



 OFFICE OF THE SANGGUNIANG PANLUNGSOD

TAX ORDINANCE NO. 012-2019
October 21, 2019
The REVENUE CODE OF THE CITY OF ILAGAN

AN ORDINANCE ENACTING THE CITY REVENUE CODE OF 2019.

Authors: Honorable Rolando L. Tugade, Chairman, Committee on Ways and Means
Honorable Jessamyn Uy-Ligan, Chairman, Committee on Laws and Ordinances

WHEREAS, it has been a year since the City of Ilagan acquired its corporate existence as a city, and it is almost six (6) years since this August Body enacted the existing Revenue Code of this Local Government Unit;

WHEREAS, Republic Act 7160, otherwise known as the Local Government Code of 1991 mandates Local Government Units to revise their Revenue Code every after five years;

WHEREAS, since the provision of RA10169 on Tax Moratorium of five years has lapse, it is now imperative that a City Revenue Code shall be enacted to conform to the taxing powers of a city;

WHEREAS, RA 7160 provides that LGUs may increase their taxes of not more than 10%, but not oftener than every five years;

NOW, THEREFORE

Be it ordained by the City Council of Ilagan in its Regular Session assembled, that:

CHAPTER I
GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1. Short Title. This Ordinance shall be known as the **Revenue Code of the City of Ilagan**.

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

Article B. Construction of Provisions

Section 3. Words and Phrases Not Herein Expressly Defined. Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

Section 4. Rules of Construction. In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions.

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

Article C. Definition of Terms

Section 5. Definitions – When used in this Code:

- a. **Business** – means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.
- b. **Charges** – refer to pecuniary liability, as rents or fees against persons or property.
- c. **Cooperative** – is duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.

- d. Corporations – include partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.

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

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

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

CHAPTER II CITY TAXES

Article A. Real Property Tax

Section 6. Imposition of the Basic Real Property Tax. There is hereby levied an annual **ad valorem tax** at the rate of one point five percent (1.5%) of the assessed value of real property, such as lands, buildings, machinery and other improvements affixed or attached to real property located in this city.

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

Section 8. Exemptions. The following are exempted from payment of the basic real property tax and the SEF tax.

- a. Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person.
- b. Charitable institutions, churches, and parsonage or convents appurtenant thereto, mosques, nonprofit or religious cemeteries and all land, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes.

- c. All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or general and transmission of electric power.
- d. All real property owned by duly registered cooperatives as provided for under RA 6938.
- e. Machinery and equipment used for pollution control and environmental protection. Except as provided herein and pursuant to Section 234 of the Local Government Code, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn effective January 1, 1992.

Section 9. Time of Payment. The real property tax herein levied, together with the additional levy on real property for the Special Education Fund (SEF) shall 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 10. Tax Discount for Advanced and Prompt Payment. If the Real Property Tax and additional SEF are paid on or before March 31, the taxpayer shall be entitled to a discount of ten percent (10%). If, however, the Real Property Tax and additional SEF are paid in full before January 1, the taxpayer shall be entitled to twenty percent (20%) tax discount. Furthermore, if the taxpayer fails to pay before the quarterly due date in case of installment payments, the 10% discount will be reverted back to the City Government of Ilagan and a penalty of 2% per month shall be imposed.

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

Section 11. Collection and Distribution of Proceeds. The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the City Treasurer. The City Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay: Provided, that the Barangay Treasurer is properly bonded for the purpose: Provided further, that the premium on the bond shall be paid by the City Government.

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

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

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

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

Section 12. Administrative Provisions.

a. On the Collection of the Real Property Tax

1. Assessor to Furnish Treasurer with Assessment Roll. The City Assessor shall prepare and submit to the City Treasurer on or before the thirty-first (31st) day of December each year, an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties.
2. Notice of Time for Collection of Tax. The City Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Panlungsod in the case of any other tax levied under this Article, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the city hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.
3. Payment under Protest.
 - 3.1 No protest shall be entertained unless the taxpayers first pay the tax. There shall be annotated on the tax receipts the words "paid under protest". The protest in writing must be filed within thirty (30) days from payment of the tax and the City Treasurer shall decide the protest within sixty (60) days from receipt.
 - 3.2 Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Section 11 of this Code.
 - 3.3 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.
 - 3.4 In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in sub-paragraph 3.1, the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.
4. Repayment of Excessive Collection. When an assessment of basic real property tax, or any tax levied under this Article, is found to be illegal or erroneous and tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the City Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

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

5. Notice of Delinquency in the Payment of the Real Property Tax.
 - 5.1 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. 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.
 - 5.2 Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distraint to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of tax with surcharges, interests, and penalties may be made in accordance with Section 15 of this Code, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.
6. Remedies for the Collection of Real Property Tax. For the collection of the basic real property tax and any other levied under this Article, the city may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.
7. City Government's Lien. The basic real property tax and any other tax levied under this Article constitutes a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and related interests and expenses.
8. Levy on Real Property. After the expiration of the time required to pay the basic real property tax or any other tax levied under this Article, real property subject to such tax may be levied upon through issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. The City Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the city. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located, to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and Register of Deeds of the City, who shall annotate the levy on the Tax Declaration and Certificate of Title of the property, respectively.

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

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

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

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

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

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

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

12. Final Deed to Purchaser. In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the City Treasurer shall execute a Deed conveying to the purchaser said property, from lien of the delinquent tax, interest due thereon, the expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.
13. Purchase of Property by the City Government for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the City Government to satisfy the claim and within two (2) days thereafter, shall make a report of the proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the city without the necessity of an order from a competent court.

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

14. Resale of Real Estate Taken for Taxes, Fees or Charges. The Sangguniang Panlungsod may, through a separate ordinance and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding sub-section at public auction. The proceeds of the sale shall accrue to the General Fund of the City.
15. Further Distraint or Levy. Levy may be repeated if necessary until the full amount due, including all expenses, is collected.
16. Collection of Real Property Tax Through the Courts. The City Government may enforce the collection of the basic real property tax or any tax levied under this Article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer.
 - 16.1. 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 city, to the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. Thus, where the delinquent tax due does not exceed Ten Thousand Pesos (P10,000.00), the competent court is the City Trial Court and where the amount is in excess of Ten Thousand Pesos (P10,000.00), the proper court is the Regional Trial Court.
 - 16.2. 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.

- 16.3. 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.
17. Action Assailing Validity of Tax Sale. No court shall entertain action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be refunded to the depositor if the action fails.
- Neither shall any court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive right of the delinquent owner of real property or the person having legal interest therein have been impaired.
18. Payment of Delinquent Taxes on Property Subject of Controversy. In any action involving the ownership or possession of, or succession to real property, the court may **motu proprio** or upon representation of the City Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.
19. Treasurer to Certify Delinquencies Remaining Uncollected. The City Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit to the Sangguniang Panlungsod on or before the thirty-first (31st) day 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 13. 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. Duty of Register of Deeds and Notaries Public to Assist the City Assessor. It shall be the duty of the Register of Deeds and Notaries Public to furnish the City Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.

- 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. Fees in Court Actions. As provided 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 14. Interests on Unpaid Real Property Tax. Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the period as provided in Section 9 of this Code, 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 15. 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.

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

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

Section 16. 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 punishment, at the discretion of the Court.

Section 17. Penalties for Failure to Dispose the Delinquent Real Property at Public Auction. The City Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article, any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months or both such fine and imprisonment, at the discretion of the Court.

Article B. Tax on Idle Lands

Section 18. Idle Lands, Coverage. For purposes of real property taxation, idle lands shall include the following:

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

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

Section 19. Imposition of Tax. There is hereby levied an annual tax on idle lands at the rate of five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

Section 20. 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 person 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 21. 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 22. Listing of Idle Lands by the Assessor. The City Assessor shall make and keep an updated record of idle lands located within his area of jurisdiction. For purposes of collection, the City Assessor shall furnish a copy thereof to the City Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Article C. Special Levy on Lands

Section 23. 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 24. 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 25. 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.
- 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 26. Time of Payment. The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

Section 27. 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 28. Administrative Provisions.

- a. Ordinance imposing a levy. The tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public work projects or improvements to be undertaken, state the estimated cost thereof, specify metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Panlungsod shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project. (The ordinance shall likewise specify the appropriate penalty for non-compliance 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 on record in his books. Upon the effectivity of the ordinance imposing special levy, the City Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.
- d. Taxpayer's Remedies against Special Levy. Any owner of real property affected by a special levy or any person having a legal interest therein may, within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form for the purpose, together with copies of the tax declarations and such affidavits or documents in support of the appeal.

Article D. Tax on Transfer of Real Property Ownership

Section 29. 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 *sixty six percent (66%)* 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 30. Exemptions. The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax.

Section 31. Time of Payment. It shall be the duty of the seller, donor, transferor, executor or administrator to pay to the City Treasurer the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owner's death.

Section 32. Administrative Provisions.

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

Article E. Tax on Printing and Publication

Section 33. Imposition of Tax. There is hereby levied a tax at the rate of *sixty six percent (66%) of one percent (1%)* of the gross annual receipts for the preceding calendar year on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature.

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

Section 34. Exemptions. The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempt from the tax herein imposed.

Section 35. Time of Payment. The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter; in the case of a newly-started business, the tax shall be paid before the business starts to operate.

Article F. Franchise Tax

Section 36. 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 37. Imposition of Tax. There is hereby imposed a tax on business enjoying a franchise tax, at a rate of *sixty six percent (66%) of one percent (1%)* of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within this city.

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

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

- a. If the principal office of the business is located in the city, the paid-up capital stated in the articles of corporation in case of corporations, or in any similar document in case of other types of business organization, shall be considered as capital investment.
- b. In the case of a branch or sales office located in the city which commences business operations during the same year as the principal office but which is located in another locality, the paid-up capital referred in (a) shall mean the amount of the capital investment made for the said branch or sale 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 38. Exemptions. The term businesses enjoying franchise shall not include holders of certificates of public convenience for the operation of public vehicles for reason that such certificates are not considered as franchises.

Section 39. Time of Payment. The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter; in the case of a newly-started business, the tax shall be paid before the business starts to operate.

Article G. Professional Tax

Section 40. Imposition of Tax. There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate of *Three Hundred Thirty Pesos (P330.00)*.

Section 41. Coverage. Professionals who passed the bar examinations, or any board or other examinations conducted by the Professional Regulation Commission (PRC) shall be subject to the professional tax.

Section 42. Exemption. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

Section 43. 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 44. Time and Place of Payment. The professional tax shall be payable annually, on or before the thirty first (31st) day of January of each year to the City Treasurer. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

Section 45. 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, surveys and maps, as the case may be, the number of the official receipt issued to him.

Article H. Amusement Tax on Admission

Section 46. Definitions. When used in this Article:

- a. Amusement is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, past time or fun.
- b. Amusement Places include theaters, cinemas, concert halls, circuses, and other places of amusement where one seeks admission to entertain oneself by viewing the show or performances.

Section 47. Imposition of Tax. There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at the rate of ten percent (10%) of the gross receipts from admission fees.

Section 48. 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 49. Exemption. The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock or similar concerts shall be exempted from the payment of the tax herein imposed.

Section 50. Time and Place of Payment. The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the month next following that for which they are due to the City Treasurer before the gross receipts are divided between the proprietors, lessees, or operators and the distributors of the cinematographic films.

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

Section 51. Administrative Provisions.

- a. Filing of Return. Upon payment of the tax due, the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement, shall attach a true and complete sworn return showing the gross receipts from admission fees during the preceding month.
- b. Forms of Tickets. The proprietor, lessee or operator of an amusement place where payment of a fee is required for admission, shall provide for himself with tickets which shall be serially numbered indicating therein the name of the amusement place and the admission price. The serial number must be printed on both ends of tickets such that when divided into two upon being presented for admission, the serial number shall appear on both parts. The gatekeeper shall drop one-half of the torn ticket in a locked box or receptacle and the other half to be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the Office of the City Treasurer.
- c. Registration of Tickets. All admission tickets which shall be sold to the public must first be registered with the Office of the City Treasurer and shall be stamped with the seal of said office. It shall be unlawful for any proprietor, operator and lessee of an amusement place to keep in his possession or have unregistered tickets in the amusement place.
- d. Verification of Tickets. The City Mayor or City Treasurer shall, whenever they deem it necessary, for the good of the service, post their duly authorized inspectors at the gates of amusement places for the purpose of verifying all tickets sold thereat.

Said duly authorized inspectors shall have access to all admission tickets being sold to the public from opening time of the amusement place up to closing time.

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

Section 52. Imposition of Tax. There is hereby imposed an annual fixed tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigar and cigarettes, and other products as may hereafter be determined by the Sangguniang Panlungsod, to sales outlets or consumers, whether directly or indirectly, within the city, as follows:

<i>Delivery Truck, Van or Other Delivery Vehicles</i>	-	<i>P600.00</i>
<i>Kolong-kolong</i>	-	<i>300.00</i>

Section 53. Exemption. The manufacturers, producers, wholesalers, dealers, and retailers referred to in the preceding sections shall be exempt from the payment of the peddlers' tax in the sale of any merchandise or article of commerce imposed by the city.

Section 54. Time and Place of Payment. The tax imposed in this Article shall accrue on the first day of January and shall be paid to the City Treasurer within the first twenty (20) days of January.

Article J. Graduated Tax on Business

Section 55. Definitions. When used in this Article –

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

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

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

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

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

- d. Amusement Places include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.
- e. Banks and other Financial Institutions include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations there under.
- f. Brewer includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.
- g. Business Agent includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- h. Cabaret/Dance Hall includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.
- i. Capital Investment is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.
- j. Carindaria refers to any public eating place where food already cooked are served at a price.
- k. Cockpit includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- l. Contractor includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the 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 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, smith 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 not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz.: welding shops, service stations, white/blue printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

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

- p. Marginal Farmer 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 (P50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.
- q. Motor Vehicle means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolleys, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes.
- r. Peddler means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance.
- s. Public Market refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks and the like.
- t. Rectifier comprises every persons who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- u. Restaurant refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- v. Retail means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold.
- w. Vessel includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- x. Wharfage means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel.
- y. Wholesale means a sale where the purchases buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

Section 56. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the City of Ilagan a graduated business 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 schedule:**

<u>Amount of Gross Sales/Receipts For the Preceding Calendar Year</u>	<u>Amount of Tax/Annum</u>
Less than 10,000.00	219.61
10,000.00 or more but less than 15,000.00	292.85
15,000.00 or more but less than 20,000.00	401.96
20,000.00 or more but less than 30,000.00	585.64
30,000.00 or more but less than 40,000.00	878.46
40,000.00 or more but less than 50,000.00	1,098.07
50,000.00 or more but less than 75,000.00	1,756.92
75,000.00 or more but less than 100,000.00	2,195.60
100,000.00 or more but less than 150,000.00	2,928.20
150,000.00 or more but less than 200,000.00	3,660.25
200,000.00 or more but less than 300,000.00	5,124.35
300,000.00 or more but less than 500,000.00	7,320.50
500,000.00 or more but less than 750,000.00	10,648.00
750,000.00 or more but less than 1,000,000.00	13,310.00
1,000,000.00 or more but less than 2,000,000.00	18,301.25
2,000,000.00 or more but less than 3,000,000.00	21,961.50
3,000,000.00 or more but less than 4,000,000.00	25,591.50
4,000,000.00 or more but less than 5,000,000.00	30,746.10
5,000,000.00 or more but less than 6,500,000.00	32,443.12
6,500,000.00 or more	32,443.12 plus

Fifty percent (50%) of one percent (1%) of the gross sales in Excess of Php 6,500,000.00.

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

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax/Annum</u>
Less than 1,000.00	23.95
1,000.00 or more but less than 2,000.00	43.92
2,000.00 or more but less than 3,000.00	66.55
3,000.00 or more but less than 4,000.00	95.82
4,000.00 or more but less than 5,000.00	133.10
5,000.00 or more but less than 6,000.00	161.05
6,000.00 or more but less than 7,000.00	190.33
7,000.00 or more but less than 8,000.00	219.61
8,000.00 or more but less than 10,000.00	248.89
10,000.00 or more but less than 15,000.00	292.82
15,000.00 or more but less than 20,000.00	366.02
20,000.00 or more but less than 30,000.00	439.23
30,000.00 or more but less than 40,000.00	585.64
40,000.00 or more but less than 50,000.00	878.46
50,000.00 or more but less than 75,000.00	1,317.69
75,000.00 or more but less than 100,000.00	1,756.92
100,000.00 or more but less than 150,000.00	2,488.97
150,000.00 or more but less than 200,000.00	3,221.02
200,000.00 or more but less than 300,000.00	4,392.30

300,000.00 or more but less than 500,000.00	5,420.80
500,000.00 or more but less than 750,000.00	8,784.60
750,000.00 or more but less than 1,000,000.00	11,712.80
1,000,000.00 or more but less than 2,000,000.00	13,310.00
2,000,000.00 or more	Php 13,310.00 plus Sixty Six Percent (66%) of one percent (1%) of the Gross sales in excess of Php 2,000,000.00

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

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

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

<u>Gross Sales/Receipts for the Preceding Year</u>	<u>Rate of Tax Per Annum</u>
More than P50,000.00 but not over P400,000.00	2.66%
More than P400,000.00	1.33%

The rate of two point sixty-six percent (2.66%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P400,000.00) while the rate of one point thirty three percent (1.33%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00)

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

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	36.59
5,000.00 or more but less than 10,000.00	81.98
10,000.00 or more but less than 15,000.00	139.08
15,000.00 or more but less than 20,000.00	219.61
20,000.00 or more but less than 30,000.00	366.02
30,000.00 or more but less than 40,000.00	512.43
40,000.00 or more but less than 50,000.00	730.05
50,000.00 or more but less than 75,000.00	1,171.28
75,000.00 or more but less than 100,000.00	1,756.92
100,000.00 or more but less than 150,000.00	2,635.38
150,000.00 or more but less than 200,000.00	3,513.84
200,000.00 or more but less than 250,000.00	4,831.54
250,000.00 or more but less than 300,000.00	6,149.22
300,000.00 or more but less than 400,000.00	8,198.96
400,000.00 or more but less than 500,000.00	10,980.75
500,000.00 or more but less than 750,000.00	12,311.75
750,000.00 or more but less than 1,000,000.00	13,642.75
1,000,000.00 or more but less than 2,000,000.00	15,306.50
2,000,000.00 or more	Php 15,306.00 plus Sixty Six Percent (66%) of one percent (1%) of the gross sales in excess of Php 2,000,000.00

For multi-year projects, 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 six percent (66%)* of one percent (1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

g. The same rates of graduated taxes, viz:

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	36.59
5,000.00 or more but less than 10,000.00	81.98
10,000.00 or more but less than 15,000.00	139.08
15,000.00 or more but less than 20,000.00	219.61
20,000.00 or more but less than 30,000.00	366.02
30,000.00 or more but less than 40,000.00	512.43
40,000.00 or more but less than 50,000.00	732.05
50,000.00 or more but less than 75,000.00	1,171.28
75,000.00 or more but less than 100,000.00	1,756.92

100,000.00 or more but less than 150,000.00	2,635.38
150,000.00 or more but less than 200,000.00	3,513.84
200,000.00 or more but less than 250,000.00	4,831.53
250,000.00 or more but less than 300,000.00	6,149.22
300,000.00 or more but less than 400,000.00	8,198.96
400,000.00 or more but less than 500,000.00	10,980.75
500,000.00 or more but less than 750,000.00	12,311.75
750,000.00 or more but less than 1,000,000.00	13,642.75
1,000,000.00 or more but less than 2,000,000.00	15,306.50
2,000,000.00 or more	Php 15,306.50 plus Sixty Six Percent (66%) of one percent (1%) of the gross sales in excess of Php 2,000,000.00

1. Restaurants, cafes, cafeterias, carinderias, 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 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. Lessors, dealers, brokers of real estate
5. Travel agencies and travel agents
6. Boarding houses, pension houses, motels, apartments, apartelles, and condominiums
7. Subdivision owners/private cemeteries and memorial parks
8. Privately-owned markets
9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories
10. Cockpit operations (to include plasada and cockpit rentals)
11. Operators of Cable Network System
12. Operators of computer services establishment
13. General consultancy services
14. All other similar activities consisting essentially of the sales of services for a fee.

h. On golf courses

Php 9750.00

Article K. Other Taxes on Business

Tax on Mobile Traders

Section 57. Definition. When used in this Article, A Mobile Trader is a person, who either for himself or commission, travel from place to place and sells his goods or sells and offer to deliver the same, using a vehicle. Subsumed in this definition are rolling stores, portable stores, and similar arrangements.

On peddler engaged in the sale of any merchandise or article of commerce, within the territorial jurisdiction of the City of Ilagan, at the rate fixed as follows:

	<u>Amount of Tax Per Annum</u>
1. Peddlers of any article or merchandise carried In bicycle, pedicab or other similar vehicle	100.00
a. Peddlers of any article or merchandise Carried by person	100.00
b. Peddlers who sell native vegetables, fruits, Root crops or food personally carried by them	Exempt

Tax on Ambulant and Itinerant Amusement Operators

Section 58. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

a. Circus, Carnivals, Merry-Go-Round, Roller Coaster, Ferris Wheel, Shooting Gallery and other similar contrivance Per day	P 11,000.00
b. Sports contest/exhibitions per day	3,300.00
c. Booths, Baratillo, Food Stalls, Trade Fair (per day per stall)	100.00

Section 59. Time of Payment. The tax herein imposed shall be payable on a daily basis or on agreed duration of the event.

Tax on Mining Operations

Section 60. Definitions. When used in this Article

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

Section 61. Imposition of Tax. There is hereby levied an annual tax at the rate of two percent (2%) based on the gross receipts for the preceding year of mining operations.

Section 62. Situs of the Tax. Payment of the tax shall be made to this city which has jurisdiction over the mining area. In case the area transcends two (2) or more local government units, payment shall be made to the local government unit having the largest area.

Section 63. Exclusion. Extraction of the following are excluded from the coverage of the tax levied herein.

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

Section 64. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 65. Administrative Provision.

- a. The City Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, condonment, cancellation and others, are recorded.
- b. It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed.

Tax on Mining Companies

Section 66. The tax on Mining Companies shall be levied on their gross receipts for the preceding year, as follows:

- a. Mining companies which exclusively operate for the extraction of minerals metallic or non-metallic, the tax rate shall not exceed two point sixty-six percent (2.66%) of their gross receipts pursuant to Section 143(h) of the LGC imposed under the ordinance of the City Government of Ilagan.
- b. Mining companies whose operations include the processing of extracted minerals to finished products shall be taxed on their gross receipts pursuant to Section 143 (a) of LGC imposed under the ordinance of the City Government of Ilagan.

Section 67. Liability to Real Property Tax. Any person, grantee, concessionaire who shall undertake and execute mining operations (exploration development and commercial utilization) of certain mineral deposits existing with the mining area shall be subject/liable to real property tax.

Section 68. Payment of Mayor's Permit and Other Regulatory Fees. Mayor's Permit and other regulatory fees shall be collected before the start of the mining operation of a mining company pursuant to Section 147 and 151 of the LGC and as implemented under a duly-enacted revenue code of the City Government of Ilagan.

Tax on Forest Concessions and Forest Products

Section 69. Definitions. When used in this article –

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

Section 70. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two point sixty-six percent (2.66%) of the annual gross receipts of the concessionaire during the preceding year.

Section 71. 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

Tax on Newly-Started Business

Section 72. Tax on Newly-Started Business. In the case of a newly started business under this Article, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article L. Exemptions

Section 73. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

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

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

Article M. Situs of Tax

Section 74. Situs of the Tax.

- a. For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed:
 1. Principal Office – the head or main office of the businesses appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be.

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

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

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

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under Section 57, paragraph 3.b of this Ordinance.

b. Sales Allocation

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.
2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the city or municipality where said principal office is located.
3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located. The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for.

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

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

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

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

6. The foregoing sales allocation under 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 (a) or (2) above.

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

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

- c. Port of Loading – the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article K, Chapter II of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.
- d. Route Sales – sales made by route trucks, vans or vehicles in this city where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

Article N. Payment of Business Taxes

Section 75. Payment of Business Taxes.

- a. The taxes imposed under Section 6 and Section 18 of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses provided for under Section 6 and Section 18 of this Code 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 6 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 6 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 76. 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 77. Time of Payment. The tax shall be paid one 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 78. Administrative Provisions.

- a. Requirement. Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this city shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.
- b. Issuance and Posting of Official Receipt. The City Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this City.

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has not fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the City Mayor, City Treasurer, or their duly authorized representatives.

- c. Invoices or Receipts. 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 (P25.00) 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/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others, to his failure to have a book of accounts, records or subsidiaries for his business, the City Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

- e. Submission of Certified Income Tax Return Copy. All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their audited financial statement supporting 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 it may be transferred and continued in any other place within the territorial limits of this city without payment of additional tax during the period for which the payment of the tax was made.
- h. Retirement of Business.
1. Any person natural or juridical, subject to the tax on business under Article K, Chapter II of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

For the purposes hereof, termination shall mean that business operations are stopped completely. Any change of 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:

- 1.a. The City Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the address of the business on record to verify if it is really not operating. If the operator finds that the business is simply placed under a new name, manager and/or new owner, the City Treasurer shall recommend to the City Mayor the disapproval of the application of the termination or retirement of said business.
- 1.b. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance.
- 1.c. In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's Permit therefor.
2. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
3. The permit issued to a business retiring or terminating its operation shall be surrendered to the City Treasurer who shall forthwith cancel the same and record such cancellation in his books.
 - i. Death of Licensee. When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.
 - j. Assessment of Tax. The annual tax, whether graduated or fixed tax shall be assessed on the basis of the taxpayers' declaration of gross receipts. The City Treasurer shall inspect private, commercial and industrial establishments within the jurisdiction of the City in relation to the implementation of this code.

Article O. Presumptive Income Level

Section 79. Presumptive Income Level. For every tax period, the City Treasurer's Office and the Business Permits License Unit shall prepare a stratified schedule of "presumptive income level" to validate the declarations of gross receipts of each business classification.

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 80. Mayor's Permit. All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the city.

Section 81. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the city.

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

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

Enterprise Scale	Asset Limit	Work Force
Micro-industry	P150,000.00 and below	No specific
Cottage Industries	Above P150,000.00 to <i>not more than</i> P1.5M	Less than 10
Small-Scale Industries	P1.5M to <i>not more than</i> P15M	10-99
Medium-Scale Industries	P15M to <i>not more than</i> P60M	100-199
Large-Scale Industries	Above P60M	200 or more

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

a. On business subject to graduated fixed taxes	Amount of Fee Per Annum
1. On Manufacturers/Importers/Producers	
Micro	Php 1,100.00
Cottage	1,650.00
Small	2,200.00
Medium	2,750.00
Large	3,300.00
2. On Banks	
Rural, Thrift and Savings Banks	5,500.00
Commercial, Industrial & Development Banks	7,700.00
Universal Banks	11,000.00
3. On Other Financial Institutions	
Small	3,300.00
Medium	5,500.00
Large	11,000.00
4. On Contractors/Service Establishments	
Micro	550.00
Cottage	1,100.00
Small	1,650.00
Medium	2,200.00
Large	3,330.00

- | | |
|---|----------|
| 5. On Wholesalers/Retailers/Dealers or Distributors | |
| Micro | 550.00 |
| Cottage | 1,100.00 |
| Small | 1,650.00 |
| Medium | 2,200.00 |
| Large | 2,750.00 |
| 6. Other Businesses | |
| Micro | 550.00 |
| Cottage | 1,650.00 |
| Small | 2,750.00 |
| Medium | 3,850.00 |
| Large | 5,500.00 |
| 7. Private Hospitals or Clinics | |
| Less than 10 bed capacity | 1,100.00 |
| 10 beds to 25 beds capacity | 2,200.00 |
| 25 beds to 50 beds capacity | 3,300.00 |
| 50 beds to 100 beds capacity | 4,400.00 |
| 100 beds and above | 5,500.00 |
| Medical/Dental/Optical/Derma Clinics | 1,100.00 |
| Diagnostic, Ultrasound and X-ray Laboratories | 1,100.00 |
- b. In addition to the above fees, the following additional fees shall be paid by persons engaged in the following businesses:
1. On business of dealers in fermented liquors, distilled spirits and/or wines:
 - a. Wholesale dealers of foreign liquors 1,550.00
 - b. Retail dealers of foreign liquors 1,100.00
 - c. Wholesale dealers of domestic liquors 1,320.00
 - d. Retail dealers of domestic liquors 1,100.00
 - d.1. Micro retail dealers of domestic liquors 330.00
 - e. Wholesale dealers of fermented liquors 1,100.00
 - f. Retail dealers of fermented liquors 880.00
 - g. Retail dealers of tuba, basi or tapuy 660.00
 - h. Wholesale & Retailer of Tobacco Products 1,100.00
 - i. Wholesale & Retailer of E-Cigarettes 330.00

Section 82. 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 83. Administrative Provisions.

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

- b. Application for Mayor's Permit: False Statement. An application for a Mayor's Permit shall be filed with the Office of the City Mayor. The form for the purpose shall be issued by the same office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

1. For a newly-started business:

- a. Location sketch of the new business
- b. Department of Trade and Industry (DTI) Registration Certificate with approved application forms, in case of single proprietorship
- c. Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation
- d. A certificate attesting to the tax exemption if the business is exempt
- e. Certification from the officer in charge of zoning that the location of the new business is in accordance with zoning regulations
- f. Tax clearance showing that the operator has paid all tax obligations in the city
- g. Barangay Clearance/Proof of filing (in case of non-issuance of Barangay Clearance) within (7) working days from date of filing a Mayor's Permit may be issued to the applicant
- h. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation, the picture of the senior or managing partners and that of the President or General Manager
- i. Health Certificate for all food handlers, and those required under Chapter IV, Article D of this Revenue Code
- j. Community Tax Certificate
- k. Contract of Lease, if leasing

2. For renewal of existing business permits

- a. Previous year's Mayor's Permit
- b. Two (2) copies of the annual or quarterly tax payments
- c. Two (2) copies of all receipts showing payment of all regulatory fees as provided for in this Code
- d. Certificate of tax exemption
- e. Audited Financial Statement prescribed by the Bureau of Internal Revenue for the next preceding year
- f. BIR Registration Certificate
- g. Barangay Clearance
- h. Declaration of previous year's gross sales/receipts

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

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

A Mayor's Permit shall not be issued to:

1. Any person who previously violated any ordinance or regulation governing permits granted.
2. Any person whose business establishment or undertaking does not conform to zoning regulations, and safety, health and other requirements of the city.
3. Any person who has unsettled tax obligation, debt or other liability to the government.
4. Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

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

- a. Issuance of Permit; Contents of Permit. Upon approval of the application of a Mayor's Permit, two (2) copies of the application duly signed by the City Mayor shall be returned to the applicant. One (1) copy shall be presented to the City Treasurer as basis for the collection of the Mayor's Permit fee and the corresponding business tax.
- b. 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.
- c. 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 Fifty Pesos (P50.00).

- d. Posting of Permit. Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the City Mayor, the City Treasurer or any of their duly authorized representatives.
- e. Duration of Permit and Renewal. The mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.
- f. Revocation of Permit. The Mayor's Permit may be revoked on any of the following grounds:
 1. When a person doing business under the provisions of this Revenue Code violates any of its provisions.
 2. When the person refuses to pay an indebtedness or liability to the city.

3. When the person abuses his privilege to do business to the injury of the public moral or peace; or
4. When a place where such business is established, is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute.
5. 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 may be imposed by the court for violation of any provision of this ordinance governing the establishment and maintenance of business, and to prohibit the exercise by the person whose privilege is revoked, until restored by the Sangguniang Panlungsod.

Section 84. Rules and Regulations on Certain Establishments.

- a. On restaurants, cafes, cafeterias, carinderias, eateries, food caterers, ice cream and other refreshment parlors, soda fountain bars. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler’s Certificate from the City Health Officer, renewable every six (6) months.
- b. Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations on sanitation promulgated by the City health Officer and existing laws or ordinances.
- c. Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers and beauticians without having secured the necessary corresponding medical certificate from the City Health Officer.

Article B. Fees for Sealing and Licensing of Weights and Measures

Section 85. Implementing Agency. The City Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 86. 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 87. 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:	
Not over one (1) meter	P 300.00
Measure over one (1) meter	500.00
b. For sealing metric measures of capacity:	
Not over ten (10) liters	300.00
Over ten (10) liters	500.00

- | | | |
|----|--|-----------|
| c. | For sealing metric instruments of weights: | |
| | With capacity of not more than 30 kg. | 300.00 |
| | With capacity of more than 30 kg. but
Not more than 300 kg. | 500.00 |
| | With capacity of more than 300 kg.
But not more than 3,000 kg. | 800.00 |
| | With capacity of more than 3,000 kg. | 1,000.00 |
| | Truck Scale | 10,000.00 |
| d. | For sealing apothecary balances of precision | 200.00 |
| e. | For sealing scale or balance with complete set of weights: | |
| | For each scale or balances or other balances
with complete set of weights for use therewith | 500.00 |
| | For each extra weigh | 100.00 |
| f. | Sealing of fuel pumps of gasoline/petroleum products | |
| | Per pump | 2,000.00 |
| g. | 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, additional service charge of <i>Two Hundred Pesos (P200.00)</i> for each instrument shall be collected. | |

Section 88. 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 89. Place of Payment. The fees herein levied shall be paid in the city where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the city where he maintains his residence.

Section 90. 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 91. 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 92. Fraudulent Practices Relative to Weights and Measures. The following acts related to weights and measures are prohibited:

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

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

Section 93. Penalties.

- a. Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 92 shall, upon conviction, be subject to a fine of not less than Two Thousand Pesos (P2,000.00), but not more than Five Thousand Pesos (P5,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- b. Any person who shall violate the provisions of paragraph (g) of Section 92 for the first time shall be subject to fine of not less than Two Thousand Pesos (P2,000.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.
- c. The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 92 shall, upon conviction, be subject to a fine of not less than Two Thousand Pesos (P2,000.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article C. Building Permit

Section 94. Imposition of Fee. There shall be collected from each applicant for a building permit fees prescribed in the National Building Code, as amended.

Section 95. Time and Payment. The fees specified under this Article shall be paid to the City Treasurer upon application for a building permit from the City Mayor.

Section 96. Administrative Provisions. The application for the construction and or repair shall be in writing and shall set forth the required information, such as the location and the general dimension of the building and/or other infrastructure of the owners as well as that of the architect or engineer who draw the plan, an estimate of the entire cost of proposed work, and the following:

- a. A copy of the plan showing the location of the building to be constructed with the reference boundaries of the lot and is constructed in the town proper or poblacion.
- b. General drawing showing:
 - 1. Floor and roof plans
 - 2. Foundation and footing plans
 - 3. Transferee and longitudinal plan
 - 4. Elevation
 - 5. Framing plans showing complete forming of the building or structure

6. Isometric view of plumbing layout
7. Electrical layout
8. Detail of structure and architectural parts

Section 97. Penalty. Any violation of the provision of this article shall be punished by a fine of not more than One Thousand Pesos (P1,000.00) or imprisonment of not more than two (2) months, or both at the discretion of the Court. Provided, that notwithstanding the imposition of fine and imprisonment, the offender shall be further required to secure the necessary building permit and to pay the corresponding fees thereof or as required by existing ordinances; 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 D. Permit Fee for Zoning/Locational Clearance

Section 98. Imposition of Fee. There shall be collected a Zoning/Locational Clearance for all structures constructed in this city, as follows:

1. ZONING/LOCATIONAL CLEARANCE	HLURB Fees
A. Single Residential Structure attached/Detached	
1. P100,000 to 200,000.00	P288
2. Over 100,000 to P200,000	576
3. Over P200,000	P720+(1/10 of 1% of cost in excess of P200.00
B. Apartments/Townhouses	
1. P500,000 and below	P1,440
2. Over P500,000 to P2,000.000	2,160
3. Over P2,000.000	3,600 +(1/10 of 1% of cost in excess of P2M regardless of the no. of floors
C. Dormitories	
1. P2Million and below	P3,600
2. Over P2 Million	P3,600+(1/10 of 15 of cost in excess of P2M regardless of no of floors
D. Institutional	
1. P2 Million and below	P2,880
2. Over P2 Million	P2,880+(1/10 of 1% of

	cost in excess of P2M
E. Commercial, Industrial and Agro Industrial	
1. Below P100,000	P1,440
2. Over P100,000-P500,000	P2,160
3. Over P500,000	P2,880
4. Over P1 Million – P2 Million	P4,320
5. Over P2 Million	P7,200+(1/10 of 1% of cost in excess of P2M
F. Special Use Permits (SUP)	
(Gasoline Station, Cell sites Slaughter House, Treatment Plants, etc.,)	
1. Below P2 Million	P7,200
2. Over P2 Million	P7,200+(1/10 of 1% of cost in excess of P2M

Section 99. Time of Payment. The fees in this Article shall be paid by the applicant or his representative to the City Treasurer when Zoning/Locational Clearance is granted.

Section 100. Administrative Provision. The City Mayor shall administer the provisions of this Article and other existing ordinances, executive orders, laws relating to and governing Zoning/Locational Clearance.

Article E. Approval of Subdivision Plans

Section 101. Imposition of Fees. There shall be collected a fee for subdivision plans in this city in accordance with the rates prescribed by the HLURB Revised Schedule of Fees.

2. SUBDIVISION & CONDOMINIUM (PD 957)	
A. Subdivision Projects	
1. Approval of Subdivision Plans (including Townhouses)	
(1) Preliminary Approval and Locational Clearance (PALC)	
• Processing Fee	P360/ha or a fraction thereof
• Inspection Fee	P1,500/ha regardless pf density

(2) Final Approval & Development Permit	
<ul style="list-style-type: none"> Processing Fee 	P2,880/ha regardless of density
Additional Fee on Floor Area of housing Component	P3.00/sq.m.
<ul style="list-style-type: none"> Inspection Fee 	P1,500/ha regardless of density
(3) Alteration of Plan (Affected areas only)	Same as Final Approval
2. Certificate of Completion	
<ul style="list-style-type: none"> Certificate Fee 	P216
<ul style="list-style-type: none"> Inspection Fee 	P1,500/ha
B. Condominium Projects	
1. Approval of Condominium Plans/Approval and Development Permit	
(1) Preliminary Approval and Locational Clearance	
(2) Final Approval/Development Permit	
<ul style="list-style-type: none"> Processing Fee 	P720
a. Land Area	P7.20/sq.m.
b. No. of Floors	P288/floor
c. Building Areas	P23.05/sq.m. of GFA
Inspection Fee	P1,500/has
(3) Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
3. SUBDIVISION AND CONDOMINIUM (BP220)	
A. Subdivision Projects	
1. Approval of Subdivision Projects	
(1) Preliminary Approval & Locational Clearance	
<ul style="list-style-type: none"> Processing Fee 	
a. Socialized Housing	P90/ha

b. Economic Housing	P216/ha
• Inspection Fee	
a. Socialized Housing	P1,500/ha
b. Economic Housing	1,500/ha
(2) Final Approval/Development Permit	
• Processing Fee	
a. Socialized Housing	P600/ha
b. Economic Housing	P1,440/ha
• Inspection Fee	
a. Socialized Housing	P1,500/ha
b. Economic Housing	P1,500/ha
(Project already inspected for PALC application may not be changed Inspection Fee)	
(3) Alteration of Plan (Affected Areas only)	Same as Dev't. Permit
(4) Building Permit (Floor Area of Housing Unit)	P7.20/sq.m.
2. Certificate of Completion	
• Certificate Fee	
a. Socialized Housing	P180
b. Economic Housing	P216
• Processing Fee	
a. Socialized Housing	
b. Economic Housing	
• Inspection Fee	
4. INDUSTRIAL/COMMERCIAL SUBDIVISION	
1. Approval of Industrial/Commercial Subdivision	
(1) Preliminary Approval & Locational Clearance	
• Processing Fee	P432/ha
• Inspection Fee	P1,500/ha
(2) Final Approval/Development Permit	

• Processing Fee	P720/ha
• Inspection Fee	P1,500/ha
(projects already inspected for PALC application may Not be changed inspection fee)	
(3) Alteration of Plan (affected areas only)	Same as Final Approval/Development Permit
2. Certificate of Completion	
• Certification Fee	P216
• Processing Fee	
a. Industrial	P504
b. Commercial	P720
• Inspection Fee	P1,500/ha
5. FARMLOT SUBDIVISION	
1. Approval of Farm lot Subdivision	
(1) Preliminary Approval & Locational Clearance	
• Processing Fee	P288/ha
• Inspection Fee	P1,500/ha
(2) Final Approval/Development Permit	
• Processing Fee	P1,440/ha
• Inspection Fee	P1,500/ha
(projects already inspected for PALC application may Not be changed inspection fee)	Same as Final Approval/Development Permit
(3) Certificate of Completion	
• Certificate Fee	P216
• Inspection Fee	P1,500/ha
6. MEMORIAL PARK/CEMETERY/PROJECT/ COLUMBARIUM	
1. Approval of Memorial Park/Cemetery/Columbarium	
(1) Preliminary Approval and Locational Clearance	

a. Memorial Project	P720/ha
b. Cemeteries	P288/ha
c. Columbarium	P3,600/ha
• Inspection Fee	
a. Memorial Project	P1,500/ha
b. Cemeteries	P1,500/ha
c. Columbarium	P1,500/ha
(2) Final Approval/Development Permit	
a. Memorial Project	P3.00/sq.m.
b. Cemeteries	P5.00/sq.m.
c. Columbarium	P7.20/floor sq.m. of land area
	P3.00/floor
	P23.05/sq.m. of GFA
• Inspection Fee	
(projects already inspected for PALC application may Not be changed inspection fee	
a. Memorial Project	P1,500/ha
b. Cemeteries	P1,500/ha
c. Columbarium	P1,500/ha
(3) Certificate of Completion	
• Certificate Fee	P216
• Processing Fee	
a. Memorial Project	P1,440/ha
b. Cemeteries	P720/ha
c. Columbarium	P5.80/sq.m. of GFA
• Inspection Fee	
a. Memorial Project	P1,500/ha
b. Cemeteries	P7,500/ha

c. Columbarium	P1,500/ha
7. OTHER TRANSACTIONS/CERTIFICATIONS	
1. Zoning Certifications	P720/ha

Section 102. Time of Payment. The fees in this Article shall be paid by the applicant or his representative to the City Treasurer when Subdivision Plan is granted.

Section 103. Administrative Provision. The City Mayor shall administer the provisions of this Article and other existing ordinances, executive orders and laws relating to and governing approval of subdivision plans.

Article F. Permit Fees on Tricycle Operation

Section 104. Definitions. When used in this Article –

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

Section 105. Imposition of Fees. There shall be collected from every owner or operator of tricycle operating within the City of Ilagan the following fees:

a. Franchise Fee (New) – every 3 years	P2,000.00
b. Franchise Fee (Renewal) every 3 years	750.00
c. Mayor's Permit	200.00
d. Regulatory Fee	250.00
e. Plate	300.00
f. ID	50.00
g. Fare Matrix	200.00
h. Transfer Fee in case of death or Disability of a franchisee	200.00
i. Stickers	300.00
j. Inspection Fee	500.00
k. Dropping of Franchise	200.00

Section 106. Time of Payment.

- a. The fee shall be paid to the City Treasurer upon application or renewal of the permit.
- b. The filing fee shall be paid upon application for an MTO based on the number of units.

- c. Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.

Section 107. Administrative Provisions.

- a. Prospective operators of tricycles should first secure a Motorized Tricycle Operator's Permit (MTOP) from the Sangguniang Panlungsod.
- b. The Sangguniang Panlungsod of this city shall:
 1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
 2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the city unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
 3. The grantee of the MTOP shall carry a common carrier insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents.
 4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
 5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Panlungsod.
 6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The Sangguniang Panlungsod may provide exceptions if there is no alternative route.
 7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.
- c. The Sangguniang Panlungsod may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

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

The official rate to be initially adopted shall be a minimum fee of Ten Pesos (P10.00) plus Fifty Centavos (P.50) per kilometer in excess of four (4) kilometer distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Panlungsod.

Operators of tricycles-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares.

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

e. For the purpose of this Article, a City Tricycle Operator’s Permit Regulatory Board is hereby created, as follows:

- | | | |
|---|---|----------|
| Vice Mayor | - | Chairman |
| S.P. Chairman of the Committee on
Transportation and Communication | - | Member |
| S.P. Chairman of the Committee on Public
Order and Safety | - | Member |

f. The BPLO/City Treasurer shall keep a registry of all tricycle operators which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

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

Section 108. 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 109. 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 for franchise	P 1,000.00
2. Annual cockpit permit fee	20,000.00
- b. From cockpit personnel

1. Promoters/Hosts	500.00
2. Pit Managers	500.00
3. Referee	500.00
4. Bet Manager “Maciador/Kasador”	500.00
5. Cashier	500.00
6. Gaffer “Mananari”	500.00

Section 110. Time and Manner of Payment

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

- b. The cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty days of January of each year in case of renewal thereof, January 20.
- c. The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

Section 111. Administrative Provisions.

- a. Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- b. Establishment of cockpit. The Sangguniang Panlungsod shall determine the number of cockpits to be allowed in this city.
- c. Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or Ordinance. In the absence of such law or ordinance, the City Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the City Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the City Engineer in accordance with existing ordinances, laws and practices.
- d. Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this City. No operator or owner of a cockpit shall employ or allow participating in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.
- e. Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

Section 112. Applicability Clause. The provision of PD 440, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this City.

Article H. Special Permit Fee for Cockfighting

Section 113. Definitions. When used in this Article –

- a. Cockfighting is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as “cockfighting derby’ pintakasi or tupada”, or its equivalent in different Philippine localities.
- b. Local Derby is an invitational cockfight participated in by game cockers or cockfighting “afficianados” of the Philippines with “pot money” awarded to the proclaimed winning entry.

Section 114. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

a. Special Cockfights (Pintakasi)	P	2,000.00
b. Special Derby Assessment from Promoters of –		
Two-Cock Derby		4,000.00
Three-Cock Derby		6,000.00
Four-Cock Derby		8,000.00
Five-Cock Derby		10,000.00

Section 115. Exclusions. Regular cockfights i.e., those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed.

Section 116. 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 117. Administrative Provisions.

- a. Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this City only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during city agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Panlungsod. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day) November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.
- b. Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as “Balikbayans”, or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Panlungsod, in licensed cockpits or in playgrounds or parks. This 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, promoters shall not act as such in any cockfight in the city without first securing a license renewable every year on their birth month from the city where such cockfighting is held. Only gaffers, referees, bet takers, or promoters licensed by the city shall officiate in all kinds of cockfighting authorized herein.

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

Section 118. Imposition of Fee. There shall be collected as annual fee at the rate prescribed hereunder the issuance of mayor’s Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examinations, with the city, as follows:

Occupation or Calling	Rate of Fee/Annum
a. On employees and workers in generally considered “Offensive and Dangerous Business Establishments”.	P250.00
b. On employees and workers in commercial establishments Who cater or attend to the daily needs of the inquiring or Paying public	250.00
c. On employees and workers in food or eatery establishments	250.00

- | | |
|---|--------|
| d. On employees and workers in night or night and day Establishments | 250.00 |
| e. All occupation or calling subject to periodic inspection
Surveillance and/or regulations by the City Mayor, like
Animal trainers, auctioneers, barbers, bartenders, beauticians,
Bondsmen, bookkeepers, butchers, blacksmiths, carpenters,
Carvers, chambermaids, cooks, criminologists, electricians,
Electronic technicians, club/floor managers, forensics.
Electronic experts, fortune tellers, hair stylists, handwriting
Experts, hospital attendants, lifeguards, magicians, make-up
Artists, manicurists, masonry workers, masseurs, attendants,
Mechanics, certified "hilots", painters, musicians, pianists,
Photographers (itinerants), professional boxers, private
Ballistic experts, rig drivers (chocheros), taxi drivers, dancers,
Stage-performers, salesgirls, sculptors, waiters or waitresses
And welders | 250.00 |

Section 119. Exemption. All professionals who are subject the Professional Tax imposition pursuant to Section 139 of the Local Government Code and government employees are exempted from payment of this fee.

Section 120. Persons Governed. The following workers or employees, whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith.

- a. Employees or workers in generally considered offensive and dangerous business establishments 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, blacksmiths, 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 shops, drug manufacturing, distillers, edible oil or lard factories, electric bulbs or neon lights factories, electric plants, 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, machine shops, match factories, paints and allied products manufacturing, plastic products factories, perfume factories, plating establishments, 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; junk shops; hardware; pest control services; printing and publishing houses; service stations; 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 establishments 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 salons; tailor shops; dress shops; bank tellers; receptionists; receiving clerks in paying outlets of public utilities corporation, except transportation companies; and other commercial establishments whose employees and workers attend to the daily needs of the inquiring or paying public.
- c. Employees and workers in food or eatery establishments such as but not limited to the following:
 1. Employees and workers in canteen, carinderias, catering services, bakeries, ice cream or ice milk factories, refreshment parlors, restaurants, sari-sari stores, and soda fountains.
 2. Stallholders, employees and workers in public markets.
 3. Peddlers of cook or uncooked foods.
 4. All other food peddlers, including peddlers of seasonal merchandise.
- d. Employees or workers in night or night and day establishments such as but not limited to the following:
 1. Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishments; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs; and all other business establishments whose business activities are performed and consumed during night time.
 2. In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusements, they shall, under no circumstances, allow hostesses, waitress, waiters, entertainers, or hospitality girls below 18 years of age to work as such. For those who shall secure the individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the Local Civil Registrar concerned.
- e. All other employees and persons who exercise their professions, occupations or calling within the jurisdiction limits of the city aside from those already specifically mentioned in Section 119 of this Code.

Section 121. 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 122. Surcharge of Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

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

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

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

Section 123. Administrative Provisions.

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

Article J. Registration and Transfer Fees on Large Cattle

Section 124. 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 125. 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 200.00
b. For Certificate of Transfer	150.00
c. For Registration of Private Brand	500.00
d. Branding Fee	100.00

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

Section 126. 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 127. 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 other, 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 128. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article K. Fees on Impounding of Astray Animals

Section 129. Definition. When used in this Article –

- a. Astray Animal means an animal which is set loose, unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at large in public or private places whether fettered or not.
- b. Public Place includes national, city, or barangay streets, parks, plazas, and such other places open to the public.
- c. Private Place includes privately-owned streets or yards, rice fields or farm lands, or lots owned by an individual other than the owner of the animal.
- d. Large Cattle includes horses, mules, asses, carabaos, cows and other domestic members of the bovine family.

Section 130. Imposition of Fee. There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places.

	<u>Amount of Fee</u>
a. Large Cattle	P 300.00
b. All other animals	100.00

Section 131. Time of Payment. The impounding fee shall be paid to the City Treasurer prior to the release of the impounded animal to its owner.

Section 132. Administrative Provisions.

- a. For purposes of this Article, the Barangay Tanods of the City are hereby authorized to apprehend and impound astray animals in the city corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the City Hall for ten (10) consecutive days, starting one day after the animal is impounded, within which, the owner is required to claim and establish ownership of the impounded animal. The City Mayor and City Treasurer shall be informed of the impounding.
- b. Impounded animals not claimed within five (5) days after the date of impounding, shall be sold at public auction under the following procedures:
 - 1. The City Treasurer shall post notice for ten (10) days in conspicuous places including the main door of the City Hall and the public markets. The animal shall be sold to the highest bidder. Within five (5) days after the auction sale, the City Treasurer shall make a report of the proceedings in writing to the City Mayor.
 - 2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the City Treasurer, otherwise, the sale shall proceed.

3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the city.
4. In case the impounded animal is not disposed of within five (5) days from the date of notice of public auction, the same shall be considered sold to the City Government for the amount equivalent to the poundage fees due.

Section 133. Penalty. Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

a. First offense	P	300.00per day
b. Second offense		500.00per day
c. For the third offense and each subsequent offenses		700.00per day

In addition to the fine, the owners shall pay the amount of damage incurred, if any, to the property owner.

Article L. Permit Fee for Agricultural Machinery and Other Heavy Equipment

Section 134. 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.

	<u>Rate of Fee Per Annum</u>
a. Hand Tractors	P 500.00
b. Light Tractors	500.00
c. Heavy Tractors	5,000.00
d. Bulldozer	5,000.00
e. Fork Lift	1,000.00
f. Heavy Graders	2,500.00
g. Light Graders	750.00
h. Mechanized Threshers	750.00
i. Manual Threshers	500.00
j. Cargo Truck	750.00
k. Dump Truck	750.00
l. Road Rollers	2,500.00
m. Pay Loader	2,500.00
n. Prime Movers/Flatbeds	2,500.00
o. Backhoe	2,500.00
p. Rock Crusher	2,500.00
q. Batching Plant	1,500.00
r. Transit Mixer Truck	2,500.00
s. Crane	2,500.00
t. Truck Mounted Winch	3,500.00
u. Chainsaw	1,500.00
v. Reaper	2,000.00
w. Other agricultural machinery or heavy equipment Not enumerated above	750.00

Section 135. Time and Manner of Payment. The fee imposed shall be payable prior to the rental of the equipment upon application for a Mayor’s Permit.

Section 136. Administrative Provisions. The City Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

Article M. Permit and Inspection Fee on Machineries and Engines

Section 137. Imposition of Fee. There shall be imposed an annual inspection fee on internal combustion engine generators and other machines in accordance with the following schedules:

- a. Internal Combustible Engines:

2 HP and below	P	200.00
5 HP and below but not lower than 3HP		300.00
10 HP and below but not lower than 5 HP		400.00
14 HP and below but not lower than 10HP		1,000.00
Above 15 HP		2,000.00

- b. Other Stationery Engines or Machines:

3 HP and below	P	200.00
5 HP and below but not lower than 3 HP		300.00
10 HP and below but not lower than 5 HP		400.00
14 HP and below but not lower than 10 HP		1,000.00
Above 14 HP		2,000.00

- c. Electrical generators and other machine propelled
by electric motors

	P	200.00
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Section 138. Time of Payment. The annual fee imposed in this Article shall be paid to the City Treasurer upon application of the Permit with the Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

Section 139. 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 N. Permit Fee for the Storage of Flammable and Combustible Materials

Section 140. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rates, as follows:

- a. Storage of gasoline, diesel, fuel, kerosene and similar products

500 to 2,000 liters	P	100.00
2,001 to 5,000 liters		250.00
5,001 to 20,000 liters		750.00
20,001 to 50,000 liters		1,500.00
50,001 to 100,000 liters		3,500.00
Over 100,000 liters		5,000.00

- b. Storage of Calcium Carbide

Over 10 up to 20 kgs.	100.00
Over 20 up to 50 kgs.	200.00
Over 50 up to 500 kgs.	300.00
Over 500 up to 1000 kgs	400.00

c. Storage of Tar, Resin and Similar Materials

Over 10 up to 20 kgs.	100.00
Over 20 up to 50 kgs.	200.00
Over 50 up to 500 kgs.	300.00
Over 500 up to 1000 kgs.	400.00

Section 141. Time of Payment. The fees imposed in this Article shall be paid to the City Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 142. Administrative Provisions.

- a. No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit Fee herein required.
- b. The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official who shall supervise the storing thereof.

Article O. Fire Inspection Fees

Section 143. Imposition of Fees. There shall be imposed an Annual Fire Inspection Fee on any person, natural or juridical, who uses or occupies any building or structure in the City of Ilagan, at the rates:

a. Assembly building such as leisure, theaters, auditoriums, Cockpits, grandstands, boxing arenas, convention halls, Concert halls, racetracks, sports complexes and the like	P 1,000.00
b. Educational/institutional building such as schools, hospitals Nursery and kindergarten school, daycare centers, civic centers, And the like	1,000.00
c. Industrial/commercial building or establishments, retailers Wholesalers, distributors, importers, exporters, manufacturers, Producers, assemblers, distillers and compounders, brewers	1,000.00
d. Eateries	400.00
e. Amusement places, such as night clubs, sauna and bath houses, Pub houses, disco, beer houses, bar, cocktail lounges, etc.	400.00
f. Service Contractors	100.00
g. Offices of professionals	100.00

Section 144. Time of Payment. The fees imposed in this Article shall be paid to the City Treasurer, within thirty (30) days after the inspection has been conducted for the purpose of securing a permit.

Section 145. Administrative Provisions. Any building or structure which is declared by the City Engineer/Fire Marshall as a fire hazard to adjoining establishments shall be removed or renovated in accordance with the applicable rules and regulations within thirty (30) days from receipt of the order from the City Engineer or Fire Marshall. For buildings whose assessed value exceeds the above value the order shall be carried out within sixty (60) days.

Article P. Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Alleys, Patios, Plazas and Playgrounds

Section 146. Imposition of Fee. Any person that shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this city in connection with their construction works and other purposes, shall first secure a permit from the Mayor and pay a fee in the following schedule:

- | | |
|---------------------|--|
| a. For construction | P 200.00/sq.m. per week or
Fraction thereof |
| b. Others | 50.00/sq.m. per day |

Section 147. Exemptions. Trade Fair and those activities allowed by the City Government of Ilagan and other government agencies shall be exempted from the payment of permit fee. Likewise, for wakes 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 148. Time of Payment. The fee shall be paid to the City Treasurer upon application of the permit with the City Mayor.

Section 149. Administrative Provisions. The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The City Engineer shall report to the City Treasurer the area occupied for purposes of collecting the fee.

Article Q. Permit Fee for Excavation

Section 150. 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.

	<u>Amount of Fee</u>
a. For crossing streets with concrete pavement:	
1. For crossing concrete pavement per sq.m.	P 1,000.00
2. For crossing across base of streets with Concrete pavement, per linear meter (boring method)	2,000.00

b. For crossing streets with asphalt pavement:	
1. Minimum fee	1,000.00
2. Additional fee for each linear meter Crossing the streets (minimum width of Excavation, 0.80m)	
	500.00
c. For crossing the streets with gravel pavement:	
1. Minimum Fee	1,000.00
2. Additional fee for each linear meter crossing The streets (minimum width of excavation, 0.3 meters)	
	100.00
d. For crossing existing curbs and gutters Resulting in damage	
	1,000.00
e. Additional fee for every day of delay In excess of excavation period provided in the Mayor's Permit	
	500.00

Section 151. Time and Manner of Payment. The fee imposed herein shall be paid to the City Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit in an amount equal to the cost of damage as determined by the City Engineer shall be deposited with the City Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the City Government in case the restoration to its original form of the street excavated is not made within thirty (30) days after the purpose of the excavation is accomplished.

Section 152. 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 Ilagan 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/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 R. Permit Fee on Circus and Other Parades

Section 153. Imposition of Fee. There shall be collected a Mayor's Permit Fee of One Thousand Five Hundred Pesos (P1,500.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this city.

Section 154. Time and Manner of Payment. The fee imposed herein shall be due and payable to the City Treasurer upon application for a permit to the City Mayor at least five (5) days before the scheduled date of the circus or parade and on such activity shall be held.

Section 155. Exemption. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 156. Administrative Provisions.

- a. Any person 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 S. Permit Fee for the Conduct of Group Activities

Section 157. Imposition of Fee. Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this city shall obtain a Mayor’s Permit therefor for every occasion of not more than twenty-four (24) hours and pay to the City Treasurer the corresponding fee in the following schedule:

a. Conference, meetings, rallies and demonstration in Outdoor, in parks, plazas, roads/streets	P	3,000.00
b. Dances		1,000.00
c. Coronation and Ball		1,000.00
d. Promotional Sales		4,000.00
e. Other Group Activities		500.00

Section 158. 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 159. 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 160. Administrative Provisions. A copy of every permit issued by the City Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the city who shall assign police officers to the venue of the program or activity to help maintain peace and order.

Article T. Permit Fee on Film-Making

Section 161. 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, except for the Japanese War Tunnel, which shall have separate fees.

	<u>Rate of Fee Per Filming</u>
a. Commercial movies	P 20,000.00/film
b. Commercial advertisements	10,000.00/film
c. Documentary film	10,000.00/film
d. Videotape coverage	3,000.00/coverage

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

Section 162. Exemptions. Government-initiated projects, or those allowed by the Local Chief Executive that will promote the City Government of Ilagan, shall be exempted from payment of the above fees.

Section 163. Time of Payment. The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor’s Permit two (2) days before locating-filming is commenced.

Article U. Permit Fees for Signs, Signboards and Advertisements

Section 164. Imposition of Fee. There is hereby imposed an annual fee for signage used in the course of doing business at the rates prescribed hereunder:

a. Signage for business, per square foot or fraction thereof		
Single-Faced	P	7.00
Double-Faced		14.00
b. Signboards or signs for professionals, per square foot or fraction thereof		7.00
c. Signage for business and professions painted on any building or structure or otherwise, separated or detached therefrom, per square foot or fraction thereof		7.00

Section 165. Imposition of Fees for Advertisements. There is hereby imposed a fee for businesses advertising their products and services through the use of printed materials, tarpaulins and the like at the rates prescribed hereunder:

- | | | | |
|----|--|---|-----------|
| a. | Per square foot or fraction thereof | | |
| | Single-Faced | P | 7.00 |
| | Double-Faced | | 14.00 |
| b. | Advertisements by means of vehicles, balloons, kites, etc. | | |
| | Per day or fraction thereof | | 200.00 |
| | Per week or fraction thereof | | 200.00 |
| | Per month or fraction thereof | | 300.00 |
| c. | For the use of the outdoor LED Wall/Monitor at the Bonifacio Park: | | |
| | First 30 seconds to be viewed on both sides of the Led Wall | | P2,000.00 |
| | Succeeding seconds but not to exceed 30 seconds | | 80.00 |

Section 166. Administrative Provisions:

- a. Only 30 commercial/advertisement slides shall be allowed at a given time (30 days) which shall be determined on a "first come first serve" basis.
- b. The Advertisement shall run daily with unlimited exposure from 7:00 am to 10:00 pm with a duration of 30 days, renewable every 30 days thereafter.
- c. Any person or entity who will avail of this advertisement services shall be responsible with his own advertisement materials.
- d. A service of P200.00 for those who may avail of the services of the LGU lay out artists for each lay-out.
- e. Any person or entity who will avail may apply and submit their application to the Business Permits & Licensing Office and shall pay the corresponding fee to the Office of the City Treasurer.
- f. The Contract for monthly advertisement is inclusive of any technical glitches, stoppage, or other instances, the fault not attributable to the LGU, including force majeure.
- g. The City of Ilagan reserves the right to reject any advertisement that are prohibited by law or ordinance to be played or advertised on public, those considered as nuisance, against public morals and those inciting to violence.

Section 167. Owners of lots and buildings where advertising billboards are located must secure permit from the Office of the Mayor, and must pay Mayor's Permit and Business License based on the rentals paid by the advertiser.

Section 168. Exemption. Congratulatory streamers or other streamers not for commercial purposes shall be exempt from this fee imposition.

Section 169. Time of Payment. The annual fee imposed in this Article shall be paid to the City Treasurer before the advertisement, signs, signboards, or billboards is displayed or distributed or at such other times as may be determined by the City Treasurer and renewable on or before January 20 of each year.

Any person desiring to display signs, signboards, billboards or advertisements shall file an application with the Permits and Licenses Division, Office of the City Mayor on the required form together with the approved sign permit issued by the City Engineer. The fee imposed shall be paid to the City Treasurer before the advertisement, signs, or signboard is displayed or distributed or at such other time as may be determined by regulation.

CHAPTER IV. SERVICE FEES

Article A. Secretary’s Fees

Section 170. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this city.

	<u>Amount of Fee</u>
a. For each certificate of correctness (with Seal of office) typewritten	P 120.00
b. For certifying the official act of the City Judge or other judicial certificate with seal	120.00
c. For certified copies of any paper, record, decree, Judgment or entry of which any person is Entitled to demand and receive a copy (in connection with judicial proceedings)	
For first 10 copies/page	50.00
For each additional page	10.00
d. Other documents not mentioned above, per page	120.00
e. Photocopy or any other copy produced by Copying machine, per page	20.00

Section 171. 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 172. Time and Manner of Payment. The fees shall be paid to the City Treasurer at the time the request, written or otherwise, for the issuance of a copy of any city record or document is made.

Article B. Clearances and Service Fees

Section 173. Imposition of Fees. There shall be collected the following fees for documents issued by the following offices:

a. Mayor’s Clearance	P 100.00
b. Treasurer’s Tax Clearance	100.00
c. City Assessor’s Certification	100.00
d. Subdivision and Consolidation Fees	200.00
e. Verification & Printing of Map	300.00
f. Annotation Fee	100 per page
g. Cancellation of Annotation Fee	100 per page

Section 174. Time of Payment. The service fee provided under this Article shall be paid to the City Treasurer.

Section 175. Exemption. Clearances officially requested by other government agencies shall be exempt from these fees.

Article C. Police Clearance Fee

Section 176. Imposition of Fees. There shall be paid for each Police Clearance Certificate obtained from the Station Commander of the Philippine National Police of this city the following fees:

	<u>Amount of Fee</u>	
a. For employment, scholarship, study grant, And other purposes not hereunder specified	P	100.00
b. For change of name		1,000.00
c. For application for Filipino citizenship		3,000.00
d. For passport or visa application for OFW		300.00
e. For passport or visa application for regular applicants		500.00
f. For firearms permit application		1,000.00
g. For PLEB clearance		300.00

Section 177. Time of Payment. The service fee provided under this Article shall be paid to the City Treasurer upon application for Police Clearance Certificate.

Article D. Local Civil Registry Fees

Section 178. Imposition of Fees. There shall be collected for services rendered by the City Civil Registrar of this city the following fees:

a. Marriage Fees:		
1. Application for Marriage License	P	100.00
2. Marriage License Fee		300.00
3. Marriage Solemnization Fee		300.00
4. Pre-marriage Counseling/Registration/ Family Planning Fee		200.00
b. For registration of the following:		
1. Legal Instruments:		
• Legitimation	P	1,000.00
• Affidavit of Reappearances		200.00
• Marriage Settlement		500.00
• Admission of Paternity/Acknowledgment		1,000.00
• Authority to Use the Surname of the Father		1,000.00
• Other registrable legal instruments/documents		200.00

2. Court Orders:		
• Adoption	P	1,000.00
• Annulment of Marriage		2,000.00
• Presumptive Death		2,000.00
• Legal Separation		2,000.00
• Change of Name Correction of Entry		1,000.00
• Naturalization		1,000.00
• Change of First name		1,000.00
• Declaration of Nullity		2,000.00
• Correction of Clerical Error		1,000.00
• Other Registrable Court Decrees/Orders		200.00
c. Permits for Cadaver Disposition		
• Burial Permit Fees/Miscellaneous	P	50.00
• Fee for Exhumation of Cadaver		200.00
• Fee for dis-internment or removal of cadaver		200.00
• Entrance from other municipality/city		200.00
• Transfer to other municipality/city		200.00
• Construction of Tomb		100.00
• Lot Purchase (per span)		500.00
d. Certification of Birth, Marriage, Death		
1. Local	P	100.00
2. Abroad		220.00
3. Certification of Filing a Petition for Correction		50.00
4. Other Fees		
Endorsement Fee		165.00
Out of Town Fee		165.00
e. Certified copies of any documents in the –		
1. Civil Registrar for each 100 words/True Copies		50.00
f. Miscellaneous Fee/Delayed Registration B/D/M		
1. One (1) day to thirty (30) days	P	150.00
2. One (1) month and one day to six (6) months		175.00
3. Six (6) months and one day to five (5) years		200.00
4. Five (5) years and 1 day to ten (10) years		300.00
5. Ten (10) years and 1 day to twenty (20) years		400.00
6. Twenty (20) years and 1 day to thirty years		500.00
7. 31 years and above		1,000.00
g. Republic Act 9048		
1. Change of First Name – Filing Fee	P	3,000.00
2. Correction of Clerical Error – Filing Fee		1,000.00
3. Migrant Petition for CFN – Service Fee		1,000.00
4. Migrant Petition for CCE – Service Fee		500.00
h. BREQS – Service Fee		
		125.00
i. R.A. 10172 – Filing Fee		
		3,000.00

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

- a. Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case, the fee should be collected.
- b. Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- c. Burial permit of a pauper, per recommendation of the City Mayor.
- d. Exemption in payment of fees imposed for letter g and letter l is granted to indigent residents of Ilagan, provided a certification from the CSWD and/or a recommendation from the Mayor is secured.

Section 180. Time of Payment. The fees shall be paid to the City Treasurer before registration or issuance of the permit, license or certified copy of Local Registry Records or documents.

Section 181. Administrative Provision. A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article E. Sanitary Inspection Fee

Section 182. Imposition of Fees. There shall be collected the following annual fees from **all** business establishment in this city or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	<u>Amount of Fee</u>	
a. For house for rent	P	350.00
b. For apartments/condo (per door/unit)		350.00
c. For boarding houses (per room)		350.00
d. For business establishments		
With an area below 25 sq.m.		350.00
With an area of 25 sq.m. or more		
But less than 50 sq.m.		450.00
With an area of 50 sq.m. or more		
But less than 100 sq.m.		550.00
With an area of 100 sq.m. or more		
But less than 200 sq.m.		700.00
With an area of 200 sq.m. or more		
But less than 500 sq.m.		800.00
With an area of 500 sq.m. or more		
But less than 1000 sq.m.		900.00
With an area of 1000sq.m. or more		1,100.00

Section 183. 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 184. Administrative Provisions.

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

Article F. Service Fees for Health Examination

Section 185. Imposition of Fee. There will be collected a fee of Two Hundred Pesos (P200.00) from any person who is given a physical examination by the City health Officer or his duly authorized representative, as required by existing ordinances.

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

Section 186. 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 187. 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 (6) months 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, tattoo shops and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
 5. Massage clinics and sauna bath establishments – include masseurs, massage clinic/sauna bath attendants, etc.
 6. 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 188. Penalty. A fine of Three Thousand Pesos (P3,000.00) shall be paid by the owner, manager or operator of the establishment for each employee found to be without the necessary medical certificates.

Article G. Environmental Fee

Section 189. Imposition of Fee. There shall be collected from every owner or operator of a business establishment an annual fee in accordance with the following schedule:

a. Manufacturers, Millers, Assemblers, Processors and similar business	
1. Below 50 sq.m.	P1,000.00
2. Not more than 100 sq.m.	2,000.00
3. More than 100 sq.m.	3,000.00
b. Hotels, Apartments, Motels & Lodging Houses	
1. Not more than 100 sq.m.	500.00
2. More than 100 sq.m.	1,000.00
c. Restaurants, Day and Night Clubs, Cafes	
1. Not more than 50 sq.m.	500.00
2. More than 50 sq.m.	1,000.00
d. Eateries & Sari-Sari Stores	300.00
e. Hospitals, Clinics, Laboratories and Similar businesses	
1. Not more than 10 sq.m.	1,000.00
2. More than 10 sq.m.	2,000.00
f. Movie Houses	
1. Not more than 10 sq.m.	500.00
2. More than 10 sq.m.	1,000.00
3. More than 100 sq.m.	3,000.00
g. Other Business not mentioned above	
1. Not more than 10 sq.m.	400.00
2. More than 10 sq.m.	800.00
h. Ambulant Vendors/Peddlers/Mobile Repair Shops	100.00
i. Residential buildings within the City Proper	300.00

Section 190. Time of Payment. The fees prescribed in this Article shall be paid to the City Treasurer on or before the tenth (10th) day of every month or to the authorized representative who shall collect the said fee from the establishment.

Section 191. Administrative Provisions.

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

CHAPTER V. CITY CHARGES

Article A. Rentals of Personal and Real Properties Owned by the City

Section 192. Imposition. The following rates of rental fees for the use of real and personal properties of this City shall be collected, as follows:

Vehicles and Equipment

- | | |
|--------------------------------|-----------------|
| a. Ten (10) wheeler dump truck | P 1,500.00/hour |
| b. Six (6) wheeler dump truck | 1,000.00/hour |
| c. Grader | 1,500.00/hour |
| d. Bulldozer | 1,500.00/hour |
| e. Backhoe | 1,000.00/hour |
| f. Pay Loader | 1,000.00/hour |
| g. Tractor | 1,000.00/ha. |
| h. Other heavy equipment | 1,000.00/hour |

Section 193. Time of Payment. The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article B. Charges for Parking

Section 194. Imposition of Fees. There shall be collected fees for the use of city owned parking areas or designated streets for pay parking in accordance with the following schedule:

- a. Day Parking Rates

Tricycle	P	20.00
Private Cars and Service Vehicles		40.00
Service Vehicles of stall owners at the Ilagan Public Market		50.00
Passenger Jeepneys		40.00
Cargo Trucks/Delivery Vans		100.00
Passenger Bus		80.00

- b. Towing Fee of P1,000.00 and impounding fee of P200.00/day shall be collected from owners of vehicles who shall violate this Article.

Section 195. Time of Payment. The fees herein imposed shall be paid to the City Treasurer or to his duly delegated representative upon parking thereat.

Article C. San Antonio City Hospital

Section 196. Imposition of Fees. The following schedule of fees is hereby prescribed for services rendered and use of facilities, as follows:

- a. Room Rates:

Delivery Room Fee (NSD)	P	500.00
Ward (PHIC)		500.00
Ward (Non PHIC)		400.00

- b. Laboratory Fees:

Complete Blood Count	150.00
Hemoglobin	100.00
Urinalysis	80.00
Pregnancy Test	150.00
Fecalysis	80.00
Clotting Time/Bleeding Time (CT-BT)	150.00
Cross Matching	200.00
Blood Chemistry	100.00
AFB	<u>Free</u>
ASO	150.00
APC	100.00
BSM	100.00
ESR	150.00
Gram Stain	100.00
HBsAg	200.00
HGB/HCT	100.00
SGOT/AST	150.00
SGPT/ALT	150.00
WBC Count	100.00

Widal	200.00
Differential Count	100.00
Toxic Granules	150.00
Unopette	150.00
Dengue Ns1	600.00
Dengue Duo	1,200.00
Lg6/1gM Typhidot	450.00
Fasting Blood Sugar (FBS)	125.00
Lipid Profile (Total Cholesterol, Triglycerides, HDL, LDL, VLDL)	750.00
Cholesterol	150.00
Triglycerides	150.00
Blood Uric Acid (BUA)	150.00
Blood Urea Nitrogen (BUN)	150.00
Creatinine	150.00
Electrolytes (Na, K, Ca, Cl)	800.00
Random Blood Sugar	100.00
Newborn Screening (NBS)	1,800.00
c. Dental Fee:	
Ultrasonic Scaler	200.00
Extraction	150.00
Scaling	100.00
Restoration	
Temporary	100.00
Permanent	250.00
Recementation	100.00
d. X-Ray Department	
Hand APL	250.00
Wrist APL	250.00
Forearm APL	250.00
Shoulder AP	250.00
Clavical AP	250.00
Humerous/Arm APL	250.00
Chest X-Ray	200.00
e. Others:	
Medico-Legal Certificate	250.00
Medical Certificate	130.00
f. Free Services – if reagents are given by the Regional Health Office –	
Senior Citizens	
PHIC Members	
4Ps Members	
PWDs	
Indigent Single Parents	
Students	

Section 197. Time and Manner of Payment. The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

Section 198. Exemptions. Residents who are certified by the assigned City Social Welfare Development Officer as indigent and upon approval by the City Mayor may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belongs to a family whose family income does not exceed P50,000.00 per year or the poverty line established by NEDA, whichever is higher.

Article D. City Health Office (Birthing Centers)

Section 199. Imposition of Fees. The following fees shall be collected for the services rendered by the City Health Offices:

a. Delivery Room Fee (NSD)	P	2,000.00
With PHIC		FREE
b. Laboratory Tests:		
Complete Blood Count		150.00
Urinalysis		80.00
Fecalysis		80.00
Hemoglobin		100.00
Blood Typing		100.00
Fasting Blood Sugar		125.00
Cholesterol		150.00
Triglycerides		150.00
Lipid Profile		750.00
HBsAg		200.00
RPR		250.00
HDL		150.00
LDL		150.00
URIC ACID		150.00
BUN		150.00
Creatinine		150.00
ALT/SGPT		150.00
AST/SGOT		150.00
Gram Stain		100.00
Syphilis Test		250.00
Sputum Exam		50.00
Blood Smear for Malaria		50.00
Dengue Ns1		600.00
Expanded New Born Screening		1,800.00
c. Others:		
Medical Certificates		130.00
50% discount for casual & contractual Employees of the City Govt. of Ilagan, Students and scholars of LGU Ilagan		

Section 200. Time and Manner of Payment. The fees shall be paid to the City Treasurer.

Section 201. Exemptions. Residents who are certified by the City Social Welfare and Development Officer as indigent and upon the approval by the City Mayor may be exempted from the payment of any or all fees in this schedule.

Article E. Cemetery Charges

Section 202. Imposition of Fees. There shall be collected a fixed fee of P500.00/sqm. for the use of the City Cemetery, and additional P200.00/sqm. for every additional layer thereof.

Section 203. Time of Payment. The fee shall be paid to the City Treasurer upon application for a burial permit prior to the construction thereon.

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

Section 204. Administrative Provisions.

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

Article F. Ilagan Central Transport Terminal Charges

Section 205. Imposition of Fees. There shall be imposed the following charges:

- a. A non-refundable occupancy fee for the right to occupy the stalls which shall be awarded by public bidding, as follows:

Regular Stalls	P	50,000.00 per stall
Convenience Stalls		100,000.00 per stall

- b. A rental of P4.50 per square meter per day on stalls (regular and convenience), as follows:

Convenience Stalls:

$$3 \text{ units} - 9 \times 12 \text{ per unit (108 sq.m.)} = 324 \text{ sq.m.}$$

Regular Stalls:

$$16 \text{ units} - 4 \times 8 \text{ per unit} = 256 \text{ sq.m. (512 sq.m.)}$$

$$1 \text{ unit} - 4 \times 4.5 = 18 \text{ sq.m.}$$

$$4 \text{ units} - 4.5 \times 4 \text{ per unit} = 72 \text{ sq.m.}$$

- c. Terminal Fees:

Buses	P	30.00
Mini-buses/Vans		20.00
Jeepneys		30.00
Trucks		30.00

- d. Parking Fees:

Private Vehicles	P	10.00 for the first 2 hours or A fraction thereof 2.50 for each subsequent hour or a fraction thereof
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Other Vehicles	P	2.50 for the first 2 hours or A fraction thereof 1.50 for each subsequent hour or a fraction thereof
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- e. Overnight Parking Rates at the City Terminal

Private Cars and Service Vehicles	100.00
Passenger Jeepneys	100.00
Cargo Trucks/Delivery Vans	<u>200.00</u>
Passenger Bus	<u>200.00</u>

Article G. Ilagan Sanctuary Charges

Section 206. Imposition of Fees. There shall be imposed the following fees at the Sta. Victoria Caves, now known as the Ilagan Sanctuary:

Entrance Fee: Day-time Rates from 6:00 am to 5:00 pm.

(Includes the use of Pools, Tree-Top Adventure, Caving, and Sanctuary Viewing, Prayer Mountain).

Ilagan Resident (with child)	P	100.00
Non-Ilagan Resident (with child)		150.00
4 year-old and below		Free
Resident - Senior Citizen		50% discount
Non-resident – Senior Citizen		20% discount
Rental of Bulwagan (first 4 hours)	P	3,000.00 per day
Succeeding hours		200.00/hour
Rental of Sound System		1, 000.00 per day
Rental of Gazebo		300.00 per day
Rental of Kubo		150.00 per day
Rental of Open Tables		50.00 per table
Rental of Bicycle		100.00 per hour
Cable Car		100.00 per person
Zipline		200.00 per person
Package (Zipline and Cable Car)		250.00 per person
Rappelling		100.00 per person
Wall Climbing		100.00 per person
Kayak		100.00 per 30 minutes
Swan Boat		200.00 per boat per 30 minutes
Use of Pay Restroom (at the Entrance)		
Urination		5.00 per person
Shower/Use of Toilet		10.00 per person
Entrance Fee: <u>Night Time Rates from 5:00 pm to 10:00 pm</u>		
Ilagan Resident	P	125.00 per person
Non-Ilagan Resident		200.00
Senior Citizen		50% discount
Rental of Gazeebos		300.00 until 10.00 pm
Rental of Tables		100.00 per table
Horse Back Riding		
30 minutes	- P	100.00/person
2 rounds with guide inside corral	-	20.00/person

High Rope Obstacle	-	P	100.00/person
Zip Bike	-		150.00/person (round trip)
Paint Ball	-		250.00/person with 50 bullets (additional P 5.00 pesos per bullet for added bullets)
Cottages: (Check-In Time 8:00 am/Check Out 6:00 am following day)			
Couples Cottage		P	2,500.00
Family Cottage			3,500.00
Kubo Type			1,000.00
Admin Building			6,000.00
Multi-Purpose Hall Prayer Mountain			5,000.00

Article H. Japanese Tunnel Charges

Section 207. Imposition of Fees. The following fees shall be collected in the entry to the Japanese Tunnel, as follows:

Entrance Fees			
Regular (Adults)	-	P	50.00
Senior Citizens (SCs) and Person with Disabilities (PWDs) 20% discount, provided that they shall present valid ID to prove their membership	-		40.00
Solo Parents (10% discount, provided that they shall present valid ID to prove their membership).	-		45.00
Elementary/High School Students, must present valid school ID	-		30.00
Pre-Schoolers	-		20.00
Rental Fees			
Kimono Costume	-	P	50.00
Furin Bells (Japanese Wind Bells)	-		30.00
Filming Fees			
Movie/Video (12 hours use)	-	P	10,000.00
Documentary (12 hours use)	-		4,000.00
Pictorial with the use of Gazebo (Pre-Nup and others) (for 3 hours, additional P 100.00 for every succeeding hour)	-		600.00

Table Charges			
Gazebo	-	P	300.00
Table with umbrella	-		100.00
Use of Comfort Room	-		5.00
Rental of IJT Food Court	15% of concessionaire's daily gross sale		

Article I. Ilagan City Hotel and Convention Center Rates

Section 208. Imposition of Fees. The following rates of hotel rooms and the use of the convention center is prescribed, as follows:

City Hotel Main Building - Published rates:

- Queen Rooms P 1,600.00
- Twin Rooms 1,800.00
- VIP Suite 4,500.00

Special Rates:

- Corporate Rate and Group Rate 10% discount from the total amount (Cash basis only)
- Early Check In Additional P200.00 per hour
- Extension (Late Check Out) Additional P300.00 per hour (in excess of 3 hours, 1 day rate will apply)
- Long Staying (minimum of ten days)
 - Queen Rooms P1,200.00/day
 - Twin Rooms 1,400.00/day
 - VIP Suite 3,375.00/day
- Day use (good for 12 hours – between 6:00 am to 6:00 pm)
 - Queen Rooms P1,200.00/12 hours
 - Twin Rooms 1,350.00/12 hours
 - VIP Suite 3,375.00/12 hours
- Key Card Deposit (Refundable) P 500.00

Convention Center: (Main Building)

MAMMANGI HALL

3 hours venue only	P 10,000.00
3 hours with Sound System, LCD Projector	14,000.00
3 hours with sound system, LCD Projector & 1 complimentary room	16,000.00
Seminar Type 8:00 am to 5:00 pm with Sound system, LCD Projector	16,000.00

MANGI HALL

3 hours venue only	P 5,000.00
3 hours with sound system, LCD Projector	7,000.00
Seminar Type 8:00 am to 5:00 pm with Sound system, LCD Projector	7,000.00

Chair Rentals

P 8.00/chair (without cover)

15.00/chair (with cover)

Table Rental

P 100.00 per table

Table Cover inclusive of skirting

P25.00 per yard

City Hotel Annex Building:

Triple Sharing (3 single beds)	P 2,250.00
Seminar Type Room (11 single beds)	7,150.00

Function Hall

3 hours with Sound System, LCD Projector 12,000.00

3 hours with Sound System, LCD Projector
& 1 complimentary room 16,000.00

8am to 5 pm with sound system, LCD Projector 14,000.00

CHAPTER VI. COMMUNITY TAX

Section 209. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the city.

Section 210. Individuals liable to Community Tax. Every inhabitant of the Philippines who is a resident of this city, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return, shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00).

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

Section 211. 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.
- 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 212. Exemptions.

The following are exempted from the Community Tax:

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

Section 213. Place of Payment. The Community Tax shall be paid in the Office of the City Treasurer or to the deputized Barangay Treasurer.

Section 214. Time of Payment; Penalties for Delinquency:

- a. The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February of each year.
- b. If a person reaches the age of eighteen (18) years, or otherwise, loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age, or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
- c. Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.
- d. Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March, shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.
- e. If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

Section 215. 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 Five Pesos (P5.00).

Section 216. 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 (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 217. 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.
2. Fifty (50%) percent shall accrue to the Barangay where the tax is collected.

**CHAPTER VII. MARKET AND SLAUGHTERHOUSE
FEES AND CHARGES**

Article A. Market Fees and Charges

Section 218. Collection of Local Revenues by the City Treasurer. The City Treasurer, or her duly authorized deputies/revenue collectors, shall collect all local taxes, fees, charges and other impositions in the public market.

Section 219. Subdivision of Market Building. The public market shall be divided into sections with each section housing one class or group of allied goods, commodities, or merchandise.

Section 220. Imposition of Market Fees and Charges. There shall be collected the following market fees and charges:

A. Rental Charges on stalls, booths, and/or spaces within the market building:

1. On stalls with booths constructed by the City Government, per square meter or fraction thereof, per month:

Dry Goods Section	-	P8/sqm/day
Grocery Section	-	P8/sqm/day
Vegetables and Fruits Section	-	P8/sqm/day
Eating/Eatery Section	-	P8/sqm/day
Flower Shop Section	-	P8/sqm/day
Cold Storage Section	-	P8/sqm/day

2. On stalls with booths constructed by the lessee, per square meter or fraction thereof, per month:

Dry Goods Section	-	P8/sqm/day
Grocery Section	-	P8/sqm/day
Vegetables and Fruits Section	-	P8/sqm/day
Eating/Eatery Section	-	P8/sqm/day
Flower Shop Section	-	P8/sqm/day
Cold Storage Section	-	P8/sqm/day

3. On spaces in the wet section and live fowls and piglets section, including the poultry dressing area, per square meter or fraction thereof, per month:

Fish Section	-	P35.00/table/day
Meat Section	-	P35.00/table/day
Live Fowls and Piglets Section	-	P8/sqm/day

B. Market fees for the occupancy of market premises - P200.00/sq.m./mo.

C. For ambulant vendors, hawkers, and similar types of vendors

1. Market entrance fee on transient vendors of any Commodity or merchandise brought into the market For sale
 - a. For every sack of rice, corn, mungo, beans, Peanuts, coffee, camote, and the like - P10.00 cash ticket
 - b. For any commodity or merchandise brought Into the market for sale 100.00/delivery truck
2. Market Entrance Fee (Bagsakan Area)

The following fees are hereby imposed on all commodities or merchandise brought for sale into the market bagsakan area:

FRUITS	UNIT	FEE
Any kind.	Per box Per basket Per sack Per tiklis Per bundle	P 20.00
	Per jeep/van load Per elf load Per forward load	P200.00 P300.00 P500.00

ROOT CROPS	UNIT	SIZE	PRICE
Any kind.	Per sack Per tiklis	Small Big	P20.00
Any kind.	Per jeep/van load Per 6 wheeler load Per 10 wheeler load		P200.00 P300.00 P500.00

AGRICULTURAL PRODUCTS	UNIT	PRICE
Eggplant, Tomatoes, Ampalaya (fruits), Squash, Upo, Sitaw, Pallang, Camotetops, Kangkong, Katuray, Saluyot, Okra, Monggo (shelled) Soybeans, Coffee, Rice bran, Rice, Mushroom, Sugarcane, Onion with leaves, Onion, Garlic, Ginger, Panucha, Pepper (sili)	Per sack Per plastic Per tiklis Per basket Per bundle Per buriki	P20.00

VEGETABLE	UNIT	PRICE
Cabbage, Chinese petchay, Chicharo, Baguio Beans, Sayote, Cauliflower, Cucumber, Radish, Pepper, Carrots, Potatoes, Sweet Potato, Onion leaves, Celery leaves, Sayote leaves, Baguio flower all kinds	Per sack Per tiklis	P20.00
	Per jeep/van load Per elf load Per forward load	P200.00 P300.00 P500.00

OTHER COMMODITIES	UNIT	PRICE
Salt bagoong, bagoong alamang, balut, chicken, ducks, geese, and other fowl, pig, piglets, goat, firewood, charcoal	Per sack Per can Per basket Per bundle Per head	P20.00
Eggs	Per jeep/van load Per elf 6 wheeler load Per forward 6 wheeler load	P200.00 P300.00 P500.00

FISH AND OTHER MARINE PRODUCTS	UNIT	PRICE
Fish and other marine products, Shrimps, lobster, crabs, squid, octopus, tinapa, shells, oyster, halaan, tahong, sea weeds, ar-arusip, pukpuklo	Per banyera Per styro box (SIZE) Per box Per sack Per tiklis	10% of fair market value

DRIED FISH	UNIT	PRICE
Tuyo, dilis, aramang, posit, dried tinapa	Per sack Per case Per box	10% of fair market value

Provided, that the market fee not otherwise indicated above shall be:

Per jeep/van load ----- P200.00
 Per elf load ----- 300.00
 Per forward load ----- 500.00

Provided further that, in case the vendor, from whom the entrance fee was collected, occupies any table, cubicle or other space, he shall also pay the corresponding fee therefore.

- (1) Public market entrance fee shall be paid at the Bagsakan area, and entrance tickets shall be presented to the market personnel upon entry of goods in the market premises.**

Duly licensed suppliers or distributors of goods, commodities or general merchandise servicing permanent occupants of market stalls, booths, tiendas, or other space, as well as the same occupants when they bring in goods, commodities, or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market entrance fee.

Section 221. Payment of Fees. Unless otherwise provided herein, the market fee must be paid in advance before any person can sell, or offer to sell, any commodity or merchandise within the public market and its premises.

Section 222. Issuance of Cash Tickets to Transient Vendors; Prohibition on Transfer Thereof. Cash tickets shall be issued to the vendor buying the same and his name, date and signature of the Collector shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space or spaces of the market premises to which he is assigned and only while in the hands of the original purchaser. If a vendor disposes of his merchandise by wholesale to another vendor, the latter shall purchase new tickets if he desires to sell the same merchandise even if this is to be done in the place occupied by the previous vendor.

Cash tickets shall be provided with serial numbers by the Office of the City Treasurer, which shall monitor the issuance of the cash tickets in collaboration with the Market Administrator/Supervisor.

Article B. Slaughterhouse Fees

Section 223. Permit Fee to Slaughter. Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the City Veterinarian. For this permit, a permit fee in the amount of P100/head shall be paid.

Section 224. Imposition of Slaughter Fees. There shall be collected the following slaughter fees:

For public consumption on the basis of head:

Large cattle per head	P200.00/head
Hogs per head	100.00/head
Goats per head	50.00/head
Sheep per head	50.00/head
Others per head	20.00/head

For home consumption on the basis of head:

Large cattle per head	P200.00/head
Hogs per head	100.00/head
Goats per head	50.00/head
Sheep per head	50.00/head
Chicken/Broilers/Fowls	5.00/head

Section 225. Place of Slaughter. The slaughter of any kind of animal shall be done only in the city slaughterhouse. The slaughter for animals intended for home consumption may be done elsewhere except cattle; provided, that the animal slaughtered shall not be sold or offered for sale.

Section 226. Requirement for the Issuance of a Permit for the Slaughter of Large Cattle. Upon issuance of the permit required in Ordinance, large cattle shall be slaughtered at the city slaughterhouse or in any other place as may be authorized by ordinance. Before issuing the permit for the slaughter of large cattle, the City Treasurer shall require for branded cattle the production of certificate of ownership if the owner is the applicant or the original certificate of ownership and the certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee collected therefor. For unbranded cattle that have not yet reached the required age for branding, the City Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For unbranded for the required age, the necessary owner's and transfer certificates shall be issued and the corresponding fees collected therefor before the permit is granted.

Section 227. Corral Fee. The following fees, per day or fraction thereof, shall be collected for the animals to be slaughtered, which are deposited and kept in a corral owned by the local government.

Large Cattle per head	P25.00
Hogs per head	20.00
Goats per head	10.00
Sheep per head	10.00

Section 228. Post Mortem and Ante Mortem Fee

Post Mortem	P0.20 per kilo
Ante Mortem	P0.20 per kilo

Article C. Surcharges and Penalties on Unpaid Rental Charges

Section 229. Surcharges and Penalties. There is hereby imposed a surcharge of twenty-five percent (25%) of rentals for market stalls and spaces in the market premises not paid on time and an interest of two percent (2%) per month on unpaid rentals until such amount is fully paid, but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Failure to pay the rental charges for three (3) consecutive months shall be a ground for the revocation of the lease contract and the stall or space shall be declared vacant and advertised for lease in the manner provided in this Code.

Any person occupying more space than what is leased to him shall pay double the regular rate for such extra space and any back rental thereon shall be subject to the surcharge and penalty provided in the next preceding paragraph.

Any person occupying space in the market premises without first paying the fee imposed in Section 50 shall pay three (3) times as much as the regular rate for the space occupied.

CHAPTER VIII. GENERAL ADMINISTRATIVE PROVISIONS

**Article A. Collection and Accounting of City Taxes
And Other Impositions.**

Section 230. Tax Period. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

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

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

Section 233. Surcharge for Late Payment. Failure to pay the tax described in this Article within the time required, shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

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

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

Section 235. Collection. Unless otherwise specified, all taxes, fees and charges due to this city shall be collected by the City Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the City Treasurer is hereby authorized, subject to the approval of the City Mayor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

Section 236. Issuance of Receipts. It shall be the duty of the City Treasurer or his duly 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 of the specific section thereof upon which collections are based, shall invariably be indicated on the face of all Official Receipts acknowledging payment of taxes, fees, or charges.

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

Section 238. Accounting of Collections. Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the City.

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

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

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

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

Section 240. Accrual to the General Fund of Fines, Costs, and Forfeitures. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any city ordinance shall accrue to the General Fund of the City.

Article B. Civil Remedies for Collection of Revenues

Section 241. Local Government's Lien. Local taxes, fees, charges and other revenues herein provided constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 242. Civil Remedies. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the City Treasurer.

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

- a. Seizure. Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the City Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distraint personal property shall be sold at public auction in the manner herein provided for.

- b. Accounting of Distraint Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distraint, 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 unit where the distraint is made; specifying the time and place of sale, and the articles distraint. 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 Distraint Property Upon Payment Prior to Sale. If at any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distraint 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 distraint 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 distraint be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to this City Government 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 cancelled.

Said Committee on Appraisal shall be composed of the City Treasurer as Chairman, with a representative of the Commission on Audit and the City Assessor as members.

- f. Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distraint until the full amount, including all expenses, is collected.
- g. Levy on Real Property. After the expiration of the time required paying the delinquency tax, fee or charge, real property may be levied simultaneously on 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 to the delinquent taxpayer or, if he be absent from the city, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

- h. Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- i. Advertisement and Sale. Within thirty (30) days after levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication, once a week for three (3) weeks in a newspaper of general circulation in the city. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levied, 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, which shall form part of his records. After consultation with the Sangguniang Panlungsod, the City Treasurer shall make and deliver to the purchaser a Certificate of Sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The City Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

- j. Redemption of Property Sold. Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the City Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a Certificate of Redemption from the City Treasurer or his representative.

The City Treasurer or his deputy upon surrender by the purchaser of the Certificate of Sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

The owner shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

- k. Final Deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- l. Purchase of Property by the City for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the City Treasurer shall purchase the property on behalf of the city to satisfy the claim, and within two (2) days thereafter, shall make a report of the proceedings, which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this city without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture the taxpayer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the City.

- m. Resale of Real Estate Take for Taxes, Fees or Charges. The Sangguniang Panlungsod may, by a duly approved Ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the General Fund of the City.
- n. Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action. The city may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Section 194 of Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

- o. Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- p. Personal Property Exempt from Distraint of Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:
 1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment.
 2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation.
 3. His necessary clothing and that of all his family.
 4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (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.
 8. Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies

Section 244. 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.
 3. The taxpayer is out of the country or otherwise cannot be located.

Section 245. Protest of Assessment. When the City Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a Notice of Assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the Notice of Assessment, the taxpayer may file a written protest with the City Treasurer contesting the assessment; otherwise, the assessment shall become final executor. The City Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction, otherwise the assessment becomes conclusive and un-appealable.

Section 246. 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 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 247. Legality of this Code. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 248. 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 249. Publication of the Revenue Code. Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 250. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

Section 251. 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 252. 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 IX. GENERAL PENAL PROVISIONS

Section 253. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.

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

CHAPTER X. FINAL PROVISIONS

Section 254. 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 255. 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 256. 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 257. Special Transitory Provisions. The tax on special levy and socialized housing shall be collected upon enactment by the Sangguniang Panlungsod of an enabling Ordinance.

Section 258. Effectivity. This Ordinance shall take effect on January 1, 2020.

ENACTED: October 21, 2019

I HEREBY CERTIFY to the correctness of the foregoing Tax Ordinance enacting the 2019 Revenue Code of the City of Ilagan.

MYRNA VERZOSA-ISIDRO
Secretary, Sangguniang Panlungsod

ATTESTED:

SAMUEL A. MADDARA
City Councilor &
Presiding Officer Pro-Tempore

APPROVED:

JOSEMARIE L. DIAZ, DMD, MBA
City Mayor