



Island Garden City of Samal

Davao del Norte • Republic of the Philippines

SANGGUNIANG PANLUNGSOD

4TH City Council

EXCERPT FROM THE MINUTES OF THE 109TH REGULAR SESSION OF THE SANGGUNIANG PANLUNGSOD OF THE ISLAND GARDEN CITY OF SAMAL, DAVAO DEL NORTE HELD ON AUGUST 25, 2009 AT THE SP SESSION HALL.

PRESENT :

Hon. Jaime A. Pichon,	SP Member, Presiding Officer Pro-tempore
Hon. Gaspar R. Valera,	SP Member
Hon. Napoleon P.G. Villarica,	SP Member
Hon. Al David T. Uy,	SP Member
Hon. Ruel H. Bantillo,	SP Member
Hon. Abelardo D. Colmenares,	SP Member
Hon. Guillermo E. Olden,	SP Member
Hon. Isidro V. Requina, Jr.,	SP Member
Hon. Nieljun C. Esdrelon,	SP Member
Hon. Metodio D. Gonato,	SP Member
Hon. Charles C. Ligan,	SP Member
Hon. Reynaldo M. Jose,	ABC Representative
Hon. Erven John P. Claros,	SKF Representative

ON OFFICIAL BUSINESS:

Hon. Orly A. Amit,	City Vice Mayor, Manila
--------------------	-------------------------

ON LEAVE:

Hon. Godofredo M. Mara,	SP Member
-------------------------	-----------

CITY ORDINANCE NO. 2009-156

“ AN ORDINANCE REVISING CITY ORDINANCE NO. 2004-083, OTHERWISE KNOWN AS THE REVISED REVENUE CODE OF THE ISLAND GARDEN CITY OF SAMAL ”

Be it ORDAINED, by the *Sangguniang Panlungsod* of the Island Garden City of Samal, that:

CHAPTER 1. GENERAL PROVISIONS

ARTICLE I. SHORT TITLE AND SCOPE

Section 1. Short Title. This ordinance shall be known as the Revised Revenue Code of 2009 of the Island Garden City of Samal.

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 the Island Garden City of Samal.

Section 3. Territorial Jurisdiction of the Island Garden City of Samal. The territorial boundaries of the Island Garden City of Samal shall comprise the three (3) districts - District I (Babak), District II (Samal) and District III (Kaputian) - consisting of 46 barangays including the space immediately above and under the ground as well as the surrounding seas within its territorial jurisdiction and all other areas wherein the Local Government Unit of the Island Garden City of Samal has been exercising its jurisdiction.

ARTICLE II. CONSTRUCTION OF PROVISIONS

Section 4. 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, P.D. 1096 also known as the National Building Code of the Philippines and other laws specifically mentioned in this ordinance.

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 Saturday, Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.

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

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

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

ARTICLE III. DEFINITION OF TERMS

Section 6. Definitions – When used in this Code:

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

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

(c) *Temporary Permit to Operate (TPO)* - A permit issued by the Local Chief Executive to allow within a limited period of time the operation of business establishments pending full compliance of the requirements necessary for the issuance of valid permit and license to operate within the Island Garden City of Samal.

(d) *Citation Ticket* is a slip of paper containing a notice citing violation of city ordinance with corresponding fine issued by the apprehending officer.

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

(f) *Corporations* include partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but do 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.

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

(h) *Deputized Apprehending Officer* means any employee from the LGU and the PNP deputized by the Local Chief Executive to implement apprehension of violators.

(i) *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.

(j) *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.

(k) *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).

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

(m) *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.

(n) *Municipal Waters* The municipal waters of the Island Garden City of Samal include not only streams, lakes, inland bodies of water and tidal waters within the city which are not subject of private ownership and not included within the national parks, brackish water, fishponds leased by the government, and national fishery reserves, refuge and sanctuaries but also marine waters included between two lines drawn perpendicular to the general coastline where the boundary lines of the city touch the sea at low tide and a third parallel with the general coastline. Where two municipalities are so situated on opposite shores such that there is less than thirty (30) kilometers of marine waters between them, the third line shall be a line equidistant from the opposite shores of the respective municipalities.

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

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

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

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

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

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

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

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

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

CHAPTER 2. LOCAL TAXATION

ARTICLE I. TAXATION AND ITS IMPOSITIONS

Section 7. Duty of the City Treasurer. The City Treasurer shall collect, either by himself or through his authorized representative, all taxes, charges and all fees under this Ordinance.

Section 8. License necessary; Regulations.

(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 location 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 any profession or calling for which taxes, fees, charges and/or rentals are authorized to be levied and collected under Republic Act 7160, otherwise known as the 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 Ordinance.

(c) Any tax, fee or charges, paid in any locality outside of the Island Garden City of Samal for any business, trade or calling which is required to be paid in the Island Garden City of Samal under the provision of this Ordinance shall be invalid within the jurisdiction of this City and the same shall not be used as a license to operate any business in the Island Garden City of Samal;

Section 9. City Mayor's Permit, Compliance. The City Mayor shall not issue any license to operate a new business or continue the operations of existing ones for the ensuing calendar year unless the owner, operator, proprietor, or manager first presents the following:

- (a) a copy of the permit issued by the Office of the City Mayor authorizing the operation of the business or the pursuit of a profession, occupation, trade or calling during the year for which a license is being secured;
- (b) A sworn statement on a form prescribed by the City Licensing Office declaring among other information as to business organization and term:
 - i. Name of establishment, owner or proprietor
 - ii. Name of the manager and the list of workers employed therein and their occupation
 - iii. Total gross receipts of the preceding year
 - iv. Such other pertinent data which may from time to time required by law.

(c) *Issuance of Clearance by the Barangay.* No license or permit for any business or activity may be issued unless a clearance is first obtained from the barangay where such business or activity is located or conducted. The application for clearance shall be acted within seven (7) working days from the filing thereof. In the event that the clearance is not issued within the said period the City Mayor may issue the said license or permit.

Section 10. Fixing of Tax and Manner of Payment. Except as otherwise provided in this Code, all city taxes are hereby fixed by year, provided, however, at the option of the taxpayer, the same may be paid in quarterly installments within the time prescribed.

Section 11. Revocation of Permit.

- (a) Mayor's Permit maybe revoked at the instance of the City Mayor for:
1. violation of law;
 2. persistent or habitual delinquency in the payment of taxes, fees, etc
 3. other justifiable cases.
- (b) The revocation of a permit and/or the issuance of an order closing a business by the City Mayor automatically cancels the license of the business involved in such revocation or order of closure, and under this circumstances, the taxpayer shall not be entitled to any tax refund for unexpired portion of the year or quarter for which payment had been made.
- (c) In the event that the City Mayor revokes and orders the closure of a business establishment and issues a new permit to the operator or owner of business whose previous permit and/or license was previously revoked or canceled, said owner or operator must secure and pay for a new permit and license as if he is to operate a new business, without prejudice to his possible disqualification to operate a business by virtue of this ordinance.

CHAPTER 3. CITY TAXES

ARTICLE I. REAL PROPERTY TAX

Section 12. Imposition of the Basic Real Property Tax (RPT). There is hereby levied an annual ad valorem tax at the rate of one percent (1%) of the assessed value of real property, such as lands, buildings, machinery and other improvements affixed or attached to real property not herein specifically exempted within the territorial jurisdiction of the Island Garden City of Samal.

Section 13. Additional Levy on Real Property for the Special Education Fund (SEF).

There is hereby levied an annual tax of one percent (1%) of the assessed value of real property which shall be in addition to the basic real property tax under **Section 12** hereof. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

Section 14. Exemption from Real Property Tax and SEF Tax. 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 parsonages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;

(c) Machineries and equipments that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;

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

(e) Machinery and equipment used for pollution control and environmental protection.

Section 15. Withdrawal of the Privilege. Except as provided herein and pursuant to Section 234 of the Local Government Code (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. Hence, tax may be levied on the following:

a. Lands, buildings and other improvements owned by local water districts are now taxable except on machineries, mechanical contrivances, instruments, appliances and apparatus formed and established under P.D. No. 198 (1973) which are actually, directly and exclusively used for water supply generation and/or transmission of electric power;

- b. Properties of charitable institutions other than those devoted to charitable purposes and used for secular or non-charitable purposes, such as those used to create revenue.
- c. Those properties which by law the privilege of tax exemption was withdrawn pursuant to Section 234 of the Local Government Code (LGC).

Section 16. Time of Payment. The real property tax herein levied together with the additional levy on real property for the Special Education Fund (SEF) shall be due and payable on the first day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: the first installment on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.

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

Section 17. Tax Discount for Advance and Prompt Payment. If the basic real property and additional SEF tax are paid on or before the deadlines as provided for in **Section 16** of this Code, the taxpayer shall be entitled to a discount of ten percent (10%). If the above-mentioned taxes are paid in full before July 1 of preceding year, the taxpayer shall be entitled to twenty percent (20%) tax discount. The above mentioned discount shall only be granted to properties without any delinquency.

Section 18. Collection of Real Property Tax. The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the City Treasurer. The City Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay: Provided, that the Barangay Treasurer is properly bonded for the purpose: Provided, further, that the premium on the bond shall be paid by the City Government.

Section 19. Distribution of Proceeds. Pursuant to Section 271 of the Local Government Code, the proceeds of the basic real property tax, including interest thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction, and

fifty percent (50%) of the tax paid under protest, in accordance with the provisions of this Article, shall be distributed as follows:

- (a) Seventy percent (70%) shall accrue to the General Fund of the City;
- (b) Thirty percent (30%) shall be distributed among the component barangays of the city where the property is located in the following manner:
 - i. Fifty percent (50%) shall accrue to the barangay where the property is located.
 - ii. 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 20. Administrative Provisions. On the Collection of the Real Property Tax.

(a) *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.

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

(c) *Payment Under Protest.*

1. No protest shall be entertained unless the taxpayers first pays the tax. There shall be annotated on the tax receipts the words "*paid under protest.*" The protest in writing must be filed within thirty (30) days from payment of the tax to the City Treasurer, who shall decide the protest within sixty (60) days from receipt.

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 19** of this Code.

2. 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.

3. In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in subparagraph 3 (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.

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

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

(e) *Notice of Delinquency in the Payment of the Real Property Tax.*

1. 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 of the city. 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.

2. 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 interests and penalties may be made in accordance with **Section 22** of this Code, and unless the tax 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.

(f) *Remedies for the Collection of Real Property Tax.* For the collection of the basic real property tax and any other tax 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.

(g) *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.

(h) *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.

(i) *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.

(j) *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.

(k) *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.

(l) *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.

(m) *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.

(n) *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.

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

(p) *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:

1. 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.

2. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. 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.

3. 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.

(q) *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 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.

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

(s) *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.

Section 21. Special Provisions.

(a) *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.

(b) *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.

(c) *Duties 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.

(d) *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.

(e) *Exemption from Court Fees.* 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.

(f) *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.

(g) *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.

(h) *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 22. Interests on Unpaid Real Property Tax. Failure to pay the real property tax or any other tax levied under this Chapter upon the expiration of the periods as provided in **Section 16** or when due, 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 23. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts. Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by a fine of not less than One thousand pesos (P1,000.00) nor more than Five thousand ,pesos (P5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court. P.19

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

Section 24. Penalties for Delaying Assessment of Real Property and Assessment Appeals. Any government official who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be

punished by a fine of not less than 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 imprisonment, at the discretion of the court..

Section 25. Penalties for Failure to Dispose the Delinquent Real Property at Public Auction. The City Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article or any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to a fine of not less than One thousand pesos (P1,000.00) nor more than Five thousand ,pesos (P5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment at the discretion of the court.

ARTICLE II. TAX ON IDLE LANDS

Section 26. Idle land tax is “in addition to the basic real property tax”

- (a) The City Assessor must identify and keep an updated record of all idle lands and furnish the City Treasurer with copies thereof.
- (b) The City Treasurer must notify, on the basis of such record, the owners of the property or persons having legal interest therein of the imposition.
- (c) Collection of the tax may be enforced through the administrative and civil remedies

The proceeds of the tax accrues to the general fund of the city.

Section 27. Idle Lands, Coverage. For purposes of real property taxation, idle lands shall include the following:

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

(b) Lands, other than agricultural, located in the city, more than one thousand (1,000) square meters in area one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein; and

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

Section 28. Imposition of Tax. There is hereby levied an annual tax on idle lands at the rate of three percent (3%) of the assessed value of the property which shall be in addition to the basic real property tax.

Section 29. Exemptions. The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, utilizing or cultivating the same by reason of force majeure, civil disturbance, natural calamity or any justifiable cause or circumstance.

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

Section 30. Collection and Accrual of Proceeds. The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue to the General Fund of the city.

Section 31. Listing of Idle Lands by the Assessor. The City Assessor shall make and keep an updated record of idle lands located within his area of jurisdiction. For purposes of collection, the City Assessor shall furnish a copy thereof to the City Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

ARTICLE III. SPECIAL LEVY ON LANDS BENEFITED BY IMPROVEMENTS

Section 32. Special Levy; Its Meaning. Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the government.

Section 33. Imposition of Levy. A special levy is hereby imposed on the lands specially benefited by public works projects or improvements funded by the city at a rate of (not exceeding sixty percent (60%) the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.

Section 34. Exemptions. The special levy shall not apply to lands owned by:

- (a) The Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person.
- (b) Charitable institutions, churches, parsonages or convents appurtenant thereto, and all lands exclusively used for religious, charitable or educational purposes; and
- (c) Duly registered cooperatives as provided for under RA 6938. The special levy shall not also apply to the remainder of the land portions of which have been donated to the city for the construction of such projects or improvements.

Section 35. Time of Payment. The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

Section 36. Collection and Accrual of Proceeds. Collection of special levy on land shall be the responsibility of the City Treasurer. The proceeds shall accrue to the General Fund of the City.

Section 37. Administrative Provisions.

- (a) Ordinance imposing a Levy. The tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public work projects or improvements to be undertaken, state the estimated cost thereof, specify meters and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Panlungsod shall not be obliged, in the apportionment and computation of the special levy, to

establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project. The ordinance shall likewise specify the appropriate penalty for noncompliance or violations of the provisions of the said ordinance.

(b) Publication of Proposed Ordinance Imposing Special Levy. Before the enactment of an ordinance imposing a special levy, the Sangguniang Panlungsod shall conduct a public hearing thereon; notify in writing the owners of real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.

(c) Fixing the Amount of Special Levy. The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the City Assessor, or its current assessed value as fixed by said assessor if the property does not appear of record in his books.

Upon the effectivity of the ordinance imposing special levy, the City Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.

(d) Taxpayer's Remedies Against Special Levy. Any owner of real property affected by a special levy or any person having a legal interest therein may, within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form for the purpose, together with copies of the tax declarations and such affidavits or documents in support of the appeal.

ARTICLE IV. SOCIALIZED HOUSING TAX

Section 38. Socialized Housing Defined. Socialized housing refers to housing programs and projects covering houses and lots or home lots only duly undertaken by the government and private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of the Urban Development and Housing Act of 1992.

Section 39. Socialized Housing Tax. There is hereby imposed an additional socialized housing tax of one-half percent (0.5%) under the IRR of RA 7279 on the assessed value of all lands in urban areas in excess of Fifty Thousand (P50,000.00) pesos.

Section 40. Exemptions. The following are exempted from the socialized housing tax:

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

Section 41. Collection and Accrual of Proceeds. The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the city.

Section 42. Administrative Provisions. The City Assessor shall keep an updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (P 50,000). For purposes of collection, the City Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Section 43. Collection and Accrual of Proceeds. The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the city.

ARTICLE V. SUBDIVISION DEVELOPMENT

Section 44. Subdivision Development; Rules. All application for Preliminary Approval and Locational Clearance (PALC), subdivision approval and development permit for residential/commercial, industrial, farm lot subdivision and cemetery/memorial parks shall conform with the minimum designs, standards, requirements and technical requirements set forth by PD No 957 (Subdivision and Condominium Buyer's Protective Decree), Presidential Decree No. 1216 (Defining Open Space in Residential Subdivision), Pd No. 1185 (Fire code of the Philippines), SP Resolution No. 852, series of 2009 City Comprehensive Development Plan of the Island Garden City of Samal, Presidential Decree 1096 (National Building Code of the Philippines) Executive Order No. 648 and Section 18 of RA 7279 the Urban Development and Housing Act of 1992.

Section 45. Definition of Terms. For the purpose of this Article, the following definitions of terms are incorporated as follows:

(a) *Developer* – shall mean the person who develops or improves the subdivision project or condominium project for and in behalf of the owner thereof.

(b) *Simple Subdivision* – means a subdivision project less than a hectare in area, covered by a simple division where no street or passage is delineated on the plan. Provided, that in the event of piece-meal or partial subdivision of project plans are made, the same shall be considered in its entirety and when applicable the provisions of PD 1216 on open spaces shall be observed.

(c) *Subdivision* – means the division of a tract or a parcel of land into two or more lots, sites or other divisions for the purpose, whether immediate or future sale or building development.

(d) *Subdivision Project* – means a tract or a parcel of land registered under Act No. 496 which is partitioned primarily for residential purposes into individual lots with or without improvements thereon and offered to the public for sale, in cash or installment terms. It shall include all

residential, industrial, memorial parks and recreational areas as well as open spaces and other community and public areas in the project.

(e) *Urban areas* - refer to all cities regardless of their population density and to municipalities with a population density of at least five hundred (500) persons per square kilometer.

Section 46. Prohibitions. It shall be unlawful for any person, partnership, company or corporation in charge of the business and affairs of the said organization, to subdivide any parcel of land into residential, commercial, industrial lots, farm lots, and cemetery/memorial parks, or enter into contract of conditional sale of any nature or lot resulting from any projected subdivision unless:

(a) The applicant submits a subdivision plan thereof, approved by the City Council upon recommendation of the City Planning and Development Office and the City Engineer's Office. The plan must indicate the roads, drainage, electrical and power connections or lines, water supply or facilities and other improvements required in this;

(b) The roads, drainage, electrical and power connections or lines, water supply or facilities and other improvements required in this Chapter are complied within the period herein set forth: One year from the date of approval if the area subdivided does not exceed ten (10) hectares.

(c) No proposed subdivision shall be approved and no permit shall be issued to any person, partnership or corporation to subdivide any parcel of land into home or residential lots for sale to the public and/or sell or offer to sell to the public any or all of the subdivision lots when the developer has not complied with the requirement in letter (a) of this section for the submission or other parcel of land for which a subdivision permit has been previously issued to the same developer.

Section 47. Alteration of Plan Prohibited. No owner or developer shall change or alter roads, open spaces, infrastructure facilities for public use and/or other form of subdivision development as contained in the approved subdivision plan without permission from the City Council and the written conformity or consent of the duly organized homeowner association, or in the absence of the latter, by the majority of lot buyers in the subdivision.

Section 48. Certificate of Zoning Compliance. No building permit shall be issued unless a certificate of zoning compliance has been obtained from the City Planning and Development Office. Such certificate shall show, among other things, that the building or part thereof and the proposed use of the same area is in conformity with the provisions of this Title. The City Planning and Development Coordinator shall maintain a record of all issued certificates of zoning compliance.

Section 49. Certificate of Non-Conforming Use. A certificate of non-conformity for non-conforming uses shall be applied for by the owner or agent of the property from the approval of this Code, otherwise, the non-conforming use may be condemned and removed at the owner's expense.

Section 50. Expiration of Building Permit. If the work described in any building permit has not begun within the period prescribed by the National Building Code for the effectivity of a building permit counted from the date of the issuance thereof, said permit shall be canceled by the City Engineer and a written notice thereof shall be given to the persons affected, together with a notice for further work as described in the canceled permit shall not continue unless and until a new building permit has been obtained.

Section 51. Regulations In The Issuance Of Development Permit On Approved Complex Subdivisions, Industrial, Farmlot Subdivisions And Memorial Parks.

(a) The establishment and development and/or sale or lease by the owner or developer of a lot in complex subdivision, industrial and farm lot subdivisions and memorial parks shall be undertaken only after the Development Plan shall have been approved by the City Council and a Certificate of Registration and License to Sell shall have been issued by the Housing and Land Use Regulatory Board (HLURB).

(b) No development Plan shall be approved by the City Council unless the owner/developer shall file a performance bond in cash equivalent to:

- i. Ten percent (10%) of the total project cost for subdivisions under BP. 220 and Section 18 of Republic Act No. 7279
- ii. Twenty percent (20%) of the of the total project cost for subdivisions under PD 957

- iii. Twenty percent (20%) of the development cost for industrial, farmland subdivisions and memorial parks, to guarantee the proper construction of such subdivisions as per approved plans.

The performance bond shall be executed in favor of the city government of the Island Garden City of Samal and shall authorize the City Government in case of Forfeiture to use the proceeds thereof as may be proved by the City Council for the purpose of its undertaking in case the owner or developer abandons the subdivision project, deviates from the approved subdivision plan resulting to substandard construction to the detriment of lot buyers and violates the terms and conditions stipulated in the development permit.

Section 52. Revocation of Development Permit. The city government may *muto proprio* or upon complaint filed by a buyer of a subdivision lot revoked the development permit by issuing an order to this effect stating the findings and the grounds for its revocation which may include the following:

- (a) Violation to the terms and conditions in the Development Permit;
- (b) In case the developer or owner of the land engaged or about to engage in a fraudulent transaction;
- (c) If the dealer, broker or salesman of the developer or the owner of the lot engage in the business of selling subdivision lots, failed to register with the HLURB and conducted business without authority to sell subdivision lots;
- (d) If the dealer, broker, or salesman has not paid to the city his professional tax and without occupational permit and/or business permit and to engage in the business of selling subdivision lots..
- (e) Registered dealers, brokers or salesmen must be included in the Register of Dealers, Brokers or Salesmen in the City Planning and Development Office,

Section 53. Administrative Provisions:

- (a) Development Permit shall only be issued to developers of a subdivision projects unless the owner or dealer of the project shall have filed an adequate performance bond in cash mentioned

in Section 51 (b) to guarantee that the conditions specified in this Title shall have been complied with.

(b) That the city government is authorized to use the performance bond for the purpose of its undertaking in case of forfeiture of the bond as provided in this ordinance;

Section 54. Agency In-Charge. The agency in-charge with the overall administration of the provision of this Title shall be the City Planning and Development Office (CPDO), with which the City Engineer's Office shall play a vital support role prior to the City Council's final approval as stated in the general procedural flow of all applications for subdivision to wit:

- a. The CPDO receives applications for subdivision to process for preliminary technical evaluation of documents and its requirements and issues order of payment of corresponding fees
- b. Subdivision application found to be in order may be forwarded to the City Engineer's Office for further Technical Evaluation and on-site verification, after which an on-site inspection report shall be issued with their recommendation for approval;
- c. Applications with the recommendation shall then be forwarded by the CPDO to the City Council for their appropriate action.

Section 55. Escalation Clause. The City Zoning Coordinator under this provision is authorized to increase the rates herein provided by not more than fifty (50%) upon consent or approval of the Sanggunian. However, no such increase shall be done more than once a year.

Section 56. Penalty. Any person or entity who violates Section 50 – Section 53 of this Article shall be imposed the penalty of not less than four (4) months and one (1) day nor more than eight (8) months of imprisonment or a fine of not less than P1, 500.00 nor more than P3, 000.00 without prejudice to the City Government ordering the demolition of any structures constructed.

ARTICLE VI. TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP OR TITLE

Section 57. Imposition of Tax. There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of fifty five percent (55%) of one percent (1%) of the total consideration involved in the acquisition of the property or the fair market value in case the monetary consideration involved in the transfer is not

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

Section 58. Real property defined. For purposes of this Ordinance real property refers to lands, building and machineries intended by the owner of the land or building for an industry or work which may be carried on in a building or on land and which tend directly to meet the needs of the said industry or works. Building refers to all kinds of structure, more or less permanently attached to a piece of land, excluding those which are merely superimposed on the soil.

Section 59. 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. For other modes of transfer where conveyance was not effected to the transferee, payment of real property tax shall be for the account of the holder/transferor of the property.

Section 60. Exemptions. The sale, transfer or other disposition of real property pursuant to RA 6657 and Republic Act 3844, as amended otherwise known as the Agricultural Land Reform Code shall be exempt from this tax.

Section 61. Administrative Provisions.

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

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

Section 62. Surcharge and Interest in case of delinquency. The tax imposed under this article shall be due and payable within six (6) months from the date of the execution of the deeds as regard sale, barter, donation and any other mode of transfer of ownership or title. In the case of transfer by succession, the tax shall be due and payable within one year from the decedent's death.

ARTICLE VII. TAX ON PRINTING AND PUBLICATION

Section 63. Imposition of Tax. There is hereby levied a tax at the rate of seventy-five (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.

Section 64. 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 textbooks or references shall be exempt from the tax herein imposed.

Section 65. Time of Payment. The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter. In the case of a newly started business, the tax shall be paid before the business starts to operate.

Section 66. Tax on Newly Started Business. In case of a newly started business, the tax shall be one-tenth of one percent (1/10 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate. The tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

ARTICLE VIII. FRANCHISE TAX

Section 67. Definition. When used in this Article, franchise is a right or privilege, affected with public interest which is conferred upon private persons or corporation, under such terms and conditions as the government and its political subdivision may impose in the interest of public welfare, security and safety.

Section 68. 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 the territorial limits of the city.

In the case of a newly started business, the tax shall be one-tenth (1/10) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts during 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 incorporation 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 69. Duty of Franchise Holder. The franchise Holder shall:

- (a) Furnish the Office of the City Mayor within 30 days from receipt an authenticated copy of his franchise to operate in the Island Garden City of Samal;
- (b) To provide and maintain a standby unit with a generating power supply equivalent to fifty percent (50%) of its total power supply requirement to its consumers in case of franchise to operate electric power, light, water and other basic services in the Island Garden City of Samal; and
- (c) To register said standby unit with the City Engineer's Office within 30 days from the grant of the franchise or from notice of such registration in case of existing franchise with a certification under oath that the standby unit has the required power generating capacity.

Section 70. Exclusions. The term businesses enjoying franchise shall not include holders of certificates of public convenience for the operation of public vehicles for reason that such certificates are not considered as franchises.

Section 71. Time of Payment. The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each

quarter. In the case of a newly-started business, the tax shall be paid before the business starts to operate.

Section 72. Prohibited Act. It shall be unlawful for any franchise holder to dispose of any standby unit, transfer or change the registered unit with unregistered one, without the approval of the City Mayor as recommended by the City Engineer.

Section 73. Interest and Surcharges. For failure to pay the City Franchise Tax within the time fixed above, an interest of two percent (2%) per month shall be imposed counted from due date and surcharge of twenty-five percent (25%) for the amount of tax due including interest until the obligation is fully paid.

Section 74. Penalty. Any person who violates the foregoing Article shall be penalized by a fine of not less than P3, 000.00 nor more than P5, 000.00 or imprisonment of not less than eight (8) months and one (1) day nor more than twelve (12) months.

ARTICLE IX. TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES

Section 75. Imposition of Tax. The province may collect not more than ten percent (10%) of fair market value in all extractions made within the territorial jurisdiction of the Island Garden City of Samal per cubic meter of ordinary stones, sand, gravel, earth and other quarry resources as defined under the National Internal Revenue Code, as amended extracted from public lands or from the beds of seas, lakes, rivers, streams, creeks and other public waters within the city territorial jurisdiction,

Quarry resources is defined in the National Revenue Code as any common stone, or other common mineral substances as the Director of Mines and Geo-Sciences may declare to be quarry resources as such but not limited to marl, marble, granite, volcanic ciders, basalt, tuff and rock phosphate: provided that they contain no metal or metals or other valuable minerals.

Section 76. Issuance of Permit. Every person who shall extract sand and gravel and other quarry resources shall secure a permit from the **Provincial Governor**, pursuant to the procedural guidelines embodied in P.D. No. 463 otherwise known as the Mineral Resources Development Decree of 1974, as amended by P.D. 1885 and 1677 and Mines Administrative Order No. MRD - 27, series of 1980, the applicable provisions of which are hereby adopted as

an integral part of this ordinance except for extractions not intended for commercial purposes in which case the provisions of sections 79 shall apply.

Section 77. Proceeds of Permit. The distribution of proceeds from permit shall be the following:

- | | | | |
|----|--|---|-----|
| a) | Province | - | 30% |
| b) | Component City where the sand, gravel and other quarry resources are extracted | - | 30% |
| c) | Barangay where the sand, gravel and other quarry resources are extracted | - | 40% |

Section 78. Mandatory Requirement. All quarry operations under this Article shall be subject to periodic inspection by the City Mayor, City Environment and Natural Resources Officer, City Engineer and City Treasurer or by their duly authorized representative for the purpose of determining:

- a. that the operation is confined within the area indicated in the permit;
- b. that the materials extracted are in accordance with the terms and conditions of the permit;
- c. that the permit is used exclusively by the permittee and shall not be transferred to any person, partnership, or corporation without prior approval by the City Mayor;
- d. that the permittee or his agent shall serve a copy of the permit to quarry to the City mayor for his reference;
- e. that the permittee shall post a copy of the permit in the area where the materials are being removed and shall be made available at all times for inspection by the representative of the City Mayor, the City Environment Officer, or the City Treasurer.
- f. that all vehicles carrying sand, gravel, earth and other quarry resources shall at all times carry with them copy of the permit to quarry.

Section 79. Exemption from Fees; Special Permit Fee. All persons, corporations, partnerships or associations granted with gratuitous permit to quarry materials or those extracted from their privately-owned lands, if the same materials are for their exclusive and personal use and not for sale, shall be exempted from payment of this tax, and shall pay only a special permit fee of Two Hundred (P200.00) pesos.

Section 80. Authority to Impound Vehicles Carrying Extracted Materials without Permit. The City Mayor or the City Treasurer, or their authorized representative shall have the authority to impound any vehicle carrying stones, sand, gravel and other quarry materials extracted without the delivery receipt and corresponding permit to extract and retailer's permit in case of concessionaire and retailer respectively. The City Engineer or his representative shall be the custodian of all impounded vehicles. The impounded vehicle shall only be released upon payment of the corresponding fees, charges, interest and surcharges as provided under this ordinance. The interest shall be computed at two percent (2%) per month based on the value of the quarry materials carried until the whole amount is fully paid but not to exceed 75% of the value of the quarry materials and a storage fee of two hundred (P200.00) per day.

Section 81. Issuance of Delivery Receipts and Display of Permit. The concessionaire or permittee shall at all times, issue delivery receipt to any person/driver engaged in hauling sand, gravel, earth and other quarry materials for purposes of inspection by the duly authorized representative of the City Mayor, City Environment Officer or City Treasurer. Such receipt and permit must at all times be carried by the driver which shall be shown upon demand. Any quarry materials hauled or delivered to any destination without the corresponding delivery receipt and permit shown shall be construed to have illegally extracted.

Section 82. Penalty. Any person or firm who extract or dispose quarry resources extracted from the Island Garden City of Samal without permit from the Provincial Governor shall be charged administrative penalty as follows:

1 st Offense	-	P1,000.00
2 nd Offense	-	P3,000.00
3 rd Offense	-	P4,000.00 and an imprisonment of not less than one (1) month but not more than six (6) months

For subsequent offenses, a case shall be filed in court based on the provisions of the Local Government Code.

ARTICLE X. PROFESSIONAL TAX

Section 83. Imposition of Tax. There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession or calling and who has his principal office or domicile in the Island Garden City of Samal requiring government examination at the rate of Three hundred pesos (P300.00)

Section 84. Coverage. Payment of professional tax of the preceding section includes the following:

- * Actuaries
- * Attorneys at Law
- * Associate Electrical Engineer
- * Asst. Electrical Engineer
- * Boxers, Amateur Bowlers
- * Certified Plant Mechanics
- * Certified Public Accountants
- * Chemists
- * Commercial Aviators/ Custom Brokers
- * Dentists
- * Engineers
 - Agricultural, Chemical, Chief Motor, Civil. Communications, Industrial, Electronics
 - Geodetic, Junior Mechanic, Marine Chief, Mechanical, Sanitary
- * Insurance Agents and Sub-agents
- * Interior Decorators
- * Licensed Shipmasters
- * Marine Surveyors
- * Master Mariners, Chief Mate, 2nd and 3rd mates
- * Medical practitioners
- * Chiropodist
- * Club/Hotel Floor Manager
- * Commercial Stewards and stewardesses, Couturiers
- * Chess Players and other players of professional games
- * Dieticians
- * Embalmers
- * Flight Attendants
- * Foreign Exchange dealers/money changers
- * Foresters
- * Geologists
- * Golfers
- * Hostesses/ entertainers in cocktail lounge, bars, clubs or other similar establishments
- * Hotel and Restaurant Chiefs
- * Insurance Adjusters
- * Land Surveyors
- * Marine Officers
- * Medical technologists
- * Naval Architects
- * Nutritionists
- * Opticians
- * Optometrists
- * Pharmacists
- * Professional Appraisers or connoisseurs of tobacco and other domestic or foreign products
- * Professional Consultants
- * Real Estate Brokers
- * Registered Electricians
- * Registered Radio and TV Technicians
- * Registered Master plumbers
- * Sugar Technologists
- * Stock brokers
- * Veterinarians
- * X-Ray Technicians
- * Television and Stage Models
- * TV-Movie stage production designers
- * Therapists
- * Warehousemen

- * Marine, 2nd, 3rd, 4th Engineer
- * Masseurs
- * Midwives
- * Professional; Actors and Actresses
- * Professional Print
- * Professional Athletic coaches and trainers
- * Professional match maker or referee
- * Professional trainers
- * Professional or instructors of private universities, colleges and vocational schools
- * Professional basketball players
- * Pelotaries
- * Registered Nurse
- * Registered Tourist Guide
- * Radio, TV stage directors
- * Sales Agents of medicines or detailman
- * Stage performers and models
- * Statisticians
- * Tattooist
- * Tennis Players

and other 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 85. Exemption. Professionals exclusively employed in the government shall be exempt from the payment of this tax, unless granted authority to practice his profession at the same time.

Section 86. Duty of Employers to Require Payment of Professional Tax. Every person , partnership, corporation or association employing the services of a person who is subject to the professional tax under this chapter, shall require payment by the person employed of that corresponding professional tax before employment and annually thereafter..

Section 87. 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 88. 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 who begins the practice of his profession or the pursuit of his calling after the month of January shall pay the full amount of tax before engaging therein.

Section 89. Place of Payment. Every person legally authorized to practice his profession in this province shall pay to the city where he maintains his principal office in case he practices his profession in several places.

Section 90. Administrative Provisions.

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

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

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

(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.

Section 91. Penalty. Failure to pay the tax within the time fixed in **Section 86** of this Article or before the taxpayer begins to practice his profession or calling, shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the amount of the tax due, and interest of two percent (2%) per month upon the unpaid tax until the tax is fully paid.

ARTICLE XI. TAX ON AMUSEMENT DEVICES

Section 92. Tax on Amusement Devices. There is hereby levied and imposed a tax on all persons operating the following amusement devices at the rate indicated in each case;

	Annual Tax
* Each juke box machine	P 500.00
* Each videoke machine or apparatus for visual entertainment	P 1,500.00
*each apparatus for weighing persons	P 200.00
* each pinball and other vending machine for any use	P 200.00

* each machine or apparatus for printing letters	P	200.00
* each play station and similar apparatus for vending games of skills	P	200.00
* each computer machines when used for games and visual aid entertainment	P	500.00
* coin or token operated amusement machines	P	200.00
* video cassette recorder/ record player when used for viewing	P	700.00

ARTICLE XII. AMUSEMENT TAX ON ADMISSION

Section 93. Definitions. When used in this Article:

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

(b) *Amusement Places* include theaters, cinemas, concert halls, boxing stadia, disco pubs, cockpits, beach and inland resorts, casinos, sports, extreme adventure parks and spots and other places of amusement where one seeks admission to entertain oneself by viewing the show or performances.

Section 94. Imposition of Tax. There is hereby levied a tax to be collected from the proprietors, lessees, or operators of amusement places at the rate of ten **percent (10%) of the gross receipts** from admission fees.

Section 95. 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 96. Exemption. The tax herein imposed do not apply to the following cases:

(a) Holding of operas, concerts, dramas, recitals, paintings, art exhibitions, flower shows, musical programs, literary and oratorical presentations not intended primarily for profit, except pop, rock or similar concerts and film exhibition.

(b) When the admission fees are collected for and in behalf of charitable, educational or religious institutions or associations who are declared by law are exempted from payment of

amusement tax on paid admission, provided that such exhibition or show shall not exceed three (3) days in a calendar year.

Section 97. 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 five (5) days of the succeeding month, determined on the basis of a true and complete return of the amount of gross receipts derived during the preceding month before the gross receipts are divided between the proprietors, lessees, or operator and the distributors in cases of cinematographic films and the like.

Section 98. 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 open 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 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.

(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.

It is further provided that the office of the Local Chief Executive is hereby granted the authority to design appropriate rules and regulations to implement this provision.

Section 99. Penalty. The taxpayer shall be subject to such surcharges and interests and penalties prescribed by this ordinance.

**ARTICLE XIII. ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR VAN OF
MANUFACTURERS OR PRODUCERS, WHOLESALERS, DEALERS OR
RETAILER OF CERTAIN PRODUCTS**

Section 100. 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 consumer and non-consumer products, hauling trucks of sand and gravel dealers, to sales outlets, consumers, whether directly or indirectly as may hereafter be determined by the Sangguniang Panlungsod in the amount of Seven Hundred Fifty (P750.00) pesos.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers used in the delivery and distribution of the products to sales outlets already taxed under this Article shall be exempt from the peddler's tax herein imposed under **Section 105 (I)** provided, they have Business Permit issued by the city government.

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

Air-conditioned buses	P 3,000 per unit
Non- Airconditioned buses	P 2,000 per unit
Jeepneys/Fieras/Tamaraws and other PUJs	P 1,000 per unit
Taxis	P 1,000 per unit

Section 101. Time and Place of Payment. The tax herein imposed shall be payable within the first twenty (20) days of January and shall be paid to the City Treasurer. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

Section 102. Exemption. The manufacturers, producers, wholesalers, dealers, and retailer referred to in the preceding sections shall be exempt from the payment of the business tax on peddlers under **Section 105 (I)** of this Ordinance who sell any merchandise or article of commerce within the city.

Section 103. Penalty. Non payment of the tax herein mentioned, the taxpayer shall be subject to such surcharges and interest and penalties prescribed by this ordinance.

ARTICLE XIV. GRADUATED TAX ON BUSINESS

Section 104. Definitions. When used in this Article:

(a) *Advertising Agency* includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, 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.

(c) *Agricultural products* as defined include those that undergo not only simple but even sophisticated processes employing advanced technological means in packaging like dressed chicken or ground coffee in plastic bags or styropor or other packaging materials intended to process and prepare the products for the market. The term *by-products* shall mean those materials which in cultivation or processing of an article remain over, and which are still of value and marketable, like copra cake from copra or molasses from sugar cane;

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

(e) *Amusement Places* include theaters, cinemas, concert halls, circuses , disco pubs, cockpits, beach and inland resorts, casinos, and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;

(f) *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 laws, or rules and regulations thereunder;

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

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

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

(j) *Capital 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;

(k) *Carenderia* refers to any public eating place where foods already cooked are served at a price.

(l) *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.

(m) *Contractor* includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees; As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

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

(n) *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;

(o) *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.

(p) *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;

(q) *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;

(r) *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;

(s) *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;

(t) *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.

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

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

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

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

(y) *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;

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

Section 105. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the City an annual tax in the amounts hereafter prescribed:

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

<u>Amount of Gross Sales/Receipts for the Preceding Calendar Year:</u>	<u>Amount of Tax per Annum</u>
Less than P10,000.00	P 200.00
P 10,000 or more but less than P 15,000	P 265.00
P 15,000 or more but less than P 20,000	P 365.00
P 20,000 or more but less than P 30,000	P 530.00
P 30,000 or more but less than P 40,000	P 800.00
P 40,000 or more but less than P 50,000	P 1,000.00
P 50,000 or more but less than P 75,000	P 1,600.00
P 75,000 or more but less than P 100,000	P 2,000.00
P 100,000 or more but less than P 150,000	P 2,665.00
P 150,000 or more but less than P 200,000	P 3,330.00
P 200,000 or more but less than P 300,000	P 4,660.00
P 300,000 or more but less than P 500,000	P 6,655.00
P 500,000 or more but less than P 750,000	P 9,685.00
P 750,000 or more but less than P 1,000,000	P 12,100.00

P 1,000,000 or more but less than P 2,000,000	P 16,640.00
P 2,000,000 or more but less than P 3,000,000	P 19,965.00
P 3,000,000 or more but less than P 4,000,000	P 24,000.00
P 4,000,000 or more but less than P 5,000,000	P 27,940.00
P 5,000,000 or more but less than P 6,500,000	P 29,480.00
P 6,500,000 or more at a rate of one-half of one percent (1%)	

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

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

<u>Gross Sales/Receipts for</u> <u>The Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than P 10,000.00	P 225.00
P 10,000 or more but less than P 15,000	P 270.00
P 15,000 or more but less than P 20,000	P 335.00
P 20,000 or more but less than P 30,000	P 400.00
P 30,000 or more but less than P 40,000	P 435.00
P 40,000 or more but less than P 50,000	P 800.00
P 50,000 or more but less than P 75,000	P 1,200.00
P 75,000 or more but less than P 100,000	P 1,600.00
P100,000 or more but less than P 150,000	P 2,265.00
P 150,000 or more but less than P 200,000	P 2,930.00
P 200,000 or more but less than P 300,000	P 3,995.00
P 300,000 or more but less than P 500,000	P 5,325.00

P 500,000 or more but less than P 750,000	P 7,990.00
P 750,000 or more but less than P 1,000,000	P 10,648.00
P 1,000,000 or more but less than P 2,000,000	P 12,100.00
P 2,000,000 or more at a rate of sixty-five percent (65%) of one percent (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 or manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;

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

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

(d) On retailers

Gross Sales/Receipts

Rate of Tax

For the Preceding Year	Per Annum
More than P 50,000 but not over P 400,000	3%
More than P 400,000	1½ %

The rate of three percent (3%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and one-half percent (1 1/2%) per annum shall be imposed on sales in excess of Four Hundred Thousand Pesos (P400,000.00).

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

(e) On contractors and other independent contractors except hotels, motels, lodging house/inns, pension houses, apartels and lessor of real state, in accordance with the following schedule: in accordance with the following schedule:

<u>Gross Sales/Receipts for</u> <u>The Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than P 10,000.00	P 75.00
P 10,000 or more but less than P 15,000	P 170.00
P 15,000 or more but less than P 20,000	P 200.00
P 20,000 or more but less than P 30,000	P 330.00
P 30,000 or more but less than P 40,000	P 345.00
P 40,000 or more but less than P 50,000	P 665.00
P 50,000 or more but less than P 75,000	P 1,070.00
P 75,000 or more but less than P 100,000	P 1,595.00
P 100,000 or more but less than P 150,000	P 2,400.00
P 150,000 or more but less than P 200,000	P 2,975.00
P 200,000 or more but less than P 250,000	P 4,390.00
P 250,000 or more but less than P 300,000	P 5,590.00

P 300,000 or more but less than P 400,000	P 7,455.00
P 400,000 or more but less than P 500,000	P 9,075.00
P 500,000 or more but less than P 750,000	P 11,195.00
P 750,000 or more but less than P 1,000,000	P 12,405.00
P 1,000,000 or more but less than P 2,000,000	P 13,915.00
P 2,000,000 or more at a rate of sixty-five percent (65%) of one percent (1%)	

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

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

(f) On banks and other financial institutions, at the rate of sixty-five percent (65%) of one percent (1%) on 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.

The term “banks and other financial institution” include non-bank intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock market, stock brokers and dealers in securities and foreign exchange. While “Financial intermediaries” shall mean persons or entities whose principal functions include the lending, investing or placement of funds or evidences of indebtedness or equity deposited with them, acquired by them, or otherwise course through them, either for their own account or for the account of others.

(g) On hotels, resorts and motels in accordance with the following schedule:

<u>Gross Sales/Receipts for</u> <u>The Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than P 100,000.00	P 2,380.00
P 100,000 or more but less than P 150,000	P 3,565.00
P 150,000 or more but less than P 200,000	P 4,755.00
P 200,000 or more but less than P 250,000	P 6,535.00
P 250,000 or more but less than P 300,000	P 8,320.00
P 300,000 or more but less than P 400,000	P 11,090.00
P 400,000 or more but less than P 500,000	P 14,850.00
P 500,000 or more but less than P 750,000	P 16,650.00
P 750,000 or more but less than P 1,000,000.00	P 18,450.00
P 1,000,000.00 or more but less than P 2,000,000.00	P 20,700.00
In excess of P 2,000, 000.00	at a rate of eighty percent (80%) of one percent (1%)

(h) On lodging houses/inns, pension houses and apartels with accommodations for:

	<u>Amount of Tax per Annum</u>
Less than ten (10) lodgers	P 2,000.00
Ten (10) to nineteen (19) lodgers	P 3,500.00
Twenty (20) to Twenty nine (29) lodgers	P 5,500.00
Thirty (30) to thirty nine (39) lodgers	P 7,000.00
Forty (40) to forty nine (49) lodgers	P 9,500.00
Fifty 50 to seventy nine (79) lodgers	P 15,000.00
More than eighty (80) lodgers	P 20,000.00

(i) On boarding houses/dormitories with accommodation for:

	<u>Amount of Tax per Annum</u>
Less than ten (10) boarders	P 1,500.00
Ten (10) to nineteen (19) boarders	P 2,500.00

Twenty (20) to Twenty nine (29) boarders	P 4,500.00
Thirty (30) to thirty nine (39) boarders	P 5,500.00
Forty (40) to forty nine (49) boarders	P 7,000.00
Fifty 50 to seventy nine (79) boarders	P 10,000.00
More than seventy (70) boarders	P 15,000.00

(j) On Lessor of Real Properties based on gross receipts for the preceding year at a rate not exceeding the following:

<u>Gross Sales/Receipts for</u> <u>The Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than P10,000.00	P 115.00
P10,000 or more but less than P15,000	P 190.00
P 15,000 or more but less than P20,000	P 300.00
P 20,000 or more but less than P30,000	P 495.00
P 30,000 or more but less than P40,000	P 695.00
P 40,000 or more but less than P50,000	P 990.00
P 50,000 or more but less than P75,000	P 1,585.00
P 75,000 or more but less than P100,000	P 2,380.00
P 100,000 or more but less than P150,000	P 3,565.00
P 150,000 or more but less than P200,000	P 4,755.00
P 200,000 or more but less than P250,000	P 6,535.00
P 250,000 or more but less than P300,000	P 8,320.00
P 300,000 or more but less than P400,000	P 11,090.00
P 400,000 or more but less than P500,000	P 14,850.00
P 500,000 or more but less than P750,000	P 16,650.00
P 750,000 or more but less than P1,000,000	P 18,450.00
P 1,000,000 or more but less than P2,000,000	P 20,700.00
In excess of 2 million at a rate of 80 percent of one percent (1%).	

(k) On any business, not otherwise specified in the preceding paragraphs:

<u>Gross Sales/Receipts for</u> <u>The Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	P 46.00
P5,000 or more but less than P10,000	P 101.75
P10,000 or more but less than P15,000	P 172.50
P15,000 or more but less than P20,000	P 247.50
P20,000 or more but less than P30,000	P 412.00
P30,000 or more but less than P40,000	P 635.25
P40,000 or more but less than P50,000	P 907.50
P50,000 or more but less than P75,000	P 1,452.00
P75,000 or more but less than P100,000	P 2,178.00
P100,000 or more but less than P150,000	P 3,267.00
P150,000 or more but less than P200,000	P 4,356.00
P200,000 or more but less than P250,000	P 5,989.50
P250,000 or more but less than P300,000	P 7,623.00
P300,000 or more but less than P400,000	P 10,164.00
P400,000 or more but less than P500,000	P 13,612.50
P500,000 or more but less than P750,000	P 15,262.50
P750,000 or more but less than P1,000,000	P 16,912.50
P1,000,000 or more but less than P2,000,000	P 18,975.00
P2,000,000 or more at a rate of eighty-five percent (85%) of one percent (1%)	

The tax under this category applies to the following businesses:

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

2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts (inland or beach) and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments;
3. Commission agents;
4. Travel agencies and travel agents;
5. Privately-owned markets;
6. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
7. Cockpit operations (to include plasada and cockpit rentals);
8. Operators of Cable Network System;
9. Operators of computer services establishment and coin operated machines;
10. General consultancy services;
11. All other similar activities consisting essentially of the sales of services for a fee.

(I) On peddlers engaged in the sale of any merchandise or article of commerce at the following rates :

	Annual Fee
1. Peddlers who sell only native vegetable, fruits, root crops or food carried by them personally -----	exempted from tax
2. Peddlers on foot other than par. (a) at a rate of not exceeding -----	P 150.00
3. Peddlers of any article or merchandise carried in a non-motorized	

vehicle -----	P200.00
4. Peddlers of any or merchandise carried in a motorized bicycle, tricycle or other similar motorized vehicles - - - - -	P500.00
5. Peddlers of any article or merchandise carried in trucks, jeeps, delivery panels, cars or any other motor vehicles unless otherwise provided herein - - - - -	P 750.00
6. Peddlers on caravan -----	P 1,000.00

The manufacturers, producers, wholesalers, dealers and retailers referred to in **Section 100** shall be exempt from the tax on peddlers prescribed herein.

Section 106. Tax on Newly-Started Business. In the case of a newly started business under this Article, the tax shall be one-tenth of one percent (1/10 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the preceding schedules in this Article.

Section 107. Presumptive Income Level. For every tax period, the City Licensing Office in coordination with City Treasurer’s Office shall prepare a stratified schedule of "presumptive income level" in the estimations of business gross receipts of each business classification as mandated in the Department of Finance.

Section 108. Exemption. Business engaged in the production, manufacturing, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

ARTICLE XV. SITUS OF TAX

Section 109. Situs of the Tax. For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed:

1. Principal Office - the head or main office of the businesses appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be. The city or municipality specifically mentioned in the articles of the incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof.

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

2. Branch or Sales Office - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
3. Warehouse - a building utilized for the storage of products for sale and from which goods or merchandise is withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
4. Plantation - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purposes 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.
6. Radio Station or Repeater Station – a fixed place in a locality, which conduct operations of the businesses as an extension of the principal office. However, station is used as intermediary facility to transmit communication/signal from main office and subscribers and to other communications facilities.
7. Contractors or other participating business with no business establishment in this city but has transaction in the Island Garden City of Samal, the said Contractor/or other participating business, 70% of the sales shall be taxable to them in favor of the local government of the island garden city of samal. On the other hand, on-site sales of commercial quantity made in experimental farms shall also be similarly imposed the corresponding tax hereof.

Section 110. Sales Allocation applies based on the following:

(a) All sales made in the 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.

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

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

(d) In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows: Sixty percent (60%) to the city or municipality where the factory is located; and Forty percent (40%) to the city or municipality where the plantation is located.

(e) 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.

(f) The foregoing sales allocation under paragraph 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

(g) 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.

(h) 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 this factory shall be taxable by this city along with the sales made in the principal office.

Section 111. Port of Loading; Rule. The city where the port of loading is located shall not levy and collect the tax imposable under Section 110 (c) 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.

Section 112. Route Sales. Sales made by route trucks, vans or vehicles in this city where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

ARTICLE XVI. PAYMENT OF BUSINESS TAXES

Section 113. Payment of Business Taxes.

(a) The taxes imposed under **Article XIV, Chapter 3** 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 XVI, Chapter 3** by any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 105 of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

(c) In cases where a person conducts or operates two (2) or more businesses mentioned in Section 105 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 114. 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 115. 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 116. Administrative Provisions

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

(b) Issuance 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 Licensing/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 Licensing/City Treasurer.

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

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

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

(h) Retirement of Business. Any person natural or juridical, subject to the tax on business under Article XIV, Chapter 3 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

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

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

(a) The City Treasurer/Business Bureau or authorize representative 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/Business Bureau or authorize representative shall recommend to the City Mayor the disapproval of the application of the termination or retirement of said business;

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

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

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

The permit issued to a business retiring/terminating its operation shall be surrendered to the Business Bureau who shall record of such cancellation and same his books shall be cleared. However, in the event that said permittee transfers his ownership to a family member to continue such operation his/her permit thereof shall be considered renew.

(e) Continuation of the Business upon Death of Licensee. When any individual paying business tax dies, and the business is continued by the heirs or executors of the said or by any person who has proof of an interest in his estate, no additional payment shall be required for the residue of the term for which the tax was paid. Provided, the heirs or executors or the person interested in his estate shall comply with all other requirements under the law. Transfer of business license shall take effect only after the full payment of all obligations of the original licensee.

ARTICLE XVII. TAX ON AMBULANT AND ITINERANT AMUSEMENT OPERATORS

Section 117. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates per day:

Merry-Go-Round	P 150.00
Roller coaster	P 150.00
Ferris Wheel	P 150.00
and any similar MACHINE operated contrivances	P 150.00
Other amusement/games	P 50.00
Sports contest/exhibitions per day	P 50.00

Section 118. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

CHAPTER 4

RULES AND REGULATIONS IN THE ISSUANCE OF BUSINESS PERMIT

ARTICLE I. CITY MAYOR'S REGULATORY FEES AND CHARGES

Section 119. Imposition of Fee. There shall be collected an annual fee from individuals and corporations for the issuance of a Mayor's Permit in connection with an application to operate a business, pursue an occupation or calling, or undertake an activity within the city.

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

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

<u>Characteristics</u>	<u>Asset Size</u>
Micro	P 50,000.00 below
Cottage	P 50,000 to less than P200,000
Small	P 200,000 to less than P 500,000
Medium A	P 500,000 to less than P 2M
Medium B	P 2M to less than P 5M
Medium C	P 5M to less than P 10M
Large A	P 10M to less than P 20M
Large B	P 20M to less than P 50M
Large C	P 50M to less than P 100M
Large D	P 100M above

Section 120. Asset size. The permit fee shall be based on asset size except those herein fixed as provided in this Article.

1. On Manufacturers/ Importers/Producers

	<u>Asset Size</u>	<u>Amount of Fee Per Annum</u>
Micro	P 50,000.00 below	P 100.00
Cottage	P 50,000 to less than P200,000	P 300.00
Small	P 200,000 to less than P 500,000	P 500.00
Medium A	P 500,000 to less than P 2M	P 1,000.00
Medium B	P 2M to less than P 5M	P 1,500.00
Medium C	P 5M to less than P 10M	P 1,750.00
Large A	P 10M to less than P 20M	P 2,000.00
Large B	P 20M to less P 50M	P 5,000.00
Large C	P 50M to less than P 100M	P 7,500.00
Large D	P 100M above	P 10,000.00

2. On Banks

Rural Bank	P 2,000.00
Thrift and Savings Bank	P 3,000.00
Commercial Bank	P 4,000.00
Universal Bank	P 6,000.00

** Classification is based on Central Bank Regulation

3. On Other Financial Institutions (Pawnshop and Lending Institutions)

	<u>Asset Size</u>	<u>Amount of Fee Per Annum</u>
Micro	P 50,000.00 below	P 500.00
Cottage	P 50,000 to less than P200,000	P 750.00
Small	P 200,000 to less than P 500,000	P 1,000.00
Medium A	P 500,000 to less than P 2M	P 2,000.00
Medium B	P 2M to less than P 5M	P 3,000.00
Medium C	P 5M to less than P 10M	P 4,000.00
Large A	P 10M to less than P 20M	P 5,000.00
Large B	P 20M to less P 50M	P 6,000.00
Large C	P 50M to less than P100M	P 8,000.00
Large D	P 100M above	P 10,000.00

4. On Contractors/Service Establishments including Amusement Places

Micro	P 50,000.00 below	P 500.00
Cottage	P 50,000 to less than P200,000	P 750.00
Small	P 200,000 to less than P 500,000	P 1,000.00
Medium A	P 500,000 to less than P 2M	P 1,500.00
Medium B	P 2M to less than P 5M	P 2,000.00
Medium C	P 5M to less than P 10M	P 3,000.00
Large A	P 10M to less than P 20M	P 4,000.00
Large B	P 20M to less P 50M	P 6,000.00
Large C	P 50M to less than P 100M	P 8,000.00
Large D	P 100M above	P 10,000.00

5. Wholesalers/Retailers/Dealers or Distributors

	<u>Asset Size</u>	<u>Amount of Fee Per Annum</u>
Micro	P 50,000.00 below	P 100.00
Cottage	P 50,000 to less than P200,000	P 250.00
Small	P 200,000 to less than P 500,000	P 500.00
Medium A	P 500,000 to less than P 2M	P 750.00
Medium B	P 2M to less than P 5M	P 1,000.00
Medium C	P 5M to less than P 10M	P 1,500.00
Large A	P 10M to less than P 20M	P 2,000.00
Large B	P 20M to less P50M	P 4,000.00
Large C	P 50M to less than P100M	P 6,500.00
Large D	P 100M above	P 8,000.00

6. Lotto Outlets P 4,000.00

7. On Transloading Operations

7.a Ferry Boat

a.1 100 Gross Tonnage and below	P 20,000.00
a.2 100 Gross Tonnage – 150 GT	P 25,000.00
a.3 150 Gross Tonnage above	P 30,000.00

7.b Motor Boat/Launch/Pumpboat for Passenger:

7.b.1 less than 5 Gross Tonnage	P 500.00
7.b.2 above 5 GT but less than 15 GT	P 800.00
7.b.3 above 15 GT but less than 35 GT	P 1,000.00
7.b.4 35 GT above	P 1,500.00

8. Radio/Repeater Station and other communication related Facilities

P 5,000.00 /station

9. Department of Tourism (DOT) accredited businesses:

9.a Hotel/Resorts excluding amenities distinct or separate from the hotel/resort and requires a separate business permit.

AAA	-	P 5,000.00
AA	-	P 3,000.00
A	-	P 1,500.00
Special Interest	-	P 1,000.00

9.b Hotels that are classified as follows:

Deluxe		P 5,000.00
1 st Class		P 3,000.00
Standard		P 2,000.00
Economy		P 1,000.00

9.c Food Establishments

AAA (Hotel Restaurant, Fine Dining, Bar & Restaurant)	P 3,000.00
AA (Cafeteria, Canteen, Fastfoods, Bakeshops & Cafes)	P 2,000.00
A (Carenderia, Refreshment Parlor & Turo-turo)	P 1,000.00
Special Interest	P 500.00

9d Boutiques/Souvenirs/Giftshops

1 ST Class	P 3,000.00
2 ND Class	P 2,000.00
3 RD Class	P 1,000.00

10. Non-DOT accredited businesses:

10.a Hotels and Resorts shall be taxed based on the accumulated asset of the building and existing amenities such as: Swimming Pool, Beach Tables, Cottages, Tree houses, Pavilion, Function Hall, Bar and Gift shop except on Tourism Related Establishments (TRE) which is operating independently with the hotel/resort and collecting fees therein.

<u>Asset Size</u>	<u>Amount of Fee Per Annum</u>
Small - P 200,000 to less than P 500,000	P 5,000.00
Medium A - P 500,000 to less than P 2M	P 7,500.00
Medium B - P 2M to less than P 5M	P 10,000.00
Medium C - P 5M to less than P10M	P 15,000.00
Large A - P 10M to less than P 20M	P 20,000.00
Large B - P 20M to less P 50M	P 50,000.00
Large C - P 50M to less than P 100M	P 75,000.00
Large D - P 100M above	P 100,000.00

10.b Food Establishments shall be charge as follows:

<u>Asset Size</u>	<u>Amount of Fee Per Annum</u>
Micro - P 50,000.00 below	P 200.00
Cottage - P 50,000 to less than P200,000	P 300.00
Small - P 200,000 to less than P 500,000	P 500.00
Medium A - P 500,000 to less than P 2M	P 1,000.00
Medium B - P 2M to less than P 5M	P 1,500.00
Medium C - P 5M to less than P10M	P 2,000.00
Large A - P 10M to less than P 20M	P 3,000.00
Large B - P 20M to less P 50M	P 5,000.00
Large C - P 50M to less than P 100M	P 7,000.00
Large D - P 100M above	P 10,000.00

10.c Tourism Related Establishment (TRE) such as:

- (a) *Museums*

- (b) Dormitory
- (c) *Gas Stations*
- (d) SPA
- (e) *Homestay Sites*
- (f) *Training Centers*
- (g) *Shops/Dept. Store*
- (h) Barber Shop/Beauty Parlors
- (i) Gym
- (j) Airstrip
- (k) Casino
- (l) Aqua Sport
- (m) *Sports & Recreational Club*
- (n) Tennis Court
- (o) Children’s Park/Mini Zoo
- (p) Dive Shop and accessories

	<u>Asset Size</u>	<u>Amount of Fee Per Annum</u>
Micro	P 50,000.00 below	P 500.00
Cottage	P 50,000 to less than P200,000	P 750.00
Small	P 200,000 to less than P 500,000	P 1,000.00
Medium A	P 500,000 to less than P 2M	P 1,500.00
Medium B	P 2M to less than P 5M	P 2,000.00
Medium C	P 5M to less than P10M	P 3,000.00
Large A	P 10M to less than P 20M	P 4,000.00
Large B	P 20M to less P 50M	P 6,000.00
Large C	P 50M to less than P 100M	P 8,000.00
Large D	P 100M above	P 10,000.00

10.d Inns/Apartelles/Motels, Etc.

1 ST (100 rooms & above)	P 10,000.00
2 ND (51-99 rooms)	P 6,000.00
3 RD (26-50 rooms)	P 4,000.00
4 th (11-25 rooms)	P 2,000.00
5 th (10 rooms below)	P 1,000.00

10.e Travel and Tour Agencies (Main / Branch)

Foreign or Outbound Tour Operator	P 5,000.00
Local or Inbound Tour Operator	P 5,000.00
11. Tourist Transport Business	
Tourist transport Operator	P 500.00
Bus	P 275.00
Coaster	P 165.00
Mini-Van	P 120.00
PUJs and AUVs	P 100.00
Aircraft	P 3,000.00
Vessels	
a. less than 5 Gross Tonnage	P 1,000.00
b. above 5 GT but less than 15 GT	P 1,500.00
c. above 15 GT but less than 35 GT	P 2,000.00
d. 35 GT above	P 2,500.00

12. Special Bidding Permit based on project cost per bidding (for businesses with no business establishment in the Island):

Project Cost	<u>Fee per Bidding</u>
Below P 200,000 -	P 250.00
P 200,000 to P 500,000.00 -	P 300.00
P 500,000 to P 2 Million -	P 350.00
P 2 Million and above -	P 550.00

13. Other Businesses

Micro	P 50,000.00 below	P 100.00
Cottage	P 50,000 to less than P200,000	P 300.00
Small	P 200,000 to less than P 500,000	P 500.00
Medium A	P 500,000 to less than P 2M	P 800.00
Medium B	P 2M to less than P 5M	P 1,000.00
Medium C	P 5M to less than P10M	P1,500.00
Large A	P 10M to less than P 20M	P 2,000.00
Large B	P 20M to less P 50M	P 3.000.00
Large C	P 50M to less than P 100M	P 5,000.00
Large D	P 100M above	P 10.000.00

14. Retailers/dealers in foreign liquors in :

❖	resorts and other amusement places	P 1,000.00
❖	sari-sari store	P 200.00
15.	<u>Retailers/dealers of distilled spirit/ domestic liquors in:</u>	
❖	Resorts and other amusements places	P 500.00
❖	Sari-sari Store (with an asset size P 10,000 below)	P 100.00
❖	Sari-sari Store (with an asset size P 10,000 above)	P 50.00
16.	<u>Retailers of fermented liquors in :</u>	
❖	Resorts and other amusement places	P 500.00
❖	Sari-sari Store (with an asset size P 10,000 below)	P 100.00
❖	Sari-sari Store (with an asst size P 10,000 above)	P 80.00
17.	<u>Retailers/dealers of tobacco :</u>	
❖	Resorts and other amusement places	P 300.00
❖	Sari-sari Store (with an asset size P 10,000 below)	P 100.00
❖	Sari-sari Store (with an asst size P 10,000 above)	P 120.00
18.	<u>Retailers/dealers of manufactures tobacco</u>	P 300.00

Section 121. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the City Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Section 122. Classification of Permit. In order to determine the classification of permit, the applicant shall file a sworn statement stating the amount of capital he has for the business with the Office of the City Mayor furnishing a copy thereof to the City Treasurer, as of December 31 of the year previous to the filing of he sworn statement.

If the applicant be a partnership or corporation, it shall file with the sworn statement, certified copies of its Article of partnership or Corporation and Certificate of Registration with the Securities and Exchange Commission.

ARTICLE II. BUSINESS REGISTRATION PLATE

Section 123. Business Registration Plate. All persons applying for the issuance of a Business/Mayor’s Permit shall be required to pay an additional fee for payment of Business Registration Plate at cost plus One Hundred Pesos (P100.00) and sticker for renewal at cost plus Ten Pesos (P10.00) every year thereafter.

Section 124. Loss, Destruction or Defaced of the Business Registration Plate. In case of loss, destruction or defaced of the plate an immediate replacement of the same must be applied with the City Mayor’s Office – Business Bureau subject to the submission of Notarized Affidavit of Loss in case of loss and payment in the amount charge to every new application.

Section 125. Prohibited Acts. Effective upon approval of this Ordinance, it is hereby declared unauthorized the following acts, to wit:

- a. Engaging in the business without first securing a Business Registration Permit before the business operates.
- b. Failure to renew the Business Registration Plate on the date prescribed by this Ordinance.
- c. Failure to post the business registration plate within the premises of the business.
- d. Unauthorized fabrication of Business Registration Plate.
- e. Alteration or destruction of the Business Registration Plate.
- f. Utilization of Business Registration Plate of another.
- g. Such other acts that the City Government may consider unauthorized or invalid.

Section 126. Penalty; Business Plate. Any act that is found in violation of the foregoing provisions shall have the corresponding penalty;

- A. First offense - fine of P1,000.00
- B. Second offense - fine of P2,000.00 and or/ suspension to operate for a period of fifteen days.
- C. Third offense - Fine of P5,000.00

The unreasonable refusal of the registrant to pay the penalties foregoing penalties, the same shall constitute as a valid ground for the immediate revocation of the previously issued business permit of the erring registrant.

Section 127. 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-Business Bureau. 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. Proof of capitalization such as for example but not limited to paid-up capital as shown in the Articles of Incorporation, if corporation or partnership, or 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 Zoning Official that the location of the new business is in accordance with zoning regulations
- e. Tax clearance (Real Property Tax and Business Tax) showing that the operator has paid all tax obligations in the city
- f. Tax Declaration
- g. Barangay Clearance
- h. Barangay Resolution for those gaming/amusement establishments
- i. One (1) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
- j. Health certificate for all food handlers
- k. Building/Annual Inspection Clearance
- l. Fire Safety Inspection Clearance

- m. Medical Clearance and Sanitary Permit
 - n. City Tourism Accreditation Certificate for Tourism Related Establishments
 - o. Other Clearances as may be required
2. For Business Permit Renewal:
- a. Previously issued Mayor's permit
 - b. One (1) copy of the annual or quarterly income tax returns with supporting audited Financial Statements duly received by BIR if applicable
 - c. Copy of DTI, SEC or CDA registration if applicable
 - d. Barangay Clearance
 - e. Barangay Resolution for those gaming/amusement operations
 - f. Health Certificate and Sanitary Permit
 - g. Business Tax & RPT Clearance
 - h. Building/Annual Inspection Clearance
 - i. Fire Safety Inspection Clearance
 - j. Others Clearances as may be required

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 denial of issuance of permit or revocation of the permit issued by the Mayor, and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Article.

(c) Non-issuance of Permit. A Mayor's Permit shall be refused to any person with the following violations:

- 2. Previous violation of any ordinance or regulation governing permits or licenses granted;
- 3. Failure to conform with zoning regulations, safety, health and other requirements of the city; or
- 3. Failure to pay tax obligations, debts or other liabilities to the city government;

4. Other grounds for disqualification under any provision of law or this ordinance to establish or operate the business applied for.;
5. Willful misdeclaration in the application of business permit ie. 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; and
6. Other analogous and reasonable grounds under similar circumstances as hereinafter be determined by the Local Chief Executive.

(d) Exemption. Cooperatives shall be exempt from payment of taxes pursuant to the provisions of the Cooperative Code of the Philippines or RA 6938

(e) Issuance of Permit; Contents of Permit. Upon approval of the application of a Mayor's Permit, the original copy of the application duly signed by the City Mayor shall be returned to the applicant.

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

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

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

(f) Posting of Business Permit, Business Plate and Receipts. Every permittee shall keep his permit, plate and receipts 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 – Business Bureau, the City Treasurer or any of their duly authorized representatives.

A penalty **P100.00/day** is imposed but not exceeding P5,000.00 for non posting of the Business Permit, Business Plate and Official receipts issued for this purpose. The refusal of the permittee to comply with this requirement shall constitute as a valid ground for the revocation of his registration or business license.

(g) 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.

(h) Revocation of Permit/Closure of Business Establishment. Consistent with **Section 11, Article I, Chapter 2 hereof**, a person doing business under the provisions of this Code and 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 as 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 and order the closure of the said business establishment when necessary.

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 City 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.

Section 128. Rules and Regulations on Certain Establishments.

(a) For the operation of Mahjong

1. Location – Mahjong shall not be allowed to operate within a radius of fifty (50) lineal meters from any public building, school, hospital or church.
2. Time of operation – Mahjong shall be opened to the public only from 5:00 in the afternoon to 12:00 midnight daily. However, on Saturdays, days preceding official holidays and town fiestas, mahjong maybe opened until 2:00 o'clock in the morning of

the following day except when located within residential zone where operation shall only be allowed up to 12:00 o'clock midnight.

3. Minors Prohibited – Minors (age less than eighteen) are prohibited inside the establishment conducting or operating mahjong nor allowed them to participate in any game therein.
4. Intoxicating Liquor and firearms prohibited – Intoxicating liquor shall not be sold within the premises of mahjong house, neither shall any deadly weapons or firearms of any description be permitted to be carried within the premises thereof, except by peace officers in the performance of official duties.

(b) For the operation of Billiard or Pool Hall, Bowling Alleys and other sports facilities.

1. *Location* – billiard or pool hall, bowling alleys and other sports facilities are not allowed to be maintained or operated within a radius of fifty lineal meters from any public building, school, hospital or church.

2. *Time of Operation* – sports facilities shall be opened to the public only from 8:00 o'clock in the morning to 12:00 midnight. However, on Saturdays, days preceding official holidays and town fiestas, it maybe opened until 2:00 o'clock in the morning of the following day. provided, bowling alleys located in any residential section shall not be permitted to operate on any day after 10:00 o'clock in the evening.

3. *Admission of minors regulated* – Minors (age less than eighteen) may be admitted, provided, the minor is accompanied by an adult or his guardian.

4. *Betting and gambling prohibited.* Betting and gambling are strictly prohibited within the recreational premises.

5. *Intoxicating Liquor and firearms Prohibited.* – No intoxicating liquor shall be sold within the premises neither shall any deadly weapons or firearms of any description be permitted to be carried within the premises thereof, except by peace officers in the performance of official duties.

(c) Boxing and Wrestling Contest or exhibition:

1. *Permit Required* – Boxing or wrestling contest or any exhibition for a “purse” is permitted within the territorial limits of this city upon authority by the Games and Amusement Board.

For the purpose of this Section, “Purse” shall mean the prize, percentage or other remuneration for which boxing or wrestling contestant competes.

2. *Amateur contests or exhibition exempted* – The provision of the preceding paragraph shall not apply to amateur contests or exhibitors promoted and sponsored by under auspices of school, college and universities recognized by the government generally recognized amateur athletic societies or federation where there is no purse to compete for.

3. *Duty of promoters*- It shall be the duty of the promoters, persons or entities conducting boxing or wrestling contest to see to it that peace and order is maintained in a premises where the contest and exhibition is being conducted.

CHAPTER 5. TAXES, FEES AND CHARGES

ARTICLE I. PERMIT FEE FOR COCKPIT OWNERS/OPERATORS/LICENSEE PROMOTERS AND COCKPIT PERSONNEL

Section 129. Definitions. When used in this Article:

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

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

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

(d) **Referee (Sentenciador)** refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and

makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

Section 130. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

- (a) From the owner/operator/licensees of the cockpit:
 - 1. Application filing fee P 1,000.00
 - 2. Annual cockpit permit fee P 3,000.00
 - 3. Inspection fee P 250.00

- (b) From cockpit personnel
 - 1. General Manager P 200.00
 - 2. Promoters/Hosts P 100.00
 - 3. Pit Manager P 100.00
 - 4. Referee P 100.00
 - 5. Bet Taker "Kristo/Llamador" P 100.00
 - 6. Bet Manager "Maciador/Kasador" P 100.00
 - 7. Gaffer "Mananari" P 100.00
 - 8. Cashier P 100.00
 - 9. Derby (Matchmaker) P 100.00

Section 131. 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.

- (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 on the birth month of the permittee.

Section 132. 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) Licensing of Cockpit – Subject to the provision of existing laws and other regulation, and upon application and approval by the Sanggunian concerned. The Mayor may issue license for the establishment and operation of cockpit.

(c) Requirements for Licensing of Cockpit. The following requirements must be fully complied with before the issuance of license.

c.1 The location and vicinity plan of the cockpit

c.2 The cockpit building plan/design as approved by the City Engineer

c.3 Locational Clearance – a certification of location clearance by the zoning administrator to the effect that zoning ordinance and that it is not within a radius of 200 meters from any existing residential or commercial areas, hospitals, school buildings, churches or chapel or other public buildings.

c.4 Sanitary Permit/clearance

c.5 Registration of Cockpit. Cockpit shall register with the Office of the Mayor. No cockpit shall be allowed to operate without the proper registration certificate being secured not later than January 20 annually.

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

(e) 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 the 200 meter radius from 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.

(f) 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 participating in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.

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

Section 133. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl 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 II. SPECIAL PERMIT FEE FOR COCKFIGHTING OUTSIDE
THE AUTHORIZED/LICENSE COCKPIT**

Section 134. Definitions. When used in this Article, the following words shall mean:

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

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

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

Section 135. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

(a) Special Cockfights (Pintakasi) P 400.00/day

(b) Special Derby Assessment from Promoters of:

- Two-Cock Derby P 700.00/day
- Three-Cock Derby P 1,000.00/day
- Four-Cock Derby P 1,500.00/day
- Five-Cock Derby or more P 2,500.00/day

(c) For promotion of:

1. National Derby	P 8,000.00
2. Regional Derby	P 5,000.00

- (d) Special Cockfights held in the Barangay during araw/fiesta, P 400.00/day
 (e) Every fight or largada regardless of the amount of bets P 100.00

Section 136. 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 137. Administrative Provisions.

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

Only Barangays, approved Sitios in barangays and accredited organizations shall only be allowed to hold and be granted a special permit for cockfighting subject for a barangay resolution allowing said activity.

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

(c) *Cockfighting officials.* Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the city without first securing a license renewable every year on their birth month

from the city where such cockfighting is held. Only gaffers, referees, bet takes, or promoters licensed by the city shall officiate in all kinds of cockfighting authorized herein.

Section 138. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game Fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this City.

CHAPTER 6. OFFICE REGULATORY FEES

ARTICLE I. CITY VETERINARY REGULATORY FEES AND CHARGES

Section 139. Service Fees and Charges for Veterinary Services

1. **Certification Fee.** A fee shall be collected for the issuance of clearances, certificates and Reports

a. Veterinary Certification:

1. Anti-Rabies P 20.00

2. Veterinary Health

* Cattle/Carabao/Horses (per head) P 75.00

* Goat/Sheep/Swine (per head) P 25.00

* Ducks/Chicken/Guesse/Turkey (for a group of 20) P 25.00

* Game Cocks (per head) P 25.00

* Dispersal payment(LGU Dispersal Program) P 50.00

* Meat Inspection P 25.00

* Livestock Dispersal Certificate P 100.00

b. Necropsy Report P250.00 /head

c. Ante Mortem Inspection P 5.00/head

d. Post Mortem Inspection P 15.00/head

2. **Consultation Fee with Medicines.** P 20.00 without CLOC
Additional P20.00/drug
or medicines
2 or more medicines
beyond 3 doses

3. **Service Charge**, Environmental Health and Sanitation Services
 - a. Disinfection of residential background farming (size: 5heads & below) P 200.00/session
 - b. Disinfection of semi-commercial farms (size: 6 – 25 heads) P 400.00/session
 - c. Disinfection of commercial farms
 - (size: 26 – 50 heads) P 600.00/session
 - (size: 51-100 heads) P 1,000.00/session

4. **Service Charge**, for ordinary services (supplies not included)
 - a. Parenteral Administration
 1. Intravenous P 15.00/head
 2. Intramuscular P 15.00/head
 3. Subcutaneous P 15.00/head
 - b. Pregnancy Diagnosis P 150.00/head
 - c. Artificial Insemination Services
 - Cattle/Carabao P 300.00/head

5. **Service Charge**, for Surgical Procedures (excluding medicines)
 - a. Castration/Spaying
 1. Piglet P 20.00/head
 2. Boar P 200.00/head
 3. Bull P 300.00/head
 4. Puppy P 30.00/head
 5. Matured Dog P 150.00/head
 6. Bitches and Queens P 1,000.00/head
 - b. Ear Cropping P 1,000.00/dog
 - c. Tail Docking P 1,000.00/dog
 - d. Incision and Debridement
 - Small P 50.00
 - Medium P 100.00
 - Large P 150.00
 - e. Excision or Removal of Mass
 - a. Cyst/Growth P 50.00
 - b. Foreign Bodies

Ear	P 50.00
Nose	P 50.00
Skin	P 50.00
Muscle	P 50.00
f. Caesarian (pets like dog/cat)	P 2 ,000.00
6. <u>Service Charge</u>, for Parturition Services	
a. Sow-Farrowing	P 150.00
b. Cow-Calving	P 250.00
c. Goat-Kidding	P 150.00
d. Carabao-Calving	P 250.00
7. Laboratory Fee	
a. Fecalysis	P 30.00
b. Blood Collection	P 30.00
c. Blood Smear	P 30.00
8. Production Fee	
a. Doe	P 6,000.00/head (17kilos) any fraction of kilo beyond 17 kilos, P 300.00/kilo
b. Buck	P7,000.00
9. Inspection fee, for livestock business application	P 50.00
10. Poundage Fee per day (for food & maintenance)	
a) Poultry Animals - (chicken, duck, turkey and the like)	P 10.00
b) Domesticated Animals - (dog, cat and the like)	P 50.00
c) Farm/Livestock Animals - (carabao, horse, goat/sheep cow, pig and the like)	P 100.00

Section 140. Aside from the daily poundage fee, as violation of Section 139, Item No. 10, there shall be a penalty fee of the following charges and schedule:

a) poultry animals	P 50.00
b) domesticated animals	P 300.00
c) farm/livestock animals	
- Goat, Sheep	P 300.00
- Carabao, Cattle, Horses	P 700.00

Thus, this section amending Section 5, Article 25 of City Tax Ordinance No. 2000-12 which states that “Any violation of the provision of this Article shall be punishable by a fine of not less than Five Hundred (P500.00) pesos but not exceeding One Thousand (P1,000.00) Pesos.

Section 141. Confiscation/Impoundment of animals entering the territorial jurisdiction of the Island Garden City of Samal without legal documents. For animals found to have no legal documents upon entry to the city, shall be subject to confiscation/impoundment and payment of fines and other impositions for stray animals.

ARTICLE II. CITY PLANNING AND DEVELOPMENT REGULATORY FEES AND CHARGES

Zoning Certification And Locational Clearance

Section 142. Imposition of Fee . No person shall conduct any activity or introduce any development or construct any structure on a piece of land nor convert the present use thereof without securing Zoning Certificate and/or Locational Clearance from the Local Government Unit thru the City Planning and Development Office. No Zoning Certificate or Locational Clearance shall be issued without complying all the necessary requirements including its fees in accordance with its prescribed rates.

A. Application/Filing Fee; Zoning Certification. There shall be collected an Application Fee/Filing Fee for every application for Zoning Certification for all structures constructed in this City in accordance with prescribed HLURB rates.

1. Building/Electrical Permit application_____	P 150.00
2. Fencing Permit application _____	P 150.00
3. Zonal Classification _____	P 150.00
4. Foreshore Lease Endorsement _____	P 1.00/sq. m
5. ECC application _____	P 300.00
6. Business Permit Application and Renewal	
Type of business:	

a. Sari-sari _____	P 150.00
b. Videoke per unit _____	P 150.00
c. Billiard Table/Mahjong Table per unit _____	P 150.00
d. General Merchandise _____	P 150.00
e. Beach Resort/ Inland Resort _____	P 150.00
e.1 Open cottage _____	P 100.00
e.2 Closed cottage (ordinary) _____	P 200.00
e.3 Function Hall _____	P 250.00
e.4 Pavillion _____	P 150.00
e.5 Swimming Pool _____	P 250.00
e.6 Any structure/facility that generates income ____	P 150.00
e.7 Waterslides/Ziplines per unit _____	P 500.00
7. Subdivision Projects _____	P 1,000.00
8. Other structures not mentioned above _____	P 150.00
9. Other Fees	
a. Petition/Request for reclassification _____	P 2,000.00
b. Approval of the Petition for Reclassification -----	P 1.00 / sq. m.
c. Application for Deviation from the provisions of the Zoning Ordinance in the form of Exception or Variance with the Local Zoning Board of Adjustments and Appeals (LZBAA) As per E.O No. _____	P 5,000.00
d. Inspection fees	
i. Residential unit	P 500.00
ii. Commercial/Institutional Building	P 1,000.00
iii. Industrial Building	P 1,000.00
iv. Subdivision/Tourism Development	P 2,000.00
e. Reproduction of Maps duly certified	
i. colored, bond size	P 100.00/page
ii. Black and white	P 50.00/page
f. Reproduction of documents duly certified	P 20.00/page

B. Processing Fee. For approval of application for zoning certification whether the project or activity to be undertaken is conforming to the zoning ordinance, laws or rules and regulations, in accordance with the following schedules.

- 1. Residential(Single detached and duplex type) _____ P1.00/sq. m
of total floor area
- 2. Commercial establishments
including apartments, mass housing, townhouse
constructed primarily for profit purposes _____ P 1.50/sq.m
of total, floor area

Provided that commercial activities and auxiliary uses, that form part of a residential building or customary conducted in dwelling or houses shall be treated as applications for the construction of a residential house and shall pay the amount corresponding to such, except when the maximum floor area devoted to such commercial activities or auxiliary uses exceeds twenty five percent (25%) of the total floor area of the whole residential building.

- 3. Industrial establishment P1.50/sq.m. of total floor area
- 4. Institutional (schools, hospitals, etc.) P1.00/sq.m. of total floor area
- 5. Memorial Parks/Cemeteries P.50/sq.m. of total land area
- 6. Agro-Industrial:
 - a) Manufacturing P1.50/sq.m. of total floor area
 - b) Non-Manufacturing P1.00/sq.m. of total floor area
- 7. Telecommunications/Towers P2.50/sq.m. of total land area
- 8. Billboards P50.00/sq.ft. of board size
- 9. Yards utilized for industrial purposes P.50/sq.m. of total land area
- 10. Yards utilized for commercial purposes P.30/sq.m. of total land area
- 11. Reclamation Projects P10.00/sq.m. of total reclamation
area
- 12, All types of renovation P50.00/sq.m of. total floor area
- 13. Fencing P100.00 for the first 100 linear meter
or fraction thereof and 1.00 for every
meter in excess of 100 m.

C. Locational Clearance. There shall be fee for the issuance of Locational Clearance according the schedule below:

	Amount
1. Single Residential Structures attached or detached	

> P100,000.00 and below	P 200.00
> over P100,000 to P200,000	P 400.00
> over P200,000	P 500+1/10 of 1% in excess of P200,000

2.. Apartments/Townhouses:

> Project cost P500,000.00 and below	P 1,000.00
> Project cost over P500,000.00 to P2million	P 1,500.00
> over P2million	P 2,500 + 1/10 of 1% of cost in excess of P 2 million

3. Dormitories:

> P 2million and below	P 2,500.00
> over P 2million	P 2,500 + 1/10 of 1% of cost in excess of P 2M regardless of the number of doors

4.. Institutional:

Project cost of which is:

> Below P2million	P 2,000.00
> Over P2million	P 2,000 + 1/10 of cost in excess of P2 million

5. Commercial, Industrial, Agro-industrial Project

Cost of which is :

> Below P100,000	P1,000.00
> Over P100,000 – P 500,000	P1, 500.00
> Over P500,000 – P 1M	P 2,000.00
> Over P1M – P 2M	P 3,000.00
> Over P 2M	P5,000 + 1/10 of 1% of cost in excess of P 2M

6. Special uses, Special Projects (Gasoline station, cell sites, slaughter house, treatment plant etc.)

> Below P2 Million	P 5,000.00
> Over P2Million	P 5,000 + 1/10 of 1% of cost in excess of P 2M

D. SUBDIVISION AND CONDOMINIUM

PROJECTS/ACTIVITIES (under PD 957)

A. Approval of Subdivision Plan (including townhouses)

- | | |
|---|---|
| <p>1. Preliminary Approval and Locational Clearance (PALC) Preliminary Development Plan (PDP)
 > inspection fee</p> | <p>P250.00/ha.or a fraction thereof
 P1,000/ha.regardless of density</p> |
| <p>2. Final Approval and Development Permit
 > Additional Fee on Floor Area of houses & building sold with lot
 > Inspection Fee
 (Projects already inspected for PALC application may not be charged inspection fee)</p> | <p>P 2,000/ha. regardless of density (1,200.00/ha)
 P 2/sq. m.
 P 1,000/ha. regardless of density</p> |
| <p>3. Alteration of Plan (affected areas only)</p> | <p>Same as Final Approval & Dev't Plan</p> |
| <p>4. Certificate of Registration Processing Fee (and license to sell)</p> | <p>P 2,000.00</p> |
| <p>5. License to Sell (per saleable lot)
 > additional fee on floor area of houses & buildings sold with lot
 > Inspection Fee</p> | <p>P150.00 (120.00)
 P10.00/sq.m.
 P 1,000/ha. regardless of density</p> |
| <p>6. Certificate of Completion
 > Certificate Fee
 > Processing Fee</p> | <p>(P500.00/ha. regardless of density)
 P 150.00
 P 2,000/has. Regardless of density</p> |
| <p>7. Extension of Time to Develop
 > Inspection Fee (affected/unfinished areas only)</p> | <p>P 350.00
 P 1,000/ha. regardless of density</p> |

B. Approval of Condominium Projects

Final Approval and Development Permit

1. Processing Fee	
a. Land Area	P 5.00 /sq.m.
b. No. of Floors	P 200/floor
c. Building Areas	P 4.00/sq. m.
> Inspection Fee	P12.00/sq.m. of the gross floor area (10.00/sq. m.)
2. Alteration of Plan (affected areas only)	Same as Final Approval & Dev't Permit
3. Conversion (affected areas only)	Same as Final Approval & Dev't Permit
4. Certificate of Registration	
> Processing Fee	P 2,000.00
5. License to Sell	
> Residential (saleable areas)	P12.00/sq.m. of the saleable area (P10.00)
> Commercial/Office (saleable areas)	P25.00/sq.m. of the saleable area
6. Extension of Time to Develop	
> Processing Fee	P 350.00
> Inspection Fee (affected/unfinished areas only)	P 12/sq. m. of GFA
7. Certificate of Completion	
> Certificate Fee	P 150.00
> Processing Fee	P12.00/sq.m. of the gross floor area

C. Projects under BP 220

a. Subdivision

1. Preliminary Approval and Locational Clearance

a. socialized housing	P 75.00
b. economic housing	P 150.00
> Inspection Fee	P 200.00/ha. P 500.00/ha

a. socialized housing

b. economic housing

2. Final Approval and Development Permit

> Processing Fee	
a. Socialized Housing	P 500.00/ha.
b. Economic Housing	P 1,000.00/ha.
> Inspection Fee	
a. socialized housing	P 200.00/ha
b. economic housing	P 500.00/ha.
(Projects already inspected for PALC application may not be charged inspection fee)	
3. Alteration of Plan (affected areas only)	Same as Final Approval & Dev't Permit
4. Building Permit (floor area of housing unit)	P 5.00/sq.m.
5. Certificate of Registration	
> Application Fee	
a. Socialized Housing	P 350.00
b. Economic Housing	P 500.00
6. License to Sell (per sale of lot)	
a. Socialized Housing	P 20.00/lot
b. Economic Housing	P 50.00/lot
(Additional fee on floor area of houses/building sold with lot)	
	P 2.00/sq.m.
> Application Fee	
a. Socialized Housing	P 200.00/ha.
b. Economic Housing	P 500.00/ha.
7. Extension of Time to Develop	
> Filing Fee	
a. Socialized Housing	P 350.00
b. Economic Housing	P 350.00
> Inspection Fee (affected/unfinished areas only)	
a. Socialized Housing	P 200.00/ha.
b. Economic Housing	P 500.00/ha.
8. Certificate of Completion	
> Certificate Fee	
a. Socialized Housing	P 150.00
b. Economic Housing	P 150.00
> Processing Fee	

a. Socialized Housing	P 200.00/ha
b. Economic Housing	P 500.00/ha
9. Certificate of occupancy (per sq.m. of the floor area	P 2.00
b. Condominium:	
1. Preliminary Approval and Locational Clearance	P 200.00
2. Final approval and Development Permit	
> total land area	P 2.00/sq.m.
> additional cost per sq.m. of saleable floor area	P 2.00/sq.m.
3. Inspection Fee (total saleable area)	P 2.00/sq.m.
4. Alteration of Plan (affected area only)	
> total land area	P 2.00/sq.m.
> additional cost per sq.m. of saleable floor area	P 2.00/sq.m.
5. Building Permit (per sq.m. of housing unit)	P 2.00
6. Certificate of registration and license to sell	P 5.00/sq.m. of saleable area
7. Certificate of completion	P 5.00/sq.m. of saleable area
8. Certificate of occupancy	P 2.00/sq.m. of saleable area
E. APPROVAL OF INDUSTRIAL SUBDIVISION	
1. Preliminary Approval and Locational Clearance	
> First five (5) hectares	P 300.00/ha.
> every additional hectare or fraction thereof	P 100.00/ha.
2. Final Approval and Development Permit	P 1,000.00/ha regardless of location
3. Inspection Fee	P 1,000.00/ha. regardless of location

- | | |
|--|---------------------------------------|
| 4. Alteration of Fee (affected area only) | P 1,000.00/ha. regardless of location |
| 5. Certificate of registration and license to sell | P 1.00/sq.m. of the land area |
| 6. Certificate of completion | P 100.00/ha. regardless of location |

F. Approval of Commercial Subdivision

- | | |
|--|---------------------------------------|
| 1. Preliminary Approval and Locational Clearance | |
| > First two(2) hectares | P 300.00/ha |
| > every additional hectare | P 100.00/ha.. |
| 2. Final approval and development permit | P 5,000.00/ha. regardless of location |
| 3. Inspection Fee | P 500.00/ha. regardless of location |
| 4. Alteration of plan (affected area only) | P 5,000.00/ha. regardless of location |
| 5. Certificate of registration and license to sell | P 2.00/sq.m. of land area |
| 6. Certificate of completion | P 500.00/ha. regardless of location |

G. Approval of Farm lot Subdivision

- | | |
|--|--------------|
| 1. Preliminary Approval and Locational Clearance | |
| > For the first five (5) hectares | P 500.00/ha. |
| > For every additional hectare | P 50.00/ha. |
| 2. Final Approval and Development Permit | P 500.00/ha |
| 3. Inspection Fee | P 300.00/ha |
| 4. Alteration of Plan (affected area only) | P 500.00/ha. |

- 5. Certification of registration and license to sell P 50.00/saleable lot
- 6. Certification of completion P 300.00/ha

H. Approval of Memorial Park/Cemetery Projects

- 1. Preliminary Approval and Locational Clearance
 - > For memorial projects P 500.00 for the first ha.
 - > For cemeteries P 200.00 for the first ha

For every additional hectare or fraction thereof

- > memorial projects P 100.00/ha.
- > cemeteries P 50.00/ha.

- 2. Final approval and development permit
 - > memorial projects P 2.00/sq.m.
 - > cemeteries P 1.00/sq.m.

- 3. Inspection Fee
 - > memorial projects P 500.00/ha.
 - > cemeteries P 100.00/ha.

- 4. Alteration of plan (affected area only)
 - > memorial projects P 2.00/sq.m.
 - > cemeteries P 1.00/sq.m.

- 5. Certificate of registration and license to sell (per saleable plot)
 - > memorial projects P 50.00/plot
 - > cemeteries P 10.00/plot

- 6. Certificate of completion
 - > memorial projects P 200.00/ha.
 - > cemeteries P 100.00/ha.

- 7. Registration of Dealers/Brokers/salesmen
 - > dealers/brokers P 500.00
 - > salesmen/agen P 400.00

I. Other Transactions/Certifications

- A. Application Request for
 - 1. Advertisement Approval P 200.00
 - 2. Cancellation/reduction of bond P 350.00
 - 3. Lifting of suspension of license to sell P 350.00
 - 4. Extension of time to complete development P 350.00
 - 5. Exemption from cease and desist order P 50.00
 - 6. Clearance to mortgage P 350.00
 - 7. Lifting of cease and desist order P 350.00
 - 8. Change of Name/Ownership P 350.00
 - 9. Voluntary cancellation of Certificate of registration and license to sell P 350.00
 - 10. Revalidation/renewal of permit (condominium) 50% of the original fee

- 7. Registration of Dealers/Brokers/salesmen
 - > dealers/brokers P 500.00
 - > salesmen/agent P 200.00
- 8. For plan document (copy right)
 - > photocopy (at the expense of the requesting party) P 5.00/page
 - > computer print out P 10.00/page
- 9. For copy of maps
 - > coupon bond size
 - colored P 100.00/copy
 - black and white P 50.00/copy

Section 143. Time of Payment. The fees in this Article shall be paid by the applicant or his representative to the City Treasurer upon filing of application for zoning/locational clearance.

Section 144. Exemption. Government projects are exempted from the payment of the prescribed fees provided that a locational clearance must be secured prior to the finalization of the plans and issuance of the corresponding building permit.

Section 145. Administrative Provision. The City Mayor shall administer the provision of this Article and other existing ordinances, executive orders, laws relating to and governing zoning/locational clearance.

Titled properties that are classified as environmentally critical area in the General Land Use Plan shall retain as environmentally critical area as to the classification of zoning/location clearance.

Section 146. Penalty. A penalty is hereby imposed for violation of any of the foregoing provisions, in addition to the basic fees and charges provided under this ordinance:

Subject	Specific Law and /or Provision of this Ordinance Violated	Penalty		
I. Construction of any structure:		Up to 50% accomplished	Up to 75% accomplished	Up to 100% accomplished
1. Without Locational Clearance	Section 36	P2,500.00	P4,000.00	P5,000.00
1.a. for residential structures with floor area less than 20 sq. m.	Section 36	P1,000.00	P2,500.00	P5,000.00
2. Not conforming to Land Use	Article V Zone Regulation	P2,500.00	P4,000.00	P5,000.00
3. Within Road Right-of-Way/easement of river	Road easement	P2,500.00	P4,000.00	P5,000.00
4. Within Road Setback	Road setback	P2,500.00	P4,000.00	P5,000.00
5. Without Building Permit	Section 38, PD 1096	Refer to PD 1096		
6. Without ECC (if covered PD 1586)	Section 32	P2,500.00	P4,000.00	P5,000.00
7. Non presentation of ECC/CNC	Section 32	P 5,000.00		
II. Construction of private road (L= 60 m and above) without clearance/permit	Article VIII, Section31 Miscellaneous Provision	P2,500.00	P4,000.00	P5,000.00
III. Construction of Fence				
1. Without Clearance	Section 37	P 10.00 /linear meter but not exceeding P 5,000.00		
2. Without permit	Section 38, PD 1096	Refer to PD 1096		

3. Not tourism compliant	Section 31.19	P 5,000.00
IV. Existing not allowed structure within easement of shoreline/foreshore area /municipal waters:		
1. residential dwelling/rest house/cottage/hut, etc.	Section 23.11, 23.12, 23.13	P 100.00 /sq. m
2. fence - permanent or temporary	Section 23.11, 23.12, 23.13	P 250.00 /linear m
3. Port/wharf/ jetty/ breakwater/ causeway	Section 23.11, 23.12, 23.13	P 2,500.00 /cu. M
V. Construction of not allowed structure and other prohibited activity within easement of shoreline, foreshore area, municipal waters:		
1. residential dwelling/rest house/cottage/hut, etc.	Section 23.11, 23.12, 23.13	P 5,000.00
2. fence - permanent or temporary	Section 23.11, 23.12, 23.13	P 5,000.00
3. port/wharf/jetty/ breakwater/ causeway	Section 23.11, 23.12, 23.13	P 5,000.00
4. extraction of beach sand/coralline stones, etc.	Section 23.11, 23.12, 23.13	P 5,000.00
VI. Persistent existence/ utilization of not allowed structure (not demolished by proponent) within easement of shoreline, foreshore area, municipal waters:	Section 23.11, 23.12, 23.13, 23.15	
1. residential dwelling, rest house, cottage, hut, similar structure	Section 23.11, 23.12, 23.13, 23.15	P200.00 per sq.m of floor area per year
2. fence - permanent or temporary	Section 23.11, 23.12, 23.13, 23.15	P500.00 per linear meter per year
3. Port/wharf/ jetty/breakwater /causeway:	Section 23.11, 23.12, 23.13, 23.15	
3.1 Private (non-commercial)	Section 23.11, 23.12, 23.13, 23.15	P100 per cu. m/ year
3.2 Commercial	Section 23.11, 23.12, 23.13, 23.15	P200 per cu. m/ year
VII. Operation of Beach Resort without FLA	Article VIII, Section 31	P 5,000.00
VIII. Non compliance to the required FLA	Article VIII, Section 31	P 5,000.00 per year
IX. Non submission of	Article VIII,	P2,500.00 per year

updated development plan	Section 31			
X. Drilling/extraction of groundwater without permit	Article VIII, Section 31	P 5,000.00		
XI. Subdivision Projects	Section 33 of this ZO, PD 957, BP 220	5 hectares & Below	Above 5 hectares	
1. Failure to secure PALC/DP	Section 33 of this ZO, PD 957, BP 220	P 1,500.00 per hectare	P 2,000.00 per hectare	
2. Unauthorized alteration of approved development plan	Section 33 of this ZO, PD 957, BP 220	P 2,500.00	P 5,000.00	
3. Non-compliance with approved development plan	Section 33 of this ZO, PD 957, BP 220	P 2,500.00	P 5,000.00	
4. Incomplete development	Section 33 of this ZO, PD 957, BP 220	P 2,500.00	P 5,000.00	
5. Non-development	Section 33 of this ZO, PD 957, BP 220	P 2,500.00	P 5,000.00	
6. Failure to register project	Section 33 of this ZO, PD 957, BP 220	P 2,500.00	P 5,000.00	
7. Selling without DP (per unit/lot)	Section 33 of this ZO, PD 957, BP 220	P 3,000.00	P 5,000.00	
8. Selling without Certificate of Registration (per unit/lot)	Section 33 of this ZO, PD 957, BP 220	P 3,000.00	P 5,000.00	
9. Selling without License (per unit/lot)	Section 33 of this ZO, PD 957, BP 220	P 3,000.00	P 5,000.00	
10. Violation of terms/ conditions of development permit/license to sell	Section 33 of this ZO, PD 957, BP 220	P 2,500.00	P 5,000.00	
11. Non-delivery of title	Section 33 of this ZO, PD 957, BP 220	P 2,500.00	P 5,000.00	
12. Premature Development	Section 33 of this ZO, PD 957, BP 220	Up to 50% accomplished	Up to 75% accomplished	Up to 100% accomplished
a. Without PALC	Section 33 of this ZO, PD 957, BP 220	2,500.00	4,000.00	5,000.00
b. Without DP	Section 33 of this ZO, PD 957, BP 220	2,500.00	4,000.00	5,000.00

ARTICLE III. CITY TOURISM REGULATORY FEES AND CHARGES

Section 147. Definition of Terms. When used in this Article:

- (x) *Inbound Tour* – a tour of the Island Garden City of Samal or any place within the city;
- (y) *License* – the privilege or authority granted by the Permits & Licensing Section of the Office of the City Mayor to own, operate, manage and maintain a tourist establishment;
- (z) *Outbound Tour* – a tour to or any other place outside the Island Garden City of Samal;
- (aa) *Professional Congress/Exhibition/Special Events Organizer* – shall mean an entity which may either be a sole proprietorship or partnership or corporation, extending to individuals or groups such services pertaining to the management, organization and/or conduct of conventions, congresses, seminars, symposia, exhibitions and other special events and /or activities;
- (bb) *Registration* – the listing of tourism-oriented and tourism-related establishments, including those offering training and promotion programs, after such establishments and facilities shall have been certified by the Island Garden City of Samal Government, through the City Tourism Office as having conformed with the minimum standards/requirements in accordance with this Ordinance;
- (cc) *Resorts* – any place/s with pleasant environment and atmosphere conducive to comfort, healthful relaxation and rest, offering food, sleeping accommodations and recreational facilities to the public for a fee or remuneration;
- (dd) *Restaurant* – Any establishment offering to the public regular and special meals or menu, cooked foods and short orders, beverages and drinks;
- (ee) *Special Interest Resort* – refers to resorts located at appropriate seaside, sea borne, mountain, forest, lake or river sites, providing facilities and equipment for the conduct of special interest activities, wildlife observation and bird watching, cave exploration, backpacking, hiking, camping, trail riding (either motorized or horse back), tribal visit or salaries, target shooting and hunting, theme parks, such as marine aquarium parks;
- (ff) *Shop* – a retail establishment offering specific lines of foods and services (this include dive shops);

(gg) *Souvenir Shop* – any licensed commercial establishment, which can either be a single proprietorship, partnership or corporation offering a souvenir item or handicraft;

(hh) *Sports and Recreational Facilities* – including swimming pools, bowling lanes, tennis court, pelota or squash courts, golf course, riding range, shooting range, archery range, aquatic/water sports arrangement, fishing, water skiing and other similar facilities forming part of the resort;

(ii) *Tour Guide* – an individual who is licensed by the Permits and Licensing Section of the City Mayor's Office and with the City Tourism Office to guide tourists, both foreign and domestic, for a fee, commission or any other form of lawful remuneration;

(jj) *Tourism-oriented Establishment* – any establishment which is registered and licensed by the appropriate offices of the City Government which caters directly to tourist, whether domestic or foreign;

(kk) *Tourism –related Establishment* – any establishment or enterprise which may or may not be registered with the City Tourism Office but which caters incidentally to both foreign and local travelers and tourist;

(ll) *Tourist Inn* – a lodging establishment catering to local and foreign tourist not meeting the minimum requirements of an economy hotel;

(mm) *Tourist Land Transport Unit* – any vehicle, carriage or conveyance moving on wheels or tunnels used on public roads and highways and catering to tourist;

(nn) *Tourist Water Transport Unit* – any water craft catering to tourist;

(oo) *Tourist Transport Operator* – a person or entity which may either be a single proprietor, partnership or corporation, regularly engaged in providing for a fee or lawful consideration, tourist transport services as hereafter defined, either on charter or regularly run;

(pp) *Travel Agency* – an entity which may either be a single proprietorship, partnership, or corporation regularly engaged in the business of extending to individual or groups, such services pertaining to documentation of travel papers, ticketing, sales and/or accommodation,

handling and/or conduct of tours within or outside the Philippines whether or not for a fee, commission or any form of compensation.

(qq) *Classes of Resorts* – for purposes of registration and licensing, resorts shall be classified as follows: (based on DOT standards) Class “AAA”, Class “AA”, Class “A”, Special Interest Resort.

Section 148. Imposition of Fees. Section 17 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that aside from the regular powers and duties vested in them, Local Government Units shall likewise discharge the functions and responsibilities of national agencies and offices devolved to them pertaining to basic services and facilities; whereas, such basic service and facilities include, among others, the regulatory powers of the Department of Tourism over the operation and maintenance of tourism-oriented and tourism-related establishments such as: cafes, restaurants, beer houses, hotels, inns, pension houses, lodging houses, and other similar establishments, including tourist guides and transports.

To ensure the efficient and effective operation and maintenance of all tourism-oriented and tourism-related establishments, it is imperative that all tourism related establishments be registered with the City Tourism Office and pay to the City Treasurer’s Office the corresponding fees.

Section 149. Filing Fee. There shall be a filing fee for application of business to operate resorts and other tourism related establishments

<u>Asset Size</u>	<u>Amount</u>
P 100,000 below -----	P 150.00
P 100,001 to less than P 500,000 -----	P 200.00
P 500,001 to less than P1M -----	P 250.00
P 1,000,001 to less than P5M -----	P 350.00
P 5,000,001 to less than P10M -----	P 400.00
P 10,000,001 above -----	P 500.00

Section 150. Registration Fee. There shall be paid a registration fee for resorts and other tourist facilities approved and allowed to operate in the city classified as follows:

a. Travel Agencies and Tour Operators (Main / Branch)

Local or Inbound	P 500.00
Foreign or Outbound	P 750.00

b. Hotels

Deluxe	P 10,000.00
1 st class	P 8,000.00
Standard	P 5,000.00
Economy	P 3,000.00

c. Tourism related establishment (TRE)

P 500.00

(Museums, Gas Stations, Training Centers,
Homestay Sites, Shops, Dept. Store,
Sports & Recreational Club and the like)

d. Restaurants

AAA Hotel Restaurant, Fine Dining	P 1,000.00
AA Cafeteria, Canteen Fastfoods Bar & Restaurant, Bakeshops, Cafes	P 800.00
A Fastfoods, Refreshment Parlor	P 500.00

e. Boutiques/Souvenirs/Giftshops

1 ST class	P 3,000.00
2 ND class	P 2,000.00
3 RD class	P 1,000.00

f. Resorts

AAA	P 5,000.00
AA	P 3,000.00
A	P 2,000.00
Special Interest	P 1,500.00

g. Tourist Transport Operator (per unit)

P 500.00

h. SPAs

destination/hotel or resort spa	P 2,000.00
day spa	P 1,000.00

i. Inns/apartelles/motels, etc.

1 ST (100 rooms & above)	P 3,000.00
2 ND (51-99 rooms)	P 2,000.00
3 RD (50 or less)	P 1,000.00

Section 151. Registration Fee for Other Tourism Related Operations. There shall be a registration fee for Tourism Related Operations and functions conducting business in the city as follows:

a. Professional Congress Organizer	P 2,000.00
b. Tour Guide	P 500.00

The operator or person engage in the business under this Section shall be obliged to secure a professional tax before he may be allowed to operate the business.

Section 152. Service Fee. There shall be paid a service fee of **Fifty (P50.00) pesos** for every application for registration of resorts, other tourism related facilities and other businesses operating within the tourism zone of the Island Garden City of Samal.

Section 153. Certification Fee. There shall be paid a certification fee of **One Hundred pesos (P100.00)** for accredited resorts and tourism related facilities and businesses issued by the office of the City Mayor.

ARTICLE IV. RULES AND REGULATIONS ON CERTAIN ESTABLISHMENTS INCLUDING RESORT FACILITIES

Section 154. On restaurants, cafes, cafeteria, carenderia, food caterers, ice cream and other refreshment parlor or 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 Office renewable every six (6) months.

Section 155. Selling cooked and readily edible foods. 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.

Section 156. Sauna baths, massage, barber and beauty shops and the like. Said shops shall not be allowed to operate with masseurs, barbers, and beautician without having secured the necessary corresponding health certificate from the City Health Officer.

Section 157. Health Certificate Fee. Every person under this Rule shall secure Health Certificate from the City Health Officer and pay the amount provided under this ordinance.

Section 158. Requirement for Payment of Professional and Occupational Tax. It shall be the obligation of the owner, manager or operator of the business to require payment of Professional/ Occupational Tax and Health Certificate of persons under his employ before the start of business and every year thereafter.

Section 159. Penalty. A fine of **Two Hundred Pesos (P200.00)** shall be paid by the owner, manager or operator of the establishment for each employee found in the service of the establishment without paying the required professional/occupational tax and for failure to secure the required health certification

ARTICLE V. CITY FIRE REGULATORY FEES AND CHARGES

Fire Safety Inspection Fee

Section 160. Imposition of Fees. There is hereby collected fees for fire safety measures before granting of permits and licenses on every building construction, renovations, modification of building, structures or facilities city to determine compliance on the provisions of PD 1185 otherwise known as the Fire Code of the Philippines

a. Fire Inspection Fee. Fire safety fee shall be collected on every building construction, renovations, modification of building, structures or facilities prior the granting of permit and license as follows:

	Amount of Fees
1) For Building Constructions:	
a) Residential	P 100.00
b) Commercial and other occupancies	P 500.00
2) For Business Establishments	

a) Sari-sari Stores & other small businesses	P 100.00
b) Hardware, Restaurants, Videoke Bars, Bakery	P 300.00
c) Hotels, Inns, Resorts, Schools, Marine Vessels	P 500.00
d) Factory, Warehouse, Gasoline Stations, Mills	P 700.00
e) Others not classified	P 300.00

b. Fire Safety Inspection Certificate. Fire Inspection Certificate shall be issued at the rate provided:

- Upon payment by the applicant of a fee equivalent to ten percent (10%) of all fees charged by the City Building Official in the granting of pertinent permits and licenses imposed under Section 1.206 of P.D. 1185.

Section 161. Annual Fire Inspection Fee. To partially provide for the funding of the Fire Service, the following taxes and fees are hereby imposed pursuant to Section 13(b) of the Fire Code:

- a. One-tenth of one per centum (0.01%) of the verified estimated value of buildings or structures to be erected, from the owner thereof, but not to exceed fifty thousand (P50,000.00) pesos, one half to be paid prior to the issuance of the building permit, and the balance after final inspection and prior to the issuance of the use and occupancy permit;
- b. One-hundredth of one per centum (0.01%) of the assessed value of buildings or structures annually payable upon payment of the real estate tax, except on structures used as single family dwelling.

Section 162. Permit For Storage of Flammable, Explosive Or Highly Combustible Material.

Any person who shall keep or store at his place of business or elsewhere in the Island Garden City of Samal any flammable, explosive or highly combustible material shall first secure a permit from the City Mayor through the City Fire Marshal (CFM). The permit shall only be granted after inspection of the place and upon payment of the corresponding fees enumerated under Section 160 Article V.

;

Section 163. Time and Manner of Payment. The fees imposed shall be paid to the City Treasurer upon application with the Office of the City Fire Marshall before a permit is granted or renewed.

Section 164. Administrative Provisions. The City Fire Marshal or his authorized representative shall have supervision over the location and manner of storing flammable, explosive, or highly combustible material in accordance with the promulgated rules and regulations on fire prevention and protection. If in his judgment, the location and manner of storing these materials constitute a fire hazard, he shall issue an order to the possessor that the same shall be stored elsewhere or removed within twenty-four (24) hours.

Section 165. Prohibition. No permit shall be issued for storage of gunpowder, dynamites, explosives, blasting supplies or ingredients thereof unless a permit therefore has been secured from the Philippine National Police.

Section 166. Applicability Clause. All other matters relating to fire inspection and issuance of permit thereof shall governed by the pertinent provisions of existing laws, rules and regulations, and ordinances.

Section 167. Penalty. Any person found violating any of the provisions under this article shall be meted the administrative penalty as follows:

- | | | |
|----------------|---|------------|
| First Offense | - | P 1,000.00 |
| Second Offense | - | P 3,000.00 |
| Third Offense | - | P 5,000.00 |

For subsequent offenses, appropriate case shall be filed in court and meted the penalty pursuant to the provisions of the PD1185 Fire Code of the Philippines.

ARTICLE VI. CITY CIVIL REGISTRAR’S REGULATORY FEES AND CHARGES

Local Civil Registry Fees

Section 168. Imposition of Fees. There shall be collected for services rendered by City Civil Registrar of the Island Garden City of Samal, to wit:

A. SERVICE FEES on the following services:	Amount of Fees
1. Timely registration of birth/marriage/death & founding	P 50.00
2. Late registration of birth/marriage/death & founding	
• After 30 days to 1 year	P 100.00
• After 1 year to 5 years	P 150.00
• After 5 years to 10 years	P 200.00

• After 10 years to 20 years	P 300.00
• After 20 years and above	P 400.00
3. Supplemental report on birth/marriage/death	P 200.00
4. Request for Out-of-Town Registration	P 100.00
5. Request for the issuance of civil registry documents from other City/municipality	P 100.00
6. Request for the preparation of Certificate of Marriage (by other religious sectors)	P 50.00
7. Request for Endorsement to NSO (whether electronic/advance/no record)	P 100.00
8. Other Services not otherwise herein specified	P 50.00

B. REGISTRATION FEES:

1. Court Orders/Decrees:

• Change of name in the birth certificate	P 300.00
• Correction of Entries in the registry record	P 300.00
• Cancellation of civil registry record	P 300.00
• Annulment of Marriage	P 2,500.00
• Declaration of Absolute Nullity of Marriage	P 2,500.00
• Legal Separation	P 1,500.00
• Entry of Judgment	P 200.00
• Decree of Annulment	P 200.00
• Naturalization	P 3,000.00
• Declaration of presumptive death	P 1,000.00
• Judicial Separation of Property	P 200.00
• Appointment of Guardian	P 200.00
• Termination of Guardianship	P 200.00
• Decree of custody of minors	P 200.00
• Judicial determination of Paternity & Filiation	P 200.00
• Adoption	P 500.00
• Judicial declaration of foreign decree	P 200.00
• Other Registration Court Order/Decree	P 200.00

2. Legal Instrument:

• Legitimation	P 200.00
• Admission of Paternity/Acknowledgment of an:	

> Alien Father	P 500.00
> Filipino Father	P 200.00
• Affidavit to use the Surname of the Father (RA 9255):	
> Alien Father	P 500.00
> Filipino Father	P 200.00
• Election of Philippine Citizenship	P 2,000.00
• Loss of Filipino Citizenship (expatriation)	P 500.00
• Repatriation of Philippine Citizenship	P 500.00
• Marriage Settlements	P 500.00
• Affidavit of Reappearance	P 200.00
• Certificate of Legal Capacity to Contract Marriage (for foreign applicant)	P 200.00
• Ratification of Artificial Insemination	P 500.00
• Other registrable Legal Instrument	P 200.00

C. CERTIFICATION FEE FOR THE ISSUANCE OF THE FOLLOWING DOCUMENTS:

• Issuance of birth/Marriage/Death Available (Form 1-A, 2-A, 3-A)	
> without annotation per copy	P 75.00
> with annotation per copy	P 100.00
• Issuance of no record of birth/marriage/death(per copy)	P 50.00
• Issuance of Certificate of Lost or Destroyed Record (per copy)	P 50.00
• Certificate that the photocopy is a faithful reproduction of the original documents presented (per copy)	P 50.00
• Issuance of Certified True/Photocopy :	
> without annotation per copy	P 75.00
> with annotation per copy	P 100.00
• Fee for other services not otherwise herein specified	P 50.00

D. PERMIT & LICENSES:

1. Application for Marriage License:

• Both parties are residents of IGACOS	P 250.00
• Only one party is a resident of IGACOS	P 300.00
• One party is a foreigner	P 1,500.00
• both parties are foreigner	P 2,000.00

2. Marriage License Fee

- Accountable Form No. 54 P 2.00
- Additional Marriage License Fee P 150.00

3. Parental Consent/Parental Advice (out of town) P 50.00

4. Burial Permit Fee P 75.00

E. AFFIDAVIT FEE P 50.00

Section 169. Fees prescribed under RA 9048. The fees herein specified shall be collected in accordance with the provision of Republic Act No. 9048, otherwise known as the Clerical Error Law.

- 1. Filing Fee for Correction of Clerical Error (CCE) P 1,000.00
- 2. Filing Fee for Change of First name (CFN) P 3,000.00
- 3. Service Fee for CCE (Migrant Petition) P 500.00
- 4. Service Fee for CFN (Migrant Petition) P 1,000.00
- 5. Issuance of Certificate of Finality P 100.00
- 6. Issuance of annotated birth/marriage/death certificates P 100.00
- 7. Endorsement fee for the issuance of annotated document in SECPA at NSO, QC P 50.00
- 8. Certificate that the photocopy is a faithful reproduction of the original Document P 50.00

Section 170. Batch Request System. The fees herein specified shall be collected in the implementation of the Batch Request System (BREQS)

- 1. Request for the issuance of Civil Registry Documents/ CENOMAR/Advisory of Marriage/Negative Certification In Security Paper at NSO (per copy) P 100.00

Section 171. Exemptions. The fee imposed in this Article shall no 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, at the request of the school-in-charge and in pursuant to PD 603.
- (c) Burial permit of a pauper, per recommendation of the City Social Work and Development Office and approval of the City Mayor.
- (d) Indigents as duly certified by the City Social Work and Development Office. (Note: Indigents applies to RA 9048 and birth records issuances.)

Section 172. Time of Payment. The fee in this Article shall be paid to the Office of the City Treasurer before registration of a document or issuance of the license or certified copy of any civil registry documents.

Section 173. Declaration of births, deaths, marriages and foundling. It shall be registered and recorded in accordance with the Civil Registry Law otherwise known as Act No. 3753 and the delay of such declaration shall be counted at the lapse of the following prescriptive periods:

Live births	30 days
Deaths and Fetal Deaths	30 days
Foundling	30 days
Marriages (under Ordinary Marriage)	15 days
Marriages (under Exceptional Character)	30 days

Section 174. Penalty. Imposable penalty shall be that penalty imposed by law pursuant to R.A 9048, RA. 3753, PD.603. The provisions under *RA 9048, RA 3753 and P.D 603 (Child and Welfare Code)* provisions are hereby adopted in as much as they are applicable to the laws and regulations herein provided in this Code.

Article VII. CITY POLICE REGULATORY FEES AND CHARGES

Police Clearance Fee

Section 175. Imposition Fee. There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police, this city the following fees:

	<u>Amount of Fees</u>
1. For employment, scholarship, study grant, and other purposes not hereunder specified (local)	P 75.00

2.	For Issuance of Business Permit Application	P 100.00
3.	For change of name	P 100.00
4.	For application for Filipino citizenship	P 500.00
5.	For passport or visa application (abroad)	P 150.00
6.	For firearms permit application	P 250.00/unit
7.	For PLEB clearance	P 100.00
8.	Extract copy of police blotter	P 100 .00
9.	Traffic Accident Investigation Report	P 100.00/doc
10.	Inspection Fee:	
	- Bicycle	P 25.00
	- Motorcycle	P 100.00
	- Transport on Livestock	P 100.00
	- Transport on Lumber	P 100.00
11.	Service Fee on Motorcade Lead Escort	P 100.00(for first 5 kms and an additional of P10.00 per kilometer)

Section 176. Time of Payment. The service fee provided under this Article shall be paid to the City Treasurer upon application for police clearance certificate.

ARTICLE VIII. CITY HEALTH REGULATORY FEES AND CHARGES

Service Fees for Health Examination

Section 177. Clearance/Certification Fee. There shall be collected fees for the following services by the City Health Office:

FEES

I. RECORDS

A. Medical Certificates

Physical Fitness (Student)	P 20.00
For Employment	P 50.00
Infirmity/Illness	P 50.00
Medical Record	P 100.00
Medical Certificate in connection with the following applications:	
Naturalization	P 500.00
Legitimization/	P 100.00

Adoption	P 100.00
Annulment for marriage	P 1,000.00
Post Mortem Exam	P 200.00
B. Dental Certificate	
Student	P 20.00
Others	P 50.00
C. Permit/Others	
Pre-Marriage Counseling/Family Planning Seminar	
Regular Schedule	P 150.00
Special Schedule	P 500.00
Exhumation Permit	P 150.00
Sanitary Permit for Cleaning Septic Vaults	P 50.00
Cadaver Transfer Permit	P 150.00
Sanitary Permit (per line of business based on asset size):	
Micro P 50,000 below	P 50.00
Cottage P 50,000 to less than P 200,000	P 100.00
Small P 200,000 to less than P 500,000	P 150.00
Medium A P 500,000 to less than P 2,000,000	P 200.00
Medium B P 2,000,000 to less than P 5,000,000	P 250.00
Medium C P 5,000,000 to less than P 10,000,000	P 300.00
Large A P 10,000,000 to less than P 20,000,000	P 400.00
Large B P 20,000,000 to less than P 50,000,000	P 500.00
Large C P 50,000,000 to less than P 100,000,000	P 750.00
Large D P 100,000,000 above	P 1,000.00
Health Compliance Certificate	P 50.00
Health Certificate for Food Handlers	P 50.00

II. ENVIRONMENTAL HEALTH & SANITARY SERVICE CHARGES

Per session (big establishments)	P 1,000.00
Per Session (households/small Establishments)	P 200.00
Disinfection of private wells	P 100.00
Use of Morgue for Embalming	P 200.00/use/cadaver

III. CONSULTATION FEE P 20.00

IV. COMMON PROCEDURES (exclusive of supplies needed)

Dressing/Wound	Small	P	10.00
	Medium	P	15.00
	Large	P	25.00
Blood Pressure Taking		P	10.00
Parenteral Administration:			
	Intravenous	P	10.00
	Intramuscular	P	10.00
	Subcutaneous	P	10.00
	Skin Testing	P	10.00
Nebulization with medicines:			
	5 min	P	20.00
	10 min	P	30.00
	15 min	P	35.00
Cord dressing with clamp		P	25.00
Oxygen Consumption		P	0.50 / kg
Catheterization service fee		P	20.00
High Rectal Tubing		P	50.00
Insertions :			
	Nasogastric tube	P	20.00
	Intravenous Fluid	P	10.00
Immunization (Non-targets: Hepatitis,			
	Pneumococcal Vaccine, etc	P	250.00/vaccine

V. SURGICAL PROCEDURES

A. Repair/Suturing Wounds:			
	Small	P	50.00
	Medium	P	100.00
	Large	P	150.00
B. Removal of Sutures/Stitches		P	20.00
C. Incision & Drainage (I&D):			
	Small	P	50.00
	Medium	P	100.00
	Large	P	150.00
D. Excision/Removal of mass:			
	1. Cysts/growth/granulomas	P	50.00
	2. In-grown Toe nails	P	50.00

3. Foreign Bodies:

Ear	P	50.00
Nose	P	50.00
Skin/Subcutaneous	P	50.00
Muscle	P	50.00
E. Circumcision Package	P	100.00
(includes supplies & medicines)		

VI. OB-GYNE PROCEDURES

A. Internal exam	P	25.00
B. IUD insertion	P	100.00
IUD removal	P	75.00
IUD Check up	P	25.00

VII. FAMILY PLANNING SERVICES

A. Pills	P	25.00/pc
B. DNPA	P	85.00/vial
C. Condoms	P	4.00/pc
D. Non-Scalpel Vasectomy	P	200.00
E. BTL	P	200.00
F. Love beads for NFP	P	50.00

VIII. DENTAL SERVICES

Tooth Extraction (permanent teeth)	P	50.00 / tooth
Tooth Extraction procedure only (service fee)	P	20.00 / tooth
Tooth Extraction (Temporary teeth)	P	20.00 / tooth
Oral Prophylaxis	P	150.00
Tooth Filling		
Permanent	P	100.00 / tooth
Temporary	P	60.00 / tooth

IX. NUTRITION SERVICES

Diet Counseling: Child	P	50.00
Adult	P	100.00
Diet Plan (Prescription & Computation)	P	150.00

X. LABORATORY FEES

Fecal Analysis	P	15.00
Urinalysis	P	20.00
Sperm Count	P	75.00
Semen Analysis	P	50.00
Smear :		
Vaginal	P	50.00
Urethral	P	50.00
Papanicolau	P	50.00
Stained smear (sputum)	P	20.00
CBC	P	50.00
Hemoglobin Determination	P	25.00
Blood Typing	P	15.00
Pregnancy Test	P	75.00
Platelet Count	P	50.00
Random Blood Sugar	P	50.00

Blood Chemistry:

Cholesterol	P	180.00
Fasting Blood Sugar	P	120.00
Uric Acid	P	180.00

XI. ACCOMMODATION (Kaputian Lying-in)

Semi – Private	P	150.00 / day
Ward	P	75.00 / day

XII. DELIVERY PROCEDURE

A. NSVD (Normal Spontaneous Vaginal Delivery) Package	P	500.00
---	---	--------

XIII. NURSERY USE

A. Incubator use	P	100.00 / day
B. Drop light use	P	20.00 / day

XIV. NURSING SERVICES

A. Delivery Room	P	50.00 / day
B. Nursery	P	50.00 / day

C. Ward P 50.00 / day

XV. AMBULANCE USE

From	To	Fee
1. Kaputian District	Samal Dist. Hospital	P 150.00
Kaputian District	Babak Community Hosp.	P 200.00
2. Samal District	SDH	P 100.00
Samal District	BCH	P 150.00
3. Babak District	SDH	P 150.00
Babak District	BCH	P 100.00

Additional payment of Ferry Boat fare based on the prevailing fare

XVI. TARGET CLIENTS WHO CAN AVAIL OF 50% DISCOUNT SERVICES (FREE SERVICES DISCOUNTS OR CAN PAY IN A FORM OF DONATION) OF THE FF:

- 1) MWRAS (Married Women of Reproductive Age – 15 to 49 y.o) - Family Planning Service
- 2) School Children - Phil. Nephrology Program
Dental Services
- 3) Pre-Schooler - Dental Services
- Nutrition Services
- 4) Pregnant Women - Dental Service
- Family Planning Services
- OB Gyne services
- Laboratory Services
- 5) Post Partum Women - Laboratory Services
- Family Planning Services
- 6) Moderate /Severe Malnourished Children - All services available
- 7) Indigents - All services available

Section 178. 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 179. Exemptions. Residents who are certified by the assigned City Officer as indigent upon recommendation of the City Social Welfare and Development Office and the City Mayor may be exempted from the payment of any or all fees in this schedule.

Section 180. Indigents. An indigent is one who belongs to a family whose family income does not exceed P 50,000.00 per year or poverty line established by NEDA which ever is higher.

Section 181. 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 slandering saloons, facial centers, aromatherapy establishments, etc.
5. Massage clinics and sauna bath establishments – include masseurs, massage clinic/sauna bath attendants, etc.
6. Hotels, 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 182. Penalty. The following penalties are hereby imposed for violation of the Code on Sanitation of the Philippines:

(a) *Non-compliance of Chapters 3 and 12 (Issuance of Health Certificate).* A fine of Five Hundred Pesos (P500.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

- (b) *Non-compliance of Chapter 3 (Quality and Protection of Food).* A fine of Five Hundred pesos (P500.00) is imposed to food establishment found violating the herein provision.
- (c) *Non-compliance of Chapter 3 (Toilet Facilities).* A fine of Two Hundred (P200.00) is imposed for every household and establishments found to have no toilet facilities.
- (d) *Non-compliance of Chapter 17 (Excreta Disposal).* A fine of Two Hundred (P200.00) is imposed for violation of the said violation.
- (e) *Failure to post Sanitation Permit.* A fine of One Hundred (P100.00) is imposed for failure to post the sanitation permit as herein required and all other provisions of the Sanitation Code.
- (f) *Animal Stockade.* Pursuant to Section 8, Chapter 19, Code on Sanitation, it is hereby imposed a fine of Five Hundred (P500.00) for animal stockade maintained in a manner injurious to health.
- (g) *Other provisions of the Sanitation Code* A fine of not less than One Hundred pesos (P100.00) and not more than One Thousand pesos (P1,000.00) is hereby imposed for all other violations of the Code.
- (h) Maintenance of Septic Tank – pursuant to Section 4, Chapter 17, Code on Sanitation of the Philippines, sludge from septic tank disposed or thrown into open field, ditches or bodies of water shall be fined of not exceeding One Thousand pesos (P 1,000.00).

The above penalty under the Code on Sanitation of the Philippines are hereby adopted in as much as they are applicable to the laws and regulations herein provided in this Code.

ARTICLE IX. CITY ENVIRONMENT AND NATURAL RESOURCES

REGULATORY FEES AND CHARGES

Fees & Charges on Waste Collection

Section 183. Imposition of Fees. There is hereby imposed a garbage service fees and charges to all residential, commercial, industrial, institutions and to those areas were generated wastes are collected by the city garbage collection services.

Section 184. Garbage defined. As used in this Ordinance, garbage shall include the refuse of animal or vegetable matter, or spoiled food supplies unfit for human food, other domestic wastes, straws, wood, hush, cans, broken glass or porcelain, loose or decayed materials, waste products or materials from manufacturing establishments and construction works including matters completely abandoned and considered as wastes and all those thrown outside residential or warehouse and in manufacturing premises.

Section 185. Monthly Collection of Fees and Garbage. Except as otherwise provided herein, service fees and charges referred to in **Section 183** hereof shall be collected monthly to all households including those in the Expansion Barangays covered by the collection of bio and non – bio wastes:

Particulars	Proposed Monthly Fee
Household / Residential	
a.) Poblacion Area	P 25.00
b.) Expansion Barangays	P 10.00

Section 186. Discontinuance of Garbage Collection. Collection and disposal services shall be discontinued to any household who failed to pay the required solid waste collection fee obligations for three (3) consecutive months.

Section 187. Collection of Garbage Fees in barangays. For effective and efficient collection on households covered by the waste collection, the barangay government shall be deputized to collect the monthly garbage fees and charges stated in **Section 183**. The revenues should be divided with the following percentage:

- a) 50 % - of the revenue shall accrue to the Barangay Government
- b) 50% - of the revenue shall accrue to the General Fund of city

Section 188. Exemption to Solid Waste Fees and Charges. Residents in far-flung barangays not served by the city garbage equipment are exempted from the collection of solid waste fees and charges.

Section 189. Collection of fees and charges for commercial, industrial and other institutions. Service fees and charges referred to in this provision shall be collected annually to

all commercial, industrial and institutions, during application and / or renewal of business permits and licenses, with the following charges:

Particulars	Proposed Amount Of Fee
<p>A. BANKS AND OTHER FINANCING INSTITUTIONS.</p> <p>1. Banks, banking institution, savings ,loan associations, investment houses, and other financial institutions.</p>	<p>P 300.00</p>
<p>B. INSURANCE COMPANIES:</p> <p>1. insurance companies, agencies, adjuster</p>	<p>P 300.00</p>
<p>C. VIDEOKEBAR</p>	<p>P 300.00</p>
<p>D. FUNERAL PARLOR:</p> <p>A.) With embalming establishment and depositing corpse in their funeral parlor and rendering funeral services by any kind of transportation every branch thereof.</p>	<p>P 500.00</p>
<p>E. HOTELS/COTTAGES/MOTELS/DORMITORIES:</p> <p>1) Dormitories, Lodging Houses, Boarding Houses:</p> <p>a) Accommodation of 15 heads or less</p> <p>b) More than 15 to 30 heads</p> <p>c) More than 30 heads</p> <p>2) Hotels/Cottages/Motels</p> <p>a) Those having 10 rooms or less</p> <p>b) Those having 11 to 20 rooms</p> <p>c) Those having 21 to 50 rooms</p> <p>d) Those having 51 to 75 rooms</p> <p>e) Those having 81 to 100 rooms</p> <p>f) Those having more than 75 rooms</p>	<p>P 200.00</p> <p>P 300.00</p> <p>P 500.00</p> <p>P 300.00</p> <p>P 400.00</p> <p>P 500.00</p> <p>P 500.00</p> <p>P 700.00</p> <p>P 800.00</p>
<p>F. BUILDING AND COMMERCIAL SPACE FOR RENT</p>	<p>2.00 / sq. meter multiplied by the number of floors</p>
<p>G. HOSPITAL / CLINICS:</p> <p>1.) Private hospitals, clinic, maternity, clinic etc.</p>	

<ul style="list-style-type: none"> a.) With a bed capacity of 50 or more b.) With a bed capacity of 25 but less than 50 c.) With a bed capacity of less than 25 beds d.) Private Clinic 	<p style="text-align: right;">P 1,000.00</p> <p style="text-align: right;">P 750.00</p> <p style="text-align: right;">P 500.00</p> <p style="text-align: right;">P 300.00</p>
<p>H. LUMBER YARD / CORN & RICE</p>	
<p>MILLS:</p>	
<p>H.1) Lumber Yards:</p>	
<ul style="list-style-type: none"> a.) With a yard for deposit of lumber having a space of more than 1, 500. sq. m. 	<p style="text-align: right;">P 300.00</p>
<ul style="list-style-type: none"> b.) With a yard for deposit of lumber having a space of 1,000 sq.m. but not more than 1,500 sq. m. 	<p style="text-align: right;">P 250.00</p>
<ul style="list-style-type: none"> c.) With a yard for deposit of lumber having a space of 500 sq.m. but not more than 1,000 sq.m. 	<p style="text-align: right;">P 200.00</p>
<ul style="list-style-type: none"> d.) With a yard for deposit of lumber having space of less than 500 sq.m. 	<p style="text-align: right;">P 175.00</p>
<ul style="list-style-type: none"> e.) Without yard, with an office for accepting order lumber only 	<p style="text-align: right;">P 100.00</p>
<p>H.2) Corn & Rice Mill</p>	
<ul style="list-style-type: none"> a) Having a space of more than 1,500 sq.m. 	<p style="text-align: right;">P 200.00</p>
<ul style="list-style-type: none"> b) Having a space of 1,000 sq. m. but not more than 1,500 sq. m. 	<p style="text-align: right;">P 200.00</p>
<ul style="list-style-type: none"> c) Having a space of 500 sq.m. but not more than 1,000 sq. m. 	<p style="text-align: right;">P 200.00</p>
<ul style="list-style-type: none"> d) Having a space of less than 500 sq. m. 	<p style="text-align: right;">P 200.00</p>

<p>I. MANUFACTURING:</p> <p>1.) Manufacturing of biscuits:</p> <p style="padding-left: 40px;">a.) biscuits factory or bakery at urban barangays (Poblacion)</p> <p style="padding-left: 40px;">b.) biscuit factory or bakery at rural barangays</p> <p>2.) Manufacturer of ice or ice factory</p> <p>3.) Manufacturer of batteries or recharging batteries</p> <p>4.) Manufacturer of mattresses bed and All kinds of furniture:</p> <p style="padding-left: 40px;">a.) Without machinery</p> <p style="padding-left: 40px;">b.) With machinery</p>	<p>P 300.00</p> <p>P 300.00</p> <p>P 200.00</p> <p>P 200.00</p> <p>P 200.00</p> <p>P 200.00</p> <p>P 300.00</p>
<p>5.) Manufacturer and repair of shoes:</p> <p style="padding-left: 40px;">a) Without Machinery</p> <p style="padding-left: 40px;">b) With Machinery</p> <p>6.) Other Steel Products:</p> <p style="padding-left: 40px;">a. Structural steel and other pre-fabricated metal products including windows and doors</p> <p style="padding-left: 40px;">b. Tin can factory</p> <p>7.) Manufacturer of bricks, hollow blocks, tiles & other similar products:</p> <p style="padding-left: 40px;">a. without machinery</p> <p style="padding-left: 40px;">b. with machinery</p>	<p>P 100.00</p> <p>P 200.00</p> <p>P 250.00</p> <p>P 250.00</p> <p>P 200.00</p> <p>P 400.00</p>
<p>8.) Manufacturer of Bagoong or salted fish or Patis</p> <p>9.) Manufacturer of eye and sunglasses with or without machinery</p> <p>10.) Manufacturer of Miki, Bejon, Sotanghon, Misua and other similar products</p> <p>11.) Manufacturer of any article of commerce including brewers, distillers, repackers and</p>	<p>P 150.00</p> <p>P 150.00</p> <p>P 300.00</p>

<p>compounders of liquors, distilled spirits and or wines</p> <p>12.) Manufacturing of Mineral Water</p> <p>13.) Retail/Distributor of Purified/Mineral Water</p>	<p>P 300.00</p> <p>P 200.00</p> <p>P 200.00</p>
<p>J. PRINTING PRESS</p>	
<p>1. Without offset press (ordinary)</p> <p>2. with offset</p>	<p>P 200.00</p> <p>P 400.00</p>
<p>K. PHOTO STUDIOS:</p>	
<p>1. Lithographers / engravers:</p> <p> a. Without machinery</p> <p> b. with machinery</p> <p>2. Photo Engraver</p> <p>3. Photo Studios/Establishments</p>	<p>P 100.00</p> <p>P 200.00</p> <p>P 100.00</p> <p>P 200.00</p>
<p>L. RECREATION / BILLIARD / BOWLING CENTERS:</p>	
<p>1.) Billiard & Pool Halls:</p> <p> a.) With 1 to 2 tables</p> <p> b.) With 3 or more tables</p> <p>2.) Bowling Lanes</p> <p>3.) Cockpit</p> <p>4.) Computer Games/ Internet Cafe/ Videoke Token andMahjong Set:</p> <p> a.) with 1 to 5 units</p> <p> b.) with 6 or more units</p>	<p>P 100.00</p> <p>P 200.00</p> <p>P 500.00</p> <p>P 500.00</p> <p>P 200.00</p> <p>P 300.00</p>

<p>M. RESORTS:</p> <p>(Beaches & inland resorts according to Dept. of Tourism “ Rules & Regulations to Govern the Accreditation of hotels, tourist inns, motels, apartels, resorts, pension houses & other accommodation establishments)</p>	
<p>1.) Class AAA</p> <p>2.) Class AA</p> <p>3.) Class A</p> <p>4.) Others: -Those having 10cottages or less</p>	<p>P 1,500.00</p> <p>P 1,000.00</p> <p>P 500.00</p> <p>P 500.00</p>

<ul style="list-style-type: none"> - Those having 10-15 cottages - Those having more than 15 cottages 	<p>P 700.00 P 1,000.00</p>
<p>N. RESTAURANTS:</p> <p>1.) Restaurants, Panciterias, Cafes or Cafeterias, Carenderias, Kitchenettes, Refreshment parlors or any other public eating places:</p> <ul style="list-style-type: none"> a.) 20 and below sating capacity b.) 21 up to 50 seating capacity c.) More than 50 seating capacity 	<p>P 300.00 P 500.00 P1,000.00</p>
<p>O. STORAGE:</p> <p>1.) Motor oil storage</p> <p>2.) Gasoline, Petroleum or other similar products (storage)</p> <ul style="list-style-type: none"> a.) 10 to 500 gallons b.) 500 to 1, 000 gallons c.) 1,001 to 3,000 gallons d.) 3, 001 to 5, 000 gallons e.) 5,002 to 50, 000 gallons f.) 50, 001 gallons or over 	<p>P 300.00 P 300.00 P 500.00 P 600.00 P 700.00 P 800.00 P 1, 000.00</p>
<p>P. SUPERMARKETS:</p> <p>1.) Supermarkets (including the following sections i.e., wet market, groceries, drug stores, hardware, restaurants, appliances, school supplies, dry goods and other sections):</p> <ul style="list-style-type: none"> a.) With a capitalization of P100, 000.00 to P500, 000.00 b.) With a capitalization of P500, 001.00 and above 	<p>P 1,000.00 P 2,000.00</p>
<p>Q. STORES:</p> <p>1.) Drug Stores / Pharmacy</p> <p>2.) Hardware / Appliance Store / Construction</p>	<p>P 300.00</p>

Supplies / Electrical Supplies	P 300.00
3.) Sari-sari stores	P 100.00
4.) General Merchandise / Copra / Mini Grocery Charcoal / Agri- products / Dry goods and Ukay – ukay	P 200.00
5.) Dealers in Logging and Farm Machineries & Equipment	P 750.00
6.) Dealers in Automobile, Trucks, Jeeps or Jeepneys and other vehicles	P 750.00
7.) Dealers in motorcycles, tricycles, inboard and outboard motors	P 300.00
8.) Buy & Sell of Livestock	P 100.00
9.) Meat/Fish Vending	P 100.00
10.) Fruit/Vegetables Vending	P 100.00
R. SCHOOL (PRIVATE) :	
1.) Universities, Colleges, Schools and other Teaching and Vocational institutions (BASED ON SEMESTRAL ENROLMENT):	
a.) 500 or more students	P 1,500.00
b.) 200 to less than 500 students	P 1,000.00
c.) 100 to less than 200 students	P 750.00
d.) Less than 100 students	P 500.00
S. SHOPS:	
1.) Manufacture of chairs made of rattan or Bamboo with or without machinery	P 300.00
2.) Manufacture of furniture made of wood or Iron combined with or without upholstery:	
a.) With machinery	P 300.00
b.) Without machinery	P 200.00
3.) Manufacture of woodcrafts and / or carpentry shops:	
a.) With machinery	P 600.00
b.) Without machinery	P 400.00
4) Establishments for the repair of motor vehicles, repair and / or construction of	

<p>bodies of motor vehicles (based on space areas):</p> <ul style="list-style-type: none"> a.) 200 sq. m. or less b.) 201 to 300 sq. m. c.) 301 to 400 sq. m d.) 401 to 500 sq. m e.) 501 sq. m. or more <p>5.)Blacksmith shops with or without machinery</p> <p>6.) Welding shops: a.) with machinery</p> <p>7.) Tinsmith shops:</p> <ul style="list-style-type: none"> a.) not more than five(5) workers b.) five or more than five(5) workers <p>8) Junk Shops</p>	<p>P 500.00</p> <p>P 750.00</p> <p>P 800.00</p> <p>P 850.00</p> <p>P1,000.00</p> <p>P 300.00</p> <p>P 500.00</p> <p>P 350.00</p> <p>P 500.00</p> <p>P 300.00</p>
<p>T. THEATERS:</p> <p>1.) Theaters or Cinematograph houses:</p> <ul style="list-style-type: none"> a.) Second class with orchestra & balcony only, with airconditioning facilities b.) Third class with orchestra and balcony Only without airconditioning facilities c.) Mini theaters using video machines 	<p>P1,000.00</p> <p>P 800.00</p> <p>P 500.00</p>
<p>U. WAREHOUSES:</p> <p>1.) Warehouses (based on volume capacity)</p> <ul style="list-style-type: none"> a.) less than 500 cu. m. b.) 500 to 1, 000 cu. m. c.) 1, 001 to 2, 000 cu. m. d.) 2, 001 cu. m. or more 	<p>P 500.00</p> <p>P 750.00</p> <p>P 900.00</p> <p>P 1,000.00</p>
<p>V. On business principally rendering services</p> <p>1.) Repair shops for pianos, radios, phonographs& adding machine, calculators, mimeographs, cellphone and other similar apparatus:</p> <ul style="list-style-type: none"> a.) With not more than five(5) workers b.) more than five (5) workers 	<p>P 150.00</p> <p>P 200.00</p>
<p>2.) Machine shop establishment for manufacturing or</p>	

<p>repairing parts of mechanical apparatus or engines or manufacturing any kind of articles made of metals:</p> <ul style="list-style-type: none"> a.) not more than three (3) leather machine b.) with more than three (3) leather machines <p>3.) Recapping plants</p> <p>4.) Vulcanizing shops</p> <p>5.) Beauty parlors (No. of helpers):</p> <ul style="list-style-type: none"> a.) two (2) workers and below b.) more than two (2) to five (5) workers c.) with more than five (5) workers <p>6.) Tailoring & Dressmaking shops:</p> <ul style="list-style-type: none"> a.) with one(1) to three (3) machines b.) with more than three (3) machines <p>7.) Barbers shops (No. of chairs)</p> <ul style="list-style-type: none"> a.) Two (2) chairs and below b.) With more than two(2) chairs <p>8.) Massage parlors/ clinics: (no. of beds)</p> <ul style="list-style-type: none"> a.) less than five (5) beds b.) Five (5) or more beds c.) Home Service <p>9) Pawnshops</p> <p>10) Appliance Repair Shop</p> <ul style="list-style-type: none"> a. not more than 5 workers b. more than 5 workers 	<p>P 300.00</p> <p>P 600.00</p> <p>P 150.00</p> <p>P 150.00</p> <p>P 300.00</p> <p>P 400.00</p> <p>P 500.00</p> <p>P 250.00</p> <p>P 300.00</p> <p>P 200.00</p> <p>P 300.00</p> <p>P 750.00</p> <p>P 1,000.00</p> <p>P 300.00</p> <p>P 450.00</p> <p>P 200.00</p> <p>P 300.00</p>
<p>W. TERMINALS:</p> <p>1.) Private terminals or parking lots or shreds for bus, taxi and other public utility and for hire vehicles (based on accommodations):</p> <ul style="list-style-type: none"> a.) more than ten (10) vehicles b.) five (5) to ten (10) vehicles c.) less than five (5) vehicles d.) skylab terminal 	<p>P1,000.00</p> <p>P 900.00</p> <p>P 750.00</p> <p>P 500.00</p>

X. OTHER KINDS OF BUSINESS:	
1.) Duckery and poultry and piggery	
a.) commercial (large scale)	P 500.00
2.) Balut making	P 200.00
3.) Xerox copying services	P 150.00
4.) Flower Shop	P 200.00
5.) Management / Consultancy	P 400.00
6.) Dealer of Jewelries	P 450.00
7.) Trucking services/ ferry Boat Services	
a.) with not more than three (3) units	P 500.00
b.) with more than three (3) units	P 1,000.00
8.) Rental of video tapes	P 300.00
9.) Internal Decorator Services	P 200.00
10.) Retailer / Wholesaler of second hand parts	P 300.00
11.) Dealer and retailer of office/ school supplies	P 300.00
12.) Retailer of medical / dental supplies / equip.	P 300.00
13.) Manufacturer of kitchen utensils	P 300.00
14.) Wholesaler / distributor of newspaper and magazines	P 250.00
15.) Retailer of Newspaper and magazines	P 100.00
16.) Manufacture of windows and grills	P 500.00
17.) Retailer/wholesaler of religious articles	P 200.00
18.) Wholesaler of cosmetics	P 400.00
19.) Retailer of fire extinguisher	P 300.00
20.) Retailer/rental of flowers/plants(ornamental)	P 200.00
21.) Marketing of LPG	P 400.00
22.) Glass/figurine making	P 200.00
23.) Retailer/wholesaler of scrap materials	P 750.00
24.) Food processor	P1,000.00
25.) Pest control services	P 500.00
26.) Wholesaler/distributor of softdrinks	P 400.00
27.) Importer/exporters	P 500.00
28.) Booking/liason officres/ticketing	P 300.00
29.) Real Estate Developer	P1,000.00
30.) Real Estate Broker	P 300.00

31.) Fruit Tree Grower	P 0.25/sq. m.
32.) Engineering/Construction/Electrical Services (by contract)	P 200.00
32.) Others – All other businesses, trades and occupant not included in the foregoing section	P 100.00

Section 191. Other fees and charges:

- | | | |
|--|---|---------------------|
| 1. Inspection Fee (Miscellaneous Lumber) | P | 300.00 |
| 2. Mineral Waste Utilization | P | 150.00/cubic meter |
| 3. Sewerage Inspection Permit | P | 300.00 |
| 4. Environmental User's Fee on Billboards, Signboards
& Streamers | P | 5.00 per cubic foot |
| 5. Cost of Recyclable Wastes Products: | | |
| a. Organic Fertilizer | P | 9.00 per kg |
| b. Balluster | P | 75.00 per piece |
| c. Bricks | | |
| i. Small | P | 10.00 |
| ii. Medium | P | 15.00 |
| iii. Large | P | 20.00 |
| d. Colored Bricks | | |
| i. Small | P | 15.00 |
| ii. Medium | P | 20.00 |
| iii. Large | P | 25.00 |
| e. Water Sealed Toilet Bowl | P | 150.00 |

Section 191. Special Collection Fee. For the large and/or unusual quantities of solid waste and other refuse or rubbish such as agricultural wastes, construction waste and other trash generated by individual households, business/commercial and industrial establishments requiring special time of the day and/or schedule of collection, a Special Garbage Collection Fee of Five Hundred Pesos (P500.00) shall be charged for One (1) Truckload or less within three (3) kilometer radius from the Poblacion area of the three (3) Districts (Babak, Samal and Kaputian). An additional fee of **One Hundred Pesos (P100.00)** per kilometer shall be added per truckload or less if the area to be collected is more than the three (3) kilometer radius from the Poblacion Area.

This section shall also apply to all private/government institutions like schools, health centers, clinics, and hospitals. The same shall also apply to chapels, churches, and fellowships and/or worship centers.

Section 192. Garbage Fee for All types of Commercial Transportation, Construction Services, Promotion and Entertainment.

All types of commercial transportation, construction services, promotion and entertainment are required to pay garbage fees and charges during application and/or renewal of business permit and licenses that will be paid to the City Treasurer's Office before approval from the City Mayor's Office, with the following charges:

A.)PUBLIC UTILITY LAND VEHICLES:	Proposed Amount of Fee
(Per Unit)	
a.) Bus	P 150.00/unit
b.) Minibus	P 150.00/unit
c.) Jeepney	P 100.00/unit
d.) Taxicab/cabs	P 100.00/unit
e.) Pedicab	P 100.00/unit
f.) Trisiboat	P 75.00/unit
g.) Skylab	P 75.00/unit
B.) COMMERCIAL PUMPBOATS/MOTORBOATS or any Commercial Water transportation vehicles (based on the no. of seating capacity.	
a.) With less than twenty (25) seating capacity	P 100.00
b.) With twenty-six (26) to fifty (50) seating capacity	P 200.00
c.) With fifty one (51) or more seating capacity	P 300.00
C.) PROMOTION AND ENTERTAINMENT	
a.) Circus, carnivals or the like	P 50.00/day
b.) Merry-go round, roller coaster, ferris wheel, swing, shooting gallery, and other similar contrivances	P 50.00/day
c.) Live concert or similar entertainment	P 200.00/show
D.) CONSTRUCTIONS: Residential, commercial building, industrial building, Institutions and other constructions.	Per Project P5.00/sq.m. multiplied by the number of floors

Section 193. Collection Fee for *trisiboat* and *skylab* with no permanent terminal. There shall be paid to the City Treasurer's Office a Solid Waste (SW) collection fee of Fifty Pesos (P50.00) for *trisiboat* and *skylab* with no permanent terminal. The same amount shall be collected upon renewal of permit.

Section 194. Garbage Fee for Vendors and Peddlers. There shall be paid to the City Treasurer's Office a daily garbage fee for non-permanent structural businesses:

PARTICULARS	PROPOSED DAILY FEE
a.) Vendors (any merchandise)	P 2.00
b.) Peddler of general merchandise	P 5.00

Section 195. Environmental Protection Fee. Business permit applicants located in areas having no Solid Waste collection services shall be charged annually of an Environmental Protection Fee in the amount of **One Hundred Pesos (P100.00)** during application and/or renewal of business permits.

The City Environment and Natural Resources Office (CENRO) shall identify places or business establishments not covered by Solid Waste collection services.

Section 196. Administrative Provisions:

a). Every occupant of building, premises or in any place where business is conducted to have receptacles for garbage or rubbish placed in appropriate places. The garbage receptacles must be placed in noticeable places one (1) hour before collection as may be directed by the City Environment and Natural Resources Office (CENRO). The receptacles must be without leakage, and with appropriate cover. The wastes must be properly segregated and placed in their respective receptacles, one (1) for biodegradable wastes while another for non-biodegradable wastes.

b). It shall be the duty of any business establishment, office, eateries, and restaurants hotels and other commercial entities to provide for plastic bags as garbage receptacles in disposing of their garbage.

c). Human excreta shall not be disposed of through the garbage collection service of the city.

Section 197. Penalty. There shall be collected for the unpaid fees an interest of two percent (2%) per month and surcharge of twenty five percent (25%) in the manner prescribed hereunder:

a. *Households including those in the Expansion Barangays.* Failure to pay the monthly garbage fee and charges as herein mentioned shall be given a chance to pay in the next month until delinquencies are fully paid;

b. *All types of Commercial Transportation, Construction Services, Promotion and Entertainment.* Failure to pay the required garbage fees during application and/or renewal of business permits and licenses to operate as herein indicated in **Section 192 and 195**, shall be denied the issuance of Business Permit and License to operate by the City Mayor.

c. *Non-permanent structural businesses.* Failure to pay the daily garbage fee as herein provided shall be given a chance to pay n the next collection day/s until delinquencies are fully paid.

Section 198. For the purpose of covering inflation rates, there shall be an increase of fifteen percent (15%) on all garbage collection fees every Five (5) years or in any year thereafter as may be deemed necessary with the approval of the Sanggunian.

ARTICLE X. ENVIRONMENTAL USER'S FEE (EUF)

Section 199. Definitions. When used in this Article:

Spelunking – also known as caving, is the activity of exploring caves for educational, research or recreational sport/activity;

Mountaineering – is the sport, hobby or profession of walking, hiking, backpacking and climbing mountains;

Extreme Adventure Sports – is a kind of sports that are for the travelers who are ready to meet a combination of challenges like running, climbing, rappelling, swimming, mountain biking, walking or some other sporty activity to attain certain goals with the ultimate benchmark of achievements. Extreme Adventure reveals exactly of a persons athletic ability, demanding the most of physical, psychological and perhaps even spiritual selves.

Section 200. Imposition of Fees. There is hereby imposed an environmental user’s fee to any person who can benefit the use of natural resources of the city by engaging in any activity such as diving, *snorkeling, kayaking, extreme adventure sports, boat anchorage, underwater Photography: Photo documentation & Video Documentation, Underwater Research, Island Hopping, General Entrance, Caving/spelunking, Mountaineering* and other related and similar activities of that sort. Individuals who benefit the use of environmental assets must share in the responsibility to care for them to ensure their optional condition to sustain the benefits they provide. Those who gain directly from the use of environmental assets must pay an amount corresponding to the benefits they obtain.

The following environmental user’s fees are as follows:

Activity	Fees
Diving	P 200.00 per diver per site
Snorkeling	P 50.00 per person per site
Kayaking & other related activities	P 50.00 per person per site
Boat Anchorage	P 300.00 per boat per site/anchor
Underwater Photography: - Photo documentation - Video documentation	P 500.00/day P 1,000.00/day
Entrance Fee (strolling at Mangrove Boardwalk)	P 20.00 per person
Research	P 500.00 per group plus copy of the study output
Island Hopping	P 20.00/head/day
General Entrance: At the resort:	P 5.00 per person except locals with ID (for resort goers)
Spelunking	P 25.00 per head
Mountaineering	P 20.00 per head
Extreme Adventure Sports	P 30.00 per head

There shall be collected an annual environment user’s fee for diving in any private and commercial resorts who maintained dive sites adjacent to the resort. The rate shall be determined by the Local

Chief Executive (LCE) through the implementation of Internal Rules and Regulations (IRR) of the Environment User's Fee.

Section 201. Time and Place of Payment. The fee shall be paid to the City Treasurer or representative through a deputized Barangay Treasurer or any deputized collection officer when entering into the city at designated areas: wharves, ferryboat landing, resorts, marine sanctuary/parks and dive sites.

Section 202. Exemptions. The following activities and government authorized personnel or partner agencies may be exempted from the payment of any or all fees in this schedule.

1. For research purposes:
 - Regular research and monitoring of the LGU authorized personnel and partner agencies
2. Underwater photography (Photo and video documentation):
 - Regular documentation of the LGU authorized personnel for official purposes

Section 203. Damage to Habitat. Any person found to have engaged in any act known to cause damage to the marine habitat and coastal environment, shall pay the City Government the existing charges provided for under Fees and Charges under the Utilization of Natural Resources such as Coral Reef, Seagrass Bed, Mangrove Area and Fish Refuge/Sanctuary stated hereunder:

<u>Habitat</u>	<u>Indemnity</u>
Coral Reef Area	P 5,000.00/ha.or a fraction thereof
Seagrass Bed	P 5,000.00/ha. or a fraction thereof
Mangrove Area	P 5,000.00/ha. or a fraction thereof
Fish Refuge/Sanctuary	P 5,000.00/ha. or a fraction thereof

Section 204. Administrative Provisions. The Local Chief Executive is hereby authorized to provide the implementing rules regarding the collection and implementation of the provisions under this section. Any income derived from the implementation of this Article shall be shared with the concerned barangay involved in the implementation of this ordinance.

In addition to the indemnity cited under Section 203, administrative penalty for violations of this article shall be as follows:

1 st Offense	P1,500.00
-------------------------	-----------

2 nd Offense	P3,000.00
3 rd Offense	P5,000.00

Succeeding offenses shall be penalized by an imprisonment of not less than six (6) months and not exceeding two (2) years and penalty of 5,000.00 at the discretion of the court.

ARTICLE XI. CITY ENGINEERING REGULATORY FEES AND CHARGES

Building, Electrical, Occupancy and other Constructions

Section 205. Adoption of the National Building Code. The pertinent provisions of the National Building Code (PD 1096), otherwise known as the National Building Code as amended and its Implementing Rules shall apply on all matters affecting construction, addition, repair and renovation of Buildings, Electrical construction and installation, Occupancy and other construction related activities within the territorial jurisdiction of the Island Garden City of Samal are hereby adopted.

Section 206. Imposition of Fees. There shall be collected fees for every application of Building Permit, Electrical Permit, Fencing Permit, Excavation Permit and Other Constructions provided as follows:

1. Filing Fee (non-refundable, based on project cost as per PD 1096)
2. Assessment Fee

<i>Project Cost</i>	<i>Fees</i>
a. Up to P 500,000.00	P 100.00
b. P 500,001.00 up to P 1,000,000.00	P 200.00
c. P 1,000,001.00 up to P 2,000,000.00	P 300.00
d. P 2,000,001.00 up to P 4,000,000.00	P 500.00
e. P 4,000,001.00 and above	P 1,000.00

3. Inspection Fee P 100.00

A. Building Construction

Section 207. Requirements for Building Application:

A) Duly accomplished application form:

- a.) Building Permit
- b.) Electrical Permit
- c.) Fencing Permit

- d.) Excavation Permit
- e.) Others

B) Applicant is the lot owner, requirements:

- b.) Certified true copy of TCT
- c.) Recent Tax Declaration
- d.) Current Real Property Tax Receipt / Tax Clearance
- e.) Recent Community Tax Certificate

C) Applicant is not the registered owner of the lot, requirements

- a.) Duly Notarized, Lot Owner's Consent
- b.) Duly Notarized copy of the Contract of Lease, or
- c.) Duly Notarized copy of the Deed of Absolute Sale, or
- d.) Duly Notarized copy of the Contract of Sale
- e.) Duly Notarized Copy of Deed of Donation or any legal document or instrument acceptable to prove ownership of the lot

D) For Building Construction 20 sq. m. or more. If Building Floor Area is 20 sq or more than 20 sq. m. or the total cost is more than P15,000.00 standard plan, the applicant shall submit five (5) sets of plans, Specifications and Bill of Materials/Cost Estimates prepared, signed and sealed.

- a.) By a duly licensed Architect or Civil Engineer, in case of Architectural and Structural Plans; or
- b.) By a duly licensed Sanitary Engineer or Master Plumber in case of Plumbing or Sanitary installation Plan: or
- c.) By a duly licensed Professional Electrical Engineer in case of Electrical Plans; or
- d.) By duly licensed Professional Mechanical Engineer in case of Mechanical Plan.

E) For Building Construction less than 20 sq m. If Building Floor Area is less than 20 sq. m. or total cost is not more than P 15,000.00, the applicant must submit five (5) sets of Building Sketch Plan, prepared and duly signed and sealed by a duly Licensed Professional Electrical Engineer in case of Electrical Plans.

F) Barangay Construction Clearance from the barangay where the construction is conducted.

G) Fire Safety Certification from the IGACOS City Fire Marshall, Bureau of Fire Protection, IGACOS

H) Zoning Certification/Locational Clearance from the City Planning and Development coordinator, City Planning and Development Office, IGACOS

I) Mayor’s Certification from the City Mayor’s Office

Section 208. Clearance/Certification Fee. A Clearance/Certification fee shall be collected for the Issuance of Clearances and Certifications for all other types of structures requiring Building Permit:

1. Setback Clearance/Certification -----	P50.00
1. Certificate of Materials Quality Control -----	P50.00
2. All other Certifications Requiring The signature of Building Official -----	P50.00
4. Certification Fee for Use and Occupancy -----	P50.00
5. Certification fee for Occupancy for Buildings / Structures completed prior to effectivity of the NBC -----	P100.00
6. Certified true copy of building permit and other related permit (per copy) -----	P50.00
7. Certified true copy of Certificate of Use/Occupancy-----	P50.00
8. Issuance of Certificate of Damage-----	P50.00
9. Certified true copy of Certificate of Damage-----	P50.00
10. Certified true copy of Electrical Certificate-----	P50.00
11. Issuance of Certificate of Gas meter Installation-----	P50.00
12. Certified true copy of Certificate of Operation-----	P50.00

Section 209. Excavation Fee for Building Construction. Generally, payment for building permit fee includes payment for excavation fee. However, while the application is still on process, the Building Official may allow excavation for foundations and basements, for which the following fees shall be charged:

a) Processing Fee -----	P100.00
b) Excavation for foundation per cu.m. of excavation -----	P2.00
c) Excavation for basement, per cu.m. of excavation -----	P2.00

Note: The fees paid under this section shall be deducted from the total building permit fees except for the processing fee.

Section 210. Building Permit Fees. There shall be collected a building permit fee for any construction, addition, alteration of building, ancillary structures, construction of tombs and canopies, mausoleums and niches in cemeteries and memorial parks, construction of sanitary and plumbing facilities, mechanical installation and other structures not mentioned herein shall be assessed according to the rates prescribed in National Building Code of the Philippines (PD 1096) as amended and its Implementing Rules.

Section 211. Exemption from Fees. Construction or repair of the following shall be issued building permit, free of charge:

1. Public Building
2. Building or structure damage/destroy by typhoons, fire or earthquake, upon presentation of satisfactory evidence thereof and proper application within six (6) months after the occurrence of public calamity.
3. Minor construction/repair shall also exempt of fees under RULE I. BUILDING PERMIT APPLICATION of PD 1096 also known as National Building Code of the Philippines.

Section 212. Time of Payment. The fees specified under this article shall be paid to the City Treasurer upon application for a building permit from City Building Official.

Section 213. Exemption from issuance of Building Permits. The following construction and repair of building shall be exempted from the requirement of Building Permit (Based on Rule I, Clause 2- Building Permits of the National Building Code of the Philippines):

1) Minor Constructions such as:

- 2.1. Sheds, outhouses, greenhouses, children's playhouses, aviaries, poultry houses and the like, not exceeding 6 sq. m. in floor area, provided they are completely detached from any other building are intended only for the private use of the owner.
- 2.2. Additional of open terraces or patios resting directly on the ground, not exceeding 20 sq. m. in floor area, exclusively for the private use of the owner.
- 2.3. Installation of window grilles.
- 2.4. Garden pools for the cultivation of water plants and/or aquarium fishes not exceeding 500 millimeters in depth.
- 2.5. Erection of garden walls other than party walls not exceeding 1.20 meters in height, cementing of footpaths, garden walks and/or driveways.

2) Repairs:

- 2.1 Repair works not affecting or involving any structural member, such as replacement of deteriorated roofing sheets or tiles, gutters, downspouts, fascias, ceiling and/or sidings.
- 2.2 Repair of non load-bearing partition walls.
- 2.3 Repairs of any interior portion of a house not involving addition or alteration.
- 2.4 Repair and/or replacement of windows.
- 2.5 Repair and/or replacement of flooring.
- 2.6 Repair of perimeter fence and walls.
- 2.7 Repair and/or replacement of sanitary or plumbing fixtures, such as toilet bowls and cistern, urinals and bidettes, pipes, faucets, valves, water pumps and/ or tanks.
- 2.8 Repair or replacement of faulty or deteriorated wirings devices, fixtures and safety devices, provided that no additional circuits shall be added.

Section 214. 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 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 in the town proper or poblacion.
- b.) General drawing showing:
 - b.1 Floor and roof plans
 - b.2 Foundation and footing plans
 - b.3 Transfer 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.

No person, firm or corporation, including government agencies, is allowed to erect, construct, alter, move, convert or demolish any building or structure without first obtaining a Building Permit issued by the City Engineer/Building Official

Section 215. Interests and Surcharges.

a. A surcharge of 100% of the building permit fee shall be imposed and collected from any person who shall construct, install, repair, alter or cause any change in the use or occupancy of any building or parts thereof or appurtenances thereto without any permit.

b. All inspection fees shall be paid within 30 days from the prescribed date; otherwise a surcharge of 25% of the inspection fees shall be imposed.

c. Interest is hereby imposed in case of failure to pay the obligation and surcharges at the rate of two percent (2%) per month.

B. Building Occupancy

Section 216. Permit Fee For Building Occupancy. There shall be collected fees on every application of certificate of occupancy to all kind of structures under National Building Code of the Philippines (PD 1096) as amended and its Implementing Rules

Section 217. Time of Payment. The fees shall be paid to the City Treasurer's Office upon application of certificate of occupancy from the City Building Official.

Section 218. Administrative Provisions.

1. No building or structure shall be occupied without certificate of occupancy.
2. The duly authorized representative of the Office of the Building Official shall inspect all structures or building regulations before the certificate of occupancy shall be issued.

Section 219. The pertinent provisions of National Building Code (PD 1096) as amended shall apply on all matters affecting Building Occupancy Permit and hereby adopted.

C. Electrical Installation/Construction

Section 220. Electrical Permit Application. A duly accomplished application form for Electrical Installation/Construction shall be submitted to the City Building Official before any act of placing, stringing, attaching or whatever method of installation of electrical wires, telephone wires, electric wires and other wires, poles and their apparatus shall be subject to regular supervision and inspection by the building official

Section 221. Approval of electrical Installation, Renovation, Repair of electrical connections. All electrical installations or repairs hereof, shall only be made pursuant to a plan, design or specification prepared by a licensed Professional Electrical Engineer and such plan or design must conform to the provision of the National Electric Code and duly approved by the City Building Official.

Section 222. Supervision Of Electrical Installation. All electrical installs, renovations or repairs thereof shall be undertaken at all times under the immediate supervision of the supervision, management and control of the Electrician or Electrical Engineer who prepared the plan, design or specification thereof, and such retaking shall be done in faithful conformity with the plan, design or specification; provided, that any deviation or alteration shall be considered unauthorized unless approved by the City Building Official;

Section 223. Imposition of Fees. Assessment, imposition and collection of fees on every application for Installation/Energization of Electrical Unit is based under PD 1096 as amended and its Implementing Rules.

Other fees shall be collected as follows:

- a.) Permit for Temporary Electrical Service Connection----- P 500.00
(Renewable for 60 days)
- b.) Service/Processing Fee ----- P 50.00
- c.) Inspection Fee (per Inspection) ----- P 100.00
- d.) Certified true copy of Permit with written Request----- P 50.00

Section 224. Other Impositions.

- a) Every person who shall install or alter, cause to install or alter any existing or interior Electrical Lighting, post or any other Electrical System or line shall pay the amount of ten (P 10.00) pesos per additional outlet.
- b) Expired Temporary Electrical Service Connection permit shall imposed 100% surcharge and shall be added to the renewed temporary electrical service connection fee.
- c) Any person or group shall pay P 10.00 per kw/hr for the use of electricity in any government facility.

Section 225. Time of Payment. The fees shall be paid to the City Treasurer's Office upon application of Electrical installation/construction from the City Building Official.

D. Other Fees and Charges affecting building construction, use and occupancy of the same and other constructions.

Section 226. Imposition of Fees. Fees are hereby collected for the construction of fencing, construction of sidewalks, construction of paved areas intended for Commercial/Industrial/Social/Institutional use, and for the use of streets and sidewalks under PD 1096 as amended and its Implementing Rules.

There shall also fees for every issuance of a certificate for the use or occupancy of a building and for any change in use/occupancy in any building under PD 1096 as amended and its implementing Rules.

Section 227. Annual Inspection Fee. Annual Inspection Fees shall be collected based under PD1096 and its Implementing Rules.

Section 228. Penalty under PD 1096. Penalties stated under PD 1096 otherwise known as the National Building Code of the Philippines shall be imposed.

Section 229. Penalty For Other Violations Not Provided under PD 1096. Any violation of the provisions of this Article shall be punished by a fine of not more than Five Thousand pesos (P5,000.00) or imprisonment of not more than (2) months.

Provided, that notwithstanding the imposition of fine and imprisonment herein prescribed, the offender shall be further required to secure the necessary building permit and to pay the corresponding fees thereof; Provided further 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 XII. COMPLIANCE OF NATIONAL PLUMBING CODE

Section 230. Prohibition; Water Connection. No person shall install any plumbing system or water connection from any source without complying with the provisions of the National Plumbing Code of the Philippines approved by the Office of the President on January 1959: Provided, that these provisions shall not apply to the plumbing system and water connection already installed at the time of the approval of this Code. Provided, further, that any changes in, plumbing system or water connection in any building or establishment to be made after the approval of this Code shall comply with these provisions.

Section 231. National Plumbing Code. Any person desiring to install a plumbing System or water connection in any plumbing establishment shall apply with the Office of the City Building Official, who shall cause the inspection of the site and upon being satisfied with the compliance of the National Plumbing Code of the Philippines, shall recommend the approval to the City Mayor who in turn issues permit to the applicant upon payment of the corresponding fees fixed in Section 152 of the National Plumbing Code of the Philippines.

Section 232. Prohibition. No person shall make use of the plumbing system or water connection before final inspection by the City Building Official or his authorized representative. The City Building Official shall issue a certificate of final inspection upon being satisfied that the plumbing system or water connection so installed has complied with the provisions of the National Plumbing Code of the Philippines.

Section 233. Penalty. Any person violating any provision of this Title shall suffer a fine of not less than P5,000.00 nor more than P1,500.00 or imprisonment of not less than one (1) month and ten (10) days nor more than Four (4) months.

ARTICLE XIII. DISPLAY OF SIGN BOARD

Section 234. Display of Sign Board; Requirements. Any person desiring to display sign, signboards, or billboards or any form of advertisements shall file a written application together with the necessary plans and description of the advertisements, signs or signboards or billboard with the office of the City Mayor through the Office of the City Engineer. The latter shall issue the necessary permit after payment of the required fees.

Section 235. Imposition of Fees. Permit fees are hereby collected for erection, installation and display of any signboard, billboard, marquee, business signs and the like.

1. Signboard, billboard, marquee and the like:
 - a. Up to 4 sq.m. of signboard area----- P 120.00
 - b. Every sq.m. or fraction thereof in excess of 4 sq.m.----- P 24.00
2. Business/Advertisement Sign per square foot or fraction thereof of display surface are as follows:

Type of Sign Display	Business Sign	Advertisement Sign
Neon	P 36.00	P 52.00
Illuminated	P 24.00	P 36.00
Others	P 15.00	P 24.00
Painted – On	P 9.60	P 18.00

Fees for the electrical parts of signs are found in Section 223 (ELECTRICAL INSTALLATION/CONSTRUCTION) of this Code.

3. Non-permanent Tarpaulin/streamers/signages and the like
 - a. Commercial (Renewable every three (3) months) P 600.00
 - b. Non-commercial:
 - a. Day/s P 20.00/day
 - b. Week/s P 50.00/week
 - c. Month/s P 150.00/month

The owner/contractor is mandated to remove the installed tarpaulin/streamer/signages, and the like three (3) days after the expiry date of the issued temporary sign permit.

A service fee amounting to Fifty Pesos (P50.00) will be charge to the owner/contractor/renter during the application of Temporary Sign Permit.

For facilities owned by the government for this purpose, the owner/contractor/renter will only pay Fifty pesos (P50.00) per square foot for six (6) months as rental fee.

For purposes of strict implementation, all existing Tarpaulin/streamer/signages etc. are required to secure Temporary Sign Permit to the City Engineering Office.

Section 236. Time of Payment. The tax imposed herein shall be paid to the City Treasurer before the advertisement, sign, signboard or billboard is displayed or distributed, or at such other time as may be determined by regulations.

Section 237. Duties of Contractor or Owner of Construction. It shall be the duty of any contractor or owner of any proposed house, building, structure or edifice, before commencing the work of construction, alteration, repair, removal or demolition thereof, to install a signboard at the job site with a height of that may be fixed by the City Building Official, but in no case below six (6) feet from the ground with a minimum dimension of three (3) feet by five (5) feet, bearing the following informations:

- Nature of the work : _____
- Owner : _____
- Bldg. Permit No: _____
- O.R. No. : _____ Date: _____
- Name of Contractor: _____

However, minor repairs or alterations or any other minor structural work costing not more than P50,000.00 are exempted from this requirement.

Section 238. Registration of Signboard. The signboard prescribed herein shall be registered with the Office of the City Building Official by the Contractor or owner concerned, and once installed shall not be removed until the completion of the work or until the City Building Official shall order its removal.

Section 239. Prohibited acts on signboards. It shall be unlawful for any person to remove, deface or destroy or in any manner tamper such sign or the wordings thereon within the period prescribed herein. It shall be also be unlawful for any contractor or owner to put up any sign required under this chapter, with false information or for any such signboard to be placed without first registering the same as herein provided.

Section 240. Penalty Clause. Any contractor or owner or any person violating any of the provision under this article shall be penalized as follows:

- a. For commercial tarpaulin/streamers/signages etc. - fine of P 500.00
- b. For Non-Commercial Tarpaulin/Streamers/Signages etc - fine of P 300.00 but not more than P 500.00

An additional removal fee amounting to Five Hundred pesos (P500.00) but not to exceed One Thousand Pesos (P1,000.00) depending on the assessment of the government representative.

**CHAPTER 7
SERVICE FEE AND OTHER CHARGES**

**ARTICLE I. PERMIT FEE FOR THE STORAGE AND TRANSPORT
OF FLAMMABLE AND COMBUSTIBLE MATERIALS**

Section 241. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

	Amount of Fee
1. a For storage of gasoline, diesel, fuel, kerosene and similar products	
Below 20,000 liters –	P 1,000.00
20,000 to 50,000 liters –	P 3,000.00
Above 50,000 liters –	P 6,000.00
b. Storage of cinematographic film -	P 500.00/film
c. Storage of celluloid	P 1,000.00
d. Storage of calcium carbide	
1) Less than 50 cases	P 500.00
2) 50 to 99 cases	P 1,000.00
3) 100 or more cases	P 1,500.00
e. Storage of tar, resin and similar materials	
1) Less than 1,000 kls.	P 200.00
2) 1,000 to 2,500 kls.	P 300.00
3) 2,500 to 5,000 kls.	P 400.00
4) Over 5,000 kls.	P 600.00
1.b LPG (with content of 11kg below)	P 20.00/tank
(above 11kg)	P 50.00/tank

- 1.c Acetylene / Oxygen for Industrial purpose P 100.00/tank
- 1.d Storage of combustibile, flammable
or explosive substance not mentioned above P 500.00
- 2. For Transport (conveyance permit for tankers)
 - a. Cargo Trucks, a payload capacity of
10,000 liters - P 3,000.00
 - b 10,000 – 16,000 liters - P 5,000.00
 - c. Above 16,000 liters - P 7,000.00
 - b. LPG, Self-Propelled or no Self-Propelled
produce - P 700.00

Section 242. Inspection. A Certificate of Inspection as to compliance with the standard safety requirements and regulations from the City Fire Marshall in coordination with the City Health Office and the City Engineer’s Office is required.

Section 243. Time of Payment. The fees imposed in this Article shall be paid to the City Treasurer upon application for a permit with the Mayor to store the aforementioned substances.

Section 244. Administrative Provisions.

- 1. No person shall keep or store at his place of business any of the following flammable, combustibile or explosive substances without securing a permit therefore. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempted from the Permit fee herein required.
- 2. The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefore.
- 3. Quarterly Calibration to Gasoline Station to be done by the Licensing & City Treasurers Office in coordination with the Department of Energy with annual fee of 1,000 as service fee.

ARTICLE II. PERMIT AND INSPECTION FEE ON MACHINERIES AND ENGINES

Section 245. Imposition of Fee. There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

- (a) Internal combustion/stationery engines or machines:
 - 1) 2 HP and below P 100.00
 - 2) 2HP above but not more than 4 HP P 150.00
 - 3) 5HP above but not more than 10 HP P 200.00
 - 4) 10HP above but not more than 14 HP P 250.00
 - 5) Above 15HP P 300.00

- (b) Electric engine or machines:
 - 1) 3 HP and below P 100.00
 - 2) 5 HP and below but not lower than 3 HP P 150.00
 - 3) 10 HP and below but not lower than 5 HP P 200.00
 - 4) 14 HP and below but not lower than 10 HP P 250.00
 - 5) Above 14 HP P 300.00

- (c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in letter (a) of this section.

Section 246. Time of Payment. The annual fee imposed in this Article shall be paid to the City Treasurer upon application of the Permit with the City Mayor but not later than fifteen (15) days after the actual inspection by authorized Building Inspector to conduct inspection. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

Section 247. 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 III. PERMIT FEE ON PARADES/MOTORCADES

Section 248. Imposition of Fee. There shall be collected a Mayor's Permit Fee of P 100.00 per day on every parades/MOTORCADES using banners, floats or musical instruments carried on in this city.

Section 249. Time and Manner of Payment. The fee imposed herein shall be due and payable to the City Treasurer upon application for a permit to the City Mayor at least **three (3)** days before the scheduled date of the parade or motorcade and on such activity shall be held.

Section 250. Exemption. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 251. 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 IV. FEE FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 252. Implementing Office. The City Treasurer shall strictly enforce the provisions on the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 253. Sealing and Testing of Instruments of Weights and Measures. All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be 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.

Section 254. Imposition of Fees. Every person before using instruments of weights and measures within this city shall first have them sealed and licensed annually and pays therefore to the City Treasurer the following fees:

	<u>Amount of Fee</u>
a. For sealing linear metric measures:	P 50.00/unit

- b. For sealing metric measures of capacity: P 50.00/unit
- c. For sealing metric instruments of weights
 - With capacity of 30 kg. and below P 50.00/unit
 - With capacity of more than 30 kg. P 200.00/unit
- d. For sealing apothecary balances of precision P 100.00
- e. For sealing scale or balance with complete set of weights: For each scale or balances or other balances with complete set of weights for use therewith P 500.00
- f. For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of P 100.00 for each instrument shall be collected.

Section 255. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the City Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

Section 256. 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.

Section 257. Administrative Provisions.

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

preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the City Treasurer or his deputies.

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

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

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

Section 258. 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 259. Penalties.

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

b. Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 258 shall, upon conviction, be subject to a fine of not less than Two Hundred pesos (P200.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year but not more than five (5) years, or both.

b. Any person who shall violate for the first time the provision of paragraph (g) of Section 258 shall be subject to fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both.

c. The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 258 shall, upon conviction, be subject to a fine of not less than Three Hundred (P300.00) pesos or imprisonment not exceeding one (1) year but not more than five (5) years, or both.

**ARTICLE V. REGISTRATION, TRANSFER FEES AND
TRANSPORT FEE ON LARGE CATTLE**

Section 260. 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 261. 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:

		<u>Amount of Fee</u>
(a)	For Certificate of Ownership	P 100.00/head
(b)	For Certificate of Transfer	P 200.00/head
(c)	Transport fee outside IGACOS	P 200/head
(d)	Transport fee within IGACOS	Free

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

Section 262. 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 263. 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 265. 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 VI. PERMIT FEE FOR EXCAVATION

Section 266. Imposition of Fee. There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this city.

	Amount of Fee
(a) For crossing streets with concrete pavement:	
1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.)	P 300.00
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	P 25.00
(b) For crossing streets with asphalt pavement:	
1. Minimum fee	P 100.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	P 65.00
(c) For crossing the streets with gravel pavement:	
1. Minimum fee	P 100.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)	P 50.00
(d) For crossing existing curbs and gutters resulting in the damage	P 100.00
(e) Additional fee of P 25.00 (per week) of delay in excess of excavation period provided in the Mayor's permit	

Section 267. Requirements for Excavation Permit for Excavation on Public and Private Streets.

- a.) Detailed plans of excavation
- b.) Barangay Clearance/Resolution for excavation

c.) SP Resolution for Excavation

Section 268. 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.

Section 269. A cash deposit in an amount equal the cost of restoration 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 270. Administrative Provisions.

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

ARTICLE VII. PERMIT FEE ON FILM-MAKING

Section 271. 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.

	<u>Rate of Fee Per Filming</u>
a. Commercial movies	P 10,000.00/film
b. Independent films	P 5,000.00/film
c. Commercial advertisements	P 3,000.00/film
d. Documentary film	P 4,000.00/film
e. Videotape coverage for commercial purposes	P 1,000.00/coverage

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

Section 272. Time of Payment. The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit seven (7) days before location-filming is commenced.

**ARTICLE VIII. PERMIT FEE FOR HEAVY EQUIPMENT AND
OTHER AGRICULTURAL MACHINERY and FACILITIES**

Section 273. Imposition of Fees. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from operators of said machinery, renting out said equipment in this city.

Heavy Equipments:	Rate Of Fee Per Annum	
a. Light Tractors	P 250.00	
b. Heavy Tractors	P 500.00	
c. Bulldozer	P 3,000.00	
d. Forklift	P 1,000.00	
e. Heavy Graders	P 2,000.00	
f. Light Graders	P 1,500.00	
g. Dump Truck	P 1,000.00	
h. Road Rollers	P 2,000.00	
i. Pay loader	P 1,500.00	
j. Prime movers/Flatbeds	P 1,000.00	
k. Backhoe	P 1,500.00	
l. Rock crusher	P 1,000.00	
m. Batching Plant	P 2,000.00	
n. Transit/Mixer Truck	P 1,500.00	
o. Crane	P 3,000.00	
p. Other heavy equipment not enumerated above	P 1,000.00	
Agricultural Machineries:		
a. Hand Tractors		P 250.00
b. Mechanized Threshers		P 250.00

c.	Manual Threshers	P 100.00
d.	Cargo Truck for agricultural use	P 500.00
e.	Vehicle Mounted Power Sprayer on Mango Inducer (1 – 2units)	P 250.00
	(2 units and above)	P 500.00
f.	Rice and Corn Mill (500kls – 1,000 kls capacity per hour)	P 1,500.00
	(1,001 and above)	P 3,000.00
g.	Decoupling Machine for coffee & other agricultural products	P 1,000.00
h.	Other agricultural machinery	
	not enumerated above	P 500.00

Section 274. 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 275. Administrative Provisions. The City Treasurer shall keep a registry of all heavy equipment and agricultural machinery utilized the operation, project and other activities within the city indicating the name, address and other pertinent information's of the owner/operator.

Section 276. Penalty. The penalty for Late Registration under **Section 330** of this Ordinance shall apply.

ARTICLE IX. PERMIT FEE ON OCCUPATION OR PROFESSIONAL CALLING NOT REQUIRING GOVERNMENT EXAMINATION

Section 277. Imposition of Fee. There shall be collected an 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 professional calling not requiring government examination with the city as follows:

<i>Occupation or Professional Calling</i>	<i>Rate of Fee/Annum</i>
(a) On employees and workers in environment considered "Offensive and Dangerous Business Establishments"	P 200.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	P 50.00

- (c) On employees and Workers in food or eatery establishment P 50.00
- (d) On employees and workers in night or night and day establishment P 200.00
- (e) Event Organizer and other related occupation P 500.00/person/year
- (f) All occupation or profession 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 P 50.00

Section 278. 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 279. 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 environment 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:

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

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

(e) Event Organizer. An event organizer includes those persons who organize and prepare programs, events and activities to be held within the territorial jurisdiction of the Island Garden City of Samal.

(f) 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 277.

Section 280. 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 281. Responsibility Of Owners/Operators Of Businesses.

(a) In case of change of ownership of the business or transfer of business to its new location within the Island Garden City of Samal as, it shall be the duty of the owner, agent or manager of such business to secure a new permit as required in this Article and pay the corresponding fees in the city as though it were a new business.

(b) Newly hired workers and/or employees shall secure occupational permit from the moment they are actually employed by the management of any business or industrial establishment before the worker starts to work.

(c) The occupational permit and other permits so required shall be renewed every year thereafter upon renewal of the business permit.

Section 282. Administrative Provisions.

- 1) 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.
- 2) 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.

Section 283. 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.

**ARTICLE X. PERMIT FEE FOR THE CONDUCT OF
GROUP ACTIVITIES**

Section 284. Imposition of Fee. Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this city shall obtain a Mayor's permit therefore for every occasion of not more than twenty-four (24) hours and pay to the City Treasurer the corresponding fee in the following schedule:

1. Conference, meetings and demonstration in outdoor, in parks, plazas, roads/streets	P 200.00/day
2. Dances/Disco	P 200.00/day
3. Coronation and ball (including cultural & fashion show)	P 200.00/day
4. Promotional sales	P 200.00/day
5. Political rallies	P 500.00/rally
6. Other Group Activities	P 200.00/day

Section 285. 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 286. 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 287. Administrative Provision.

(a) 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.

(b) In the conduct of events and activities the same must be coordinated with the Punong Barangay and the Deputy Mayor in case of barangay affairs and the city Mayor in case of city affairs one week before the proposed date of holding the event or activity. In all events the conduct of the affair must be in coordination with the Philippine National Police to ensure the safety and order of the affair. Payment of the required fees and other charges imposable by the city must likewise be made prior to the conduct of the event.

ARTICLE XI. MAYOR'S CLEARANCE/CERTIFICATION FEES

Section 288. Clearance/Certification Fee. There shall be collected a fee for requests for Mayor's Clearance/Certification as follows;

a. For domestic employment, study grant, scholarship	P 50.00
b. For firearms permit application	P 200.00
c. Mayor's Clearance to transport or ship out the following;	
1. Hogs, Goats and other animals, per head	P 20.00
2. Fowl and chicken	
30 heads or less	P 30.00
over 30 heads, per head	P 1.00
3. Miscellaneous logs and lumber (ipil-ipil & other)	P 500.00
up to 2,000bd ft or fraction thereof per shipment	
4. Coco Lumber with 2,000 bd ft or fraction thereof per shipment	P 400.00/load
5. Agricultural	
5.1 Fruits such as mango, banana	
for every 20kls or fraction thereof	P 1.00 per cartoon
5.2 Vegetables	P 50.00 per load
5.3 Grains, per sack of 50 kls.	P 1.00/sack
5.4 Charcoal	P 100.00/load
5.5 Coco Nuts	
* 6,000cps or fraction thereof	P 100.00/truck load
d. For application of foreshore lease/homestead fishpond	P 200.00
e. Registration Fee on Micro Business Enterprise	P 250.00
f. Mayor's Solemnization Fee:	
1. One Party is Foreigner	P 1,000.00
2. Both Filipinos	P 500.00
g. Mayor's Certification on Building Permit	P 50.00
Electrical Permit	P 50.00
Fencing Permit	P 50.00
h. Other Clearance/Certification not mention above	P 50.00

ARTICLE XII. SECRETARY'S FEES AND CHARGES

Section 289. 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.

A. SECRETARY'S FEES.

AMOUNT OF FEE

- | | | |
|-----|---|-----------------------|
| (a) | For every page or fraction thereof
typewritten (not including the certificate and notation) | P10.00/copy |
| (b) | For each certificate of correctness (with
seal of Office) written on the copy or
attached thereto | P 20.00/certification |
| (c) | For certifying the official act of the City
Judge or other judicial certificate with seal | P 20.00/copy |
| (d) | For certified copies of any papers, records,
decrees, judgment or entry of which any person
is entitled to demand and receive a copy (in
connection with judicial proceedings) for each page | P 20.00/certification |
| (e) | Photocopy or any other copy produced by
copying machine, per page | P 2.00 |
| (f) | Certified photocopy of Approved Business Permits
and other related documents | P 50.00 |
| (g) | Other Certifications/Service Fee not mentioned above | P 50.00 |

B. ASSESSOR'S FEE

- | | | |
|-----|--|------------------------|
| (a) | Certified copy of Tax declaration
(1993 – above) | P100.00 /copy |
| (b) | Certified copy/Extraction of Old Documents
(1992 below) Tax Declaration/Deed of
Sale/Relinquishment of Rights/
Adverse Claim/Waiver of Rights | P 200.00 |
| (c) | Certificate of Posting (DENR) (Foreshore lease/
Small Island Management Application | P 500.00 |
| (d) | Certified Copy of Barangay Maps | P 200.00 |
| (e) | Preparation of Location/Vicinity maps,
and other mapping works | P 200.00 |
| (f) | Late filing of Sworn Statement | ¼ of 1% Assessed Value |
| (h) | Machine Copy of Tax Maps/Section
(Excluding Xerox services) | P 200.00 |
| (i) | Certification of Non-Improvement (BIR) | P100.00 |
| (j) | Certification of Aggregate Land Holding (DAR) | P100.00 |
| (k) | Late Registration of OCT-TCT for appraisal & | |

assessment after 60 days of released	P 100.00
(l) Extraction/Certified Machine Copy of Title/Documents	P 100.00
(m) Certification Fees Schedule of Market Values	P 100.00

C. SANGGUNIANG PANLUNGSOD (SP) FEES

b. Certified copies of ordinances, resolutions, minutes, journals and other related documents:	
-first two (2) copies	P20.00
-additional copies in excess of two (2) copies -	P5.00/page
c. Extraction of old copies of ordinances, resolutions, minutes	
(1999 and below)	P 50.00
(2000 and above)	P 30.00
d. Accreditation Fee for organization	
i. Application Fee	P100.00
ii. Certificate on Accreditation	P 50.00
d. Filing Fee for Administrative Cases	P500.00
e. other certifications/service fee not mentioned above	P 50.00

E. CITY LEGAL OFFICE (CLO) FEES

a. Legal Research Fee	P 100.00
b. Preparation of Pleadings and other legal documents	P 100.00 /pleading

E. PROSECUTOR’S SERVICE FEE P100.00

F. CSWDO FEES

a. Certification Fees

1. Issuance of Solo Parent ID	P	100.00
2. Certificate of Traveling Minor		100.00
3. Certificate of indigency for court purposes		50.00

b. Equipment Rentals at the Productivity Skills &Capability Building

1. Cooking Equipment (Gas range)	P	200.00 / day
2. Mixer		25.00 / kilo
3. Sewing Machine		50.00 / day
4. Meat Slicer		10.00 / kilo
5. Meat Grinder		10.00 / kilo

c. Service Fees(per assessment of the skilled sewer):

1. Repair of garments	
- Minor	P 30.00 – 50.00 per piece
- Major	P 50.00 – 100.00 per piece
2. Dressmaking	
a. Children	P 50.00 – 100.00 per piece
b. Adult	P 100.00 – 150.00 per piece
3. Other services not mentioned above	P 50.00 minimum per span

Section 290. 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 291. 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 XIII. SANITARY INSPECTION FEE

Section 292. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this city, for house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	<u>Amount of Fee</u>
a. For house for rent	P 50.00
b. For each business, industrial, or agricultural establishment:	
1. With an area of 25 sq.m. or more but less than 50 sq.m.	P 50.00
2. With an area of 50 sq.m. or more but less than 100 sq.m.	P 100.00
3. With an area of 100 sq.m. or more but less than 200 sq.m.	P 150.00
4. With an area of 200 sq.m. or more but less than 500 sq.m.	P 200.00
5. With an area of 500 sq.m. or more	

but less than 1000 sq.m.	P 300.00
6. With an area of 1,000 sq.m. or more	P 500.00

Section 293. 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 294. 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. The certificate shall expire on the 31st day of December following the date of issuance thereof unless sooner revoked or surrendered.

**ARTICLE XIV. PERMIT FEE FOR TEMPORARY USE OF ROADS,
STREETS, SIDEWALKS, ALLEYS, PATIOS, PLAZAS
AND PLAYGROUNDS**

Section 295. Imposition of Fee. Any person that shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this city in connection with their construction works and other purposes, shall first secure a permit from the City Mayor subject to approval of Sangguniang Panlungsod in coordination with the City Engineering Office and pay a fee in the following schedule:

- 1) For construction ----- P 20.00 /sq.m. per week or fraction thereof
- 2) Others ----- P 10.00/sq.m. per day

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

Section 296. Prohibition. That during the use and occupancy, or person shall put up any structure, shanty, “barong-barong”, shed, able, or pushcart in or along the places mentioned herein for the purpose of selling or keeping his wares or articles for sale to the public.

Section 297. Exemption. In extra ordinary situation where the consent of the Sanggunian cannot be obtained. The proponent shall furnish the Sanggunian through the Secretary of his letter-request to use the road, street, sidewalk, alley, plaza or playground stating the purpose of such use and the situation that requires immediate and prompt attention.

The City Mayor acting on the said request may issue the permit to use subject to condition that the proponent shall furnish a letter-request to the Sanggunian for their information.

Section 298. Time of Payment. The fee shall be paid to the City Treasurer upon application of the permit with the City Mayor.

Section 299. Administrative Provisions. The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and within the period granted in the permit.

Section 300. Penalty. For violation of the foregoing section, a fine of not less than P50.00 nor more than P150.00 or an imprisonment of not less than one (1) month and ten (10) days nor more than four (4) months or both.

ARTICLE XV. DOG VACCINATION FEE

Section 301. Imposition Fee. There shall be collected/imposed from every owner of the dog a vaccination fee of Fifty Pesos (P50.00) for every dog vaccinated within the territorial jurisdiction of this city.

Section 302. 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 303. Administrative Provisions.

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

(a.1) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.

(a.2) During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the City Rabies Control Authority.

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

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

(b.1) Owners name, address and telephone number, if any

(b.2) Description of dog (color, sex, markings, age, name, species and breed if any)

(b.3) Dates of vaccination and vaccine expiration if known

(b.4) Rabies vaccination tag number

(b.5) Vaccine produced

(b.6) Vaccinator's signature

(b.7) Veterinarians license number/ vaccinator's address

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

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

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

(d) Elimination of Unregistered Dog - Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the City Rabies Control Authority or vaccinated under the provisions of Section 212.

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

The license veterinarian, trained vaccinator, the City Rabies Control Authority or a police officer may enter any land for the purpose of seizing or exterminating a dog which is liable to be seized under this section.

NOTE : Elimination is based on the presence or absence of a dog tag and/ or a registration or vaccination certificate.

The City Veterinarian and the City Agricultural Officer is tasked to determine the age of the dogs.

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

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

(g) Financial support for the activity shall be borne by the City Government and the Barangay Government.

Section 304. Penalty. Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of not exceeding Two Thousand Five Hundred (P2,500.00) Pesos.

It shall be the responsibility of the City Rabies Control Authority to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the City Rabies Control Authority and City Veterinarian.

ARTICLE XVI. RENTALS OF PERSONAL AND REAL PROPERTIES OWNED BY THE CITY

Section 304. Imposition of fees. The following rates of rental fees for the use of real and personal properties of this city shall be collected:

	Rate of Rental (monthly)
Land Only (per sq.m)	
1. Located in commercial/industrial area	P 10.00/sq. m.
2. Located in residential area	P 5.00/sq. m.
3. Others	P 5.00/sq. m.
Building (per sq.m of floor area)	
1. Located in commercial/industrial area	P 30.00/sq. m.
2. Located in residential area	P 15.00/sq. m.
3. Others	P 3.00/sq. m.
Vehicles, Light and Heavy Equipment	

As an amendment to City Ordinance No. 2000-38, there is hereby prescribed the following rental rates for equipment owned by the Island Garden City of Samal regardless of whether the lessee is a private entity, a government unit or a government owned or controlled corporations:

UNIT/MODEL	Operated Rental Rate per day
D8R Cat Dozer	P26,850.00
D6R Cat Dozer	P20,590.00
120 H Cat Grade	P10,141.00
320B Cat H. Excavator	P12,886.00
928G Cat Loader	P13,327.00
CS533 Cat Vibratory Roller	P11,173.00
GWGH3H Hino D.T. GW	P 4,392.00
TD 25H Dressta Bulldozer	P 28,784.00
Vibromax Road Roller	P 11,467.00
320 B Caterpillar Excavator	P 12,886.00
6W Hino Dumptruck (8.0 cu.m.)	P 4,392.00
G710B VOLVO GRADER	P 12,967.00
L70E VOLVO LOADER	P 13,767.00

Section 305. Rental Rate

- a. Operated rental rate per day is for eight (8) hours use per day and does not include fuel, oil, lubricants.
- b. The rate of rental of Equipment in the hauling of lime stabilized road mix base course. The derivation of the unit cost per cubic meter in consideration of the quarry site distance to the dumping area to wit.;

Quarry Site Distance (Km. Radius)	Cost per Cubic Meter
5.00 kilometer	P290.00 per cu. m.
10.00 kilometer	P420.00 per cu. m
15.00 kilometer	P508.00 per cu. m.
20.00 kilometer	P641.00 per cu. m

Section 306. Administrative Provision. Use Of Heavy Equipment:

- a) All equipment rented shall be with the consent and approval of the City Mayor. The City Engineer and the City Treasurer shall maintain a logbook of every one rented equipment and shall be responsible for the monitoring of the units rented.
- b) Equipment shall be released only to entities within the IGCS except in cases of calamities or emergency that it will be leased outside the city.
- c) The City Treasurer shall be responsible for the collection of the rental charges.
- d) The rental shall be paid in advance and based on the existing ordinance and/or DPWH standard.
- e) Usage in excess of 8 hours operation for one day shall be considered overtime and rental be charged accordingly and additional of 25% over the existing rental rate.
- f) Requesting for extension of rental of the above equipment should be fill in advance at least three days before expiry date of the previous contract and corresponding payment shall be made otherwise, the subject equipment will be withdrawn by the City Government after the expiry date of the contract.
- g) In case of mechanical breakdown of equipment and or officially shutdown of the project or in case of force majeure where operation is intolerable, the requesting party or lessee should immediately notify officially the City Engineer of his designated personnel and the lessee be refunded for the rental otherwise breakdown time is subject for payment of rental.
- h) The safety of the equipment shall be under the responsibility of the requesting party if the unit is still under his custody. The responsibility of the lessee start from the pull out of the unit either from motor pool or from the place of origin where the unit is being pulled out.
- i) That in case of urgent need by the City Government in case of emergency, force majeure, or calamities the equipment can be withdrawn by the City Government anytime even before the expiry date of the rental period in which case the unused rental shall be refunded to the requesting party.

- j) That the requesting party shall be charged with at least 3 hours rental rate for every equipment idle when the area is not workable and in excess of 4 hours of equivalent to one (1) day operation. However if the area is workable though the activity and or operation of the equipment is less than 8 hours the same will be considered one day operation.

- k) That only authorized equipment operator/driver of the Island Garden City of Samal shall be allowed to operate the same equipment

Section 307. 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.

CHAPTER 8 COMMUNITY TAX

Section 308. Imposition of Tax. – There shall be imposed a community tax on persons, natural or juridical, residing in the city.

Section 309. 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 occupation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

Section 310. Juridical Persons Liable to Community Tax Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this city shall pay an annual Community Tax of

Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

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

(b) For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) Pesos. The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

Section 311. Exemptions The following are exempted from the Community Tax:

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

Section 312. Place of Payment. The Community Tax shall be paid in the place of residence of the individual or in the place where the principal office of the juridical entity is located, Office of the City Treasurer or to the deputized Barangay Treasurer.

Section 313. Time of Payment; Penalties for Delinquency:

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

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

(b) 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.

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

Section 315. 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 316. Collection and Allocation of Proceeds of the Community Tax.

- (a) The City Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.
- (b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of this city.

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

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

CHAPTER 9.**GENERAL ADMINISTRATIVE PROVISION IN THE ISSUANCE OF
BUSINESS PERMIT, PERMIT TO USE MUNICIPAL WATERS AND
TEMPORARY PERMIT TO OPERATE****ARTICLE I. RULES AND REGULATIONS IN THE ISSUANCE OF
TEMPORARY PERMIT TO OPERATE (TPO)**

Section 317. Business Permit to Operate. It shall be unlawful for any person or entity to conduct or engage in any of the business, trade or occupation within the territorial jurisdiction of the Island Garden City of Samal for which permit is required for the proper supervision and enforcement of existing laws and ordinance governing the sanitation, security and welfare of the public and the health of the employees employed in the business, trade or occupation specified in this Ordinance or those ordinance that may be hereinafter enacted, without first securing the required permit from the office of the City Mayor and paying the necessary fees to the City Treasurer.

Section 318. Permit to Use Municipal Waters of IGACOS. Under this Regulation, a Permit to Use the Municipal Waters of IGACOS shall be issued to owners/operators of the business whose operations necessarily operate with the use of the municipal waters. Provided, fees and all other obligations were paid to the City Treasurer's Office.

Resorts and other tourism related facilities using the municipal waters of IGACOS shall pay fees for the exclusive use of waters for bathing, pond, aquaculture and other water sports activities.

Section 319. Compliance To All Other Requirements To Operate Business. Business Permit is issued for every distinct or separate business or place where the business or trade is conducted with some other business or trade for which a prior permit has been obtained for a particular business operation and the corresponding fee paid for.

Section 320. Issuance of Temporary Permit to Operate. Existing businesses operating within the city without the required business permit for failure to fully comply all the requirements provided by law to operate the said business shall be issued a Temporary Permit to Operate(TPO) effective for a period of six 6 months renewable every six months but not to exceed the maximum period of three (3) years.

The TPO is issued in lieu of Business Permit to allow the temporary operations of existing businesses operating without permit pending full compliance of special requirements so required by nature of their business. Provided that within the period of six (6) months, the penalties for violations of existing laws national or local shall be paid upon renewal of the TPO. The TPO operates in same manner as that of Mayor's Permit subject to revocation as provided in this code.

Section 321. Conditions to Avail of Temporary Permit to Operate. Under this Ordinance, a Temporary Permit to Operate shall be issued, only if:

- a. The applicant is a legitimate operator, proponent or owner of a business operating within IGACOS;
- b. That the business has no unsettled tax obligation to the city government.
- c. The assessed fines and other charges has been fully paid or covered by a valid compromise agreement.
- d. The applicant has processed/secured the necessary requirements for building or construction permit from the City Engineering Office and other concerned offices for all other requirements.
- e. The applicant is not disqualified under any provisions of law to establish, maintain and operate the business.
- f. That the applicant is not allowed to construct permanent structures or introduce any development of permanent in nature in the area.

Section 322. Display of Permit and Official Receipt Evidencing Payment of the Tax or Fee.

The official receipt showing payment of the taxes, fees and other impositions and the valid permit and the business registration plate (if available) be displayed on a conspicuous place in the establishment or office used in connection with the conduct of the business or the exercise of the privilege.

Section 323. Surrender of Permit. Every person holding a permit shall surrender the same to the Office of the City Mayor and notify the Office of the City Treasurer within thirty (30) days upon its revocation or closure of the business for which the permit was issued otherwise said business shall be presumed to be still in actual operation and taxes imposed therein shall be collected up to the actual time the permit had been surrendered to the Office of the City Mayor and upon the proper notification to the City Treasurer, including surcharge and interest imposed under this ordinance but in no case that collection of taxes be more than one (1) year.

Section 324. Penalty. Failure on the part of the owner/operator of the business to display such business permit or TPO issued by the City Mayor and the corresponding official receipts representing payment of all his obligations to the City to include taxes and fees and other impositions, shall subject the owner/operator to a fine of One Hundred Pesos (P100.00) per day payable upon demand of the City Treasurer or his authorized representative. The fine shall continue until such time the owner/operator will be able to display the said permit, but in no case the penalty shall exceed Five Thousand Pesos (P 5,000.00).

Section 325. Revocation Of Permit And Closure Of Business. If after the period of three (3) years, the owner, proprietor or operator of the business issued with Temporary Permit to Operate failed to comply with the requirements under the law, the TPO will be revoked and the business ordered closed.

CHAPTER 10.**COLLECTION AND ENFORCEMENT OF TAX
UNDER THIS ORDINANCE****ARTICLE I. COLLECTION AND ACCOUNTING OF
CITY TAXES AND OTHER IMPOSITIONS**

Section 326. 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 327. 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 328. 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 of each subsequent quarter as the case may be.

Section 329. Surcharges and Penalties on Unpaid Taxes, Fees or Charges. Failure to pay the tax described in this Article within the time required in this Ordinance shall subject the taxpayer to an interest not to exceed two percent (2%) per month of the unpaid taxes, fees and charges and surcharge of twenty-five percent (25%) of the amount of taxes, fee or charges due including interest, until such amount is fully paid but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

In case of willful neglect to file the return and pay the tax within the time required, or in case fraudulent return is filed or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty percent (50%) of the correct amount of the tax due, in addition to the interest and surcharges provided.

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 330. Additional 50% Penalty for Late Registration. There is hereby imposed and collected by the City Treasurer from any owner/operator of any business who failed to apply business permit within the period prescribed by this ordinance equivalent to fifty percent (50%) of the permit due and demandable based on the actual and current valuation of the business size including payment of profession, trade or calling of persons so employed and other imposable

fees and charges as may be assessed. The penalty shall apply to the number of years it has been operating as a business without the required permits and licenses.

Section 331. Interest on other Unpaid Revenue. Where the amount of any revenue due to the city government 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 the collection, there shall be collected a part of that amount an interest thereon at the rate of 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.

Section 332. 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 333. 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 334. 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 335. 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 336. 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 337. 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 II. ENFORCEMENT OF TAX COLLECTION

Section 338. Application of this Article. The provision of this Code and the remedies provided herein shall be used, as far as their nature permits, for the collection of taxes, fees and charges and other penalties as may be determined by proper authorities as well as direct the violator

incurring *on-the-spot* violations to cease to operate the business and surrender the permit issued by the City Mayor when issued.

This is intended to motivate immediate correction of breaches and is suitable for minor offenses that can be easily remedied. It may be a useful deterrent where there is a major continuing compliance problem. Minor offenses are those types of offenses which are simple and regulatory in nature.

Section 339. Penalty Assessment Notice (PAN). A notice given by the Assessment Authority finding that correct taxes, fees or charges have not been paid. The PAN shall state the nature of the tax, fee or charge, the amount of deficiency, the surcharge, interests and penalties. The PAN shall become final and executory after the lapse of sixty (60) days from receipt of the PAN without protest filed by the taxpayer.

Section 340. Amended Penalty Assessment Notice (APAN). The fines and penalties appearing in the Penalty Assessment Notice (PAN) may be wholly or partially cancelled and an Amended Penalty Assessment Notice (APAN) shall be issued after finding the motion to be meritorious

The taxpayer shall have thirty (30) days from the receipt of the denial of the protest to appeal with the court of competent jurisdiction otherwise the APAN shall become conclusive and unappealable.

Section 341. Enforcement Order (EnO). Failure to comply within the period of 60 days for the PAN and 30 days in case of the Amended Penalty Assessment Notice (APAN) from receipt of the notice and comply with the conditions therein, the Enforcement Order shall be issued. The Enforcement Order shall order the owner of the establishment to comply with his obligations and to pay for the fine and penalties appearing therein. The ENO shall be final and executory.

ARTICLE III. THE ASSESSMENT AUTHORITY (ASSA)

Section 342. Assessment Authority. Upon approval of the herein Ordinance, an Assessment Authority shall be created by the Local Chief Executive composed of all regulatory offices of the city government and other offices as may be required to conduct assessment of *on-the-spot* violations of all buildings, constructions and the conduct of business operations of all

businesses within the territorial jurisdiction of the Island Garden City of Samal including resort and other tourism related facilities,

Section 343. Functions. The Assessment Authority shall convene at the earliest possible time after the last business day for renewal of business permit or any extension of time to conduct inspection of all business establishments operating within the city. It shall evaluate the business and ascertain tax impositions and charges according to existing ordinances and impose fines and penalties for violations as may be determined. The Penalty Assessment Notice (PAN) shall be issued for this purpose.

Section 344. PAN issued to the Proprietor or Operator of the Business. The Penalty Assessment Notice (PAN) shall be issued to the owner/operator of the building/construction or business establishment having direct control of the business found to have violated any provision of this ordinance.

In case of corporation, partnership or corporation, the PAN shall be issued to the chairman of the corporation, partnership or corporation.

Section 345. Period of Appeal The owner/operator or its authorized representative or the chairman in case of corporations, partnership or associations or any person who has direct control over the business whose operation was declared illegal or unauthorized, may, within 60 days upon receipt of the Penalty Assessment Notice, file a Protest addressed to the City Treasurer and Chairman of the Assessment Authority stating therein the grounds and laws relied upon questioning the fines, penalties and other impositions reflected therein.

Section 346. Recommendation by the City Treasurer. For failure to comply with the Enforcement Order, the City Treasurer upon recommendation of the Assessment Authority recommends to the Local Chief Executive for the enforcement of Administrative Remedies which may include:

- a. Payment of fines and other impositions based on PAN, APAN or Enforcement Order;
- b. To recommend for the revocation of the permit and license when issued;
- c. Recommend removal of illegally constructed building, construction or development;

- a. Recommend for the restoration of the area developed to its original state, when restoration is possible;
- b. To conform with the rules and regulations provided under any existing law or this ordinance in the conduct of its business;
- c. To pay for consequential damages for the damage caused to the environment provided under this Ordinance;
- d. Recommend for the filing of appropriate charges in court; and
- e. Such other remedies available in the enforcement of environmental laws.

Section 347. Penalty for Non-Compliance of the PAN, APAN or ENO. There shall be a fine imposed for non-compliance of the order as follows:

- a. Penalty Assessment Notice (PAN) or Amended PAN - P 2,500.00
- b. Enforcement Order (ENO) - P 5,000.00

CHAPTER 11.

ADMINISTRATIVE SANCTIONS AND INDEMNITY

ARTICLE I. FINES AND PENALTIES

Section 348. Administrative Fine/Penalty. The fees and penalties for violations punishable under the provisions of the National Building Code (PD 1096) and the Housing and Land Use Regulatory Board (HLURB) are hereby adopted without prejudice to the imposition of fines and penalties under any this ordinance or other existing laws, rules and regulations as well as executive issuances, for the purpose of fully or partially recovering the loss in revenue and/or cost incurred by the City Government on account of the violation, and indemnity to compensate for the loss of, damage to, and/or costs of rehabilitation of the city resources (if applicable). The imposition of administrative penalties and/or indemnity shall be determined by the Assessment Authority and substantiated by records and receipts, copies of which shall be furnished to the violator.

Section 349. Interest. There shall be paid interest at two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount exceeds thirty-six (36) months.

Section 350. Surcharges and Penalties on Unpaid Taxes, Fees or Charges. There shall be imposed surcharges for unpaid taxes, fees or charges under the following conditions:

- (a) Twenty five percent (25%) of the total amount due including interest computed from due date until the tax shall been fully paid.
- (b) The surcharge of 25% shall be doubled in case of violations affecting the environment such as constructions within the shores or *over-the-water* constructions, discharge of wastes in bodies of waters and the like considering the extent of the damage, destruction, hazard and ill-effects of construction to the environment.
- (c) The surcharge of 100% is imposed for violations covered under P.D. 1096 otherwise known as Philippine National Building Code.
- (d) In the case of willful neglect to file the return and pay the tax within the time required or in case a fraudulent return is filed or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty percent (50%) of the correct amount of the tax due, in addition to the interest and penalties provided.

Provided, however, that the total interest on the unpaid amount or portion of the obligation shall not exceed thirty six (36) months.

Section 351. Administrative Investigation by the Assessment Authority or (ASSA).

ASSA is hereby authorized to conduct investigation and impose administrative sanctions and indemnity as provided hereon, by any person or establishment found violating any of the provisions of this ordinance and other existing laws or rules. Such investigation shall be concluded within fifteen (15) days from the time the case is filed. Failure of the respondent to appear at an administrative investigation, appropriate legal actions shall immediately be filed before the regular courts.

Section 352. Violations of the Terms and Conditions of a License/Permit or Temporary to Operate (TPO).

Any person, whether natural or juridical, who violates the terms and/or conditions of the permit/license or TPO is liable for a fine of not more than Five Thousand

Pesos (P 5,000.00) without prejudice to an action for the cancellation of his License/ Permit or TPO when issued.

Section 353. Prosecution Under National Law. Where a person commits an act which is punishable under the provisions of this Ordinance and other national laws, rules and regulations, the city shall have the option of determining the appropriate complaint to be filed, as well as the proper forum where such complaint shall be lodged. Such violator may be prosecuted for as many offenses as may arise from the same act, unless the defense of double jeopardy becomes available and is raised in a proper time and forum.

Section 354. Injunction as Part of Penalty. Where a person is convicted of an offense under this Ordinance, in addition to any punishment imposed, the court may, having regard to the nature of the offense and the circumstances surrounding its commission, make an order containing any one or more of the following prohibitions, directions or requirements:

- a. Prohibiting the person from doing any act or engaging in any activity that may, in the opinion of the court, result in the continuation or repetition of the offense;
- b. Directing the person to take any action the court considers appropriate to remedy the damage caused to environment or avoid further harm to marine habitat and coastal environment resulting from the commission of the offense;
- c. Directing the person to pay the City an amount of money as compensation, in whole or in part thereof for the cost of any remedial or preventive actions taken by or caused to be taken in behalf of the City as a result of the commission of the offense;
- d. Directing the person to perform community service in accordance with any reasonable conditions that may be specified in the order;
- e. Directing the person to post a bond or pay to the city government an amount of money the court considers appropriate for the purpose of ensuring compliance with any prohibition, direction, or requirement of the order;

- f. Requiring the person to comply with any other conditions that the court may consider appropriate for securing the person's good conduct and for preventing the person from repeating the offense or committing other offenses prescribed by this Ordinance.

Section 355. Revocation of License/Permit or Temporary Permit to Operate. Any person found to have violated the terms and conditions of the permit/license or TPO shall be required to surrender the said permit/license TPO to the city government which shall thereafter revoke the permit/license or TPO for the remainder of the term. Such permit/license or TPO shall not be renewed unless all administrative sanctions and indemnities that may have been imposed for the violations are paid.

Section 357. Other Sanctions and/or Indemnity. The City Mayor may prescribe other administrative sanctions or indemnity by means of an executive order, provided, that the same shall have been subjected to consultations with the Regulatory Offices.

Section 358. Applicability of Pertinent Provisions of Laws - All existing laws, rules and regulations governing foreshore and coastal developments are hereby adopted as part of this Ordinance.

Section 359. CTO; Authority To Enter Into Compromise Agreement. The City Treasurer shall have the authority to enter into a compromise agreement on the mode/manner of payment of unpaid obligations, which shall not be more than one (1) year. In no case shall the City Treasurer enter into a compromise agreement without the taxpayer issuing a post-dated check corresponding to the agreed mode/manner of payment.

ARTICLE II. ORDER OF REMOVAL/DEMOLITION AND EVICTION

Section 360. Notice to Comply. Based on the Enforcement Order, the owner of the business establishment shall for a period specified in the notice shall comply with the conditions stated therein and to pay for the fines and penalties to the City Treasurer. Failure to comply with the notice, the Order of Removal/Demolition may be issued by the Local Chief Executive or his authorized for illegally constructed buildings and constructions giving the owner/operator of he business a period of fifteen (15) days to vacate the premises or to personally comply with the requirements stated in the notice. In case of corporations, partnership or associations the notice

shall be sent to the Chairman/ Manager/ Partner/ Managing Director of the corporation, partnership or association in the given address.

Section 361. Memorandum to Implement Demolition/Eviction. Subject to E.O. No. 708, Series of 2008, the conduct of demolition/eviction shall be pursuant to a valid Demolition Order issued by the Local Chief Executive or its authorized representative.

ARTICLE III. CIVIL REMEDIES FOR COLLECTION OF REVENUES

Section 362. Application of this Article. The provisions of this Article and remedies provided herein shall be use, as far as their nature permits, for the collection of any delinquent tax, fee or other impositions.

Section 363. City Government's Lien. Local taxes, fees, charges and other impositions provided for by this Ordinance and the City Government of the Island Garden City of Samal 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 interests.

Section 364. 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 365. Distraint of Personal Property. The remedy by distraint shall proceed as follows:

(a) *Seizure.* Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the City Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.

(b) *Accounting of Distrainted Goods.* The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

(c) *Publication.* The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the City Mayor.

(d) *Release of Distrainted Property Upon Payment Prior to Sale.* If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.

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

Should the property 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.

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

Section 366. 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.

Section 367. 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.

Section 368. 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 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.

Section 369. 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.

Section 370. 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.

Section 371. 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.

Section 372. 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.

Section 373. 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).

Section 374. 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.

Section 375. 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 (P10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and

8. Any material or article forming part of a house or improvement of any real property.

ARTICLE IV. TAXPAYER'S REMEDIES

Section 376. 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 377. Protest of Assessment. The taxpayer may file a protest of assessment pursuant to Section 195 of the Local Government Code.

Section 378. 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 379. Legality of this Code. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

ARTICLE V. MISCELLANEOUS PROVISIONS

Section 380. 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 381. Publication of the Revenue Code. 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 382. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

Section 383. Authority to Adjust Rates. The Sangguniang Panlungsod shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 384. 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 12.

GENERAL PENAL PROVISIONS

Section 385. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance with no specific violation specified, shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.

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

CHAPTER 13.

SPECIAL TRANSITORY PROVISIONS.

Section 386. Ordinances pending approval by the Sanggunian. Pending approval of all other ordinances, the existing provisions on markets and slaughterhouse fees and other economic enterprises are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees and other laws, rules and regulations shall be in full force and effect.

CHAPTER 14

FINAL PROVISIONS

Section 388. 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 389. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 390. Repealing Clause. All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 391. Effectivity. This Ordinance shall take effect immediately upon compliance of the required publication or posting cited under Section 381 of this Ordinance.

ENACTED AND APPROVED, this 25th day of August 2009.

CERTIFIED CORRECT:

MARILYN P. BUSTAMANTE
Asst. SP Secretary

ATTESTED:

JAIME A. PICHON
SP Member
Presiding Officer Pro-tempore

APPROVED:

ANIANO P. ANTALAN
City Mayor