private Ward	500.00		
3. Private Ward with aircon	700.00	525.00	
E. USE OF AMBULANCE (within the city)	100.00	100.00	Free
F. MEDICAL FORMS			
1. Health Examination Record:			
i. Employment (local or abroad)	50.00	37.50	Free
ii. Driver's License	50.00	37.50	Free
iii. School	50.00	37.50	Free
iv. Other Purposes	50.00	37.50	Free
2. Emergency Room Record	10.00	7.50	Free
3. Outpatient Record with ID Card:			
i. New	50.00	37.50	Free
ii. Old	-		

	CATEGORY OF PATIENT		
	A/B	C	D
4. Medical Certificates:			
i. Non-medico-legal	50.00	37.50	Free
ii. Medico-legal	100.00	75.00	Free
iii. Insurance	100.00	75.00	Free
G. OUTPATIENT SURGERY			
1. PROCEDURE			
a) 12- lead ECG	200.00	150.00	Free
b) Chest Tube Insertion	670.00	502.50	Free
c) Endotracheal Tube Intubation	200.00	150.00	Free
d) Enema	100.00	75.00	Free
e) Gastric Lavage	200.00	150.00	Free
f) Incision & Drainage	670.00	502.50	Free
g) Internal Examination	50.00	37.50	Free
h) Intramuscular (IM) Injection	75.00	Q6.25	Free
i) IV Cutdown	670.00	502.50	Free
j) IV Insertion	150.00	112.50	Free
k) Minor OR procedures	670.00	502.50	Free
l) NGT/OGT Insertion	150.00	112.50	Free
m) Oxygen/Nebulization	75.00	56.25	Free
n) Rectal Examination	50.00	37.50	Free
o) Removal of Cast	150.00	112.50	Free
p) Removal of Suture	80.00	60.00	Free
q) Suturing	670.00	502.50	Free
r) Urethral Catheter Insertion	150.00	112.50	Free
s) Wound Debridement	670.00	502.50	Free
t) Wound Irrigation	250.00	187.50	Free
u) Wound Dressing:			
i. < 0.5 cm	50.00	37.50	Free
ii. 0.5 - 4 cm	100.00	75.00	Free
iii. > 4 cm	150.00	112.50	Free
H. DENTAL SERVICES			
1. Consultation	40.00	30.00	Free
2. Dental Certificate	50.00	37.50	Free
3. Medico-legal Certificate	100.00	75.00	Free
4. ORAL PROPHYLAXIS			
a) Mild	300.00	225.00	Free

	CATEGORY OF PATIENT		
	A/B	C	D
b) Moderate	400.00	300.00	Free
c) Heavy	600.00	450.00	Free
d) Severe/Stains (Per Quadrant)	800.00	600.00	Free
e) Flouride Application (Per Quadrant)	300.00	225.00	Free
5. RADIOGRAPHS			
a) Panoramic	500.00	375.00	Free
b) Lateral Cephalometric	300.00	225.00	Free
6. PREVENTIVE AND RESTORATIVE DENTISTRY			
a) Pit and Fissure Sealant Application	150.00	112.50	Free
b) Temporary Filling	150.00	112.50	Free
c) Permanent Filling (Silver Amalgam):			
i. Class 1 Small to medium cavity	200.00	150.00	Free
ii. Class 1 Big Cavity	300.00	225.00	Free
iii. Class 1 MOD Cavity	350.00	262.50	Free
iv. Class 2 Cavity	300.00	225.00	Free
v. Class 2 MOD Cavity	350.00	262.50	Free
vi. Class 5 Cavity	200.00	150.00	Free
d) Permanent Filling (Light Cure):			
i. All classes of cavity	400.00	300.00	Free
e) Permanent Filling (Glass Ionomer):			
i. All classes of cavity	400.00	300.00	Free
ii. Chemical Cure/Glass Ionomer	350.00	262.50	Free
7. DENTAL SURGERY			
a) Temporary Tooth Extraction	70.00	52.50	Free
b) Permanent Tooth Extraction	100.00	75.00	Free
c) Destruction of Dentoalveolar structures	670.00	502.50	Free
d) Impacted Tooth (any)/ Odontectomy	670.00	502.50	Free
e) Gingivectomy	670.00	502.50	Free
f) Alveolectomy	670.00	502.50	Free
g) Incision and Drainage	670.00	502.50	Free
h) Post Extraction Bleeding	670.00	502.50	Free

	CATEGORY OF PATIENT		
	A/B	C	D
Management			
i) Interdental Wiring (No wire)	670.00	502.50	Free
8. CHEST X-RAY	160.00	120.00	Free

Section 226. Cost of Medicines and Medical Supplies. – Drugs and medicines, biological and medical supplies used in various hospital procedures and services shall be sold at a maximum markup of five percent (5%) added to the actual cost of purchase thereof.

Section 227. 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.

Article CCC: RENTAL FEE ON MINERAL LANDS

Section 228. 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 form said lands covered by lease in accordance with the following rates:

(a) On coal-bearing public lands:
   i. Five pesos (P 5.00) per hectare or fraction thereof for each and every year for the first ten (10) years; and
   ii. 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:
   i. Fifty pesos (P50.00) 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:
   i. Ten pesos (P10.00 per hectare, or a fraction thereof for each and every year during the lease period.

Section 229. 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.

CHAPTER VII - GENERAL ADMINISTRATIVE PROVISIONS

Article DDD: COLLECTION AND ACCOUNTING OF CITY TAXES AND OTHER IMPOSITIONS

Section 230. 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 231. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 232. Time of Payment. Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 233. 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 234. Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any other revenue due to the city except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 235. 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 236. Issuance of Receipts. It shall be the duty of the City Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

Section 237. Record of Persons Paying Revenue. It shall be the duty of the City Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying city taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 238. 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 239. Examination of Books of Accounts. The City Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the city, and subject to city taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

In case the examination herein authorized is to be made by a duly authorized deputy of the City Treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the City Treasurer, his deputy or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

Section 240. 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 EEE: CIVIL REMEDIES FOR COLLECTION OF REVENUES

Section 241. 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 242. 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 243. Distraint of Personal Property. The remedy by distraint shall proceed as follows:

a. *Seizure.* Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the City Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. 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) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the City Mayor.

d. *Release of Distrained Property Upon Payment Prior to Sale.* If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrained shall be restored to the owner.

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

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

Said Committee on Appraisal shall be composed of the City Treasurer as Chairman, with a representative of the Commission on Audit and the City Assessor as Members.

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

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

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

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

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

i. *Advertisement and Sale.* Within thirty (30) days after levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the city. 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 to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this city without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture the taxpayer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the city.

m. *Resale of Real Estate Take for Taxes, Fees or Charges.* The Sangguniang Panlungsod may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this city.

n. *Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action.* The city may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

o. *Further Distraint or Levy.* The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

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 the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (₱10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

Article FFF: TAXPAYER'S REMEDIES

Section 244. Remedy. – In case of disagreement between the taxpayer and the City Treasurer in determining the gross sales or receipts and other tax related assessment and liabilities, the former has option to apply the following remedies:

a. Compare BIR gross sales versus declared gross sales;
b. Examines books of accounts and pertinent records of businessmen;
c. Allow 15% fixed increase over the taxpayer's prior year declaration;
d. Use Presumptive Income Levels (PILs) as prepared by the City Treasurer using the Presumptive Income Level Technique and duly adopted through an Ordinance by the Sangguniang Panlungsod pursuant to the Joint Memorandum Circular No. 001, Series of 2007.

Section 245. City Business Tax Mediation Board. –

a) For purposes of mediation, there is hereby created the City Business Tax Mediation Board composed of the Chairperson of the City Council Committee on Finance and Ways & Means as chair and as members thereof the Chair of the City Council Committee on Trade, Commerce & Cooperatives; the DTI Provincial Director; the President of the Oro Chamber; and a representative of PICPA.

b) A staff of the City Finance Department to be designated by the City Treasurer shall serve as Secretary of the Board.

c) The Board shall mediate all protest related to the adverse decision of the City Treasurer in so far as the latter's determination of the gross sales or receipts using the Presumptive Income Level of the taxpayer and other related tax assessment and liabilities before an appeal is made.

Section 246. Periods of Assessment and Collection.

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

(b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

(c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

(d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

Section 247. 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 ***tax*** 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 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 248. Mediation Procedure:

a. Before an appeal is made, the taxpayer may refer the subject of his/her protest to the City Business Tax Mediation Board within five (5) days from the receipt of the denial or from the lapse of the 60 days.
b. Proceedings for the mediation shall commenced upon receipt of his/her written protest, copy of the denial and records of the taxpayer from the City Finance Office.
c. The Board shall within 3 days sets the date of the hearing.
d. The parties must appear in person or his/her authorized representative.
e. The Board proceedings shall in no case exceeds the 30 days appeal period.
f. Any settlement during the mediation shall be considered final, binding and executory.
g. Either party may repudiate such agreement anytime before the lapse of the period to appeal.
h. Appeal to the court by the taxpayer shall be in accordance with the Rules of Court.

Section 249. 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 250. 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 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 GGG: MISCELLANEOUS PROVISIONS

Section 251. 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 252. 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 253. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

Section 254. 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 255. 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 256. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations of this Ordinance promulgated by authority shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (₱1,000.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court, and without prejudice to the suspension or cancellation of the business permit for a period of not less than one (1) month at the discretion of the City Mayor.

If the violation is committee 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 therefor.

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

CHAPTER IX - FINAL PROVISIONS

Section 257. Separability Clause - If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 258. Applicability Clause. - All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

Section 259. Repealing Clause. - All ordinances, rules and regulations, or part/s thereof, in conflict with, or inconsistent with any provision of this Code are hereby repealed or modified accordingly.

Section 260. Special Transitory Provisions.

a. Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.
b. The tax on special levy and socialized housing shall be collected upon enactment by Sangguniang Panlungsod of an enabling ordinance.

c. For purposes of application of Section 244(c) for CY 2015 only, a 30% fixed increase over the taxpayer's 2013 declaration, which covers business transactions for CY 2012, shall be used as the basis for the computation of basic taxes on the renewal of business permit.
d. Only one (1) validation sticker shall be issued to business establishments already issued with two or more Business Permit Registration Plates and the same shall be attached to any of the said business plates.

Section 261. Effectivity. - This Ordinance shall take effect after 15 days following its publication in a local newspaper of general circulation for three (3) consecutive issues.

APPROVED BY MAJORITY.

Infavor:		
1ST District:	- Councilor Annie Y. Daba	- Councilor Edna M. Dahino
	- Councilor Dante B. Pajo	- Councilor Adrian L. Barba
2nd District:	- Councilor Ramon G. Tabor	- Councilor Nadya Emano- Elipe
	- Councilor Leon D. M. Gan, Jr.	- Councilor Dometilo C. Acenas, Jr.
	- Councilor Alexander S. Dacer	- Councilor President D. Elipe
Against:	- Councilor Lourdes Candy R. Darimbang	- Councilor Teodulfo E. Lao, Jr.
	- Councilor Enrico D. Salcedo	
Out of the Session Hall:	- Councilor Zaldy O. Ocon	
On Leave:	- Councilor Roger G. Abaday	
Absent:	- Councilor Alden D. Bacal	
	- Councilor Yan Lam Lim, *Liga Ng Mga Barangay President*	

ENACTED this 27TH day of October 2014 in the City of Cagayan de Oro.

I hereby certify to the correctness of the foregoing Ordinance.

ARTURO S. DE SAN MIGUEL
CITY COUNCIL SECRETARY

Attested as duly enacted:

CAESAR IAN E. ACENAS
CITY VICE MAYOR
PRESIDING OFFICER

Approved:

OSCAR S. MORENO
CITY MAYOR

Attested:

ATTY. ROY HILARIO P. RAAGAS
CITY ADMINISTRATOR

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Republic of the Philippines
City of Cagayan de Oro

Republic of the Philippines
OFFICE OF THE CITY VICE MAYOR
City of Cagayan de Oro
RECEIVED
Date: 11/04/14
Time: 4:17 PM
By:

LR # 12860-12

OFFICE OF THE CITY MAYOR

04 November 2014

THE HONORABLE
SANGGUNIANG PANLUNGSOD
Legislative Building, City Hall
Cagayan de Oro City

THRU: HON. CEASAR IAN E. ACENAS
City Vice-Mayor

Ladies and Gentlemen:

Pursuant to the powers vested in me by Section 55 of the Local Government Code of 1991, I hereby veto **CITY ORDINANCE No. 12860-2014,** entitled: **"AN ORDINANCE PROVIDING FOR THE 2015 CAGAYAN DE ORO CITY REVENUE AND FOR OTHER PURPOSES"** which was enacted by the Sangguniang Panlungsod on 27 October 2014 and transmitted to this Office for executive approval on 30 October 2014. Below is my veto message.

VETO MESSAGE

Section 54 of R.A. No. 7160, otherwise known as the Local Government Code of 1991 (the "Local Government Code") requires that the ordinance enacted by the Sangguniang Panlungsod shall be forwarded to the City Mayor for approval. Relatedly, Section 55 of the same Code provides that the City Mayor may veto the ordinance enacted by the Sangguniang Panlungsod on the ground that the same is *ultra vires* or prejudicial to public welfare. Veto is a latin word which means "to refuse to approve or to reject". *Ultra vires*, on the other hand, is another latin word which means "beyond the powers or scope of authority".

I refuse to approve the aforesaid City Ordinance No. 12860-2014 on the ground that the same is *ultra vires* and prejudicial to public welfare being a product of ill-conceived, careless, and hasty drafting. In a nutshell, the enactment by the Sangguniang Panlungsod of City Ordinance No. 12860-2014 is an intentional and whimsical move seeking to reduce the local revenues that the City Government may generate from the collection of taxes, fees, and charges. It is designed to hinder the undersigned to promptly deliver the basic services to the people. While this may serve their personal interest and hidden agenda, the majority members of the Sangguniang Panlungsod, however, miserably failed, if not ignored, to consider that the drastic reduction of local revenue collection would be prejudicial to the public welfare of the Kagayanons as it would gravely affect and diminish the City Government's fiscal capability to sustain its continuous delivery of basic services, such as, but not limited to health services, social services, infrastructure projects, education and other vital public and governmental services. The approval and implementation of City Ordinance No. 12860-2014 is clearly against the best interest and welfare of the City of Cagayan de Oro and its people.

A clear indication of its hasty and unmindful enactment is the fact that numerous provisions of City Ordinance No. 12860-2014 are *ultra vires* or contravened specific provisions of the Local Government Code and the well settled jurisprudence on the subject matter, to wit:

I. The City Board of Assessment Appeals Article D, Section 17 of Ordinance No. 12860-2014

The City Board of Assessment Appeals is actually the LOCAL BOARD OF ASSESSMENT APPEALS (LBAA) created under Section 227 of the Local Government Code, having the same membership, powers, functions and duties. However, the reference to "Local Board of Assessment Appeals" as "City Board of Assessment Appeals" is not proper for the following reasons, to wit:

a. The new name is contrary to the given name of the board as provided under Sections 227-229 of the Local Government Code of 1991. In effect, this would result into an ordinance amending a national law which the Supreme Court declared as not legally feasible in the case of ***Lina vs. Pano***[1]. This is not permissible under the so-called "Supremacy Clause" which upholds the supremacy of national laws (e.g. Local Government Code) over and above local laws (e.g. ordinances). The enacted city ordinance therefore is *ultra vires* being outside and beyond the power and scope of authority of the Sangguniang Panlungsod to enact.

b. The administrative remedies available to a taxpayer or real property owner who is not satisfied with the assessment or reasonableness of the real property tax sought to be collected is clearly set forth in the Local Government Code. The foregoing remedies was even outlined by the Supreme Court in the case of ***City of Pasig, Represented by the City Treasurer and the City Assessor vs. Republic of the Philippines***[2], to wit:

"Should the taxpayer/real property owner question the excessiveness or reasonableness of the assessment, Section 252 directs that the taxpayer should first pay the tax due before his protest can be entertained. There shall be annotated on the tax receipts the words 'paid under protest.' It is only after the taxpayer has paid the tax due that he may file a protest in writing within thirty days from payment of the tax to the Provincial, City or Municipal Treasurer, who shall decide the protest within sixty days

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[1] G.R. No. 129093, 30 August 2001.
[2] G.R. No. 185023, 24 August 2011.

from receipt. In no case is the local treasurer obliged to entertain the protest unless the tax due has been paid.

If the local treasurer denies the protest or fails to act upon it within the 60-day period provided for in Section 252, the taxpayer/real property owner may then appeal or directly file a verified petition with the LBAA within sixty days from denial of the protest or receipt of the notice of assessment, as provided in Section 226 of R.A. No. 7160.

And, if the taxpayer is not satisfied with the decision of the LBAA, he may elevate the same to the CBAA, which exercises exclusive jurisdiction to hear and decide all appeals from the decisions, orders and resolutions of the Local Boards involving contested assessments of real properties, claims for tax refund and/or tax credits or overpayments of taxes. An appeal may be taken to the CBAA by filing a notice of appeal within thirty days from receipt thereof.

From the Central Board Assessment Appeals, the dispute may then be taken to the Court of Tax Appeals by filing a verified petition for review under Rule 42 of the Revised Rules of Court; to the Court of tax Appeals en banc; and finally to the Supreme Court via a petition for review on certiorari pursuant to Rule 45 of the Revised Rules of Court." [Underscoring supplied]

From the foregoing, it is very clear that the LBAA represents the lowest appellate board for both provinces and cities, with no distinction. And that the acronym CBAA exclusively refers to the Central Board of Assessment Appeals.

Thus, aside form the fact that the change of the name of the "Local Board of Assessment Appeals" to "City Board of Assessment Appeals" would wreck havoc to the administrative remedies provided under the Local Government Code (and duly outlined by the Supreme Court). Worse, the foregoing change would only lead to confusion because there would be now two (2) "CBAA" acronyms – the first acronym referring to the City Board of Assessment Appeals, and the second acronym referring to the higher appellate body created under Section 230 of the Local Government Code which is called the Central Board of Assessment Appeals.

Hence, the change practically offers no benefit or advantage at all except for the fact of changing a name just for the sake of changing it for no valid reason whatsoever.

c. Finally, what is more objectionable is the fact that renaming the Local Board of Assessment Appeals as City Board of Assessment Appeals already constitutes as an encroachment into the wisdom and prerogative of Congress. It will also result to confusion in the implementation and application of the law as it would appear that the subject board was created by the Sangguniang Panglungsod, when in reality, it was created by the Local Government Code.

II. Tax on Sand, Gravel and Other Quarry Resources, Article H of Ordinance No. 12860-2014

Section 138 of the Local Government Code provides for a tax of "not more than ten percent (10%) of fair market value in the locality per cubic meter of ordinary stones, sand, gravel, earth, and other quarry resources." On the other hand, the 2015 Cagayan de Oro City Revenue Code reduced the rate to a mere five percent (5%).

In the case of ***Progressive Development Corporation vs. Quezon City***[3], a tax ordinance can be both revenue raising and regulatory measure. Thus, while it maybe within the prerogative of the Sangguniang Panlungsod to reduce the maximum rate of tax on quarry, sand and gravel provided for under the Local Government Code, it should always be borne in mind that such drastic reduction results into the deprivation of much-needed revenue for the City. Moreover, and more important for that matter, the wisdom behind the drastic reduction of the tax rate into half (10% to 5%) is not only highly suspicious as to its real intent but also questionable since the reduction would also result to a diminished regulation thereby allowing quarry to proliferate in the city to the prejudice and detriment of the environment and the people of Cagayan De Oro City. Did the Sangguniang Panlungsod easily forget the devastation caused by Typhoon *Sendong*? Did the august body really discount or disregard that unregulated quarrying and extraction of our local natural resources is one of the main reasons why the city suffered the effects of the said typhoon to such fatal proportions? Is there really a moral and humane reason why the quarry businessmen in our city should be rewarded by a significant cut in their taxes and lessened regulation in order to encourage them to pursue more quarrying business which is definitely critical to a sound environment for the City?

III. Amusement Tax on Admissions, Article J of Ordinance No. 12860-2014

[3] G.R. No. 36081, 24 April 1989.

Section 140 (a) of the Local Government Code provides for an amusement tax at a rate of not more than thirty percent (30%) of the gross receipts from admission fees. This was later on amended by R.A. No. 9640 which reduced the tax rate to ten percent (10%).

The Amusement Tax on Admissions as provided under the 2015 Cagayan de Oro City Revenue Code is patently illegal and unconstitutional for the following reasons:

a. The tax base of the local amusement tax, as provided for by law, is gross receipts from admission fees. In other words, 10% of the tickets paid for by the patronizing public. The 2015 Cagayan de Oro City Revenue Code's tax base, however, provides for "Gross Sales." This means that the basis of the tax shall not only be the sales derived from the tickets but also the sales derived from other sources (e.g. drinks, food, etc.). This directly contravenes the spirit behind the provision of the Local Government Code limiting the tax base to admission fees only. This is definitely *ultra vires* or outside the power of the Sangguniang Panlungsod to enact. When the law specifically mentioned "receipts", then the clear legislative intent of Congress is to exclude those not falling within the definition and ambit of receipts. It is already settled in our jurisprudence that what the law excluded, the ordinance cannot include, as the legislative intent is precisely to exclude them.

b. The adoption of "Gross Sales" as explained in the foregoing paragraph shall result into a very burdensome imposition on the legitimate businessmen affected. Perhaps the proponents of the 2015 Cagayan de Oro City Revenue Code are not aware that the National Government already imposes its own version of amusement taxes at rates ranging from ten percent (10%) to as high as thirty percent (30%) on gross sales or gross receipts. To further subject their revenues to the local amusement tax, which is now also based on gross sales or gross receipts, would certainly prove to be oppressive.

c. The tax law on amusement taxes is very crystal clear: the National Government levies the tax on all gross sales or gross receipts of the amusement places, whereas the Local Government Unit levies the tax only on the gross receipts derived from admission fees. To tax otherwise would result into an illegal and unjust exaction.

d. The singling out of cockpits from other amusement places by the 2015 Cagayan de Oro City Revenue Code is discriminatory and is contrary to the uniformity rule observed in taxation law (Section 130, Local Government Code). What was the

Sangguniang Panlungsod thinking when it imposed a mere three percent (3%) on cockpits instead of the five percent (5%) tax rate it imposed on all the other amusement places? What makes a cockpit, a place of gambling, so special to deserve such a favor from the proponents of the Revenue Code? Is the City encouraging gambling because of this incentive?

e. The imposition of a minimum amount of amusement tax (e.g. 5% of Gross Sales but in no case less than P15,000) is an *ultra vires* act of the legislative body. Nowhere in the Local Government Code and in other special laws is it provided that a minimum amount should be set for amusement taxes.

IV. Tax on Amusement Places/Business, Article K of Ordinance No. 12860-2014

The 2015 Cagayan de Oro City Revenue Code, in addition to the Amusement Tax on Admission under Article J, further imposes an amusement tax on "all persons operating any or all of the following amusement places/business where customers thereof actively participate, without making bets or wages, including but not limited to the following..."

Again, this imposition finds no merit in taxation law and proves to be an unlawful exaction based on the following grounds:

a. The Local Government Code defines the term "amusement places" as to "include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances" (Emphasis Supplied; Sec. 131 [c], Local Government Code). All the establishments enumerated under Article K of the Revenue Code lack the essential element of **seeing or viewing a show or performance**, contrary to the very definition of what an amusement place is adopted by the Revenue Code in Article C (d).

b. In the case of ***Pelizloy Realty Corporation vs. Province of Benguet***[9], the Supreme Court reiterated the definition given by the Local Government Code and ruled that the local amusement tax shall be limited to amusement places holding shows or performances. In this case, establishments/places like resorts, swimming pools, bath houses, hot springs and tourist spots are not subject to the amusement tax. Thus, the Supreme Court held:

[9] G.R. No. 183137, 10 April 2013.

"Accordingly, 'other places of amusement' must be interpreted in light of the typifying characteristic of being venues 'where one seeks admission to entertain oneself by seeing or viewing the show or performances' or being venues primarily used to stage spectacles or hold public shows, exhibitions, performances, and other events meant to be viewed by an audience.

As such, the ordinary definitions of the words "show" and "performance" denote not only visual engagement (i.e., the seeing or viewing of things) but also active doing (e.g., displaying, staging or presenting) such that actions are manifested to, and (correspondingly) perceived by an audience.

Considering these, it is clear that resorts, swimming pools, bath houses, hot springs and tourist spots cannot be considered venues primarily "where one seeks admission to entertain oneself by seeing or viewing the show or performances." While it is true that they may be venues where people are visually engaged, they are not primarily venues for their proprietors or operators to actively display, stage or present shows and/or performances."

c. Applying the principle of *ejusdem generis*, therefore, all the places/businesses enumerated under Article K of the Ordinance No. 12860-2014are beyond the ambit of the local amusement tax. At most, these establishments may be subjected to regulatory fees only. Besides, this burdensome and oppressive taxation would give an unfriendly environment to the business sector and will thus discourage them to engage business in the City and will therefore reduce our local revenue collection which definitely is prejudicial to public welfare.

V. Tax on The Lease or Rental of Electric and/or Telecommunication Posts, Poles or Towers By Pole Owners To Other Pole Users, Article P of Ordinance No. 12860-2014

In 2005, the Sangguniang Panlungsod passed Ordinance No. 9503-2005 which imposes a tax on the lease or rental of electric and/or telecommunication pots, poles or towers by pole owners to other pole users at the rate of **ten**

percent (10%) of the annual rental income derived therefrom and for other purposes.

CEPALCO challenged the said ordinance and the Supreme Court invalidated the ten percent (10%) rate as violative of Section 143 (h) of the Local Government Code and thereby ruled that the City "may impose a business tax of up to 0.03 (or 3%) of a business' gross sales or receipts of the preceding calendar year". During the second public hearing of the 2015 Cagayan de Oro City Revenue Code, no less than the legal representative of CEPALCO declared before the public that the company is willing to pay the three percent (3%) tax.

Thus, it is rather perplexing why the proponents of the 2015 Cagayan de Oro Revenue Code would impose a meager rate of two and one-half percent (2.5%) despite the fact the primary taxpayer affected (CEPALCO) already expressed its willingness to pay three percent (3%). Is the objective simply to diminish the City's treasury so as to limit the delivery of essential services to the community? This is definitely prejudicial to public welfare.

VI. City Business Tax Mediation Board, Article FFF, Section 245 of Ordinance No. 12860-2014

This board is created by the Sangguniang Panlungsod which is composed of the Chairperson of the City Council Committee on Finance and Ways & Means as chair and as members thereof the Chair of the City Council Committee on Trade, Commerce & Cooperatives, the DTI Provincial Director, the President of the Oro Chamber, and a representative of PICPA. Its function is to mediate all protests related to the adverse decision of the City Treasurer on matters pertaining to gross sales or receipts using the Presumptive Income Level of the taxpayer and other related tax assessment and liabilities before an appeal is made.

This provision is unconstitutional and is contrary to law, particularly the provisions provided for under the Local Government Code, for reasons stated hereunder:

a. Section 195 of the Local Government Code specifically provides for the mode of appeal in case the taxpayer desires to challenge the decision of the local Treasurer in the assessment of local taxes, fees and charges. It provides, in part, that "the taxpayer shall have thirty (30) days from receipt of the denial of the protest or from the lapse of the sixty (60) day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable".

b. The creation of the mediation board directly contradicts the mode of appeal provided under Section 195 of the LGC. The taxpayer may even be placed in a losing situation where the statute of limitation will apply against him and he can no longer file an appeal before the courts because the prescriptive period of thirty (30) days given to him by law will continue to run and lapse while the hearings before the mediation board is on-going. It bears to emphasize at this point that any prescriptive period provided for by law within which to exercise a right is a limitation of such right and will be interpreted as mandatory and strictly construed against the appellant, and accordingly, the running of such period cannot be stayed by a procedural remedy provided for by a mere ordinance. Stated differently, an ordinance cannot provide a layer of legal remedy if the law already provided one to be availed within mandatory periods provided for therein without running afoul to jurisprudential doctrine that sanggunians, being merely exercising delegated local legislative power from Congress, cannot rise above Congress. Thus, ordinance which is the product of Sanggunians, cannot rise above law which is the product of Congress. It is thus surprising that this principle escaped the minds of the majority members of the Sanggunian who are already considered veterans having been members of the Sanggunian for several terms already. Is this a case of intentional violation or just a product of uninformed decision.

c. The exercise of the functions of the mediation board constitutes a blatant usurpation of executive functions and is directly a violation of the separation of executive and legislative functions. It is a direct affront to the capability and dignity of the local Treasurer who represents this Office.

d. Lastly, this mediation board will give opportunities for corruption because then the Chair who is the chairman of the Finance Committee is given the power to overrule the decision of the local Treasurer who, by all considerations and possession of the required expertise for his appointment, is the better and more knowledgeable official when it comes to the collection of taxes, fees, and charges.

An ordinance, to be valid, must not contravene the Constitution or any statute.[5] As shown by the above discussions, City Ordinance No. 12860-2014 is void as it not only contravenes the Local Government Code, worse, it effectively seeks to modify and amend the same.

While I am withholding my approval and not signing the instant ordinance, however, it must be made clear that this administration is not opposed to the amendment and revision of

[5] ***Magtajas vs. Pryce Properties and PAGCOR***, G.R. No. 111097, 20 July 1994.

the City of Cagayan de Oro's existing Revenue Code. But any amendment or revisions to the Revenue Code must be the product of an extensive study and research. It must be arrived at after a true and proper consultation of the different concerned Departments of the City Government and the various public stakeholders so as to ensure that any increase and decrease in the rates of the taxes, fees and charges in the proposed Revenue Code will not only be just and equitable for the City taxpayers but will be also be supportive of the short and long term economic programs and projects of the City for the general welfare of its constituents, the KAGAYANONS.

The enactment of the 2015 Cagayan de Oro City Revenue Code may be argued as a valid exercise of the Sangguniang Panlungsod's legislative powers and functions. But considering the facts and circumstances surrounding the preparation and passage of the 2015 Cagayan de Oro City Revenue Code, it is not hard to see that its hasty enactment was purposely in support of the desires and intentions of the Sangguniang Panlungsod to paralyze this administration and render it inutile.

Let it be made clear that this administration fully recognizes and respects the principle of separation of powers and system of check and balances. While we adhere to the foregoing principles and systems, it is however important to stress that this administration will not sit idly by or turn a blind eye to the abuses being committed by the Sangguniang Panlungsod, abuses that are being conveniently being justified as a valid exercise of the Sangguniang Panlungsod's legislative powers. Needless to state, the enactment of the 2015 Cagayan de Oro City Revenue Code is just one of the many instances wherein the Sangguniang Panlungsod gravely abused the exercise of its power and authority. Set forth below are some of the reckless actions intentionally committed by the Sangguniang Panlungsod which undoubtedly have proven to be prejudicial to the general welfare and interests of the City of Cagayan de Oro and its people, to wit:

I. Refusal Of The Sangguniang Panlungsod, Without Any Valid Reasons, To Authorize The City Mayor To Enter Into A Memorandum of Agreement With The Department of Social Welfare And Development ("DSWD") To Access And Utilize The Data For Anti-Poverty Programs And Services

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The National Household Training System for Poverty Reduction ("NHTS-PR") of the DSWD is an information system that targets the poorest of the poor in a respective area. With the database, it becomes easier for the City Government to determine the direct beneficiaries of its poverty reduction programs and social services. The identification of the direct beneficiaries would in turn ensure the sound planning and proper implementation of City Government's anti-poverty programs which would greatly benefit the less privileged residents of the City.

However, in order for the City Government to gain access to the foregoing database, the City Government, through its Chief Executive, is required to enter into a Memorandum of Agreement ("MOA") with the DSWD. In this regard, the MOA required to be executed into by the City Government and the DSWD was duly reviewed by the City Legal Office and forwarded by the City Social Welfare and Development Department ("CSWD") to the Office of the City Administrator with the request that it be endorsed to the Sangguniang Panlungsod for approval.

Thereafter, the request for the approval of the MOA and for the undersigned to be duly authorized to the sign the MOA was forwarded to the members of the Sangguniang Panlungsod, through the office of the City Vice-Mayor Caesar Ian E. Acenas. Unfortunately, on 20 December 2013, Acting CSWD Officer Teddy A. Sabuga-a, Jr. was informed, through the 1st Indorsement dated 19 December 2013 signed by Mr. Arturo S. De San Miguel, City Council Secretary, that the MOA covering the implementation of the NHTS-PR was disapproved by the Sangguniang Panlungsod during its Regular Session held last 09 December 2013. A copy of the 1st Indorsement dated 19 December 2013 is attached and made an integral part hereof as **ANNEX "A"**.

As may gleaned from the attached 1st Indorsement dated 19 December 2013, the Sangguniang Panlungsod has not offered any valid reason or plausible explanation why they opted to withhold their approval of the MOA and deny the City Government the beneficial use of the database. Worthy to note, the execution of the MOA does not entail any financial responsibility from the City Government. In fact, the City Government has everything to gain and nothing to lose from the execution of the MOA. The MOA would provide the City Government ready access to valuable information and data that would help the City Government to effectively design and successfully implement its various poverty reduction programs and social services. Thus, it is perplexing why the Sangguniang Panlungsod would choose to reject the MOA when the same would redound to the benefit and welfare of the City of Cagayan de Oro, specifically its underprivileged and poverty stricken residents.

It is just fortunate that DSWD Secretary, upon being apprised of the Sangguniang Panlungsod's unjust refusal to approve the execution of the MOA, opted to push through with the execution of the MOA between the DSWD and the undersigned, in his personal capacity and not as the City Mayor. The foregoing set up would allow the undersigned to access and retrieve vital data and information from the database, and forward the same to the City Government so that it may use the said data and information in its poverty reduction and social services programs.

II. Unjust And Unreasonable Refusal Of The Sangguniang Panlungsod To Act On The Farm-to-Market Road Project

The City of Cagayan de Oro is a recipient of a Farm-to-Market Road ("FMR") Project allocation from the Department of Agriculture ("DA") for the CY 2014 in the total amount One Hundred Twenty Million Pesos (P120,000,000.00), inclusive of the ten percent (10%) Local Government Unit ("LGU") equity.

The FMR is a series of road projects in the City's hinterlands barangays from Lumbia to Tumpagon and from Besigan to Dansolihon. The FMR Project is funded by the DA, with a ten percent (10%) equity or counterpart in the amount of Twelve Million Pesos (P12,000,000.00) coming from the City Government. In order to implement the aforesaid FMR Project, an ordinance needs to be enacted by the Sangguniang Panlungsod authorizing the undersigned, on behalf of the City Government, to enter into a Memorandum of Understanding ("MOU") with the DA and the Department of Public Works and Highways ("DPWH"), as well as enact an ordinance appropriating the sum of Twelve Million Two Hundred Seventy Two Thousand Pesos (P12,272,000.00), representing the ten percent (10%) equity or counterpart of the City Government for the FMR Project.

The deadline for the submission of the aforementioned requirements for the implementation of the FMR Project was set by the DA on 31 March 2014. Thus, Dr. Hector R. San Juan ("San Juan"), City Agriculturist, immediately coordinated with the DPWH and the different Departments of City Government in order that the City Government may be able to come up with a draft of MOU and submit the pertinent documents required for the implementation of the FMR Project.

As duly narrated by Dr. San Juan in his Status Report dated 03 November 2014, several hearings and meetings have been conducted by the different committees of the Sangguniang Panlungsod with respect to the request of this administration for the approval of the FMR Road Project. In the committee meetings and hearings conducted during period of 27 February to 05 August 2014, the Sangguniang Panlungsod continued to block and/or defer the approval of the FMR Project by conveniently seeking for the submission of various documents. The latest of which was the submission of the so-called Supplemental Annual Investment Plan (AIP) for the FMRs of CY 2014 by the City Development Council ("CDC"), the issuance of a certification to support the Certificate of Availability Funds of Twelve Million Two Hundred Seventy Two Thousand Pesos (P12,272,000.00) as the City Government's equity taken from the savings of the previous years, stating that projects from where these continuing funds were taken had already been terminated and completed.

A copy of Dr. San Juan's Status Report on the Farm-to-Market Projects dated 03 November 2014 is attached and made an integral part hereof as **ANNEX "B"**.

Worthy to stress, all of the documents required by the Sangguniang Panlungsod, including the Supplemental AIP for the FMRs of CY 2014 by the CDC, have already been submitted to them. However, despite the said compliance and submission, to this date the Sangguniang Panlungsod has failed

to act upon the FMR Project. And that the Sangguniang Panlungsod continues to refuse to enact the required ordinance authorizing the undersigned to sign the MOA, as well as appropriate the funds representing City's equity for the FMR Project.

The unjust and unreasonable refusal of the Sangguniang Panlungsod to act on the FMR Project is clearly detrimental to the public interest, specifically to the residents of City's hinterland barangays. Moreover, the DA has already warned the City Government that if the funds allocated for the FMR Project will not be utilized because of the delay in the released of the 10 per cent (10%) counterpart of the City Government, it will be given to other cities and beneficiaries or returned to the coffers of the National Government. Thus, it has now becomes imperative for the Sangguniang Panlungsod to consider the best interest and welfare of the people of the City of Cagayan de Oro and immediately act on the approval of the FMR Project.

III. Unjust And Unreasonable Withdrawal By The Sangguniang Panlungsod Of The Local Chief Executive's Authority To Identify Programs and Projects Under The 20% Development Fund And The Denial Of The Supplemental Annual Investment Plans Of 2013

It must be stressed that the funding for the 2013 projects of this administration were mostly sourced, not from the 2013 Annual Budget, but from the Continuing Appropriations for the years 2009-2012. Being part of the respective 2009-2012 Annual Budgets, the applicable basis in the implementation of the same is not the current investment plan but the respective Annual Investment Plans ("AIP") for the said years. However, I would like to point out that prior to this administration, there were really no plans or a total resource allocation in the AIP to speak of, because past AIPs were plans nor a total resource allocation in the AIP to speak of, because past AIPs were just mainly Capital Outlay and 20% Development Fund ("DF"). The Sangguniang Panlungsod, however, in the ordinances authorizing the respective annual AIPs/20% DF, provided **blanket authority** to the City Mayor to identify programs and projects to be implemented without the need of the Sangguniang Panlungsod's authorization. Thus, the past the Sangguniang Panlungsod's authorization were used in identifying the projects implemented by this administration, since it was only in June of 2013, before my new administration took over, that the Sangguniang Panlungsod withdrew this authority of the Local Chief Executive, to identify programs and projects in the AIP/ 20% DF for 2013. Prior ordinances authorizing the City Mayor to identify projects under the the 20% DF of prior years were, however, not withdrawn. Incidentally, it is our view that the resolution made by the Sangguniang Panlungsod was tainted with malice, and solely intended to paralyze this administration. Thus, clearly illegal and *ultra vires*.

Nevertheless, notwithstanding the above, the Local Development Council ("LDC") which was only finally convened in October, 2013, approved the Supplemental AIP for 2013 which already included all of the projects implemented by this administration in 2013. The LDC-approved Supplemental of 2013, together with the total AIP for 2014 were submitted to the Sangguniang Panlungsod for approval, in October, 2013. Worthy to note, the role of the Sangguniang Panlungsod in this respect is virtually ministerial. However, the 2013 Supplemental AIP was denied with no clear and valid reason and described only as "lost in the voting".

Thus, it is the stand of this administration that it may duly assert the effectivity of the Supplemental AIP given at least the substantial compliance of the legal process. Hence, this administration is of the position that the denial of the Supplemental AIP was without legal basis, improper and *ultra vires*.

IV. The Actions Of The Sangguniang Panlungsod Follow A Certain Pattern Designed To Prevent The Chief Executive From Being Able To Implement The Needed Programs For Good Local Governance

The systematic strategy adopted by the the Sangguniang Panlungsod to hamper the programs of this administration and render it inutile was already apparent in the passing of the 2014 Annual Budget of the City. Thus, in the Veto Message dated February 14, 2014 on Ordinance No. 12179 -2014, 2014 Annual Budget of the City, the undersigned already stated that the Sangguniang Panlungsod went beyond the legal parameters of its power or has acted beyond the scope of its authority in passing the identified objectionable items of the Appropriation Ordinance, for being prejudicial to public welfare as the deletions/reductions made by the Sangguniang Panlungsod on certain items of the Executive Budget would definitely hamper and jeopardize the delivery of the much needed basic services to the city's constituency, and to large extent, would adversely affect the programs/projects of the city to the prejudice of the people we were sworn to serve. Also, there were new items/Additions/Insertions in the Executive Budget introduced by Sangguniang Panlungsod which were *ultra vires* and illegal.

Among the Grounds for our Direct Veto on the 1) illegal reduction of the Maintenance and other Operating Expenses under City Chief Executive, 2) the deletions of the subject items pertain to the funding requirements for the operation of existing executive committees and special programs and projects, duly authorized by previous ordinances of the city and contained in the budget proposals which underwent the regular process of budget preparation, 3) Section 4 Disbursement Requirements of the Annual Budget Ordinance. - *No funds shall be disbursed under this budget without the approved work and financial plan and*

the advice of allotment issued by the City Mayor or the City Vice Mayor, as the case maybe, or his authorized representative, 4) Provisions requiring the submission to the Sanggunian, and approval of the Program of Works through ordinance, 5) New Items/Insertions to the Executive Budget, these actions by the Sangguniang Panlungsod were *ultra vires*; Prejudicial to Public Welfare; Grave abuse of discretion amounting to lack or excess of jurisdiction, Undue Infringement, Extravagant, Excessive and Unnecessary.

Likewise, in our Indirect Veto, we determined that the Sangguniang Panlungsod's reduction of the Estimates of Income of the General Fund and Special Account, as certified by the OIC-City Treasurer and the other members of the Local Finance Committee and unilaterally, arbitrarily and acting alone determine the estimates of income of the city was without any legal basis. This action was highly irregular, illegal and contrary to law as the Sangguniang Panlungsod cannot arrogate into itself a power which is otherwise conferred by the Local Government Code to another party.

In fine, it is very important to stress here the significance of the "totality of conduct" rule. Under this rule, an act that seems to be legal or regular should be taken in the light of the other acts that are connected to it or otherwise related to the same. If all of these acts, taken together, clearly show a pattern or connection that demonstrates the underlying motive of these acts, then we apply the "totality of conduct" rule. Very obviously, under this perspective, the aforementioned acts of the Sangguniang Panlungsod were all designed to achieve a common objective, and that is to paralyze this administration and render it ineffectual and inutile. Worse, these acts all clearly show that the Sangguniang Panlungsod is already encroaching unduly into the field of executive domain. Worse still, they want to wield executive powers.

Finally, I wish to stress that the above-mentioned events were purposely pointed out and narrated in this letter so that the people of the City of Cagayan de Oro would be made fully aware of the true agenda of the majority members of the Sangguniang Panlungsod. And that the Kagayanons will be exposed to the harsh and sad reality that the majority members of the Sangguniang Panlungsod, to whom the Kagayanons have reposed their sacred votes, are not living up to their sworn duties to look after the welfare of the people of the City of Cagayan de Oro but are simply advancing their individual interests and agenda.

Accordingly, I am returning City Ordinance No. 12860-2014 together with this Veto Message to the Sangguniang Panlungsod.

Very truly yours,

OSCAR S. MORENO
City Mayor

Copy Furnish:

City Legal Office
Office of the City Administrator
Office of the City Treasurer
City Information Office