



Republic of the Philippines
Province of Cebu
SANGGUNIANG PANLUNGSOD
City of Naga



Along Garbo

5th SP

20th Session

EXCERPT FROM THE MINUTES OF THE 19TH REGULAR SESSION OF THE 5TH SANGGUNIANG PANLUNGSOD (SP) HELD AT THE SP SESSION HALL, LEGISLATIVE BUILDING, EAST POBLACION, CITY OF NAGA, CEBU ON NOVEMBER 11, 2022.

PRESENT:

HON. VIRGILIO M. CHIONG	- Vice Mayor /Presiding Officer
HON. CLINT ISIDRO A. CHIONG	- Presiding Officer Pro Tempore
HON. CARMELINO N. CRUZ, JR.	- Majority Floor Leader
HON. SCOTT JUVENAL A. CHIONG	- Assistant Majority Floor Leader/Liga ng mga Barangay President
HON. AURELIO B. ALINSONORIN	- Sangguniang Panlungsod Member
HON. CHARMAINE R. NAVARRO	- Sangguniang Panlungsod Member
HON. RAY A. MANABAT	- Sangguniang Panlungsod Member
HON. LUZMINDA R. LAPITAN	- Sangguniang Panlungsod Member
HON. JUSTINO L. DAKAY	- Sangguniang Panlungsod Member
HON. DOMINADOR A. LIBOR	- Sangguniang Panlungsod Member
HON. LETECIA F. ABANGAN	- Sangguniang Panlungsod Member
HON. KERSY C. BAFLO	- SK Federation President

ON LEAVE:

HON. ALEXANDER R. LARA	- Sangguniang Panlungsod Member
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CITY ORDINANCE NO. 2022-04

Hon. Letecia F. Abangan - Sponsor

Chairperson, Committee Finance, Budget and Ways and Means

ADOPTING THE 2022 REVISED REVENUE CODE OF THE CITY OF NAGA, CEBU

WHEREAS, Section 129 of RA 7160 or the Local Government Code (LGC) of 1991 provides that "Each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government units;"

WHEREAS, under Section 191 of R.A. 7160 states that "Local government units shall have the authority to adjust the 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 under this Code;"

WHEREAS, Section 192 of the same Code further provides that local government units (LGUs) "may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary;"

WHEREAS, with its unprecedented socio-economic development and rapid urbanization over the past decade, the City of Naga recognizes the need to increase its local revenues through the revision of Ordinance 2012-001 or known as the REVENUE CODE 2012 OF THE CITY OF NAGA, CEBU for the benefit of its constituents especially to the less fortunate Nagahanons;

WHEREAS, the revision, which has been considered long overdue, is aimed at generating substantial investment and funding for the sustainability of its medium and long term development plans, programs and projects, and to resolve pressing problems on solid waste management, peace and order, traffic congestion, health, economic and other social concerns;

WHEREAS, after a comprehensive review and evaluation of this new tax measure and with the favorable recommendation of the Committee on Finance, Budget, Ways and Means, this Sanggunian finds its approval sensible, realistic and compliant with the provisions of R.A. 7160.

NOW THEREFORE, be it **ORDAINED**, as it is hereby **ORDAINED** by the Sangguniang Panlungsod of the City of Naga, Cebu, in a session duly assembled, that:

CHAPTER I.

GENERAL PROVISIONS

Article 1. Title and Scope

Section 1. Title. This Ordinance shall be known as the "2022 REVISED REVENUE CODE OF THE CITY OF NAGA, CEBU."

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 2. 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 LGC 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 with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- (g) **Conflicting Provisions of Sections.** If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Article 3. 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 a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- (d) **Corporations** includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en 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) **City 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 or 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 1. 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 percent (1%) 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 SEF.

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

- (a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;

- (b) Charitable institutions, churches, and parsonage or convents appurtenant thereto, mosques, nonprofit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;
- (c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- (d) All real property owned by duly registered cooperatives as provided for under RA 6938, otherwise known as the Cooperative Code of the Philippines; and
- (e) Machinery and equipment used for pollution control and environmental protection. Except as provided herein and pursuant to Section 234 of the LGC, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn effective January 01, 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 instalments: 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 instalment, 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 Payment. If the basic real property tax and the additional tax accruing to the SEF are paid in advance on or before the thirty-first (31st) of December of the immediately preceding year, the taxpayer is entitled to a discount of ten percent (10%).

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:

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

The share of the barangay shall be released directly to the Barangay Treasurer on a quarterly basis within five (5) days after the end of each quarter, without need of any further action, and shall not be subject to any lien or holdback for whatever purpose subject to such rules as may be prescribed by the Commission on Audit (COA) 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 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 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 SP 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.*
 - a. No protest shall be entertained unless the taxpayers first pays the tax. There shall be annotated on the tax receipts the words "paid under protest." The protest in writing must be filed within thirty (30) days from payment of the tax the City Treasurer who shall decide the protest within sixty (60) days from receipt.
 - b. Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Sec. 11 of this Code.
 - c. In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protester, or applied as tax credit against his existing or future tax liability.
 - d. In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in subparagraph a., the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefor, together with copies of the tax declaration and such affidavits or documents in support of the appeal.
4. *Repayment of Excessive Collection.* When as assessment of basic real property tax, or any tax levied under this Article, is found to be illegal or erroneous and tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the City Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

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

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

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

b. Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of tax with surcharges, interests, and penalties may be made in accordance with Section 14 of this Code, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

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

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

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

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

9. *Penalty for Failure to Issue and Execute Warrant.* Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

10. *Advertisement and Sale.* Within thirty (30) days after the service of the warrant of levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the City Hall, and in a publicly accessible and conspicuous place in the barangay where the property is located, and by publication once a week for two (2) consecutive weeks in a newspaper of general circulation in the city. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the city hall, or on the property to be sold, or at any other place as specified in the notice of sale.

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

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

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

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

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

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

13. *Purchase of Property by the City Government for Want of Bidder.* In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the City Government to satisfy the claim and within two (2) days thereafter shall make a report of the proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the city without the necessity of an order from a competent court.

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

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

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

16. *Collection of Real Property Tax Through the Courts.* The City Government may enforce the collection of the basic real property tax or any tax levied under this Article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed in Section 270 of the LGC.

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

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

(d) **Special Provisions.**

1. *Condonation or Reduction of Real Property Tax and Interest.* In case of a general failure of crops or substantial decrease in the price of agricultural or agri-based products, or calamity in the city, the SP by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the city affected by the calamity.
2. *Condonation or Reduction of Tax by the President of the Philippines.* The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the city.
3. *Duty of Register of Deeds and Notaries Public to Assist the City Assessor.* It shall be the duty of the Register of Deeds and Notaries Public to furnish the City Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.
4. *Insurance Companies to Furnish Information.* Insurance companies are hereby required to furnish the City Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.
5. *Fees in Court Actions.* As provided for in Section 280 of the LGC, all court actions, criminal or civil, instituted at the instance of the City Treasurer shall be exempt from the payment of court and sheriff's fees.
6. *Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to City.* As provided for in Section 281 of the LGC, all certificates, documents, and papers covering the sale of delinquent property to the city if

registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

7. *Real Property Assessment Notices or Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees.* As provided for in Section 282 of the LGC, all real property assessment notices or owner's copies of tax declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.
8. *Sale and Forfeiture Before Effectivity of this Code.* Tax delinquencies incurred, and sales and forfeitures of delinquent real property, effected before the effectivity of this Code, shall be governed by the provisions of applicable ordinance or laws then in force.

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

Section 14. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts. Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (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 15. 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 16. Penalties for Failure to Dispose of 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 2: Tax On Idle Lands

Section 17. 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 (sq.m.) 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 18. 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 19. Exemptions. The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, utilizing or cultivating the same by reason of force majeure, civil disturbance, natural calamity or any justifiable cause or circumstance.

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

Section 20. 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 21. Listing of Idle Lands by the Assessor. The City Assessor shall make and keep an updated record of idle lands located within the 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 3. Special Levy on Lands

Section 22. 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 23. 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 24. Exemptions. The special levy shall not apply to lands owned by:

(a) The Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person.

(b) Charitable institutions, churches, parsonages or convents appurtenant thereto, and all lands exclusively used for religious, charitable or educational purposes; and

(c) Duly registered cooperatives as provided for under RA 6938.

The special levy shall not also apply to the remainder of the land portions of which have been donated to the city for the construction of such projects or improvements.

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

Section 26. 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 27. 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 SP 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.

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

(c) **Fixing the Amount of Special Levy.** The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the City Assessor, or its current assessed value as fixed by said assessor if the property does not appear of record in his books. Upon the effectivity of the ordinance imposing special levy, the City Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.

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

Article 4: Tax on Transfer of Real Property Ownership

Section 28. 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 seventy five percent (75%) 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 SP.

Section 29. Exemptions. The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax.

Section 30. 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 31. 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 cancelling 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 5. Socialized Housing Tax

Section 32. Definition. When used in this article:

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

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

Section 33. Exemptions. The following are exempted from the socialized housing tax:

(a) Those included in the coverage of RA 6657, otherwise known as the Comprehensive Agrarian Reform law.

(b) Those actually used for national defense and security of the state;

(c) Those used, reserved or otherwise set aside for government offices, facilities and other installations whether owned by the National Government, its agencies and instrumentalities, including government-owned or controlled corporations (GOCCs), or by the LGUs. Provided, however, that the lands herein mentioned, or portions thereof, which have not been used for the past ten (10) years from the effectivity of RA 7279 or Urban Development and Housing Act of 1992 shall be covered by this tax.

(d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified by the proper government agency; and

(e) Those actually and primarily used for religious, charitable, or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks.

Section 34. Imposition of Tax. There is hereby imposed a socialized housing tax at the rate of one-half percent (0.05%) on the assessed value of lands in urban areas in excess of Fifty Thousand Pesos (P50,000.00)

Section 35. Collection and Accrual of Proceeds. The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the city.

Section 36. Administrative Provisions. The City Assessor shall keep an updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (P50,000.00). For purposes of collection, the City Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Article 6. Tax on Printing and Publication

Section 37. Imposition of Tax. There is hereby levied a tax at the rate of seventy five percent (75%) of one percent (1%) of the gross annual receipts for the preceding calendar year on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature.

In the case of a newly started business, the tax shall be 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 38. Exemptions. The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education (DepEd) as school texts or references shall be exempt from the tax herein imposed.

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 7. Franchise Tax

Section 40. 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 41. Imposition of Tax. There is hereby imposed a tax on business enjoying a franchise, at a rate of seventy five percent (75%) of one percent (1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within the territorial jurisdiction of the City of Naga, Cebu. In the case of a newly started business, the tax shall be one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

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

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

(b) In the case of a branch or sales office located in the city which commences business operations during the same year as the principal office but which is located in another locality, the paid-up capital referred in (a) shall mean the amount of the capital investment made for the said branch or sales office.

(c) Where the newly started business is a branch or sales office commencing operations at a year later than that of the principal office, capital investment shall mean the total funds invested in the branch or sales office.

Section 42. 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 43. 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 8. Professional Tax

Section 44. Imposition of Tax. There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate of Three Hundred Pesos (P300.00)

Section 45. 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 46. Exemptions. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

Section 47. 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 48. Time of Payment. The professional tax shall be payable annually, on or before the thirty-first (31st) day of January of each year to the City Treasurer. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

Section 49. Place of Payment. Every person legally authorized to practice his profession shall pay to the City of Naga, Cebu where he maintains his principal office in case he practices his profession in several places.

Section 50. Administrative Provisions.

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

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

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

(d) Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and designs, survey's and maps, as the case may be, the number of the official receipt issued to him.

Article 9. Amusement Tax on Admission

Section 51. Definitions. When used in this Article:

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

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

Section 52. 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 53. 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 54. Exemptions. 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 55. Time and Place of Payment. The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the month next following that for which they are due to the City Treasurer before the gross receipts are divided between the proprietors, lessees, or operator and the distributors of the cinematographic films. In the case of itinerant operators of similar modes of amusement, the tax herein prescribed shall be paid immediately after the last full show or performance.

Section 56. 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 has 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 10. Annual Fixed Tax for Every Delivery Truck or Van
of Manufacturers or Producers, Wholesalers of, Dealers or Retailers in, Certain
Products**

Section 57. 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 SP, to sales outlets, or consumers, whether directly or indirectly, within the city in the amount of Seven Hundred Fifty Pesos (P750.00).

Section 58. Exemptions. The manufacturers, producers, wholesalers, dealers, and retailer referred to in the preceding sections shall be exempt from the payment of the peddlers tax in the sale of any merchandise or article of commerce imposable by the city.

Section 59. 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 11. Graduated Tax on Business

Section 60. 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 thereunder;

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

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

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

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

(j) *Carinderia* 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 LGC of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

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

The term "contractor" shall also include welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

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

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

(o) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;

(p) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (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, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

(r) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;

(s) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.

(t) *Rectifier* comprises every 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 purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

Section 61. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the city a graduated business tax in the amounts hereafter prescribed:

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

<u>Amount of Gross Sales/Receipts For the Preceding Calendar Year</u>	<u>Amount of Tax per Annum</u>
Less than ₱10,000.00	₱ 247.50
₱10,000.00 or more but less than ₱15,000.00	₱ 330.00
₱15,000.00 or more but less than ₱20,000.00	₱ 453.00
₱20,000.00 or more but less than ₱30,000.00	₱ 660.00
₱30,000.00 or more but less than ₱40,000.00	₱ 990.00
₱40,000.00 or more but less than ₱50,000.00	₱ 1,237.50
₱50,000.00 or more but less than ₱75,000.00	₱ 1,980.00
₱75,000.00 or more but less than ₱100,000.00	₱ 2,475.00
₱100,000.00 or more but less than ₱150,000.00	₱ 3,300.00
₱150,000.00 or more but less than ₱200,000.00	₱ 4,125.00
₱200,000.00 or more but less than ₱300,000.00	₱ 5,775.00
₱300,000.00 or more but less than ₱500,000.00	₱ 8,250.00
₱500,000.00 or more but less than ₱750,000.00	₱12,000.00
₱750,000.00 or more but less than ₱1,000,000.00	₱15,000.00
₱1,000,000.00 or more but less than ₱2,000,000.00	₱20,625.00
₱2,000,000.00 or more but less than ₱3,000,000.00	₱24,750.00
₱3,000,000.00 or more but less than ₱4,000,000.00	₱29,700.00
₱4,000,000.00 or more but less than ₱5,000,000.00	₱34,650.00
₱5,000,000.00 or more but less than ₱6,500,000.00	₱36,562.50
₱6,500,000.00 or more	At a rate not exceeding fifty six and twenty five percent (56.25%) of one percent (1%) but not less than ₱36,562.50

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 Per Annum</u>
Less than ₱1,000.00	₱ 27.00
₱1,000.00 or more but less than ₱2,000.00	₱ 49.50
₱2,000.00 or more but less than ₱3,000.00	₱ 75.00
₱3,000.00 or more but less than ₱4,000.00	₱ 108.00
₱4,000.00 or more but less than ₱5,000.00	₱ 150.00

₱5,000.00 or more but less than ₱6,000.00	₱ 181.50
₱6,000.00 or more but less than ₱7,000.00	₱ 214.50
₱7,000.00 or more but less than ₱8,000.00	₱ 247.50
₱8,000.00 or more but less than ₱10,000.00	₱ 280.50
₱10,000.00 or more but less than ₱15,000.00	₱ 330.00
₱15,000.00 or more but less than ₱20,000.00	₱ 412.50
₱20,000.00 or more but less than ₱30,000.00	₱ 495.00
₱30,000.00 or more but less than ₱40,000.00	₱ 660.00
₱40,000.00 or more but less than ₱50,000.00	₱ 990.00
₱50,000.00 or more but less than ₱75,000.00	₱ 1,485.00
₱75,000.00 or more but less than ₱100,000.00	₱ 1,980.00
₱100,000.00 or more but less than ₱150,000.00	₱ 2,805.00
₱150,000.00 or more but less than ₱200,000.00	₱ 3,630.00
₱200,000.00 or more but less than ₱300,000.00	₱ 4,950.00
₱300,000.00 or more but less than ₱500,000.00	₱ 6,600.00
₱500,000.00 or more but less than ₱750,000.00	₱ 9,900.00
₱750,000.00 or more but less than ₱1,000,000.00	₱13,200.00
₱1,000,000.00 or more but less than ₱2,000,000.00	₱15,000.00
₱2,000,000.00 or more	At a rate not exceeding seventy five percent (75%) of one percent (1%) but not less than ₱15,000.00

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 millers, wholesalers, distributors, dealers of retailers of essential commodities enumerated hereunder (the "Essential Commodities") 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 other 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 and other farm inputs;
- (6) Poultry feeds and other animal feeds;
- (7) School supplies and
- (8) Cement

For purposes of these subsections (c) and (c).1, the term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers, producers whose goods or products are both sold domestically and abroad. The amount of export sales of manufacturers, producers, millers, wholesalers, distributors, dealers or retailers 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), (c), (c) 1 and (d) of this Article.

(d) On retailers.

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

More than ₱50,000 but not over ₱400,000.00 2%

More than ₱400,000.00 1 %

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

Thousand Pesos (P 400,000.00). 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 P5,000.00	P 41.25
P5,000.00 or more but less than P10,000.00	P 92.40
P10,000.00 or more but less than P15,000.00	P 156.75
P15,000.00 or more but less than P20,000.00	P 247.50
P20,000.00 or more but less than P30,000.00	P 412.50
P30,000.00 or more but less than P40,000.00	P 577.50
P40,000.00 or more but less than P50,000.00	P 825.00
P50,000.00 or more but less than P75,000.00	P 1,320.00
P75,000.00 or more but less than P100,000.00	P 1,980.00
P100,000.00 or more but less than P150,000.00	P 2,970.00
P150,000.00 or more but less than P200,000.00	P 3,960.00
P200,000.00 or more but less than P250,000.00	P 5,445.00
P250,000.00 or more but less than P300,000.00	P 6,930.00
P300,000.00 or more but less than P400,000.00	P 9,240.00
P400,000.00 or more but less than P500,000.00	P12,375.00
P500,000.00 or more but less than P750,000.00	P13,875.00
P750,000.00 or more but less than P1,000,000.00	P15,375.00
P1,000,000.00 or more but less than P2,000,000.00	P17,250.00
P2,000,000.00 or more	At a rate not exceeding seventy five percent (75%) of one percent (1%) but not less than P17,250.00

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

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

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

(g) The same rates of graduated taxes stated in letter (e) aforesaid, applies to the following businesses enumerated:

1. Restaurants, cafes, cafeterias, cenderias, 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 peddlers engaged in the sale of any merchandise or article of commerce, at the rate of One Hundred Pesos (P100.00) per peddler annually.

Article 12. Other Taxes on Business

a. Tax on Mobile Traders

Section 62. Definition. When used in this Article:

A Mobile Trader is a person, who either for himself or commission, travels from place to place and sells his goods or sells and offers to deliver the same, **using a vehicle**. Subsumed in this definition are **rolling stores**, portable **stores**, and similar arrangements.

Section 63. Imposition of Tax. There is hereby imposed an annual tax at the rate of one percent (1%) on the gross receipts of Mobile Traders.

Section 64. Time and Place of Payment. The tax shall be paid to the City Treasurer before the issuance of the Mayor's Permit to do business in the city.

Section 65. Administrative Provisions.

(a) The City Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assesses and collects the tax due.

b. Tax on Operators of Public Utility Vehicles

Section 66. Imposition of Tax. There is hereby imposed a tax on operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this city under a certificate of public convenience and necessity or similar franchises

Air-conditioned buses	₱375.00per unit
Buses without air conditioning	₱300.00per unit
"Mini" buses	₱180.00per unit
Jeepneys//AUVs	₱180.00per unit
Taxis/aircon vans	₱250.00per unit

Section 67. Time and Place of Payment. The tax shall be paid to the City Treasurer within the first twenty (20) days of January of each year.

c. Tax on Ambulant and Itinerant Amusement Operators

Section 68. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals, or the like per day	₱ 60.00/day
Merry-go-round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	₱ 60.00/day
Sports contest/exhibitions per day	₱600.00/day

Section 69. Time and Place of Payment. The tax herein imposed shall be payable to the City Treasurer before engaging in such activity.

d. Tax on Mining Operations

Section 70. Definitions. When used in this Section:

(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 limestone, marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

Section 71. 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 72. Situs of the Tax. Payment of the tax shall be made to the City which has jurisdiction over the mining area. In case the area transcends two (2) or more LGUs, payment shall be made to the LGU having the largest area.

Section 73. Exclusion. Extraction of the following are excluded from the coverage of the tax levied herein:

(a) Ordinary stones, sand, gravel and earth;

(b) Indigenous petroleum such as mineral oil, hydrocarbon gas, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

Section 74. Time and Place of Payment. The tax shall be paid to the City Treasurer 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 75. Administrative Provisions.

(a) The City Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sublease, operating agreements, transfers, assignments, condonement, cancellation and others, are recorded.

(b) It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed.

Section 76. 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 within the mining area shall be subject/liable to real property tax.

Section 77. Payment of Mayor's Permit and Other Regulatory Fees. Mayor's Permit and other regulatory fees shall be collected before the start of the mining operation of a mining company pursuant to Sections 147 and 151 of the LGC and as implemented under a duly-enacted revenue code of the LGU concerned.

e. Tax on Forest Concessions and Forest Products

Section 78. Definitions. When used in this Section:

(a) *Forest Products* means timber, pulp-wood/chipwood, 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 79. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

Section 80. Time and Place of Payment. The tax shall be paid to the City Treasurer 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.

f. Tax on Newly-Started Business on Franchise, Printing and Publication

Section 81. Tax on Newly-Started Business. In the case of a newly-started business under this Section, the tax shall be Thirty Percent of one percent (30% 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 13. Situs of Tax

Section 82. 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 (SEC), or the Department of Trade and Industry (DTI), 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 paragraph (b) of this Section of the 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.

Exemption: Experimental farms 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 where the factory is located; and forty percent (40%) to the City where the plantation is located.

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

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

6. The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.
7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.
8. All sales made by the factory, project office, plant or plantation located in this city shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this city. In case there is no branch or sales office or warehouse in this city, but the principal office is located therein, the sales made in the said factory shall be taxable by this city along with the sales made in the principal office.

- (c) Port of Loading - the city or municipality where the port of loading is located shall not levy and collect the tax imposed under Article 13, Chapter 2 of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

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

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

Article 14. Payment of Business Taxes

Section 83. Payment of Business Taxes.

- (a) The taxes imposed under Section 85 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 85 of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 85 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 84. 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 85. Time and Place of Payment. The tax shall be paid to the City Treasurer once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The SP 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 86. Administrative Provisions

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

(b) *Issuance and Posting of Official Receipt.* The City Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this city.

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

(c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (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 and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the City Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

(e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax

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

(f) *Issuance of Certification.* The City Treasurer may, upon presentation 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 13, Chapter 2 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

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

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

- a. The City Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating.

If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the City Treasurer shall recommend to the City Mayor the disapproval of the application of the termination or retirement of said business;

- b. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
- c. In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.

2. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due

for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

3. The permit issued to a business retiring or terminating its operation shall be surrendered to the City Treasurer who shall forthwith cancel the same and record such cancellation in his books.
- (i) Death of Licensee. When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

Article 15. Presumptive Income Level

Section 87. Presumptive Income Level. For every tax period, the City Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipts of each business classification.

Section 88. The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

CHAPTER III. PERMIT AND REGULATORY FEES

Article 1. Mayor's Permit Fee on Business

Section 89. Mayor's Permit. All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the city.

Section 90. 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 categories of business size is hereby adopted:

Enterprise Scale	Asset Limit	Work Force
Micro-Industry	150,000 and below	No specific
Cottage Industries	Above P150,000 to P1.5 M	Less than
10 Small-Scale Industries	P1.5 M to P15M	10 - 99
Medium-Scale Industries	P15 M to P60 M	100 -199
Large-Scale Industries	Above P60 M	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-Industry	P 180.00
Cottage Industries	P 550.00
Small-Scale Industries	P 900.00
Medium-Scale Industries	P3,750.00
Large-Scale Industries	P6,250.00

2. On Banks	
Rural, Thrift and Savings Banks	P1,250.00
Commercial, Industrial and Development Banks	P3,750.00
Universal Banks	P6,250.00
3. On Other Financial Institutions	
Small	P1,250.00
Medium	P3,750.00
Large	P6,250.00
4. On Contractors/Service Establishments	
Micro-Industry	P 180.00
Cottage Industries	P 350.00
Small-Scale Industries	P 750.00
Medium-Scale Industries	P3,750.00
Large-Scale Industries	P6,250.00
5. On Wholesalers/Retailers/Dealers or Distributors	
Micro-Industry	P 180.00
Cottage Industries	P 350.00
Small-Scale Industries	P 750.00
Medium-Scale Industries	P2,500.00
Large-Scale Industries	P5,000.00
6. Other Businesses	
Micro-Industry	P 180.00
Cottage Industries	P 350.00
Small-Scale Industries	P 750.00
Medium-Scale Industries	P2,500.00
Large-scale Industries	P5,000.00
7. On business engage in Sin Products:	
Retail dealers in foreign liquors	P 550.00
Retail dealers in domestic liquors	P 350.00
Retailers of distilled spirits	P 350.00
Retailers of fermented liquors	P 350.00
Tobacco dealers	P 180.00
Retail dealers of manufactured tobacco	P 350.00
8. On business engage in:	
Amusement places	P 550.00
Golf Links	P7,500.00

Section 91. 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 92. Administrative Provisions.

(a) **Supervision and control over establishments and places.** The City Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations 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 se if the business is exempt
 - e. Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations
 - f. Tax clearance showing that the applicant has paid his tax obligations to the City
 - g. Barangay clearance/proof of filing (in case of non-issuance of barangay clearance within seven (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 4 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. Copies of the annual or quarterly tax payments
 - c. Copies of all receipts showing payment of all regulatory fees as provided for in this Code
 - d. Certificate of tax exemption from local taxes or fees, if exempt
 - 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 has been proven to have violated a local Ordinance or regulation governing permits granted;
- (2) Any person whose business establishment or undertaking does not conform with 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.

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

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

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

The city shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of One Hundred Fifty Pesos (P150.00).

(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 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 thereof by the person whose privilege is revoked, until restored by the SP.

Section 93. Rules and Regulations on Certain Establishments.

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

(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 CHO.

Article 2. Fees for Sealing and Licensing of Weights and Measures

Section 94. 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 Republic Act No. 7394, or the Consumer Act of the Philippines.

Section 95. Sealing and Testing of Instruments of Weights and Measures. - All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be City Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, that all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 96. Imposition of Fees. Every person before using instruments of weights and measures within this city shall have them first sealed and licensed annually, and pay therefor to the City Treasurer the following fees:

	Amount of Fee
(a) For sealing linear metric measures:	
Not over one (1) meter	P 125.00
Measure over one (1) meter	P 250.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	P 180.00
Over ten (10) liters	P 375.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	P 180.00
With capacity of more than 30 kg. But not more than 300 kg.	P 375.00
With capacity of more than 300 kg. but not more than 3,000 kg.	P 625.00
With capacity of more than 3,000 kg.	P 1,250.00
(d) For sealing apothecary balances of precision	P 900.00
(e) For sealing scale or balance with complete set of weights:	
For each scale or balances or other Balances with complete set of weights for use therewith	P 550.00
For each extra weight	P 180.00
(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of Two Hundred Fifty Pesos (P250.00) for each instrument shall be collected.	

Section 97. Payment of Fees and Surcharge. The fees herein imposed shall be paid to and collected by the City Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

Section 98. Place of Payment. The fees herein levied shall be paid to the City Treasurer. 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 99. Exemptions.

(a) All instruments for weights and measures used in government work 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 100. 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 (DOST).

(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 101. 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 therefor has expired and has not been renewed in due time;

- h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- j) for any person to fraudulently give short weight or measure in the making of a scale;
- k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) for any person to procure the commission of any such offense abovementioned by another.

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

Section 102. Penalties.

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 102 shall, upon conviction, be subject to a fine of not less than Two Hundred Pesos (P200.00) but not more than One Thousand Pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.

(a) Any person who violates the provisions of paragraph (g) of Section 102 for the first time shall be subject to fine of not less than Five Hundred Pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, 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 102 shall, upon conviction, be subject to a fine of not less than Three Hundred Pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article 3. Building Permit

Section 103. Imposition of Fee. There shall be collected from each applicant for a building permit fees and/or annual inspection fees pursuant to the National Building Code, as amended/updated (see Annex A).

Section 104. Time and Payment. The fees specified under this Article shall be paid to the City Treasurer upon application for a building permit.

Section 105. Administrative Provisions. In order to obtain a building permit, the applicant shall file an application therefor in writing and on the prescribed form with the Office of the Building Official (OBO). Every application shall provide the following information:

- (1) A description of the work to be covered by the permit applied for;
- (2) Description and ownership of the lot on which the proposed work is to be done as evidenced by a Land Title or Tax Declaration and/or a copy of the contract of lease over the lot if the applicant is not the registered owner;
- (3) The use or occupancy for which the proposed work is intended;
- (4) Estimated cost of the proposed work.

To be submitted together with such application are at least five (5) sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil engineer in case of architectural and structural plans, by a registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans, and by licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the Building Official.

Section 106. Penal Provisions. It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the National Building Code.

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more than Twenty Thousand Pesos (P20,000.00) or by imprisonment of not more than two years or both at the discretion of the court: Provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence.

Article 4. Permit Fee for Zoning/Locational Clearance

Section 107. Imposition of Fee. There shall be collected a Mayor's Permit Fee for issuance of Zoning/Locational Clearance fees in accordance with the prescribed rates of the Housing and Land Use Regulatory Board (HLURB) as amended/updated.

Section 108. Fees/Charges. There shall be imposed fees/charges to any person, business entity or corporation who shall be granted deviation in the form of exception or variance as to land use, based on the following schedule:

- a) From other classification to industrial-3/heavy industries use - P 12.50/sq.m.
- b) From other classification to industrial-2/medium industries use - P 10.00/sq.m.
- c) From other classification to industrial-1/light industries use - P 6.00/sq.m.
- d) From other classification to commercial use - P 6.00/sq.m

The City Planning and Development Coordinator (CPDC) shall be responsible for the processing and issuance of Locational Clearance and Zoning Certification. Deviation/exception/variance as to land use shall be granted to the applicant through a Resolution of the SP based on recommendation of the City Zoning Board.

Section 109. Time and Place of Payment. The fees prescribed in this Article shall be paid by the applicant or his representative to the City Treasurer before the clearance is issued. The proceeds from Zoning/Locational and related fees shall accrue to the general fund of this city.

Section 110. Administrative Provision. The City Mayor shall administer the provision of this Article and other existing ordinances, executive orders, laws relating to and governing zoning/locational clearance.

Article 5. Permit Fee for Inspection, Verification and Approval of Subdivision and Condominium Projects.

Section 111. Imposition of Fees. The City Engineer or his duly authorized representative shall order for the payment of the appropriate fees, the Official Receipt of which, shall be part of the requirements of the application based on the fees specified below. The fees shall be paid to the City Treasurer or his authorized representative for the corresponding indicated services:

a. For SIMPLE SUBDIVISION PROJECT (below one (1) hectare):

- a.1. Preliminary Processing Fee (regardless of area and blocks) - ₱ 250.00
a.2. Final Processing and Inspection Fees shall be in accordance with the following schedule (regardless of area):

	Final Processing Fee	Inspection Fee
- Lot w/ 1 – 5 blocks	₱ 250.00	₱ 625.00
- Lot w/ 6 – 10 blocks	₱ 350.00	₱ 800.00
- Lot w/ 11 – 15 blocks	₱ 500.00	₱ 875.00
- Lot w/ 16 – 20 blocks	₱ 625.00	₱ 900.00
- Lot w/ 21 – 30 blocks	₱ 875.00	₱ 1,000.00
- Lot with more than 30 blocks	₱ 1,250.00	₱ 1,250.00

b. For SUDIVISION AND CONDOMINIUM PROJECTS (Under P.D.957):

- b.1. Approval of Subdivision Plan (including Town House)
- Preliminary Approval ₱ 600.00/ha
- Preliminary Subdivision Development Plan (PSDP) Inspection Fee (Regardless of Density) ₱ 2,500.00/ha

- b.2. Final Approval and Development Permit (Regardless of Density) ₱ 3,750.00/ha
- Additional Fee on Floor Area of houses & bldg. sold ₱ 5.00/sq.m.
- Inspection Fee (Regardless of Density) ₱ 2,500.00/ha
(Not applicable for projects already inspected for PALC application)

- b.3. Alteration of Plan (affected areas only) Same as Final Approval & Development Permit

c. PROJECTS UNDER BP 220 - Subdivision

- c.1. Preliminary Approval:
= Socialized Housing ₱ 180.00/ha.
= Economic Housing ₱ 375.00/ha.

- c.2. Inspection Fee:
= Socialized Housing ₱ 500.00/ha.
= Economic Housing ₱ 1,250.00/ha.

- c.3. Final Approval and Development Permit- Processing Fee
= Socialized Housing ₱ 500.00/ha.
= Economic Housing ₱ 1,250.00/ha

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

Alteration of Plan (affected areas only) Same as Final Approval & Development Permit

d. APPROVAL OF INDUSTRIAL/COMMERCIAL SUBDIVISION

- d.1. Preliminary Approval and Locational Clearance (PALC)
- Inspection Fee (Regardless of Density) ₱ 750.00/ha.
₱ 2,500.00/ha

- d.2. Final Approval and Development permit (Regardless of Density) ₱ 12,500.00/ha
- Inspection fee (Regardless of Density) ₱ 2,500.00/ha

(Projects already inspected for PALC application may not be charged inspection fee)
d.3. Alteration of Plan (affected areas only) Same as Final Approval & Development Permit

e. APPROVAL OF FARMLOT SUBDIVISION

e.1. Preliminary Approval & Locational Clearance (PALC) P 500.00/ha
- Inspection Fee P1,250.00/ha.
e.2. Final Approval and Development Permit P2,500.00/ha
- Inspection Fee P1,250.00/ha.

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

e.3. Alteration of Plan (affected areas only) Same as Final approval & Development Permit

f. APPROVAL OF MEMORIAL PARK/CEMETERY PROJECT/COLUMBARIUM

f.1. Preliminary Approval

- Memorial Projects P1,250.00/ha.
- Cemeteries P 500.00/ha
- Columbarium P6,250.00/ha

f.1.1 Inspection Fee

- Memorial Projects P2,500.00/ha
- Cemeteries P1,250.00/ha
- Columbarium P 25.00/sq.m

f.2. Final Approval and Development Permit

- Memorial Projects P 5.00/m2
- Cemeteries P 2.50/m2
- Columbarium P 500/floor
P10/Sq.m. of GFA
P12.50/Sq. M. of Land Area

f.2.1. Inspection Fee

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

- Memorial Projects P2,500.00/ha
- Cemeteries P1,250.00/ha
- Columbarium P25/Sq.m of GFA

f.3. Alteration of Plan (affected areas only)

Same as Final Approval & Development Permit

Section 112. 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.

The registered owner of a parcel of land who wishes to convert the same into a subdivision project shall submit his subdivision plan to the City Engineer, who shall act upon, process and approve the same, upon finding that the plan complies with the Subdivision Standards and Regulations enforceable at the time the plan is submitted.

Article 6. Permit Fees for Tricycle Operation

Section 113. 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-wheel cab, the former having a total of four wheels, otherwise known as the motorela.

(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 (MTOP) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.
- (b) 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 114. Imposition of Fees. There shall be collected an annual fee in the amount of Three Hundred Fifty Pesos (P350.00) for the operation of each unit of a tricycle-for-hire. (refer to Ordinance No. 2020-44, or The Traffic Management Code of the City of Naga, Cebu, as amended).

Other fees on tricycle-for-hire operations:

1. Filing Fee: (for new units)
 - a. For the first five (5) units - P150.00
2. Fare Adjustment Fee for fare increase of Fifteen Pesos (P15.00) for every unit of tricycle to accrue upon approval of fare increase, to be collected with the annual franchise fee.
3. Filing Fee for Amendment of MTOP of Thirty Pesos (P30.00) for every unit of tricycle to be collected upon application. Transfer for another zone, change of ownership of unit or transfer of MTOP shall be construed as an amendment to an MTOP.

Section 115. Time of Payment.

- a. The fee shall be paid to the City Treasurer upon application or renewal of the Permit.
- b. The filing fee shall be paid upon application for an MTOP based on the number of units.
- c. Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.

Section 116. Rules Of Entry:

Only Filipino citizens and partnership or corporations with 60% Filipino equity are qualified to be operators of tricycles-for-hire.

Section. 117. Fares. The fare to be imposed to passengers should be in accordance with approved rates to be determined and fixed by the SP of the City of Naga, Cebu.

Section 118. Administrative Provision and Operating Conditions.

a) For safety reasons, no tricycle should operate on national highways utilized by four wheel vehicles greater than four (4) tons and where normal speed exceeds 40 kph.

Exception: Exception is granted to tricycles plying Barangays Inayagan, Langtad & Uling, until such time alternative routes can be established.

b) To regulate the route, identification of tricycles will be issued according to zones, and color as follows:

Inayagan route – Naga N.. (series number) – color: blue
Langtad route – Naga S.. (series number) – color: red
Uling route – Naga W.. (series number) – color: green

c) An operator wishing to stop service completely, or to suspend service for more than one month, should report in writing such termination or suspension to the Office of the City Mayor. Transfer to another zone may be permitted upon application.

d) The MTOP shall be valid for one (1) year, subject to renewal on its anniversary date for the same period.

e) Operators shall employ only drivers duly licensed by LTO and the Mayor's office of Naga, Cebu.

f) No tricycle-for-hire should be allowed to carry more passengers and/or goods than it is designed for.

g) A tricycle-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand, only in times of emergency or rescue.

h) Tricycle drivers shall wear T-shirts, color of which should conform to the zone color.

Section 119. Penalty. Tricycle Operators or Drivers shall be penalized the amount of One Hundred Pesos (P100.00) for each violation of any provision of this Ordinance or impoundment of the unit at the custody of the City of Naga PNP at a rate of Twenty Pesos (P20.00) per day as impoundment fee. Impoundment of tricycle units shall be redeemed within ninety (90) days from impoundment, otherwise, the City Government shall have the option to dispose of the vehicle for public auction in favor of the LGU. All payments under this section shall be rendered to the City Treasurer or his duly authorized representative.

Article 7. Permit Fees for Operation of Trisikads

Section 120. Definitions: For purposes of clarification, the following terms shall be understood to mean:

- a. Trisikad – a vehicle composed a bicycle fitted with a single-wheel side car, run by means of pedalling.
- b. PUT – Public Utility Trisikad engaged in the business of transporting passengers or cargoes from one place to another for a fee.
- c. PRT – a Private Trisikad – operated for private convenience of the owner.
- d. Subdivision Road – a road within and around a residential subdivision and shall include the outlet leading towards the National Highway;
- e. Tertiary Road or Street – a road or street owned and maintained by the city or barangay which is not regularly used for traffic of passenger buses, trucks, etc.

Section 121. Imposition of fees, surcharge of late payments, penalties. There shall be imposed the following fees and charges to any person, entity, association who shall own and/or operate Trisikads, both PUT and PRT:

Annual Registration Fee	- P125.00/unit
Mayor's Permit Fee	- P125.00/unit
Driver's Permit Fee	- P 62.50
Plate Number Fee	- P 37.50/unit

Payment for the above-mentioned charges must be paid annually to the City Treasurer, prior to the issuance of Mayor's Permit, which shall become due on the 31st of March of each year. However, if the trisikad unit is newly acquired or purchased, registration is required within thirty (30) days from purchase. Hence in the case of failure to pay the charges within the time required, the amount of fees due shall be increased by fifty (50%) percent for the first month plus additional one (1%) percent for every month thereafter. Such surcharge shall be paid at the same time as the usual fees herein stated.

The following penalties shall be imposed administratively for non-compliance or willful violation of the provisions of this Ordinance:

- | | |
|--|---------------|
| a. Operating a non-registered trisikad and impoundment. | -P250.00/unit |
| b. Driving without a Trisikad Driver's Permit and impoundment of the trisikad unit | -P125.00/unit |
| c. For any other violation of any provision in the Ordinance (per violation) | -P 25.00 |
| d. Charge while being impounded | -P12.50/day |

Provided, however, that the impounded unit shall be redeemed within a period of one (1) month, after which the impounded unit shall be automatically forfeited in favor of the LGU.

Section 122. Administrative Provisions and Operating Conditions:

1. A person applying for a Trisikad Permit, (limited only to residents of the City Naga, Cebu), shall submit to the Office of the City Mayor the following requirements:
 - a) In case the unit is newly purchased, a Deed of Sale or Invoice from the vendor of the unit.
 - b) Community Tax Certificate
 - c) Official Receipt of fees imposed herein from the City Treasurer's Office.
2. Registration of Trisikads shall be limited to Three Hundred Fifty (350) units per year, issuance of which will be on a "first come, first served" basis.
3. Plate numbers which shall be issued by the Office of the City Treasurer to Trisikad Operators should be placed at the back of the side cab.
4. For safety purposes, the Trisikad Operator shall provide the unit with the following facilities:
 - a) a buzzer or horn
 - b) lighting device (flashlight or lamp, etc)
 - c) reflectorized stickers which shall be placed around the unit in such a manner that the outline of the unit shall be emphasized.
5. No Trisikads shall operate on national highways, except only when crossing, from a tertiary road or subdivision road to the other.
6. Drivers of Trisikads shall be required to have a Trisikad Driver's Permit duly issued by the Office of the City Mayor, requirements of which are as follows:
 - a) The driver should be a resident of the City of Naga, Cebu
 - b) The driver should be at least 18 years old.
 - c) Two (2) pcs. 1 x 1 ID picture
 - d) Barangay Clearance.
 - e) Police Clearance
 - f) Official Receipt of payment from the City Treasurer's Office.

Article 8. Mayor's Permit Fees/Rentals for Signs, Signboards, Billboards and Advertisements

Section 123. Coverage. This Article shall cover all form of outdoor advertising, hereinafter referred to as advertising media, done in the border limits of the City of Naga, Cebu, not limited to outdoor advertising display materials designed to inform the general public about a particular business, service, product or event.

Section 124. 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. Advertising Media - any form of outdoor advertising which shall cover, but is not limited to billboards and display signs that advertise a specific line or business.

goods, products, services and special events that are posted and/or installed for the attention of both mobile and pedestrian traffic. Such billboards and display signs may either be photo-printed, hand-printed or hand-painted on tin sheets, tarpaulins or cloth.

- a. Advertising Space – any form of structure specifically and specially designed for the installation of advertising media is placed for a period of time.
- b. Advertising Area – a place specifically and specially designated by the City Government where the placement of advertising space and advertising media is allowed.

Section 125. Imposition of Fee – There is hereby imposed a fee on signs, signboards, billboards, or advertisements, at the rates prescribed hereunder:

- 1) Billboards or signboards for advertisements of business, per sq. m. or fraction thereof:

Single faced	- P50.00
Double faced	- P60.00
 - 2) Billboards or signs for professional, per sq. m. or fraction thereof - P24.00
 - 3) Billboards, signs or advertisements for business and professions, painted on the building or structure or otherwise separated or detached therefrom, or sq. m. or fraction thereof - P25.00
 - 4) Advertisements by means of placards, per sq. m. or fraction thereof - P25.00
 - 5) Advertisements for business or profession by means of slides in movie houses or theaters, payable by owners of movie houses, theaters annually - P300.00
 - 6) Advertisements for business or profession by means of film exhibition
Payable by owners of movie houses or theaters annually - P2,000.00
- In addition to the fees provided under item 1 and 2 of this Section,
For the use of electric or neon lights in billboards, per sq.m. or
fraction thereof - P30.00.
- 7) Mass display of signs (Per Quarter)

From 100 to 250 display signs	- P 500.00
From 251 to 500 display signs	- P 750.00
From 501 to 750 display signs	- P1,000.00
From 751 to 1,000 display signs	- P1,500.00
For more than 1,000 display signs	- P2,500.00
 - 8) Advertisements by means of vehicles, balloons, kites, etc.

Per day or fraction thereof	- P 100.00
Per week or fraction thereof	- P 150.00
Per month or fraction thereof	- P 200.00
 - 9) Advertisement by means of promotional sale
(house to house) per day, per person - P 100.00

Section 126. Rentals on advertisement using city-owned structures/facilities - There is hereby imposed a rental fee of Two Hundred Fifty Pesos (P250.00) per sq.m. per month or fraction thereof for the use of City Government-owned buildings, structures/facilities as advertising space/area.

Section 127. Structural Standards. All proposals and/or applications for advertising space in the city shall be accompanied by detailed engineering schematics of the

proposed display, sign, showing therein its compliance with existing engineering and building codes of the National Government.

Section 128. Time of Payment. The annual fee imposed in this Article shall be paid to the City Treasurer before the advertisement, sign, signboard or billboard is displayed or distributed or at such other times as may be determined by regulation and renewable on or before January twenty (20) of each year.

Section 129. Requirements. Any person desiring to display signs, signboards, billboards, or advertisements shall file an application with the Business Permit and Licensing Office (BPLO) 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, sign, signboard, or billboard is displayed or distributed or at such other time as may be determined by regulation.

Section 130. Penalty. Any advertisement displayed in the city not in compliance with this Article shall immediately be removed, without prejudice to the suspension or cancellation of the business permit(s) of the building(s) and/or establishment(s) responsible for the advertisement.

Article 9. Permit Fee for Cockpits Owners/Operators/Licensees/ Promoters and Cockpit Personnel

Section 131. 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 132. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

- | | | |
|-----|---|------------|
| (a) | From the owner/operator/licensees of the cockpit: | |
| | 1. Application filing fee | P 1,250.00 |
| | 2. Annual cockpit permit fee | P 2,500.00 |
| (b) | From cockpit personnel | |
| | 1. Promoters/Hosts/General Manager | P1,250.00 |
| | 2. Pit Manager | P 900.00 |
| | 3. Referee/ "Koyme" | P 600.00 |
| | 4. Bet Taker "Kristo/Llamador" | P 350.00 |
| | 5. Bet Manager "Maciador/Kasador" | P 350.00 |
| | 6. Gaffer "Mananari" | P 180.00 |
| | 7. Cashier | P 250.00 |
| | 8. Derby Matchmaker | P 600.00 |

(c) Annual Fixed Tax:

- Along the National Highway	P 5,000.00
- Along the Provincial, City or Barangay Road	P 3,750.00
- Per cockfight - ordinary	P 7.50
- Per cockfight - derby:	
Two-Cock Derby	P 35.000
Three-Cock Derby	P 50.00
Four-Cock Derby	P 60.00

Section 133. 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 Sanggunian shall determine the number of cockpits to be allowed in the city subject to the pertinent provisions of PD 449, otherwise known as the Cockfighting Law of 1974 and other applicable laws, ordinances and rules and regulations.

(c) Cockpits shall be constructed and operated within the appropriate areas as prescribed in the zoning law or ordinance.

(d) No cockpit shall be constructed, established, or permitted to operate within a radius of two hundred meters (200 meters) from any educational, religious or public institutions such as, school, colleges, universities, hospitals, or clinics, churches or chapels, government offices or other public buildings.

(e) Minimum distance from existing cockpit arena within the city is at least five (5) kilometers, and a minimum distance from major highways shall be at least five hundred (500) meters.

(f) 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.

(g) Parking Requirements:

1. One (1) car slot and one jeepney/shuttle slot for every fifty (50) square meters of the spectator area; and one bus parking slot for every two hundred (200) spectators.

2. Standard Parking sizes: (Source: National Building Code 2005 Table VII.4)

- For perpendicular and diagonal parking dimensions: 2.5m x 5.0m per slot;
- For parallel parking dimensions: 2.15m x 6.0 m per slot; and
- For jeepney and shuttle bus parking dimensions: 3.60 x 9.0 m per slot.

Article 10. Special Permit Fee for Cockfighting

Section 134. 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 gamecockers or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

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

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

(a)	Special Cockfights (Pintakasi)	P 750.00
(b)	Special Derby Assessment from Promoters of -	
	Two-Cock Derby	P 750.00
	Three-Cock Derby	P1,000.00
	Four-Cock Derby	P1,250.00
	Five-Cock Derby	P2,500.00

Section 136 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 137. Administrative Provisions.

(a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this city only in licensed cockpits during Sundays and legal holidays and during local fiestas 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 Sanggunian. 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 SP, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

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

Article 11. Permit Fee on Occupation or Calling Not Requiring Government Examination

Section 138. Imposition of Fee - There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the city as follows:

	Occupation or Calling	Rate of Fee/Annum
(a)	On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P 60.00
(b)	On employees and workers in commercial establishments who attend to the daily needs of the inquiring or paying public	P 60.00
(c)	On employees and Workers in food or eatery establishment	P 60.00
(d)	On employees and workers in night or night and day establishment	P 60.00
(e)	All occupation or calling subject to periodic inspection, surveillance and /or regulations by the City Mayor, like animal trainer, auctioneer,	

barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager, Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder

P 60.00

Section 139. Exemptions. All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the LGC; and government employees are exempted from payment of this fee.

Section 140. 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 establishment such as but not limited to the following:

Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and/or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.

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

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 shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.

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

1. Employees and workers in canteen, carenderia, catering services, bakeries,

Ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores and soda fountains;

2. Stallholders, employees and workers in public markets;
3. Peddlers of cook or uncooked foods;
4. All other food peddlers, including peddlers of seasonal merchandise.

(d) Employees or workers in night or night and day establishments such as but not limited to the following:

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

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

(e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the City aside from those already specifically mentioned in Section 135.

Section 141. 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 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 142. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

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

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

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

Section 143. 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 12. Registration and Transfer Fees on Large Cattle.

Section 144. 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 145. Imposition of Fee. The owner of a large cattle is hereby required to register said cattle with the City Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

	Amount of Fee
(a) For Certificate of Ownership	P 200.00
(b) For Certificate of Transfer	200.00
(c) For Registration of Private Brand	200.00

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

Section 146. Time and Manner of Payment. The registration fee shall be paid to the City Treasurer's Office upon registration or transfer of ownership of the large cattle.

Section 147. Administrative Provisions.

(a) Large cattle shall be registered with the City Treasurer's Office 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's Office. All branded and counter-branded large cattle presented to the City Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.

(c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the city issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the City Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

Section 148. 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 13. Fees on Impounding of Astray Animals

Section 149. 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 farmlands, 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 150. 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) Small/Large Ruminant Animals	P 125.00 per day

Section 151. 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 152. Administrative Provisions.

(a) For purposes of this Article, the Barangay Tanods in coordination with the City Agriculture Office are hereby authorized to apprehend and impound astray animals in the municipal 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 three (3) 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 three (3) days after the date of impounding shall be sold at public auction under the following procedures:

1. The City Treasurer shall post notice for two (2) days in two (2) places including the main door of the City Hall and the public markets. The animal shall be sold to the highest bidder. Within two (2) 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 the two (2) 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 153. Penalty. Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

(a) First offense	P 100.00 per day
(b) Second offense	P 200.00 per day
(c) For the third offense and each subsequent offense	P 300.00 per day

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

Article 14. Permit Fee for Heavy Equipment for Industrial, Commercial and Institutional Use

Section 154. Imposition of Fees. There shall be collected an annual permit fee and/or annual inspection fee for heavy equipment for commercial, industrial and institutional use at the following rates:

	<u>Rate of Fee Per Annum</u>
a. Hand tractors	P 125.00
b. Light Tractors	125.00
c. Heavy Tractors	250.00

d.	Bulldozer	625.00
e.	Forklift	250.00
f.	Heavy Graders	625.00
g.	Light Graders	375.00
h.	Mechanized Threshers	250.00
i.	Manual Threshers	125.00
j.	Cargo Truck	
	8 to 15 m ³	625.00
	Above 15 to 25 m ³	850.00
	Above 25 m ³	1,000.00
k.	Dump Truck	
	8 to 15 m ³	250.00
	Above 15 to 25 m ³	350.00
	Above 25 m ³	400.00
l.	Road Rollers	375.00
m.	Payloader	625.00
o.	Primemovers/Flatbeds	1,250.00
p.	Backhoe	625.00
q.	Rockcrusher	625.00
r.	Batching Plant	2,500.00
s.	Transit/Mixer Truck	625.00
t.	Crane	625.00
u.	Other agricultural machinery or heavy equipment not enumerated above	250.00

Non-Land Transportation Office (LTO) registered heavy equipment shall be subject to rates pursuant to National Building Code.

Section 155. Time and Manner of Payment. The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

Section 156. 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 15 . Permit and Inspection Fee on Machineries and Engines

Section 157. Imposition of Fee. There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

(a) Internal combustable engines, Gas Turbine Engines, Hydro, Nuclear Or Solar Generating Units and the like, per kW

- | | |
|--|---------|
| 1. Per Kw, up to 50 kW | P 15.00 |
| 2. Above 50 Kw up to 100 kW | 10.00 |
| 3. Every Kw or fraction thereof above 100 Kw | 2.40 |

(b) Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like,

- | | |
|--------------------------|----------|
| 1. Per Unit, up to 10 Kw | P 100.00 |
| 2. Every Kw above 10 Kw | 3.00 |

(c) Other machineries and or equipment for commercial/ industrial/ institutional use not elsewhere specified, per unit:

- | | |
|--------------------------|--------|
| 1. Up to ½ kW | P 8.00 |
| 2. Above ½ Kw up to 1 Kw | 23.00 |

3. Above 1 Kw IP TO 3 Kw	39.00
4. Above 3 Kw IP TO 5 Kw	55.00
5. Above 5 Kw IP TO 10 Kw	80.00
6. Every Kw above 10 Kw or fraction thereof	4.00

Section 158. Time of Payment. The annual fee imposed in this Article shall be paid to the City Treasurer upon application of the Permit with the City Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the City Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

Section 159. 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 16. Permit fee for the Delivery/Storage of Flammable and Combustible Materials

Section 160. Imposition of Fee. There shall be fees to be collected a permit fee for the delivery/storage of combustible materials at the rates as follows:

- a. Storage of gasoline, diesel, fuel, kerosene and similar product - P 0.01 per liter
- b. Storage of calcium carbide
- | | |
|-----------------------|----------|
| 1) Less than 50 cases | P 375.00 |
| 2) 50 to 99 cases | P 625.00 |
| 3) 100 or more cases | P 875.00 |
- c. Storage of tar, resin and similar materials
- | | |
|-------------------------|-----------|
| 1) Less than 1,000 kls. | P 625.00 |
| 2) 1,000 to 2,500 kls. | P 875.00 |
| 3) 2,500 to 5,000 kls. | P1,125.00 |
| 4) Over 5,000 kls. | 1,250.00 |
- d. Storage of coal deposits - P 3.50/ton
- e. Storage of combustible, flammable or explosive
Substance not mentioned above - P0.01 / kilo or liter

Section 161. Time and Place of Payment. The fees imposed in Article shall be paid to the City Treasurer upon application for Business Permit with the Mayor's Office.

Section 162. Administrative Provisions.

(a) No person shall keep or store at his place of business any of the above-mentioned flammable, combustible or explosive substances without securing a permit from the Office of the City Mayor. 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.

(c) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper Official and shall supervise therefor.

Article 17. Permit Fee for Disposal of Wastes

Section 163. Definition. When used in this Article:

- c. Industrial Waste shall mean semi-solid, liquid or gaseous, unwanted or residual materials from an industrial operation (not including hazardous)
- d. Medical/Clinical Waste shall mean any discarded biologic product, such as blood or tissues, removed from operating rooms, morgues, laboratories, or other medical facilities. The term may also be applied to bedding, bandages, syringes, and similar materials that have been used in treating patients, as well as animal carcasses or body parts used in research.
- e. Electronic Waste shall mean discarded computers, office electronic equipment, entertainment device electronics, mobile phones, television sets and refrigerators and other similar devices.
- f. Human Waste shall mean the body waste of human beings
- g. Hazardous waste shall mean hazardous waste that poses substantial or potential threats to public health or the environment.

Section 164. Imposition of Fee. There shall be collected a permit fee for the generation, transportation, storage and disposal of waste at the rates as follows:

- | | |
|---|-----------------------|
| a. Industrial Waste | - P 40.00/ton |
| b. Medical/Clinical Waste | |
| - Hospital | - P 2,500.00/annum |
| - Clinic (bed capacity of not more than 25) | - P 625.00/annum |
| c. Electronic Waste | - P 375.00/issuance |
| d. Human Waste | - P 125.00/issuance |
| e. Special Waste (Hazardous) | - P 3,750.00/issuance |

Section 165. Time and Place of Payment - The fees imposed in Article shall be paid to the City Treasurer upon application for Business Permit or as the need arises.

Section 166. Administrative Provisions.

- (a) The Mayor shall promulgate regulations for the proper disposal of said wastes and shall designate the proper official and shall supervise therefor.

Article 17. Permit Fee For Extraction of Underground Water/Surface Water/Seawater

Section 167. Imposition of Fees. There shall be collected an annual permit fee for extraction of underground water, surface water and seawater in accordance with the following rates:

- | | |
|--------------------------------------|--------------------------------------|
| a. For Commercial use | |
| a.1 Up to three (3) Horsepower (HP) | P1,250.00 per annum per deep well |
| a.2 Three (3) HP up to Forty (40) HP | P2,500.00 per annum per deep well |
| a.3 Above Forty (40) HP | P3,000.00 per annum per deep well |
| b. For Industrial use | - P 6,250.00 per annum per deep well |

Section 168. Time and Place of Payment. The fees imposed in this Article shall be paid to the City Treasurer upon application for Business Permit with the Mayor's Office.

Article 18. Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Alleys, Patios, Plazas and Playgrounds

Section 169. 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 Office of the City Mayor and pay a fee in the following schedule:

- | | |
|---------------------|--|
| 1) For construction | P 90.00 /sq. m. per week or fraction thereof |
| 2) Others | P 3.50/sq. m. per day |

For wake and other charitable, religious and educational purposes, use and/or occupancy, no fee shall be collected. Provided, that a corresponding permit is first secured from the Office of the City Mayor.

Section 170. Time of Payment. The fee shall be paid to the City Treasurer upon filing of the application for permit with the City Mayor.

Section 171. 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 19. Permit Fee for Excavation

Section 172. Imposition of Fee. There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this city.

	Amount of Fee
(a) For excavation made across, along, parallel or adjacents to any public or private streets, alleys, roads and highways with concrete pavement .	
1. Minimum area 2.00 x 6.00 m., = 12.00 sq.m.	P2,475.00
2. For crossing the base of streets with concrete pavement, per linear meter (l.m) (boring method)	P 220.00/l.m.
(b) For excavation made across, along, parallel or adjacent to any public or private streets, alleys, roads and highways with asphalt pavement:	
1. Minimum fee	P 825.00
2. Additional fee for each linear meter for crossing the streets (minimum width of excavation, 0.80m)	P 70.00 /l.m.
(c) For excavation made across, along, parallel or adjacent to any public or private streets, alleys, roads and highways with gravel pavement:	
1. Minimum fee	P 495.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)	P 44.00/ l.m.
(d) For excavation made across existing curbs and gutters resulting in the damage	P 220.00/l. m.
(e) Additional fee for everyday of delay In excess of excavation period provided in the Mayor's permit	P 550.00/day

Section 173. Time and Manner of Payment. The fee imposed herein shall be paid to the City Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

Section 174. Administrative Provision.

(a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the city streets of City of Naga, Cebu unless a permit shall have been first secured from the Office of the City Mayor specifying the duration of the excavation.

(b) The City Engineer/City Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the City Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.

(c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

Section 175. Guidelines. Section 115 of Ordinance 2018-007 or the Traffic Management Code of the City of Naga, provides the following guidelines on diggings and excavations:

- (a) It shall be unlawful for any person or entities, whether on their own or as contractors to any government agency, local or national, to excavate or dig for purposes of installing water pipes, telecommunication lines, poles, drainage pipes, and other underground facilities, within roads, streets, thoroughfares and alleys without first securing an excavation permit from the Office of the Mayor and coordination with the traffic management authority, except in cases of emergency in which case the permit should be secured within three (3) working days.
- (b) The application for temporary closure of a road, or part of the road, due to diggings and/or excavation shall be evaluated first by the City of Naga Traffic Management Authority (CNTMA) so that timetable, remedial steps, and other precaution can be undertaken to minimize adverse effect on traffic flow.
- (c) Excavators/diggers must all times put up road signs for precautionary measures to motorist and pedestrians alike or safety signs warning of excavation works ahead.
- (d) All areas dug or excavated must be properly restored to its original form under the standard specification for road construction. To ensure restoration, the party undertaking the digging or excavation shall post a bond equivalent to one-hundred-fifty percent (150%) of the cost to restore the same, the amount to be determined by the City Engineer. The bond shall be forfeited in favor of the City government if restoration work is not commenced within 10 days of completion of the excavation and completed within the same number of days for which the excavation had been authorized. It shall be released within five (5) days after determination by the City Engineer or his authorized representative that the road has been restored satisfactorily.

Article 20. Permit Fee on Circus and Other Parades

Section 176. Imposition of Fee. There shall be collected a Mayor's Permit Fee of One Hundred Eighty Pesos (P180.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this city.

Section 177. 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 two (2) days before the scheduled date of the circus or parade and on such activity shall be held.

Section 178. Exemptions. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 179. Administrative Provisions.

(a) Any persons who shall hold a parade within this city shall first obtain from the Office of 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 Police Station Chief of the PNP-City of Naga, Cebu 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 21. Permit Fee for the Conduct of Group Activities

Section 180. 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's Office the corresponding fee in the following schedule:

- | | |
|---|---------------------|
| 1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets, per day | P180.00
P 350.00 |
| 2. Public Dances/Discos, per night | |
| 3. Coronation and ball, per night | P180.00 |
| 4. Promotional sales, per day | P350.00 |
| 5. Other Group Activities | P180.00 |

Section 181. Time of Payment. The fee imposed in this article shall be paid to the City Treasurer's Office upon filing of application for permit with the Office of the City Mayor.

Section 182. Exemptions. 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 183. Administrative Provision. A copy of every permit issued by the City Mayor shall be furnished to the City of Naga Police Station Chief who shall assign police officers to the venue of the program or activity to help maintain peace and order.

Article 22. Permit Fee on Film-Making

Section 184. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this city:

Rate of Fee Per Filming	
a. Commercial movies	P3,750.00/film
b. Commercial advertisements	P 900.00/film
c. Documentary film	P 900.00/film
d. Videotape coverage	P 550.00/coverage

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

Section 185. Time of Payment. The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit five (5) days before location-filming is commenced.

Article 23. Permit Fee on Bicycles

Section 186. Imposition of Fee. It shall be unlawful for any person to own, possess or use a bicycle in this municipality without first having the bicycle registered with the Office of the City Mayor. The following fees shall be collected for bicycle registration.

- | | |
|--|---------|
| (a) Permit Fee | P 12.50 |
| (b) Registration Fee | P 6.25 |
| (c) Actual cost of the plate number (to be determined by the City Treasurer) | |

Section 187. Time of Payment and Surcharge for Late Payment. The imposed fees herein shall be payable to the City Treasurer's Office within the first twenty (20) days of January of every year. In case the vehicle registered is newly acquired or possessed, the fees imposed herein shall be paid within twenty (20) days from date of acquisition of possession. A surcharge of twenty five percent (25%) of the amount due shall be collected in case of failure to pay the fees herein provided within the time prescribed.

Section 188. Administrative Provisions.

(a) An appropriate metal plate or sticker shall be provided by the City Treasurer's Office for identification purposes.

(b) The Office of the City Mayor shall keep a register of all bicycles containing information such as the make, brand, color of the bicycle, the name and address of the owner and the permit plate number.

Section 189. Penalty. Bicycles apprehended without any permit shall be confiscated and impounded until a Mayor's Permit could be obtained. Impoundment fee is fixed at P10.00 per day; Bicycles not redeemed within thirty (30) days from impoundment shall be totally confiscated in favor and disposition of the City Government.

Article 24. Special Permits And Charges

Section 190. Imposition of Fees. There shall be collected the following charges for permit of special activities:

(a) For the use of the City of Naga Sports Complex (open space). The fees provided herein is exclusive of power consumption charges, the computation of which shall be based on the prevailing rate of the Visayan Electric Company (VECO).

a.1. Public Dance/Disco Permit or any activity (Night time):	
= Mayor's Permit Fee	- P 125.00
+ Service Fee	- P 250.00
+ Rental Fee	- P 250.00
Total	- P 625.00/night
a.2. Any activity (Day time):	
= Mayor's Permit Fee	- P 60.00
+ Service Fee	- P 125.00
+ Rental Fee	- P 250.00
Total	- P 435.00/day

The fees imposed herein shall be paid to the City Treasurer's Office before the use of the said open space. Interested individuals/parties shall apply for permit with the Office of the City Mayor.

(b) For holding a public dance in any place/barangay within the territorial jurisdiction of this City.

b.1. Mayor's Permit Fee - P 125.00

Endorsement from the Barangay Captain, where the public dance will be held, should be submitted to the Mayor's Office before the permit can be issued. The Fee imposed herein shall be paid to the City Treasurer's Office.

(c) For Caroling Activities (December 16 to January 6 only)

c.1. Mayor's Permit Fee

- = Individual (1 permittee) - P 35.00
- = Group of not more than 5 carollers - P 125.00
- = Group of 6 to 10 carollers - P 180.00
- = Group of more than 10 carollers - 250.00

The caroling activity shall be allowed only during the Christmas season from December 1 to January 6 only, with time limit of up to 12:00 midnight, except on December 24, 25 and January 1. The Mayor's Permit for the aforementioned activity should be secured first with the City Mayor's Office after paying the corresponding fees at the City Treasurer's Office.

CHAPTER IV. SERVICE FEES

Article 1. Secretary's Fees

Section 191. 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.

1.1. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from any of the offices of this LGU, other than those specified in this Section:

<u>Amount of Fee</u>	
a. For each certificate of correctness (with seal of Office) written on the copy or attached thereto	P 60.00
b. For certifying the official act of the City Judge or other judicial certificate with seal	P 60.00
c. For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	P 60.00
d. Photocopy of any document - per page	P 60.00
e. Electronic copy per document (USB/Email)	P 100.00
f. Issuance of Police Blotter	P 120.00
f. Certification for any other purpose	P 60.00

1.2. For services rendered by the Office of the City Assessor:

a. Sketch plan - each page or sheet	P 60.00
b. Certified true/Xerox copy of Tax Declaration	P 70.00
c. For records verification or trace back of records:	
First Tax Declaration	P 60.00
Succeeding Tax Declarations - per Tax Declaration	P 12.00
d. Certificate of Real Property holdings	P 60.00
e. Ocular Inspection Fee by the Municipal Assessor-per lot	P 125.00
f. Plain copy of Tax Declaration	P 60.00
g. Annotation of Bail, Amortization, Mortgage or Encumbrances	P 60.00
h. Certification of non/with improvement of real property	P 60.00
i. Processing Fee - Tax Declaration subject to transfer (excluding the remaining portion) - per Tax Declaration	P 120.00
j. Certification for any other purpose	60.00

1.3. For services rendered by the City Treasurer's Office:

- | | |
|---|---------|
| a. Tax Clearance Fee for the first Tax Declaration or Lot | P 60.00 |
| For every lot in excess | P 25.00 |
| b. Withdrawal of cash bail bond deposit | P 60.00 |
| c. Certification for any other purpose | P 60.00 |

1.4. Exemptions. The fees imposed in this Section 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.

1.5. Time and Manner of Payment. The fees shall be paid to the City Treasurer's Office at the time of the request, written or otherwise, before the issuance of a copy of any record or document.

Article 2. Local Civil Registry Fees

Section 192. Imposition of Fees. There shall be collected for services rendered by the City Civil Registrar of this city the following fees:

LOCAL CIVIL REGISTRY FEES	Amount of Fees (Php)
MARRIAGE FEES:	
1. Application for Marriage License-Filipino	150.00
2. Application for Marriage License-Alien	1,000.00
3. Marriage License Fe	25.00
4. Marriage Solemnization Fee-Filipino	220.00
5. Marriage Solemnization Fee-Alien	1,000.00
6. Marriage Counselling Fee	150.00
FOR REGISTRATION OF LEGAL INSTRUMENTS:	
1. Affidavit of Reappearance	500.00
2. Affidavit of Acknowledgement	200.00
3. Affidavit to Use the Surname of the Father-AUSUF	200.00
4. Legitimation	200.00
5. Acquisition of Citizenship	500.00
6. Authorization and ratification of artificial insemination	500.00
7. Marriage Settlements and any modification thereof.	500.00
8. Repatriation document with Oath of Allegiance	500.00
9. Option to Elect Philippine Citizenship	500.00
10. Other Registrable Legal Instruments	200.00
FOR REGISTRATION/ANNOTATION OF COURT DECREE/ORDERS:	
1. Adoption	500.00
2. Annulment of Marriage, Legal Separation or Declaration of Absolute Nullity of Marriage	1,500.00
3. Court Order of Correction of Entry on Civil Registry Documents	200.00
4. Presumptive Death	1,500.00
5. Naturalization	1,000.00
6. Voluntary Emancipation of Minors	300.00
7. Judicial Determination Of Paternal Affiliation	300.00
8. Court Order on the Custody of Minors and Guardianship	300.00
9. Court Order Recognizing Natural Children of Denying such Recognition	300.00

10. Registration of Foreign Decree by Adoption	1,000.00
11. Aliases	2,000.00
12. Oath of Allegiance Of Naturalized Filipino Citizen	500.00
13. Voluntary Renunciation of Citizenship	1,000.00
14. Other Court Decrees/ Orders submitted for registration/ annotation	300.00
CERTIFICATION, MISCELLANEOUS AND OTHER SERVICES	
1. Transcription Copy Of Any Document in the Register	
- LOCAL	50.00
- ABROAD	300.00
2. Typewritten Certified True Copy of any document in the Register	
- LOCAL	50.00
- ABROAD	300.00
3. Certified Machine Copy	
- LOCAL	50.00
- ABROAD	300.00
4. Annotation Fee on Appropriate Civil Registry Documents for Successful Petitioner of R.A. 9048	300.00
5. Processing Fee for Delayed Registration of Vital Events	
- Within the Municipality	250.00
- Out of Town	500.00
6. Endorsement of Civil Registry Documents to NSO	100.00
7. Supplemental Report	200.00
8. Affidavit Fee	50.00
9. Transfer of Civil Registry Documents Wrongly Registered	200.00
10. Other Certification Fees Relative to Civil Registration	200.00
11. Civil Registry Forms	10.00
12. BREQS NSO- Service Fee	75.00
BURIAL FEES	
1. Burial Permit Fee (Local Residents)	50.00
2. Burial Permit Fee (Non Residents)	100.00
3. Fee for Exhumation of Cadaver	100.00
4. Fee for Removal of Cadaver	100.00
5. Fee for Transfer of Cadaver to other places outside Naga	100.00
6. Cremation	500.00
7. Ocular inspection fee fore cadaver interment	100.00

FEES AUTHORIZED BY RA 9048

- | | |
|--|------------|
| 1. Filing Fee for Correction of Clerical Error in Civil Registry Docs. | P 1,000.00 |
| 2. Filing Fee for Charge of First Name in the COLB | P 3,000.00 |
| 3. Service Fee for Migrant Petitioner for Correction of Clerical Error | P 500.00 |
| 4. Service Fee for Migrant Petitioner for Charge of First Name | P 1,000.00 |

Article 3. Clearance Fees

Section 193. Imposition of Fees. There shall be imposed fees for issuance of Police, Mayor and Court Clearance of this Local Government Unit.

Amount of Fees for each document:

a. For employment, scholarship, study grants	- P 33.00
b. For application for Filipino citizenship	- P 1,000.00
c. For change of name	- P 500.00
d. For passport or visa application	- P 500.00
e. For firearms permit application	- P 1,000.00
f. For any other purpose	- P 50.00

Section 194. Time of Payment. The service fee provided under this Section shall be paid to the City Treasurer's Office before issuance of any of the above clearances.

Article 4 . Sanitary Inspection Fee

Section 195. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this city or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Sanitary Fee per Annum
Less than P30,000.00	P 60.00
P 30,000.00 or more but less than 60,000.00	P 180.00
60,000.00 or more but less than 100,000.00	P 350.00
100,000.00 or more but less than 200,000.00	P 500.00
200,000.00 or more but less than 400,000.00	P 625.00
400,000.00 or more but less than 1,000,000.00	P 750.00
1,000,000.00 or more	P 875.00

Section 196. Time of Payment. The fees imposed in this Article shall be paid to the City Treasurer's Office upon filing of the application for the sanitary inspection certificate with the City Health Office and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 197. 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 5. Service Fees for Health Examination

Section 198. Imposition of Fee. There will be collected a fee of Thirty Pesos (P30.00) 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 Twelve Pesos (P12.00) 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 199. Time of Payment. The fee shall be paid to the City Treasurer's Office before the physical examination is made and the medical certificate is issued.

Section 200. Administrative Provisions.

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

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

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

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

Section 201. Penalty. A fine of Three Thousand Pesos (P3,000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article 6. Service Fee for Garbage Collection

Section 202. Imposition of Fee. There shall be collected from every owner or operator of a business establishment a garbage fee in accordance with the following schedule:

I. BUSINESS, TRADE OR OCCUPATION

Monthly

A. Watercraft companies & travel-related firms:

1. Watercraft Companies

a. Main Office

- | | |
|--|---------|
| a.1) 1000 sq.m. or more | P625.00 |
| a.2) 500 sq.m. or more but less than 1,000 sq.m. | P500.00 |
| a.3) 200 sq.m. or more but less than 500 sq.m. | P400.00 |
| a.4) Less than 200 sq.m. but more than 100 sq.m. | P300.00 |
| a.5) Less than 100 sq.m. | P125.00 |
| b. Every branch office thereof | P 90.00 |

2. Tour & Travel bureaus, agencies & operators

P125.00

B. Amusement Places

1. Amusement centers & establishments with coin-operated machines, appliances, amusements rides and shooting galleries, side show booths and other similar establishments

with contrivances for the amusement of customers – per contrivances	P25.00
2. Billiards &/or pool halls – per table	P25.00
3. Bowling establishments -Automatic or non-automatic–per lane	P25.00
4. Casinos	P437.50
5. Circuses, Carnivals, fun houses & the like	P218.75
6. Cockpits	P312.50
7. Golf links & ranges	P187.50
8. Gymnasiums	P125.00
9. Memberships clubs, associations, social clubs and other voluntary associations:	
a. Serving foods & drinks with lodging facilities	P187.50
b. Serving foods and drinks without lodging facilities	P125.00
10. Night/day clubs, discos & other similar establishments	
a. Night clubs & discos	P250.00
b. Day clubs	P187.50
c. Cocktail lounges, bars & beer gardens	P125.00
d. Cabarets / dance halls	P125.00
11. Pelota courts, tennis courts & other similar firms	P125.00
12. Race tracks, coliseum or similar establishments	P 187.50
a. For every off-track betting center	P 62.50
13. Resorts or other similar establishments	P250.00
14. Sauna baths & massage clinics – per cubicle	P 25.00
15. Skating rink	P125.00
16. Stadium, sports complexes	P218.75
17. Theaters or cinema houses with seating capacity of:	
a. 1,000 persons or more	P250.00
b. 500 or more but less than 1,000 persons	P187.50
c. Less than 500 persons	P 125.00
18. Video game machines – per machine	P 25.00
C. Bakeries or Bakeshops with an aggregate floor area of:	
a. 1,000 sq.m. or more	P 250.00
b. 500 sq.m. or more but less than 1,000 sq.m.	P187.50
c. 200 sq.m or more but less than 500 sq.m.	P150.00
d. 100 sq.m or more but less than 200 sq.m.	P125.00
e. Less than 100 sq.m.	P93.75
D. Car & Other Vehicle Exchanges/Dealers	P125.00
E. Cargo & Mail Forwarders	
a. With 5 or more delivery vehicles whether motorized or not	P125.00
b. With less than 5 delivery vehicles whether motorized or not	P93.75
F. Druggists & Pharmacies for the main store or each branch Thereof, with an aggregate floor area of:	
a. 1,000 sq.m. or more	P250.00
b. 500 sq.m. or more but less than 1,000 sq.m.	P187.50
c. 200 sq.m or more but less than 500 sq.m.	P150.00
d. 100 sq.m or more but less than 200 sq.m.	P125.00
e. Less than 100 sq.m.	P 93.75
G. Electric & Power Companies	
a. Power Plant	P 625.00
b. Main Office	P 250.00
c. Every branch office thereof	P 187.50
H. Financial Institutions	
1. Banks	
a. Uni-banks or commercial banks	

a.1) Main or Regional Office	P250.00
a.2) Every branch office thereof	P187.50
b. Savings & Thrift Banks	
b.1) Main or Regional Office	P187.50
a.2) Every branch office thereof	P125.00
c. Rural banks	P187.50
d. Private Development Banks	P187.50
e. Savings & Loans Associations, building & loans assns:	
e.1) Main Office	P187.50
e.2) Every branch office thereof	P125.00
f. Lending investors, financing/installment houses; money shops; foreign exchange dealers; insurance brokers/Agencies/companies; shares of stock/commodity brokers bonding companies	
f.1) Main or Regional Office	P250.00
f.2) Every branch office thereof	P125.00
g. Pawnshops	
assns:	
g.1) Main or Regional Office	P125.00
g.2) Every branch office thereof	P 93.75

I. Florists &/or Ornamental Plant suppliers with an aggregate floor area of:

a. 500 sq.m. or more but less than 1,000 sq.m.	P187.50
b. 200 sq.m or more but less than 500 sq.m.	P125.00
c. 100 sq.m or more but less than 200 sq.m.	P 93.75
d. Less than 100 sq.m.	P 62.50

J. Funeral Parlors with an aggregate floor area of:

a. 1,000 sq.m or more	P312.50
b. 500 sq.m. or more but less than 1,000 sq.m.	P500.00
c. 200 sq.m or more but less than 500 sq.m.	P187.50
d. 100 sq.m or more but less than 200 sq.m.	P125.00
e. Less than 100 sq.m.	P 93.75

K. Gasoline service & filling stations:

a. With convenience store with an aggregate floor area of:	
a.1) 1,500 sq.m. or more	P250.00
a.2) 1,000 sq.m. or more but less than 1,500 sq.m.	P187.50
a.3) Less than 1,000 sq.m.	P125.00
b. Without a convenience store with an aggregate area of:	
b.1) 1,500 sq.m. or more	P187.50
a.2) 1,000 sq.m. or more but less than 1,500 sq.m.	P125.00
a.3) Less than 1,000 sq.m.	P 93.75

L. Hospitals, Medical Clinics, Private with bed capacity

1. More than 500 persons	P625.00
2. 401 to 500 persons	P500.00
3. 301 to 400 persons	P437.50
4. 201 to 300 persons	P375.00
5. 101 to 200 persons	P312.50
6. 76 to 100 persons	P281.25
7. 51 to 75 persons	P250.00
8. 26 to 50 persons	P218.75
9. Less than 26 persons	P187.50

Provided, that a fifty per cent (50%) additional premium on garbage fees shall be assessed on pathological wastes of Hospitals, and 25% premium on Special Treatment Clinics (including,

but not limited to: dental clinics, derma and skin treatment clinics, dialysis clinics), and Diagnostic Centers/Clinics which extract blood, urine and stool, among others, for diagnostic examinations.

M. Hotels, Motels, Apartels, Pension Inns, Drive Inns, Boarding Houses, Lodging Houses & Dormitories:

1. Hotels:

a. 5-Star-per room

a.1) Single Bed	P 6.25
a.2) Double Bed	P12.50
a.3) Suite	P18.75

b. 4-Star-per room

b.1) Single Bed	P 5.00
a.2) Double Bed	P 7.50
a.3) Suite	P10.00

c. 3-Star-per room

b.1) Single Bed	P 3.75
a.2) Double Bed	P 6.25
a.3) Suite	P10.00

d. 2 or 1-Star-per room

b.1) Single Bed	P3.75
a.2) Double Bed	P6.25
a.3) Suite	P10.00

2. Motels and drive inns – per room:

P10.00

3. Hostels, apartels, pension inns:

a. Per room

a.1) Single Bed	P3.75
a.2) Double Bed	P6.25

4. Boarding houses, lodging houses, dormitories, bed spaces – per bed

P3.75

N. Institutions of Learning

1. Private universities, colleges, schools for educational, technical/vocational courses; nursery, pre-schools and kindergarten schools, based on the total semestral enrolment PER CAMPUS/UNIT at the rate of P5/student per semester or P10/student per school year, the basis of computation of number of students shall be the semester immediately preceding the date of payment of garbage fees.

O. Jewelers

P125.00

P. Liquefied Petroleum – Cooking Gas (LPG)

1. Wholesaler/Brand Marketer
2. Dealer/Retailer

P125.00
P 62.50

Q. Lumber Yard – Sawmill, with an aggregate are of:

- a. 1,000 sq.m or more
- b. 500 sq.m. or more but less than 1,000 sq.m.
- c. Below 500 sq.m.

P 437.50
P 375.00
P 312.50

R. Market Stallholders with an aggregate floor area of:

- a. 100 sq.m or more
- b. 75 sq.m. or more but less than 100 sq.m.
- c. 50 sq.m. or more but less than 75 sq.m.
- d. 25 sq.m. or more but not less than 50sq. m

P125.00
P100.00
P 75.00
P 50.00

S. Media Facilities

1. Newspaper, book or magazine publications:

P125.00

2. Radio Stations	P125.00
3. TV stations	P187.50
T. Peddlers, Ambulant Vendors except trucks or Vans each	P37.50
U. Telegraph, teletype, cable wireless communication companies	
1. Main or Regional Office	P250.00
2. Every branch/station thereof	P125.00
V. Telephone companies	
1. Main or Regional/ Office	P312.50
2. Every branch/ station thereof	P125.00
W. Terminal/ garage for bus, taxi and other public utility vehicle except Those used for home garage, with an aggregate area of.	
1. Terminal/ Garage	
a. 1000sq.m. or more	P250.00
b. 500 sq. m. or more but less than 1000 sq.m.	P187.50
c. 200 sq.m. or more but less than 500 sq.m.	P125.00
d. 100 sq.m. or more but less than 200sq.m.	P 93.75
e. less than 100sq.m.	P 62.50
2. Garage Only	
a. 1000sq.m. or more	P187.50
b. 500sq.m. or more but less than 1,000 sq.m.	P150.00
c. 200 sq.m. or more but less than 500 sq.m.	P125.00
d. 100 sq.m. or more but less than 200sq.m.	P 93.75
e. less than 100sq.m.	P 62.50
X. Tire recapping shop with an aggregate floor area of	
a. 1000sq.m. or more	P 500.00
b. 500 sq.m. or more but less than 1000 sq.m.	P 375.00
c. 200sq.m. or more but less than 500 sq.m.	P 250.00
d. 100 sq.m. or more but less than 200sq.m.	P 187.50
e. less than 100sq.m.	P 125.00
Y. Vulcanizing Shops with an aggregate floor area of:	
a. 1,000 sq.m. or more	P 125.00
b. 500 sq. m. or more but less than 1,000 sq. m.	P 93.75
c. 200 sq. m. or more but less than 500 sq. m.	P 75.00
d. 100 sq. m. or more but less than 200 sq. m.	P 62.50
e. Less than 100 sq. m.	P 50.00
Z. Public Utility Vehicles/per unit	
1. Buses	P125.00
2. Mini-buses	P 93.75
3. Jeepneys with seating capacity of more than 15 passengers	P 75.00
4. Jeepneys with seating capacity of less than 15 passengers	P 62.50
5. Taxi	P 62.50
6. V-hire	P 93.75
II. OTHERS BUSINESSES & SERVICE FIRMS & AGENCIES NOT SPECIFIED MENTIONED ABOVE:	
A. Administrative offices or offices of professions- Medical, dental, law, architects, engineers, CPAs, etc.	P 62.50

B. Business Weighers	P 62.50
C. Film shooting – per day	P 62.50
D. General Merchants/Explorers/Importers/Wholesalers/ Distributors/Re-packers/Retailers with an Aggregate floor area of:	
1. 1,000 sq. m. or more	P375.00
2. 500 sq. m. or more but less than 1,000 sq. m.	P312.50
3. 200 sq. m. or more but less than 500 sq. m.	P250.00
4. 100 sq. m. or more but less than 200 sq. m.	P187.50
5. 50 sq. m. or more but less than 100 sq. m.	P125.00
6. 25 sq. m. or more but less than 50 sq. m.	P 62.50
7. Less than 25 sq. m.	P 50.00
E. Manufacturers, producers, processors, brewers, distillers Compounders, with an aggregate area of:	
1. 2,000 sq. m. or more	P 625.00
2. 1,500 sq. m. or more but less than 2,000 sq. m.	P 562.50
3. 1,000 sq. m. or more but less than 1,500 sq. m.	P 500.00
4. 500 sq. m. or more but less than 1000 sq. m.	P 437.50
5. 200 sq. m. or more but less than 500 sq. m.	P 375.00
6. Less than 200 sq. m.	P 312.50
F. Owners or operators of business establishments Rendering SERVICES, such as:	
1. Under the following category and the like:	
a. Aerobics, body fitness & slimming firms	
b. Advertising agencies	
c. General Contractors	
d. Laundry shops/operators	
e. Manpower service/employment recruitment agencies	
f. Surveyors & appraisers	
g. Other similar service	
With an aggregate floor area of:	
1. 1,000 sq. m. or more	P 187.50
2. 500 sq. m. or more but less than 1000 sq. m.	P 150.00
3. 200 sq. m. or more but less than 500 sq. m.	P 125.00
4. 100 sq. m. or more but less than 200 sq. m.	P 93.75
5. Less than 100 sq. m.	P 62.50
2. Under the following category and the like:	
a. Battery repair & machine shops	
b. Blood banks and centers	
c. Engravers – Metal & Photoengravers	
d. Beauty salons & barber shops	
e. Haberdashers, tailoring & dress shops	
f. Laboratory & Testing Firms	
g. Photo laboratories – reproduction firms	
h. Other similar service	
With an aggregate floor area of:	
1. 1000 sq. m. or more	P 312.50
2. 500 sq. m. or more but less than 1000 sq. m.	P 250.00
3. 200 sq. m. or more but less than 500 sq. m.	P 187.50
4. 100 sq. m. or more but less than 200 sq. m.	P 93.75
5. Less than 100 sq. m.	P 62.50
G. Principal, branch or sales offices, except those classified under II – A, with an aggregate floor area of:	
1. 1000 sq. m. or more	P187.50
2. 500 sq. m. or more but less than 1000 sq. m.	P162.50

3. 200 sq. m. or more but less than 500 sq. m.	P150.00
4. 100 sq. m. or more but less than 200 sq.m.	P125.00
5. Less than 100 sq. m.	P 62.50

H. Printing presses – offset or letterpress, with an
Aggregate floor area of:

1. 1000 sq. m. or more	P312.50
2. 500 sq.m. or more or less than 1000 sq.m.	P250.00
3. 200 sq.m. or more or less than 500 sq. m.	P187.50
4. 100 sq. m. or more but less than 200 sq. m.	P162.50
5. Less than 100 sq. m.	P125.00

I. Public Eating Places:

1. Carenderias

1.a 1000 sq. m. or more	P187.50
1.b 500 sq.m. or more or less than 1000 sq.m.	P125.00
1.c 200 sq.m. or more or less than 500 sq. m.	P93.75
1.d 100 sq. m. or more but less than 200 sq. m.	P62.50
1.e Less than 100 sq. m.	P50.00

2. Restaurants, refreshment parlors, snack & coffee shops

a. Using Styrofoam, plastics and other non-biodegradable
materials with an aggregate floor area of:

a.1) 1000 sq. m. or more	P312.50
a.2) 500 sq.m. or more or less than 1000 sq.m.	P250.00
a.3) 200 sq.m. or more or less than 500 sq. m.	P187.50
a.4) 100 sq. m. or more but less than 200 sq. m.	P125.00
a.5) Less than 100 sq. m.	P 62.50

b. Not using Styrofoam, plastics and other non-biodegradable
materials, with an aggregate floor area of:

a.1) 1000 sq. m. or more	P 250.00
a.2) 500 sq.m. or more or less than 1000 sq.m.	P 125.00
a.3) 200 sq.m. or more or less than 500 sq. m.	P 100.00
a.4) 100 sq. m. or more but less than 200 sq. m.	P 75.00
a.5) Less than 100 sq. m.	P 62.50

J. Real Estate Dealers & Lessors

1. Subdivision Operators/Offices	P 125.00
2. Lessors of Real Estate & Commercial Complexes/Malls	P 187.50

(Lessees are charges separately depending on the
Category of its business/activity/service.

K. Cemeteries & Memorial Parks – with an aggregate area of:

1. 2 hectares or more	P 437.50
2. Less than 2 hectares	P 312.50

L. Pre-Need Firms for Memorial Plans

P 125.00

M. Education and Life Plans :

Pension/Retirement Plans:

a. Main office or Regional office	P 250.00
b. Every branch office thereof	P 187.50

N. Rice & Corn millers – with an aggregate area of

a.1000 sq. m. or more	P 250.00
b. 500 sq.m. or more or less than 1000 sq.m.	P 218.75
c. 200 sq. m. or more or less than 500 sq. m.	P 187.50
d. 100 sq. m. or more but less than 200 sq. m.	P 150.00

III. Owners/Lessors of Residential Houses, Condominium

Units, Apartments, Each Units with an aggregate floor area of

1. More than 1,000 square meters	P 250.00
2. 750 sq.m. or more but not more than 1000sq.m.	P 187.50
3. 500 sq.m. or more but not more than 750sq.m.	P 125.00
4. 250 sq.m. or more but not more than 500 sqm.	P 100.00
5. 100 sq.m. or more but not more than 250 sq.m.	P 50.00
6. 50 sq.m. or more but not more than 100sq.m.	P 37.50
7. Less than 50 square meters	P 25.00

IV. OTHER KIND OF BUSINESS NOT SPECIFIED HEREIN..... P 37.50

Section 203. Time of Payment. The fees prescribed herein shall be paid to the City Treasurer's Office on or before the tenth day of each month or upon application of Business Permit.

Section 204. Administrative Provisions:

- (a) The owner, management, operator of the establishments aforementioned shall provide the required garbage can or receptacle within his premises, which shall be placed in front of his house, establishment only before the time of garbage collection.
- (d) 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.
- (e) This Article shall not apply to business operators or establishments which provides their own system of garbage disposal.
- (f) Other pertinent administrative provisions and implementing rules and regulations shall be referred to Solid Waste Management Ordinance No. 2020-15, titled: **"INTEGRATED SOLID WASTE MANAGEMENT ORDINANCE OF THE CITY OF NAGA, CEBU, AS AMENDED."**

Article 7. Service Fee for Septage Collection

Section 205. Imposition of Fee. There shall be collected from every owner of residential house, operator of a business establishment, and other institutions such as hospitals, schools, etc., a septage fee in accordance with the following schedule:

First extraction and disposal services rendered to all residential owners within the City of Naga is free. Succeeding extraction (5 cu.m.) shall be charged with the following rates:

- a. Residential Building- Three Thousand Five Hundred Pesos (P3,500.00)
- b. Commercial Establishments (excluding malls): Six Thousand Five Hundred Pesos (P6,000.00)
- c. Malls- Eight Thousand Hundred Pesos (P8,000.00)
- d. Industrial- Eight Thousand Pesos (P8,000.00)
- e. Institutional
 - e.1. Government- Free
 - e.2. Private- Five Thousand Pesos (P5,000.00)

Section 206. Prohibited Acts. The following shall be prohibited acts.

1. Transporting of septage without permit;
2. Failure of desludgers to secure accreditation;
3. Non-submission of monthly reports to C-ENRO
4. Failure of desludgers to comply with the presentation of Manifest Receipt;
5. Issuance of unregistered Manifest by the desludgers;
6. Improper disposal of septage by desludgers;

7. Failure to discharge septage when required;
8. Non- conformity to the standard design and requirements of septic tanks;
9. Absence of sanitary toilets/ septic tanks in residential, industrial, institutional buildings;
10. Operating a Septage and Sewerage Treatment/Disposal Facility Without permit;
11. Violation of Section 12 of Ordinance No. 2018-003, titled: **AN ORDINANCE ESTABLISHING THE SYSTEM OF OPERATIONS IN THE CITY OF NAGA SEPTAGE TREATMENT FACILITY AND CREATING THE CITY SEPTAGE MANAGEMENT AND MONITORING OFFICE.**

Section 207. Report and Monitoring System. Each of the service providers shall retain its records for a minimum of five (5) years. Each of the service providers shall also submit a quarterly report to the C-ENRO on before the 15th of the month following the end of the quarter which shall include, but are not limited to the following:

- a. Pumping activity and volume recorded in the logbook;
- b. Filled out Manifest Receipts;
- c. Notes on deficiencies of the septic tank (cracks, missing pipes or fitting, improper manholes or access ports);
- d. Inventory tools; and
- e. Desludging schedule.

Section 208. Penalties.

a. Any person or entity who shall violate Sections 18.1 up to Section 18.6 and Section 18.10 of Ordinance No. 2018-003 shall be punished a fine of P3,000.00 for the first offense; a fine of P4,000.00 and suspension of accreditation for six months for the second offense; and a fine of P5,000.00, cancellation of accreditation, or imprisonment of not less than one (1) month, but not more than six (6) months upon discretion of the court.

b. For individual residents/households violating Sections 18.7 up to Section 18.9 of Ordinance No. 2018-003 shall be punished with a fine of One Thousand Pesos (P1,000.00) for the first offense; fine of Two Thousand Pesos (P2,000.00) for the second offense; and a fine of Three Thousand Pesos (P3,000.00) or imprisonment of less than one (1) month, but not more than three (3) months upon discretion of the court.

c. For commercial and industrial entities violating Sections 18.7 up to Section 18.9 of Ordinance No. 2018-003 shall be punished with a fine of Three Thousand Pesos (P3,000.00) for the first offense; fine of Four Thousand Pesos (P4,000.00) for the second offense; and a fine of Five Thousand Pesos (P5,000.00) and suspension of business permit until full compliance.

d. Any person or entity who shall violate Section 18.10, Section 12 and other provisions of Ordinance No. 2018-003 shall be punished with a fine of One Thousand Pesos (P1,000.00) for the first offense; fine of Two Thousand Pesos (P2,000.00) for the second offense; and a fine of Three Thousand Pesos (P3,000.00) or imprisonment of less than one (1) month, but not more than three (3) months upon discretion of the court. If the violation is committed by a juridical person, the manager or the person-in-charge in the management shall be held criminally responsible.

Section 209. Septage Management Trust Fund. Unless otherwise decided by the City Septage and Sewerage Management and Monitoring Unit (CSSMMU), the user's fees

and desludging fees collected from private desludgers shall be held as Septage Management Trust Fund by the City Treasurer's Office and shall be used to pay for the operation and maintenance of the CITY OF NAGA SEPTAGE TREATMENT FACILITY.

Said fund shall only be disbursed upon proper authorization from the CSSMMU and approval of the City Treasurer's Office, subject to the usual accounting and auditing regulations.

CHAPTER V. CITY CHARGES

Article 1. Fishery Rentals, Fees and Charges

Section 210. Definitions. When used in this Article:

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

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

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

Section 211. Fishery Rentals, Fees and Charges. This city shall have the exclusive authority to grant the following fishery privileges within its city waters and impose rentals, fees, or charges therefrom:

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

Section 212. Grant of Fishery Rights by Public Auction. Exclusive fishery privileges to erect fish, corrals, oyster mussel of aquatic beds or "bangus" fry areas and to take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation shall be awarded to the highest bidder in a public auction to be conducted by a committee upon authorization of the Sangguniang Panlungsod.

However, duly registered organizations and cooperatives of marginal fishermen shall have the preferential right to such fishery privileges without being required to undergo the bidding. In the absence of such organizations and cooperatives or upon failure to exercise their preferential right, other parties may participate in the said public bidding.

For this purpose, there is hereby created a committee to conduct the public auction to be constituted as follows:

- (a) The Mayor or his duly authorized representative as Chairman;
- (b) Three (3) members of the SP to be designated by said body,
- (c) The City Treasurer.

The Committee shall advertise the call for sealed bids for the leasing or a zone or zones of city waters in public auction for two (2) consecutive weeks in the bulletin board of the City hall. If no bids are received within two (2) weeks, such notice shall be posted for another two (2) weeks. If after said two (2) notices for the grant of exclusive fishery rights through public auction, there are no interested bidders, the SP shall grant the rights within the

definite area or portion of the city waters to any interested individual upon payment of a license fee fixed herein.

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

An application to participate in the public bidding shall be submitted to the City Mayor in a form prescribed therefor. Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least One Thousand Pesos (P1,000.00) which amount shall be deducted from the first rental by the person should the bid be awarded to him.

At the time and place designated in the notice, the Committee sitting en banc shall open all the bids and award the lease to the qualified bidder offering the highest bid. The lease shall be executed within ten (10) days after the award is made by a committee and if the successful bidder refuses to accept, or fails or neglects to execute the lease within such time, his deposit shall be forfeited to the city government, in such a case another bidding shall be held in the manner provided above.

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

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

Section 213. Duration of Lease. The grant of lease of fishery rights through public auction shall be for a period of five (5) years.

Section 214. Imposition of Fees. There shall be collected the following license fee for the grant of exclusive fishery rights to erect fish corrals, operate fishponds or oyster, mussel or aquatic beds, or take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation, if there are no interested bidders in the public auction.

	Amount of Fee per Annum
1. Operation of fishponds or oyster culture beds, per sq. m.	P 1.25
2. Catching "bangus" fry or "kawag-kawag" less than 1,000 sq.m.	P 1,062.50
1,000 sq.m. or more but less than 2,000 sq.m.	P 1,662.50
2,000 sq.m. or more but less than 4,000 sq.m.	P 3,187.50
4,000 sq.m. or more but less than 6,000 sq.m.	P 4,562.50
6,000 sq.m. or more but less than 8,000 sq.m.	P 6,250.00
8,000 sq.m. or more	P 8,250.00
3. Fish corrals or fishpens in inland fresh waters:	
Less than 500 sq.m.	P 250.00
500 sq.m. or more but less than 1,000 sq.m.	P 875.00
1,000 sq.m. or more but less than 5,000 sq.m.	P 1,500.00
5,000 sq.m. or more but less than 10,000 sq.m.	P 2,125.00
10,000 sq.m. or more	P 3,750.00
4. Fish corrals erected in sea	
Less than 3 meters deep	P 125.00
3 meters deep or more but less than 5 meters	P 250.00
5 meters deep or more but less than 8 meters	P 950.00

8 meters deep or more but less than 10 meters	P 1,525.00
10 meters deep or more but less than 15 meters	P 2,125.00
15 meters deep or more	P 3,325.00

Section 215. Privilege of Residents to Take Fish in City Waters. Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every city water, for as long as no communal fishery therein is not yet established; provided, that, such fishing shall not take place within two hundred (200) meters from a fish corral licensed by this city; and that such fish caught under this privilege shall not be sold. Furthermore, no rental fee, charge, or any other imposition whatsoever shall be collected from marginal fishermen

Section 216. Time and Manner of Payment.

(a) The annual rental for the lease shall be paid in advance. For the initial year of the lease, the rental shall be paid at the time all the necessary documents granting the lease are executed, and the subsequent instalments within the first twenty (20) days after the anniversary date of the grant of such lease. The deposit made by the successful bidder accompanying the sealed bid shall be applied against the rental due from him.

The Sanggunian shall set aside not more than one-fifth (1/5) of the area earmarked for the gathering of fry, as may be designated by the Bureau of Fisheries, as government "bangus" fry reservation.

(b) The license fee for the grant of exclusive fishery rights in the city waters for at least the corresponding current quarter shall be paid in advance.

(c) The license fees for the privilege to catch fish from city waters with nets, traps, and other fishing gears and the operation of fishing vessels shall be paid upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 217. Administrative Provisions.

(a) A licensee of other localities shall not fish within the City waters of this City without first securing the necessary permit from the City Mayor and paying the corresponding fee to the City Treasurer.

(b) No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in this City waters.

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

Section 218. Applicability of Pertinent Provisions of Laws. All existing laws, rules and regulations governing city waters and city fisheries are hereby adopted as part of this Article.

**Article 2. Rentals of Personal and Real Properties
Owned by the City**

Section 219. Imposition. The following rates of rental fees for the use of real and personal properties of this city shall be collected:

Rates of Rental

- a) **Land only**
(regardless of area classification, per sq.m. or fraction thereof) P 500.00/month
- b) **Building (per sq.m of floor area)**
(a) Located in commercial/industrial area (beside Metro Market Store) P 500.00
(b) Located in front of the Hall of Justice (multi purpose bldg.) P 550.00

c) Stall

(a) Tuyan Satellite Market

a.1. Dry Goods Area (15.00 sq.m.)

P 2,200.00

a.2. Wet Market Area (2.00 sq.m.)

P 770.00

(b) Food Court at Saint Francis Ocean Park

P 3,850.00

(c) East Plaza Arcade

c.1. Ground Floor

P 5,500.00

C.2. Second Floor

P 4,400.00

d) Rental space for ATM Machines

(a) Development Bank of the Philippines

P 7,500.00

(b) Metrobank

P17,500.00

e) Lease Rates per Square Meter of Food Stalls at the City Boardwalk/Food Hub for the Use/Occupancy Thereof. Three Hundred Fifty Pesos (P350.00) per sq.m. monthly rental fee and/or unsolicited offer/proposal of the interested party shall be applicable for the Naga Boardwalk Food Stall and Food Hub.

f) Heavy equipment rental rate per hour

Reference Date of Fuel, Oil, Lubricants & Spare-parts Prices: August 2005

FOR BARANGAY USE:	BULLDOZER	ROAD GRADER	WHEEL LOADER	BACKHOE		VIBRATORY COMPACTOR ROLLER	DUMPTRUCK	
				Kumatsu	Hitachi		10-Wheeler	6-Wheeler
OPERATING COST:								
Fuel Consumption / Hour	711.25	355.63	284.50	284.50	248.94	177.81	355.63	284.50
Maintenance & Repair/ Hour	153.52	134.22	91.89	41.55	28.13	23.01	55.25	34.09
Lubrication & Oil/Hour	73.16	56.86	59.03	31.06	22.91	18.83	81.31	31.06
Labor & Fringe benefits/Hour	45.03	39.69	39.69	39.69	39.69	39.69	39.69	39.69
TOTAL OPERATING COST PER HOUR	982.96	586.39	475.11	396.79	339.66	259.35	532.87	389.34
RENTAL RATE PER HOUR (Barangay Use Rate)	P 982.96/hr.	P586.39/hr	P475.11/hr.	P396.79/hr	P339.66/hr.	P259.35/hr.	P532.87/hr.	P389.34/hr.

PRIVATE LESSEE & OTHER LESSEE OUTSIDE NAGA	BULLDOZER	ROAD GRADER	WHEEL LOADER	BACKHOE		VIBRATORY COMPACTOR ROLLER	DUMPTRUCK	
				Kumatsu	Hitachi		10-Wheeler	6-Wheeler
OPERATING COST:								
Fuel Consumption/ Hour	711.25	355.63	284.50	284.50	248.94	177.81	355.63	284.50
Maintenance & Repair/ Hour	153.52	134.22	91.89	41.55	28.13	23.01	55.25	34.09
Lubrication & Oil/Hour	73.16	56.86	59.03	31.06	22.91	18.83	81.31	31.06
Labor & Fringe benefits/Hour	45.03	39.69	39.69	39.69	39.69	39.69	39.69	39.69

TOTAL OPERATING COST PER HOUR	682.96	586.39	475.11	396.79	339.66	299.35	532.87	369.34
CAPITAL RECOVERY COST PER HOUR	808.24	690.79	472.93	494.22	334.55	273.72	334.55	112.97
RENTAL RATE PER HOUR (Private & Other Lessee Rate)	1791.20	1277.18	948.05	891.01	674.21	533.07	867.42	501.40

Section 220. Administrative Provision. The City Mayor or his duly authorized representative will determine the availability of the heavy equipment for rent. A Rental Agreement containing the terms and conditions relative to the use of the heavy equipment shall be executed between the City Government, to be represented by the incumbent City Mayor, and the interested lessee prior to its use.

Section 221. Time and Manner of Payment, Rebates and Penalties. The rental fees imposed in this Ordinance shall be paid to the City Treasurer or his/her authorized representative, due and demandable on the last working day of the month.

As an incentive, a 10% discount of the rental fee shall be granted to the space holder who can render payment before the due date. A grace period of five calendar days after the due date, shall be extended to space holders who failed to pay the monthly rental fee, without any surcharge or penalty. However, payments rendered after the given grace period shall bear a 10% surcharge/penalty, which shall be added to the rental fee due.

Advance payments in longer periods, not to exceed the term of the Contract, shall be accepted and the corresponding official receipt be issued.

The Contract of Lease must be notarized within fifteen (15) days from the approval of Permit to Lease. Otherwise, the Contract of Lease not notarized within the prescribe period, the Contract is deemed revoked or forfeited.

Every permanent space holder shall deposit an amount equivalent to two-month rental. The paid deposit shall not be converted to payment of rental delinquency unless the space holder shall cease to operate his/her business and terminate his lease contract.

There shall be an increment of five (5%) on the rental fee on the third year, and a five (5%) annual cumulative increase thereafter.

The space holder shall be considered as delinquent if he/she fails to pay the rental fee within one (1) month from its due date and shall be construed as forfeiting all his/her right to the occupancy of the space in the building rented to him or her by the City. Provided, further in consequence thereof, such space shall be declared vacant and a notice of vacancy shall be posted.

Section 222. Use of Sports Facilities at Baywalk area. Operation of Kayak, Paddleboard and Zipline Activities

Rates. The rates of these activities shall be set as follows:

a. Zipline	Adults	- P110.00
	Children	- P 88.00
b. Kayak Rental Rates	30 minutes	- P110.00
	1 Hour	- P165.00
c. Paddleboard	30 Minutes	- P110.00
	1 Hour	- P165.00

Section 223. Every person shall pay the following rates upon his entrance and use of the corresponding facility.

FACILITIES	NON-CITY RESIDENTS	NAGAHANONS
a. Swimming Pool	P55.00	P44.00 (20% discount)
b. Teodoro "Doring" Mendiola Sr. Sports Field and Oval	P22.00	P11.00
c. Badminton Court (free of charge at daytime)	P22.00	P11.00
d. Volley and Lob Tennis Court (free of charge at daytime)	P22.00	P11.00

Section 224. For exclusive use of a facility in an hourly or daily basis only.

1. Pasilong	P10,000.00/8hrs
2. Indoor Building :	
a. Enan Chiong Activity Center (ECAC)	P 5,000.00/8hrs
b. Covered Court	P 2,000.00/8hrs
c. VAL Hall	P 3,000.00/8hrs
d. Good Governance Hall	P 2,000.00/8hrs
e. Tennis Court	P 2,000.00/8hrs
f. Bandminton Court	P 2,000.00/8hrs
g. Soccer Field	P 5,000.00/8hrs or P5/sq.m./8hrs whichever is higher
h. Boardwalk	Northwing P2,000.00/8hrs limited to P1,500.00 sq.m. only Southwing P2,000.00/8hrs
i. Other areas	P5/sq.m./8hrs (outdoor) P10/sq.m./8hrs (indoor)

Article 3. Establishing Rule and Guidelines on the Operations of Naga Bowling Center of the City of Naga, Cebu and Setting the Fees and Charges Thereof

SECTION 225. Definition of Terms. - For the purpose of this Ordinance, the following terms are hereby defined.

- a) Alley - Surface of the lanes which is made of maple, pine or urethane boards.
- b) Approach - Portion of the lane (path) from the back of the ball return area to the foul line.
- c) Bowling - is a game in which you roll a heavy ball down a narrow track towards a group of wooden objects and try to knock down as many of them as possible.
- c) Bowler - is someone who plays bowls or goes bowling.
- d) Bystanders - a person who stays at the bowling facility or merely loafing around with no purpose of playing or participating in the game.
- e) Lane - the playing surface.
- f) Mid lane - bowling in the middle third area of the lane.
- g) Pin Deck - where pins are located.
- h) Pit - the portion of the lane behind the pin deck.

Section 226. Hours of Operation. - No person shall keep open, operate or play upon the bowling alley, ball or pin alley, beyond the operating hours from 11 a.m. to 11 p.m.

Section 227. Imposition of Fees and Charges. – There are hereby levied fees and charges to be collected. Twenty percent (20%) discount on the imposed fees and charges will be granted to senior citizens, solo parents, PWDs, students and bonafide City of Naga residents.

Game Category	Activity Rates
Single Game (4 p.m. to 11 p.m.)	P120.00 per player, per game
Unlimited Game:	
Monday-Thursday 12 noon - 4 p.m.	P500.00 per hour, per lane
Friday - Sunday and Holidays 11 a.m. - 4 p.m.	P700.00 per hour, per lane
Promo: A bowler, who plays within his birth month, is entitled to one free bowling game and free shoe rental, provided he is accompanied by three (3) full paying guests/players from 4 p.m. to 11 p.m. This privilege can be redeemed on any day of the birth month of the celebrant, who must present any valid government ID	
Bowling Shoes Rental	P50.00

Article 4. Charges for Parking

Section 228. Imposition of Fee. There shall be collected fees for the use of city owned parking area or designated streets for pay parking in accordance with the following schedule:

a. Day Parking Rates –
Vehicle Type

Daily

Tricycle/Motorcycle	P 6.25
Private Cars and Service Vehicles	P 12.50
Passenger Jeepneys/Multicabs	P 12.50
Cargo Trucks/Delivery Vans	P 25.00
Passenger Bus	P 25.00
Public Utility Vans	P 25.00

Section 229. Time of Payment. The fees herein imposed shall be paid to the City Treasurer or to his duly delegated representative upon parking thereat.

Article 5. Charges for Use of Waterworks System

Section 230. Imposition of Fees. There shall be collected from a person, firm or entity or corporation using water drawn from the City of Naga Waterworks system, based on the following rates:

Volume of Consumption

Rate of Payment

- First fifteen (15) cu mtrs. or less	P125.00
- 16 to 25 cu mtrs.	P 9.37/cu.m.
- 26 to 35 cu mtrs.	P 12.50/cu.m.
- over 35 cu mtrs.	P 22.50/cu.m.

The fees herein prescribed shall be due and payable at the City Treasurer's Office at the end of each month the water service was rendered. A 10% rebate shall be deducted from the consumer's bill if payment will be rendered within five working (5) days from the end of the month. A grace period of one (1) month shall be given to delinquent consumers. Failure of consumers to pay the bills within the required period shall authorize the waterworks personnel to disconnect water service without prior notice. Reconnection shall

be given due course only, after all delinquent bills and the reconnection fee of P200.00 shall be paid to the City Treasurer's Office.

Section 231. Administrative Provisions:

a. **Application for water connection:** A person, firm or corporation, entity or association should submit a written application for water connection to the City Mayor. Before such water connection be granted, the following service fees and charges shall be paid at the City Treasurer's Office:

- Opening/Tapping Fee - P 250.00
- Reconnection Fee (for disconnected service) - P 250.00

b. **Transfer of water connection:** In transferring of water connection from one location to another, the consumer shall make a letter of request, addressed to the City Mayor and that he must pay all his water consumption accounts at the City Treasurer's Office and pay the amount of P187.50 as transfer fee.

Section 232. Miscellaneous Regulatory Provisions:

- A consumer shall submit his waiver of rights if he agrees to relinquish his water connection to a new consumer provided that all previous accounts are paid.
- All water meters should be installed outside the fence/compound of a water consumer for easy reading of water consumption by the waterworks personnel.
- All consumers are required to purchase their own water meter. If found defective by waterworks personnel, a grace period of 15 days after receipt of the notice shall be given to the consumer for the replacement of a new water meter. Failure to comply the said notice within the given grace period shall authorize the waterworks personnel to temporarily disconnect water service, after which the consumer will have to apply for reconnection and pay the reconnection fee of P250.00 for line reconnection.
- Residential Houses and Commercial establishments are entitled to one water connection only using pipeline with $\frac{1}{2}$ inch diameter from the mainline.
- Direct Tapping of Pipeline from the Water Pump to consumers shall be strictly prohibited.
- No consumer shall be allowed to install either hand or electric suction pump for drawing water from the system.
- Opening, tapping, reconnection and repair service shall be done only by the Waterworks personnel.
- Tampering of water meters is strictly prohibited.

Section 233. Penalty. Violators of any of the provisions of this Article shall be penalized with a fine of Three Thousand One Hundred Twenty Five Pesos (P3,125.00), or permanent disconnection of water service.

Article 6. Cemetery Charges

Section 234. Imposition of Fees. The amount of Six Hundred Twenty Five (P625.00), representing rental fee for five (5) years for each cadaver, shall be rendered to the City Treasurer's Office, before a niche assignment will be issued by the Office of the City Administrator.

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

Section 235. Definition of Terms. For purpose of this Ordinance, the terms hereunder shall have the following meaning:

- a. Memorial Garden – a place for burying the dead
- b. Niche – an enclosure used to entomb the cadaver
- c. Cadaver – a dead body
- d. Burial – the internment of dead body
- e. Exhume – to remove from the grave
- f. Caretaker – a person employed to look or take charge of the memorial garden

Section 236. Administration. The City of Naga Memorial Garden shall be administered and operated by the City Government of Naga, Cebu and for purposes of enforcement of this Ordinance, the City Administrator shall perform the following functions:

- a. Supervision of the over-all operation and management of the Memorial Garden.
- b. Recommend to the SP the passage of such Ordinances as it may deem necessary for the preservation and improvement of the Memorial Garden.
- c. Keep records of all burial documents.

Section 237. Rules and Regulations.

- a. The City Government shall provide the niche to contain the remains of the cadaver for a period of at least five (5) years.
- b. The remains of the dead shall be exhumed out from the niche and transferred to the space provided by the City Government at least five (5) years after the burial. In case the kin of the deceased cannot be located after five years, the remains shall be transferred from the niche to a common space provided by the City Government.
- c. No cadaver shall be buried without a Death Certificate. The Death Certificate shall be submitted to the City Administrative Officer or his duly authorized representative who shall then assign a niche number or space for the cadaver.
- d. The Memorial Garden shall be opened for visitation, burial and other related activities everyday from 6:00 in the morning to 6:00 in the evening, except from October 31 to November 3 of each year. No person shall be allowed to get inside the Memorial Garden during the hours not specified herein.
- e. No burial rights can be sold, assigned, transferred or pledged.
- f. No pets or any kind of animal shall be permitted in the Memorial Garden premises.
- g. Drinking of alcoholic beverages, music playing, boisterous laughter, merry making and other forms of disturbance are strictly prohibited inside the Memorial Garden premises.
- h. Markers must be of traditional stone or metal composition and should not exceed the size of the niche opening.

Section 238. Penal Provision. Any person who violates any of the provision of this Ordinance shall pay a fine of not less than P1,000.00 but not more than P5,000.00 or imprisonment of not exceeding six (6) months or both such fine and imprisonment at the discretion of the Court.

Article 7. Slaughterhouse and Meat Inspection Fees

Section 239 - Imposition of Slaughterhouse Fees and Charges - There shall be collected the following slaughterhouse fees and other charges:

	LARGE CATTLE	HOG	GOAT
1. Entrance Fee	P105.00	P52.00	P10.50
2. Slaughter Fee	P420.00	P157.50	P157.00
3. Corral/Stockyard Fee Good for 24 hours	P52.50	P21.00	P21.00

4. Boarding Fee	P210.00/day	P157.50/day	P157.50/day
5. Ante-mortem fee	P105.00	P52.50	P52.50
6. Post-mortem fee, per kg.	P1.25/kg.	P1.25/kg.	P1.25/kg.
7. Refrigerated Delivery Van Fee	P52.50/head	P.50/kg	P10.50/head
8. Use of Freezer	.50 cent/kg/day	.50 cent/kg/day	.50 cent/kilo/day

The slaughterhouse shall be provided with a weighing scale/balance on which all carcasses, dressed meat, including the liver, heart, tongue, and other parts utilized for consumption shall be weighed. The weighing shall be made under the supervision of the Meat Inspector and the City Treasurer or his/her duly authorized representative.

Section 240 - Transportation and Delivery. Refrigerated meat delivery van shall be used for transporting meat from the slaughterhouse to the market owned by the city government. However, in the absence of the RMDV, only LGU accredited or authorized means of conveyance may be allowed provided that carcasses are protected from contamination.

Meat Delivery Van or authorized conveyances shall be washed and disinfected prior to loading of carcass/meat parts and offal. For purposes of accrediting the meat delivery vehicles which are owned by private persons, the following annual fees shall be collected:

- Truck size (Meat Van -Refrigerated) - P500.00/year
- Close van - multicab - P300.00/year

Section 241. Prohibited Acts.

- a) It shall be unlawful for any person, either for himself or in behalf of another person, firm or corporation or partnership to slaughter food animals which have not been submitted for ante-mortem inspection and postmortem inspection or to store, transport or sell carcasses, organ or parts thereof which have not been inspected and passed or have been found upon inspection to be unfit for human consumption.
- b) It shall be unlawful for any person, firm or corporation to resist, harass, intimidate, assault, impede or interfere with any City Inspector during the performance of his duties as prescribed by the National Meat Inspection Commission.

Section 242. Penalty. Any person, establishment or corporation found to violate the post-meat establishment control inspection, shall be meted with the following penalty:

- One Thousand Pesos (P1,000.00) - First Offense
- Two Thousand Pesos (P2,000.00) - Second Offense

Failure to submit necessary certifications, permits and van accreditation as required in the conduct of post-meat establishment control inspection shall be meted with the issuance of Veterinary Citation Ticket (VCT) for non-compliance with the above mentioned requirements. The apprehending officer will issue the VCT affirming that the person did not present the required certificates.

Article 8 Market Rentals and Fees

Section 243. Market Rentals. There shall be collected market fees and rentals in accordance with the following:

Section/ Description	Floor Area sq.m	Stall No.	Qty/Spaces	Fee/Stall php
Fruits, Flowers, Vegetables & Sari-Sari				
Fruits	5.5	95 -108	8	1,650.00/mo.
Lechon	5.5	124 132 140 148	4	1,650.00/mo.
Sari-sari	5.5	109-116 117-123 125-131 133-139 141-147	36	1,650.00/mo.
Slops for Transient and Other Farm Products	1.3	155-165 169-179	22	11.00/day
Slops for Delicacies (puso, puto, etc.)	1.3	166-168 180-182	6	11.00/day
Marine Products				
Fish, Prawns, Crabs, Shrimps and all other similar products	5.5	66 -94	29	1,650.00/mo.
Slops for Transient Marine Products	1.3	183-212	30	11.00/day
Processed Marine Products				
Dried Fish, Salted Fish, and other similar products	10.0	149-154	6	3,025.00/mo.
Other Services				
Other services not found in the above i.e. Coconut Grater and Meat Grinder , etc.	5.5	95-100	6	1,650.00/mo.
		Stall /Sloo		

Section/ Description	Floor Area sq.m.	No.	Qty/Spaces	Fee/Stall (PhP)
Dry Goods				
Groceries, Rice & Corn Cereals, Appliances, Pharmacy, and other related products	16.00	1 - 25	25	4,950.00/mo.
Services				
Salon, Tailoring, Repairs, VideoShops, photography Studio and other related services	16.00	26- 40	15	4,950.00/mo.
Eatery				
Refreshments, <i>Carenderia</i> / Bakery, Snack Bars and other related products	16.00	41 - 49	9	4,950.00/mo.
Meat and Meat Products				
Pork Beef	11.00	50 - 55 56-57 58 - 65	6 2 8	3,300.00/mo.
Dressed Chicken	11.00			3,300.00/mo.
	11.00			3,300.00/mo.

Section 244. Imposition of Market Entrance Fees. In addition to the regular market rental charges as provided for in this Code, a market entrance fee is hereby imposed on all transient vendors of any commodity or merchandise being brought into the public market which may be displayed for sale on the basis of weight, bundle, sack, can or any other convenient unit of measure.

The amount imposed by way of market entrance fee shall be as follows:

Commodities/ Merchandise	Unit of Measure	Fee (PhP)
Marine Products		
• fresh fish of any kind	<i>banera</i> or fraction	11.00
• prawns, crabs, shrimps and all other similar species	pail or fraction	11.00
• sea shells and all other similar soecies	pail or fraction	11.00
• dried fish	box or fraction	11.00
• salted fish	can or fraction	11.00

• smoked fish	bundle or fraction	5.00
Meat and Meat Products		
• cow-beef	Head	11.00
• carabao-beef	Head	11.00
• pig-pork	Head	11.00
• chicken	Head	3.00
• eggs	Tray	3.00
• lechon	Head	11.00
Vegetables and Spices	basket or fraction	3.00
Cereals, Rice & Corn	Sack	3.00
Animal Feeds	Sack	6.00
Forest Products		
• firewood per bundle		1.00
• charcoal		3.00
Fruits		

• Local Fruits	box/basket	3.00
• Imported Fruits	box/basket	5.00
Noodles, sotanghan/ miki, et al	Bag	2.00
Novelties, Farm Implements, Kitchen Utensils, Fashion Accessories and Similar Products	Box	5.00
Edible Oil	Can	4.00
canned Goods	Box	3.00
Softdrinks	Case	3.00
Liquors	Case	4.00
Tuba, Bahalina and Other similar products	Container	3.00
Flowers and Ornamental Products	Basket	4.00

Article 9. City Hospital Service Fees

Section 245. Imposition of City Hospital Service Fees.

The following schedule of fees is hereby imposed for services of facilities rendered by the City Hospital:

1. Medical Fees

Amount of Fee

In Patient:

Ward Room (without aircon)

Ward Room (airconditioned)

Delivery Room

P 500.00 per day

P 650.00 per day

P 800.00 per day

Normal Delivery (excluding medicine)	P 3,700.00
Abnormal Delivery (excluding medicine)	N/A
Operating Room (Minor)	P 100.00 per use
Operating Room (Major)	P 1,000.00 per use
ER Stay	
1-2 hrs	FREE
2-4 hrs	P 150.00
> 4 hours	P 150.00 plus 50.00 per succeeding hour
Private Room/ Isolation room	P 800.00 per day
Nursery	P 250.00 per day
Procedure/Examination/Treatment	
OPD Consultation and Prescription (excluding laboratory and other specific examination)	FREE
ER consult	P 250.00
Hypodermic, IM injection (excluding medicine and supplies)	P 50.00
Intravenous injection (excluding medicine and supplies)	P 150.00
General Surgical Dressing:	
Small	P 30.00
Medium	P 50.00
Large	P 100.00
Cotton Balls	P 5.00 per pack
Suturing of Wound (<3 cm) excluding supplies	P 120.00
Large wound (3 cm and larger) excluding supplies	P 250.00
Circumcision	P 500.00
Ingrown Toenail	P 250.00
Excision of cysts/mass	
1 cm below	P 350.00
>1cm-5cm	P 500.00
>5cm	P 600.00
Removal of foreign body	P 120.00
NGT insertion (excluding supplies)	P 150.00
Removal of sutures	
If suture done outside (not VMCHI)	P 125.00
If done in VMCHI	Free
Dressing of burns (excluding supplies and medicines)	
<10 cm	P 150.00
>10 cm	P 300.00
Ambulance Fees	
If City of Naga resident	Free
Ambulance Fee if non-Naga Resident:	
First Five kilometers	P 200.00
Succeeding kilometers	P 30.00
VMCHI to VSMHC	P 850.00
VMCHI to South General Hospital	P 200.00

VMCHI to Talisay District Hospital P 450.00

Machine/Equipment use

Nebulizer use (excluding medicines and supplies)	P 30.00 per use
Oxygen Tank	P 35.00 per 100 psi
ECG without interpretation	P 100.00
ECG with interpretation (Cardiologist)	P 200.00
Portable suction machine (excluding supplies)	P 30.00 per use
Cardiac monitor with central monitor	P 50.00 per hour
Defibrillator (without pads)	P 100.00 per use
Electrocautery	P 200.00 per use
Fetal monitor CTG	P 400.00 per use
Infusion pump	P 600.00 per use
Pulse oximeter	P 100.00 per use

2. X-Ray Examination Fees:

L & R Hip Cross table Lateral	P 200.00
Abdomen Flat Plate and Upright	P 200.00
Abdomen Plain and Upright	P 240.00
Ankle APO	P 200.00
Ankle APO and Lateral	P 240.00
Apico-Lordotic	P 200.00
Arm APL	P 200.00
Cervical APL	P 240.00
Soft tissue neck APL	P 350.00
Cervical Spine Open mouth	P 240.00
Chest AP Pedia	P 170.00
Chest AP Bucky	P 250.00
Chest Lateral View	P 200.00
Chest PA	P 200.00
Chest PA and Apicolordotic View	P 280.00
Chest PAL	P 250.00
Chest PAL Pedia	P 230.00
Clavicle AP	P 180.00
Elbow APL	P 180.00
Femur APL	P 230.00
Foot APL	P 220.00
Foot APO/Lateral	P 250.00
Foot APO	P 220.00
Forearm APL	P 220.00
Hand APL	P 230.00
Hand APO	P 230.00
Hand APL/O	P 250.00
Hip APL	P 200.00
Knee APL	P 180.00
Leg APL	P 220.00
Lumbar Spine APL	P 230.00
Lumbo Sacral APL	P 250.00
Mortise View	P 200.00
Nasal Bone	P 200.00
Neck APL	P 200.00
Paranasal Sinuses (PA/Water's/Lateral)	P 320.00
Pelvis AP	P 200.00
Pelvis APL	P 230.00
Scoliosis Series	P 500.00
Shoulder APL	P 200.00
Skeletal Survey	P 1000.00
Skull APL	P 200.00
Skull Series (AP/Lateral/Townes)	P 280.00

Submento vertical view	P 200.00
Temporomandibular (Open/Close)	P 400.00
Femur APL	P 230.00
Thoracic Spine APL	P 250.00
Thoraco-lumbar spine APL	P 280.00
Leg APL	P 220.00
Towne's View	P 200.00
Water's View	P 200.00
Wrist APL	P 180.00

3. Laboratory Examination Fees:

Blood Chemistry	
Fasting Blood Sugar	P 75.00
Blood Urea Nitrogen	P 90.00
Cholesterol	P 90.00
Creatinine	P 80.00
Uric Acid	P 80.00
SGOT	P 130.00
SGPT	P 130.00
Total Bilirubin	P 150.00
Total Protein A/G Ratio	P 200.00
Albumin	P 90.00
Triglyceride	P 100.00
HDL/LDL	P 100.00
Lipid Profile	P 380.00
Hba1c	P 380.00
OGTT	P 300.00
Sodium	P 150.00
Potassium	P 150.00
Chloride	P 150.00
Total Calcium	P 120.00
Ionized Calcium	P 420.00
Amylase	P 300.00
Alkaline phosphatase	P 140.00
Lipase	P 320.00
Troponin I	P 1,000.00
CK-MB	P 900.00
TSH	P 420.00
FT3	P 420.00
FT4	P 370.00
Rheumatoid Factor	P 350.00
Syphilis	P 500.00
CRP	P 300.00
ASO Titer	P 500.00
Typhi Dot	P 800.00
HbsAg Qualitative	P 150.00
Dengue Ns1 test	P 500.00
Anti Hav IgG	P 400.00
Anti Hav IgM	P 350.00
Anti HCV	P 500.00
PSA	P 800.00
Hematology	
Complete blood count	P 120.00
Hemoglobin/Hematocrit	P 80.00
ESR	P 80.00
Bleeding/Clotting Time	P 100.00
Protime	P 250.00
APTT	P 350.00

Thrombocyte Count	P 80.00
Clinical Microscopy	
Routine Stool Examination	P 50.00
Urine Analysis	P 60.00
Pregnancy Test	P 80.00
Occult Blood	P 120.00
ABO -RH Testing	P 120.00
Acid Fast Stain Smear (TB Leprosy)	P150.00
Gram Stain Smear	P 150.00
Pap Smear	P 300.00

4. Rapid Diagnostic Testing (Rdt) Rates

Residents when required by the local government unit (LGU) (e.g. OFWs, PDL) in accordance with city health and safety protocols	FREE
Residents and government employees assigned or based in the City of Naga who voluntarily subject themselves for testing	P1,400/test
City of Naga-based companies	P1,400/test
Non-city residents	P1,680/test

5. Ultrasound Fees

Breast	P 800.00
HBT	P 800.00
Kidneys	P 500.00
KUB	P 600.00
KUB+ Adrenals	P 1000.00
KUB+ prostate	P 700.00
Left Arm	P 400.00
Left Hemithorax	P 600.00
Liver	P 500.00
Lower Abdomen	P 700.00
Neck	P 800.00
Pelvis	P 500.00
Right and Left Pelvis	P 700.00
Right Hemithorax	P 600.00
Spleen	P 600.00
Thyroid gland	P 600.00
Transrectal	P 750.00
Transvaginal	P 750.00
Ultrasound @ or (L) flank mass	P 600.00
Ultrasound of Lumbar mass	P 900.00
Ultrasound of Whole Abdomen	P 1200.00
Upper abdomen	P 800.00

6. Other Fees

Medical Certificate (Sickness, fit to work, insurance, private employment)	P 30.00
Medical Certificate (School, LGU Employment, MAIP, PWD)	Free
Medico-Legal Certification	P 50.00
Medical Certificate/Discharge Summary	
One week from discharge	Free
> 1 week	P 50.00

Use of appliance /Electronics	P 100.00 per day
Charging of cellphones	P 100.00 per day
Change of Linens	P 50.00 per change

Article 10. Fixing Prices on Plants and Seedlings Offered for Sale at the City Plant Nursery

Section 246. Definitions. When used in this Article:

- Nursery means a place where trees, shrubs and plants are raised for sale or transplanting.
- Nurseryman means a person who manages a nursery for the cultivation and raising of trees, shrubs and plants.

Section 247. Imposition and Manner of Payment. The following prices per seedling, shrub and plant offered for sale in the Municipal Plant Nursery are hereby fixed as follows:

For Fruit Trees:	Graftable		Grafted			
	2 ft.	3 ft.	2ft	3ft	4ft	5ft
Mango	P12.50	P25.00	P31.25	P62.50	P125.00	P250.00
Santol	P 12.50	P 18.75	P31.25	P 43.75	P 93.75	P125.00
Limonsito	P 12.50	P 18.75	P43.75		Budding	
Pomelo	P 12.50	P 31.25	P62.50	P 93.75	P125.00	
Lanzones	P 18.75	P 37.50	P93.75	P187.50	P250.00	P312.50
Chicos	P 12.50	P 25.00	P37.50	P 75.00	P 93.75	
Star Apple	P 6.25	P 12.50				
Atis	P 6.25	P 12.50				
Jackfruit	P 12.50	P 25.00	P31.25	P 62.50		
Durian	P 25.00	P 37.50	P62.50	P125.00		
Rambutan	P 25.00	P 37.50	P50.00	P 93.75		

Forestry: per tree

Mahogany	P12.50
Narra	P 18.75
Molave	P 12.50
Neem Tree	P 6.25
Indian Tree	P 12.50

Ornamental Plants: per plant

Chinese coli	P 43.75
Anthurium	P 62.50
Suntan	P 6.25
Yellowmon	P 43.75
San Francisco	P 37.50
Roses (grafted)	P 125.00

All payments shall be rendered at the City Treasurer's Office upon presentation of a Payment Order Slip which shall be issued by the City Agriculture Officer or the assigned Nurseryman, bearing the quantity and kind of tree/shrub/plant.

Section 248. Administrative Provision. The City Agriculture Officer or the Nurseryman shall determine the trees/plants available for sale and issue the Payment Order Slip. The City Agriculture Officer shall keep a record of all sale transaction which shall contain the date, Official Receipt Number, Name of the Purchaser, quantity and name of plants/trees purchased, for documentation purposes.

Article 11. Environmental Preservation Fees for the Use of the City of Naga's Designated Coastal Areas Including Its Marine Sanctuaries

Section 249. Definitions when used in this Article.

- a) *Aquatic Pollution* - the introduction by human or machine, directly or indirectly, of substances or energy to the aquatic environment which result or is likely to result in such deleterious effects as to harm living and non-living aquatic resources, pose potential and/or real hazard to human health, hindrance to aquatic activities such as fishing and navigation, including dumping/disposal of waste and other marine litters, discharge of petroleum or carbonaceous materials/ substances, from any water, land or air transport or other human made structure.
- b) *Coastal Areas* - bodies of water located near a coast as well as its beach area.
- c) *Designated Areas* - parts of our coastal areas where anchoring, loading, unloading, and other similar activities are acceptable.
- d) *Dumping* - refers to the deliberate disposal at sea of wastes or other matter from vessels. Dumping does not include the disposal into the sea of matter or material incidental to, or derived from the normal operations of vessel/s.
- e) *Docking* - to bring a ship or boat into a dock; lay up in a dock, to place in dry dock as for repairs, cleaning or painting.
- f) *Environment* - the aggregate of surrounding things, conditions or influences; the air, water, minerals, organisms and all other external factors surrounding and affecting a given organism at any time.
- g) *Graywater* - means drainage from dishwasher, shower, laundry, bath, and washbasin drains, but does not include drainage from toilets, urinals and cargo spaces
- h) *Habitat* - the natural environment of an organism; place that is natural for the life and growth of an organism
- i) *Marine Protected Areas (MPAs)/Marine Sanctuary* - a place where sea life can take refuge, breed and thrive in safety from fishers and hunters
- j) *Outsiders* - people, employees, seafarers on board the said vessels that are not from the City of Naga.
- k) *Owners/Operators* - possessor/s/proprietor/s of the vessel, one who operates the said vessel.
- l) *Pollution* - means the introduction, directly or indirectly, by human activity, of wastes or other matter into the sea which results or is likely to result in such deleterious effects as harm to living resources and marine ecosystems, hazards to human health, hindrance to marine activities, including fishing and other legitimate uses of the sea, impairment of quality for use of sea water and reduction of amenities
- m) *Preserve* - to keep alive or in existence; make lasting; to keep safe from harm; protect or spare; to keep up; maintain
- n) *Ton* - a unit of volume used in transportation by sea, commonly equal to 40 cubic feet (1.13 cu. m) (shipping ton or measurement)
- o) *Undesignated Areas* - parts of our coastal areas where anchoring, loading, unloading, and similar activities are unacceptable (e.g. Marine Protected Areas MPAs, Marine Sanctuaries, etc.)

- p) Waste - includes but not limited dry cleaning chemicals, graywater, sewage sludge, hazardous waste and other waste

Section 250. Imposition of Environmental Preservation Fees. All operators/charterers/owners of ships, barges, boats, yachts and other similar sea vessels are required to pay an Environmental Preservation Fee (according to the specification of the vessel as stated below) as an incident for the use of the coastal waters of the City of Naga.

This fee shall be collected by the City Treasurer's Office, through the City of Naga's Bantay Dagat, of which Seventy Percent (70%) of the Fees collected will be kept for purposes of the preserving and restoring the City's Marine Sanctuaries, and Coastal Areas, and for strengthening the City of Naga's anti-marine pollution campaign, and the same will inure to the City Fisheries Trust Fund, while Thirty Percent (30%) of it will go directly to the City's Coffers with the following rates:

- | | |
|--|-------------------------|
| a) Non-motorized boats or watercrafts | P100.00 (per/day) |
| b) Motorized boats | P200.00 (per/day) |
| c) Maritime Vessels (dependent on the gross tonnage) | P0.60 (per tonnage/day) |
| d) Yacht | P1,500.00 (per/day) |
| e) Other Water/Amphibious Vessels (Sea planes, amphibious tanks, etc.) will be assessed according to its weight. | |

Section 251. Penalty for Prohibited Acts - If any of the vessels cause any undue damage to the City of Naga's Marine Sanctuaries and coastal waters, the owner or operator/ charterer of said vessel shall be fined double the rate of the environmental preservation fee imposed and/or will be assessed accordingly, based on the extent of the damage caused, whichever is higher, to compensate for the damages incurred. This provision shall not preclude the City to institute such actions or legal remedies to enforce payment of the damage caused to the City's marine sanctuaries and coastal waters based on other applicable laws.

Section 252. Berthing and Docking Fees. There shall be imposed Clearance Fees on sea vessels docking or berthing within the territorial jurisdiction of the City of Naga, Cebu, in accordance with the following fees:

<u>Vessel Classification</u>	<u>Amount of Fee</u>
0 - 5 GRT	P 37.50
6 - 100 GRT	P 62.50
101 - 500 GRT	P 125.00
501 - 1000 GRT	P 375.00
1001 - 2000 GRT	P 625.00
2001 & up	P 1,250.00

Section 253. Time and Place of Payment. - The fees imposed in Article shall be paid by the Vessel Operator or Ship Captain to the City Treasurer before every departure.

Section 254. Administrative Provisions. It is hereby mandated that officers and crew of sea vessels docking at wharves & ports or berthing at the seawaters of the City of Naga, Cebu shall abide with all existing local government ordinances and other applicable laws mandated by the National Government. If and when, the vessel operator or ship captain or any of the crew shall be found to have violated any of the existing local ordinances and national laws, same shall be required to settle the corresponding penalty as provided for in the existing ordinance or law in addition to the requirements for the issuance of the City Clearance. It is further stipulated that all Private Corporations & Business Establishments through their respective Port Officers/Managers should require Ship Captains or Vessel Operators to present or furnish a copy of their City Clearance, as additional requirement for their departure.

Section 255. Inspection of Public Lands and Foreshore Areas. The amount of fifty centavos (0.50¢) per square meter shall be charged to any person leasing any public land and foreshore areas in the City of Naga, Cebu. The inspection shall cover the compliance of the condition of the lease.

Article 12. Operating Guidelines and For Other Related Purposes of Museo Naga

Section 256. Museum Admission and Protocols. - The following museum entrance fees and procedures will be applied effective July 01, 2022:

- a. For City of Naga residents - free admission provided he/she presents a valid ID or Household Card.
- b. For Non-Residents
 - Adults - ₱30.00 per head
 - 8-12 years old - ₱10.00 per head
 - 7 years old and below - Free admission
- c. To avail of 20% discount of the general admission fees, students and senior citizens shall present their School and Senior Citizens ID, respectively. No special fees for foreigners to avoid the impression of discrimination.

Section 257. Naga Studies Center Usage and Membership. - to preserve, protect and safekeep all valuable items, data and information of the city's culture and heritage, entry at Naga Studies Center shall be limited to a maximum of 25 persons only with imposition of the user's fee to weed out those who merely hang around the museum or the studies center in particular.

In relation to this, the following guidelines shall be applied:

- a. A resident or non-resident may avail of a membership card which enable him/her to use the studies center to do research or study, borrow reading materials, download eBooks, eResearch materials and reference materials. Safety nets shall be installed to maintain the City Government's data privacy protocols and regulations, in coordination with the IT Office and the city's Data Privacy Team.
- b. Residents and non-residents shall pay an annual membership fee of ₱150.00 and ₱200.00, respectively;
- c. Residents and students from Naga-based schools with membership cards shall pay the user's fee of ₱10.00 per day; residents who opt not to avail of the membership shall pay ₱20.00;
- d. Non-resident members shall pay the user's fee of ₱15.00 per day while non-member shall pay ₱20.00; and
- e. For both Nagahanon members and non-members, any of the following may presented upon entry: valid ID, School ID or Household Card (in the case of residents).
- f. A Visitor's Pass entitles the holder to a tour in the following galleries, viz:
 - a. Natural History Gallery;
 - b. Naga Heritage and Contemporary Gallery;
 - c. Leaders Gallery; and
 - d. Naga Studies Center (except its use).

Section 258. Special Fund. - A Museo Naga Special Fund shall be created where proceeds of the museum shall be deposited. At the medium to long term (3-5 years), the fund shall be used to maintain and sustain the operations of the museum, its activities and events. The Tourism and Heritage Development Office shall propose to the City of Naga Culture and the Arts Council the guidelines and mechanics for the utilization of the Museo Naga Special Fund, and likewise recommend for the approval of the City Mayor.

Article 13. Usage Fee of Public Toilets

Section 259. Imposition of Fee. To regulate the sanitation and use of comfort rooms, the following are the imposed fees for users who avail of toilet services

SERVICE	FEE
Urinating	P2.00

Defecating	P4.00
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Section 260. Time and Place of Payment. The fees imposed in this Article shall be paid to the City Treasurer's representative or the toilet In-charge who shall issue cash tickets to the toilet user.

Article 14. Rental Fee on Mineral Lands

Section 261. Definitions. When used in this Article:

(a) Minerals mean all naturally occurring inorganic substances in solid, liquid, or any intermediate state including coal. Soil which supports organic life, sand and gravel, guano, petroleum, geothermal energy and natural gas are included in this term but are governed by special laws.

(b) Mineral Lands are those lands in which minerals exist in sufficient quantity and grade to justify the necessary expenditures in extracting and utilizing such minerals.

Section 262. Collection of Fee. There shall be collected an annual rental fee from the lessee of mineral lands in this municipality for the exploration, development and exploitation and disposition of minerals from said lands covered by lease in accordance with the following rates:

- (a) On coal-bearing public lands
 - a.1. Five pesos (P5.00) per hectare or fraction thereof for each and every year for the first ten (10) years; and
 - a.2. Ten pesos (P10.00) per hectare or fraction thereof for each and every year thereafter during the lease period.
- (b) On public lands bearing quarry resources
 - b.1. Fifty pesos (P50.00) per hectare or fraction thereof for each and every year during the lease period
- (c) On all other mineral lands containing metallic or non-metallic minerals under existing mining laws and decrees.
 - c.1. Ten pesos (P10.00) per hectare, or a fraction thereof for each and every year during the lease period.

Section 261. Time of Payment. The rental fee shall be paid in advance to the City Treasurer or his duly authorized representative on the date of the granting of the lease and on the same date every year thereafter during the life of the lease.

Article 15. Occupation Fee for Mining Claims

Section 262. Definition. When used in this Article, Occupation Fee is a fee payable by any locator or occupant of any mining claim.

Section 263. Collection of Fee. There shall be collected an annual occupation fee on locator, holder or occupant of mining claim in the amount of Fifty Pesos (P50.00) per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.

Section 264. Time of Payment. The fee shall be payable to the City Treasurer on the date of registration of the mining claim and on the same date every year thereafter, until the lease covering the mining claim shall have been granted.

Section 265. Administrative Provisions. The City Treasurer shall keep a list of all registered mining claims indicating therein the name of locators, area in hectares and date of registration:

Article 16. Registration Fees on Fishing Boats and Motorboats

Section 267. Imposition of Fees. It shall be unlawful for any person to own, possess or use a sail boat, fishing boat, motor boat in this city without first having the boat registered with the Office of the City Mayor. The following fees registration shall be collected for the service.

A. Registration Fee:

- | | |
|--|------------|
| a.1. Motorized boat with engine of 6 to 10 horse power | - P 62.50 |
| a.2. Motorized boat with engine of more than 10 to 16 hp | - P 93.75 |
| a.3. Motorized boat with engine of more than 16 hp | - P 125.00 |
| a.4. Baroto | - P 25.00 |
| a.5. Banca or sailboat | - P 37.50 |

B. Plate Number (actual cost as may be determined by the City Treasurer)

Section 268. Time of Payment and Surcharge for Late Payment. The imposed fees herein shall be payable to the City Treasurer within the first twenty (20) days of January of every year. In case the boat is newly acquired or possessed, the fees imposed herein shall be paid within twenty (20) days from date of acquisition. A surcharge of twenty five percent (25%) of the amount due shall be collected in case of failure to pay the fees herein provided within the time prescribed.

Section 269. Administrative Provision.

(a) An appropriate plate number shall be provided by the City Treasurer for identification purposes.

(b) The Office of the City Mayor shall keep a register of all boats containing information such as the make, color, engine number, capacity of the boat, the name and address of the owner and the permit plate number.

Section 270. Penalty. Boats apprehended without any registration shall be confiscated and impounded until duly registered. Impoundment fee is fixed at Twenty Pesos (P20.00) per day; Boats not redeemed within thirty days from impoundment shall be totally confiscated in favor and at the disposition of the City Government.

Article 17. Annual Inspection/Monitoring Fee for Business Establishments with Environmental Compliance Certificate and Certificate of Non Coverage

Section 271. Imposition of Fees.

a) For the service of inspection or monitoring of business establishments, quarry operations with Environmental Clearance Certificate issued by the DENR, the following fees shall be collected in time for the annual application of the Business Permit:

- | | |
|---------------------------------|------------|
| a.1.) Inspection/Monitoring Fee | - P 300.00 |
| a.2.) Certification Fee | - P 50.00 |

b) For the service of inspection for the purpose of endorsing applications for quarry permit or Environmental Clearance Certificate with the DENR

- | | |
|------------------------|-----------|
| b.1. Inspection Fee | -P 500.00 |
| b.2. Certification Fee | - P 50.00 |

CHAPTER VI. COMMUNITY TAX

Article 1. Mandatory Requirement of Community Tax

Section 272. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the city.

Section 273. 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 Pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of Five Pesos (P5.00) 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 274. 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 Pesos (P5,000.00) 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 Pesos (P2.00); and

b) For every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two Pesos (P2.00).

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 275. Exemptions. The following are exempted from the Community Tax:

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

Section 276. Place of Payment. The Community Tax shall be paid to the Office of the City Treasurer or to the deputized Barangay Treasurer.

Section 277. 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 percent (24%) per annum from the due date until it is paid.

Section 278. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 279. Presentation of Community Tax Certificate on Certain Occasions.

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

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

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

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

Section 280. Collection and Allocation of Proceeds of the Community Tax.

a) The City Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.

b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of this city.

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

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

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

**Article 1. Collection and Accounting of City Taxes
and Other Impositions**

Section 281. 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 282. 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 283. 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 284. 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 285. 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 286. 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 287. Issuance of Receipts. It shall be the duty of the City Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

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

Section 288. 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 289. 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 290. 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 291. 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.

Section 292. Limit on Barangay Fees and Charges. Unless otherwise provided by law, the fees and charges to be imposed by the component barangays in this City shall in no case exceeds the similar fees or charges imposed under this code.

Article 2. Civil Remedies for Collection of Revenues

Section 293. Local Government's Lien. Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 294. Civil Remedies. The civil remedies for the collection of local business taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

(b) By judicial action.

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

Section 295. Distraint of Personal Property. The remedy by distraint shall proceed as follows:

(a) Seizure. Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the City Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property

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

(b) Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

(c) Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the LGUs where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the City Mayor.

(d) Release of Distrainted Property Upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.

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

Should the property distrainted be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be 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 distrainted until the full amount due, including all expenses, is collected.

(g) Levy on Real Property. After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the City Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the city who shall annotate the levy

on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the city, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the City Treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property. A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Panlungsod.

(h) Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer,

if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.

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

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

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

The City Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for,

the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

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

(k) Final Deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

(l) Purchase of Property by the City for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the City Treasurer shall purchase the property on behalf of the city to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this city without the necessity of an order from a competent court.

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

(m) Resale of Real Estate Take for Taxes, Fees or Charges. The SP may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this city.

(n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. The city may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

(o) Further Dstraint or Levy. The remedies by dstraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

(p) Personal Property Exempt from Dstraint of Levy. The following property shall be exempt from dstraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);

5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

Article 3. Taxpayer's Remedies

Section 296. 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 LGC 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 or collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

Section 297. Protest of Assessment. When the City Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

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

Section 298. Claim for Refund of tax Credit. No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the City Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 299. 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 4. Miscellaneous Provisions

Section 300. 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 301. 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 302. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

Section 303. Authority to Adjust Rates. The Sanggunian 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 304. Withdrawal of Tax Exemption Privileges. Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 305. 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 therefor.

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

CHAPTER IX. FINAL PROVISIONS

Section 306. 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 307. 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 308. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 309. Effectivity. This Ordinance shall take effect 10 days after its approval and satisfaction of the required publication in full for three (3) consecutive days in a local newspaper of general circulation in the Province of Cebu, the posting of the same in the conspicuous public places in the City Hall and other accessible public places in the city.


ENACTED BY THE 5th SANGGUNIANG PANLUNGSOD OF THE CITY OF NAGA, CEBU,
in its 19th Regular Session held on the 11th day of November 2022.

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CERTIFIED TRUE AND CORRECT:


GARRY CABOTAJE
Secretary to the Sanggunian

ATTESTED BY:


VIRGILIO M. CHIONG
Vice Mayor/Presiding Officer

APPROVED BY:


VALDEMAR M. CHIONG
City Mayor

