



Republic of the Philippines
Province of Surigao del Sur
City of Bislig

Telephone: SPO Secretariat (086) 853-7401, Local 853-7607; 134
Website: www.bislig.gov.ph, Email: spo@bislig.gov.ph

TANGGAPAN NG SANGGUNIANG PANLUNGSOD

December 26, 2025

MR. EDGAR G. PEREZ, II, J.D.
Secretary
Tanggapan ng Sangguniang Panlalawigan
Tandag City, Surigao del Sur



Sir:

Pursuant to pertinent provisions of R.A. 7160, we are respectfully submitting herewith copies of Ordinance No. 2025-21 enacted by the City Council of Bislig City captioned "**LOCAL REVENUE CODE OF 2025 OF THE CITY OF BISLIG**", for its review and approval.

Thank you.

Very truly yours,

ROSENDO B. CAMPOS, M.P.A.
Secretary to the Sanggunian

Encls: Minutes of Public Hearing & Attendance Sheets
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Republic of the Philippines
Province of Surigao del Sur
CITY OF BISLIG

TANGGAPAN NG SANGGUNIANG PANLUNGSOD

**MINUTES OF THE PUBLIC HEARING OF THE COMMITTEE ON WAYS AND MEANS
AND TAXATION OF THE 10TH SANGGUNIANG PANLUNGSOD OF BISLIG
HELD ON OCTOBER 22, 2025, 1:30 P.M. AT BISLIG CITY CULTURAL
AND SPORTS CENTER, POBLACION, BISLIG CITY, SURIGAO DEL SUR**

Attendees:

Hon. Jonas A. Cacayan	- Chairman
Hon. Romeo F. Cacayan	- Co-Chairman
Hon. Bernadeth May R. Almanon-Balondo	- Member
Hon. Conrad C. Cejoco	- Member

Absent:

Hon. Victor B. Alvar, Jr.	- Member
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Other Attendees:

Hon. Paul E. Vicencio	- SP Member
Hon. Apolio C. Alvar	- SP Member
Hon. Eladio A. Galano	- ABC President
Mr. Romeo T. Lapatha, Jr.	- Acting City Treasurer
Engr. Jose Diogracias S. Andal	- CEEDO Manager
For. Daniel P. Jabagat	- CENR Officer
Dr. Roche Rey N. Barrios	- City Veterinarian
Engr. Gloreyna S. Espin	- Assistant City Agriculturist
Mrs. Mark Antoniette H. Marqueda	- Licensing Officer III, BPLO
Hon. Jesus R. Pimentel, Jr.	- Punong Barangay, Lawigan
Hon. Romeo O. Canila	- Punong Barangay, Sibaroy
Hon. Evelyn G. Olano	- Punong Barangay, San Jose
Hon. Darren Alfred S. Bayalas	- Punong Barangay, San Isidro
Hon. Haydee N. Dizon	- Punong Barangay, Labisma
Hon. Vicenta C. Odares	- Punong Barangay, Bucto
Hon. Concordio G. Betinol	- Punong Barangay, San Vicente
Hon. Trifino M. Peregrino	- Punong Barangay, Maharlika
Mr. Leonidas P. Dingding	- President, BCCCIFI
Engr. Elsie E. Fabella	- Business Owner
Ms. Rona O. Alvizo	- Media Representative
Mrs. Carmen Labordo	- Resort Owner
Mrs. Paterna Velasquez	- Representative, Fish Vendors Asso.
Mrs. Dely G. Marcojos	- Business Owner

(See attendance sheets for other attendees...)

PROCEEDINGS:

I. PRELIMINARIES:

Hon. J. Cacayan, Committee Chair called the Public Hearing for the "*Proposed Local Revenue Code of 2025 of the City of Bislig*" to order. The opening prayer was then presented through audio visual presentation and it was followed by the singing of the Philippine National Anthem led by Ms. Julemie B. Corvera. After which, the Presiding Officer acknowledged the presence of his colleagues in the Sanggunian and the other stakeholders such as the punong barangays, sector representatives, businessmen and guests. In his opening statement, he said that it is a great honor for him to open the public hearing on the proposed Local Revenue Code of 2025 which is an important step in the legislative process to ensure that every provision of the proposed code will be reviewed and discussed thoroughly with the active participation of all stakeholders.

He continued that the revision is undertaken in response to the changing economic condition and to align the local tax rate, fees and charges to the current national standards as provided under Republic Act No. 7160 or the Local Government Code of 1991 and in accordance to the Department of the Interior and Local Government (DILG) and the Department of Finance (DOF) Joint Memorandum Circular No. 2019-01. With this, he thanked everyone present and enjoined them to work hand in hand and support the Revenue Code to uphold good governance, responsible spending, and share a vision of a progressive and self-reliant Bislig City.

II. PRESENTATION OF THE PROPOSED 2025 LOCAL REVENUE CODE:

Acting City Treasurer, Mr. Romeo Lapatha, Jr. thanked everyone for attending the said activity, and then proceeded with his presentation, as follows:

- a. The legal basis - DILG/DOF Joint Memorandum Circular No. 2019-01.
 - b. Real Property Tax - There was no adjustment/increase in the RPT. The 1% RPT is maintained.
 - c. Advance Payment on RPT - A total of 20% discount is deducted in the total amount if paid in advance.
 - d. On Other Taxes - Minimal adjustment of 5% made such as:
 1. Tax on Printing & Publication
 2. Franchise Tax
 3. Amusement Tax on Admission
 4. Annual Fixed Tax on Delivery Trucks/Van
 5. Professional Tax
 6. Tax on Mobile Traders
 7. Tax on Mining Operations
 8. Other Business Taxes
 - 8.1. Manufacturers, assemblers, re-packers, brewers, processors, etc.
 - 8.2. Wholesalers, distributors, and dealers.
 - 8.3. On Exporters of rice & corn, wheat of cassava flour, cooking oil & gas, laundry soap, detergent and medicines, agricultural implements and equipment, school supplies, poultry & animal feeds, cement, etc.
 - 8.4. On Retailers
 - 8.5. Contractors
 - 8.6. Ambulant Vendors & Amusement Operators
 - 8.7. Preferential Rights of Cooperatives
- Permits and Regulatory Fees
1. On Manufacturers/Importers/Producers
 - Small Scale Industries
 - Medium-Scale Industries
 - Large-Scale Industries
 2. On Banks
 - Rural, Thrift and Savings Banks
 - Commercial, Industrial and
 - Development Banks
 - Universal Banks
 3. On Other Financial Institutions
 - Small
 - Medium
 - Large
 4. On Contractors/Service Establishments
 - Cottage I
 - Cottage II
 - Cottage III
 - Small I

- Small II
- Small III
- Medium I
- Medium II
- Medium III
- Large
- 5. On Wholesalers/Retailers/Dealers or Distributors
 - Cottage I
 - Cottage II
 - Cottage III
 - Small I
 - Small II
 - Small III
 - Medium I
 - Medium II
- 6. Retail dealers in foreign liquor, in domestic liquors, Retailers on Distilled Spirits, on Fermented Liquors, Tobacco Dealers, Manufactured Tobacco
 - Cottage I
 - Cottage II
 - Cottage III
 - Small I
 - Small II
 - Small III
 - Medium I
 - Medium II
 - Medium III
 - Large
- 7. Sinned Goods and Activities
 - Fees for Selling and Licensing of Weight & Measures
 - ❖ Depending on the weight capacity of the Weighing Scale.
 - ❖ Calibration & Scaling of Pumping Equipment (per nozzle)
 - Permit Fees for Tricycle/Umbak/Bao-Bao Operations
 - ❖ Annual Franchising Fee
 - ❖ Filing Fee
 - ❖ Succeeding Units/per unit
 - ❖ Change Unit
 - ❖ Franchise Cancellation Fee
 - ❖ Amendments of MTOP
 - ❖ License Documentation Fee (LDF)
 - ❖ Fare matrix
 - ❖ Route Sticker
 - ❖ Motorized Tricycle For Hire (Additional Fees)
 - Mayor's Permit
 - Business License
 - Permit Fee on Occupation or Calling Not Requiring Government Examination
 - ❖ Employees and workers generally considered *"Offensive and Dangerous Business Establishments"*
 - ❖ Employees and workers in Commercial Establishments who cater or attend to the daily needs of the inquiring or paying public
 - ❖ Employees and worker in or night and day Establishments
 - ❖ 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

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- Permit Fee for the Conduct of Group Activities
 - ❖ Conference, meeting, rallies, and demonstration
 - ❖ Dances
 - ❖ Coronation and Balls
 - ❖ Stage Presentation
 - ❖ Other Group Activities
 - ❖ Promotion Sales/Demonstration
 - ❖ Parade/Procession
 - ❖ Circus/Carnival
- Permit Fee for Real Estate Salesperson/Brokers or any person engaging in the business of real estate transaction
- Permit Fee for the Special Projects of Telcos
- Permit Fee for Online Gaming and Betting Stations
- City Engineering Office Building Permit
- City Environment and Natural Resources
 - Permit Fee on Transport of Coal
 - Certification Fee
 - Pre-Loading Inspection Fee
 - Certificate of Residency for DOE application
 - Environmental Protection Fee
 - Mineral Resources
 - Forest Products
 - Resorts
 - Rice Mills
 - Furniture Shop
 - Gasoline Station
 - Motor/Vulcanizing Shop
 - Private Hospital
 - Medical Clinic (Human/Animal)
 - Cemetery Private/Memorial Park
 - Funeral Parlour
 - Wood Processing Plant
 - Stockyard
- Solid Waste Management
 - Collection of Biodegradable waste
 - Compliance Certification Fee for Commercial, Industrial, Institutional And Agricultural Establishment from application/renewal of Business or Mayor's Permit
 - Compliance certification fee for Transient Vendors
- City Agriculture Office
 - Registration and Transfer of Large Cattle
 - Certificate of Ownership
 - Certificate of Transfer
 - Fishery Rentals Fees and Charges
 - Fishing Permit
 - Seaweed Culture Permit to Operate
 - Fishpond Permit to Operate
 - Agricultural & Fisheries Certification Fee
 - Registration of Fishing Vessel Fees and Charges
 - Permit to Operate
 - Motorboat License
 - Change of Certificate Number
 - Change of Home port
 - Change of Vessel Name
 - Change of Ownership
 - Change of Trading Status
 - Change of Engine

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- City Planning & Development Office
 - Zoning/Local and Subdivision Plan Clearance Fee
 - Other CPDO Fees & Charges
 - Business Certification
 - Electrical Installation
 - Lot Classification/Lot Titling
 - Reclassification Land Use Fee
- Permit Fee for Transport of Metals, Scrap Plastic and Others
- Service Fees & Charges - Secretary's Fee
 - Certification/Clearances
 - Certification/Verification
 - Compliance Certification
 - Business Tax Closure Certification
 - Clearance Fee
 - Business Certification
 - Agricultural & Fisheries Certification Fee
 - Certificate of Ownership
 - Certificate of Transfer
 - Other certifications/clearances
- City Assessor's Office – Assessment Services Fee
 - Certified True Copy of Tax Declaration
 - Certifications
 - Certificate of Aggregate/Total Landholdings
 - Certificate of Improvements/No Improvements
 - Certificate of Zero Percent
 - Other Certifications
 - History of Real Property Assessment
 - Certified Xerox Copy (per page)
 - Charge for Additional Copy (per page)
 - Late Filing of Sworn Statement
 - 1. Bail bond and other encumbrances
 - 2. Cancellation of Mortgage
 - Inspection Fee
 - Appraisal Fee
 - Vicinity Map
 - 1. Building
 - 2. Land
 - Electronic Data Processing Fee (EDP)
 - Re-Assessment from Agri to Non-Agri Fee
- City Treasurer's Office – Treasury Service Fees & Charges
 - Tax Clearance
 - Zero AV Certification
 - Tax Exempt Certification
 - No Tax Liability
 - Cancellation of Warrant of Levy
 - Re-Issuance of Check
 - Staled
 - Cancellation
- Local Civil Registry Fees
 - Marriage Fees
 - Marriage Solemnization Fee
 - Special Marriage Solemnization Fee
 - Additional witness to the marriage solemnized by the City Mayor
 - Registration Fee of the following:
 - 1. Conversion to Islam
 - 2. Legitimation
 - 3. Children. Court Decree/Orders

4. Neutralization
 5. Election of Filipino Citizenship
 6. Legal Instruments
 7. Other legal documentation of record purposes
- Certification Fees
 - For the first two copies
 - For certified machine copies of any document
 - Issuance of a certification relative to the civil status of a person
 - Service Fees
 - Prompt/Delayed Registration
 - Out-of-town reporting of birth, marriage and death events
 - Request for the Reproduction of Civil Documents
 - Registration of Civil Events within the Prescribed Period
 - Parental Consent/Advise
 - Filing of Supplemental Report Fee
 - Supplemental Report Fee
 - Filing Fee
 - Loading of Annotated Document affected by clerical error
- City Health Office – Sanitary Inspection and Permit Fees
- Sanitary inspection fee
 - Sanitary Permit for Each Business, Industrial or Agricultural
 - Temporary Sanitary Permit
 1. Tooth Restoration
 2. Oral Prophylaxis
 3. HDL/LDL
 4. Triglycerides
 5. Creatine
 6. Dengue NSI
 7. FBS/RBS
 8. HBsAg
 9. HIV Test
 10. Salmonella
 11. Urinalysis
 - Services Fees for Health Examinations
 - Medical Certification Fee (Students)
 - Medical Certification Fee
 - Medico Legal
 - Health Card Certificate
 - Burial Permit Fee
 - Permit to Exhume
 - Permit to Transfer Cadaver
 - CBC
 - Blood Typing
 - Chemical Analysis
 1. Hemoglobin
 2. Sputum Examination
 3. Stool Examination
 4. Tooth Extraction per tooth
 5. Oral Prophylaxis
 6. HDL/LDL
 7. Triglycerides
 8. Creatine
 9. Dengue NSI
 10. FBS/RBS
 11. HBsAg
 12. HIV Test
 13. Salmonella
 14. Urinalysis

- **City Veterinary Fees**
 - Veterinary Health Certificate
 - Anti-Rabies Vaccination Only
 - Spaying (Dog & Cat)
 - Castration (Male Dog & Cat)
 - Major Surgery – Ceasarean
 - Minor Surgery – Wound Suture
 - Necropsy Report
 - Pregnancy Diagnosis
- **Rental of Government Properties**
 - 1. Bislig City Cultural and Sport Center (BCCSC)
 - BCCSC Rental All-In/hour
 - BCCSC Rental Without Led Wall/hour
 - 2. Bislig City Convention Center (BCCC)
 - BCCC Rental All-In/hour
 - BCCC Rental Without Led Wall/hour
 - 3. Coaster without Fuel/day
- **City Organic Agri-Forestry Tourism Complex (COAFTC) Facilities**
 - 1. Entrance Fee
 - 2. Training Center (Minimum of 4 hours)
 - 3. Cottage (per unit)
 - 4. Dormitory (per head)
 - 5. Camping/Retreat
 - 6. Meals & Snacks
 - 7. Farm Tour
- **TESDA Training & Assessment Fee**
 - 1. Training Fee
 - Driver NC II
 - Shielded Metal Arc Welding NC II
 - Organic Agriculture Production NC II
 - Animal Production (Poultry Chicken) NC II
 - Agriculture Crop Production NC III
 - 2. Assessment Fee
 - Driver NC II
 - Shielded Metal Arc Welding NC II
 - Carpentry NC II
 - Organic Agriculture Production NC II
 - Animal Production (Poultry Chicken) NC II
 - Agriculture Crop Production NC III
 - 3. Tourism Ecological Fee
 - Tinuy-an Falls
 - Beach/Inland Resorts
 - Rivers/Caves
 - Birdwatching Sites
- **CEEDO Fees & Charges**
 - 1. Admin Division
 - Application for Vacant Stall
 - Occupancy Fee: Ice Storge
 - Occupancy Fee: Marine Section
 - Occupancy Fee: Grocery Section
 - Occupancy Fee: Livestock Section
 - Occupancy Fee: Wet Section (Meat, Fish, Dressed Chicken)
 - Occupancy Fee: Dry Goods & Ukay-ukay
 - Occupancy Fee: Sari-sari Store Section
 - Occupancy Fee: Vegetable & Fruit Section
 - Occupancy Fee: Lot space with Lease Built Transfer Fee
 - CEEDO Certification/Clearance Fee
 - Annual Drainage Maintenance Fee
 - Water Fee

2. Market Division
 - o For all government-built buildings, stalls, booth rooms per sq.m./day
 - o Product advertisement/orientation
 - o Hog Roasting Fee
 - o Parking/Unloading/Loading Fee
 - o Loading/Unloading Fee for Tricycle, Motorized/Non-Motorized Trisikad
 - o Electrical Usage Fee
 - o Market Water Refilling Station
 - o Other Rental Fees
3. Bislig City Integrated Land Transportation Terminal (BCILTT)
 - o Berthing & Departure Fee (per trip)
 - o Parking Fee Inside the BCILTT Compound
 - o Room Rental Fee
 - o Rest Room Fee
4. Bislig City Public Cemetery (BCPC)
 - o Burial Lot Space Rental Fee per 1x2 sq.m.
 - o Burial Lot Space Rental Fee: Top Existing
 - o Bone Niches
 - o Honeycomb
5. Bislig City Abattoir Rental Fees & Charges
6. Tinuy-an Falls Operations

To end his presentation, Mr. Lapatha announced that the City Treasurer's Office as well as the concerned departments are ready to answer any questions, clarifications that the stakeholders would like to ask regarding the proposed Local Revenue Code.

III. OPEN FORUM:

Ms. Ana Luz Merced D. Manabe, President of Lawigan Resort Association, Inc. (LARAI) brought to the attention of the City Council the plight of resort owners who had a rough time securing business permit renewal as they are required to present first their Foreshore Lease Agreement from the Department of the Environment and Natural Resources (DENR).

The representative from the Business Permits and Licensing Office (BPLO) clarified that the Foreshore Lease Agreement is not a pre-requisite in applying for a business permit and/or renewal. She then advised the resort owners to proceed securing their business permit and renewal anytime at the BPLO.

Engr. Elsie Fabella, representing the Bislig City Chamber of Commerce and the Bislig Cable TV & Broadband Internet enumerated her concerns as follows:

1. Accordingly, it is disheartening for the business sector in Bislig to know that the Local Government Unit is "*under spending*", meaning to say that the local government has a lot of money hence, the query on why there is a need to increase local taxes, fees and charges.
2. She also wanted to know on how the "*Toolkit*" provided by the DILG and the DOF was being used to come up with the adjustments.
3. In her personal observation, there is no significant development/investments in the city like factories and other industries and/or influx of tourists coming to Bislig that could create job opportunities, increase economic stability and alleviate the living condition of the Bisliganons.
4. As observed, there are even no adequate street lights in the city's highways and streets thus, the query on how can the city attract tourists to visit Bislig for fear of their safety and security especially at night time.

5. The LGU are making purchases outside Bislig City, overlooking the "*Bislig First Policy*" by not patronizing or buying at the local business stores which deprives the local entrepreneur's opportunity to gain.
6. The LGU is giving the local businesses a hard time, referring to the City Engineering Office in securing building permit, occupancy permit and other relevant documents, not to mention the problem of the Lawigan Resort owners on the renewal of their business permit due to absence of the Foreshore Lease Agreement.
7. Finally suggested to improve first the city, stressing that the business sector will not complain on tax increases as long as they will feel or be assured that their income will also increase.

In response to the aforesaid concern, Mr. Lapatha explained that the Local Government Unit is doing everything for the welfare and interest of the people of Bislig. Regarding the "*under spending*" matter, he clarified that it pertains to the projects under the 20% Economic Development Fund (EDF) which were not yet implemented due to the problem on Right-of-Way including the other specifications encountered while its implementation is currently on-going, citing for instance the Bus Terminal Project wherein the land acquisition was only undertaken in the past year which is the reason why the bus terminal is now back in Poblacion instead in the Mangagoy area, imparting further that there is already an approved design for the repair and rehabilitation of the said facility.

About the other spending of the city, the Acting City Treasurer brought out the Php45Million allocation for the Local Pension Program of the city per year which benefitted the people of Bislig, not to mention the payroll system of the City Government for the salaries and wages of the permanent, Contract of Service (COS) and Job Order (JO) employees. Regarding the purchases of materials in Davao City and other big cities, he said that it usually happens when the local businesses will not "*quote for the price of the commodity*" during canvassing hence, the LGU will resort to buy outside the city despite the standing "*Bislig First Policy*".

On matters pertaining to the street lights, Mr. Lapatha stated that the streetlights seen at the highway were provided by the city, including the solar street lights found in Barangays San Jose, Mangagoy, Tabon and Poblacion, referring further to the on-going upgrading of street lights which will now be replaced with LED lights which are more durable and economical.

As to the query on why there is a need for adjustment or increase in the local taxes, fees and charges when in fact, there is no visible development in the city, Mr. Lapatha recalled that before Bislig becomes a city, it was dependent on PICOP and while the company is still in operation, the then officials endeavored to make Bislig a City as PICOP at that time is already in the brink of collapse and it was a good thing that Bislig became a City in 2000 wherein from being PICOP dependent, Bislig become an Internal Revenue Allotment (IRA) or National Tax Allotment (NTA) dependent in which the City of Bislig is thankful for the said transition as it is already on its own, referring to the fact that while Bislig comprised of 42,000 square hectares, in which 55% of the area is a timberland which is non-taxable, while the taxable is only 45% covering the Alienable and Disposable (A&D) land unlike in other LGUs wherein their A&D areas covers 80%, which means an increase in revenue generation, although the city's fishing industry has picked-up and gave improvements to Bislig.

On the difficulty in securing government documents such as building permit, occupancy permit, business permit, among others, the Acting City Treasurer stated that he will find time to relay the information to the concerned offices. With the presence of the members of the City Council, he then suggested to schedule a committee meeting for the purpose to iron out everything and resolve the problem.

In another development, Mrs. Paterna Velasquez, Fish Section President of the Market Vendors Association brought out the following concerns that need to be addressed:

1. The exact location for loading and unloading as the present area designated by CEEDO is too far from their stalls, while the terrible road condition in the area caused damage to their carts in transporting marine products up to their respective stalls/display area.
2. The toilets at the market are filthy, disgusting and unhygienic.

Mr. Raul Miranda of the CEEDO responded that the exact location for loading and unloading is at the Dropping Zone located at the back of the market but then the facility is not yet finished thus, the loading and unloading of marine products was done temporarily at the side of the market near the Fish Section which not only cause traffic jam in the area but also leave a foul odor due to the leakage of fish blood at the ground hence, the reason why it was transferred to the Dropping Zone. He continued that the CEEDO Management Board acknowledged the request of the fish vendors to reconsider their plea and assured them to bring the matter to the City Mayor for the speedy completion of the Dropping Zone to address the problem.

On the issue of damage road, Mr. Miranda imparted that there is already a scheduled road re-blocking in that portion of the public market by the City Engineering Office but he could not give yet the exact date as to its implementation. About the toilets, he said that there is a newly constructed toilet (equipped with modern facility with BCWD water provision to make it hygienic) opposite to the "sugbahan" or Meat/Fish Grill Section, while the toilets located at the Fish and Grocery Section are also scheduled for renovation with a Php2.5Million budget allocation, and the renovation works will soon be implemented.

Meanwhile, Mrs. Rona Alvizo from the Media & Radio Broadcasting sector raised the following concerns:

1. Requests for a lower tax rate for those who previously use radio machineries as they are now using radio electronic devices that commands lower tax rate.
2. Their Radio Broadcasting Station still have collectibles from the Local Government of Bislig City thus, the request for the offsetting of their tax to their collectibles.

In response, Hon. Almanon-Balondo noted the concern of Mrs. Alvizo, recounting the committee meeting conducted on the matter in fact, the City Mayor has also issued an Executive Order (EO). She then suggested to conduct another round of committee meeting and to re-visit the EO to resolve the said concern once and for all.

For the Business Sector, Mrs. Dely Marcojos raised the following observations:

1. Only the proposed rate and the graduated adjustments for the first, second and third year were presented hence, the suggestion to show as well the existing rates so that they can compare it with the proposed rates and for them to know the percentage increase.
2. To adequately illuminate not only the highway and main thoroughfare but also to include the pathways and interior road network of the city which are part of the suggestions from their hotel clients for them to feel safe and secure in roaming around the city at night.

Using the toolkit provided by the DILG and the DOF, Mr. Lapatha stated that with their computation based on the existing rate, they arrived at the proposed rate wherein the percentage increase even reached up to 157%, citing for instance the Php150.00 existing rate wherein using the toolkit, the proposed rate resulted to Php385.00; using the assumptions $385 \div 150 \times 100 = 257\%$. When the proposed

rates were presented to the Sanggunian, he said that during the committee meeting, the members of the City Council requested to lower the rate to a much more affordable proposed rate as it was foreseen that it will create an intense reaction to the taxpayers. He added that after an exhaustive discussion, the body then agreed to adjust the rate to not more than 100%, explaining that the purpose of lowering the rate is not to put burden to the taxpayers but also not to sacrifice the revenue generation of the city. He then presented another example, as follows:

	<u>Existing</u>	<u>Proposed</u>	<u>% Increase</u>
Mayor's Permit	Php750.00	Php825.00	10.00
Small Scale	150.00	163.00	8.66
Large Scale	3,000.00	3,300.00	10.00
Permit on Occupational Calling	150.00	200.00	33.33

Further, Mr. Lapatha assured the stakeholders that all taxes, fees and charges collected by the City Government will return as services to the people of Bislig, and that he encouraged everyone to visit the City Treasurer's Office should they have more questions and clarifications to make on the matter.

As a farmer of rice and copra, Mrs. Lorena Delima Jabagat signified that her family has been paying real property tax on their land, citing that her query lies on the time when they sell their farm products to buyers wherein they will only receive temporary receipts. She wanted to know whether the LGU is collecting business taxes from these rice and copra buyers as it is a lucrative business earning higher income.

Hon. Galano imparted that buyers roaming around the city buying farm products are not registered buyers which is the reason why they will only issue temporary receipts. With this, he encouraged the farmers to sell their farm products only to a registered buyer so that Official Receipts (OR) will be issued to them. He also requested to report to the concerned offices/agencies these persons roaming around to buy rice and copra in the locality since the LGU could not take action without proper complaints from the farmers.

Mr. Lapatha implied that the issuance of OR is a BIR concern hence, they should visit the Bureau of Internal Revenue (BIR) and report these non-registered buyers roaming in the city buying products without issuing Official Receipts.

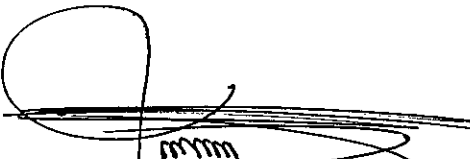
There being no other queries and concerns raised, the Presiding Officer stated to schedule another committee meeting before the proposed Local Revenue Code of 2025 will be calendared under Second Reading.

IV. THE CLOSING REMARKS/ADJOURNMENT:

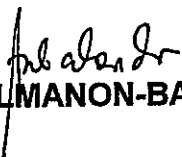
For the closing remarks, Hon. Almanon-Balondo thanked everyone for attending the said public hearing, assuring that all issues and concerns raised by the body will be noted by the City Council, and further requested the support of all the stakeholders to work hand in hand for the betterment of the City of Bislig.

The public hearing was then adjourned at 5:09 p.m.

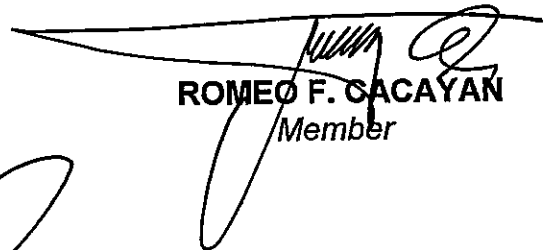
We hereby certify to the correctness of the above-mentioned Minutes.



JONAS A. CACAYAN
Chairman



BERNADETH MAY R. ALMANON-BALONDO
Member



ROMEO F. CACAYAN
Member



ATTY. CONRAD C. CEJOCO
Member/Vice Mayor

Secretariat/Recorded by:



RAUL P. MONTESCLAROS
Legislative Researcher
Minutes: CR25-10-103/REL'25



Republic of the Philippines
Province of Surigao del Sur
City of Bislig

Telephone: SPO Secretariat (086) 853-7401, Local 853-7607; 134
Website: www.bislig.gov.ph, Email: spo@bislig.gov.ph

TANGGAPAN NG SANGGUNIANG PANLUNGSOD

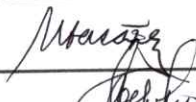
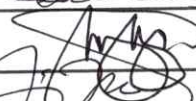
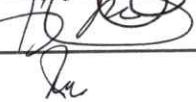
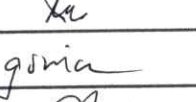
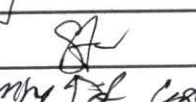
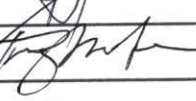
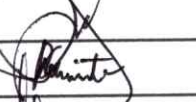
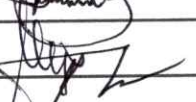
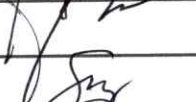
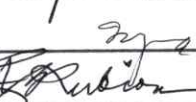
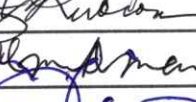
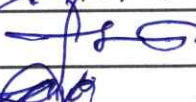
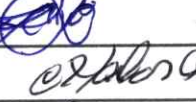
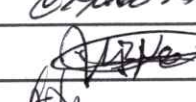
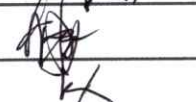
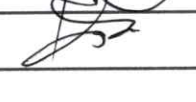
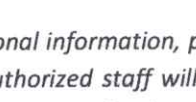
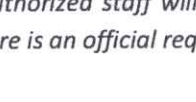
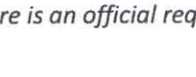
PUBLIC HEARING

ATTENDANCE SHEET

SUBJECT : Proposed Local Revenue Code of 2025 of Bislig City
COMMITTEE : Ways & Means and Taxation
DATE : October 22, 2025 (Friday)
TIME : 1:00 p.m.
VENUE : Bislig City Cultural and Sports Center

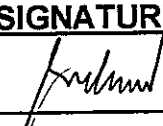
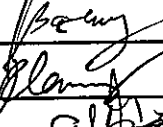
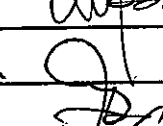
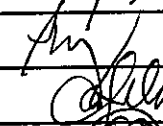
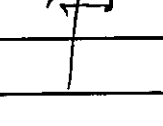
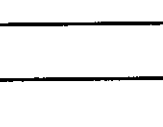
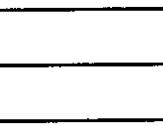
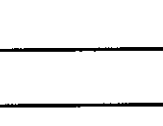
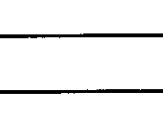
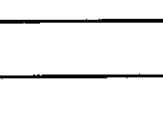
NAME	DESIGNATION	OFFICE/AGENCY	SIGNATURE
1. HON. CONRAD C. CEJOCO	Vice Mayor	VMO	
2. HON. PEDRITO R. SULAPAS	City Councilor	SPO	
3. HON. ALFREDO J. CARMELO	-do-	SPO	
4. HON. BERNADETH MAY R. ALMANON-BALONDO	-do-	SPO	
5. HON. JONAS A. CACAYAN	-do-	SPO	
6. HON. PAUL E. VICENCIO	-do-	SPO	
7. HON. VICTOR B. ALVAR, JR.	-do-	SPO	
8. HON. REYNALDO V. DOMINGUEZ	-do-	SPO	
9. HON. ROMEO F. CACAYAN	-do-	SPO	
10. HON. WINSTON Y. SIA	-do-	SPO	
11. HON. APOLIO C. ALVAR	-do-	SPO	
12. HON. ELADIO A. GALANO	ABC President	SPO	
13. HON. ANA MAE M. AGUSA	SK Federation Pres.	SPO	
14. HON. FLORIO S. JOSAFAT, JR.	IP Representative	SPO	
15. Romeo T. Lopez	Staff Ch. Theo Rms	CP	
16. BRENDA LYN M. DANTES	ADMIN AIDE VI	CTD	
17. Ignat B. Ignat	Admin		
18. Maria Carolina D. Kinatay		Mangagay	
19. Jose Guzman Jr. A.C.	CEEDS Men	CEEDS	
20. Agnes Estan	ATO III	CEEDS	

Disclaimer: By voluntarily signing this attendance sheet, the attendees consent to the collection of their personal information, photo, video and handwriting. The data obtained will form part of the records of this public hearing. Only the authorized staff will have access to disclose and release such information and document to the concerned offices/agencies whenever there is an official request.

	NAME	DESIGNATION	OFFICE/AGENCY	SIGNATURE
21.	Leonida L. Basañer	Administrator	Villa Josefa Sukoh.	
22.	Virginia F. Agapita	Owner	Market site P. Sandoval	
23.	Leonitor S. Hipal	Owner	P. Lindo St. May.	
24.	GREGORIA S. ROCULAS	Owner	P.S. Union Site	
25.	RONALDO S. ROCULAS	Owner	PS UNION SITE	
26.	LOURENA D. JABREKT	OWNER/ REPRESENTATIVE	SAN ISIDRO	
27.	Cherlyn P. Jantar	Owner	Rogayay	
28.	GLORIA V. MICH	Property Owner	San Rogay	
29.	Geraldine F. Mursdala	Manager	Ocean View Restaurant	
30.	LEONIDAS P. PINKONG	OWNER	Bislig City Chamber of Commerce	
31.	ENGR. ELSIE E. TABELA	OWNER	ROYAL ENERGY INC	
32.	GROY HADMAN	REP.	REI	
33.	Emmanuel R. Romo	R.p.	Rp.	
34.	Daniel P. Labana	OWNER	CIMBANK	
35.	Jesus P. Pimentel Jr.	Primary Barangay	Lawigan	
36.	Nemita P. Puntollano	Manager	Advincio Property	
37.	PERMIRA LAMINTAS	OWNER	CANIBAN	
38.	MARISOL S. YU	REPRESENTATIVE	BISUG	
39.	JOE ANTONIO V. MARTA	REPRESENTATIVE	BCEP - OTHER	
40.	HELEN B. TRIANA	SEMS	City ENK	
41.	Feliciana M. Aguaviva	Property Owner	Tabor	
42.	Elena M. Pukion	Property Owner	Tabor	
43.	ANNA LUZ MERCED TANABE	OWNER TUSOB	LAWIGAN	
44.	JAMES C. LAPIDIA	OFBA STAFF	OFBA	
45.	AMADOR, RAFAEL R.	ADMINISTRATOR	MANAGAN CAS SIN	
46.	Carmona Sabido	beach owner	Tanigan	
47.	Rosalito G. APAO	Representative	ABEL B. R.	
48.	Ma. Teresa P. Tutor	Prop. owner	JBO, Mgt.	
49.	Anita L. Bessy	LAWYER	CTD	
50.	Michael Anthony P. Pardo	Business	Shilo Law	
51.	NORMA D. PUNYAN	SA - CAO	CND	
52.	Cresencia Valdez			
53.	POMBO Q. CANILA	P. B.	SIBATON	
54.	Anita M. Olay	P. B.	San Jose	
55.	Bayden, Darn	P. B.	San Jose	

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	NAME	DESIGNATION	OFFICE/AGENCY	SIGNATURE
56.	CARL ANTHONY E. DAVID	MARKET INSPECTOR I	CEEDO	David CA
57.	Germa Mindora	AO-II	CEEDO	
58.	ANTONIA D. MELEGIO			melegio
59.	JOSEPH T. AVANADO	SP-III	CEEDO	
60.	Jose Avanzo RAL D. MIRANDA	MS III	CEEDO	
61.	Haydee N. Dizon	Punong Barangay	LGU	
62.	Eminda E. Lumbat	Prngy Kag		Lumbat
63.	RICHIL PAMALAN	BRGY. TREAS.	BRGY. LALISMA	
64.	Christopher D. Daudas	Brgy. treas.	Brgy. Goleto	
65.	GLOREYNA S. ESPIN	ACA	CEDO	
66.	ERLMA PATIDONGAN	PURCHASER	M. Angeles County Christ.	
67.	Elisavinda Aslan		LGU	
68.	Rona O. Alvirio	Radyo Notin	AAA Radyo	
69.	Angela Amara	John Bosco	Obama friend	
70.	GRACE VIDUA	POBLACION BRGY	SAN JOSE	
71.	Isabelina P. Alvin	Business Owner	Barangay Mangagay	
72.	Trifino M. Poregino	PB	Manalika	
73.	Carlyle Poregino	PB	Mangagay	
74.	Salilin, Divine Grace L.	RCC II	LED PM	
75.	ROLAND S. SARMIENTO			
76.	ROLAND S. SARMIENTO			
77.	BARROS, ROSATE REY	City Vet	CUSO	
78.	Carmen Labando	Owner Black	Lamigara	
79.	RAMOL A. PARIAN	BRGY KASAWAD	BUR BORNAN	
80.	EMMANUEL V. DE GUZMAN	PRGY. KAG	POBLACION	
81.	Abwin/Wilma Magaling	Property owner		
82.	GIBSEN PENETRANTE	WINDY PAINTSHOP / KR CORNER CAFE	MANAGBOY	
83.	RICHEN MAF M. NOLAGA	OFFICE ASSISTANT	DIN CONSTRUCTION & SUPPLY	
84.	Roger V. Dolor	Tax Mapper IV	CASSO	
85.	JANUARY C. HENDRICKS	SPO	SPO	
86.	Max C. Balong	SPO	SPO	
87.	Dante C. Kagan	CS-11	CHU	
88.	JOSE T. Valencia Jr	CS-11	CAO	
89.	Jenny R. Verbal	Media	Media	
90.	Melvin Dela Cruz	Media	Infinite Radio	

	NAME	DESIGNATION	OFFICE/AGENCY	SIGNATURE
91.	Vicente C. Odaran	Punong Bayg.	Burgh	
92.	Basante, Aldario			
93.	Plamus, Raymon			
94.	Mary Jean Negado			
95.	Anna Mae A. Elos	LKW-1	Ch	
96.	STATH. M. PANDAN	Int. Ofcr III	POB	
97.	Patema Valenz	Mangagay fish Vendor	Mangagay	
98.	ANABELLE J. FLORENDA	Sec	RCC - RBA City/LANCA	
99.	Dele Marcejo	Manager	Paper Centering Bsm	
100.	Georgio G. Pinar	PUNONG BROS	EXH VICENTE	
101.	MILY U-VIOS	EX-III	CMO	
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Republic of the Philippines
Province of Surigao del Sur
CITY OF BISLIG



TANGGAPAN NG SANGGUNIANG PANLUNGSOD

CERTIFICATION

TO WHOM IT MAY CONCERN:

This is to certify that Bislig City **Ordinance No. 2025-21**, or the **“Local Revenue Code of 2025 of the City of Bislig”**, has been posted at the Bulletin Board located at the entrance of the City Hall of Bislig, Legislative Bulletin, CEEDO Office, and LGU-CIO FB Page, all in Bislig City, Province of Surigao del Sur.

Signed this 26th day of December, 2025 at the City of Bislig, Province of Surigao del Sur.

ROSENDO R. CAMPOS, M.P.A.
Secretary to the Sanggunian


/MRPQ/RRC

Tel. No.: (086) 853-7401
E-mail Address: spo@bislig.gov.ph

Address: 2nd Floor East Wing, City Hall Building
Nat'l. Highway, Bislig City, Surigao del Sur





Republic of the Philippines
Province of Surigao del Sur
CITY OF BISLIG



CITY INFORMATION OFFICE
City Hall Building, Bislig City, Surigao del Sur, Philippines
cio.pio@bislig.gov.ph
website: www.bislig.gov.ph

CERTIFICATION

TO WHOM IT MAY CONCERN:

This is to certify that the City Information Office – Public Information Division has posted the below listed Ordinance on the City Government Unit of Bislig Facebook Page, as per request by the Office of the Sangguniang Panlungsod:

TITLE OF ORDINANCE/S	DATE POSTED
Ordinance No. 2025-21 “ <i>Local Revenue Code of 2025 of the City of Bislig.</i> ”	December 26, 2025

This certification is issued on the 26th day of December, 2025 at the Local Government Unit (LGU) – Bislig City, Province of Surigao del Sur.


VIA ANGELICA B. FEDERIZO
Administrative Officer IV

NOTED:


ATTY. JUSTIN NIEL L. VILLANUEVA
City Information Officer



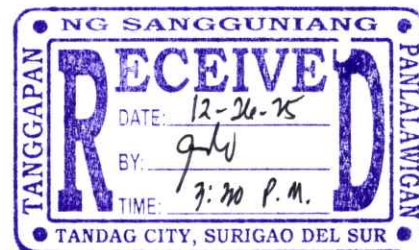
Refer To: Committee on Ways and Means and Taxation
noted OK ACK
Republic of the Philippines
Province of Surigao del Sur
CITY OF BISLIG

TANGGAPAN NG SANGGUNIANG PANLUNGSOD

AN ORDINANCE ENACTED DURING THE 23RD REGULAR SESSION OF THE TENTH SANGGUNIANG PANLUNGSOD OF THE CITY OF BISLIG, HELD ON THE 5TH DAY OF DECEMBER 2025 AT THE LEGISLATIVE SESSION HALL, BISLIG CITY, SURIGAO DEL SUR.

Present:

HON. CONRAD C. CEJOCO
City Vice Mayor
(Presiding Officer)



Regular Members:

Hon. Pedrito R. Sulapas	- Sangguniang Panlungsod Member
Hon. Alfredo J. Carmelo	- do-
Hon. Bernadeth May R. Almanon-Balondo	- do-
Hon. Jonas A. Cacayan	- do-
Hon. Paul E. Vicencio	- do-
Hon. Victor B. Alvar, Jr.	- do-
Hon. Reynaldo V. Dominguez	- do-
Hon. Romeo F. Cacayan	- do-
Hon. Winston Y. Sia	- do-
Hon. Apolio C. Alvar	- do-

Ex-Officio Members:

Hon. Eladio A. Galano	- President, Liga ng mga Barangay
Hon. Florio S. Josafat, Jr.	- Indigenous Peoples Representative

On Official Business:

Hon. Ana Mae M. Agusa	- SK Federation President
-----------------------	---------------------------

ORDINANCE NO. 2025-21

Sponsored by:

Hon. Jonas A. Cacayan	Hon. Victor B. Alvar, Jr.
Hon. Romeo F. Cacayan	Hon. Bernadeth May R. Almanon-Balondo
Hon. Conrad C. Cejoco	

"LOCAL REVENUE CODE OF 2025 OF THE CITY OF BISLIG"

BE IT ORDAINED, as it is hereby ordained by the Sangguniang Panlungsod of Bislig (Surigao del Sur) in session, duly assembled:

CHAPTER I – GENERAL PROVISIONS

Article A. Short Title and Scope

SECTION 1. Short Title —This ordinance shall be known as the Revised Revenue Code of 2025 of the City of Bislig.

Tanggapan ng Sangguniang Panlalawigan



OSSP-SDS-25-05398

Telephone No. : (086) - 211 - 5832
E-Mail: tpsurigaosur@yahoo.com

Received by:

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

Article B. Construction of Provisions

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

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

- a. **General Rules** — All words and phrases shall be construed and understood according to the common and approved usage of the language, but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar, or appropriate meaning.
- b. **Gender and Number** — Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well, and every word importing the plural number shall extend and be applied to one person or thing as well.
- c. **Reasonable Time** — In all cases where any act is required to be done within a 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 that is the last in point of sequence shall prevail.

Article C. Definition of Terms

SECTION 5. Definitions — When used in this Code:

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

- b. **Charges** — refer to pecuniary liability, such as rents or fees against an individual or property.
- c. **Cooperative** — is a duly registered association of people, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- d. **Corporations** — include partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participación), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by people 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. **Capital Investment** — is the capital which a person employs in any undertaking, or which contributes to the capital of a partnership, corporation, or any other juridical entity, or association in a particular taxing jurisdiction.
- 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 by public interest that is conferred upon private individuals 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 for materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person, excluding discounts if determinable at the time of sales, sales return, excise tax, and value-added tax (VAT).
- i. **Levy** — means an imposition or collection of an assessment, tax, fee, charge, or fine.
- j. **License or Permit** — is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- k. **Municipal Waters** — include not only streams, lakes, and tidal waters within the city, not being the subject of private ownership and not comprised within the national parks, public forests, timberlands, 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

x-----/

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 are 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** — means every natural or juridical being susceptible to rights and obligations or of being the subject of legal relations.
- o. **Rental** — means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- p. **Residents** — refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city, or municipality. In the absence of such laws, juridical persons are residents of the province, city, or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.
- q. **Revenue** — includes taxes, fees, and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- r. **Services** — means 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.
- u. **Resort** — means any place with a pleasant environment and atmosphere conducive to comfort, healthful relaxation and rest, offering food, sleeping accommodation and recreational facilities to the public for a fee or remuneration.

CHAPTER II – CITY TAXES

Article A. Real Property Tax

SECTION 6. Imposition of the Basic Real Property Tax — There is hereby levied an annual *ad valorem* tax at the rate of one 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 Special Education Fund (SEF).

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

- a. Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person.
- b. Charitable institutions, churches, and parsonages 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 machinery 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 9250, 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, is hereby withdrawn effective January 1, 1992; and
- f. All other properties allowed under the rulings of the DOF-BLGF and the Board of Assessment Appeals and as provided for in City Ordinance No. 2024-15, otherwise known as the "Bislig City Local Investment and Incentives Code," and those with an order of exemption from competent courts.

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

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

SECTION 10. Tax Discount for Advanced and Prompt Payment — If the basic real property and additional SEF tax are paid on or before the deadlines as provided for in Section 9 of this Code, the taxpayer shall be entitled to a discount of ten percent (10%). If the above-mentioned taxes are paid in full before January 1, the taxpayer shall be entitled to a twenty percent (20%) tax discount.

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

SECTION 11. Collection and Distribution of Proceeds — The collection of 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 properties located in the barangay. Provided that the Barangay Treasurer is properly bonded for the purpose. Provided, further, that the premium on the bond shall be paid by the City Government.

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

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

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

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

SECTION 12. Administrative Provisions

A. On the Collection of the Real Property Tax—

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

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

Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

3. Payment Under Protest —

- a. No protest shall be entertained unless the taxpayers pay first the tax. There shall be annotated on the tax receipts the words "*paid under protest.*" The protest in writing must be filed within thirty (30) days from payment of the tax and the City Treasurer 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 an assessment of basic real property tax, or any tax levied under this Article, is found to be illegal or erroneous and the 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 on the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for a 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 Sec. 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 tax levied under this Article, the city may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.

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

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

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

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

10. Advertisement and Sale — Within thirty (30) days after the service of the warrant of levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale.

The advertisement shall be effected by posting a notice at the main entrance of the city hall and in a publicly accessible and conspicuous place in the barangay where the property is located, and by publication once a week for two (2) consecutive weeks in a newspaper of general circulation in the city. The advertisement shall specify the amount of the delinquent tax, the interest due thereon, and expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the city hall, or on the property to be sold, or at any other place as specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod, which shall form part of his/her 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 sale, the owner of the delinquent real property or person having legal interest therein, or his/her 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 the 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 on behalf of the City Government to satisfy the claim and within five (5) 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 of the full amount of the real property tax and the related interest, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested to the city.

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

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

16. Collection of Real Property Tax Through the Courts— The City Government may enforce the collection of the basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed in subsection (c) 21 of Sec. 13.

- 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 (Php10,000.00) the competent court is the City Trial Court, and where the amount is in excess of Ten Thousand Pesos (Php10,000.00), 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.

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- 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

- a. 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 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.
- b. 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 from, 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 that remained uncollected or unpaid for at least one (1) year in his/her jurisdiction and a statement of the reason(s) for such non-collection or non-payment and shall submit to the Sangguniang Panlungsod on or before the thirty-first (31st) of December of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

B. Special Provisions

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

3. **Duty of Register of Deeds and Notaries Public to Assist the City Assessor** — It shall be the duty of the Register of Deeds and Notaries Public to furnish the City Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.
4. **Insurance Companies to Furnish Information** — Insurance companies are hereby required to furnish the City Assessor copies of any contract or policy insurance on buildings, structures, and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.
5. **Fees in Court Actions** — As provided for in Sec. 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the City Treasurer shall be exempt from the payment of court and sheriff's fees.
6. **Fees in the Registration of Documents on Sale of Delinquent Real Property to the City** — As provided for in Section 281 of the Local Government Code, *"all certificates, documents, and papers covering the sale of delinquent property to the city if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees"*.
7. **Real Property Assessment Notices of Assessment with attached Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees** — As provided for in Sec. 282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.
8. **Sale and Forfeiture Before Effectivity of this Code** — Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected, before the effectivity of this Code shall be governed by the provisions of applicable ordinance or laws then in force.

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

SECTION 14. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts — Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by a fine of not less than Two Thousand Five Hundred Pesos (Php2,500.00) nor more than Five thousand pesos (Php5,000.00), or by imprisonment of not less than one (1) nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

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

Any other officer required in this Article to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties, shall, upon conviction, be punished by a fine of not less than Two Thousand Five Hundred Pesos (Php2,500.00) nor more than Five Thousand Pesos (Php5,000.00) 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 Two Thousand Five Hundred Pesos (Php2,500.00) nor more than Five Thousand Pesos (Php5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and punishment, at the discretion of the court.

SECTION 16. Penalties for Failure to Dispose the Delinquent Real Property at Public Auction — The City Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article or any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to a fine of not less than One Thousand Pesos (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00), or by imprisonment of not less than one (1) nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

Article B: 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 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 the subdivision owner or operator.

SECTION 18. Imposition of Tax — There is hereby levied an annual tax on idle lands as identified by the City Assessor's Office 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 in 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 his area of jurisdiction. For purposes of collection, the City Assessor shall furnish a copy thereof to the City Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Article C. Special Levy on Lands

SECTION 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 especially benefited by public works, projects, or improvements funded by the city at a rate of not exceeding sixty percent (60%) of 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 also not 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 and Manner 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 Sangguniang Panlungsod shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project.

The ordinance shall likewise specify the appropriate penalty for noncompliance or violations of the provisions of the said ordinance.

- b. **Publication of Proposed Ordinance Imposing Special Levy** — Before the enactment of an ordinance imposing a special levy, the Sangguniang Panlungsod shall conduct a public hearing thereon; notify in writing the owners of real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.
- c. **Fixing the Amount of Special Levy** — The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the City Assessor, or its current assessed value as fixed by said assessor if the property does not appear on record in his books. Upon the effectivity of the ordinance imposing the special levy, the City Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.
- d. **Taxpayer's Remedies Against Special Levy** — Any owner of real property affected by a special levy or any person having a legal interest therein may, within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form for the purpose, together with copies of the tax declarations and such affidavits or documents in support of the appeal.

Article D: Socialized Housing Tax

SECTION 28. Definition of Terms —

- A. Socialized housing refers to housing programs and projects covering houses and lots or home lots only duly undertaken by the government and private sector

for the underprivileged and homeless citizens, which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of the Urban Development and Housing Act of 1992.

- B. Urban areas refer to all cities regardless of their population density and to cities with a population density of at least Five Hundred Pesos (Php500.00) per square kilometer.

SECTION 29. Exemptions— The following are exempted from the socialized housing tax:

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

SECTION 30. Imposition of Tax — There is hereby imposed a socialized housing tax at the rate of one-half percent (0.5%) on the assessed value of lands in urban areas in excess of Fifty Thousand Pesos (Php50,000.00).

SECTION 31. 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 32. 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 (Php50,000.00). 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 E: Tax On Transfer of Real Property Ownership

SECTION 33. Imposition of Tax — There is hereby levied a tax on the sale,

donation, barter, or 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 reflected in the prevailing schedule of fair market values enacted by the Sangguniang Panlungsod.

SECTION 34. Exemptions — The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax.

SECTION 35. Time and Manner 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. (n)

SECTION 36. Administrative Provisions—

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

Article F. Tax on Printing and Publication

SECTION 37. Imposition of Tax — There is hereby levied a tax at a rate of **Eighty-Six and 625/100 Percent (86.625%) 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. (a)

SECTION 38. Exemptions — The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references shall be exempt from the tax herein imposed.

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

Article G. Franchise Tax

SECTION 40. Definition — When used in this Article, "franchise" is a right or privilege, affected with public interest, which is conferred upon private persons or corporations, 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 tax, at a rate of **Eighty-Six and 625/100 Percent (86.625%) of One Percent (1%)** of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within this province, excluding the territorial limits of the city. (a)

In the case of a newly started business, the tax shall be one-twentieth (1/20) of one and one percent (1.1%) 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 the basis of the tax of a newly started business as herein provided shall be determined in the following manner.

- a. If the principal office of the business is located in the city, the paid-up capital stated in the articles of incorporation in the case of corporations, or in any similar document in the case of other types of business organizations, shall be considered as capital investment.
- b. In the case of a branch or sales office located in the city that commences business operations during the same year as the principal office but that is located in another locality, the paid-up capital referred to 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 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 the reason that such certificates are not considered as franchises.

SECTION 43. Time and Manner of Payment — The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter. In the case of a newly started business, the tax shall be paid before the business starts to operate.

Article H. Tax on Sand and Gravel

SECTION 44. Imposition of Tax — There is hereby imposed a tax of **Ten and 50/100 Percent (10.50%)** of the fair market value in this city per cubic meter of ordinary stones, sand, gravel, earth, and other quarry resources, such as but not limited to marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted from lands or from the beds of seas, lakes, rivers, streams creeks, and other public waters within the territorial jurisdiction of the city. (a)

For purposes of establishing the fair market value per cubic meter of sand, gravel, and other quarry resources on an annual basis, a committee is hereby created composed of:

City Treasurer
City Engineer

Chairman
Member

City Planning & Development - Member
Coordinator
City Assessor - Member

SECTION 45. Issuance of Permit — Every person who shall extract sand and gravel and other quarry resources shall secure a permit from the Provincial Governor, pursuant to the procedural guidelines embodied in the Mines Administrative Order No. MRD-27, a series of 1980, the applicable provisions of which are hereby adopted as an integral part of this ordinance.

SECTION 46. Exemptions — Any government agency that has been granted a gratuitous permit to extract the above-mentioned materials for the purpose of governmental projects within the city shall be exempt from the payment of the tax herein prescribed.

SECTION 47. Time and Manner of Payment — The tax shall be due and payable in advance to the City Treasurer or his duly authorized representative before the materials are extracted.

SECTION 48. Sharing of Proceeds — The proceeds of the tax on sand, gravel, and other quarry resources shall be distributed as follows:

- | | |
|--|----------------------|
| a. City Government | Thirty percent (30%) |
| b. Provincial Government | Thirty percent (30%) |
| c. Barangay where the sand, and
other quarry resources are
extracted | Forty percent (40%) |

Article I. Professional Tax

SECTION 49. 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 (Php300.00). However, the professional shall still be required to secure a business permit, at no cost, during the registration of the office/clinic and renewal thereof. (n)

SECTION 50. 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 51. Exemption — Professionals exclusively employed in the government shall be exempt from the payment of this tax.

SECTION 52. 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 53. Time and Manner 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.

If said tax is not paid within the prescribed period, a surcharge of twenty-five percent (25%) of the said tax shall be imposed as provided in the local government code.

SECTION 54. Place of Payment — Every person legally authorized to practice his profession in this province shall pay to the city where he maintains his principal office in case he practices his profession in several places.

SECTION 55. Administrative Provisions—

- a. A person who paid the professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax or fee for the practice of such profession.
- b. The City Treasurer before accepting payment of the tax shall require the presentation of the valid Professional Licenses issued by the Professional Regulations Commission.
- c. Any individual or corporation employing a person subject to the professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.
- d. Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and designs, surveys and maps, as the case may be, the number of the official receipt issued to him.

Article J. Amusement Tax on Admission

SECTION 56. Definitions — When used in this Article:

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

SECTION 57. 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. (a)

SECTION 58. 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 cinematographic films.

SECTION 59. Exemption — The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, and literary and oratorical presentations, except pop, rock, or similar concerts, shall be exempted from the payment of the tax herein imposed.

SECTION 60. 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 61. 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 himself with tickets that shall be serially numbered, indicating there in 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 that 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, or lessee of an amusement place to keep on his possession or have unregistered tickets in the amusement place.
- d. **Verification of Tickets** — The City Mayor or City Treasurer shall, whenever they deem it necessary for the good of the service, post their duly authorized inspectors at the gates of amusement places for the purpose of verifying all tickets sold thereat. Said duly authorized inspectors shall have access to all admission tickets being sold to the public from opening time of the amusement place up to closing time.

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

SECTION 62. Imposition of Tax — There is hereby imposed an annual fixed tax for every truck, van, or any motor vehicle used by manufacturers, producers, wholesalers, dealers, or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigar, and cigarettes, and other products as may hereafter be determined by the Sangguniang Panlungsod to sales outlets, or consumers, whether directly or indirectly, within the city in the amount of One Thousand Pesos (Php1,000.00) with an additional sticker fee amounting to One Hundred Pesos (Php100.00).

SECTION 63. Exemption— The manufacturers, producers, wholesalers, dealers, and retailers referred to in the preceding sections shall be exempt from the payment of the peddlers' tax in the sale of any merchandise or article of commerce imposable by the city.

SECTION 64. Administrative Provision — A mayor's permit fee of Five Hundred Pesos (Php500.00) shall be imposed on every delivery truck or van entering the premises of the city for the purpose of conducting business. Said fee is applicable regardless of the total number of delivery trucks or vans operated by the same business entity.

SECTION 65. 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 L. Graduated Tax on Business

SECTION 66. 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 styrofoam or other packaging materials intended to process and prepare the products for the market.

The term "*by-products*" shall mean those materials that, in the cultivation or processing of an article, remain over and that 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;

- x-----/
- 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, stockbrokers, 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. **Carenderia** — refers to any public eating place where food already cooked is served at a price.
 - k. **Cockpit** — includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
 - l. **Contractor** — includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

As used in this Article, the term "*contractor*" shall include general engineering, general building, and specially contractors as defined under applicable laws, filling, demolition, and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others;

proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, turkish and swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term **contractor** shall 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. **Service Contractor** — providing temporary and outsourced personnel for its clients.

Definition of terms:

- m.1. **Administrative Office** — refers to offices that house office departments such as, but not limited to, treasury, internal audit, administration, purchasing, and finance. It is neither a branch, sales, nor a project and does not operate any aspect of its business or primary purposes, nor does it handle the invoices or records of sales to its customers, nor are there any transactions or sales made thereat;
- m.2. **Branch or Sales Office** — refers to a fixed place in a locality that conducts operations of the business as an extension of the principal office. A warehouse that accepts and/or issues sales invoices independent of a branch with a sales office shall be considered as a sales office;
- m.3. **Principal Office** — refers to the head or main office of the business appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies, as the case may be;
- m.4. **Project Office** — refers to an office used in administering the project or construction being undertaken in pursuit of the business, which may not be a fixed place but one that may be transferred from one project site to another;

- m.5. **Service Contractor** — refers to persons, natural or juridical, not subject to professional tax under Section 139 of the LGC, whose activity consists essentially 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, which includes but is not limited to housekeeping, janitorial, messenger, mailing, custodial management services, clinical equipment, repair and maintenance services, grounds care management services, security services, transportation services, electrical, plumbing and mechanical services;
- m.6. **Telecommunicating** — refers to a work from an alternative workplace with the use of telecommunications and/or computer technologies;
- m.7. **Temporary** — refers to that which is to last for a limited time only, as distinguished from that which is perpetual, or indefinite, in its duration;
- m.8. **Outsourced** — means to procure something, such as some goods or services needed by a business or organization, from outside sources, and especially from foreign or non-union suppliers, or to contract for work, jobs, etc., to be done by outside or foreign workers; and
- m.9. **Work-from-Home (WFH)** — refers to an output-oriented work arrangement that authorizes the worker to produce outputs/results and accomplishments outside of the office.
- n. **Guidelines on the Imposition of Local Business Tax, Fees and Charges to a Service Contractor** —
 - n.1 **All sales and transactions made by a service contractor** in an LGU where there is no branch or sales office shall be recorded in its principal office, and the LBT due thereon shall be paid to the LGU where its principal office is located;
 - n.2 **All sales or transactions made by a service contractor** in an LGU where it has a branch or sales office shall be recorded in the said branch or sales office, and the LBT due thereon shall be paid to the LGU where such branch or sales office is located;
 - n.3 **Personnel deployed by a service contractor** to its client shall not be liable to pay LBT to the LGU where it is being deployed; and
 - n.4 **Employees who are telecommunicating or in a WHF arrangement** shall not be liable to pay LBT to the LGU where it is telecommunicating or working-from-home.
- o. **Mayor's or Business Permit Fee**
 - o.1 **Imposition of Mayor's or Business Permit Fee** — Service contractor maintaining a principal office, branch or sales office, project office, administrative office, and other similar offices in relation to its business shall be liable to pay the Mayor's or Business Permit fee as provided under this Code.

- o.2 **Mayor's or Business Permit Fee** — Service contractor providing temporary and outsourced personnel, including personnel who are in telecommunicating or in an WFH arrangement, for its client in an LGU where it does not maintain any office, shall not be liable to pay Mayor's or Business Permit Fee.
- p. **Occupation Permit Fees** — Where temporary and outsourced personnel are deployed by the service contractor, they may impose and collect occupation fees on every person who will be engaged in the practice of the occupation or calling not requiring government examination. The concerned service contractor shall annually submit the list of outsourced personnel deployed in the LGU for purposes of collecting occupation permit fees.
- While temporary and outsourced personnel who are in a telecommunicating or in a WFH arrangement may be subject to occupation fees where its principal or branch office is located.
- However, individuals who already paid their professional tax in their respective principal offices, as provided in Section 139 of the LGC, are exempted from the imposition and collections of occupation fees.
- q. **Other Fees and Charges** — The Principal Office, branch or sales office, project office, and administrative office of a service contractor are subject to the regulation and imposition of fees and charges imposed under this Code.
- r. **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.
- s. **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 the case of tax-free articles brought or imported into the Philippines by persons, entities, or agencies exempt from tax that 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.
- t. **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.

- u. **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 (Php50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.
- v. **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;
- w. **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;
- x. **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.
- y. **Rectifier** — comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, worth, 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.
- z. **Restaurant** — refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- aa. **Retail** — means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- bb. **Vessel** — includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- cc. **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;
- dd. **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 67. 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:

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax
Less than 10,000.00	209.63
10,000.00 or more but less than 15,000.00	279.51
15,000.00 or more but less than 20,000.00	383.69
20,000.00 or more but less than 30,000.00	559.02
30,000.00 or more but less than 40,000.00	838.53
40,000.00 or more but less than 50,000.00	1,048.16
50,000.00 or more but less than 75,000.00	1,677.06
75,000.00 or more but less than 100,000.00	2,096.33
100,000.00 or more but less than 150,000.00	2,795.10
150,000.00 or more but less than 200,000.00	3,493.88
200,000.00 or more but less than 300,000.00	4,891.43
300,000.00 or more but less than 500,000.00	6,987.75
500,000.00 or more but less than 750,000.00	10,164.00
750,000.00 or more but less than 1,000,000.00	12,705.00
1,000,000.00 or more but less than 2,000,000.00	17,469.38
2,000,000.00 or more but less than 3,000,000.00	20,963.25
3,000,000.00 or more but less than 4,000,000.00	25,155.90
4,000,000.00 or more but less than 5,000,000.00	29,348.55
5,000,000.00 or more but less than 6,500,000.00	30,968.44
6,500,000.00 or more	at a rate not exceeding 47.644% of one percent (1%).

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

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of tax
Less than 1,000.00	22.87
1,000.00 or more but less than 2,000.00	41.94
2,000.00 or more but less than 3,000.00	63.53
3,000.00 or more but less than 4,000.00	91.48

4,000.00 or more but less than 5,000.00	127.05
5,000.00 or more but less than 6,000.00	153.73
6,000.00 or more but less than 7,000.00	181.65
7,000.00 or more but less than 8,000.00	209.06
8,000.00 or more but less than 10,000.00	237.58
10,000.00 or more but less than 15,000.00	279.51
15,000.00 or more but less than 20,000.00	349.39
20,000.00 or more but less than 30,000.00	419.27
30,000.00 or more but less than 40,000.00	559.02
40,000.00 or more but less than 50,000.00	838.53
50,000.00 or more but less than 75,000.00	1,257.80
75,000.00 or more but less than 100,000.00	1,677.06
100,000.00 or more but less than 150,000.00	2,375.84
150,000.00 or more but less than 200,000.00	3,074.61
200,000.00 or more but less than 300,000.00	4,192.65
300,000.00 or more but less than 500,000.00	5,590.20
500,000.00 or more but less than 750,000.00	8,385.30
750,000.00 or more but less than 1,000,000.00	11,180.40
1,000,000.00 or more but less than 2,000,000.00	12,705.00
2,000,000.00 or more	at a rate not exceeding 63.525% of one percent (1%)

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

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

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

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

d. On retailers

Gross Sales/Receipts for the Preceding year	Rate of Tax Per Annum
More than P 50,000 but not over Php400,000.00	2.5410%
More than P 400,000.00	1.2705%

The rate of Two and 541/100 Percent (2.541%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (Php400,000.00) while the rate of One and 2705/100 Percent (1.2705%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (Php400,000.00). (n)

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 (Php50,000.00) subject to existing laws and regulations.

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax
Less than 5,000.00	35.18
5,000.00 or more but less than 10,000.00	78.26
10,000.00 or more but less than 15,000.00	132.67
15,000.00 or more but less than 20,000.00	209.63
20,000.00 or more but less than 30,000.00	349.39
30,000.00 or more but less than 40,000.00	489.14
40,000.00 or more but less than 50,000.00	698.78
50,000.00 or more but less than 75,000.00	1,118.04
75,000.00 or more but less than 100,000.00	1,677.06
100,000.00 or more but less than 150,000.00	2,515.59
150,000.00 or more but less than 200,000.00	3,354.12
200,000.00 or more but less than 250,000.00	4,611.92
250,000.00 or more but less than 300,000.00	5,869.73
300,000.00 or more but less than 400,000.00	7,826.28
400,000.00 or more but less than 500,000.00	10,481.63
500,000.00 or more but less than 750,000.00	11,752.13
750,000.00 or more but less than 1,000,000.00	13,022.63
1,000,000.00 or more but less than 2,000,000.00	14,610.75
2,000,000.00 or more	at a rate not exceeding 86.625% of one percent (1%)

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

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

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- f. On banks and other financial institutions, at the rate of eighty-six & 625/100 percent (86.625%) 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, profit from exchange or sale of property, and insurance premiums. All other income and receipts not herein enumerated shall be excluded in the computation of the tax. (n)
- g. The same rates of graduated taxes, viz.: (n)

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax
Less than 5,000.00	35.18
5,000.00 or more but less than 10,000.00	78.26
10,000.00 or more but less than 15,000.00	132.77
15,000.00 or more but less than 20,000.00	209.63
20,000.00 or more but less than 30,000.00	349.39
30,000.00 or more but less than 40,000.00	489.14
40,000.00 or more but less than 50,000.00	698.78
50,000.00 or more but less than 75,000.00	1,118.04
75,000.00 or more but less than 100,000.00	1,677.06
100,000.00 or more but less than 150,000.00	2,515.59
150,000.00 or more but less than 200,000.00	3,354.12
200,000.00 or more but less than 250,000.00	4,611.92
250,000.00 or more but less than 300,000.00	5,869.71
300,000.00 or more but less than 400,000.00	7,826.28
400,000.00 or more but less than 500,000.00	10,481.63
500,000.00 or more but less than 750,000.00	11,752.13
750,000.00 or more but less than 1,000,000.00	13,022.63
1,000,000.00 or more but less than 2,000,000.00	14,610.75
2,000,000.00 or more	at a rate not exceeding 86.625% of one percent (1%)

Provided that in no case shall the tax on gross sales of Two Million (Php2,000,000.00) or more be less than Seventeen Thousand Three Hundred Twenty-Five Pesos (Php17,325.00) are hereby imposed on the businesses here under enumerated: (n)

1. Restaurants, cafes, cafeterias, carenderias, eateries, food caterers, ice cream and other refreshment parlors, and soda fountain bars;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts 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. Real Estate Developers/Subdivision owners;
4. Real Estate Lessors;

5. Travel agencies and travel agents;
 6. Boarding houses, pension houses, motels, apartments, apartelles, Hotels, and condominiums;
 7. 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 Ninety Pesos and 75/100 (Php90.75) per peddler annually. (n)

SECTION 68. Presumptive Income Level –

- a. The City Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level (PIL) Technique provided in this Code and thereafter assess and collect the tax due.
- b. The PIL technique shall be applied only under the following circumstances: (n)
 1. When the taxpayer fails or refuses to submit the required documents such as audited financial statements, income tax returns, sworn declarations of gross receipts, or other equivalent records;
 2. When there is sufficient ground to believe that the taxpayer has substantially under-declared gross receipts; or
 3. In the case of newly established businesses with no previous record of operations.
- c. The schedule of Presumptive Income Levels applicable to business classifications shall be provided in a separate section of this Code and shall serve as the basis for computing taxable gross receipts. (n)
- d. Taxpayers assessed under the PIL technique shall have the right to contest the assessment by presenting complete and accurate financial records within thirty (30) days from receipt of notice of assessment. (n)
- e. Failure to settle the assessed amount under PIL within the prescribed period shall subject the taxpayer to surcharges, interest, and penalties as provided under this Code, without prejudice to enforcement measures such as distraint or levy. (n)
- f. The Sangguniang Panlungsod shall review and update the schedule of Presumptive Income Levels at least once every three (3) years, after due consultation with stakeholders and compliance with publication requirements under the Local Government Code of 1991. (n)

Article M. Tax on Mobile Traders

SECTION 69. 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 70. Imposition of Tax — There is hereby imposed an annual tax at the rate of Two and 2/100 Percent (2.2%) on the gross receipts of Mobile Traders. (71[a])

SECTION 71. Time and Manner of Payment — The tax shall be paid upon the issuance of the Mayor's Permit to do business in the city. (72[a])

Article N. Tax on Ambulant and Itinerant Amusement Operators

SECTION 72. Imposition of Tax — There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates: (73[a])

Circus, carnivals, or the like per day	
First 10 days	250.00
Succeeding days	55.00/ per day
Merry-Go-Round, roller coaster, Ferris wheel, swing, shooting gallery and other similar contrivances per day	
First 10 days	250.00
Succeeding days	55.00/ per day
Sports contest/exhibitions per day	
First 10 days	250.00
Succeeding days	55.00/ per day

SECTION 73. Time and Manner of Payment — The tax herein imposed shall be payable before engaging in such activity. (74[a])

Article O. Tax on Mining Operations

SECTION 74. Definitions — When used in this Section *Minerals* refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.

- (a) **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.
- (b) **Quarry Resources** — means any common stone or other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

SECTION 75. Imposition of Tax — There is hereby levied an annual tax at the rate of Two Percent and 2/100 (2.2%) based on the gross receipts for the preceding year of mining operations. (76[a])

SECTION 76. *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 local government units, payment shall be made to the municipality having the largest area.

SECTION 77. *Exclusion* — Extraction of the following is excluded from the coverage of the tax levied herein:

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

SECTION 78. *Time and Manner of Payment* — The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. (79[a])

SECTION 79. *Administrative Provisions*—

- (a) The City Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, 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 80. *Business Tax on Mining Companies* — The tax on mining companies shall be levied on their gross receipts for the preceding year, as follows:

- (a) Mining companies that exclusively operate for the extraction of minerals metallic or non-metallic, the tax rate shall not exceed two and 2/100 percent (2.2%) of their gross receipts pursuant to Section 143(h) of the LGC imposed under the ordinance of the local government unit (LGU) concerned.
- (b) Mining companies whose operations include the processing of extracted minerals to finished products shall be taxed on their gross receipts pursuant to Section 143(a) of the LGC imposed under the ordinance of the LGU concerned.

SECTION 81. *Liability to Real Property Tax* — Any person, grantee, or concessionaire who shall undertake and execute mining operations (exploration, development, and commercial utilization) of certain mineral deposits existing within the mining area shall be subject/liable to real property tax in accordance with existing rules and regulations issued by the BLGF and DOF.

SECTION 82. *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.

Article P. Community Tax

SECTION 83. Imposition of Tax — There shall be imposed a community tax on persons, natural or juridical, residing in the city.

SECTION 84. 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 (Php1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five Pesos (Php5.00) and an annual additional tax of One Peso (Php1.00) for every One Thousand Pesos (Php1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (Php5,000.00)

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 85. 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 (Php500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (Php10,000.00) in accordance with the following schedule:

- a. For every Five Thousand Pesos (Php5,000.00) 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 (Php2.00) Pesos; and
- b. For every Five Thousand Pesos (Php5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two Pesos (Php2.00).

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 86. Exemptions — The following are exempted from the imposition of Community Tax:

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

SECTION 87. Place of Payment — The Community Tax shall be paid in the Office of the City Treasurer or to the deputized Barangay Treasurer.

SECTION 88. Time and Manner of Payment, Penalties for Delinquency—

- a. The Community Tax shall accrue on the first (1st) day of January each year, which shall be paid not later than the last date of February of each year.

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

SECTION 89. 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 (Php1.00).

SECTION 90. 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 a 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 (2) 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 91. 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.

Article Q. Situs of Tax

SECTION 92. Situs of the Tax—

- (a) For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed:

1. **Principal Office** - the head or main office of the businesses appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be.

The city 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 a sales office shall be considered as a sales office.
3. **Warehouse** - a building utilized for the storage of products for sale and from which goods or merchandise is withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

4. **Plantation** - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For the purpose of this Article, inland fishing grounds shall be considered as plantation.
5. **Experimental Farms** - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of good sand products. However, on-site sales of commercial quantities made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 67 of this Ordinance.

(b) Sales Allocation

1. All sales made in a locality where there is a 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 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 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%) of all sales recorded in the principal office shall be taxable by the city where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city where the factory, project office, plant, or plantation is located.

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

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

Sixty Percent (60%) to the city 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 prorated 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 that 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 where the port of loading is located shall not levy and collect the tax imposed under Article L, Chapter 2 of this Ordinance unless the exporter maintains in said city 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, or 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.

SECTION 93. Time and Manner of Payment— Situs tax shall be paid within thirty (30) days from the acceptance of the project. (94[a])

Article R. Other Business Taxes

SECTION 94. Other Business Taxes — There is hereby imposed business tax for other businesses not mentioned in the preceding paragraphs at the rate not exceeding Two and 2/100 percent (2.2%) of the gross sales from the preceding year.

Article S. Payment of Business Taxes

SECTION 95. Payment of Business Taxes—

- a. The taxes imposed under Section 67 and Section 92 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 business 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 67 and Section 92 of this Code by any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

- b. In cases where a person (individual or corporation) conducts or operates two (2) or more of the businesses mentioned in Section 67 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 (individual or corporation) conducts or operates two (2) or more businesses mentioned in Section 67 of this Ordinance that 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 96. *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 97. *Time and Manner of Payment* — The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang Panlungsod may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

SECTION 98. *Administrative Provisions*—

- a. **Requirement** — Any individual, corporation or cooperative who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this city shall first obtain a Mayor's Permit and pay the fee therefore and the business tax and regulatory fees 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 (Php25.00) 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 receipt shall be issued to the purchaser, or customer, and the duplicate shall 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 businesses 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 Three Hundred Pesos (Php300.00). (a)
- g. **Transfer of Business to Other Locations** — 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** — Any person, natural or juridical, subject to the tax on business under Article L, Chapter 2 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated. For the purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management, and/or name of the business shall not constitute termination as herein contemplated.

Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

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

- a. The City Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the 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 ordinances; 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.
- d. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year is less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
- e. 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.
- f. 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 T. Newly Started Business

SECTION 99. Tax on Newly Started Business — The graduated tax provided in the preceding paragraph shall not be applied to newly established businesses. However, regulatory fees and charges shall be collected upon the application of said business establishment with the office of the City Mayor through the Business Permits and Licensing Office (BPLO). 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.

Article U. Preferential Rights of Cooperatives

SECTION 100. *Preferential Rights of Cooperatives* — Pursuant to par (n) Section 133 of RA 7160, cooperatives duly registered with the Cooperative Development Authority under RA 6938 shall be exempted from local taxes, fees and charges.

Electric cooperatives are subject to the regulation and imposition of reasonable administrative costs imposed by the city in line with the DILG-DOF JMC No. 2019-01.

However, electric cooperatives registered under the NEA shall only enjoy the said exemption upon submission of Certificate of Compliance issued by NEA as provided under BLGF Memorandum Circular No. 004-2025.

- a. Obtain or secure a mayor's permit and pay the commensurate reasonable cost of regulation, inspection, and surveillance of the operation of its business, but not exceeding One Thousand Pesos (Php1,000.00) as provided in this code, consistent with BLGF Memorandum Circular No. 31-2009.
- b. Secure a Community Tax Certificate (CTC) as a juridical entity and pay the corresponding tax of Five Hundred Pesos (Php500.00) as provided for in the ordinance of the LGU concerned.

CHAPTER III – PERMIT AND REGULATORY FEES City Mayor's Office

Article A. Mayor's Permit Fee on Business

SECTION 101. *Mayor's Permit* — All persons are required to obtain a Mayor's Permit for the privilege of conducting business or activity within the City.

SECTION 102. *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. A joint inspection will be conducted prior to the issuance of the permit and there shall be a Joint Inspection Fee of Five Hundred Pesos (Php500.00).

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

For purpose of the Mayor's Permit Fee, the following Philippine categories of business-size are hereby adopted:

Enterprise Scale	Asset Limit	Work Force
Cottage I	100,000.00 and below	Less than 10
Cottage II	Over 100,000.00 to 300,000.00	
Cottage III	Over 300,000.00 to 500,000.00	

Small I	Over 500,000.00 to 1M	10 – 99
Small II	Over 1M to 3M	
Small III	Over 3M to 5M	
Medium I	Over 5M to 10 M	100 – 199
Medium II	Over 10M to 15M	
Medium III	Over 15M to 20M	
Large	Over 20M	200 and above

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

	Amount of Tax Per Annum
On business subjects to graduated Fixed taxes	
1. On Manufacturers/Importers/Producers	
Cottage	165.00
Small-Scale Industries	825.00
Medium-Scale Industries	1,650.00
Large-Scale Industries	3,300.00
2. On Banks	
Rural, Thrift and Savings Banks	2,200.00
Commercial, Industrial and Development Banks	5,500.00
Universal Banks	11,000.00
3. On Other Financial Institutions	
Small	1,650.00
Medium	4,400.00
Large	7,700.00
4. On Contractors/Service Establishments	
Cottage I	165.00
Cottage II	220.00
Cottage III	330.00
Small I	440.00
Small II	660.00
Small III	880.00
Medium I	1,100.00
Medium II	1,650.00
Medium III	2,200.00
Large	5,500.00
5. On Wholesalers/Retailers/Dealers or Distributors	
Cottage I	165.00
Cottage II	220.00
Cottage III	330.00
Small I	440.00
Small II	660.00
Small III	880.00
Medium I	1,100.00
Medium II	1,650.00
Medium III	2,200.00
Large	5,500.00

2. On Trans loading Operations	
Medium	2,200.00
Large	4,400.00
7. Sinned Goods and Activities	
Retail dealers in foreign liquors, Retail dealers in Domestic Liquors, Retailers of Distilled Spirits, Retailers of Fermented Liquors, Tobacco Dealers, Retail dealers of Manufactured Tobacco, Amusement Places, Retail dealers of Cigarettes	
Cottage I	165.00
Cottage II	220.00
Cottage III	330.00
Small I	440.00
Small II	660.00
Small III	880.00
Medium I	1,100.00
Medium II	1,650.00
Medium III	2,200.00
Large	5,500.00
8. Other Businesses	
Cottage I	165.00
Cottage II	220.00
Cottage III	330.00
Small I	440.00
Small II	660.00
Small III	880.00
Medium I	1,100.00
Medium II	1,650.00
Medium III	2,200.00
Large	5,500.00

SECTION 103. 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 began 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 104. Administrative Provisions—

A. Supervision and control over establishments and places — The City Mayor, through the Business Permit and Licensing Office (BPLO), 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 the 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. Contract of Lease, if leasing.
- e. License to Operate and other certificates, permits, and licenses issued by national agencies, as required under Annexes 4 and 5 of JMC 01, Series of 2021, issued by ARTA, DTI, and DILG. (n)

2. For renewal of existing business permits

- a. Previous year's Mayor's permit;
- b. Copies of the Financial Statement/Unaudited; and (n)
- c. In case of cooperatives duly registered under R.A. 6938 – Certificate of tax exemption.

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

A Mayor's Permit shall not be issued to:

- 1. Any person who previously violated an 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 with negative list from the concerned agencies where violation of existing local and national laws was committed and submitted to the Business Permit and Licensing Office on or before December 01 every calendar year;
- 3. Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

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 Municipal Mayor shall be returned to the applicant. One (1) copy shall be presented to the City Treasurer as the basis for the collection of the Mayor's Permit fee and the corresponding business tax.

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

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

The city shall reissue the permit upon presentation of satisfactory proof that the original permit has been lost, stolen, or destroyed, upon payment of Three Hundred Fifty Pesos (Php350.00).

D. Posting of Permit — Every business permit shall be posted conspicuously at all times in the place of business.

E. Penalty for not posting business permits — There shall be a penalty for not posting the business permit. (n)

First Offense	750.00
Second Offense	1,000.00
Third Offense	1,500.00

F. 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.

G. Revocation of Permit — The Mayor's Permit may be revoked in 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.
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 that 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 of the privilege by the person whose privilege is revoked until restored by the Sangguniang Panlungsod.

SECTION 105. Rules and Regulations on Certain Establishments—

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

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

SECTION 106. Implementing Department — The City Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

SECTION 107. Sealing and Testing of Instruments of Weights and Measures — All instruments for determining weights and measures in all consumer and consumer-related transactions shall be tested, calibrated, and sealed **every six (6) months** by the official sealer, who shall be the City Treasurer or his duly authorized representative upon payment of fees required under this Article, provided that all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

However, revenues generated from businesses operating within the CEEDO premises shall accrue to the CEEDO Fund.

SECTION 108. Calibration and Sealing of Dispensing Pumps— All dispensing pumps used in the retailing of Liquid Petroleum Products within the city must be regularly properly calibrated **every six (6) months** by the official sealer who shall be City Treasurer or his duly authorized representative. (n)

A dispensing pump that is not calibrated and/or sealed or goes out of calibration shall be marked with an **"OUT OF ORDER"** sign and shall not be used until the said pump is calibrated and sealed.

All calibration shall be duly documented and signed by the personnel performing the calibration and countersigned by the Retail Outlet. A copy of this document shall be kept on file at the Retail Outlet.

After calibration, a sticker provided by the City Treasurer having a dimension of at least one-half (1/2) inch and bearing the date of calibration and the signature of the personnel who calibrated the dispensing pump shall be posted on the face of the dispensing pump calibrated.

Failure of the Retail Outlet owner and/or operator to have his/her dispensing pumps calibrated and sealed shall be penalized.

SECTION 109. Calibration and Testing of Dispensing Pumps Using a Properly Sealed Calibration Bucket — All Retail Outlets shall remain in their establishments a DOST-ITDI Calibrated and Sealed Calibrating Bucket for use pursuant to Section 4 hereof. The calibrating bucket must be calibrated and sealed once **every twelve (12) months**. (n)

All dispensing pumps used for delivering liquid petroleum products must be tested daily prior to commencing operations or selling to the public. This ensures accuracy in delivery using a calibrated bucket.

The results of the daily tests must be recorded in a logbook. This logbook should be readily accessible for public reference and available for inspection by government officials.

All dispensing pumps not delivering the correct quantity shall be marked by the owner and/or operator with an **"OUT OF ORDER"** sign and padlocked and shall not be used until said pump is calibrated and resealed by the City Treasurer or his/her authorized representative.

Failure to maintain a properly calibrated bucket and calibration logbook shall be penalized.

SECTION 110. Under Delivery in Dispensing Pumps — The quantity of liquid petroleum products delivered by the dispensing pump meter shall not be less than the actual quantity by more than fifty (50) milliliters for every ten (10) liters measured by a properly calibrated calibrating bucket. (n)

The calibrating bucket shall be filled to the ten (10) liter mark three (3) times at low, medium, and fast flow rates and the average quantity shall constitute the quantity to be compared with the actual quantity of ten (10) liters. Dispensing pumps delivering less than the tolerable minimum quantity shall be immediately padlocked, with an **"OUT OF ORDER"** sign attached, and recalibrated and sealed by the City Treasurer or his/her authorized representative.

The absence of an **"OUT OF ORDER"** sign or padlocked shall be deemed an actual use of the pump for the conduct of retailing. Usage in actual retailing or under delivered pumps shall be penalized.

SECTION 111. Imposition of Fees — Every person before using instruments of weights and measures within this city shall first have them sealed and licensed annually and pay therefor to the City Treasurer the following fees: (a)

Metric Measures of Weight/Capacity	
	Fee
With a capacity of 10 kg. and below	Php350.00
With a capacity of more than 10 kg. but not more than 30 kg.	500.00
With a capacity of more than 30 kg. but not more than 300 kg.	850.00
With a capacity of more than 300 kg. but not more than 3,000 kg.	1,500.00
Calibration & Sealing of Pumping Equipment Per Nozzle	500.00

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 **Three Hundred Fifty Pesos (Php350.00)** for each instrument or pumping equipment shall be collected. The fees herein imposed shall be collected by the City Treasurer when the weights/measures instruments and pumping equipment are sealed, before their use, and thereafter, on or before the anniversary date thereof. (a)

SECTION 112. Payment of Fees and Surcharge — The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefore paid within the prescribed period shall subject the owner or user to a surcharge of **Five Hundred Pesos (Php500.00)**.

SECTION 113. Place of Payment — The fees herein levied shall be paid in the city where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the city where he maintains his residence.

SECTION 114. Exemptions—

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

SECTION 115. Administrative Provisions—

- a. The official receipt for the fee issued for the sealing of a weight or measure shall serve as proof of the right 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 a 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. All owners or operators of fuel dispensing facilities shall be required to secure a Certificate of Compliance from the Department of Energy (DOE) as a prerequisite to the issuance of a business permit. No business permit shall be issued without the submission of the said certificate.
- c. 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 their variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of the instrument, it shall be destroyed at the Department of Science and technology.

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

Instruments of weights/measures and pumping equipment found to be defective and such defects are 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 116. *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 an 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 an 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 an 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, or 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.
- l. For any person to procure the commission of any such offense above mentioned by another.

Instruments officially sealed at some previous time that have remained unaltered and accurate and the seal or tag officially affixed therein remain 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 117. Penalties—

- a. Any person who violates the provisions of paragraphs (a) to (f) and paragraph (l) of Section 116 shall, upon conviction, be subject to a fine as provided: (115[a])

First Offense	Php1,000.00
Second Offense	Php3,000.00
Third Offense	Php5,000.00 and confiscate the weight/ measure instrument

- b. Any person who violates the provisions of paragraph (g) of Section 116 for the first time shall be subject to a fine of not less than Five Thousand Pesos (Php5,000.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, at the discretion of the court.
- c. The owner-possessor or user of an instrument of weights and measure enumerated in paragraphs (h) to (k) of Section 116 shall, upon conviction, be subject to a fine of not less than Five Thousand Pesos (Php5,000.00) or imprisonment not exceeding one (1) year, or both, at the discretion of the court. (a)
- d. Any retail outlet owner or operator whose dispensing pumps have not been properly sealed; does not maintain a properly calibrated bucket and/or calibration logbook; using a pump for retail shown to have underdelivered without recalibrating or breaking of the treasurer's seal shall be subjected to the following penalties: (n)
1. First Offense – Php5,000.00 per nozzle
 2. Second & Succeeding Offenses – Php5,000.00 per nozzle and revocation of permit to operate business and permanent closure of business and/or imprisonment of three (3) months at the discretion of the court. In case of a corporation, the penalty of imprisonment shall be suffered by the Chairman of the Board and the President.

Article C. Permit Fees for Tricycle/Umbak/Bao-Bao Operation

SECTION 118. Imposition of Fees — There shall be collected an annual franchising fee for the operation of tricycle-for-hire. (117[a])

	Fee
Annual Franchising Fee	Php800.00
Filing Fee	150.00
Succeeding Units/per unit	250.00
Change Units	250.00
Franchise Cancellation Fee	250.00
Amendment of MTOP	250.00
LDF (Licensing Documentation Fee)	250.00
Fare Matrix	200.00
Route Sticker	50.00
Motorized Tricycle for Hire (Additional Fees)	
Mayor's Permit	300.00
Business License	500.00

SECTION 119. Time and Manner of Payment — (119[a])

- 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. The 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 120. Administrative Provisions—

- a. Prospective operators should first secure a Motorized Tricycle Operator's Permit (MTOP) from the Sangguniang Panlungsod.
- b. The Sangguniang Panlungsod of this city shall:
 1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe, or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose, and collect, and periodically review and adjust, but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
 2. Only Filipino citizens and partnerships or corporations with Sixty Percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the city unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).

3. The grantee of the MTOP shall carry common carrier insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents.
 4. Operators shall employ drivers duly licensed by LTO.
 5. Operators who intend to stop service completely or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Panlungsod.
 6. Operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The Sangguniang Panlungsod may provide exceptions if there is no alternative route.
 7. Operators shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.
- c. The Sangguniang Panlungsod may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.
- It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer.
- Operators are required to post in the conspicuous part of the tricycle/umbak/bao-bao the schedule of fares or fare matrix.
- d. The zones must be within the boundaries of this city. The existing zones which cover the territorial unit not only of the city, but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTOP for local operators and Mayor's Permit for operators outside of Bislig City.
- e. For the purpose of this Article, a Bislig City Tricycle Franchising Regulatory Board is hereby created as follows:
- | | |
|-------------------------------|-----------------|
| City Mayor | - Chairman |
| SP Chairman on Transportation | - Vice Chairman |
| Licensing Officer | - Member |
- f. The City Treasurer and BPLO shall keep a registry of all operators which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

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

SECTION 121. 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.
- b. "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 122. Imposition of Fees — There shall be collected the following Mayor's Permit Fees from cockpit personnel: (124[a])

	Fee
Promoters/Hosts	Php200.00
Pit Manager	200.00
Referee	200.00
Bet Taker "Kristo/Llamador"	200.00
Bet Manager "Maciador/Kasador"	200.00
Gaffer "Mananari"	200.00
Cashier	200.00
Derby (Matchmaker)	200.00

SECTION 123. Time and Manner of Payment — The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

SECTION 124. Administrative Provisions—

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

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

- d. Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this City. No operator or owner of a cockpit shall employ or allow participating in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.
- e. Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

SECTION 125. *Applicability Clause* — The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this City.

Article E. Special Permit Fee for Cockfighting

SECTION 126. *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 "aficionados," of the Philippines, with "pot money" awarded to the proclaimed winning entry.
- c. "International Derby" refers to an invitational cockfight participated in by local and foreign gamecockers, or cockfighting "afficionados," with "pot money" awarded to the proclaimed winning entry.

SECTION 127. *Imposition of Fees* — There shall be collected the following fees per day for cockfighting:

	Fee
(a) Special Cockfights (Pintakasi)	1,000.00
(b) Special Derby Assessment from Promoters of:	
Two-Cock Derby	3,000.00
Three-Cock Derby	5,000.00
Four-Cock Derby	7,500.00
Five-Cock Derby	10,000.00

SECTION 128. Exclusions — Regular cockfights, i.e., those held during Sundays, legal holidays, local fiestas, and international derbies, shall be excluded from the payment of fees herein imposed.

SECTION 129. Time and Manner of Payment — The fees herein imposed shall be payable to the City Treasurer before the special cockfights and derbies can be lawfully held.

SECTION 130. 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, carnivals, or expositions for a similar period of three (3) days upon resolution of the Sangguniang Panlungsod. No cockfighting on the occasion of such an affair, carnival, or exposition shall be allowed within the month of a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day, and during Registration Days for such election or referendum.
- b. **Cockfighting for the entertainment of tourists or for charitable purposes** — Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans," or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Panlungsod, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.
- c. **Cockfighting officials** (gaffers, referees, bet takers, or promoters)—shall not act as such in any cockfight in the city without first securing a license renewable every year on their birth month from the city where such cockfighting is held. Only gaffers, referees, bet takers, or promoters licensed by the city shall officiate in all kinds of cockfighting authorized herein.

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

SECTION 131. Imposition of Fee — There shall be collected an annual fee at the rate prescribed hereunder for the issuance of mayor's permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination within the city as follows: (n)

	Fee
a. Employees and workers in generally considered "Offensive and dangerous Business Establishments"	200.00
b. Employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	200.00

c. Employees and workers in food or eatery establishment	200.00
d. Employees and workers in night or night and day establishment	200.00
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 attendance, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder.	200.00

SECTION 132. Exemption— All professionals who are subject to the Professional Tax imposition pursuant to Section 139 of the Local Government Code and government employees are exempted from payment of this fee.

SECTION 133. Persons Covered— The following workers or employees, whether working on a temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

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

- 1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories, air rifle and pellets manufacturing, battery charging shops, blacksmith, breweries, candy and confectionery factories, canning factories, coffee cocoa and tea factories, cosmetics and toiletries factories, cigar and cigarette factories, construction and / or repair shops of motor vehicles, carpentry shop, drug manufacturing, distillers, edible oil or lard factories, electric bulbs or neon lights factories, electric plant, electronics manufacturing, oxidizing plants, food and flour mills, fish curing and drying shops, footwear factories, foundry shops, furniture manufacturing, garments manufacturing, general building and other construction jobs during the period of construction, glass and glassware factories, handicraft manufacturing, hollow block and tile factories, Ice plants, milk, ice cream and other allied products factories, metal closure manufacturing, iron steel plants, leather and leatherette factories, machine shops, match factories, paints and allied products manufacturing, plastic products factories, perfume factories, plating establishment, pharmaceutical laboratories, repair shops of whatever kind and nature, rope and twine factories, sash factories, smelting plants, tanneries, textile and knitting mills, upholstery shops, vulcanizing shops, and welding shops.
- 2) Employees and workers in commercial establishments, cinematography film storage, cold storage or refrigerating plants, delivery and messengerial services, elevator and escalator services, funeral parlors, janitorial services, junk shops, hardware stores, pest control services, printing and publishing houses, service stations, slaughterhouses, textile stores, warehouses, and parking lots.

- 3) Employees and workers in other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold, and other environmental factors that endanger their physical and health well-being.
- (b) Employees and workers in commercial 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, grocery supermarkets, beauty salons, tailor shops, dress shops, banks, tellers, receptionists, receiving clerks in paying outlets of public utility corporations (except transportation companies), and other commercial establishments whose employees and workers attend to the daily needs of the inquiring or paying public.
- (c) Employees and workers in food or eatery establishments such as but not limited to the following:
 1. Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
 2. Stallholders, employees and workers in public markets;
 3. Peddlers of cook or uncooked foods;
 4. All other food peddlers, including peddlers of seasonal merchandise.
- (d) Employees or workers in night or night and day establishments such as but not limited to the following:

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

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

- (e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the city aside from those already specifically mentioned in Section 28.01.

SECTION 134. Time and Manner of Payment— The fees prescribed in this Article shall be paid to the City Treasurer upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or distinct occupation or calling engaged in. Employers shall advance the fees to the city for their employees.

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

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

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

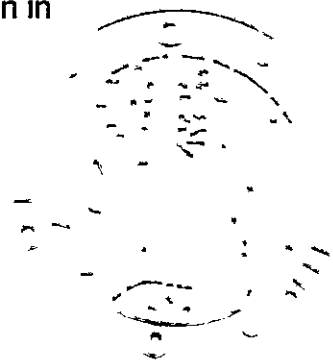
SECTION 135. Administrative Provisions—

- (a) The City Treasurer and BPLO shall keep a record of persons engaged in occupations and/or callings not requiring government examination and the corresponding payment of fees required under personal data for reference purposes.
- (b) Persons engaged in the above-mentioned occupation or calling with a 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 G. Permit Fee for the Conduct of Group Activities

SECTION 136. 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 for every occasion of not more than twenty-four (24) hours. The amount of **Five Hundred Pesos (Php500.00)** as a permit fee shall be collected for such activities as follows: (143[a])

- 1. Conference, meetings, rallies and demonstration in
 - a. Inside building or hall
 - b. Outdoor, in parks, plazas, roads/streets
- 2. Dances
- 3. Coronation and ball
 - a. at rural barangays
 - b. at urban barangays
- 4. Stage Presentations
 - a. Stage shows and vaudevilles
 - b. Drama
 - c. Cultural and fashion shows
 - d. Other presentations
- 5. Other Group Activities
 - a. Beauty popularity contest
 - b. Horse and other animal fight/races
 - c. Races
 - d. Athletic competition/games
 - e. Promotional Sales/Demonstration



6. Bingo Socials
7. Mahjong Parlors (per table)
8. Parade/Processions
 - a. Any form of parade and processions
 - b. Motorcade, march
9. Circus/Carnival

SECTION 137. Time and Manner of Payment — The fee imposed in this article shall be paid to the City Treasurer upon filing of application for permits with the City Mayor. (144[a])

SECTION 138. Exemption — Programs or activities conducted by educational, charitable, religious, and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

SECTION 139. Administrative Provision— A copy of every permit issued by the City Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the city, who shall assign police officers to the venue of the program or activity to help maintain peace and order.

Article H. Permit Fee on Film-Making

SECTION 140. 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. (147[a])

	Fee Per Filming
a. Commercial Movies	700.00/film
b. Commercial Advertisements	500.00/film
c. Documentary Film	400.00/film

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

SECTION 141. Time and Manner of Payment — The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit seven (7) days before location-filming is commenced. (148[a])

Article I. Permit Fee for Real Estate Salesperson/Brokers or any person engaging in the business of real estate transactions.

SECTION 142. Imposition of Fee — There is hereby imposed an annual Permit Fee for all persons engaged in the activity of brokering or acting as attorney-in-fact for any transactions relating to real estate, and those acting as salesperson for any real estate company shall be required to register and secure a permit fee with the Office of the City Mayor for purposes of monitoring and regulation in the amount of **Five Hundred Pesos (Php500.00)** per annum.

SECTION 143. Exemption— The following shall be exempted from the imposition of the said fees:

1. Attorney-in- Fact issued with Special Power of Attorney by close relatives; and
2. Occasional transaction on real estate being performed by representatives or attorney-in-fact.

Article J. Permit Fee for the Special Projects of Telcos

SECTION 144. Imposition of Fee — There is hereby imposed a permit fee for Special Projects of Telecommunications Company in the amount of **Five Thousand Pesos (Php5,000.00)**. (158[a])

SECTION 145. Definition of Terms — Special Projects of Telcos when used in this Ordinance are defined as follows:

Special projects of Telcos – include special construction of telecommunication companies for purposes of establishing and/or constructing cell sites.

SECTION 146. Administrative Provisions— No Telecommunications Company shall be allowed for any special construction for purposes of establishing cell sites without securing permit fees from the Office of the Mayor.

The City Engineer shall conduct ocular inspection and verification on sites where special construction is conducted by Telecommunication Company and shall inform the Office of the Mayor of any violation thereof.

Article K. Towing and Impounding of Vehicles

SECTION 147. Provision— Section 458 of Republic Act 7160, known as the "Local Government Code of 1991," empowers the Sangguniang Panlungsod to enact ordinances for the welfare of the city and its inhabitants, pursuant to Section 16 (General Welfare Clause) of this code, particularly items (5)(v) & (5)(vi) for the purpose of this ordinance:

(5)(v) Regulate the use of streets, avenues, alleys, sidewalks, bridges, parks, and other public places and approve the construction, improvement repair and maintenance of the same; establish bus and vehicle stops and terminals or regulate the use of the same by privately owned vehicles that serve the public; regulate garages and the operation of conveyances for hire; designate stands to be occupied by public vehicles when not in use;

(5)(vi) Regulates traffic on all streets and bridges; prohibits encroachments or obstacles thereof; and when necessary, in the interest of public welfare, authorizes the removal of encroachments and illegal construction in public places.

SECTION 148. Parking Prohibited in Specified Places— No driver shall park a vehicle or permit it to stand, whether attended or unattended, upon a highway in any of the following places:

- a. Within an intersection
- b. On a crosswalk

- c. Within six meters of the intersection of curb lines
- d. Within four meters of the driveway entrance to the fire station
- e. Within four meters of the fire hydrant
- f. In front of a private driveway
- g. On the roadway side of any vehicle stopped or parked at the curb or edge of the highway
- h. At any place where signs have been erected prohibiting parking.

SECTION 149. Driving or Parking on Sidewalk— No person shall drive or park a motor vehicle upon or along any sidewalk, path, or alley not intended for vehicular traffic or parking.

SECTION 150. Obstruction of Traffic— No person shall drive his motor vehicle in such a manner as to obstruct or impede the passage of any vehicle, nor, while discharging or taking on passengers or loading or unloading freight, obstruct the free passage of other vehicles on the highway.

SECTION 151. Fines and Penalties— For Towed Vehicle Traffic Violators.

- A. Standard towing fee shall be collected by both the government and/or private towing agency subject to the following rates: (a)

	Amount of Fee
1. Motorcycle/tricycle/umbak	Php1,000.00 for the first 4 km.
2. Light vehicles	Php1,500.00 for the first 4 km. (weighing less than 4,500 kg.)
3. Medium vehicles	Php2,500.00 for the first 4 km. (weighing between 4,501 kg. & 7,500 kg.)
4. Heavy vehicles	Php4,500.00 for the first 4 km. (weighing 7,501kg. & above)
<i>In all cases, a Two Hundred Pesos (Php200.00) shall be charged per kilometer on top of the base fee measured from place of towing to the impounding area.</i>	

- B. The fee for impounding imposed in this Ordinance shall be paid within ten (10) days from the date the vehicle was towed and impounded, provided however, if the owner failed to pay the towing and impounding fee within the prescribed period, an additional fine shall be imposed as follows:

1. **One Hundred Pesos (Php100.00)** per day for the first (1st) and second (2nd) month starting after the grace period of ten (10) days,
2. Increased to **Two Hundred Pesos (Php200.00)** per day for the third (3rd) and fourth (4th) month, and
3. Increased to **Three Hundred Pesos (Php300.00)** per day for the fifth (5th) and sixth (6th) month.

- C. The impounded vehicle whose towing and impounding fees have not been paid and claimed/redeemed after six (6) months shall be subject for auction, the proceeds of which shall be deposited in the Trust Fund for traffic violation.

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For Towed Illegally Parked Traffic Violators

- Any driver who shall illegally park his/her vehicle on any street in the City of Bislig shall pay a fine of:

First Offense	<i>Php500.00</i>
Second Offense	<i>Php1,000.00</i>
Third Offense	<i>Php1,500.00 and filing of appropriate case in court.</i>

Article L. Anti-Smoking

SECTION 152. Provision— It is the purpose of this ordinance to safeguard public health and ensure the well-being of all its constituents by protecting them from the harmful effects of smoking and tobacco consumption, reducing potential exposure to tobacco marketing and advertising, restricting its accessibility, and providing support and a conducive environment for tobacco users to quit.

SECTION 153. Prohibited Acts and Penalties— The following acts are declared unlawful and prohibited by this ordinance.

- a. Smoking in enclosed or partially enclosed public places, workplaces, public conveyances (whether mobile or stationary), or other public places.
- b. For persons-in-charge to allow, abet or tolerate smoking in places enumerated in the preceding paragraph;
- c. Selling or distributing tobacco products in a school, public playground, or other facility frequented by minors, offices of the City Government of Bislig, and attached agencies, hospitals and health facilities, or within 100 meters from any point in the perimeter of these places;
- d. Selling or distributing tobacco products to minors;
- e. Purchasing tobacco products from minors;
- f. Placing cinema and outdoor advertisements of tobacco products;
- g. Placing, posting, or distributing advertising and promotional materials of tobacco products, such as leaflets, posters and similar materials, in any place outside the premises of point-of-sale establishments;
- h. Placing, posting, or distributing advertising and promotional materials of tobacco products, such as leaflets, posters and similar materials, even if inside the premises of point-of-sale establishments, when the establishments are not allowed to sell or distribute tobacco products, as in Section 168 (c) above. (n)

Violation of Section 168 (a)	
1. First Offense	<i>Php1,000.00</i>
2. Second	<i>2,000.00</i>

3. Third and	10,000.00
Subsequent Offenses	And/or one (1) month imprisonment, at the discretion of the court.
Violation of Section 168 (b), (c), (d) and (e)	
1. First Offense	1,500.00
2. Second Offense	3,000.00
3. Third and	10,000.00
Subsequent Offenses	And/or two (2) months imprisonment, at the discretion of the court
Violation of Section 168 (f), (g), and (h)	
1. First Offense	2,000.00
2. Second Offense	3,000.00
3. Third and	10,000.00
Subsequent Offenses	And/or (4) months imprisonment, at the discretion of the court

Article M. Online Gaming and Betting Station

SECTION 154. Imposition of Fee— There shall be an annual permit fee collected for online betting/gaming operating within the city of Bislig, which shall be based on gross receipts during the preceding year. However, for new applicants, the Presumptive Income Level approach shall be used, but in no case shall the amount of the permit fee be less than **Five Hundred Pesos (Php500.00)**.

SECTION 155. Time and Manner of Payment— The said fees shall be paid to the City Treasurer during the application and renewal.

SECTION 156. Administrative Provision— The city treasurer shall keep the updated list of the online betting/gaming establishments operating in the city.

City Engineering Office

Article N. 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:

	Fee
(a) Internal combustible engines:	
1. 2 HP and below	Php 200.00
2. 5 HP and below but not lower than 3 HP	250.00
3. 10 HP and below but not lower than 5 HP	300.00
4. 14 HP and below but not lower than 10 HP	350.00
5. Above 15 HP	450.00

(b) Other stationery engines or machines:	
1. 3 HP and below	200.00
2. 5 HP and below but not lower than 3 HP	300.00
3. 10 HP and below but not lower than 5 HP	350.00
4. 14 HP and below but not lower than 10 HP	450.00
5. Above 14 HP	500.00

Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (a).

SECTION 158. Time and Manner of Payment— The annual fee imposed in this Article shall be paid to the City Treasurer upon application with the Mayor's Permit but not later than fifteen (15) days after the actual inspection conducted by the City Engineer or his representative. Thereafter, the fee shall be paid within twenty (20) days of January, or every quarter as the case may be.

SECTION 159. Administrative Provision— No engine or machineries 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 O. Permit fee for the Storage of Flammable and Combustible Materials

SECTION 160. Imposition of Fee — There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

a. Storage of gasoline, diesel, fuel, kerosene and similar products	Fee
500 – 2,000 liters	Php500.00
2,001 – 5,000 liters	750.00
5,001 – 20,000 liters	1,000.00
20,001 – 50,000 liters	1,250.00
50,0001 – 100,000 liters	1,500.00
Over 100,000 liters	1,750.00
b. Storage of cinematographic film	500.00
c. Storage of celluloid	500.00
d. Storage of calcium carbide	
1) Less than 50 cases	100.00
2) 50 to 99 cases	200.00
3) 100 or more cases	300.00
e. Storage of tar, resin and similar materials	
1) Less than 1,000 kls.	300.00
2) 1,000 to 2,500 kls	400.00
3) 2,500 to 5,000 kls	500.00
4) Over 5,000 kls.	600.00
d. Storage of coal deposits (for large scale)	
1) Above 50 tons to 100 tons	15,000.00
2) 100 tons or above	25,000.00
e. Storage of combustible, flammable or explosive substance not mentioned above	15,000.00

SECTION 161. *Time and Manner of Payment*— The fees imposed in this Article shall be paid to the City Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

SECTION 162. *Administrative Provisions*—

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

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

SECTION 163. *Imposition of Fee* — Any person who intends to temporarily use or occupy any street, sidewalk, alley, or any portion thereof within the city in connection with construction works or for any other purpose shall first secure a permit from the Mayor and pay the corresponding fee in accordance with the latest schedule of fees and charges under the revised Implementing Rules and Regulations (IRR) of the National Building Code of the Philippines (PD 1096).

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

SECTION 164. *Time and Manner of Payment*— The fees shall be paid to the City Treasurer upon application of the permit with the City Mayor.

SECTION 165. *Administrative Provisions*— The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The City Engineer shall report to the City Treasurer the area occupied for purposes of collecting the fee.

Article Q. Permit Fee for Excavation and Drilling

SECTION 166. *Imposition of Fee*— There shall be fees imposed on any person who undertakes or causes any excavation or drilling on public or private streets within the city, in accordance with the latest schedule of fees and charges under the revised Implementing Rules and Regulations (IRR) of the National Building Code of the Philippines (PD1096).

SECTION 167. *Time and Manner of Payment* — The fees imposed shall be paid to the City Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

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

SECTION 168. Administrative Provisions

- (a) No person shall undertake or cause to undertake any digging or excavation of any part or portion of the city streets of Bislig City 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 officials shall likewise inform the City Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.
- (c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

Article R. Building Permit

SECTION 169. Building Permit Issuance— No person, firm, or corporation, including any agency or instrumentality of the government, shall erect, construct, alter, move, convert, or demolish any building or structure or cause the same to be done without first obtaining a building permit therefor from the City Building Official of this City.

SECTION 170. Imposition of Fees— There shall be fees collected from every applicant for a building permit in accordance with the provisions of the National Building Code of the Philippines (PD 1096) and its Revised Implementing Rules and Regulations (IRR of 2005), as approved by the Department of Public Works and Highways effective May 30, 2005. The following group fees shall apply, based on the assessment under the latest schedule of fees and charges as provided in NBCDO Memorandum Circular No. 03, Series of 2016:

- a. Building Construction Fee
- b. Electrical Construction Fee
- c. Plumbing Installation Fee
- d. Building Accessories Fee
- e. Fines/Surcharges/Penalties

1. Bases of assessment

- a. Character of occupancy or use of building/structure
- b. Cost of construction
- c. Floor area
- d. Height

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

Table II.G.1. On Fixed Cost of Construction Per Sq. Meter (a)

LOCATION	GROUPS		
	A, B, C, D, E, G, H, I	F	J
	Php10,000.00	Php8,000.00	Php6,000.00

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

a. Division A-1 (a)

Area in sq. meters	Fee per sqm
1. Original complete construction up to 20.00 sq. meter	Php2.00
2. Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	2.40
3. Above 20.00 sq. meters to 50.00 sq. meters	3.40
4. Above 50.00 sq. m to 100 sq. meters	4.80
5. Above 100.00 sq. m to 150 sq. meters	6.00
5. Above 150.00 sq. meters	7.20

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

Floor area = 75.00 sq. meters

Therefore the area bracket is 3.a.iv.

Fee = P 4.80/sq. meter

Building Fee = 75.00 x 4.80 = P 360.00

b. Division A-2

Area in sq. meters	Fee per sqm.
1. Original complete construction up to 20.00 sq. meters	Php3.00
2. Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	3.40
3. Above 20.00 sq. meters to 50.00 sq. meters	5.20
4. Above 50.00 sq. meters to 100.00 sq. meters	8.00
5. Above 100.00 sq. meters to 150.00 sq. meters	8.00
6. Above 150.00 sq. meters	8.40

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

Area in sq. meters	Fee per sqm.
1. Up to 5000	Php23.00
2. Above 5000 to 6000	22.00
3. Above 6000 to 7000	20.50
4. Above 7000 to 8000	19.50
5. Above 8000 to 9000	18.00
6. Above 9000 to 10,000	17.00
7. Above 10,000 to 15,000	16.00
8. Above 15,000 to 20,000	15.00
9. Above 20,000 to 30,000	14.00
10. Above 30,000	12.00

NOTE: Computation of the building permit fee for item 3.c. is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicated in the Table above. Each sub-area and the fee corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example:

Sample Computation for Building Fee for a building having a floor area of 32,000 sq. meters:

First 5,000 sq. meters @ 23.00	11,500.00
Next 1,000 sq. meters @22.00	2,200.00
Next 1,000 sq. meters @20.50	2,050.00
Next 1,000 sq. meters @19.50	1,950.00
Next 1,000 sq. meters @18.00	1,800.00
Next 1,000 sq. meters @17.00	1,700.00
Next 5,000 sq. meters @16.00	8,000.00
Next 5,000 sq. meters @15.00	7,500.00
Next 10,000 sq. meters @14.00	14,000.00
Last 2,000 sq. meters @12.00	2,400.00
Total Building Fee	Php53,000.00

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

Area in sq. meters	Fee per sqm.
1. Up to 5000	Php12.00
2. Above 5000 to 6000	11.00
3. Above 6000 to 7000	10.20
4. Above 7000 to 8000	9.60
5. Above 8000 to 9000	9.00
6. Above 9000 to 10,000	8.40
7. Above 10,000 to 15,000	7.20
8. Above 15,000 to 20,000	6.60
9. Above 20,000 to 30,000	6.00
10. Above 30,000	5.00

NOTE: Computation of the building fee in item 3.d. follows the example of Section 3.c. of this Schedule.

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

4. Electrical Fees

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

a. Total Connected Load (kVA)

	Fee
1. 5 kVA or less	Php200.00
2. Over 5 kVA to 50 kVA	200.00 + 20.00/kVA
3. Over 50 kVA to 300 kVA	1,100.00 + 10.00/kVA
4. Over 300 kVA to 1,500 kVA	3,600.00 + 5.00/kVA
5. Over 1,500 kVA to 6,000 kVA	9,600.00 + 2.50/kVA
6. Over 6,000 kVA	20,850.00 + 1.25/kVA

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

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

	Fee
1. 5 kVA or less	Php40.00
2. Over 5 kVA to 50 kVA	40.00 + 4.00/kVA
3. Over 50 kVA to 300 kVA	220.00 + 2.00/kVA
4. Over 300 kVA to 1,500 kVA	720.00 + 1.00/kVA
5. Over 1,500 kVA to 6,000 kVA	1,920.00 + 0.50/kVA
6. Over 6,000 kVA	4,170.00 + 0.25/kVA

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

c. Pole/Attachment Location Plan Permit

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

This applies to designs/installations within the premises.

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

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

e. Formula for Computation of Fees

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

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

5. Mechanical Fees

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

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

For evaluation purposes:

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

1.10 kW per ton, for compressors up to 5 tons capacity.

1.00 kW per ton, for compressors above 5 tons up to 50 tons capacity.

0.97 kW per ton, for compressors above 50 tons capacity.

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

3.50 kW per ton, for compressors up to 50 tons capacity.

3.25 kW per ton, for compressors above 5 up to 50 tons capacity.

3.00 kW per ton, for compressors above 50 tons capacity.

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

0.90 kW per ton, for compressors 1.2 to 5 tons capacity.

0.80 kW per ton, for above 5 up to 50 tons capacity.

0.70 W per ton, for compressors above 50 tons capacity.

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

1. Escalator and moving walk, per kW or fraction thereof	10.00
2. Escalator and moving walks up to 20.00 lineal meters or fraction thereof	20.00
3. Every lineal meter or fraction thereof in excess of 20.00 lineal meters	10.00
4. Funicular, per kW or fraction thereof	200.00
5. (a) Per lineal meter travel	20.00
6. Cable car, per kW or fraction thereof	40.00
7. (a) Per lineal meter travel	5.00

c. Elevators, per unit:

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

d. Boilers, per kW:

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

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

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

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

e. Pressurized water heaters, per unit	200.00
f. Water, sump and sewage pumps for commercial/industrial use, per kW or fraction thereof	60.00
g. Automatic fire sprinkler system, per sprinkler head	4.00
h. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
Every kW up to 50 kW	25.00
Above 50 kW up to 100 kW	20.00
Every kW above 100 kW	3.00
i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet	20.00
j. Gas Meter, per unit	100.00
k. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. Meter or fraction thereof whichever is higher	4.00
l. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:	
Up to 50 kW	10.00
Above 50 kW to 100 kW	12.00
Every above 100 kW or fraction thereof	3.00
m. Pressure Vessels, per cu. meter or fraction thereof	60.00
n. Other Machinery/Equipment for commercial/Industrial/Institutional Use not elsewhere specified, per kW or fraction thereof	60.00
o. Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal meters or fraction thereof	10.00
p. Weighing Scale Structure, per ton or fraction thereof	50.00

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

6. Plumbing Fees

a. Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) showerhead. A partial part thereof shall be charged as that of the cost of a whole "UNIT"	24.00
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b. Every fixture in excess of one unit:

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

c. Special Plumbing Fixtures:

1. Each slop sink	7.00
2. Each urinal	4.00

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3. Each bathtub	7.00
4. Each grease trap	7.00
5. Each garage trap	7.00
6. Each bidet	4.00
7. Each dental cuspidor	4.00
8. Each gas-fired water heater	4.00
9. Each drinking fountain	2.00
10. Each bar or soda fountain sink	4.00
11. Each laundry sink	4.00
12. Each laboratory sink	4.00
13. Each fixed-type sterilizer	2.00
d. Each water meter	2.00
12 to 25 mm Ø	8.00
Above 25 mm Ø	10.00
e. Construction of septic tank, applicable in all Groups	
Up to 5.00 cu. meters of digestion chamber	24.00
Every cu. meter or fraction thereof in excess of 5.00 cu. meters	7.00

7. Electronics Fees

a. Central Office switching equipment, remote switching units, concentrators, PABX/PBXs, cordless/wireless telephones and communication systems, intercommunication systems, and other types of switching/routing/distribution equipment used for voice, data, image, text, facsimile, internet service, cellular, paging, and other types/forms of wired or wireless communications.	2.40 per port
b. Broadcast stations for radio and TV for both commercial and training purposes; CATV headends; transmitting/receiving/relay radio and broadcasting communications stations; communications centers; switching centers; control centers; operation and/or maintenance centers; call centers; cell sites; equipment silos/shelters; and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning, and personnel/vehicle location.	1,000.00 per location
c. Automated teller machines, ticketing, vending & other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical, or maritime applications, photography and reproduction machines, x-ray scanners, ultrasound, and other apparatus/equipment used for medical, biomedical, laboratory & testing purposes, and other similar electronic or electronically controlled apparatus or devices, whether located indoors or outdoors.	10.00 per unit
d. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio, video, or any form of electronics & communications services, irrespective of whether a user terminal is connected.	2.40 per outlet

e. Station/terminal/control point/port/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early detection systems, smoke detectors, etc.), sound reinforcement/background, music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems & similar types of electronic or electronically-controlled installations whether a user terminal is connected	2.40 per termination
f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities	1,000.00 per location
g. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception	1,000.00/structure
h. Electronic or electronically-controlled indoor and outdoor signages and display systems, including TV monitors, multimedia signs, etc.	50.00 per unit
i. Poles and attachment:	
Per Pole (to be paid by pole owner)	20.00
Per attachment (to be paid by any entity who attaches to the pole of others)	20.00
j. Other types of electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above	50.00 per unit

8. Accessories of the Building/Structure Fees

a. All parts of buildings that are open on two (2) or more sides, such as balconies, terraces, lanais, and the like, shall be charged 50% of the rate of the principal building of which they are a part (Sections 3.a. to 3.d. of this Schedule-please refer to PD1096).	
b. Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (Php0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of the girt, whichever applies.	
c. Bank and Records Vaults with interior volume up to 20.00 cu. meters	20.00
In excess of 20.00 cu. meters	8.00
d. Swimming Pools, per cu. meter or fraction thereof:	
i. Group A Residential	3.00
ii. Commercial/Industrial GROUPS B, E, F, G	36.00
iii. Social/Recreational/Institutional GROUPS C, D, H, I	24.00
iv. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates	

(a) Swimming pool shower rooms/locker rooms			
a.1 Residential GROUP A			6.00
a.2 Group B, E, F, G			18.00
A.3 Group C, D, H			12.00
e. Construction of firewalls separate from the building:			
i. Per sq. meter or fraction thereof			3.00
ii. Provided, that the minimum fee shall be			48.00
f. Construction/erection of towers: Including Radio and TV towers, water tank supporting structures and the like:			
Use or Character of Occupancy	Self-Supporting	Trilon (Guyed)	
i. Single detached dwelling units	500.00	150.00	
ii. Commercial/Industrial (Groups B, E, F, G) up to 10.00 meters in height	2,400.00	240.00	
iii. Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00	
(a) Educational/Recreational/Institutional (Groups C, D, H, I) up to 10.00 meters in height	1,800.00	120.00	
(b) Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00	
g. Storage Silos, up to 10.00 meters in height			2,400.00
i. Every meter or fraction thereof in excess of 10.00 meters			150.00
ii. Silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e. of this Schedule			
h. Construction of Smokestacks and Chimneys for Commercial/Industrial Use Groups B, E, F and G:			
i. Smokestacks, up to 10.00 meters in height, measured from the base			240.00
(a) Every meter or fraction thereof in excess of 10.00 meters			12.00
ii. Chimney up to 10.00 meters in height, measured from the base			48.00
(a) Every meter or fraction thereof in excess of 10.00 meters			2.00
i. Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor area			48.00
j. Construction of Industrial Kiln/Furnace, per cu. meter or fraction thereof of volume			12.00
k. Construction of reinforced concrete or steel tanks or above-ground GROUPS A and B, up to 2.00 cu. meters			12.00
i. Every cu. m or fraction thereof in excess of 2.00 cu. meters			12.00
ii. For all other than Groups A and B up to 10.00 cu. meters			480.00
(a) Every cu. meter or fraction thereof in excess of 10.00 cu. meters			24.00
l. Construction of Water and Wastewater Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter of volume			7.00
m. Construction of reinforced concrete or steel tanks except for Commercial/ Industrial Use:			

i. Above ground, up to 10.00 cu. meters	480.00
Every cu. m or fraction thereof in excess of 10.00 cu. meters	480.00
ii. Underground, up to 20.00 cu. meters	540.00
Every cu. meter or fraction thereof in excess of 20.00 cu. meters	24.00
n. Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:	
i. Underground, per cu. meter or fraction thereof of excavation	3.00
ii. Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank	3.00
iii. Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k. above	
o. Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:	
1. Construction of permanent type	10.00
2. Construction of temporary type	5.00
3. Inspection of knock-down temporary type, per unit	24.00
p. Construction of buildings and other accessory structures within cemeteries and memorial parks:	
1. Tombs, per sq. meter of covered ground areas	5.00
2. Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area	5.00
3. Totally enclosed mausoleums, per sq. meter of floor area	12.00
4. Multi-level interment niches, per sq. meter, per level	5.00
5. Columbarium, per sq. meter	18.00

9. Accessory Fees

a. Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers, and creeks, first 10.00 meters	24.00
i. Every meter or fraction thereof in excess of 10.00 meters	2.40
b. Ground Preparation and Excavation Fee	
While the application for Building Permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.	
1. Inspection and Verification Fee	200.00
2. Per cu. meters of excavation	3.00
Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit	50.00
3. Per cu. meter of excavation for foundation with basement	4.00
4. Excavation other than foundation or basement, per cu. meter	3.00
5. Encroachment of footings or foundations of buildings/structures to public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment	250.00

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c. Fencing Fees		
i. Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof		3.00
ii. In excess of 1.80 meters in height, per lineal meter or fraction thereof		4.00
iii. Made of indigenous materials, barbed, chicken or hog wires, per linear meter		2.40
d. Construction of Pavements, up to 20.00 sq. meters		24.00
e. In excess of 20 sq. meters or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis, and basketball courts and the like		3.00
f. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month		240.00
Every sq. meter or fraction thereof in excess of 20 sq. m		12.00
g. Erection of Scaffoldings Occupying Public Areas, per calendar month.		
i. Up to 10.00 meters in length		150.00
ii. Every lineal meter or fraction thereof in excess of 10.00 meters		12.00
h. Sign Fees:		
1. Erection and anchorage of display surface, up to 4.00 sq. meters of signboard Area		120.00
(a) Every sq. meter or fraction thereof in excess of 4.00 sq. meters		24.00
2. Installation Fees, per sq. meter or fraction thereof of display surface:		
Type of Sign Display	Business Signs	Advertising Signs
Neon	Php36.00	Php52.00
Illuminated	24.00	36.00
Others	15.00	24.00
Painted On	9.60	18.00
3. Annual Renewal Fees, per sq. meter of display surface or fraction thereof:		
Type of Sign Display	Business Signs	Advertising Signs
Neon	36.00, min fee shall be 124.00	46.00, min fee shall be 200.00
Illuminated	18.00, min fee shall be 72.00	38.00, min fee shall be 150.00
Others	12.00, min fee shall be 40.00	20.00, min fee shall be 110.00
Painted On	8.00, min fee shall be 30.00	12.00, min fee shall be 100.00

i. Repair Fees:	
(a) Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meters, such as facades and exterior and interior walls, shall be assessed in accordance with the following rate, for all groups:	5.00
(b) Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings, and roofing, shall be assessed in accordance with the following rate, for all groups	5.00
(c) Repairs on buildings/structures in all Groups costing more than five thousand pesos (Php5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with the same or a new substitute and labor).	

j. Raising of Buildings/Structures Fees:

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

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

1. Buildings in all Groups per sq. meter floor area	Php3.00
2. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences	4.00
3. Structures of up to 10.00 meters in height	800.00
(a) Every meter or portion thereof in excess of 10.00 meters	50.00
Appendage of up to 3.00 cu. meter/unit	50.00
(a) Every cu. meter or portion thereof in excess of 3.00 cu. Meters	50.00
4. Moving Fee, per sq. meter of area of building/structure to be moved	3.00

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

a. Division A-1 and A-2 Buildings:	
i. Costing up to P150,000.00	Php100.00
ii. Costing more than P150,000.00 up to P400,000.00	200.00
iii. Costing more than P400,000.00 up to P850,000.00	400.00
iv. Costing more than P850,000.00 up to P1,200,000.00	800.00
v. Every million or portion thereof in excess of P1,200,000.00	800.00
b. Divisions B-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/and I-1 Buildings:	
i. Costing up to P150,000.00	200.00
ii. Costing more than P150,000.00 up to P400,000.00	400.00
iii. Costing more than P400,000.00 up to P850,000.00	800.00
iv. Costing more than P850,000.00 up to P1,200,000.00	1,000.00

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v. Every million or portion thereof in excess of P1,200,000.00	Php1,000.00
c. Divisions C-1, 2/D-1, 2, 3 Buildings:	
i. Costing up to P150,000.00	150.00
ii. Costing more than P150,000.00 up to P400,000.00	250.00
iii. Costing more than P400,000.00 up to P850,000.00	600.00
iv. Costing more than P850,000.00 up to P1,200,000.00	900.00
v. Every million or portion thereof in excess of P1,200,000.00	900.00
d. Division J-1 Buildings/structures:	
i. With floor area up to 20.00 sq. meters	50.00
ii. With floor area above 20.00 sq. meters up to 500.00 sq. meters	240.00
iii. With floor area above 500.00 sq. meters up to 1,000.00 sq.m	360.00
iv. With floor area above 1,000.00 sq. meters up to 5,000.00 sq.m	480.00
v. With floor area above 5,000.00 sq. meters up to 10,000.00 sq.m	1,200.00
iv. With floor area above 10,000.00 sq. meters	2,400.00
e. Division J-2 Structures:	
i. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.	
ii. Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d. above.	
iii. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:	
(a) First 10.00 meters of height from the ground	800.00
(b) Every meter or fraction thereof in excess of 10.00 meters	50.00
f. Change in Use/Occupancy, per sq. meter or fraction thereof of area affected	5.00

11. Annual Inspection Fees

a. Divisions A-1 and A-2:	
i. Single detached dwelling units and duplexes are not subject to annual inspections.	
ii. If the owner request inspections, the fee for each of the services enumerated below is	120.00
Land Use Conformity	
Architectural Presentability	
Structural Stability	
Sanitary and Health Requirements	
Fire-Resistive Requirements	

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b. Divisions B-1/D-1, 2, 3/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/ H-1, 2, 3, 4/ and I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:	
i. Appendage of up to 3.00 cu. meters/unit	Php150.00
ii. Every cu. meter or fraction thereof in excess of 3.00 cu meters	50.00
iii. Floor area up to 100.00 sq. meters	120.00
iv. Above 100.00 sq. meters up to 200.00 sq. meters	240.00
v. Above 200.00 sq. meters up to 350.00 sq. meters	480.00
vi. Above three hundred 350.00 sq. meters Up to 500.00 sq. meters	720.00
vii. Every million or portion thereof in excess of Php1,200,000.00	1,000.00
c. Divisions C-1, 2/D-1, 2, 3 Buildings:	
i. Costing up to P150,000.00	150.00
ii. Costing more than P150,000.00 up to P400,000.00	250.00
iii. Costing more than P400,000.00 up to P850,000.00	600.00
iv. Costing more than P850,000.00 up to P1,200,000.00	900.00
v. Every million or portion thereof in excess of P1, 200,000.00	900.00
d. Division J-1 Buildings/structures:	
i. With floor area up to 20.00 sq. meters	50.00
ii. With floor area above 20.00 sq. meters up to 500.00 sq. meters	240.00
iii. With floor area above 500.00 sq. meters up to 1,000.00 sq.m	360.00
iv. With floor area above 1,000.00 sq. meters up to 5,000.00 sq.m	480.00
v. With floor area above 5,000.00 sq. meters up to 10,000.00 sq.m	1,200.00
v. With floor area above 10,000.00 sq. meters	2,400.00
e. Division J-2 Structures:	
iv. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.	
v. Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d. above.	
vi. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:	
(a) First 10.00 meters of height from the ground	800.00
(b) Every meter or fraction thereof in excess of 10.00 meters	50.00
f. Change in Use/Occupancy, per sq. meter or fraction thereof of area affected	5.00

11. Annual Inspection Fees

a. Divisions A-1 and A-2:	
i. Single detached dwelling units and duplexes are not subject to annual inspections.	
ii. If the owner request inspections, the fee for each of the services enumerated below is	Php120.00
Land Use Conformity	
Architectural Presentability	
Structural Stability	
Sanitary and Health Requirements	
Fire-Resistive Requirements	
b. Divisions B-1/D-1, 2, 3/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/ H-1, 2, 3, 4/ and I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:	
i. Appendage of up to 3.00 cu. meters/unit	150.00
ii. Every cu. meter or fraction thereof in excess of 3.00 cu meters	50.00
iii. Floor area up to 100.00 sq. meters	120.00
iv. Above 100.00 sq. meters up to 200.00 sq. meters	240.00
v. Above 200.00 sq. meters up to 350.00 sq. meters	480.00
vi. Above three hundred 350.00 sq. meters Up to 500.00 sq. meters	720.00
vii. Above 500.00 sq. meters up to 750.00 sq. meters	960.00
viii. Above 750.00 sq. meters up to 1,000.00 sq. meters	1,200.00
ix. Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters	1,200.00
c. Divisions C-1, 2, Amusement Houses, Gymnasias and the like:	
i. First class cinematographs or theaters	1,200.00
ii. Second class cinematographs or theaters	720.00
iii. Third class cinematographs or theaters	520.00
iv. Grandstands/Bleachers, Gymnasias and the like	720.00
d. Annual plumbing inspection fees, each plumbing unit	60.00
e. Electrical Inspection Fees:	
i. A one-time electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.	
ii. Annual Inspection Fees are the same as in Section 4.e.	
f. Annual Mechanical Inspection Fees:	
i. Refrigeration and Ice Plant, per ton:	
(a) Up to 100 tons capacity	25.00
(b) Above 100 tons up to 150 tons	20.00
(c) Above 150 tons up to 300 tons	15.00
(d) Above 300 tons up to 500 tons	10.00
(e) Every ton or fraction thereof above 500 tons	5.00
ii. Air Conditioning Systems:	
(a) Window type air conditioners, per unit	40.00
iii. Packaged or centralized air conditioning systems:	
(a) First 100 tons, per ton	25.00
(b) Above 100 tons, up to 150 tons per ton	20.00
(c) Above 150 tons, up to 300 tons per ton	15.00
(d) Above 300 tons, up to 500 tons per ton	10.00
(e) Every ton or fraction thereof above 500 tons	5.00

iv. Mechanical Ventilation, per unit, per kW:	
(a) Up to 1 kW	Php10.00
(b) Above 1 kW to 7.5 kW	50.00
(c) Every kW above 7.5 kW	20.00
v. Escalators and Moving Walks; Funiculars and the like:	
(a) Escalator and Moving Walks, per unit	120.00
(b) Funiculars, per kW or fraction thereof	50.00
(c) Per lineal meter or fraction thereof of travel	10.00
(d) Cable Car, per KW or fraction thereof	25.00
(e) Per lineal meter of travel	2.00
vi. Elevators, per unit:	
(a) Passenger elevators	500.00
(b) Freight elevators	400.00
(c) Motor driven dumbwaiters	50.00
(d) Construction elevators for materials	400.00
(e) Car elevators	500.00
(f) Every landing above first five (5) landings for all the above elevators	50.00
vii. Boilers, per unit:	
(a) Up to 7.5 kW	400.00
(b) 7.5 kW up to 22 kW	550.00
(c) 22 kW up to 37 kW	600.00
(d) 37 kW up to 52 kW	650.00
(e) 52 kW up to 67 kW	800.00
(f) 67 kW up to 74 kW	900.00
(g) Every kW or fraction thereof above 74 kW	4.00
viii. Pressurized Water Heaters, per unit	120.00
ix. Automatic Fire Extinguishers, per sprinkler head	2.00
x. Water, Sump and Sewage pumps for buildings/structures for commercial/ industrial purposes, per kW:	
(a) Up to 5 kW	55.00
(b) Above 5 kW to 10 kW	90.00
(c) Every kW or fraction thereof above 10 kW	2.00
xi. Diesel/Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
(a) Per kW, up to 50 kW	15.00
(b) Above 50 kW up to 100 kW	10.00
(c) Every kW or fraction thereof above 100 kW	2.40
xii. Compressed air, vacuum, commercial/institutional/industrial gases, per outlet	10.00
xiii. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per u. meter or fraction thereof, whichever is higher	2.00
xiv. Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like	
(a) Per unit, up to 10 kW	100.00
(b) Every kW above 10 kW	3.00

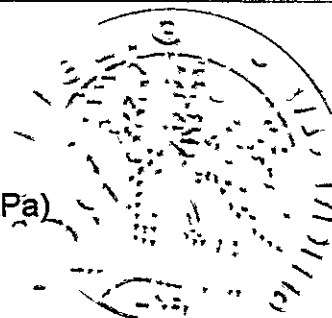
xv. Other machineries and/or equipment for commercial/industrial/ institutional use not elsewhere specified, per unit:	
(a) Up to ½ kW	Php8.00
(b) Above ½ kW up to 1 kW	23.00
(c) Above 1 kW up to 3 kW	39.00
(d) Above 3 kW up to 5 kW	55.00
(e) Above 5 kW up to 10 kW	80.00
(f) Every kW above 10 kW or fraction thereof	4.00
xvi. Pressure Vessels, per cu. meter or fraction thereof	40.00
xvii. Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof	2.40
xviii. Weighing Scale Structure, per ton or fraction thereof	30.00
xix. Testing/Calibration of pressure gauge, per unit	24.00
(a) Each Gas Meter, tested, proved and sealed, per gas meter	30.00
xx. Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit	30.00
g. Annual electronics inspection fees shall be the same as the fees in Section 7. of this Schedule	

12. Certifications:

a. Certified true copy of building permit	Php50.00
b. Certified true copy of Certificate of Use/Occupancy	50.00
c. Issuance of Certificate of Damage	50.00
d. Certified true copy of Certificate of Damage	50.00
e. Certified true copy of Electrical Certificate	50.00
f. Issuance of Certificate of Gas Meter Installation	50.00
g. Certified true copy of Certificate of Operation	50.00

NOTE: The specifications of the Gas Meter shall be:

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



Amount of particular fees may vary based on the variable inputs during the assessment.

SECTION 171. Time and Manner of Payment — The fees specified under this article shall be paid to the City Treasurer upon application for a building permit based on the Order of Payment issued from the City Building Official. (190[a])

SECTION 172. Administrative Provisions— Eighty (80%) percent of all fees collected shall accrue to the general fund as City Share, another fifteen (15%) percent shall accrue to the Office of the Building Official share and the remaining five percent (5%) shall accrue to the National Government thru the Department of Public Works and Highways (DPWH).

SECTION 173. Imposition of Administrative Fines—

a. The Secretary or his duly authorized representative may prescribe and impose fines not exceeding ten thousand pesos (Php10,000.00) in the following cases, subject to the terms and procedures as hereunder provided:

- i. Erecting, constructing, altering, repairing, moving, covering, installing or demolishing a private or public building/structure if without building/demolition permit.
- ii. Making any alteration, addition, conversion or repair in any building/structure/appurtenance thereto constructed or installed before the adaptation of the Code, whether public or private, without a permit.
- iii. Unauthorized change, modification or alteration during the construction in the duly submitted plans and specifications on which the building permit is based.
- iv. Non-compliance with the work stoppage order or notice and/or orders to effect necessary correction in plans and specifications found defective.
- v. Non-compliance with order to demolish building/structure declared to be nuisance, ruinous or dangerous.
- vi. Use or occupancy of a building/structure without Certificate of Occupancy/Use even if constructed under a valid building permit.
- vii. Change in the existing use or occupancy classification of a building/structure or portion thereof without the corresponding Certificate of Change of Use.
- viii. Failure to post or display the Certificate of Occupancy/Use/Operation in a conspicuous place on the premises of the building/structure/appurtenances.
- ix. Change in the type of construction of any building/structure without an amendatory permit.

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

2. Determination of Amount of Fines

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

i. Light Violations

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

ii. Less Grave Violations

- (a) Non-compliance with the work stoppage order for the alteration/addition/ conversion/repair without permit.
- (b) Use or occupancy of building/structure without appropriate Certificate of Occupancy/Use/Operation.

iii. Grave Violations

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

- b. Amount of Fines— The following amount of fines for violation of the Code and this IRR is hereby prescribed:

Light Violations	Php5,000.00
Less Grave Violations	8,000.00
Grave Violations	10,000.00

c. Penalty —

- i. Without prejudice to the provisions of the preceding Sections, the Building Official is hereby also authorized to impose a penalty or surcharge in the following cases in such amount and in the manner as hereunder fixed and determined:
- ii. For constructing, installing, repairing, altering or causing any change in the occupancy/use of any building/structure or part thereof or appurtenance thereto without any permit, there shall be imposed a surcharge of 100% of the building permit fees; Provided, that when the work in the building/structure is started pending issuance of the Building Permit by the Building Official, the amount of the surcharge shall be according to the following:
 - (a) Excavation for foundation 10% of the building permit fees
 - (b) Construction of foundation (including pile driving & laying of reinforcing bars) 25% of the building permit fees

- (c) Construction of superstructure up to 2.00 meters above established grade 50% of the building permit fees
- (d) Construction of superstructure above 2.00 meters 100% of the building permit fees

For failure to pay the annual inspection fee within thirty (30) days from the prescribed date, a surcharge of 25% of the inspection fee shall be imposed.

City Environment and Natural Resources Office
Article S. Permit Fee on the Transport of Coal

SECTION 174. Definition of Terms –

- (a) Coal – a combustible black-brown rock consisting mainly of carbonized plant matter, found mainly in underground deposits, and widely used as fuel;
- (b) COCO – shall refer to Certificate of Coal Origin issued per truckload after payment of Transport Permit Fee;
- (c) Transport Permit – shall refer to a permit to transport the coal extracted from Bislig City to anywhere within and outside the City.
- (d) Small-Scale Mining Operations – refers to mining activities that rely heavily on manual labor using simple implementations and methods and do not use explosives or heavy mining equipment.
- (e) Large-Scale Mining Operations – refers to mining usually involving a company with many employees.

SECTION 175. Imposition of Fees– There is hereby imposed an Annual Permit Fee and Inspection Fee for all Mining Operations in the City of Bislig payable to the City Treasurer's Office prior to the operation of the Mining Business and during renewal of Business Permit and License. Other applicable fees and charges shall likewise be collected: (195[a])

COAL / MINERAL ORIGIN	Fee
Certification Fee	Php250.00
Pre-loading Inspection Fee	200.00
Certificate of Residency for DOE application	1,000.00

SECTION 176. Time and Manner of Payment– The fees imposed under this Section shall be paid at the Office of the Treasurer not later than one day before the transport of coal.

Article T. Environmental Protection Fee

SECTION 177. Imposition of Fee – There shall be an Environmental Protection Fee to be collected from all persons securing the following from city government in accordance with the following schedule:

- a. Coal/Fossil Fuel is a combustible black-brown rock consisting mainly of carbonized plant matter, found mainly in underground deposits and widely used as fuel.

- b. Certificate of Mineral Origin (COMO) – a certificate issued per cubic meter.
- c. Mineral resources – materials that are of economic importance in or on the crust of the earth such as gold, gravel, sand, aluminum, iron, copper, limestone, clay, diamond, and others.
- d. Forest – products any goods and services derived from natural and man-made forest.
- e. Soil conditioner – a product derived from composting of biodegradable materials through natural decomposition.
- f. Fish Amino Acid (FAA) – A concoction product using fish entrails mixed with molasses/sugar used as natural enhancer for plants. (a)

ENVIRONMENTAL PROTECTION FEE	Fee
a. Mineral resources	
a.1 Coal (per metric ton)	Php25.00
a.2 Soil/Limestone (per cu.meter)	25.00
b. Forest products – Fruit trees/ Coco lumber	25.00
c. Resorts (per annum)	1,750.00
d. Rice Mills (per annum)	1,000.00
e. Furniture Shops – Circular Sew (per annum)	1,500.00
f. Gasoline Stations (per annum)	
f.1 Gas station (1-2 pumping unit)	750.00
f.2 Gas station (3-4 pumping units)	1,750.00
f.3 Gas station (5-6 pumping units)	2,500.00
f.4 Gas station (7 or more)	4,000.00
g. Motor/Vulcanizing Shop (per annum)	1,500.00
h. Private Hospitals (per annum)	4,000.00
i. Medical Clinics (Human & Animal)	2,500.00
j. Cemetery Private/Memorial Park (per annum)	3,000.00
k. Funeral Parlor (per annum)	3,000.00
l. Wood Processing Plants (per annum)	5,000.00
m. Stockyard (per sq. meter per year) **50.00 per sqm for the first 100 sqm and 5.00 per sqm for the remaining area**	50.00
n. Motorized Banca and Deep Sea Fishing Vessel	
10 HP below	300.00
11 HP – 19 HP	750.00
20 HP above	4,500.00
o. Center Car/Tricycle/Umbak (per unit)	200.00

SECTION 178. Time and Manner of Payment – The fees prescribed in this Article shall be paid to the City Treasurer upon application. (198[a])

Article U. Service Fee for Garbage Collection

SECTION 179. Imposition of Fee—There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule: (200[a])

	Fee
Collection of Biodegradable Wastes/ Residual/ Special (per cu. meter)	150.00
Compliance Certification Fee for Commercial, Industrial, Institutional and Agricultural Establishments from application/renewal of business or mayor's permit (per year)	250.00
Compliance Certification Fee for Transient Vendors (per year per area)	250.00

SECTION 180. Fines and Penalties — (201[a])

1. Absence or Incomplete of Waste Receptacles	100.00/receptacle
2. Noncompliance with the maintenance of the cleanliness within the enclosed area, perimeter & surroundings five (5) meters from vacant lot properties	not less than 500.00 but not more than 5,000.00
3. Burning of Solid Wastes	
First Offense	300.00
Second Offense	500.00
Third Offense	1,000.00
4. Mixing of Wastes	
First Offense	300.00
Second Offense	500.00
Third Offense	1,000.00
5. Littering, throwing, dumping of solid waste in public places	
First Offense	300.00
Second Offense	500.00
Third Offense	1,000.00
6. Squatting in dumpsite and construction of any establishment within Two hundred (200) meters from the Eco Park	
First Offense	300.00
Second Offense	500.00
Third Offense	1,000.00
7. Non establishment of Barangay/Purok MRF as storage for segregated wastes	1,000.00 but not more than 5,000.00
8. Transporting & dumping of unsegregated wastes	1,000.00 but not more than 5,000.00

SECTION 181. Time and Manner of Payment— The fees prescribed in this Article shall be paid to the City Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment. Payment of fines shall be within five (5) working days after the issuance of a citation ticket in accordance with the City Ordinance 2014-11. (202[a])

SECTION 182. Administrative Provisions—

- (a) Eighty percent (80%) of the income derived from the garbage collection and compliance certification fees shall accrue as a trust fund to be used by the Solid Waste Division of the City ENRO, and the remaining twenty percent (20%) shall accrue to the general fund of the city. All expenses under the trust fund shall be authorized by the Solid Waste Management Board and shall be subject to the approval of the city mayor.
- (b) For purposes of the imposition, the area of garbage collection shall only be the business area of the city proper and the Public Market.
- (c) The owner or operator of the aforementioned business establishments shall provide for his/her premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.
- (d) The ESWMO Enforcement Personnel shall conduct regular inspection of the said business establishment to find out whether garbage is properly disposed of within their premises.

City Agriculture Office**Article V. Registration and Transfer Fees on Large Cattle**

SECTION 183. 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 184. Imposition of Fee — The owner of large cattle is hereby required to register said cattle with the City Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows: (205[a])

	Fee
Certificate of Ownership	Php250.00
Certificate of Transfer	250.00

The transfer fee shall be collected only once the cattle are transferred more than once in a day.

SECTION 185. Time and Manner of Payment —The registration fee shall be paid to the City Treasurer upon registration or transfer of ownership of the large cattle.

SECTION 186. Administrative Provisions

- (a) Large cattle shall be registered with the City Treasurer upon reaching the age of two (2) years.
- (b) The ownership of large cattle or its sale or transfer of ownership to another person shall be registered with the City Treasurer. All branded and counter-branded large cattle presented to the City Treasurer shall be registered in a book showing, among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. This 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; the 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, nor shall a certificate of transfer 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 187. *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 W. Fishery Rentals, Fees and Charges

SECTION 188. *Fishery Rentals, Fees, and Charges* — Include not only streams, lakes, inland bodies of water, and tidal waters within the city that are not included within the protected areas as defined under Republic Act No. 7586 (The NIPAS Law), public forests, timberlands, 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 touch the sea at low tide and a third line parallel with the general coastline, including offshore islands and fifteen (15) kilometers from such coastline.

A. Fishery Rentals, Fees, and Charges — The duly registered resident fisher folks of the city concerned, and their organizations/cooperatives shall have priority to exploit municipal and demarcated fishery areas of the said city waters pursuant to Section 149 of the Local Government Code. The city shall have the exclusive authority to grant the following fishery privileges within the city waters and impose rentals, fees, and charges therefrom.

B. Imposition of Fees — There shall be collected the following annual license fee for the grant of exclusive fishery rights in catching aquatic/marine products with the use of nets, traps, artificial reefs, hook and lines, attractors, FADs, and collection of fry, fingerlings of fish and prawns, mussels, or oysters for aquaculture purposes, and construction of fish pens and fish cages. (a)

	Fee
Fishing Permit	Php800.00
Fishpond Permit to Operate	750.00
Seaweed Culture Permit to Operate	500.00
Agricultural & Fisheries Certification Fee	250.00

SECTION 189. *Re-Establishment of Bislig City Marine Protected Area*— Refer to the Sangguniang Panlungsod for the City Ordinance No. 2019-15.

A. Prohibited Acts — Any person found violating the following provision of this ordinance shall be punishable with the following:

1. Cutting of Mangroves — it shall be unlawful for any person to cut any mangroves species within the territorial waters of Bislig City especially in the declared Marine

Protected Areas for conversion of mangroves into fishpond, firewood, and for other purposes.

Violation of this provision shall be punishable by imprisonment of one (1) year and fines of Five Thousand Pesos (Php5, 000.00) or both imprisonment and fines;

Fishing entry within Marine Protected Areas – it shall be unlawful for any person, fisherfolks organization or any entity to do fishing activity within MPAs;

Any violation of this provision shall be punishable with the following:

First Offense – confiscation of fishing gears, fish catches and fines of Two Thousand Pesos (Php2,000.00).

Second Offense – confiscation of fishing boat and gears, fish catches and fines of Five Thousand Pesos (Php5,000.00).

Third Offense – confiscation of fishing boat, gears and fish catches also a fine of Five Thousand Pesos (Php5,000.00) and imprisonment of one (1) year.

2. **Fishing with the use of lights** – it shall be unlawful for any person, fisherfolks organization or any other entity to fish nearby established Marine Protected Areas within three hundred meters (300 m.) from the buffer zone with the use of lights.

Violation of this provision shall be punishable by confiscation of lighting devices and fines of One Thousand Pesos (Php1,000.00).

3. **Fishing with the use of explosives** – it shall be unlawful for any person to catch any fishery resources with the use of explosives in the Bislig City MPA (*fish sanctuary*).

The discovery of any explosives and other chemical compounds containing combustible elements and the discovery of fish caught or killed with the use of explosives in the possession of fisher folk or fish workers on the fishing boat shall constitute *prima facie* evidence.

Mere possession of explosives shall be punishable by imprisonment of three (3) months to one (1) year and shall be fined Five Thousand Pesos (Php5,000.00).

Actual use of explosives shall be punishable of imprisonment ranging from six (6) months to one (1) year and fines of Five Thousand Pesos (Php5,000.00) and;

Dealing in, selling, or any manner of disposing of, for-profit illegally caught marine fishery products shall be punishable by imprisonment of six (6) months to one (1) year and/or fines of Five Thousand Pesos (Php5,000.00).

4. **Fishing with the use of Noxious and Poisonous Substances** – it shall be unlawful for any person to catch/gather any marine products with the use of noxious and poisonous substances such as, but not limited to, sodium cyanide, chemicals that will kill, stupefy, disable, or render unconscious fish or any fishery species. Provided, however, the local government determined that the use of noxious and poisonous substances to eradicate predators in fishponds was done by accepted scientific recommendations and practices and without causing adverse environmental impact and/or damages in nearby bodies of water.

The violations of this provision shall be punishable by imprisonment of one (1) year and a fine of Five Thousand Pesos (Php5,000.00) or both penalties of imprisonment and fines.

5. **Taking of Rare, Threatened, or Endangered Species** – it shall be unlawful of fish or take rare, threatened or endangered species as listed in the CITIES that can be found within Marine Protected Areas.

Violation of this provision shall be punishable by imprisonment of one (1) year and or fine of Five Thousand Pesos (Php5,000.00) and forfeiture of the catch, confiscation of fishing boat and gears, and the cancellation of fishing permit.

6. **Fishing regulation outside buffer zone** – Any fishing activities within the established three hundred (300) meters shall be regulated to which fishing gear and method of operation could affect or disturb the ecosystem within MPA core zone.

It shall be unlawful for any person in catching, taking, and gathering of aquatic animals 300 meters extended from buffer zone with the following type of gears and method of operations:

- a. Fishing with the use of a net consisting of more than two strips of netting like trammel net or triple net.
- b. Fishing with the use of light attractors and scaring devices such as dumbol, buntol, sikay and kapa-kapa is strictly prohibited.
- c. Any gillnet fishing gear more than 700 meters long is prohibited.
- d. Fishing during the declared closed fishing season.
- e. Installation and construction of fish coral, stationary lift nets, fish shelter or sumbada is also strictly prohibited.

Any violation of this provision shall be penalized by fines of two thousand pesos (Php2,000.00) to five thousand pesos (Php5,000.00) and punishable by imprisonment of six (6) months to one (1) year, confiscation of catch and gear, fishing boats, and destruction or demolition of any installed/constructed structure without permission issued by the proper authority.

Obstruction to the Fishery Law Enforcement Officer—the fisherman, fishing boat owner or operator, or any person acting on his behalf who evades, obstructs, or hinders any fishery law enforcement officer of the local and national government from performing his duty shall be fined five thousand pesos (Php5,000.00). In addition, the registration of fishing boats and gear, fishermen, and fishing permits issued shall be cancelled or terminated.

SECTION 190. Aquatic Products Transport (Auxiliary Permit) — There are hereby imposed fees and charges of **Two Pesos (Php2.00)** per kilo of transported tuna and other aquatic products:

Payment of fees and charges shall be collected from shippers upon issuance of auxiliary invoice permit inspection form issued by designated and authorized fishery inspector from City Agriculture Office -Fisheries Division.

The auxiliary invoice permit shall be valid for one (1) trip only from its point of origin to point of destination, for specific carrier described, should be accompanied with official receipt, no indication erasures and tampering or alterations and valid only with the Philippines.

SECTION 191. Registration of Fishing Vessel Three (3) Gross Tonnage and Below— Refer to City Ordinance 2006-12.

a. Registration Fees, Fines and Penalties—The LGU shall enact administrative fines and penalties for non-registration, in accordance with the conditions set by the Local Government. The LGU authorized to retain the revenues generated from fees, fines and penalties as follows: (a)

	Fee
1. Permit to Operate	Php250.00
2. Motorboat Operator License	450.00
3. Change of Certificate Number	250.00
4. Change of Homeport	250.00
5. Change of Vessel Name	350.00
6. Change of Ownerships	250.00
7. Change of Trading Status	350.00
8. Change of Engine	350.00

SECTION 192. Exemptions— The following individuals, groups, and entities shall be exempted from the payment of fishery rentals, fees and charges:

- (a) **Registered Municipal Fisherfolk**— Individuals registered under the Municipal Fisherfolk Registry (FishR), who is engaged in subsistence or small-scale fishing using non-motorized boats or motorized boats not exceeding three (3) gross tons.
- (b) **Marginalized Fisherfolk**— All residents of Bislig City whose primary livelihood is fishing and who belong to low-income or marginalized sectors, as certified by the City Agriculture Office.

- (c) **Accredited Fisherfolk Cooperatives or Associations** — Fisherfolk groups or cooperatives duly registered with the Cooperative Development Authority (CDA) or Department of Labor and Employment (DOLE) and accredited by the Sangguniang Panlungsod, provided that their fishing activities are non-commercial or for livelihood support.
- (d) **Senior Citizens and Persons with Disability (PWDs)** — Registered senior citizens and PWD's engaged in subsistence fishing may be granted exemption upon presentation of valid identification under RA 9994 and RA 10754, respectively.
- (e) **Indigenous Peoples (IPs)** — Members of Indigenous Cultural Communities or Indigenous Peoples (ICCs/IPs) with recognized ancestral fishing grounds within the territorial jurisdiction of Bislig City, in accordance with RA 8371 or the Indigenous Peoples Rights Act.
- (f) **Recognized Academic or Research Institutions** — Educational or research institutions conducting scientific, non-commercial fishery-related research within the municipal waters, duly authorized by the City.

SECTION 193. City Ordinance 2005-11— Banning the use of Triple Net or Trammel Net and Buso Fishing in the municipal water of Bislig City, Surigao del Sur.

A. Penalty — Any violation of the existed fishery laws, policies and ordinances shall be meted with the following penalties (*Refer to Ordinance No. 2005-11*):

First Offense	Written Warning
Second Offense	A fine of One Thousand Pesos (Php1,000.00)
Third Offense	A fine of Two Thousand Pesos (Php2,000.00) or imprisonment of no less than three (3) months and not more than six (6) months, depending upon the discretion of the court.

City Planning and Development Office

Article X. Zoning/Locational and Subdivision Plan Clearance Fees

SECTION 194. Imposition of Fee — There shall be collected from each applicant for a building permit fees pursuant to PD 1096 "National Building Code".

SECTION 195. Time and Manner of Payment — The fees specified under this article shall be paid to the City Treasurer upon application for a building permit from the City Mayor.

SECTION 196. Administrative Provisions — In order to obtain a building permit, the applicant shall file an application therefore in writing and on the prescribed form with the Office of the Mayor/Building Official. 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 TCT and/or 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 sets of corresponding plans and specifications prepared, signed, and sealed by a duly licensed architect or civil engineer in the case of architectural and structural plans; by a registered mechanical engineer in the case of mechanical plans; by a registered electrical engineer in the case of electrical plans; and by a licensed sanitary engineer or master plumber in the case of plumbing or sanitary installation plans, except in those cases exempted or not required by the building official.

SECTION 197. 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 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 of not more than Twenty Thousand Pesos (Php20,000.00) or by imprisonment of not more than two years (2) or by both: Provided that, in the 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.

SECTION 198. Imposition of Fees and Charges — The following fees and charges shall be paid to the City Treasurer based on the Order of Payment issued by the Zoning Officer: (218[a])

1. ZONING/ LOCATIONAL CLEARANCE	FEES/CHARGES (Php)
A. Single residential structure attached or detached	
• 100,000 and below	288.00
• Over P100,000 to P200,000	576.00
• Over P200,000.00	720.00+(1/10 of 1% in excess of 200,000.00)
• Inspection Fee/Re-inspection Fee	200.00
B. Apartments/Townhouses	
• 500,000 and below	1,440.00
• Over P500,000 to 2 Million	2,160.00
• Over P 2 Million	3,600.00+(1/10 of 1% of cost in excess of 2M regardless of the number of floors)
• Inspection Fee/Re-inspection fee	200.00
C. Dormitories	
• P2 Million and below	3,600.00

x

• Over P 2 Million	3,600.00+(1/10 of 1% of cost in excess of 2M regardless of the number of floors)
• Inspection Fee/Re-inspection Fee	200.00
D. Institutional-project cost of which is:	
• Below 2 Million	2,880.00
• Over 2 Million	2,880.00+(1/10 of 1% of cost in excess of 2M)
• Inspection Fee	200.00
E. Commercial, Industrial and Agro-Industrial-Project cost of which is:	
• Below P100,000	1,440.00
• Over P100,000-P500,000	1,260.00
• Over P500,000	2,880.00
• Over 1 Million 2 Million	4,320.00
• Over P2 Million	2,880.00+(1/10 of 1% of cost in excess of 2M)
• Inspection Fee	200.00
F. Special Uses/Special Projects (Gasoline Station, Cell Sites, Slaughter House, Treatment Plants etc.)	
• Below P2 Million	7,200+(1/10 of 1% of cost in excess of 2M)
• Over P2 Million	7,200+(1/10 of 1% of cost in excess of 2M)
• Inspection Fee	200.00
G. Alteration/Expansion (affected areas/cost only)	Same as the Original application
H. Perimeter Fence	Fees is based on the project cost per intended use or zoning classification of the lot
2. ZONING COMPLIANCE	
• Certificate of Zoning Compliance	750.00
• Certificate of Zoning for Titling	750.00
• Lot Reclassification Fee	3,800.00
3. SUBDIVISION AND CONDOMINIUM PROJECTS (UNDER P.D. 957)	
A. Subdivision Projects	
1. Approval of Subdivision Plan (Including Town Houses)	
Preliminary Subdivision development Plan (PSDP) Approval of Zoning Clearance	
• Processing Fee	360.00/ha. or fraction thereof
• Inspection Fee	1,500.00/ha. regardless of density

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2. Final Approval and development Permit	
- Processing Fee - Additional Fee on Floor Area of housing component	2,880/ha. regardless of density 3.00/sq. meters
Inspection Fee	1,500/ha. Regardless of density
3. Alteration of Plan (affected areas only)	Same as final approval and development permit
B. Condominium Project	
1. Approval of Condominium Plans/Final Approval and Development Permit	
2. Preliminary Approval and Locational clearance	
3. Final Approval/Development permit	
Processing Fee	720.00
Inspection Fee	1,500.00/has.
4. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
5. Conversion (affected areas only)	Same as Final Approval and Development Permit
4. SUBDIVISION AND CONDOMINIUM PROJECTS (UNDER BP 220)	
A. Subdivision Projects	
1. Approval of Subdivision Projects	
1.1 Preliminary Approval and Locational Clearance	
Processing Fee	
a. Socialized Housing	90.00/ha.
b. Economic Housing	216.00/ha
Inspection Fee	
a. Socialized Housing	1,500.00/ha.
b. Economic Housing	1,500.00/ha.
1.2 Final Approval & Development Permit	
Processing Fee	
a. Socialized Housing	600.00/ha.
b. Economic Housing	1,440.00/ha.
Inspection Fee	
a. Socialized Housing	1,500.00/ha.
b. Economic Housing (Projects already inspected for PALC application may not be charged inspection fee)	1,500.00/ha.
1.3 Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
B. Condominium Projects	
1. Approval of Condominium Plans	
1.1 Preliminary Approval & Locational clearance	

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1.2 Final Approval and Development Permit	
• Processing Fee	720.00
• Inspection Fee	1,500.00/ha.
1.3 Alteration of Plan (affected areas only)	Same as final approval and development permit
5. COMPLIANCE TO SECTION 18 OF RA 7279	HLURB Board res. No. 901, series of 2013
A. Compliance Certificate	
1. Processing Fee	500.00
2. Inspection Fee (for joint venture agreements with developers, housing agencies and local government units and memoranda of agreement with non-government agencies, and provision and upgrading of basic facilities, amenities and other forms of development to socialized housing and CMP projects)	1,300.00/ha.
6. INDUSTRIAL/COMMERCIAL SUBDIVISION	
A. Approval of Industrial/Commercial Subdivision	
1. Preliminary Approval and Locational clearance	
a. Processing Fee	432.00/ha.
b. Inspection Fee	1,500.00/ha.
2. Final Approval and Development permit	
a. Processing Fee	720.00/ha.
b. Inspection fee (projects already inspected for zoning Clearance application may not be charged inspection fee)	1,500.00/ha.
7. FARM LOT SUBDIVISION	
A. Approval of Farm lot Subdivision	
1. Preliminary Approval and Locational Clearance	
• Processing Fee	288.00/ha.
• Inspection Fee	1,500.00/ha.
2. Final Approval and Development Permit	
• Processing Fee	1,440.00/ha.
• Inspection Fee (Projects already inspected for Zoning application may not be charged inspection fee)	1,500.00/ha.
3. Alteration of Plan (affected areas only)	Same as final approval and development permit
8. MEMORIAL PARK/ CEMETERY PROJECT/ COLUMBARIUM	
1. Approval of Memorial Park/Cemetery Project/Columbarium	
1.1 Preliminary Approval and Locational Clearance	
• Processing Fee	
a. Memorial Project	720.00/ha.
b. Cemeteries	288.00/ha.
c. Columbarium	3,600.00/ha.
• Inspection Fee	
a. Memorial Project	1,500.00/ha.
b. Cemeteries	1,500.00/ha.
c. Columbarium	1,500.00/ha.

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1.2 Final Approval and Development Permit	
• Processing Fee	1,440.00/ha.
• Inspection fee (Project already inspected for PALC Application may not be charged inspection Fee)	1,500.00/ha.
1.3 Alteration of Plan (affected areas only)	Same as final approval and development permit
9. APPEAL FEE: APPLICATION FOR DEVIATION TO ZONING ORDINANCE	
1. Involving residential use	
a. Prior to project implementation	600.00
b. Project implementation on going	1,200.00
2. Involving commercial or other uses	
a. Prior to project implementation	1,200.00
b. Project implementation on going	2,400.00
10. OTHER TRANSACTIONS/CERTIFICATIONS	
1. Non-conformance fee	1,000.00
2. Revalidation/renewal of zoning clearance or development permit (residential, commercial, etc.	500.00
3. Revalidation/renewal of permit(condominium)	50% of assessed current processing fee
4. Certification of CLUP/Zoning ordinance approval	200.00
5. Research/Service Fee (50% discount for students)	150.00
11. Other Certifications	
1. Certification of CLUP Approval	
2. Certified true copy of documents (report size)	
• Documents of five (5) pages or less	
• Every additional page	
• Photocopy of documents	
• Electrical Installation	250.00
• Business Certification	250.00

SECTION 199. Time and Manner of Payment — The fees in this Article shall be paid to the City Treasurer upon application of the zoning/location clearances.

SECTION 200. Fines and Penalties

A. Any violations to this Ordinance shall be punishable by imprisonment of not less than two (2) months or a fine in accordance with the following schedule of fines and penalties or both at the discretion of the court.

In case the violator is a juridical person, the penalty shall be imposed on the manager, president or any person having charge thereof.

B. For failure to secure Zoning Clearance prior to the start of the project and Certificate of Zoning Compliance prior to occupancy.

CONFORMITY WITH LAND USE

PROJECT TYPE	CONFORMING			NON -CONFORMING		
	Minimum	Medium	Maximum	Minimum	Medium	Maximum
Industrial	2501-4000	4001-7000	7001-10000	4001-7000	7001-10000	10001-13000
Agro-Industrial	2001-3500	3501-5000	5001-6500	4001-7000	7001-10000	10001-13000
Agricultural	1501-3000	3001-6000	6001-9000	3001-6000	6001-9000	9001-12000
Commercial	1501-3000	3001-6000	6001-9000	3501-6500	6501-9500	9501-12500
Institutional	1201-2400	2401-5000	5001-7000	2401-5000	5001-7000	7001-9000
Residential	1001-7000	2001-3000	3001-4000	2001-3000	3001-4000	4001-5000
Special Project	2000-4500	4501-7500	7501-11000			

C. Violations of the Terms and conditions in clearance and all other violations on the requirements for Zoning Clearance.

D. For violations of real estate management laws, rules and regulations.

No.	Violations	Minimum	Medium	Maximum
A	Failure to secure development permit	1,000-3,000	3,001-6,000	6,001-1,0000
B	Alteration of approved development permit		3,001-6,000	6,001-1,0000
C	Non-compliance with approved development plan		3,001-6,000	6,001-1,0000
D	Incomplete development		3,001-6,000	6,001-1,0000
E	Non-development		3,001-6,000	6,001-1,0000
F	Violation of terms/conditions of development Permit		3,001-6,000	6,001-1,0000
G	Violation of other provisions of P. D. 957		3,001-6,000	6,001-1,0000

SECTION 201. Administrative Provision — The City Mayor shall administer the provisions of this Article and other existing ordinances, executive orders, and laws relating to and governing zoning/location clearance/Subdivision Plan.

Twenty percent (20%) of the collections of the above-mentioned fees, including fines and penalties, shall accrue to the City Planning and Development Office to support the operations of the Zoning Division, and the remaining eighty percent (80%) of the collections shall accrue to the general fund of the city.

A UPLC legal research fee of one percent (1%) of every fee charged but shall in no case be lower than Twelve Pesos (Php12.00) covered by the Memorandum Circular 18 series of 2013 (October 2, 2013) of DHSUD.

**Article Y. Permit Fee for Transport of Metals,
Plastic and Others**

SECTION 202. Imposition of Fees — A mayor's permit fee of Five Hundred Pesos (Php500.00) shall be imposed for every truckload of metals, scrap, plastics, and others that will be transported outside the territorial jurisdiction of Bislig City.

SECTION 203. Time and Manner of Payment— The fee shall be paid at the Office of the City Treasurer prior to the issuance of permit to transport of metals, scrap, plastics and others.

CHAPTER IV – SERVICE FEES AND CHARGES

Article A. Secretary's Fees

SECTION 204. 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. (222[a])

- | | |
|---|------------------|
| 1. Secretary's Fees | Php250.00 |
| a. Certifications/Clearances | |
| b. Certification/Verification | |
| c. Compliance Certification | |
| d. Business Tax Closure Certification | |
| e. Clearance Fee | |
| f. Business Certifications | |
| g. Agricultural & Fisheries Certification Fee | |
| h. Certificate of Ownership | |
| i. Certificate of Transfer | |
| j. Other certifications/clearances | |

SECTION 205. Exemption of First-Time Jobseekers — All qualified first-time jobseekers shall be exempted from the payment of fees and charges in securing a mayor's clearance and a medical certificate from government hospitals pursuant to Republic Act No. 11261, otherwise known as the "First Time Jobseekers Assistance Act."

Provided, however, that the exemption shall not apply to the Mayor's Clearance issued for purposes other than first-time employment. In such cases, a fee of Two Hundred Pesos (Php200.00) shall be collected.

City Assessor's Office

Article B. Assessment Services Fees

SECTION 206. 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. (223[a])

	Fee
Certified True Copy of Tax Declaration	Php250.00
Certifications	
1.Certificate of Aggregate/Total Landholding	250.00
2.Certificate of Improvement/ No Improvement	250.00
3.Certificate of Zero Percent	250.00
4. Other certifications related to real property records or assessment	250.00
History of Real Property Assessments	500.00
Certified Xerox Copy (per page)	75.00

Charge for additional copy (per page)	50.00
Late filing of sworn statement	250.00
1.Bail bond and other encumbrances	450.00
2.Annotation fee for loan purposes	
LOAN AMOUNT	
Php100,000.00 and below	300.00
Over 100,001.00 – 500,000.00	500.00
Over 500,001.00-1,000,000.00	750.00
Over 1,000,001.00	1,000.00
3.Cancellation of Mortgage	
LOAN AMOUNT	
1,000,000.00 and below	500.00
1,000,001.00 and above	1,000.00
Inspection Fee	800.00
Appraisal Fee	1,500.00
Vicinity Map (Land/Building)	400.00
Electronic Data Processing Fee (EDP)	500.00
Re-Assessment from Agri to Non-Agri Fee	3,800.00

SECTION 207. Time and Manner of Payment – The fees shall be paid to the City Treasurer at the time the request, written or otherwise, for the issuance of a copy of any city record or document is made.

SECTION 208. Exemption – The fees imposed in this article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the court at the request of the litigant, in which case charges shall be in accordance with the above-mentioned schedule.

Article C. Electronic Data Processing (EDP) Fees

SECTION 209. Imposition of Fees – There is hereby imposed an Electronic Data Processing Fee (EDP) in the Offices of the City Assessor, City Mayor's (BPLO) and City Treasurers Office in the processing of certain documents and/or transaction using the Automated System installed, as follows: (226[a])

Processing Fees	
a.1 Land Reference Sketch Fee – City share	200.00
a.2 Land Reference Sketch Fee – CAO Share	200.00
b.1 Electronic Data Processing Fee – City Share	250.00
b.2 Electronic Data Processing Fee – CAO Share	250.00
c.1 Licensing Documentation Fee – City Share	125.00
c.2 Licensing Documentation Fee	125.00
c.2.1 BPLO	62.50
c.2.2 Treasurer	62.50

SECTION 210. Administrative Provision – Fifty Percent (50%) of all fees collected shall accrue to the general fund of the city while the remaining Fifty Percent (50%) shall accrue to the Trust Fund of said offices.

The said collection from the City Assessor's shall be allocated as support to the Real Property Administration Fund (RPTAF) pursuant to Sec. 32 of RA 12001.

In the case of the collection for the Office of the Treasury and the BPLO, the Fifty Percent (50%) trust fund share shall be divided equally between the two offices, provided further that the same shall be utilized for the maintenance of the software and hardware installed and support to revenue generation activities.

SECTION 211. Exemption — The fees imposed in this article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

SECTION 212. Time and Manner of Payment — The fees shall be paid to the City Treasurer at the time the request, written or otherwise, for the issuance of a copy of any city record or document is made.

City Treasurer's Office
Article D. Treasury Service Fees and Charges

SECTION 213. Imposition of Fees — There shall be collected the following fees from every person requesting copies of official records and documents and purchase of Accountable Forms from the City Treasurer's Office. (n)

	Fee
Tax Clearance	250.00
Zero AV Certification	250.00
Tax Exempt Certification	250.00
Cancellation of Warrant of Levy	450.00
No Tax Liability	250.00
Reissuance of Check	200.00
• Staled	
• Cancellation	

SECTION 214. Time and Manner of Payment — The fees shall be paid first to the City Treasurer's Office before the release of the document being requested, and likewise the Accountable Forms purchased with the approved Requisition Slip and Issue Voucher from the requesting Local Government Unit or other agency.

Article E. Local Civil Registry Fees

SECTION 215. Imposition of Fees — There shall be fees collected for services rendered by the City Civil Registrar of this city: (230[a])

	Fee
Marriage Fees:	
1. Application for marriage license	
a) Both applicants are resident of Bislig City	750.00

b) Either applicant is a non-resident of Bislig City	850.00
c) Either applicant is a foreigner	2,500.00
2. Marriage Solemnization Fee	750.00
3. Special Marriage Solemnization Fee (during Saturdays, Sundays and Holidays)	4,500.00
4. Additional witness to the marriage solemnized by the City Mayor	150.00
Registration Fee of the following:	
1. Conversion to Islam	400.00
2. Legitimation	
a. Legitimation by Decree of the Court	500.00
b. Legitimation by Other Means	400.00
c. Legitimation of Previously Registered Non-Marital Children	400.00
3. Court Decree/Orders	
a. Special Proceedings	
i. Change of Name	500.00
ii. Correction of Entries	500.00
iii. Presumptive Death	500.00
iv. Judicial Determination of Paternity and Affiliation	500.00
v. Custody of Minors and Guardianship	500.00
vi. Adoption	650.00
b. Civil Cases	
i. Annulment of Marriage	1,000.00
ii. Divorce/Legal Separation	1,000.00
4. Naturalization	1,500.00
5. Election of F/ ilipino Citizenship	2,000.00
6. Legal Instruments:	
a. Affidavit Relative to the Civil Status of a Person:	
i. Affidavit to Use the Surname of the Father	250.00
ii. Affidavit of Legitimation	250.00
7. Other legal documentation of record purposes	300.00
Certification Fees:	
a. Issuance of Certified Copies of Any Civil Document in the Register; for local purposes	
i. For the first two copies	200.00
ii. For certified machine copy of any document (per copy)	30.00
b. Issuance of a certification relative to the civil status of a person	350.00
Service Fees:	
a. Prompt/Delayed Registration	
1. Birth, Marriage & Death	
a. One month to one year	200.00

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b. More than one year	350.00
2. Court Order	500.00
b. Out of Town Reporting of Birth, Marriage and Death Events	450.00
c. Request for the Reproduction of Civil Documents	350.00
d. Registration of Civil Events within the Prescribed Period	350.00
e. Parental Consent/Advice	350.00
Filing of Supplemental Report Fee	
a. Filing of Supplemental Report Fee	350.00
b. Filing Fee	
▪ Filing Fee (Change of First Name-RA 9048)	3,000.00
▪ Filing Fee (Clerical Error – RA 9048)	1,000.00
▪ Filing Fee (Clerical Error – RA 10172)	3,000.00
▪ Service Fee for Migrant Petitioner	
• Change of first name	1,000.00
• Clerical or typographical error (RA 9048)	500.00
• Clerical or typographical error (RA 10172)	1,000.00
c. Loading of Annotated Document affected by Clerical Error - RA 10172/ RA 9048	450.00

SECTION 216. BREQs— Imposition of Fees and Charges for the Batch Request Entry System of the Office of the City Civil Registrar.

TYPE OF DOCUMENT	FEES AND CHARGES			
	PSA Fee	Service Fee-LGU	BREQs Admin Fee (CCR Trust Fund)	Total Charges
Birth Certificate	155.00/copy	75.00/document	100.00/document	330.00
Marriage Certificate	155.00/copy	75.00/document	100.00/document	330.00
Death Certificate	155.00/copy	75.00/document	100.00/document	330.00
CENOMAR	210.00 for 1 copy	75.00/document	100.00/document	385.00
	420.00 for 1 pair	80.00/pair	100.00/pair	600.00

SECTION 217. Authorization — Adopting R.A. 10172, known as "An act further authorizing the City or Municipal Registrar or Consul General to correct typographical errors in the day and month in the date of birth or sex of a person appearing in the Civil Register without need of a judicial order, amending for this purpose Republic Act No. 9048." The city/municipal civil registrar or the consul general shall be authorized to collect reasonable fees as a condition for accepting the petition.

SECTION 218. Exemptions— The fee imposed in this Article shall not be collected in the following cases:

- (a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.

- (b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- (c) Burial permit of a pauper, per recommendation of the City Mayor.
- (d) An indigent petitioner (local fees)

SECTION 219. Time and Manner of Payment— The fees shall be paid to the City Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

SECTION 220. Administrative Provision— All fees collected by the City Local Civil Registrar in the implementation of R.A 9048 and R.A 10172 shall accrue to the trust funds of the City Local Civil Registry Office as provided under Section 8 (par. 2) of R.A 10172 – *"The fees collected by the city or municipal civil registrar or the consul general pursuant to this act shall accrue to the funds of the Local Civil Registry Office concerned or the office of the Consul General for modernization of the office and hiring of new personnel and procurement of supplies, subject to government accounting and auditing rules."*

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

City Health Office Article F. Sanitary Inspection and Permit Fee

SECTION 221. 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: (236[a])

	Fee
a. Sanitary Inspection Fee	100.00
b. Sanitary permit for each business, industrial, or agricultural establishments	
▪ With an area of 100 sq. m and below	150.00
▪ With an area of 101 sq. m. and above	300.00
c. Temporary Sanitary Permit	100.00

SECTION 222. Time and Manner of Payment— The fees imposed in this Article shall be paid to the City Treasurer upon filing of the application for the sanitary inspection certificate with the City Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

SECTION 223. 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.

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- (b) The City Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.
- (c) Temporary Sanitary Permits shall be issued pursuant to Presidential Decree No. 856, Chapter 3, Section 5, for food booths, stalls, carts, and similar establishments operating in carnivals, fairs, and similar events.

Article G. Service Fees for Health Examination

SECTION 224. Imposition of Fee — There shall be collected a medical fee for the following: (239[a])

	Fee
Medical Certification Fee (Student)	50.00
Medical Certification Fee	100.00
Medico Legal	100.00
Health Card Certificate	150.00
Burial Permit Fee	300.00
Permit to Exhume	300.00
Permit to Transfer Cadaver	300.00
CBC	200.00
Blood Typing	150.00
Chemical analysis	
i) Serum Uric Acid	185.00
ii) Serum Cholesterol	185.00
Hemoglobin	100.00
Sputum Examination	100.00
Stool Examination	60.00
Tooth Extraction (per tooth)	350.00
Tooth Restoration	400.00
Oral Prophylaxis	430.00
HDL/LDL	200.00
Triglycerides	200.00
Creatinine	175.00
Dengue NSI	900.00
FBS/RBS	100.00
HBsAg	200.00
HIV Test	400.00
Salmonella	200.00
Urinalysis	65.00

SECTION 225. Time and Manner of Payment —The fee shall be paid to the City Treasurer before the physical examination is made, and the medical certificate is issued.

SECTION 226. 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, hostesses, 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. Hotels, motels and apartments, lodging, boarding, or tenement houses, and condominiums.
- b) Owners, managers, or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- c) The City Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued shall indicate the name of the applicant, the date, and the purpose for which the examination was made.
- d) All PHILHEALTH members regardless of membership status are charged to PhilHealth Packages.

SECTION 227. *Penalty* —

(a) Embalming without clearance from the Medical Officer or Authorized Representative	
1 st Offense	2,000.00
2 nd Offense	3,000.00
3 rd Offense	5,000.00
(b) Hiring of sales lady/salesman without blue cards	
1 st Offense	200.00
2 nd Offense	300.00
3 rd Offense	500.00
(c) Business Establishments without the suggested waste receptacles.	
1 st Offense	150.00
2 nd Offense	300.00
3 rd Offense	450.00

(d) Hiring of Entertainer without health certificates	
1 st Offense	1,000.00
2 nd Offense	3,000.00
3 rd Offense	5,000.00

Article H. City Veterinary Fees

SECTION 228. Imposition of Fee – There shall be collected/imposed fees from every owner of the animals within the territorial jurisdiction of this city. (n)

	Fee
Veterinary Health Certificate	200.00
Anti-Rabies Vaccination Only	300.00
Spaying (Female Dog/Cat)	750.00
Castration (Male Dog/Cat)	450.00
Major Surgery – Cesarean	750.00
Minor Surgery – Wound Suture	450.00
Necropsy Report	750.00
Pregnancy Diagnosis	450.00

SECTION 229. Time and Manner of Payment – The fee shall be paid to the City Treasurer prior to the vaccination of the animals, issuance of the certificate of surgery and laboratory testing of the animals in close coordination with the Office of the City Veterinarian. Inspection will depend on the request of the owner or discretion of the office especially if there are threats of disease.

SECTION 230. Administrative Provisions

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

(a) Every dog, three (3) months of age and older should be submitted by the owner for vaccination against rabies every year.

(b) During mass rabies vaccination campaigns and other related activities, all services are free with vaccination certificates. Dogs not submitted on the scheduled date or within one month thereafter shall pay the corresponding vaccination fee.

2. Financial support for the activity shall be borne by the City Government and the Barangay Government.

SECTION 231. Penalty – Any dog owner who fails to abide by any of the provisions of this ordinance shall be subjected to a fine of Two Thousand Five Hundred (Php2,500.00) Pesos without prejudice to the provision of Section 232.

It shall be the responsibility of the City Rabies Control In-charge or the CVSO to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the City Rabies Control Authority as defined under Section 249 of this article.

Article I. Fees on Impounding Stray Animals and Registration

SECTION 232. Definition — When used in this Article.

- a. **Stray Animal** — means an animal that 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 233. Imposition of Stockade Fee — There shall be imposed the following stockade fee for each day or fraction thereof on each head of stray animal found running or roaming at large, or fettered in public or private places:

Registered Pets	1st Offense	2nd Offense	3rd Offense
Dog/Cat	Php500.00	Php600.00	Php1,500.00
(Additional Php100.00 per day at animal pound)			
Unregistered Pets			
Dog/Cat	Php1,000.00	Php2,000.00	Php3,000.00
(Additional Php100.00 per day at animal pound)			
Farm Animals			
Large Ruminants	Php500.00	Php1,000.00	Php1,500.00
Small Ruminants	500.00	1,000.00	1,500.00
Pig	500.00	500.00	1,500.00
(Additional Php200.00 per day at animal pound)			

The maximum days of impoundment of farm animals is up to three (3) days only. On the fourth (4th) day, the CTO will process the public bidding of animals. Proceeds will be accrued to the general fund of the city. In case of loss of the registered collar, the owner shall pay for the replacement of the collar, amounting to Two Hundred Fifty Pesos (Php250.00). While the registration of dogs and cats and other pet animals is not yet implemented, the penalties for stray dogs and cats are the following:

First Offense - One Thousand Pesos (Php1,000.00),

Second Offense - Two Thousand Pesos (Php2,000.00), and

Third Offense — Three Thousand Pesos (Php3,000.00) and an additional One Hundred Pesos (Php100.00) per day for the succeeding three (3) days of impoundment, plus a vaccination fee if necessary. All captured male dogs are mandatory for castration (free of charge).

SECTION 234. Time and Manner of Payment — The impounding fee shall be paid to the City Treasurer prior to the release of the impounded animal to its owner.

SECTION 235. Administrative Provisions — Impounded farm animals not claimed within five (5) days after the date of impounding shall be sold at public auction under the following procedures:

1. The City Treasurer shall post notice for three (3) days in three (3) 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 be accrued to the General Fund of the city.
4. In case the impounded animal is not disposed of within the six (6) 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.

Article J. HOT MEAT

SECTION 236. All prohibited acts as provided under Ordinance No. 2020-15.

SECTION 237. Penalties and Sanctions — Any person who violates the above-mentioned prohibited acts shall be penalized as follows:

- 1st Offense – Administrative fine of Php1,000.00
- 2nd Offense – Administrative fine of Php3,000.00
- 3rd Offense – Administrative fine of Php5,000.00 and revocation of the business permit.

SECTION 238. Time and Manner of Payment — The fee shall be paid to the City Treasurer based on the citation/violation issued by the Hot Meat Task Force during the time of inspection.

Article K. Rental of Government Properties

SECTION 239. Imposition of Fees — The following rates of rental fees for the use of government properties of this city shall be collected: (256[a])

1. Bislig City Cultural and Sports Center (BCCSC)

	Fee
BCCSC Rental ALL-IN /hr.	Php4,500.00
1. Charitable Use (60%)	2,700.00
2. Civic Use (80%)	3,600.00
3. Personal Use (100%)	4,500.00
4. Commercial Use (100%)	4,500.00

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4. Commercial Use (100%)	4,500.00
5. Activities Sponsored by National Gov't Agencies/ Instrumentalities (50%)	2,250.00
6. Others not mentioned above (60%)	2,700.00

	Fee
BCCSC Rental without LED Wall /hr	Php4,000.00
1. Charitable Use (60%)	2,400.00
2. Civic Use (80%)	3,200.00
3. Personal Use (100%)	4,000.00
4. Commercial Use (100%)	4,000.00
5. Activities Sponsored by National Gov't Agencies/ Instrumentalities (50%)	2,000.00
6. Others not mentioned above (60%)	2,400.00

2. Bislig City Convention Center (BCCC)

	Fee
BCCC Rental ALL-in /hr	Php4,500.00
1. Charitable Use (60%)	2,700.00
2. Civic Use (80%)	3,600.00
3. Personal Use (100%)	4,500.00
4. Commercial Use (100%)	4,500.00
5. Activities Sponsored by National Gov't Agencies/ Instrumentalities (50%)	2,250.00
6. Others not mentioned above (60%)	2,700.00

	Fee
BCCC Rental w/out LED Wall /hr	Php3,500.00
1. Charitable Use (60%)	2,100.00
2. Civic Use (80%)	2,800.00
3. Personal Use (100%)	3,500.00
4. Commercial Use (100%)	3,500.00
5. Activities Sponsored by National Gov't Agencies/ Instrumentalities (50%)	1,750.00
6. Others not mentioned above (60%)	2,100.00

3. Coaster Rental

	Fee
Coaster without Fuel /day	Php12,000.00

4. Fees and charges on the use of City Organic Agri-Fishery Tourism Complex (COAFTC) facilities.

	Fee
A. Entrance Fee (per head)	
▪ Adult	Php40.00
▪ Senior Citizens, PWD & Children (below 12 years old)	30.00
B. Training Center (min. 4 hrs)	4,800.00
▪ In excess of 4 hours	1,200.00
C. Cottage (per unit)	2,500.00
D. Dormitory (per head)	350.00
E. Camping/Retreat	
▪ Cabin Rental Fee (per cabin)	1,500.00
▪ Camping Tent Rental (Single)	350.00
▪ Camping Tent Rental (Double)	450.00
▪ Camping Tent Rental (Family)	550.00
G. Meals & Snacks	
▪ Breakfast	150.00
▪ Lunch/Dinner	250.00
▪ Boodle Feast	1,500.00
▪ Snacks	75.00
H. Farm Tour Fee	2,000.00

SECTION 240. Time and Manner of Payment — The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative, before the use or occupancy of the property.

SECTION 241. Administrative Provision— Fifty Percent (50%) of the fees and rentals of the facilities within the compound of the City Organic Agri-Fishery Tourism Complex (COAFTC) collected by the City Treasurer's Office shall accrue to the General Fund, while the remaining Fifty Percent (50%) shall be held as a Trust Fund of the COAFTC. The said trust fund shall be utilized for the improvement of the facilities and other purposes deemed necessary by the board. All expenses under the Trust Fund shall be authorized by the board, subject to the approval of the City Mayor.

Tourists or clients intending to use any of the facilities of COAFTC shall abide by the housekeeping rules promulgated by the management, provided that such rules on housekeeping are duly ratified by the Sangguniang Panlungsod and approved by the Honorable City Mayor.

SECTION 242. TESDA Training and Assessment Fee — There is hereby imposed a TESDA Training and Assessment Fee pursuant to TESDA Circular s.2019, TESDA Circular No. 013 s.2021, TESDA Circular No. 072 s.2021, TESDA Circular No. 010 s.2023, TESDA Circular No. 056 s.2023, and TESDA Circular No. 005 s.2024, payable at the City Treasurer's Office. Sixty Percent (60%) of the proceeds shall accrue to the General Fund, while the remaining Forty Percent (40%) shall be constituted as a trust fund for the COAFTC. The said Trust Fund shall be utilized exclusively by COAFTC for the payment of honoraria of trainers and assessors. (n)

▪ TRAINING FEE	
1. Driving NC II	Php3,500.00
2. Shielded Metal Arc Welding NC II	6,500.00
3. Organic Agriculture Production NC II	12,923.00
4. Aquaculture NC II	8,000.00
5. Animal Production (Poultry-Chicken) NC II	7,900.00
6. Agriculture Crop Production NC III	10,500.00
▪ ASSESSMENT FEE	
1. Driving NC II	
(a) Vehicle provided by BCSTC	1,074.00
(b) Vehicle provided by candidate	819.00
2. Shielded Metal Arc Welding NC II	2,697.00
3. Carpentry NCII	1,539.00
4. Organic Agriculture Production NCII	
(a) Full qualification	979.00
(b) Per COC	810.00
5. Animal Production (Poultry-Chicken) NCII	
(a) Full qualification	897.00
(b) COC 1	778.00
(c) COC 2	796.00
(d) COC 3	777.00
6. Agricultural Crop Production NCI	
(a) Full qualification	1,000.00
(b) COC 1	821.00
(c) COC 2	837.00
(d) COC 3	838.00
(e) COC 4	881.00
7. Agricultural Crop Production NCIII	
(a) Full qualification	1,200.00
(b) COC 1	817.00
(c) COC 2	869.00
(d) COC 3	791.00
(e) COC 4	788.00
8. Aquaculture (Tilapia Culture) NCII	
(a) Full qualification	1,568.00
(b) COC 1	1,212.00
(c) COC 2	1,152.00

Article L. Income Derived from PAIC

SECTION 243. Administrative Provision — The City of Bislig, being one of the growth centers in the second district of the Province of Surigao del Sur, had established a Provincial Agro-Industrial Center Site. Parcels of agricultural land had been acquired by the city government in preparation for interested industries to locate in Bislig City. While in transit to jump off the industrialization, said parcels of land had been producing copra and other resources that the city government could derive income from.

SECTION 244. Sale and Sharing of Proceeds from Real Properties and Other Resources from the PAIC Site — Sale of resources such as quarry materials and copra derived are potential income of the city government.

SECTION 245. Administrative Provisions — Hereunder shall be the basis in the sale and/or sharing:

- A. **Copra** — 50-50 sharing shall be adopted in the sale of copra. Workers shall get 50% of the proceeds while the remaining 50% shall accrue to the general fund of the City.
- B. **Quarry Resources** — The price of the quarry resources shall be in accordance with the prevailing fair market value of the quarry per cubic meter in the area. The committee organized in Article H, Section 44 for the sand and gravel tax shall be the same committee to determine the fair market value of the said quarry.

The City Treasurer shall keep a record of sales derived from copras and quarry and shall submit the same annually to the Honorable Sangguniang Panlungsod and the City Mayor for their information.

Article M. Tourism Ecological Fee

SECTION 246. Imposition of Fees — There shall be a Tourism Ecological Fee of Twenty-Five Pesos (Php25.00) to be collected at identified collection sites set-up at any entry points for all travelers, guests, and tourists.

The following tourist destinations are covered by this fee:

- Tinuy-an Falls
- Beach/Inland Resorts
- Rivers/Caves
- Birdwatching Sites
- Other similar attractions

SECTION 247. Time and Manner of Payment — The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative.

CHAPTER V – CEEDO FEES & CHARGES

Article A. Admin Division

SECTION 248. Application for Vacant Stalls — Any individual, cooperative, joint venture, or corporation may apply for a vacant stall or space within the Economic Enterprises. The application form shall be submitted to the Board through the Economic Enterprise Manager, who shall conduct the initial evaluation of the applicant and provide a recommendation to the Board. An application fee of Two Hundred and Twenty-Five Pesos (Php225.00) shall be paid by the applicant, which shall form part of the income of the Economic Enterprises. (n)

SECTION 249. Occupancy Fee — An occupancy fee shall be imposed on newly constructed government stalls, vacant stalls, and available spaces. The right to occupy a stall within the Economic Enterprises shall only be granted upon the issuance of a **Notice of Award**, which must be formally acknowledged by the awardee. This privilege is granted only after payment of the corresponding occupancy fee, classified as follows: This privilege is granted only after payment of the corresponding occupancy fee, classified as follows: (n)

	Fee
Occupancy Fee: Ice Storage	30,000.00
Occupancy Fee: Marine Section	20,000.00
Occupancy Fee: Grocery Section	22,000.00
Occupancy Fee: Livestock Section	9,000.00
Occupancy Fee: Wet Section (Meat, Fish, Dressed Chicken)	11,000.00
Occupancy Fee: Dry Goods and Ukay-Ukay	8,800.00
Occupancy Fee: Sari-sari Section	5,500.00
Occupancy Fee: Vegetables & Fruit Section	2,500.00
Occupancy Fee: Lot Space with Lease-Built	2,600.00

SECTION 250. Transfer Fee — A fee imposed on the transferor for the transfer of his/her rights over a stall or space to another person (transferee). The transferor must pay the transfer fee of Fifteen Thousand Pesos (Php15,000.00) per stall. (n)

SECTION 251. CEEDO Certification/Clearance Fee — A fee of three hundred pesos (Php300.00) shall be imposed for every stall or document requiring CEEDO certification or clearance. (n)

SECTION 252. Annual Drainage Maintenance Fee — All vendors within the Economic Enterprises shall be assessed/required to pay an annual drainage maintenance fee of two hundred twenty pesos (Php220.00) per stall. (n)

SECTION 253. Water Facilities — The water from any deep well source developed by CEEDO may supply the need of water to the stallholder and shall be charged with four pesos (Php4.00) for every (standard) 20-liter container or fraction thereof. (n)

SECTION 254. Penalties — Violation of prohibited acts in this Code will be issued a citation ticket and will be penalized as follows: (n)

First Offense	Php500.00
Second Offense	Php1,000.00
Third Offense	Php1,500.00 and revocation of Lease Contract/Business Permit

SECTION 255. Time and Manner of Payment — The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative. (n)

Article B. Market Division

SECTION 256. Public Market Rental Rates — The rental rates of market stalls, rooms, booths and spaces are hereby fixed and should be computed based on their respective classifications, as determined by the City Economic Enterprise Office. The public market rental rates are as follows: (n)

1. For all government-built buildings, stalls/booth/rooms: (per square meter/day)

	Fee
Stall Rental Fee: Wet Section - Fish, Meat, Dressed Chicken	18.00

Stall Rental Fee: Grocery/BCILTT/Bus Terminal/Ukay-Ukay Stalls	12.00
Stall Rental Fee: Dried Fish and Sari-Sari Stalls	12.00
Stall Rental Fee: Fruits, Vegetables, Flowers and Grilling - Temp	11.00
Stall Rental Fee: Cold Storage / Ice Storage / Eatery Stalls	15.00
Stall Rental Fee: Marine Stall	13.00
Stall Rental Fee: Livestock Stall	12.00
Stall Rental Fee: Grilling and Barbeque Stalls within CEEDO premises	12.00
Lot Rental Fee: Open Space within CEEDO premises (per sq.m./ day)	5.00
Open Space Rental for Special Occasions within CEEDO premises (per sq.m./ day)	45.00

2. Product advertisement/orientation in Open Space

Product Advertisement Open Space (Per Day)	300.00
Product Advertisement Signages (Per 3SQ.M, per day)	24.00

3. Market Hog Roasting Fee (per head)

Php185.00

SECTION 257. Parking /Unloading/Loading Fees — Any vehicle (at least 4-wheeled) that unloads or loads cargoes within the premises of the Economic Enterprises shall pay a parking/unloading/loading fee of sixty-five pesos (Php65.00) per hour or fraction thereof. The service vehicle of CEEDO vendors and consumers that is parked shall be charged a parking fee of six pesos (Php6.00) for an hour or fraction thereof. Registered CEEDO vendors who own a service vehicle can pay a parking/unloading/loading fee of eight hundred pesos (Php800.00) annually. The CEEDO Management shall designate parking areas within the Economic Enterprise premises. (n)

	Fee
Annual Parking Fee for Registered Vendors (per vehicle)	Php800.00
Parking Fee: Loading and Unloading of Cargoes (per hour)	65.00
Parking Fee: Service Vehicle (per hour)	6.00

SECTION 258. Loading and Unloading Fee for Tricycles, Motorized/Non-Motorized Trisikads — Tricycles, motorized trisikads, and motorcycles that load or unload cargoes or passengers within the premises of the Economic Enterprises shall be charged a Loading/Unloading Fee of Four Pesos (Php4.00) per day regardless of the number of trips made. (n)

SECTION 259. Electrical Usage Fee — The use of electricity by clients within the Economic Enterprises shall require prior approval from the City Engineering Office – Electrical Division. An electrical usage fee shall be imposed equivalent to fifteen pesos (Php15.00) per kilowatt hour. (n)

SECTION 260. Market Water Refilling Station— A water refilling station shall be established within the market premises as an additional source of revenue for the city. The sale and distribution of purified water shall be managed by the Economic Enterprises Office, subject to applicable health and sanitation regulations. The price of water shall be as follows: (n)

	Fee
Market Water Refilling – Over the counter (Per Gallon)	Php20.00
Market Water Refilling with Delivery (Per Gallon)	30.00

SECTION 261. Other Rental Fees— There shall be a rental fee to be collected as another source of revenue for the city. The rates are as follows: (n)

	Fee
Table Rental Fee (Per Table/Day)	Php30.00
Chair Rental Fee (Per Chair/day)	10.00
Sound System Rental Fee (Per Day)	1,500.00
ID Production Fee	100.00
Photocopying (Per Copy)	4.00

SECTION 262. Use of Devices and Materials to Defraud Consumers – The use of devices and materials to defraud consumers, such as colored lights and similar devices, colored water, chemicals such as shampoo, etc., for fruits and vegetables, which in any manner will deceive the consumers into buying fish, meat, chicken, fruits, and vegetables that are not fresh or not good for human consumption, shall not be allowed. The deceptive device, materials, and/or products will be confiscated, and violators will be penalized in the following manner: (n)

- | | |
|-------------------|-----------------------------------|
| a) First Offense | Php1,000.00 |
| b) Second Offense | Php 2,000.00 |
| c) Third Offense | Php 3,000.00 |
| d) Fourth Offense | Cancellation of Lease of Contract |

Should the violator fail to pay the penalty for the violation committed within seven (7) days after a citation ticket was issued, the amount of the penalty shall be added to the monthly rental of the stall registered in his/her name. If the violator is not the stallholder, the registered stallholder shall pay the penalty imposed for allowing another person to utilize the stall for business.

SECTION 263. Weights and Measures— Any stallholder found violating the provisions of existing laws regarding weights and measures to defraud the buying public shall, be fined in the following manner: (n)

- | | |
|-------------------|---|
| a) First Offense | Php500.00 and the offender shall be allowed to correct his/her deficiency |
| b) Second Offense | Php1,000.00 |
| c) Third Offense | Php1,500.00 |

Should the violator fail to pay the penalty for the violation committed within seven (7) days after a citation ticket was issued, the amount of the penalty shall be added to the monthly rental of the stall registered in his/her name. If the violator is not the stallholder, the registered stallholder shall pay the penalty imposed for allowing another person to utilize the stall for business.

The CEEDO Management shall evaluate the vendor and recommend appropriate action to the Board.

SECTION 264. Registration of Weighing Scale — Weighing scales used in the CEEDO premises by the vendors shall be registered yearly. It will be commensurate with the first registration and will be renewed on the anniversary date of the preceding year. Failure of the vendor to register will be the basis for confiscation of the said weighing scale, and a penalty of Five Hundred Pesos (Php500.00) shall be imposed. (n)

To cope with the expenses in sealing the weighing scale, there shall be a Registration Fee of three hundred pesos (Php300.00).

SECTION 265. Market Weighing Fee — A weighing fee of one peso (Php1.00) per kilo shall be collected for the use of the weighing scale. (n)

SECTION 266. Time and Manner of Payment — The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative. (n)

**Article C. Bislig City Integrated Land
Transport Terminal (BCILTT)**

SECTION 267. Imposition of Fees — The following fees and charges shall be imposed and collected in the operation of the Bislig City Integrated Land Transport Terminal (BCILTT), viz; (n)

a.) Berthing and Departure Fee (Per Trip)

Buses	Php85.00
Van, Jeepney, Multi-Cab and E-Jeep	75.00
Tricycle/Umbak/Bao-Bao (Per Trip)	20.00

b.) Parking Fee inside the BCILTT Compound

3 – Wheeled and 4 – Wheeled Vehicles	Php12.50 for the 1st three (3) hours and Php5.00 for every succeeding hour.
• Jeepneys • Multicabs • Vans • Private Cars • Tricycles & Umbak/Bao-Bao	
6 – Wheeled Vehicle and Above	Php75.00 for the 1st three (3) hours and Php15.00 for every succeeding hour.
• Buses, • Mini- bus • Cargo trucks	

Note: Parking Fee is allowed and collected only during the night after the BCILTT operation. Parking starts at 6:00 PM.

c.) Room Rental Fee

Php400.00

d.) Rest Room Fee

Bathing	Php15.00
Defecating	10.00
Urinating	10.00

e.) The above rest room fees shall also apply to the following public toilets/restrooms:

- Bislig City Central Public Market
- Bislig City Public Cemetery

SECTION 268. Penalty for Violation of the General Guidelines of BCILTT—

Any driver/operator of a PUV who violates any of the General Guidelines of the BCILTT shall be penalized as follows: (n)

First Offense	Php500.00
Second Offense	Php1,000.00
Third Offense	Php1,500.00

If the driver/violator fails to pay the penalty for his violations, he will be barred from entering the BCILTT until he has settled his obligation.

SECTION 269. Time and Manner of Payment — The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative. (n)

Article D. Bislig City Public Cemetery (BCPC)

SECTION 270. Imposition of Fees — There shall be collected fees for the lease of cemetery lots, bone niches, and honeycomb units located within the City Cemetery. The lease shall be valid for a period of five (5) years, subject to renewal upon expiration. The schedule of fees shall be as follows: (n)

	Fee	Renewal
Burial Lot Space Rental Fee Per 1x2 SQ.M	Php1,200.00	Php1,200.00
Burial Lot Space Rental Fee: Top Existing	600.00	-
Bone Niches	2,200.00	1,800.00
Honeycomb	7,000.00	780.00

SECTION 271. Time and Manner of Payment — The fee shall be paid to the City Treasurer's Office upon application for a burial prior to the construction thereon of any structure, whether permanent or temporary. Renewal of the lease of the cemetery lot shall be paid on or before the anniversary date of the deceased. Payment made after the anniversary date when it is due for renewal shall be charged a penalty of a 25% surcharge of the amount due. (n)

Article E. Bislig City Abattoir

SECTION 272. Imposition of Fees — The following rates, fees, and charges shall be imposed for the use of the City Slaughterhouse and its related services: (n)

Annual Skills & Development Training Fee		Php300,000.00	
Permit Fee - All Livestock (Per head)		35.00	
Paapas Slaughtering of Livestock Fee (Per Head)		95.00	
Cleaning of Entrails Fee - All Livestock (Per Head)		20.00	
	Hog	Cattle	Goat
Ante-Mortem Fee (per head)	25.00	90.00	90.00

Post-Mortem Fee (per kilo)	0.24	0.50	0.24
Butchers (per kilo)	5.00	5.00	8.00
Corral Fee (per head)	5.00	14.00	8.00
Dehaving Fee (per head)		160.00	40.00
Delivery Fee (per head)	30.00	132.00	52.00
Freezing Fee (per head)	100.00	180.00	100.00
Slaughterhouse Fee (per kl)	2.54	3.10	8.58

SECTION 273. Time and Manner of Payment— The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative. (n)

Article F. Tinuy-an Falls Operation

SECTION 274. Imposition of Fees— There is hereby prescribed schedule of fees and charges for the operation of Tinuy-an Falls, as follows: (n)

	Fee
Entrance Fee (Per head)	Php100.00
Camping Fee (Per Night)	300.00
Chair Rental Fee (Per Chair/day)	10.00
Locker Rental Fee (Per HR)	20.00
Parking Fee: Four (4) Wheeled Vehicle and Up	45.00
Parking Fee: Three (3) Wheeled Vehicle and Below	35.00
Rental Fee - Small Cottage	400.00
Rental Fee - Medium Cottage	850.00
Rental Fee - Big Cottage	1,000.00
Rental Fee - Function Hall	4,500.00
Rental Fee - Life Vest (Per piece)	50.00
Rental Fee - Long Table with 10 chairs	350.00
Rental Fee - Small Table with 4 chairs	200.00
Rental Fee – Air-conditioned Room	2,500.00
Stall Rental Fee (Per day)	20.00
Package for Pre-Nuptial Pictorials and other Special Occasions (Inclusive of entrance, parking fees, use of one cottage and 10 life jackets)	3,600.00

The use of cottages and equipment more than the prescribed hours herein shall be charged 25% of the existing rates per hour.

SECTION 275. Time and Manner of Payment — The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative. (n)

SECTION 276. Incentive on Advance Payment and Penalty for Delinquencies— A stall/space holder who pays an advance rental for one (1) month, which will be payable within the first ten (10) days of the month, shall be given an incentive of a **10% discount**. A stall/space holder who fails to pay the rental fee within the prescribed period shall pay a **penalty of 25%** of the amount due and demandable. (n)

SECTION 277. Penalty for Prohibited Acts — Any person/s violating or causing, inducing, or abetting the violation of any prohibitory provisions of this Code shall, upon conviction of the court, suffer the imprisonment of one (1) month or a fine not exceeding Two Thousand Pesos (Php2,000.00) or both at the discretion of the court.

In case of recidivism, imprisonment of not more than six (6) months or a fine ranging from three thousand pesos (Php3,000.00) to five thousand pesos (Php5,000.00) or both at the discretion of the court. (n)

CHAPTER VI – GENERAL ADMINISTRATIVE PROVISIONS

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

SECTION 278. 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 279. 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 following the effectivity of the ordinance imposing such new levies or taxes.

SECTION 280. Time and Manner 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 281. Surcharge for Late Payment — Failure to pay the tax described in this Code 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 282. 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 that 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 originally becomes due until fully paid.

SECTION 283. 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 284. 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 285. 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 286. 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 287. 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 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 288. Accrual to the General Fund of Fines, Costs, and Forfeitures — Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any city ordinance shall accrue to the General Fund of the city.

Article B. Civil Remedies for Collection of Revenues

SECTION 289. Local Government's Lien — Local taxes, fees, charges, and other revenues herein provided constitute a lien superior to all liens, charges, or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein that may be subject to the lien but also upon 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 290. 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 291. 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 a case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee, or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrained personal property shall be sold at public auction in the manner herein provided for.
- (b) **Accounting of Distrained Goods** — The officer executing the distraint shall make or cause to be made an account of the goods, chattels, or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) **Publication** — The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made, specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the City Mayor.
- (d) **Release of Distrained Property Upon Payment Prior to Sale** — If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrained shall be restored to the owner.

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

Should the property distrained not be disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the assessment made thereon by the Committee on Appraisal, and to the extent of the same amount, the tax delinquencies shall be canceled.

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

- (f) **Disposition of Proceeds** — The proceeds of the sale shall be applied to satisfy the tax, including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount 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, his agent or the manager of the business in respect to which the liability arose, or if there be none, 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; the time and place of sale; the name of the taxpayer against whom the taxes, fees, or charges are levied; and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties, and interest. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the City Hall or on the property to be sold, or at any other place as determined by the City Treasurer, conducting the sale, and specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod, which shall form part of his records. After consultation with the Sangguniang, 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 the 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 representatives may redeem the property by paying 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 in the city.

- (m) **Resale of Real Estate Taken for Taxes, Fees, or Charges** — The Sangguniang Panlungsod may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired in the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this city.
- (n) **Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action** — The city may enforce the collection of delinquent taxes, fees, charges, or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- (o) **Further Distraint or Levy** — The remedies by distraint and levy may be repeated, if necessary, until the full amount due, including all expenses, is collected.

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

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding ten thousand pesos (Php10,000.00);
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 (Php10,000.00), 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 C. Taxpayer's Remedies

SECTION 292. *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 that have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees, and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

(d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests a reinvestigation and executes a waiver in writing before the 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 293. 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, and 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 (60)-day period prescribed herein within which to appeal to the court of competent jurisdiction; otherwise, the assessment becomes conclusive and unappealable.

SECTION 294. Claim for Refund or 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 295. Legality of this Code — Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee, or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

SECTION 296. 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 that purpose.

SECTION 297. 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 298. Public Dissemination of this Code — Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

SECTION 299. Authority to Adjust Rates — The Sangguniang Panlungsod shall have the sole authority to adjust tax rates as prescribed herein not more 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 300. 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 VII – GENERAL PENAL PROVISIONS

SECTION 301. 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 (Php1,000.00) nor more than five thousand pesos (Php5,000.00), 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.

SECTION 302. Exemption—

1. Businesses engaged in the production, manufacture, refining, distribution, or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this article;
2. Business enterprises certified by the BOI as pioneer and non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration;
3. All cooperatives duly registered with the Cooperative Development Authority, regardless of the amount of accumulated reserves and undivided net savings, shall be exempt from payment of local taxes and taxes on transactions with banks and insurance companies;

x-----/

4. PEZA-Registered Enterprises;
5. Special Economic Zones, as may be provided for by the specific law; and
6. Non-stock, non-profit educational institutions. To avail of the exemption, the taxpayer must factually, directly, and exclusively use for educational purposes the revenues or income sought to be exempted.

CHAPTER VIII – FINAL PROVISIONS

SECTION 303. 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 304. 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 305. Repealing Clause — All ordinances, resolutions, executive orders, memorandum circulars, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 306. Effectivity — This Ordinance shall take effect on January 1, 2026.

ENACTED this 5th day of December, 2025.

I HEREBY CERTIFY to the correctness of the above-quoted ordinance.

ROSENDO R. CAMPOS, MPA
Secretary to the Sanggunian

ATTESTED AND CERTIFIED
TO BE DULY ENACTED:

ATTY. CONRAD C. CEJOCO
City Vice Mayor
(Presiding Officer)

APPROVED:

FLORENCIO C. GARAY
City Mayor

rc:Cmte. on Ways and Means/LRCA/RRC
TN:2025-10-050

